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.
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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.
• 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.