



Inter-Departmental Correspondence

To: Thomas S. Richards, Mayor

From: George E. Markert, Director of the Office of Public Integrity

Prepared by: Daniel Mastrella, Manager of Internal Audit

DM

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Date: September 17, 2012

Subject: Unannounced Cash Count at Parking – Commercial Street (Revised)

On April 17, 2012, the Office of Public Integrity (OPI) performed a surprise cash count at the Bureau of Parking, located at 80 Commercial Street. We arrived unannounced and counted all of the money located at the facility at the time of our visit. The objectives of the count are to determine the accountability of cash balances on hand and compliance with the City's Cash Collection Policies and Petty Cash Policy.

We noted the following during this cash count:

1. We counted a total of \$5,600.48. This included:
 - a. Daily receipts totaling \$1,596.90.
 - b. A petty cash fund totaling \$30.03 in cash.
 - c. An additional \$4,003.14 that appears to be used by Parking to replenish the parking garages pay devices.
2. OPI counted \$1,596.90 in daily receipts. Per cash reports, Parking personnel collected \$1,606.90 on the day of the account. We could not determine the cause of the \$10.00 difference. However, we verified that Parking personnel deposited \$1,606.90. It appears that Parking personnel collected all of this revenue on the day of the count. However, we noted that they did not deposit this revenue in a timely manner. The following table summarizes these deposits:

Amount	Date Collected	Date Deposited	Days to Deposit	Days Late
\$157.00	04/17/2012	04/19/2012	2	1
106.90	04/17/2012	05/02/2012	11	10
109.00	04/17/2012	04/25/2012	6	5
392.00	04/17/2012	04/19/2012	2	1
140.00	04/17/2012	04/19/2012	2	1
207.00	04/17/2012	04/19/2012	2	1
485.00	04/17/2012	04/19/2012	2	1

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◆ Recommendation

Parking personnel should deposit all revenue in accordance with the City policy.

3. Treasury records indicate that the petty cash fund used to replenish the parking pay devices is for \$1,414.00. However, we counted a total of \$4,003.58. As a result, it appears that, there is an overage in this fund of \$2,589.58.

Generally, Parking personnel deposit all paper money collected from the pay devices and keep the change to replenish them. Because they deposit all paper money, the amount that they deposit is greater than the actual revenue. As a result, this practice would steadily reduce the amount in the replenishment fund. To offset this reduction in the replenishment fund, Parking personnel order dollar coins through Treasury. However, it appears that Parking personnel are not adequately monitoring the amount in the replenishment fund and it has grown significantly. Additionally, it would be very difficult and time consuming to reconcile this fund.

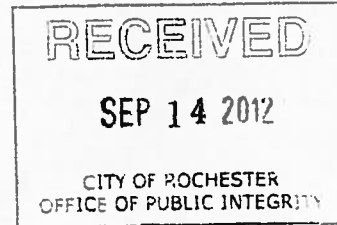
◆ Recommendation

Parking personnel should monitor the amount of this replenishment fund and ensure that it remains at a consistent amount. Additionally, they should maintain a detailed running balance of the fund that allows it to be easily reconciled.

A response from the Interim Director of Parking follows.

DM
Attachment

xc: Leonard E. Redon, Deputy Mayor
Molly Clifford, Interim Director of Parking
Robert J. Bergin, Corporation Counsel
Jeffrey Eichner, Municipal Attorney IV



To: Dan Mastrella, Office of Public Integrity
From: Molly Clifford, Interim Director of Parking
Date: September 14, 2012
Subject: Response to Unannounced Cash Count at Parking – Commercial Street

This is to respond to the Office of Public Integrity's findings from the above activity on April 17, 2012. I have interviewed Parking staff and determined the following as it relates to OPI's recommendations:

- Parking personnel are depositing all revenue in accordance with City policy; and
- The cash and coin required to keep the Pay on Foot/Pay in Lane meters making change for customers at the garages is substantial. Parking personnel are monitoring the amount in the replenishment fund and ensuring that it remains at a consistent amount based on weekly need (\$5,000); and
- Parking personnel are maintaining a detailed running balance of the replenishment fund, tracking distribution of the cash daily, and reconciling it weekly.

Please do not hesitate to contact me should you have any questions or need further information.