



UNIVERSITY OF
TEXAS
ARLINGTON

Internal Audit Report
Parking and Transportation Department Process Review
February 2019

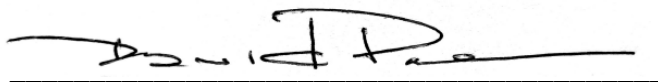
Distribution – Parking and Transportation Department Process Review

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Background And Objective

Background

The Parking and Transportation Department serves UTA by providing parking areas (lots, garages and metered spaces) and free daily transportation services (MAV Mover shuttle, Courtesy Escort and Shopping shuttles). Parking and Transportation revenue is driven by parking permits, metered parking, citation fees, shuttle fees and special event parking. Approximately 2 percent of FY2018 revenue was generated from inter department transfers. In 2018, Parking and Transportation transferred approximately \$2.9 million to the UTA Police Department and \$0.3 million to Facilities for Parking Lot repairs and maintenance.

Audit Objective

To evaluate financial and accounting processes, internal control systems, as well as the effectiveness and efficiency of related operations and controls.

Through background research, interviews with key personnel and a high level risk assessment, these seven key processes were reviewed to assess the audit objective:



Description	FY 2018 Financials		
	Parking	Transportation	Combined
Revenue	\$ 7,824,489	\$ 186,497	\$ 8,010,986
Transfers In			
Transportation Fees		585,607	585,607
Designated Tuition - Security Escort Program		60,000	60,000
Parking (To Transportation)		343,300	343,300
Maverick Garage (To Parking)	312,905		312,905
Parking (To College Park Garage)	1,537,136		1,537,136
Total Transfers In	\$ 1,850,041	\$ 988,907	\$ 2,838,948
Revenue And Transfers In	\$ 9,674,530	\$ 1,175,404	\$ 10,849,934
Expense	\$ (1,593,656)	\$ (987,997)	\$ (2,581,653)
Transfers Out			
Debt Services	(1,712,695)	-	(1,712,695)
Police Department	(2,908,563)	-	(2,908,563)
Auxillary Business Services	(127,845)	-	(127,845)
Parking Lot Improvements	(300,000)	-	(300,000)
Transportation	(343,300)	-	(343,300)
Parking Lot Improvements	(312,905)	-	(312,905)
College Park Garage	(1,537,136)	-	(1,537,136)
Total Transfers Out	\$ (7,242,444)	-	\$ (7,242,444)
Expense And Total Transfers Out	\$ (8,836,100)	\$ (987,997)	\$ (9,824,097)
Net	\$ 838,430	\$ 187,407	\$ 1,025,837

Seven Key Processes Reviewed In The Audit

1. Contract Disbursements and Compliance
2. Front Office Cashier Operations
3. Event, Meter, Permit and Citation Collections
4. Citation Appeals
5. Technology and Equipment Compliance
6. ProCard Governance
7. Non-Exempt Employee Oversight

Scope And Ranking Criteria

Audit Scope

This COSO-based review focused on internal controls and included risk areas, such as purchasing cards, financial controls, time reporting for non-exempt employees, receipting, and use of student fees.

The audit scope included a review of parking and transportation procedures and processes. Key personnel from Parking and Transportation and Business Auxiliary Services were interviewed. A sample of citations*, permits*, appeals*, special events*, meters, ProCard transactions, department drivers, Groome Transportation drivers*, payroll timesheets, rental equipment and contracted bus shuttle invoices* were reviewed. The coverage period was from July 1, 2017 through June 11, 2018. The sampling methodology included both random and judgmental sampling.

** The scope was limited to January 31 through June 11, 2018 for these items due to timing of MAVPark data implementation and Groome Transportation Services contract start date.*

Ranking Criteria

The items in this report were ranked based on an assessment of the qualitative, operational and quantitative risk factors, as well as the probability of a negative outcome occurring if the risk is not adequately mitigated. The criteria for these rankings are as follows:

Priority	An issue identified by an internal audit that, if not addressed on a timely basis, could directly impact the achievement of a strategic or important operational objective at UTA or the UT System.
High	A finding identified by an internal audit that is considered to have a medium to high probability of adverse effects at UTA either as a whole or to a significant college/school/unit level.
Medium	A finding identified by an internal audit that is considered to have a low to medium probability of adverse effects at UTA either as a whole or to a college/school/unit level.
Low	A finding identified by an internal audit that is considered to have minimal probability of adverse effects at UTA either as a whole or to a college/school/unit level.

None of the findings from this review were ranked as a "Priority" finding.

Executive Summary

Executive Summary

Overall, our assessment determined that UTA has extensive Parking and Transportation rules and regulations, of which staff and students have an adequate understanding. Practices are largely in compliance with these procedures. However, several opportunities for improvement were identified including the following:

- Statement of Accounts not available on a timely basis
- Special event cash collections present reconciliation challenges
- Collection of past due fees and fines could be enhanced
- Driver safety training not consistently monitored/verified

Audit recommendations related to the opportunities identified during the audit are included in this report. A sample of these recommendations are as follows:

- Improve PeopleSoft automation, configuration and efficiencies to address timing issues associated with the monthly close
- Improve the reconciliation process for cash payments for special event parking
- Utilize a debt collection agency on a more timely basis

We appreciate the courtesy and cooperation we received from the Parking and Transportation staff and other departmental staff involved throughout this audit.

Strengths



Management leadership



Accessibility to resources, support



Efficiency through technology

The following pages outline the 14 observations identified during the review:

14
Observations

5 High

6 Medium

3 Low

1 – Statement of Account Reconciliations Are Not Performed Timely

High

Statement of Accounts Reconciliations

Our review of the department’s revenue (event, permit, meter and citation collections) and expense (ProCard, Payroll) reconciliations disclosed the monthly Statement of Accounts (SOA) is released an average of three weeks after month end. Additionally, the timing of the SOA release also varies significantly by month (from 14 to 37 days after month end).

The delayed timing of the SOA release prevented Parking and Transportation from reconciling their monthly revenues and expenses on a timely basis. As a result, errors, omissions and misstatements in the SOA could go undetected for an extended period.

The following chart shows the varied timing of the monthly SOA release during the scope of this audit:

Month End	Statement of Accounts Release Date	Number of Days Past Month End to Release Date
7/31/2017	8/14/2017	14
8/31/2017*	9/29/2017*	29*
9/30/2017	11/6/2017	37
10/31/2017	11/21/2017	21
11/30/2017	12/19/2017	19
12/31/2017	1/31/2018	31
1/31/2018	2/21/2018	21
2/28/2018	3/23/2018	23
3/31/2018	4/18/2018	18
4/30/2018	5/22/2018	22
5/31/2018	6/22/2018	22
6/30/2018	7/17/2018	17
Average Number of Days Past Month End		23

*Interim statements released during fiscal year-end closing process

1 – Statement of Account Reconciliations Are Not Performed Timely

High

Recommendations

We recommend that a Statement of Account monthly release schedule be adopted by UTA. Establishing a realistic release schedule or calendar (such as 10 days after month end) would assist departments in the effective and efficient scheduling of resources to complete their month-end department reconciliations. The Office of Accounting should adhere to the release schedule and establish financial transaction deadlines for the University in order to release the Statement of Accounts on a timely basis.

Management Response

The university continues to work to establish a more consistent schedule for release. The University of Texas at Arlington must produce monthly financial reporting to the UT System. Because of this requirement and the visibility of this reporting, all transactions related to the month must be recorded before the month may be closed. Due to the processes that must happen after month end, but before monthly close, it is not realistic to close within 10 days after month end. Additionally, issues that may arise during those processes will sometimes cause a delay in completing and posting all relevant transactions, thereby, delaying the release of Statements of Account. Year-end and September statements will always be delayed beyond a normal time due to all year-end activity that must happen in order to close out the year and then bring balances forward.

Target Implementation Date

On-going with an anticipated implementation date of August 1, 2019

Responsible Party

Associate Vice President for Business Affairs and Controller

Special Event Parking Management

An effective method to validate the accuracy of cash collected from special events through the third party vendor (SP+) does not exist. Cash collected from special events by SP+ does not consistently reconcile to the ParkJockey system.

Our observation of the collection count for a WNBA game (July 19, 2018) disclosed cash totaling \$6,110. However, the ParkJockey system only showed \$2,190 in cash collected. The difference was the result of ParkJockey software not syncing the data until the handhelds were refreshed at the following event.

The following control opportunities limit the ability to properly reconcile revenues collected to the hand-held device totals:

- For expedience purposes, the SP+ employees were not consistently recording cash collected in the ParkJockey devices as cars entered the cash parking lots.
- The ParkJockey handheld devices issued to the SP+ staff are set up with generic accounts with no way of tracing collections to a specific SP+ employee. This significantly limits accountability and backend analysis on revenues collected.
- A vehicle count system for non-parking permit holders does not exist. As a result, it could not be determined whether the cash collected was accurate.
- ParkJockey system does not automatically sync the data at the conclusion of an event.

Our review of 11 department events disclosed two opportunities related to the data entry and/or documentation maintained in MAVPark:

- A parking cost of \$0.00 was recorded in MAVPark for one of the events reviewed. According to the Event Coordinator's criteria for special event parking rates, this event utilized student lots and/or West Campus Garage spaces on a week day between the hours of 5 a.m. and 5 p.m. As a result, a parking cost of \$2.50 should have been recorded in MAVPark. For these events, MAVPark indicated an expected parking total count of 300 vehicles which should have generated approximately \$750 in revenue.
- A signed event estimated cost sheet was not retained within MAVPark for 9 of the 11 events reviewed.

Recommendations

In order to improve special event monitoring activities, we recommend the following:

1. All special event parking activities should require a signed estimated cost sheet to be maintained in MAVPark.
2. Further, non-compensated events should require Parking and Transportation Department management signature as authorization.
3. Parking and Transportation Department management should consider accepting credit cards as the only form of event parking payment. If cash is to be accepted, the event parking should be located in a lot equipped with pay stations.
4. A ParkJockey register should be implemented to capture the use of UTA equipment by SP+ employees. The register should include the asset type, ID, check out and return vendor employee name, time and date.

Management Response

1. Signed estimates for non-compensated events were traditionally not required. This is one of the reasons the non-compensated events during the review period did not have a signed estimate attached. Around March 2018, management required the event parking coordinator to obtain a signed estimate for all events and include non-compensated events so that departments understood they were not receiving any parking resources to support their parking event. This change allowed for both Parking and Transportation Services (PATS) management and the customer to better understand what was or was not being provided for the event. It improved the communication between the customer and department, ensuring all parties understood the event parking needs that were required. As of October 2018, a new Event Parking Coordinator was hired. PATS anticipates that all estimated cost sheets will be signed and retained within MAVPark when applicable.

Target Implementation Date: Implemented in October 2018

2. There are times when PATS will discount parking based on the demand for parking. During the review period, free parking was offered in student lots during non-peak times. Since UTA was on summer break, the non-peak discounted rate was used for this event. Based on the recommendation, a supervisor's signature will be added to the signed estimate by January 2019 for all discounted or non-compensated events to allow for more oversight of when discounts are provided on the standard parking rates.

Target Implementation Date: Implemented in January 2019

3. Pay-in-lane event parking was traditionally cash payments only. In May 2018, PATS entered into a contract with Park Jockey, an event handheld payment provider that allowed PATS to begin migrating away from cash-only payments and have a more robust reconciliation platform where all cash, credit card, and permit-holder gate entries can be documented. PATS management modified the event parking plan in October 2018 from accepting cash and credit cards at all event locations to accepting credit cards at all locations and cash at only two video-monitored locations. Centralizing the cash handling at these locations allows for reconciliation to the Park Jockey system and video review if discrepancies exist.

Target Implementation Date: Implemented in October 2018

4. The event parking coordinator implemented a Park Jockey register in November 2018 that monitors and tracks which employee utilizes each device, the location they were deployed, and the device return information. This document is uploaded to the event record after the event concludes.

Target Implementation Date: Implemented in November 2018

Responsible Party

Event Parking Coordinator

Past Due Fees And Fines

Our review of the handling of citations disclosed that past due collections were not consistently turned over to a collection agency on a timely basis. Of the 25 citations reviewed, we identified two aging unpaid citations that qualified for debt collections.

As of October, 2018, unpaid citation fees and fines totaling \$716,685 existed. Of this total, \$200,230 qualified to be turned over to a debt collection agency. Department management is in the process of finalizing the export process to send qualified uncollected citation fees and fines to the debt collection agency. (The qualifying criteria includes that the citation be 90 days past due and have an associated date of birth for the vehicle owner.)

	FY 2017	FY 2018	FY 2019	Total
Total Citations Fees and Uncollected Fines	\$127,595	\$474,730	\$114,360	\$716,685
Uncollected Fees and Fines Eligible for Collection Agency	\$36,885	\$163,345	\$0	\$200,230

Recommendation

1. We recommend that Parking and Transportation Department management adopt a collection agency to increase revenue.
2. Consideration should also be given to having Parking and Transportation Department management strengthen procedures over the Department of Motor Vehicles (DMV) ownership assignment within MAVPark. Additional strategies should be considered for identifying citation ownership in order to collect on citations that have no date of birth on record.
3. Finally, consideration should be given to adopting a collection strategy for citations where a date of birth cannot be identified. In support of this recommendation, consideration should be given to performing a cost benefit analysis to determine whether adding staff to manage past due collection efforts on citations issued to those without parking permits would yield a positive payback.

Management Response

1. PATS management has been working with Nupark and Conserve since January 2018 to identify the customers eligible, ensure proper evidence exists, automate the placement file, and automate the return payment file. Several unavoidable delays have hindered the completion of this project, but it is expected the first placement file will be sent to Conserv by April 2019.

Target Implementation Date: Anticipated implementation date is May 1, 2019

2. PATS management has strengthened procedures to identify driver information when they are collections-eligible but lack a known date of birth in the database. Collection agencies require either a date of birth or a social security number. The Department of Motor Vehicles (DMV) does not provide date of birth or social security numbers of vehicle owners. The PATS enforcement team occasionally cite vehicles not registered to a UTA community customer. When this happens, the Nupark system obtains the owner information from the DMV. The Nupark system attempts to match the DMV results with a known customer in the UTA customer database so that the violation can be assigned to a customer with a date of birth. Once matched, the eligible citation debt can be sent to collections. If the customer is not matched, all notices go to the DMV owner's address.

Target Implementation Date: Implemented in October 2018

3. Additional strategies already exist to identify who is driving the vehicle by placing a series of notifications on the vehicle leading up to the vehicle being immobilized. Once immobilized, the driver information is obtained and all citations are typically paid. Additional staff resources could be dedicated to researching unknown drivers, but staffing resources are not available to complete this initiative. As greater efficiencies are realized over the coming year, or additional staff resources are added, this initiative can be incorporated.

Target Implementation Date: Anticipated implementation date is August 1, 2019

Responsible Party

Director of Parking and Transportation

Parking and Transportation Authorized Drivers

Our review disclosed that Parking and Transportation Department management was not consistently verifying that employees who operate UTA's vehicles meet the required training and EH&S department criteria.

We sampled 10 department drivers and identified the following:

- One employee had not completed driver training since December 2, 2013. The policy states that driver training must be completed every 3 years.
- One employee had not submitted a request for Motor Vehicle Record (MVR). Therefore, no DMV review or driving rating could be performed for this driver.

Recommendation

1. We recommend that Parking and Transportation Department management perform a monthly review to identify drivers nearing their training expiration. Parking and Transportation Department management should ensure that these drivers receive training timely and prior to the required due date.
2. In addition, Parking and Transportation Department management should ensure that all drivers submit a request for Review of Motor Vehicle Record (MVR) and submit to the Office of Risk Management annually for rating.
3. Additionally, management should ensure that all requests are submitted timely and follow up with employees as necessary until all required reports are submitted.

Management Response

1. PATS supervisors will perform a monthly review of approved drivers to help ensure they are qualified to drive vehicles and take appropriate actions to ensure proper training.
2. The MVR does not need to be requested by the department as it is re-ran automatically prior to it expiring.
3. New employees are not scheduled until all paperwork is submitted and approved.

Target Implementation Date

Implemented in November 2018.

Responsible Party

Assistant Director of Field Operations, Assistant Director of Office Operations

Permit Fee Inter Department Transfers

Parking and Transportation was not billing for permits issued to departments on a timely basis. Permit billings were processed up to nine months past the effective date of the permit. Late billings were observed on 8 of the 25 permits reviewed.

Further, as of July 31, 2018, there were 2,088 permits totaling \$16,117 issued as an Intra Department Transfer (IDT) between January 31, 2018 and June 11, 2018. These IDTs were billed to a University department more than 30 days after the permit reserved date.

Number Of Inter Department Transfers	Number Of Days Past Permit Expiration Date
853	30 – 60 Days
339	60 – 90 Days
513	90 – 180 Days
383	> 180 Days

Recommendation

1. We recommend that Parking and Transportation Department management implement procedures to help ensure that permits are billed to departments timely.
2. At least monthly, Parking and Transportation Department management should review all permits sold during the month to help ensure that the department was billed timely for those permits paid via inter department transfers.

Management Response

1. The billing procedures were developed and implemented in partnership with Nupark Support in July 2018. This development caused some of the delays as they created a more efficient processing and documentation framework for department visitor permits.

Target Implementation Date: Implemented during Audit in July 2018

2. As of September 2018, all department permits are typically sent to Auxiliary Business Services for processing the IDT on the first and 16th of the month.

Target Implementation Date: Implemented in September 2018

Responsible Party

Assistant Director of Office Operations

Department Golf Cart Rental Driver Compliance

Eight golf carts were rented to University departments during the audit scope period. We sampled and tested three golf cart request forms for compliance with University authorized driver policies. Our review identified one rental form where the driver did not submit a request for Motor Vehicle Record (MVR) or complete driver training within the last three years of the rental form submission date.

Additionally, we identified five other UTA employees that were listed on the golf cart rental request form as authorized drivers. We verified with the EH&S Department that the employees listed did not complete a request for MVR or driver training, within the last three years, as required by the University to operate a vehicle.

Recommendation

1. We recommend that Parking and Transportation Department management review all departmental golf cart rental requests forms to help ensure that the driver(s) listed have submitted a request for Motor Vehicle Record (MVR) annually and completed driver training within the three year requirement prior to approving the rental request.
2. We recommend that Parking and Transportation Department management enforce the policy and ensure that employees in the department who operate University vehicles are current on all requirements and are authorized to drive.

Management Response

1. Since the date this finding became known, PATS supervisors have reviewed all proposed drivers on the request forms and communicated directly with department hosts to provide better clarity and documentation on who is and is not permitted to drive a rented golf cart.
2. When the requesting department does not have approved drivers, PATS provides an approved student driver with their rental. Documentation of this communication will be saved in the event notes.

Target Implementation Date

Implemented in December 2018

Responsible Party

Assistant Director of Field Operations

7 – Police Department Budget Transfers

Medium

Police Department Budget Transfers

As shown in the chart, \$5 million was transferred from Parking and Transportation to various departments.

The Police Department received a total of \$2.908 million from the Parking and Transportation Department in FY2018. A portion of the transferred amount (\$464,977) was estimated based on parking related services performed by the Police Department for the College Park Garage. All other services (\$2.443 million) were transferred to fund Police Department operations. There are no specific metrics used to determine the Police Department costs associated to parking related services versus other campus related services.

Department Budget Transfers FY2018	Amount
UTA Police Department:	
<i>Public Safety Officers (PSO) College Park</i>	\$ 464,977
<i>Dispatch</i>	\$ 558,185
<i>Police M&O</i>	\$ 340,575
<i>Public Safety Officers</i>	\$ 771,949
<i>Administration</i>	\$ 571,262
<i>Emergency Mgmt</i>	\$ 201,615
Total UTA Police Department	\$ 2,908,563
Debt Services	\$ 1,712,695
Facilities	\$ 300,000
Auxiliary Business Services	\$ 127,845
Total Transferred Out in FY2018	\$ 5,049,103

Recommendation

1. Consideration should be given to eliminating or re-evaluating departmental transfers. This will support management’s ability to evaluate individual departments for self sustaining purposes and/or prioritization of UTA resources.
2. If transfers are to be used, we recommend department management review budget transfer allocation methods annually. Specific metrics should be used to determine the Police Department expense amounts that are related to Parking and Transportation Services.

Management Response

1. Each of these transfers are reviewed annually during the budget proposal process to ensure only required funds are transferred. The **police transfer** is reviewed annually to ensure only the necessary amount of funding is transferred to the police department. This funding is differentiated as parking-related or non-parking related for internal purposes only. Any unused funds at the end of the fiscal year are returned to PATS.
 - The **transfer to Facilities Management** is used to fund the parking lot maintenance account that Facilities Management oversees. This amount is dedicated to funding parking lot improvements and repairs and has traditionally been underfunded.
 - The **Auxiliary Business Services transfer** is the exact amount needed to fund the salaries of the accountants hired to handle the PATS accounting duties when the PATS accounting duties were integrated into the Vice President’s Auxiliary Business Services team in August 2017.
 - The **debt service transfer** is an inner-department transfer from a revenue-generating parking cost center (470021) to the College Park District garage cost center (470172). This amount covers necessary M&O expenses and the debt service payment.

Target Implementation Date: Implemented in August 2018

Management Response

2. PATS management continues to work with UTA PD to identify specific metrics to determine what constitutes a parking-related fund. Currently, all parking-related funds are directly related to the UTA PD formula for the nine fixed-post PSO positions within College Park District. Any traffic-related expenses are billed to PATS monthly based on the actual event hours worked. All parking-related security cameras are billed to PATS monthly based on the predetermined formula. UTA PD will utilize the new RMS system to identify parking-related activities starting in August 2019. The new records system will tag parking-related activities so that they can be easily identified and reported on when needed.

PATS management agrees that non-parking related transfers should be reduced or eliminated if additional police funding sources are available. This revenue could then be allocated to other parking expenses, reducing the need to raise future parking fees. It is also important to note that funding non-parking related departments is relatively common for Texas universities. They range from 3.8% (Texas A&M) to 23% (UTSA).

Target Implementation Date: Anticipated implementation date is August 1, 2019, but is based on other funding being available to fund Police Department operations from Executive Budget Committee.

Responsible Party

Director of Parking and Transportation
AVP of Auxiliary Business Services
Chief of Police

Office Operations Efficiency and Capacity

The Parking and Transportation Department has a small facility. As a result, it is difficult to maintain an effective control environment. The facility's limited size contributed to the following control opportunities:

- To avoid disturbing others, the Parking Controller performs the noisy meter bill and coin counts early in the morning. As a result, he often counts the cash collections alone in the Assistant Director's office. The Assistant Director's office is equipped with a camera. However, the video recordings are maintained by the Police Department and are seldom reviewed by Parking and Transportation Department management.
- Parking Controller citation handheld devices are stored in the breakroom due to limited space. As a result, management has been unable to implement an efficient check in and check out process for Parking Controller handheld devices.
- Meter keys are often kept in an unsecured location at the Parking Controller's desk to avoid crowding in the breakroom where the secured key locker is maintained.
- ParkJockeys, coin/bill collection boxes, tablets, and MAVPark handhelds are maintained in and around the break room.

Recommendation

1. We recommend that Parking and Transportation Department personnel be housed in a building that meets their staffing and asset capacity requirements. The facility should have adequate space for secured collection rooms, as well as secured locations for all departmental assets. Additionally, a check in and check out process should be implemented as follows:
2. Meter Counts – We recommend that meter counts be performed with two staff present. In addition, if the meter count is performed alone, it is recommended that Parking and Transportation Management review the video recordings of the count.
4. Citation Handhelds – We recommend that an asset register be established and utilized capturing the use of Parking Controller handheld devices. The register should capture the asset type, ID, check out and return staff name, time and date.
5. Meter Keys – We recommend that meter keys be stored in a secured location. Meter key access should be provided to as few staff as practical (e.g. One primary and two back up)
6. Asset Storage – We recommend that ParkJockeys, coin/bill collection boxes, tablets, and MAV Park handhelds be maintained in a secured location. All assets should be held securely with access restricted to as few staff as practical (e.g. one primary and two back up).

Management Response

1. Parking & Transportation is currently remodeling the small building located at 710 S. Davis Drive with an anticipated move-in date of January 22, 2019. This space will be right-sized for the staff, securing resources, and supporting the overall operation.
Target Implementation Date: Implemented in January 2019
2. Meter Counts- PATS started utilizing two collection officers in August 2018. PATS managers will begin removing coin-only meters in January 2019 to reduce the need for coin collections.
Target Implementation Date: Implemented in January 2019
3. Citation Handhelds- The new office space will allow a better opportunity to successfully implement the check-in/out process of equipment. Parking enforcement officers will manage this registry after moving into the space in February 2019.
Target Implementation Date: Anticipated implementation date is February 1, 2019
4. Meter Keys- PATS supervisors relocated the meter keys to a secure key box as soon as they were made aware of this finding.
Target Implementation Date: Implemented during Audit in July 2018
5. Asset Storage- The new office will have sufficient space to secure the devices.
Target Implementation Date: Anticipated implementation date is February 1, 2019

Responsible Party

Assistant Director of Field Operations
Assistant Director of Office Operations

Citation Appeals Process

With the launch of the MAVPark Vehicle License Recognition System, more citations are being issued as a result of the efficiencies associated with this technology. Additionally, UTA now accepts citation appeals online through the MAVPark website. Previously, a citation appeal could only be submitted in person. As a result of these two changes, the number of citation appeals has increased significantly adding to the department's workload.

A total of 5,651 citations were appealed during the period January 31 through June 11, 2018. Our review of 25 citation appeals disclosed that 10 were not processed on a timely basis. One appeal was not processed until 142 days after the appeal submission date.

Further analysis disclosed that the workload of aging appeals appears to be a driving factor in the number of 'reduced to a warning' appeal decisions. Over 65 percent (or 1,508 of 2,317) of the 'reduced to warning' decisions were made on aging appeals (processed 60 days past the appeal date). This is an indicator that the employee working the appeal may have used the 'reduced to warning' decision to expedite the completion of his/her workload.

Recommendation

1. To better manage the citation appeals workload, we recommend that Parking and Transportation department management limit the ability to submit an appeal by adopting a policy which only allows appeals to be submitted within two weeks of the issuance of the citation.
2. In addition, consideration should be given to accessing an administrative or processing fee in cases where the request for appeal is denied. This fee would cover a portion of the administrative costs associated with appeals. Further, this would serve as warning to those considering making a frivolous appeal.
3. We also recommend that Parking and Transportation Department management review the staffing relating to processing citation appeals. This will allow for a more thorough and timely appeal process to be conducted for appeal submissions. Additionally, consideration should be given to performing a regular review of the 'reduced to warning' decisions to help ensure they were appropriate.

Management Response

1. PATS management implemented three changes to the appeals policy after consultation with the Parking Advisory Committee in February 2018. The changes went into effect in August 2018. First, the window to appeal a citation was reduced from 21 days to 14 days. Second, a \$10 discount was provided if the citation was paid within the first 10 days. Third, customers were issued e-citation *warnings* during the semester grace period. The results of these changes have reduced the quantity of appeals by 53% from last year. Please see Exhibit A for additional results.

Target Implementation Date: Implemented during Audit in August 2018

2. An appeal processing fee or denial fee was proposed in November 2018, but is not currently supported by campus administration. It was recommended to fund the appropriate number of personnel through other sources.

Target Implementation Date: Closed; although considered, this was not supported by campus administration

3. PATS management created a new Administrative Assistant position in September 2018 whose job function includes processing appeals. This has allocated more staffing resources to handle the appeal demand. Additionally, the expansion of student work study positions in the office have alleviated cashiering duties from the appeals clerks, allowing them to focus on processing a higher quantity of appeals. These improvements made after the review period have reduced the average days an appeal is active from our high of 100 days in December 2018 to 22.2 days in November 2018. PATS management expect this number to continue decreasing to an ultimate goal of averaging 14 days. Please see Exhibit B for additional results.

Target Implementation Date: Implemented in September 2018

Responsible Party

Director of Parking and Transportation

Groome Transportation Services Driver Compliance

Groome Transportation Services is not maintaining the completed and signed Driving Training Checklist. As a result, we could not verify that onboard training was completed with an experienced driver, as required by the contract.

Groome Transportation Services offers the Smith System Safety training course twice a year. However, it is not mandatory that drivers attend following their hire date. Our review disclosed 4 of the 5 contracted drivers did not complete the Smith System Safety training course covering driving safety techniques and real-time driver behavior observations.

Parking and Transportation Department management is not monitoring the contractor's records to help ensure trained and experienced personnel are operating the MAV Movers and chartered buses. The contract requires Groome Transportation Services to maintain and provide UTA with all training records for new hires, as well as Smith System Safety Training certificates for all drivers. The records must be provided to the University within 10 working days of the University's request.

Recommendation

1. We recommend that Parking and Transportation Department management review Groome Transportation Services driver new hire and safety training completion documents on a quarterly basis.
2. We also recommend that Parking and Transportation Department management work with **University Compliance Services** to develop a Monitoring and Specialized Training Plan to help ensure Groome Transportation Services has documentation for new hire Driving Training Checklists and Smith System Safety Training Certificates on hand for all drivers. This plan should be reviewed on an annual basis or as needed.

Management Response

1. PATS supervisors will review Groome Transportation Services driver new hire and safety training completion documents quarterly.
2. PATS supervisors will work with Compliance Services to develop a monitoring plan for the Groome Transportation items.

Target Implementation Date

Implemented in January 2019

Responsible Party

Assistant Director of Field Operations

System Access and Maintenance

We performed a system access review of MAVPark, ParkJockey, IPS, Mobile Now and Parkeon systems. The following was identified:

- 3 users in MAVPark are set as ‘physical’ collections types although they should be set to ‘virtual’ as the front office no longer accepts cash. A ‘physical’ collection type forces the cashier to enter a dollar amount collected as a cash payment although no cash was collected. As a result, incorrect immaterial cash collections are entered in MAVPark.
- Parking and Transportation Department management is not documenting the annual performance reviews of MAVPark, ParkJockey, IPS, Mobile Now and Parkeon system access reports to ensure access is restricted to active, appropriate personnel.

Recommendation

In order to improve system monitoring activities, we recommend Parking and Transportation Department management implement the following:

1. Cashier collection types should be set to ‘Virtual’ to ensure collection entry is accurate in the MAVPark system.
2. Document the annual performance reviews of MAVPark, ParkJockey, IPS, Mobile Now, and Parkeon to ensure access is restricted to active, appropriate personnel.

Management Response

1. The cashier drawer type was changed from physical to virtual as soon as the finding was shared with supervisors in early August 2018.

Target Implementation Date: Implemented during Audit in August 2018

2. Management review personnel’s access to PATS systems regularly to ensure appropriate access is given to the correct personnel. However, this is not documented. There were no personnel found during the investigative timeframe that had inappropriate access. This recommendation is to develop a tracking sheet so that the removal can be documented. As a result, PATS will develop a checklist on the student and staff internal clearance form that ensures the removal of this access is documented.

Target Implementation Date: Implemented in January 2019

Responsible Party

Assistant Director of Field Operations

Assistant Director of Office Operations

Driver Emergency Response Plan

A formal emergency response plan, including car boot harassment, for student and employee Parking Controllers does not exist.

Parking and Transportation student employees who operate late night courtesy golf carts receive formal training that includes emergency scenario protocols. However, there is no immediate response procedures to follow in case of an emergency.

Recommendation

We recommend that Parking and Transportation Department management implement a formal emergency response plan to include in annual training to department drivers to help ensure drivers are aware of how to appropriately respond in case of an emergency.

Management Response

1a. Since August 2017, PATS supervisors cover emergency scenarios and protocols for contacting UTA PD and supervisors during the formal training process. This is for both the full-time and student personnel. This, however, has not been well documented through training materials and SOPs. As a result, PATS supervisors will develop scenario-based SOP documents to be incorporated into training documents. Additionally, improved documentation will be retained to note which staff attended trainings and what was covered.

Target Implementation Date: Additional documentation implemented in January 2019

1b. Additionally, PATS management is working with UTA PD to identify emergency distress technology that can be deployed in golf carts, enforcement vehicles, and shuttle buses.

Target Implementation Date: Anticipated implementation date is August 1, 2019

Responsible Party

Assistant Director of Field Operations

Collection Forms and Reconciliation Process

The Cashier's Reconciliation of Working Fund and Cash Receipts collection form should be used for the collection of meters. Currently, a spreadsheet is used to document the collection of Maverick Garage, West Campus Garage, IPS and McKay meters.

Further, reconciliations are not performed for IPS and MacKay meters. The IPS system records the amount of parking revenue received. However, the Parking Controller is not reconciling the collections to the system.

MacKay meters are outdated and do not have the technology to record the amount of cash collected. As a result, an effective reconciliation cannot be performed. There are 90 MacKay meters across campus.

Recommendation

1. We recommend that Parking and Transportation Department management utilize the department collection form for all revenue collections.
2. We also recommend that MacKay meters be replaced with IPS meters.
3. Additionally, revenue collection should be reconciled to the IPS reports to help ensure accurate cash collections.

Management Response

1. PATS will incorporate the meter deposit slip into the cashier deposit slip by January 2019.
Target Implementation Date: Implemented in January 2019
2. PATS management is beginning an overhaul of the campus meter infrastructure, which includes the removal of all MacKay meters to replacing with payment options that can be reconciled to back office support systems. All MacKay meters are expected to be removed by August 2019.
Target Implementation Date: Anticipated implementation date is August 1, 2019
3. PATS will start reconciling the IPS and Parkeon coin/bill deposits to the IPS and Parkeon reports in December 2018.
Target Implementation Date: Implemented in December 2018

Responsible Party

Director of Parking and Transportation

Standard Operating Procedures

Parking and Transportation Department management designed an extensive standard operating procedure library. However, they are currently in review and have not been finalized for official department use.

Recommendation

1. We recommend that Parking and Transportation Department management update and finalize all standard operating procedures.
2. Further, online policy and procedure ownership should be updated to reflect Parking and Transportation Department as the process owner rather than the Police Department.

Management Response

1. PATS will continue to update and publish SOPs for the department with the goal to have SOPs for modified processes published within 3 months of the formal change.
2. As these SOPs are updated, police logos will be removed and replaced with PATS logos.

Target Implementation Date

Implemented in January 2019

Responsible Party

Director of Parking and Transportation

Exhibit A – Citations and Appeals Process

Reduction in Quantity of Appeals Received

The graph below represents the quantity of appeals received year-over-year. As the graph demonstrates, changes made in August 2018 to reduce the time a customer can appeal from 21 days to 14 days, and the \$10 early-payment discount have contributed to a decrease in the number of appeals received.

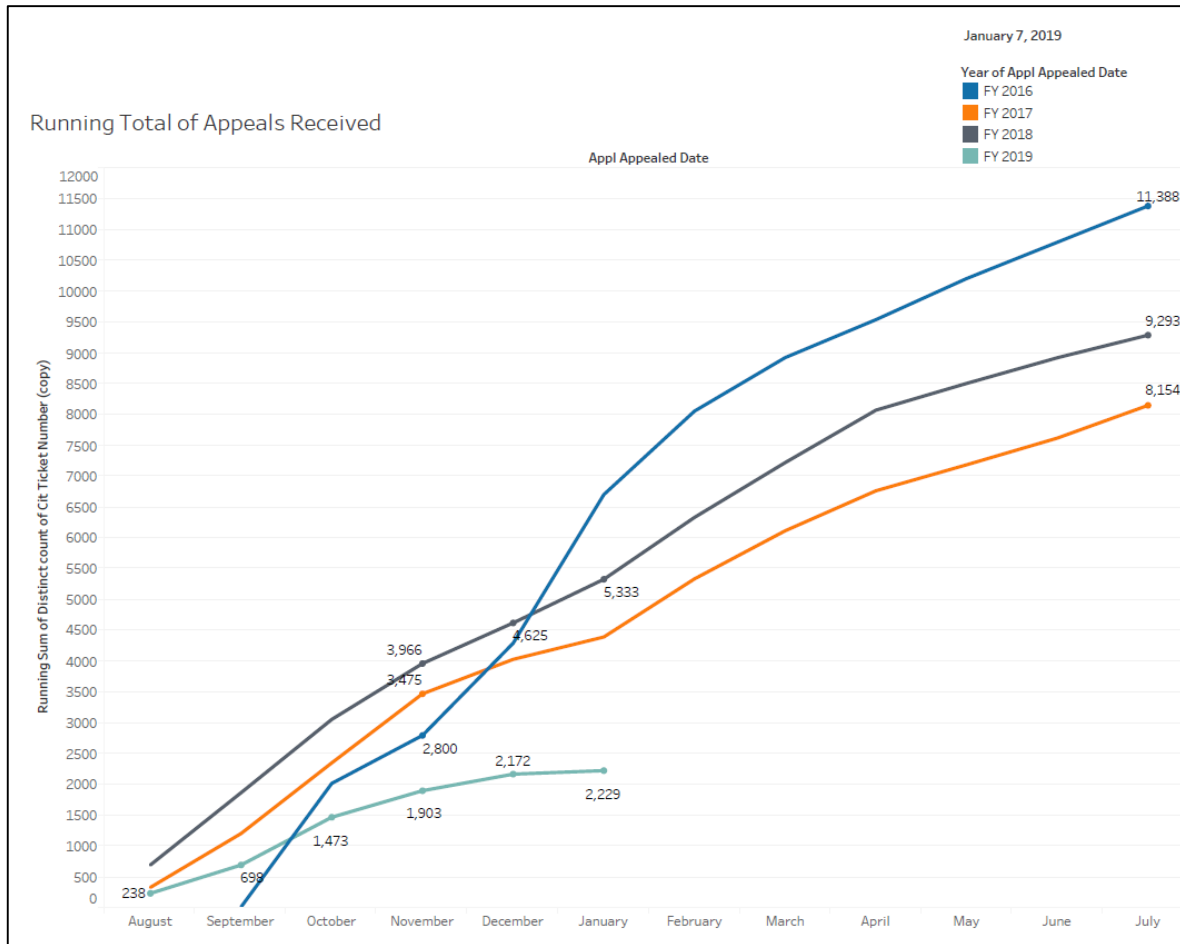


Exhibit B – Citations and Appeals Process

Days to Respond to Appeals

The table below represents the average days an appeal was open, grouped by the month the appeal was received. The peak duration was 104.4 days which were submitted in December 2017. Changes to the appeal process, including the hiring of an additional full-time staff member in September 2018, the reduction in days an appeal can be submitted, and the introduction of a \$10 early-payment discount have contributed to a decrease in the number of days an appeal is open. PATS goal is to respond to appeals within 14 days. December 2018 appeals received were closed in an average 12.9 days.

	FY 2016	FY 2017	FY 2018	FY 2019
August		30.1	38.7	58.9
September	2.0	23.1	51.7	41.4
October	8.3	30.4	78.3	43.6
November	14.1	37.7	83.8	28.1
December	7.5	43.9	104.4	12.9
January	7.9	24.7	101.0	3.1
February	12.4	15.3	91.6	
March	13.2	7.7	73.8	
April	4.6	1.8	67.7	
May	4.9	3.2	72.5	
June	4.5	3.4	70.4	
July	9.6	7.2	67.3	
Grand Total	8.8	20.7	75.6	38.2