

**REPLY AND IMPLEMENTATION SUMMARY
FOLLOW-UP REVIEW OF PARKING BUREAU FRAUD INVESTIGATION**

RECOMMENDATION	RESPONSE	CURRENT STATUS	IMPLEMENTATION DATE	AUDITEE COMMENTS
1. We recommend that the combination to the safe be limited to those with a definite need to have it and that the combination be changed periodically, to improve this control.	Concur	Implemented	May 2002	There are five individuals in the accounting area. Two have keys to the safe and three have the combination. Both key and combination are required to open safe.
2. We recommend that cash not be left in an open safe at any time. Alternatively, if the safe must remain open during the day with cash in it, we recommend more stringent controls, such as reducing the number of individuals who can approach the safe.	Concur	Implemented	May 2002	The safe is closed and secured each morning after the bags are removed. The number of individuals who are allowed in the safe area has been limited
3. We recommend that the bank bag control number for each bag be written on the Brinks pickup sheet.	Concur	Implemented	May 2002	The control number is being written on the Brinks pick up sheet
4. We recommend that cash receipts processing be completed for pick-up by the armored car service no later than the day following collection of the funds from the parking garages and other sources.	Concur	Implemented	May 2002	Cash receipts are being processed for pick-up by the following day
5. We recommend that the Parking Bureau contact Sun Trust to schedule pick up by the armored car service late enough to ensure completion of that day's deposit process.	Concur	Implemented	May 2002	The pick-up has been scheduled for 11:30 – 1:00. The pick-up has to be early enough to be delivered to the bank by 2:00 pm for crediting.

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6. We recommend that, to reduce opportunity for loss of cash, the Parking Bureau place a physical barrier such as a fine-wire cage around the cash counting area.	Concur	Implemented	January 2003	A glass wall with locking door has been installed. When the employee leaves the area the door is locked.
7. We recommend that other procedures to reduce opportunity for loss of cash be considered, such as: (1) requiring two staff members to be present while funds are counted the second time, placed in the bank bags, and sealed; and/or (2) directing a security camera on the cash counting area and requiring that it be in operation any time cash is being handled.	Concur	Implemented	May 2002	Two staff members are used to verify funds the second time. A security camera is also going to be installed in the area, within two months.
8. We recommend that, until the cash counting area is made more secure, a locked drawer similar to those typically provided for bank tellers should be provided to enable the Accounting Clerk to secure the cash any time she leaves the area.	Concur	Implemented	January 2003	The area is secured with the glass wall