

California State University, San Bernardino
5500 University Parkway
San Bernardino, CA 92407
MEMORANDUM

DATE: September 18th, 2019

TO: Grace Munyi, Director, Parking and Transportation

FROM: Mike Zachary, University Internal Auditor

SUBJECT: Parking Services Follow-Up Audit
Cash Management Controls for Front Office and Park Mobile

BACKGROUND:

In December 2017 and January 2018 we conducted an internal audit of cash management internal controls for the Parking Services Front Office as well as the ParkMobile operation. This internal audit is intended to assist in the implementation of campus self-monitoring responsibilities, and to prepare for future main and satellite cashiering audits from the chancellor's office. Our review focused on Parking Services authorizations and training, cash handling of collections, including deposits, and the overall accounting process.

Based upon the results of the work performed within the scope of audit, we provided recommendations in the following areas, and in August 2019 we performed a follow-up audit on the implementation of the audit recommendations:

1. Location authorization and employee training
2. General ledger reconciliation
3. PCI compliance and e-commerce standards (ParkMobile)
4. Recordkeeping for deposits

OBJECTIVE AND SCOPE:

The objectives and scope of this follow-up audit were to review the implementation status of audit recommendations. The approach included interviews with staff member and review of a sample of files and documents.

RESULTS OF AUDIT FOLLOW-UP:

The review concluded that 3 out of 4 recommendations had been implemented. One area still needing improvement is the record keeping for reconciliations of Parking citation payments.

Currently, all payments for citations are paid through Student Financial Services, and they automatically get updated through the T2 system. No paperwork is needed to file or record. On a weekly basis a student or staff logs into the T2 system to review all payments and verify accuracy. No actual record of reconciliation is documented to show when it was reviewed and by whom.

RECOMMENDATION

We recommend that Parking Services retain documentation, whether in hardcopy or using online software such as Google Docs, to record reconciliations, including record date, name and if possible signature of the reviewer for Parking citation payments.

CLOSURE:

The follow up confirms that significant progress has been made by Parking Services to resolve weaknesses in internal control identified through internal audit work. We would like to continue the follow-up process within the next 6 months to ensure that all recommendations have been implemented.

If you have any questions or concerns, please contact me at 909-537-3430.

cc: Doug Freer
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