



# CITY OF SAN ANTONIO

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September 25, 2014

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SUBJECT: Audit Report of Center City Development & Operations Department Parking Revenue

Mayor and Council Members:

We are pleased to send you the final report of the Center City Development & Operations Department Parking Revenue Audit. This audit began in January 2014 and concluded with an exit meeting with department management in August 2014. Management's verbatim response is included in Appendix B of the report. The Center City Development & Operations Department management and staff should be commended for their cooperation and assistance during this audit.

The Office of the City Auditor is available to discuss this report with you individually at your convenience.

Respectfully Submitted,

Kevin W. Barthold, CPA, CIA, CISA  
City Auditor  
City of San Antonio

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**CITY OF SAN ANTONIO**  
**OFFICE OF THE CITY AUDITOR**



Audit of Center City Development & Operations Department

Parking Revenue

Project No. AU14-010

September 25, 2014

Kevin W. Barthold, CPA, CIA, CISA  
City Auditor

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## Executive Summary

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As part of our annual Audit Plan approved by City Council, we conducted an audit of the Center City Development & Operations Department (CCDO) parking operation collections and revenue recognition. The audit objective, conclusion, and recommendations follow:

### **Are internal controls over parking operation collections and revenue recognition adequate?**

No, internal controls are not adequate over parking operation collections and revenue recognition. We observed non-existent internal controls and/or the inadequate design of internal controls over significant business processes within the Downtown Operations Parking Division. In addition, we observed the absence of management oversight, resulting from the lack of control consciousness of management. Finally, the current conditions have contributed to a dysfunctional working environment that is vulnerable to fraud, waste, and abuse.

We identified significant control deficiencies, which include the following:

- **Unclear Roles and Responsibilities**

Parking does not have clearly defined roles and responsibilities. In general, employees are unclear of procedures and lines of authority within business processes. The Parking Manager was unaware of his responsibilities over the processes performed in the fiscal area, including reconciliations and deposits of parking revenue.

- **Lack of Policies, Procedures, and Training**

Policies and procedures for key areas including monthly parking operations, ticket validations, equipment maintenance, change management, and rate management are outdated, unused, or non-existent. Staff has received minimal training on the parking equipment and parking system applications.

- **Inaccurate Revenue and Daily Operation Control Deficiencies**

The completeness and accuracy of revenue generated by daily parking operations could not be determined. Control deficiencies include weaknesses with the accounting and safeguarding of ticket stock, charging of parking rates, revenue recording, and CTR vendor management. Reporting from the WebPARC/S application is not accurate.

- Inaccurate Monthly Parking Operation Revenue

The completeness and accuracy of revenue generated by monthly parking operations could not be determined. Controls over monthly parking operations are not adequate to ensure that monthly parking passes are safeguarded and accounted for. Additionally, Parking has inadequate controls to ensure compliance with the monthly parking pass contracts.

- Noncompliance to City Cash Handling Procedures

Cash handling controls are not adequate at the parking garages and the Parking fiscal area. This includes lack of cash accountability and several cashiers have not attended the required cash handling training class.

- Ineffective Use of Video Surveillance

The video surveillance system is not used or managed effectively. Standards for recording, retention of video history, and monitoring procedures are non-existent. We noted cameras at 4 of 8 locations not functioning and instances of deleted video. Also, multiple users shared the same logon ID for the video surveillance system.

- Inadequate Logical Access Security

Logical access security controls over the CTR registers, WebPARC/S, NUUO, myParkfolio, and ZMS coding applications are not adequate. System passwords do not comply with City Security Administrative Directives. Temporary employees share common passwords and in one application, the system administrator can view user passwords.

- Deficient Physical Security and Safeguarding of Assets

The Parking Division does not have adequate physical access controls in place to safeguard cash and cash equivalents. The control deficiencies include weaknesses in physical access to the cash count room, safe rooms, safes, and key control.

We made specific recommendations to management for each control deficiency above.

CCDO Management's verbatim response is in Appendix B *on page 16*.

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## Background

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Downtown Operations Parking (Parking), a division of Center City Development and Operations Department, is responsible for the operation and maintenance of the parking facilities in downtown San Antonio. The parking space inventory includes 4 garages, 10 lots, and approximately 2,000 street meter/pay station spaces.

Parking is a self-supporting enterprise fund that accounts for revenues and expenditures associated with the operation and maintenance of the City's parking facilities. During fiscal years 2012 and 2013, Parking generated revenue of approximately \$9.2 and \$9.4 million, respectively. Net income for the fiscal years was \$1.1 million and \$778,000 respectively.

During fiscal year 2010, City Council approved the purchase and installation of 134 pay stations to replace certain parking meters throughout the downtown area. Additionally, City Council approved the purchase and installation of a new parking revenue control system for use in the City's downtown parking lots and garages.

The pay stations are equipped with solar panels and communicate wirelessly with a web based application, myParkfolio, which provides audit reports, transaction records, and collection records. In addition to coins, the pay stations accept credit and debit cards. Once payment is received, the pay station will issue a receipt showing the date and parking expiration time that the customer will then place in the vehicle windshield. Additionally, myParkfolio will notify Parking staff through an electronic notification when a pay station is experiencing conditions such as receipt paper low or its coin box is full.

The garages and lots are equipped with the CTR system. Registers and automated pay lanes communicate with a web based application, WebPARC/S, which provides audit reports and transaction records. In addition to notes and coins, the CTR equipment accepts credit and debit cards. Spitter tickets, which are pulled from the equipment by customers entering the garage, are used to capture the length of stay and amount due.

Features of the CTR system include a real-time space availability counting system, 24 hour service via automated exit lanes, and new ticket booths, gates, and ticket dispensers. In addition, the CTR system interfaces with the City's financial system, SAP.

## Audit Scope and Methodology

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The audit scope included parking operations, specifically processes related to collections and revenue recognition as of April 2014. However, the primary focus of the audit was the internal controls that are currently in place.

We interviewed the Parking Operations & Enforcement Manager (Parking Manager), who is responsible for providing direction in all areas of the division including operations, maintenance, fiscal, and enforcement. We interviewed the superintendents, parking supervisors, parking attendants, and technicians to obtain an understanding of their processes. Additionally, we interviewed the fiscal staff, including accountants and senior office assistants, to gain an understanding of the revenue collections and reporting process. We also reviewed relevant policies and procedures.

We examined cash handling procedures for compliance with Administrative Directive 8.1, Cash Handling. We also reviewed the management of the video surveillance system and tested the recording of video, audio, and point of sale data. Additionally, we observed physical access controls in place to safeguard cash and cash equivalents such as chaser tickets, event tickets, and monthly parking passes.

We reviewed relevant information technology Administrative Directives (7.6 – Security and Passwords and 7.8d - Access Control) and system access to ensure logical access is appropriate for the CTR registers, WebPARC/S, ADAPT, NUUO, TPDS, myParkfolio, and ZMS coding applications.

We traced a sample of cashier shift reports from the CTR registers to WebPARC/S revenue reports and shift reports. We observed the transfer of data to SAP. We also compared deposits from the automated pay lanes to summary reports and WebPARC/S revenue reports.

We reviewed fees for compliance to City Code. Specifically, we observed transactions at seven locations in March of 2014. Additionally, we tested a sample of WebPARC/S transaction data for accuracy. We also examined the controls over monthly parking operations, including contract monitoring.

We relied on computer-processed data in SAP, WebPARC/S, CTR registers, ADAPT, and NUUO. Our reliance was based on performing direct tests on the data and limited evaluations of the systems' general and application controls. Our direct testing included comparing transaction data between systems to determine completeness and accuracy. We do not believe that the absence of additional testing of general and application controls had an effect on the results of our audit.

We conducted this audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our audit results and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our audit results and conclusions based on our audit objectives. Our audit included tests of management controls that we considered necessary under the circumstances.

## Audit Results and Recommendations

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### A. Unclear Roles and Responsibilities

Parking staff does not have clearly defined roles and responsibilities. In general, employees are unclear of procedures and lines of authority within business processes. The Parking Manager was unaware of his responsibilities over the processes performed in the fiscal area, including reconciliations and deposits of parking revenue.

Additionally, the Parking Enforcement Superintendent's (Superintendent) role in parking operations was unclear to the Parking Manager and other staff. For example, the Superintendent inappropriately participated in numerous functions related to parking operations including custody of spitter tickets<sup>1</sup>, custody and issuance of monthly parking passes, and printing of chaser tickets<sup>2</sup>. Fiscal staff did not appear knowledgeable of their responsibility and authority regarding controls over these assets.

The lack of clearly defined roles and responsibilities contributes to inefficiencies in the work place, lack of accountability, inadequate segregation of duties, and the inadequate safeguarding and monitoring of assets. Furthermore, it increases the risk of fraud, waste, and abuse.

#### Recommendation:

The Director of CCDO establish clearly defined roles and responsibilities for staff including clear lines of authority for all department business processes. Ensure appropriate segregation of duties is maintained. Ensure roles and responsibilities are reviewed and updated periodically and are made readily available to staff.

### B. Lack of Policies, Procedures, and Training

Policies and procedures for key areas including monthly parking operations, ticket validations, equipment maintenance, change management, and rate management are outdated, unused or non-existent. Staff has received minimal training on the parking equipment and parking system applications (WebPARC/S<sup>3</sup>, NUUO<sup>4</sup>, and ADAPT<sup>5</sup>). Additionally, as of March 2014, 8 parking attendants have not attended the City's cash handling training.

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<sup>1</sup> Spitter tickets are pulled by parking customers from the CTR equipment; pulling the ticket causes the barrier gate to open. Spitter tickets can also be used as chaser tickets.

<sup>2</sup> Chaser tickets allow customers to prepay for parking.

<sup>3</sup> WebPARC/S allows parking staff to monitor garages with tools such as revenue reports and alarms for equipment malfunctions.

The lack of policies, procedures, and training contributes to an inefficient and ineffective working environment. In addition, it may lead to unclear job goals and objectives. Finally, the lack of policies, procedures, and training decreases accountability and increases the risk of potential fraud, waste, and abuse.

**Recommendation:**

The Director of CCDO create, approve, and implement comprehensive written policies and procedures for all business processes and ensure policies and procedures are made readily available to staff. In addition, ensure policies and procedures are reviewed and updated regularly. Finally, ensure all Parking staff is trained regarding cash handling, policies, procedures, and all applications used in daily operations.

**C. Inaccurate Revenue and Daily Operation Control Deficiencies**

The completeness and accuracy of revenue generated by daily parking operations could not be determined. Control deficiencies include weaknesses with the accounting and safeguarding of ticket stock, charging of parking rates, revenue recording, and CTR vendor management.

**C.1 Spitter, Chaser, and Event Tickets**

Ticket stock logs are inadequate, inaccurate, and incomplete. The logs do not contain sufficient data to determine the quantity ordered, received, in inventory, issued, and returned. Logs also do not include a chain of custody trail for issuance, delivery and receipt of tickets. Parking management also lack controls to safeguard ticket stock. These conditions exist due to nonexistent or lack of control procedures and the lack of management oversight.

Parking ticket stock includes spitter tickets, chaser tickets, and event tickets. Spitter tickets and chaser tickets are created from the same ticket stock. Spitter tickets are designed to allow entrance to garages or lots. Chaser tickets have a cash value and may reduce the amount due or pay in full a parking fee. Event tickets are used during citywide and special events.

Parking has no periodic inventories or reconciliations of the spitter tickets. Furthermore, the spitter tickets are inadequately safeguarded and not maintained in controlled areas. Auditors observed these tickets in various locations outside of the fiscal area including the former office of the Superintendent and in a parking attendant booth.

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<sup>4</sup> NUUO allows parking staff to monitor video, audio, and point of sale data at the registers.

<sup>5</sup> ADAPT allows parking staff to activate and monitor the monthly parking passes.

Chaser tickets were printed at various locations. For example, chaser tickets were reprinted in the automated pay lanes; however, Parking staff and local CTR representatives were unaware of this function until April 2014. Chaser tickets were also printed, without any accountability, by the Superintendent in offices outside of the fiscal area. Additionally, chaser tickets were not assigned or used in sequential order and the log of chaser tickets created was inadequate and not completed accurately. For example, chaser tickets were missing from the log, while others were logged subsequent to issuance with information documented on sticky notes left by the Superintendent.

Access to ZMS coding software<sup>6</sup> is not restricted; anyone with access to the fiscal area can print chaser tickets because system logons are not required. Also, the software was not utilized to record the type and quantity of tickets printed.

Businesses such as hotels and valet companies are regularly issued chaser tickets. However, rates charged to these businesses are not consistent and contracts are not created for these transactions.

In WebPARC/S, revenue reports show when validations including chaser tickets were used; however, they are frequently not specific to the customer. For example, in the December 2013 WebPARC/S reports, 1,195 transactions with validations excluded the customer name. Additionally, the chaser tickets sold do not limit customers to specific durations. Consequently, customers who buy chaser tickets for agreed-upon time frames cannot be monitored to ensure use was appropriate.

Event tickets, used during periods of high traffic, are not accounted for and inadequately safeguarded. Parking has no periodic inventories or reconciliations of the event tickets. Additionally, the logs are incomplete; they contain insufficient data to determine the quantity and sequence of event tickets in the fiscal area. Also, they do not show how many tickets were distributed, by whom, and when.

## **C.2 Inconsistent Charging of Parking Rates**

Parking rate types are charged inconsistently and changed without a clear basis. Parking rates are set through the budget process and approved through ordinance. Rate types include incremental, flat, daily, and event. However, neither City Code nor internal Parking policies adequately define how and when different rate types should be charged.

At the Marina Garage and the Market Square Lot, customers are charged higher rates set by Parking management without clear criteria for doing so. Specifically, at the Marina Garage, the flat rate is used Monday through Thursday and the

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<sup>6</sup> The ZMS coding software allows fiscal staff to create chaser tickets.

event rate is used Friday through Sunday. At the other garages, the incremental rate is primarily used, the flat rate is used for special events (e.g. a show at the Majestic Theater), and the event rate is reserved for large community events (e.g. The Texas Cavaliers River Parade). This was also the practice at the Market Square Lot as recently as February 2014; however, the incremental rates have since been replaced by the flat rate.

Furthermore, one customer, a valet company, pays a daily rate different than the one set by ordinance at the Houston/Nolan Lot. Instead of paying by vehicle, the company pays for specific parking spaces that are reserved through the use of traffic cones. Additionally, no contract supports this agreement.

### **C.3 Inaccurate Revenue and Reporting**

The completeness and accuracy of revenue could not be determined. Revenue amounts in WebPARC/S are incomplete, inaccurate, and controls to validate revenue are inadequate.

Auditors observed WebPARC/S excluding transactions that were included in the register summary totals, as well as instances of WebPARC/S recording additional transactions that were not included in the register summary totals. Data transfer error and human error have contributed to the discrepancies in reported revenue. These conditions contribute to fiscal staff's inability to reconcile revenue results effectively.

WebPARC/S interfaces with SAP. However, Parking continues to have intermittent issues with the transfer of data from WebPARC/S to the SAP system, therefore resulting in manual intervention. Auditors observed at least 75 discrepancies, totaling approximately \$18,000 in January 2014, due to issues with the transfer of data.

All parking transactions are summarized on register summary totals. The supervisors and parking attendants verifying the reports match the cash and checks received. Register summaries, cash, and checks are turned into the fiscal area where cash, checks, and credit card totals are reconciled to the revenue reports from WebPARC/S. Auditors observed instances where register summaries were not returned to the fiscal area.

The automated pay lanes contain safes, which hold cash revenue. The automated pay lanes generate a sales total summary when cash is picked up for deposit. However, the cash is not appropriately reconciled to corresponding sales total summaries.

## C.4 Insufficient Vendor Management

Parking management did not obtain a sufficient understanding of the parking revenue system prior to and after implementation. Parking has ineffective change management procedures and insufficient documentation of change requests, issues, and resolution for Parking systems. This has resulted in programming errors in the Parking system applications.

Auditors interviewed several employees to define fields on the automated pay lane summary reports. Parking staff and the CTR Parking Service Representatives could not readily provide answers and no user guide could be found with this information. As a result, the information had to be requested from the CTR headquarters in Pittsburgh, PA.

Since the implementation of the CTR system in 2012, the Superintendent and other operations staff had inappropriate access to the safes in the automated pay lanes. This occurred because CTR installed the same locks for both the safes and the bill recyclers<sup>7</sup>. The locks were changed in December 2013.

During March 2014, Parking staff observed that credit cards could be used in lieu of spitter tickets<sup>8</sup>. However, Parking staff and the local CTR Parking Service Representative were unaware this feature was active. In addition, Parking does not use the CTR's real-time space availability counting feature, which is an example of how the functionality of the system is not used as intended.

Auditors observed mischarges due to CTR programmed rates. For example, inadequate change management has led to customers paying the single day rate of \$11 for multi-day stays at the Marina Garage. The first day was calculated, but the subsequent days were excluded. Per the Superintendent, this occurred because the original intent was to use the \$11 event rate less than a dozen times per year (as opposed to the current 3 days per week). Consequently, the programming was minimal as Parking management believed that any revenue lost through multi-day stays after those dates would be immaterial. Additionally, when a new flat rate was implemented at St. Mary's Garage and the Dolorosa Lot, inadequate change management led to unexpected charges and confusion from staff and customers.

Auditors observed another example of inadequate change management when an automated pay lane at the Marina Garage started giving incorrect change to customers. This occurred after the CTR Parking Service Representative made updates to the equipment that were only intended to add the correct garage

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<sup>7</sup> The bill recycler allows the pay lane to provide change to the customer. In contrast, the safe only receives money.

<sup>8</sup> Instead of pulling a spitter ticket to raise the barrier gate, the customer inserts a credit card into the equipment temporarily. To exit, the customer uses the same credit card, allowing the software to calculate the appropriate charge and collect payment.

name to the customer receipts. Per fiscal staff, total revenue lost was \$141; this total was minimized due to attentiveness of the parking attendant on duty.

Additionally, vendor response times are not clearly stated and enforced. Parking staff and local CTR Parking Service Representatives have an inadequate understanding of the system and applications. Documentation of change requests, issues, and resolutions is minimal or nonexistent.

A lack of internal control procedures and lack of management oversight has caused the ineffective accounting and safeguarding of ticket stock, inconsistent charging of parking rates, inaccurate revenue recording, and insufficient vendor management. These conditions have created an environment susceptible to fraud, waste, and abuse.

**Recommendation:**

The Director of CCDO ensure:

C.1 All ticket stock is accounted for and adequately safeguarded. Physical and logical access is limited to only employees with a specific business purpose. Logs are created to include quantities ordered, received, in inventory, issued, returned and a chain of custody trail from issuance to receipt. Additionally, ticket stock is assigned only in sequential order and periodic inventories are conducted. Finally, standard contracts are created with vendors who regularly order chaser tickets and standard billing procedures are implementing to collect all revenue.

C.2 A clear criteria is established to include authorization for the use of each parking rate category. Parking fees are charged consistently and are based on clearly defined business purposes. Any parking fee changes are authorized via ordinance prior to implementation.

C.3 In collaboration with CTR and ITSD, identify and resolve the causes for inaccurate reporting of revenue in WebPARC/S. Control procedures are implemented and monitored on a regular basis to validate the completeness and accuracy of all parking revenue.

C.4 Parking staff are properly trained and obtain a sufficient understanding of the parking revenue system. Effective software change management procedures that include specific documentation of issues, change requests, vendor response time and resolution are established.

**D. Inaccurate Monthly Parking Operation Revenue**

The completeness and accuracy of revenue generated by monthly parking operations could not be determined. Controls over monthly parking operations are not adequate to ensure that monthly parking passes are safeguarded and

accounted for. Additionally, Parking has inadequate controls to ensure compliance with the monthly parking pass contracts.

The monthly parking passes were stored in an unlocked safe in the fiscal area and three offices outside of the fiscal area. Additionally, the parking pass log is inadequate, incomplete and inaccurate. Parking has no periodic inventories or reconciliations. Auditors observed monthly parking passes used by parking attendants at the St. Mary's Garage assigned to a local business. This occurred because Parking was not monitoring parking pass usage. With the purchase of the CTR system, the City obtained 5 licenses for ADAPT, the application for activating and monitoring of parking passes. Parking received ADAPT training in October 2013. However, fiscal staff did not obtain access to ADAPT until March 2014, 6 months after CTR began implementing it at the garages.

Activation of the monthly parking passes in ADAPT occurs through the CTR Parking Service Representative. Any of the fiscal staff and potentially Parking staff could contact him to activate parking passes. Insufficient controls were in place to ensure that all active parking passes were supported by valid contracts, up-to-date payments, and other required documentation. For example, auditors observed a contract that included 10 parking passes at the residential rate; however, the invoices were paid by a local restaurant and no support documentation was maintained to show that they were used by downtown residents.

Monthly parking passes are not deactivated due to lack of payment or when returned by customers. Auditors observed 167 of 500 parking passes issued for a special event were not returned and the passes used were not invoiced timely. No contract had been created to provide accountability for this transaction.

Management cannot determine if parking passes are used appropriately. CTR's anti-passback feature, which prevents customers from sharing their parking passes when they are already parked in the garage, has not been successfully implemented. Per management, when the feature was turned on at the St. Mary's Garage, certain customers were no longer able to enter and exit the garage with their parking passes so the feature was disabled.

Audit identified segregation of duties issues related to the payment of monthly parking passes. All Senior Office Assistants had the capability to request activation, monitor payment and had access to parking passes. One Assistant also had the ability to receive payment. In addition, rather than using the aging of account receivable reports, assistants maintain a list of customers and manually search SAP to verify each payment was received.

A lack of internal control procedures and lack of management oversight has led to the ineffective accounting, safeguarding and use of monthly parking passes.

**Recommendation:**

The Director of CCDO limits physical and logical access to only employees with a specific business purpose. Create monthly parking pass logs that include quantities ordered, received, in inventory, issued, returned, and a chain of custody trail from issuance to receipt. In addition, ensure standard contracts are created with customers who continually use and/or order large volume of monthly parking passes. Finally, establish regular management oversight to ensure proper accounting, safeguarding, valid activation and revenue collection of monthly parking revenue.

**E. Non-compliance to City Cash Handling Procedures**

Cash handling controls are not adequate at the parking garages and the fiscal area.

At the garages, parking attendants place cash in public view instead of using the registers. Auditors observed multiple piles of cash, personal bags and other items adjacent to cash registers, registers left open, and multiple cash counts by parking attendants during shifts. Additionally, parking attendants are not endorsing checks when they are received nor utilizing drop boxes to secure cash during periods of high volume. When customers have insufficient funds or decide not to park, supervisors are approving refunds and partial payments. However, the process is ad hoc and lacks formal procedures.

Additionally, through observation and inquiry, auditors noted instances of the supervisors and cashiers not both verifying the money at the end of each shift as described in Parking's *Operation Supervisor Duties for Cash Handling*. Additionally, the supervisors are not performing surprise cash counts of the parking attendants.

The parking attendants have limited accountability. The reviews of overages and shortages by the supervisors are infrequent, resulting in untimely assessments of performance and a lack of feedback. Additionally, validation errors (e.g. giving a customer a 100% discount instead of a 2-hour discount) are not adequately monitored and addressed. Auditors also observed that the schedules for relief parking attendants<sup>9</sup> did not include sufficient time for verifying the cash and traveling to the next garage or lot.

In the fiscal area, the safe and the counting room are left unlocked during the day. Audit observed an employee responsible for counting the daily deposit exit the cash count room leaving the cash unattended to answer the main office door.

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<sup>9</sup> Relief park attendants travel to the various garages and lots to provide breaks for the other parking attendants.

Administrative Directive 8.1, Cash Handling defines controls addressing the receiving, handling, safeguarding, and depositing cash and cash equivalents. Parking's weak controls over cash handling are due to inadequate management oversight. Insufficient controls over cash increase the risk of lost revenue through error and fraud.

**Recommendation:**

The Director of CCDO establish, implement and update cash controls procedures for all areas within the parking division, in accordance to Administrative Directive 8.1, Cash Handling. In addition, establish regular management oversight of all areas, which handle cash to include surprise cash counts. Finally, ensure the entire staff is trained on cash handling procedures.

**F. Ineffective Use of Video Surveillance**

The video surveillance system is not used or managed effectively. Standards for recording, retention of video history and monitoring procedures are non-existent.

The video, audio, and point of sale data from the NUUO video surveillance system are not regularly recorded or monitored. We observed that cameras for 5 of 8 locations were not functioning in February 2014. At one of the locations, the camera had not been recording since June 2013.

Subsequent testwork in March 2014 showed that the system was only capturing audio at 1 of 8 locations and point of sale data at 4 of 8 locations. Additionally, the recordings were incomplete. Auditors observed short gaps in the recordings, as well as recordings that were completely deleted. Further weakening this control are the spitter tickets that are pulled early and consequently have the wrong sales time thus, the point of sale data cannot readily be tied to the actual transaction.

Users of the video system also share a common logon id and password for the system eliminating accountability.

The NUUO video surveillance system is a robust video system with features to control record rates and retention periods to support operational needs. Parking management does not understand the capabilities of this system.

Parking's weak controls over the surveillance system are due to inadequate management oversight. Because the system is not managed, the ability to deter and detect errors and fraud is significantly reduced.

**Recommendation:**

The Director of CCDO ensure video monitoring equipment is adequately maintained and functioning. Date, time, and point of sale data are regularly reviewed for accuracy. Establish unique logon IDs for all video system users. Create and implement formal policies, procedures for video recording, retention of history, monitoring procedures to include disciplinary action for policy violations and/or deletion of history.

**G. Inadequate Logical Access Security Controls**

Logical access security controls over the CTR registers, WebPARC/S, NUUO, myParkfolio, and ZMS coding applications are not adequate.

User roles are not regularly reviewed and access permissions are not based on the principle of least privilege as required by Administrative Directive 7.8d - Access Control.

Additionally, password settings for the applications do not comply with Administrative Directive 7.6 – Security and Passwords. Specifically, strong<sup>10</sup> passwords are not required and passwords can be reused. Additionally, the NUUO and ZMS coding logon ids and passwords are not limited to one user. Default passwords for CTR registers and WebPARC/S are easily obtained and potentially compromised, while temporary employees share a common password when using the registers. Furthermore, in at least one of the applications, ZMS coding, the administrator can view user passwords.

WebPARC/S reports inaccurately reflect the parking attendants on duty. Specifically, the WebPARC/S reports show some attendants as being active (i.e. logged in) on the registers since 2012. In other instances, the names on the WebPARC/S reports are different from the names on the cashier shift reports printed at the registers.

Effective logical access security controls protect against unauthorized users and inappropriate access and/or modification of data.

**Recommendation:**

The Director of CCDO ensure that user roles are established in accordance to administrative directives, regularly reviewed and access is limited based on least privilege for all applications within Parking. Policies and procedures for logical

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<sup>10</sup> AD 7.6 states that strong passwords are at least 8 alphanumeric characters long and contain characters from three of the following 4 categories: a) English uppercase characters, b) English lowercase characters, c) base 10 digits, d) non-alphanumeric characters.

access security are implemented. Additionally, Parking should work with CTR to correct logon records in WebPARC/S.

## **H. Deficient Physical Security Controls and Safeguarding of Assets**

The Parking Division does not have adequate physical access controls in place to safeguard cash and cash equivalents. The control deficiencies include weaknesses in physical access to the cash count room, safe rooms, safes, and key control.

The cash count room and the safe room doors located in the fiscal area are kept open. The daily cash deposit is counted and a \$30,000 change fund is stored in the cash count room. Cash and cash equivalents such as ticket stocks are stored in the safe room.

Safes, which contain cash and cash equivalents, are kept unlocked. Monthly parking passes are stored in an unlocked safe in the safe room. At the time of the audit observations, at least eleven employees had access to the fiscal area. Unlocked daily change fund bags are stored in a safe in the operational building. In addition, safe combinations are not changed subsequent to employee turnover.

Key control is non-existent. Parking Division management has no recordkeeping for the custody and issuance of keys that access cash and cash equivalent areas. Additionally, key control reviews are not conducted on a periodic basis. Finally, the re-keying of keys is not occurring as needed.

The physical access control deficiencies are due to the lack of control consciousness of management. The control deficiencies lead to unauthorized access to physical assets and create an environment that is vulnerable to fraud, waste, and abuse.

### **Recommendation:**

The Director of CCDO ensure offices that store cash and cash equivalents are re-keyed. Establish record keeping of keys from issuance to termination and conduct periodic key control reviews. Change the current safe combinations and on an ongoing basis when staff turnover occurs. Keep doors, safes and moneybags locked where cash and cash equivalents are stored. Limit access to aforementioned areas to only employees with a specific business purpose. Finally, create, implement, and update formal policies and procedures to include potential disciplinary action to address violations and ensure the staff is trained on an ongoing basis.

## **Appendix A – Staff Acknowledgement**

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Buddy Vargas, CFE, Audit Manager  
Rebecca Moulder, CIA, Auditor in Charge  
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Lawrence Garza, Auditor

# Appendix B – Management Response



**CITY OF SAN ANTONIO**  
 SAN ANTONIO TEXAS 78283-3966

September 9, 2014

Kevin W. Barthold, CPA, CIA, CISA  
 City Auditor  
 San Antonio, Texas

RE: Management's Corrective Action Plan for the Audit of Center City Development and Operations Department Parking Revenue

Center City Development and Operations Department (CCDO) has reviewed the audit report and has developed the Corrective Action Plan below corresponding to report recommendations.

Recommendation					
#	Description	Audit Report Page	Accept, Decline	Responsible Person's Name/Title	Completion Date
A	<p><b>Unclear Roles and Responsibilities</b></p> <p>The Director of CCDO establish clearly defined roles and responsibilities for staff including clear lines of authority for all department business processes. Ensure appropriate segregation of duties is maintained. Ensure roles and responsibilities are reviewed and updated periodically and are made readily available to staff.</p>	4	<u>Accept</u>	Jonathan Featherston, Parking Manager	<u>Completed</u>

Recommendation					
#	Description	Audit Report Page	Accept, Decline	Responsible Person's Name/Title	Completion Date
	<p><b>Action plan:</b></p> <ul style="list-style-type: none"> <li>❖ Beginning in March 2014, the Parking Manager re-established current employee clear roles and responsibilities and clear lines of authority and segregation of duties for all business processes. This process was completed in May 2014. All lines of authority have been reinforced and defined. Each employee has been given roles and responsibilities and has evidence of receipt of the document in their files. The parking manager and Department Fiscal Administrator are now fully aware of each responsibility over the fiscal area of the division. Upon the Parking Manager's hire in November 2012, fiscal staff was reporting to the DFA in lieu of a Parking Manager. The DFA had been managing this staff since the last parking manager's departure in 2010. The fiscal staff of the parking division manages the reconciliations and deposits of all parking revenues and now reports to the Parking Manager on all business processes with support from the DFA.</li> <li>❖ During the implementation of the parking CTR equipment, which began in January 2012, some employees were given new roles and responsibilities that were not clearly defined. These were assigned by the prior Assistant Director with no documentation on the details for these assignments. Many of these assignments were only to be in place until the complete installation of the new parking equipment and not intended to be a long term change in roles and responsibilities. This has now been corrected and reflected in the new roles and responsibilities for all employees impacted.</li> <li>❖ Policies and procedures have been updated to ensure proper safeguarding and inventory of spitter and chaser ticket assets.</li> <li>❖ The Director has formed a committee of department leadership including Deputy Director, Parking Manager, and Department Fiscal Administrator to review all roles and responsibilities semi-annually. Once the committee is comfortable that roles and responsibilities and activity reflect compliance, the committee will shift to an annual review.</li> </ul>				

Recommendation					
#	Description	Audit Report Page	Accept, Decline	Responsible Person's Name/Title	Completion Date
B	<p><b>Lack of Policies, Procedures, and Training</b></p> <p>The Director of CCDO create, approve, and implement comprehensive written policies and procedures for all business processes and ensure policies and procedures are made readily available to staff. In addition, ensure policies and procedures are reviewed and updated regularly. Finally, ensure all Parking staff is trained regarding cash handling, policies, procedures, and all applications used in daily operations.</p>	5	<u>Accept</u>	<p>Jonathan Featherston, Parking Manager</p> <p>Regina Peaches, Department Fiscal Administrator</p>	<u>Completed</u>

Recommendation					
#	Description	Audit Report Page	Accept, Decline	Responsible Person's Name/Title	Completion Date
	<p><b>Action plan:</b></p> <ul style="list-style-type: none"> <li>❖ <b>The Parking Manager has updated the policies and procedures to reflect the changes in technology implemented with the new equipment and software upgrade including WebPARC/S, Adapt and NUUO on the business processes of the division. These policies and procedures are available to staff at all times. These policies will also be reviewed as references on the previous page by the Department Leadership Committee</b></li> <li>➤ <b>The parking division has policies and procedures that have been in place for multiple years. These procedures were recently updated in May 2014 and implemented in May to incorporate the new software and equipment technologies. CCDO was in the process of upgrading these policies during the time frame of the audit. All policies and procedures have been updated and distributed to staff. Going forward all polices are to be reviewed semi- annually.</b></li> <li>❖ <b>Prior to the audit, all COSA employees in the Parking Division attended the COSA Cash Handling Training. However, staff from the temp service had not been required to attend the City Cash Handling training. Going forward, Parking Manager and DFA agrees that any new hires will attend the Cash Handling training prior to working with parking revenues. Additionally all staff working with revenues will be required to attend this training every 2 years. Verification of these will be reviewed by the department's leadership committee semi-annually.</b></li> </ul>				

Recommendation					
#	Description	Audit Report Page	Accept, Decline	Responsible Person's Name/Title	Completion Date
<b>Inaccurate Revenue and Daily Operation Control Deficiencies</b>					
C.1	<p><b>Spitter, Chaser, and Event Tickets</b></p> <p>The Director of CCDO ensure all ticket stock is accounted for and adequately safeguarded. Physical and logical access is limited to only employees with a specific business purpose. Logs are created to include quantities ordered, received, in inventory, issued, returned and a chain of custody trail from issuance to receipt. Additionally, ticket stock is assigned only in sequential order and periodic inventories are conducted. Finally, standard contracts are created with vendors who regularly order chaser tickets and standard billing procedures are implemented to collect all revenue.</p>	9	<u>Accept</u>	Jonathan Featherston, Parking Manager	<u>Completed</u>

Recommendation					
#	Description	Audit Report Page	Accept, Decline	Responsible Person's Name/Title	Completion Date
	<p><b>Action plan:</b></p> <ul style="list-style-type: none"> <li>❖ All spitter, chaser, and event tickets are now accounted for, safeguarded and located in the locked fiscal area of the parking division. This was completed in February 2014. Updated policies and procedures detailing the inventory, storing, and ordering of tickets have been distributed and signed off on by the departmental accountants and Fiscal Manager. All physical access is now limited to the Division's accountants and Fiscal Manager. The Parking Manager will review compliance of this policy every quarter.</li> <li>❖ Stock Logs have been created to track all spitter, chaser, and event tickets. The Logs contain accurate and complete information including quantities ordered, person received, and a chain of custody trail from issuance to receipt. All tickets are assigned only in sequential order. These ticket logs were established in February 2014. The Fiscal Manager is responsible for creating and maintaining all stock logs for all tickets.</li> <li>❖ Chaser tickets are printed using a single computer with the ZMS coding software, located in the locked Fiscal Area of the Parking Division. Additionally, all physical and logical access is now limited to the Division's accountants and Fiscal Manager. This was completed in February 2014.</li> <li>❖ A standard contract has been created for the businesses ordering, distribution, and billing of chaser validation tickets for all short term agreements. This contract also includes information regarding the customer's name and confirms the parameters around the usage. This agreement was created and implemented in February 2014. While short term agreements are currently reviewed by the Parking Manager, long term agreements will be subject to CCDO managerial review. All short term signed agreements will be recorded and retained by the Parking Manager.</li> </ul>				
C.2	<p><b>Inconsistent Charging of Parking Rates</b></p> <p>The Director of CCDO ensure a clear criteria is established to include authorization for the use of each parking rate category. Parking fees are charged consistently and are based on clearly defined business purposes. Any parking fee changes are authorized via ordinance prior to implementation.</p>	9	<u>Accept</u>	Jonathan Featherston, Parking Manager	<u>Completed</u>

Recommendation					
#	Description	Audit Report Page	Accept, Decline	Responsible Person's Name/Title	Completion Date
	<p><b>Action plan:</b></p> <ul style="list-style-type: none"> <li>❖ The Parking Manager has established a standard operating procedure for implementing the rate structures to be charged for garages and lots managed by the Parking Division. In addition this document establishes a consistent and clearly defined business purpose. The Rate Structure approved by Council to be charged at Garages and Lots includes the following: Event Parking, Flat Rate Parking, Hourly Parking, Monthly Parking, and Daily Parking. These SOP's are documented and provide the guidance to the Parking Manager to implement the rate based on the business needs. For example, at the Marina Garage, there is occasion to change from the Flat Rate to Event rate due to an event at the Alamodome, Convention Center or area Hotel. These SOP's establish these guidelines for implementation based on business needs.</li> <li>❖ The Parking Division only charges rates that are within the boundaries stipulated by Municipal Code Section 19-199. Additionally, all agreements with patrons and local businesses are within the operational boundaries of the code. No contracts are needed per the code. However, CCDO is in agreement that better documentation should be established to define specific operational decisions. <ul style="list-style-type: none"> <li>➤ In the case of the of the valet company at the Houston/Nolan lot, the valet company pays the approved event rate of \$8 to use the space at the lot but CCDO will implement a contract for this arrangement and others going forward.</li> </ul> </li> </ul>				
C.3	<p><b>Inaccurate Revenue and Reporting</b></p> <p>In collaboration with CTR and ITSD, identify and resolve the causes for inaccurate reporting of revenue in WebPARC/S. Control procedures are implemented and monitored on a regular basis to validate the completeness and accuracy of all parking revenue.</p>	9	<u>Accept</u>	Jonathan Featherston, Parking Manager	<u>October 30, 2014</u>

Recommendation					
#	Description	Audit Report Page	Accept, Decline	Responsible Person's Name/Title	Completion Date
	<p><b>Action plan:</b></p> <ul style="list-style-type: none"> <li>❖ CCDO has been working with ITSD on these reporting issues since inception of the installation of the equipment. The CTR vendor has committed to submit a plan of action by September 15, to resolve all software discrepancies that have been reported and are still an open ticket. This action plan will include timing when CTR will implement staff to investigate and complete the software update needed to solve the problem. Upon resolution of these software systems, all reporting will be compliant with COSA standards and expectations.</li> <li>❖ The systems discussed in this section refer to the revenue software systems which were installed with the new equipment upgrades. There are occasions in which the reporting systems do not match WebPARC/S, register tape, and SAP reporting. CCDO has been working with ITSD and the software vendor (CTR) to resolve the issue and remove any system "bugs" that may be causing the issues. CCDO has met with CTR executives to expedite the resolution of these issues. CTR has committed to the action plan to resolve this issue by committing CTR staff to isolate the issue and determine the solution. The revenue reporting issue has been isolated primarily to one location; however the issue does happen at random with-in all reporting facilities. 10 reports pulled in July indicated a \$2-\$5 discrepancy, which is not acceptable.</li> <li>❖ In instances where register summaries were not returned to fiscal area after supervisors and parking attendants verified end of shift reports, this action has been addressed in the Policies and Procedures for cash handling and staff has been trained on these policies.</li> <li>❖ Cash sales summary in automated pay lane safes are now reconciled to corresponding sales total summaries and are addressed in the Policies and Procedures for cash handling and staff has been trained on these policies.</li> </ul>				
C.4	<p><b>Insufficient Vendor Management</b></p> <p>The Director of CCDO ensure parking staff are properly trained and obtain a sufficient understanding of the parking revenue system. Effective software change management procedures that include specific documentation of issues, change requests, vendor response time and resolution are established.</p>	9	<u>Accept</u>	Jonathan Featherston, Parking Manager	<u>October 30, 2014</u>

Recommendation					
#	Description	Audit Report Page	Accept, Decline	Responsible Person's Name/Title	Completion Date
	<p><b>Action plan:</b></p> <ul style="list-style-type: none"> <li>❖ While staff was initially trained, CTR will be providing additional training to specified staff. In addition, these staff members will re-train all other specified COSA employees by October 30<sup>th</sup>, 2014. CCDO has been working with ITSD and CTR to ensure complete accuracy of the software systems.</li> <li>❖ The process has been established that any equipment or software issue is reported to CTR by staff, receives confirmation by CTR, and establishes the appropriate vendor response time. The CTR vendor has 24 hours to respond to any issues relayed by COSA. These details are documented in the service agreement approved by ITSD and CCDO management.</li> <li>❖ Employees in the division were given tasks and responsibilities that provided them with inappropriate access to areas of the equipment and software that could be a potential conflict of interest. This has been resolved and will be monitored, going forward, by the CCDO Leadership Committee.</li> <li>❖ There have been multiple single occurrences in which the newly installed software systems have either malfunctioned or demonstrated functionality unknown to parking staff. All of the examples discussed in pages 8 and 9 of the audit, are related to software malfunctions. The CTR vendor was unaware of why these malfunctions occurred; however, once the issues become clear, all were resolved by the CTR vendor.</li> </ul>				

Recommendation					
#	Description	Audit Report Page	Accept, Decline	Responsible Person's Name/Title	Completion Date
D	<p><b>Inaccurate Monthly Parking Operation Revenue</b></p> <p>The Director of CCDO limits physical and logical access to only employees with a specific business purpose. Create monthly parking pass logs that include quantities ordered, received, in inventory, issued, returned, and a chain of custody trail from issuance to receipt. In addition, ensure standard contracts are created with customers who continually use and/or order large volume of monthly parking passes. Finally, establish regular management oversight to ensure proper accounting, safeguarding, valid activation and revenue collection of monthly parking revenue.</p>	11	<u>Accept</u>	Jonathan Featherston, Parking Manager	<u>Completed</u>

Recommendation					
#	Description	Audit Report Page	Accept, Decline	Responsible Person's Name/Title	Completion Date
	<p><b>Action plan</b></p> <ul style="list-style-type: none"> <li>❖ The Parking Manager has limited physical and logical access as it relates to the controlled fiscal area. Physical access is only allowed to management, those whom have a work station within the area, and those delivering monies and preparing cash to be distributed to the field. The logical access as it pertains to the fiscal reporting is limited to fiscal staff, management, and supervisors. Outside of the assigned fiscal staff, all others with access have "view only" capabilities with the reporting. The specifics of the physical and logical access are located within the cash handling policies and procedures which have been reviewed and acknowledged by designated staff.</li> <li>❖ Monthly pass logs were created in February 2014 that include quantities ordered, received, inventory, issued, and returned, and a chain of custody trail from the issuance to receipt. Activation of the monthly parking passes are only performed by designated COSA fiscal staff through the ADAPT system. Additionally, segregation of duties as it relates to processing monthly payments has been resolved.</li> <li>❖ CCDO has a standard agreement for use with vendors who continually use and/or order large volumes of monthly parking passes. Additionally, any arrangements made for special events involving monthly cards will be documented going forward.</li> <li>❖ Internal control procedures and oversight has been created by management. The Parking Manager reviews monthly parking activation, and revenue collection logs of monthly parking passes with accounting supervisor to verify accuracy.</li> </ul>				
E	<p><b>Non-compliance to City Cash Handling Procedures</b></p> <p>The Director of CCDO establish, implement and update cash controls procedures for all areas within the parking division, in accordance to Administrative Directive 8.1, Cash Handling. In addition, establish regular management oversight of all areas, which handle cash to include surprise cash counts. Finally, ensure the entire staff is trained on cash handling procedures.</p>	12	<u>Accept</u>	Jonathan Featherston, Parking Manager	<u>Completed</u>

Recommendation					
#	Description	Audit Report Page	Accept, Decline	Responsible Person's Name/Title	Completion Date
	<p><b>Action plan:</b></p> <ul style="list-style-type: none"> <li>❖ <b>CCDO has updated all cash control procedure documents for the parking division. These updated documents contain all changes that need to be taken into consideration for the new software and equipment. Staff has received all documents.</b> <ul style="list-style-type: none"> <li>➢ Cash handling procedures were last updated in 2010. All parking attendants and supervisors were issued these procedures and they were implemented at that time. Parking management has updated and redistributed procedures to all parking operations staff. Parking staff understands that disciplinary action could be taken if they do not comply with procedures.</li> <li>➢ By the end of October 2014 all parking staff will have retaken the COSA Cash Handling Training. Additionally, this training will be required every 2 years. Verification of this will be reviewed by the department's leadership committee annually.</li> </ul> </li> <li>❖ <b>Supervisors and cashier verify the money at the end of each shift, per the policies and procedures of the department.</b></li> <li>❖ <b>Surprise audits will occur on a monthly basis at the minimum.</b></li> <li>❖ <b>The build out of the new fiscal area will alleviate any physical issues related to the security of supplies and revenues. The area will be completed in September 2014.</b></li> </ul>				
<b>F</b>	<p><b>Ineffective Use of Video Surveillance</b></p> <p>The Director of CCDO ensure video monitoring equipment is adequately maintained and functioning. Date, time, and point of sale data are regularly reviewed for accuracy. Establish unique logon IDs for all video system users. Create and implement formal policies, procedures for video recording, retention of history, monitoring procedures to include disciplinary action for policy violations and/or deletion of history.</p>	13	<u>Accept</u>	Jonathan Featherston, Parking Manager	<u>Completed</u>

Recommendation					
#	Description	Audit Report Page	Accept, Decline	Responsible Person's Name/Title	Completion Date
	<p><b>Action plan:</b></p> <ul style="list-style-type: none"> <li>❖ A Policy and Procedure has been established which describes the video recording, retention of history, deletion of files and approved users. Date time, and point of sale data is regularly reviewed for accuracy. Also included is the frequency of maintenance of the camera system. Disciplinary action for violations and or deletion of history has been established in the Policy. All users have received and acknowledged this policy.</li> <li>❖ All camera systems are functioning and capturing audio and point of sale data.</li> <li>❖ CCDO has established unique user passwords for all approved users which include Parking Manager, Parking Superintendents, and technical support staff.</li> <li>❖ CCDO has provided additional training to all approved users as described in the Policy and Procedures.</li> <li>❖ The system is monitored daily by the parking manager and two superintendents. Parking management is fully aware of the capabilities of the system.</li> </ul>				
<b>G</b>	<p><b>Inadequate Logical Access Security Controls</b></p> <p>The Director of CCDO ensure that user roles are established in accordance to administrative directives, regularly reviewed and access is limited based on least privilege for all applications within Parking. Policies and procedures for logical access security are implemented. Additionally, Parking should work with CTR to correct logon records in WebPARC/S.</p>	13	<u>Accept</u>	Jonathan Featherston, Parking Manager	<u>Completed</u>

Recommendation					
#	Description	Audit Report Page	Accept, Decline	Responsible Person's Name/Title	Completion Date
	<p><b>Action plan:</b></p> <ul style="list-style-type: none"> <li>❖ With assistance from ITSD, all access security controls are in compliance with Administrative Directive 7. d. Access Controls over the CTR registers, WebPARC/S, NUUO, myParkfolia, and ZMS coding applications are established on the principle of least privilege as required by the Administrative Directive.</li> <li>❖ All parking attendants have a unique password for usage. This was corrected by CTR in April 2014 and complies with Administrative Directive 7.6 – Security and Passwords. Each WebPARC/S report show only approved attendants that are actively logged in to the system.</li> <li>❖ Any temporary employee is issued a unique “temp” password for usage as a parking attendant while with COSA.</li> <li>❖ Policy and Procedures for Logical Access Security are completed and will be reviewed by the department’s leadership committee annually or as employee turnover occurs.</li> </ul>				
H	<p><b>Deficient Physical Security Controls and Safeguarding of Assets</b></p> <p>The Director of CCDO ensure offices that store cash and cash equivalents are re-keyed. Establish record keeping of keys from issuance to termination and conduct periodic key control reviews. Change the current safe combinations and on an ongoing basis when staff turnover occurs. Keep doors, safes and moneybags locked where cash and cash equivalents are stored. Limit access to aforementioned areas to only employees with a specific business purpose. Finally, create, implement, and update formal policies and procedures to include potential disciplinary action to address violations and ensure the staff is trained on an ongoing basis.</p>	14	<u>Accept</u>	Jonathan Featherston, Parking Manager	<u>Completed</u>

Recommendation					
#	Description	Audit Report Page	Accept, Decline	Responsible Person's Name/Title	Completion Date
	<p><b>Action plan:</b></p> <ul style="list-style-type: none"> <li>❖ <b>As of February 27, 2014, keys to the Fiscal doors were re-keyed, the combination to the Fiscal Safe and the Parking Operations safe were changed.</b></li> <li>➢ The fiscal area of the parking division will be moving into a new workspace in September 2014. Existing fiscal money count room ventilation is very poor and this room was open for this reason. Additionally, all doors will utilize a badge recognition system for entry. Only approved users will be able to access rooms with their employee badge.</li> <li>❖ <b>Policies and Procedures for key control and entry to the fiscal room have been updated and distributed to staff including custody and issuance of keys that access cash and cash equivalents area. In addition, these new procedures discuss when to change out locks and safe combinations.</b></li> </ul>				

We are committed to addressing the recommendations in the audit report and the plan of actions presented above.

Sincerely,

  
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 Lori Houston  
 Director  
 Center City Development and Operations Department

9/9/14  
 \_\_\_\_\_  
 Date

  
 \_\_\_\_\_  
 Carlos J. Contreras, III  
 Assistant City Manager  
 City Manager's Office

9/9/14  
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 Date