



Monitoring Parking Cashier Activity

- The Office of Audit reviewed the controls over hiring and monitoring cashiers for the parking operation.
- **Objective:** The risk of cashier fraud or inaccurate reporting of cash receipts can be reduced through consistent application of three key controls:
 1. Conducting pre-employment background checks.
 2. Implementing a program of monitoring, training and progressive discipline for cashiers.
 3. Mandating vacation or rotating job assignments.



Monitoring Parking Cashier Activity Audit Results

Parking Company maintained effective internal controls over hiring, managing, and monitoring cashiers.

- Fewer cashier errors noted, more consistent discipline and better documentation of employee counseling.
- Policies and procedures to identify cashier errors, provide feedback, and apply progressive discipline have been implemented.



Monitoring Parking Cashier Activity Audit Results

- Supervisors coach cashiers and retrain employees who make repetitive errors.
- Progressive discipline administered and documented.
- Pre-employment background checks conducted.
- All managers took at least five consecutive days off.
- Cashier job assignments rotated weekly.