

Internal Audit Report #2020-005
Jefferson Parish Transit - Money Count Room SOPs
Release Date: September 3, 2020



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DIRECTOR OF INTERNAL AUDIT | JEFFERSON PARISH

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OVERVIEW

BACKGROUND¹

Through its Department of Transit, Jefferson Parish provides transportation (bus) services to urbanized portions of the parish along with service to New Orleans and the Louis Armstrong New Orleans International Airport.

On average, the Department of Transit earns transit bus fare revenues in excess of \$3 million annually. The fares are collected primarily in cash and are handled by a third-party vendor, Transdev. Jefferson Parish personnel are not involved in the handling or counting of fares. Historical reviews of internal controls surrounding cash collections, accounting, deposit, and overall safeguarding of the funds did not result in any significant deficiencies. Further, there have not been any known cases of fraud or misappropriation of funds regarding the collection of transit fares.

Jefferson Parish began a Cash-Free Initiative in late 2016 after reports were issued collaboratively by the Department of Internal Audit and the Department of Accounting. The goal of the initiative was for all Parish operations and departments to discontinue accepting cash as a form of payment in order to minimize risk exposure to theft and misappropriation of funds. According to the Department Director, Ninette Barrios, the Transit system “can implement a cash-less system in Jefferson Parish in a two to three-year period based on implementation of a proper smart card technology, as well as a lesser-used smart-phone technology.”

In the meantime, the Parish Administration has requested the Department of Internal Audit to review the current Transit Money Count Room Standard Operating Procedures in effect.

OBJECTIVE

The objectives of this Consulting Engagement were to examine policies and procedures in place related to the Money Count Room for the Department of Transit, assess the strength of such policies, and provide recommendations for any enhancements, as necessary.

This was a consulting engagement. According to the International Standards for The Professional Practice of Internal Auditing issued by the Institute of Internal Auditors, “Consulting services are advisory in nature and are generally performed at the specific request of an engagement client. The nature and scope of the consulting engagement are subject to agreement with the engagement client. Consulting services generally involve two parties: (1) the person or group offering the advice — the internal auditor, and (2) the person or group seeking and receiving the advice — the engagement client. When performing consulting services, the internal auditor should maintain objectivity and not assume management responsibility.”

Jefferson Parish Administration and the Department of Transit retains full responsibility for the content and implementation of the Policies and Procedures.

¹ Excerpted from Internal Audit Report 2020-004 Cash-Free Initiative: Update #2.

SCOPE / PROCEDURES

The Director of the Department of Transit presented Money Count Room Policies and Procedures dated April 1, 2020, for review and evaluation (Attachment C). Internal Audit made site visits to both the East bank and West bank Transit operational centers to observe the removal of cash from busses, money count procedures, evaluate the placement of security cameras, and interview key personnel. To aid in overall understanding, Internal Audit created process flow charts of money count procedures for Fixed Route and MITS Route collections.

Also, Internal Audit observed cash being collected via the Genfare cash box during a bus route. Fiscal years 2018 and 2019 AS/400 Financial Management System data was obtained to ascertain the volume of cash fares collected by the Department of Transit. Internal Audit Report 2020-005: Cash-Free Initiative Update #2 was used as a reference.



OBSERVATIONS

FIXED ROUTE BUS RIDE

On Saturday, May 30, 2020, at approximately 2:24 pm, Internal Audit (IA) rode a Transit bus westbound from the Clearview Mall to Veterans Boulevard at Mississippi (line referred to as E8). There were approximately twenty-five (25) available stops during the route segment. The ride's purpose was to observe cash collections on the bus, confirm whether appropriate signage was posted, and otherwise experience the cash collection operations on the bus route. The route was selected at random. The identity of the Internal Auditor and purpose of the ride was not known to the bus driver. The following observations were made during the experience. The bolded items are included in the recommendation section of this report. (See Attachment D for pictures.)

PROS	CONS
The bus driver turned away 3 riders not wearing masks. There was a hand sanitizer station available for use.	The trip was difficult to navigate using information online – not all stops were identified.
The bus driver was helpful and friendly.	The information board at Lakeside Mall was faded and not effective in providing route guidance.
The bus driver would not directly accept cash in hand when offered.	The bus did not have onboard signage indicating bus stops.
No one, other than IA, offered the bus driver cash for the duration of the ride.	There was no signage on the bus indicating that the bus driver will not ask for or accept cash directly.

Note that the ride was taken during the COVID-19 pandemic when extra precautionary measures to protect the health and well-being of riders were in place.

REMOVAL OF CASH FROM TRANSIT BUSES

On Tuesday, June 9, 2020, at approximately 6:00 pm, Internal Audit conducted a site visit at the East bank transit operations center. The purpose was to observe the maintenance worker, known as a Hostler, removing the cash fares collected via the bus routes that day. The Department of Transit utilizes a system called Genfare, which is a fare management and collection system that includes automated fare collection boxes, data collection, and mechanisms for untampered removal of funds collected. A GFI cash receiver device is used in the Genfare system that requires the cashbox to be removed from the fare box and taken to the vault's location. The receiver allows cash to be transferred to the vault untouched by the Hostler. The device also downloads fare collection data by Fixed Route Transit Vehicle. The Hostler appeared to follow the procedures outlined in the SOPs, and appropriate segregation of duties appears to be in place between the cash handling of fares collected, and the cash count performed. Since all the cash collected remains in the cash box until directly dropped into the vault, adequate security appears to be in place relative to transferring cash from bus to vault. Additionally, data is downloaded from "point of sale" straight to those who reconcile expected fares to actual fares. See Attachment E for pictures of the Genfare system devices.

Procedures on the West bank are the same as the East bank. Internal Audit did not observe the transfer of cash from the cash box to the vault; however, it did verify that the system set up on the West bank is like the East bank. See "MITS Route Money Count Procedure" on the next page.

FIXED ROUTE MONEY COUNT PROCEDURES

Fixed Route busses return to transit operation centers at the conclusion of routes each day on both the East bank and West bank. Hostlers remove cash from the busses via the Genfare system and drop it, untouched, into respective vaults as described on the previous page of this report. The next business day, Money Counters count the amount of cash received and forward signed documentation of the count to the office where another person reconciles the expected cash to the actual cash received. Appropriate segregation of duties appears to exist between the cash count and reconciliation to expected amounts. Internal Audit observed the Money Count Procedures at the East bank and West bank facilities on May 10th and 12th, respectively. There were no notable differences between cash count procedures on the East bank and the West bank.

More than one person is required in the money room while the cash count is taking place. Money Counters are required to wear jumpsuits with no pockets and are not permitted to carry personal items into the Money Count Room. Accuracy of the money count amount is supported by an automated bill counting machine and coin counting machine, along with personnel counting the funds twice. Multiple security cameras are placed in each of the Money Count Rooms, and rooms appear to be adequately secured. Keys to the vaults are issued to only authorized personnel. Quarterly reviews are to be performed quarterly by Parish personnel. As of June 12, 2020, a quarterly review had not been conducted in 2020.

To follow are suggestions for enhancements to the Fixed Route Money Count Procedures:

Money Count Rooms are also used by other personnel besides the Money Counters.

1. There are extraneous items on the counting areas, access to desk drawers, and trash cans. Given the volume, the Money Count Room should contain only items as necessary to count the money. The room should be free of areas where money can be stowed away and not included in the count.
2. Access to the Money Count rooms where the vaults are located should be restricted to only personnel that counts money.
3. Quarterly reviews should be conducted consistently to ensure proper reconciliation procedures are taking place. Reviews can be done electronically when in-person visits are not practical.

MITTS ROUTE MONEY COUNT PROCEDURES

MITTS busses do not operate on the Genfare system; instead, the bus driver collects the fares directly from the passengers. MITTS Route busses provide point to point service and manage from a reservation system called Trapeze. They return to the transit operation center on the East bank (not the West bank) at the conclusion of routes each day. The bus driver takes the fares collected along with the reservation list (manifest) to the safe. The next business day, two (2) office personnel print the manifest information (Fares Collected Report) from Trapeze. The Trapeze report shows how much money should have been collected; however, the report consistently states the Fare Amount incorrectly and need to be manually adjusted (see exhibit on the next page).

Office personnel count the funds by route, document the amount on the “Daily Money Count Sheet,” and reconcile the count to the Trapeze report. A formal, written reconciliation is not performed. Discrepancies are resolved, if any, then personnel prepare the deposit slip for Armored Car Pick Up. Hard copies are filed.

Internal Audit obtained the reports generated for the June 3, 2020 MITS Route count, and reconciliation, which can be seen below. Note the manual adjustments to the Fare Amount column. The Trips column can naturally be different as sometimes riders cancel shortly before or as the bus arrives to pick them up.

Fare Collected Report							
For 06-03-2020 to 06-03-2020							
Summary By Run							
Print Date : 06/04/2020							
Print Date : 11:00AM							
Date	Run	Fare Type	Fare To Collect	Fare Amount	Fare Collected	Trips	Passengers
06-03-2020	1	R	12.00	12.00	0.00	8	8
			12.00	12.00 \$24.00	0.00	8 ✓	8
	10	FR	0.00	0.00	0.00	0	1
	10	R	18.00	18.00	0.00	7	7
			18.00	18.00 \$21.00	0.00	7 ✓	8
	11	FR	0.00	0.00	0.00	0	2
	11	R	27.00	27.00	0.00	9	10
			27.00	27.00 \$30.00	0.00	9 10 ✓	12
	12	FR	0.00	0.00	0.00	0	2
	12	R	33.00	33.00 ✓	0.00	10	11
			33.00	33.00	0.00	10 11 ✓	13
	13	FR	0.00	0.00	0.00	0	1
	13	R	18.00	18.00	0.00	9	9
			18.00	18.00 \$27.00	0.00	9 ✓	10
	14	R	21.00	21.00 ✓	0.00	8	8
			21.00	21.00	0.00	8 7 ✓	8
	15	FR	0.00	0.00	0.00	0	3
	15	R	18.00	18.00	0.00	7	7
			18.00	18.00 \$21.00	0.00	7 ✓	10
	2A	R	6.00	6.00	0.00	3	3
			6.00	6.00 \$21.00	0.00	3 7 ✓	3
	2B	FR	0.00	0.00	0.00	0	1
	2B	R	6.00	6.00	0.00	4	4
			6.00	6.00	0.00	4	5
	3A	R	9.00	9.00	0.00	3	3
			9.00	9.00 \$21.00	0.00	3 7 ✓	3
	3B	FR	0.00	0.00	0.00	0	2
	3B	R	9.00	9.00	0.00	3	3
			9.00	9.00	0.00	3	5
	4A	R	6.00	6.00	0.00	3	3
			6.00	6.00	0.00	3	3

Fare Collected Report

For 06-03-2020 to 06-03-2020

Summary By Run

Print Date : 06/04/2020

Print Date : 11:00AM

Date	Run	Fare Type	Fare To Collect	Fare Amount	Fare Collected	Trips	Passengers	
06-03-2020	4B	R	9.00	9.00		4	4	
			9.00	9.00	321.00	4	7	
	5	FR	0.00	0.00	0.00	0	2	
	5	R	30.00	30.00		10	10	
			30.00	30.00		10	12	
	6	FR	0.00	0.00	0.00	0	3	
	6	R	27.00	27.00		11	11	
			27.00	27.00	33.00	11	14	
	7	FR	0.00	0.00	0.00	0	1	
	7	R	21.00	21.00		8	8	
			21.00	21.00	24.00	8	9	
	8	FR	0.00	0.00	0.00	0	1	
	8	R	24.00	24.00	3.00	9	9	
			24.00	24.00	37.00	9	10	
	9	FR	0.00	0.00	0.00	0	2	
	9	R	30.00	30.00		11	11	
			30.00	30.00	33.00	11	13	
06-03-2020	Sub Totals :		324.00	324.00	3.00	127	150	
Grand Total:			324.00	324.00	387.00	127	129	150



Expected Cash Fare
Amount Collected, as
manually adjusted.

Transdev - Jefferson Parish Transit
Mits - Mobility Impaired Transportation Service

Daily Money Count Sheet: June 3, 2020

Rte	Driver	Coins	Cash	Currency	Coupons	Total	Riders
Rt 1	Simmons, J	0.00	21.00	21.00	3.00	24.00	
Rt 2	Hurst, M	0.00	12.00	12.00	9.00	21.00	
Rt 3	Lundy, R / Holmes, J	0.00	18.00	18.00	3.00	21.00	
Rt 4	Washington, L	0.00	21.00	21.00	0.00	21.00	
Rt 5	Keyes, G	0.00	21.00	21.00	9.00	30.00	
Rt 6	Ellis, A	2.00	22.00	24.00	9.00	33.00	
Rt 7	Burras, I	2.00	22.00	24.00	0.00	24.00	
Rt 8	Ragas, B	0.00	27.00	27.00	0.00	27.00	
Rt 9	Gullage, C	0.00	24.00	24.00	9.00	33.00	
Rt 10	Roberson, J	0.00	21.00	21.00	0.00	21.00	
Rt 11	Raymond, B	0.00	21.00	21.00	9.00	30.00	
Rt 12	Johnson, P	0.00	24.00	24.00	9.00	33.00	
Rt 13	Atkins, G	0.00	18.00	18.00	9.00	27.00	
Rt 14	Muse, S	0.00	15.00	15.00	6.00	21.00	
Rt 15	Martinez, S	0.00	18.00	18.00	3.00	21.00	
		\$4.00	\$305.00	\$309.00	\$78.00	\$387.00	0

\$180.00 chk# 1386 cp#s 1796/1797, \$90.00 chk# 357 cp# 1798

270.00
\$579.00



Actual Cash Fare
Amount Collected,
as counted

COVID - 19

Signed: *[Signature]* 6/4/20
[Signature] 6-4-20

TOTAL: \$579.00

To follow are suggestions for enhancements to the MITS Route Money Count Procedures:

1. Correct Trapeze Reservation System Fares Collected Report so that the Fare Amount Collected (what to expect) is accurate.
2. Formalize the reconciliation process similar to the Fixed Route reconciliation report.

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STANDARD OPERATING PROCEDURES

JeT Fixed Route and Para-Transit Money Count Room SOPs dated April 1, 2020, were presented to Internal Audit for review and evaluation. See Attachment C. Internal Audit reviewed said document and drafted process flow charts (see Attachments A and B) to gain an overall understanding. Internal Audit then randomly selected a segment of a route to ride to observe cash collections, conducted site visits and Money Count Room observations at both the East bank and West bank transit operations facilities and interviewed key personnel. Internal Audit again reviewed and analyzed the SOPs. Below are general suggestions to enhance the contents of the SOPs. The following suggestions also address areas contained within the SOP's that are not previously discussed elsewhere in this report.

1. Rearrange SOP's in a logical order. This will provide the reader with a clearer understanding of the processes and aid in training new employees.
2. Make the following changes so that someone unfamiliar with the transit system (new employee or third-party reviewer) can gain a frame of reference when reviewing the SOPs.
 - a. Enhance the verbiage in the "Overview" page.
 - b. Include a Definitions/Acronyms page.
 - c. Include Process Flow charts.
3. Use consistent terminology throughout the SOPs, as defined with the Definitions/Acronyms page. For example, Hostler versus Maintenance, MITS versus Para-Transit, JPDT versus Transit Director.
4. Combine and eliminate redundant verbiage contained within the policy.
5. Omit some specific details for security reasons. For example, the time of day money is counted, the location of vault keys.
6. Use generic terminology related to the third-party contractors for a more efficient future SOP update process should the third-party relationships change. For example, Contractor versus Transdev, Consultant versus Solutient, Fiscal Agent versus Capital One, and Armored Car Service versus Brinks.
7. Review the website for accurate information. For example, the site indicated seven (7) fixed routes on the East bank; however, the Manager stated there are five (5).
8. Continue moving forward with Cash-Free Initiative and consider discontinuing the use of Tokens (purchased with cash) as part of the initiative.

Note: By contract, Transdev guarantees actual fee collections within 2% of what is captured via the Genfare reporting system. That is to say, if there is a variance in the cash count of more than 2% of what is expected, then Transdev will make up the difference. At the time of the review, there was not any insurance against general theft of funds. Upon notifying the Director of Transit, Ninette Barrios, she immediately acted. Transdev will now insure against general theft of up to \$25,000.

Internal Audit drafted a version of SOPs based on suggestions contained within the report. The new version was presented to the Department of Transit. Internal Audit recommended these next steps:

- Review the suggested version of SOP's for accuracy and make any necessary changes. The ultimate responsibility for the SOP's implemented resides with management.
- Change the effective date to the actual date of implementation.
- Sign and distribute.
- Train and retrain employees on the Money Count Room Policies and Procedures.
- Review SOPs and make any necessary updates on an annual basis.

SUMMARY

The Department of Transit collects nearly \$3,000,000 in cash annually in bus fare revenue. This amount represents approximately 30% of all cash collected in the Parish. The department does many things well and has appropriate systems for receiving, counting, and depositing the cash collected. However, there is room for improvement, as conveyed by the recommendations.

The Department should continue efforts to embrace the parish wide Cash-Free Initiative, the goal of which is for all Parish operations and departments to discontinue accepting cash as a form of payment to minimize risk exposure to theft and misappropriation of funds.

Internal Audit would like to thank the Department of Transit employees, and the transit operations contractor, Transdev, for their support and cooperation during this process.

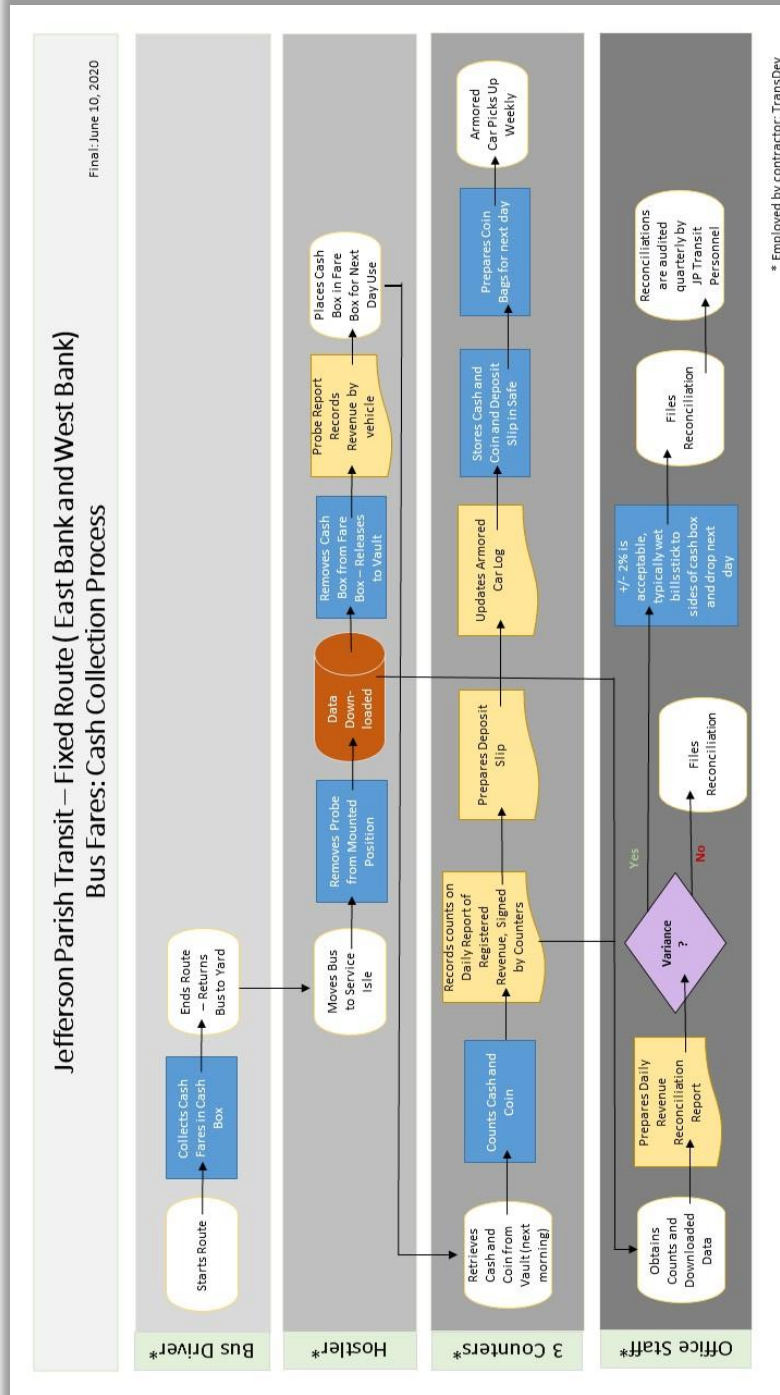
RECOMMENDATIONS

1. To support Internal Controls in place, include signage on the busses that the bus driver will not ask for or accept cash directly. (Fixed Route)
2. There are extraneous items on the counting areas, access to desk drawers, and trash cans. Given the volume, the Money Count Room should contain only items as necessary to count the money. The room should be free of areas where money can be stowed away and not included in the count. (Fixed Routes)
3. Quarterly reviews should be conducted consistently to ensure proper reconciliation procedures are taking place. Reviews can be done electronically when in person visits are not practical.
4. Access to the Money Count rooms where the vaults are located should be restricted to only personnel that count money. (Fixed Routes)
5. Correct Trapeze Reservation System Fares Collected Report so that Fare Amount Collected (what to expect) is correct. (MITS Routes)
6. Formalize the reconciliation process similar to the Fixed Route reconciliation report. (MITS Routes)
7. Revise the Money Count Room SOP's based on suggestions contained within this report. Implement the revised SOP's. The ultimate responsibility for the SOP's remains with the Jefferson Parish Administration and the Department of Transit.
8. Continue efforts to move to a Cash-Free environment as called for by the Parish's Cash-Free Initiative. (See also IA Report 2020-004: Cash-Free Initiative: Update #2; 2018-009: Cash-Free Initiative: Update #1; 2017-005: Cash-Free Initiative)

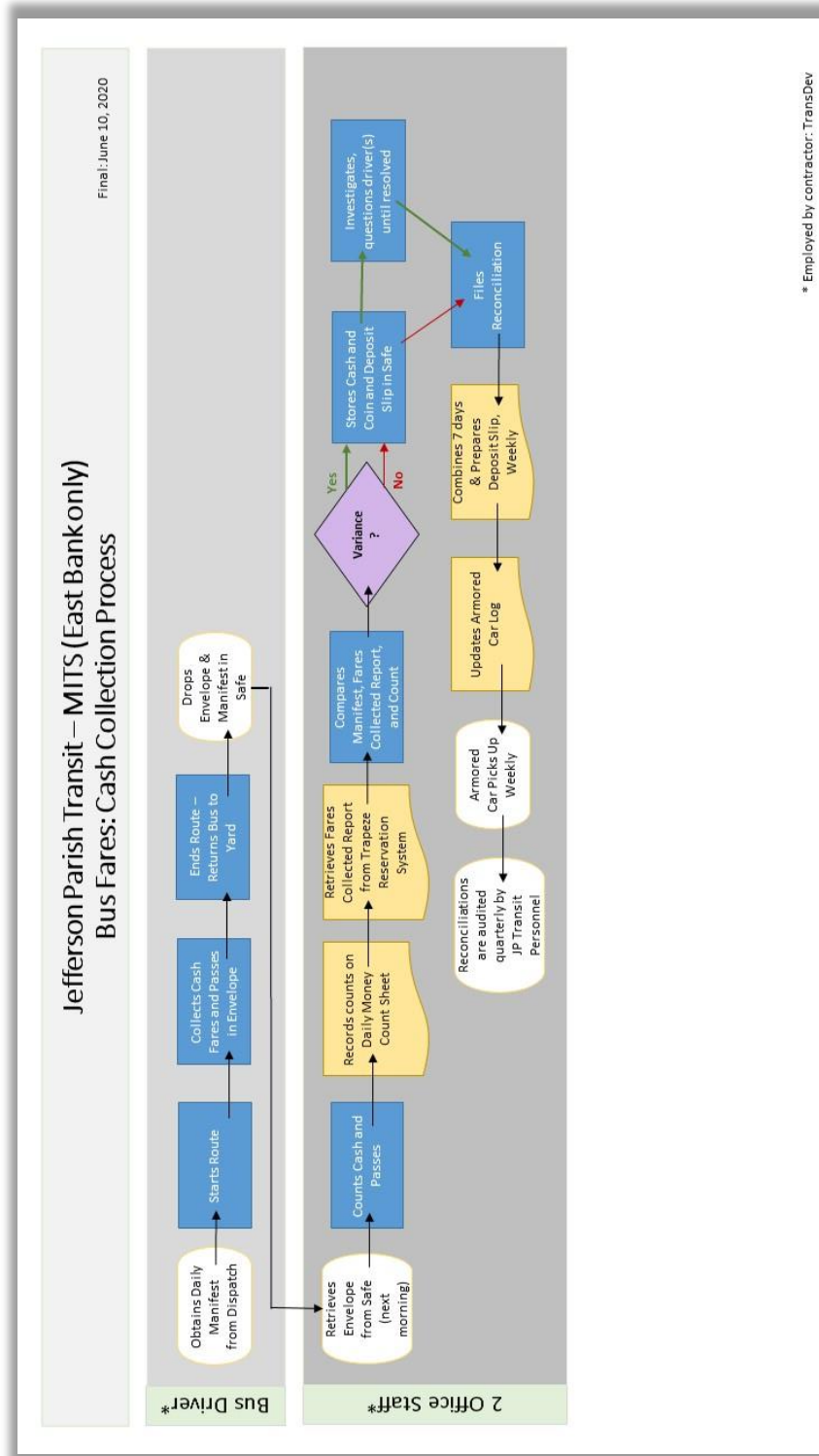
****END REPORT****

ATTACHMENT A

FIXED ROUTE COUNT PROCEDURES FLOW CHART

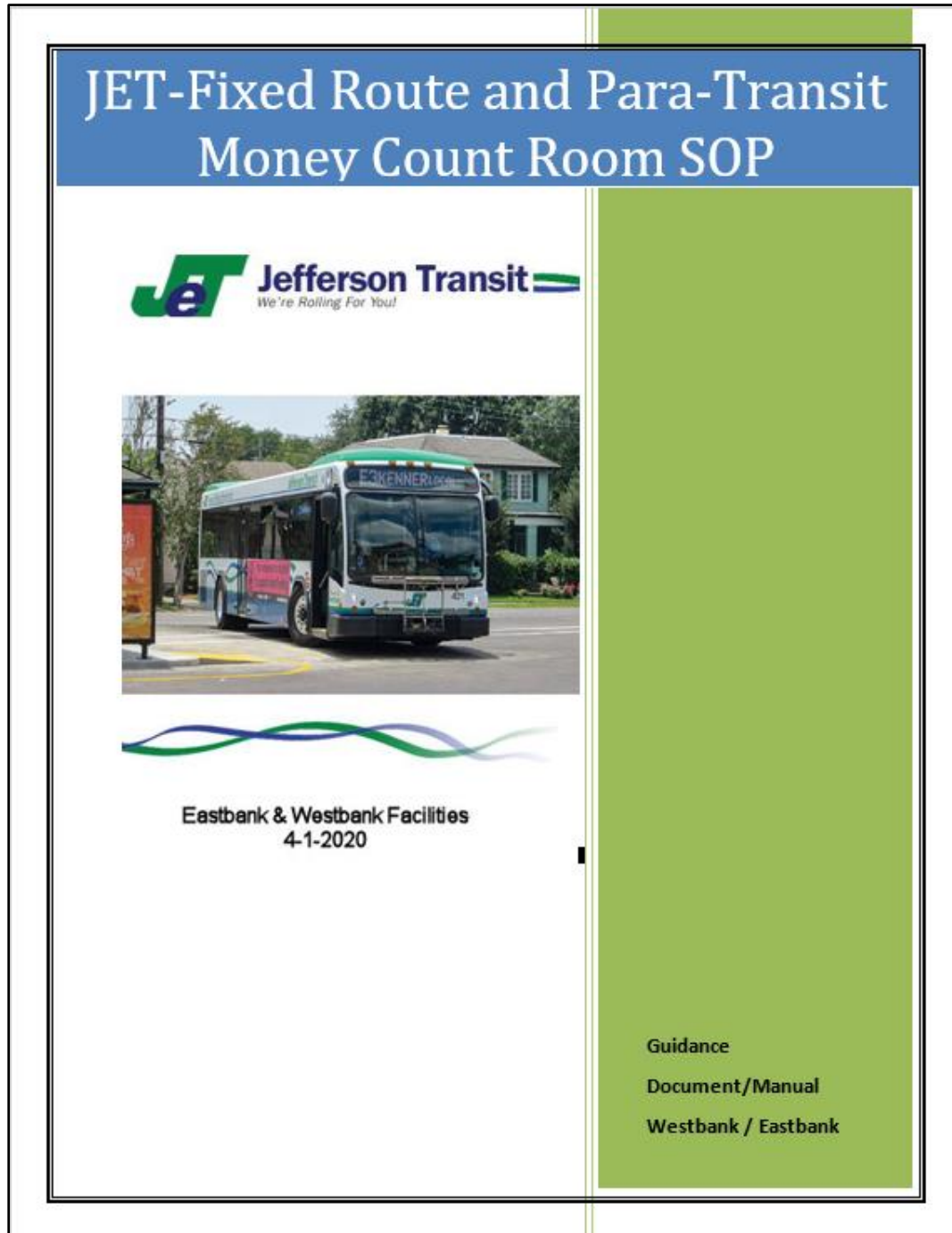


MITS ROUTE COUNT PROCEDURES FLOW CHART



ATTACHMENT C

STANDARD OPERATING PROCEDURES REVIEWED BY IA²



² This policy is the draft form reviewed by Internal Audit. It was not placed into effect. Certain verbiage has been redacted for security purposes. The current version in effect resides with the Department of Transit.

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OVERVIEW OF FARE COLLECTION AND COUNTING PROCESS

All buses arrive at the bus yard with cash and coin currency from daily route(s). Maintenance service workers when preparing all transportation units for operation the next day, remove all currency.

All cash and coins are removed from the bus with independent vault specific hardware, which never exposes the cash and coin to direct access by employees as a security and theft prevention measure. All vaults containing cash and coin are placed in the money room overnight for processing by the Money Count Room staff the next business day. Only authorized maintenance service workers and Money Count Room staff have access to this highly secured and recorded activity room.

The Money Count Room is responsible for counting and reporting transit fare totals for all daily bus routes and daily Paratransit routes.

Accounting Department Policy & Procedures	
SOP Policy 1.1 Discipline Policy for Revenue Mishandling	
Date of Issue: 4/1/2020	Page 1 of 2

APPROVED: _____ DATE: _____

General Manager (GM)

APPROVED: _____ DATE: _____

Jefferson Parish Transit Director (JPDT)

I. Purpose:

The Standard Operating Procedures (SOP) documents the process for Discipline Policy for Revenue Mishandling of transit revenue coin and currency from all Jefferson Parish transit vehicles (buses and MITS) that were in revenue collection service the previous day.

II. Responsibilities:

The General Manager of the property (GM) and the Jefferson Parish Transit Director (JPDT) are responsible for introducing and implementing this procedure. The Supervisors of Bus and MITS Operations have the direct responsibility to ensure that established procedures are followed as well.

Accounting Department Policy & Procedures	
SOP Policy 1.1 Discipline Policy for Revenue Mishandling	
Date of Issue: 4/1/2020	Page 2 of 2

III. Procedures:

1. The Hostlers will check for any tampering during the transferring of transit revenue from the GFI receiver unit to the holding vault outside of the money room.
2. All transit revenue will be secured and free of any signs of tampering and or any signs of vandalism.
3. If there is a report of tampering, theft, and or vandalism the General Manager GM and JPDT will conduct an immediate investigation.
4. The steps followed in the SOP-Discipline for Revenue Mishandling alien procedurally with the SOP-Money Room Vandalism up to the point that a revenue discrepancy is brought to the attention of the GM of the property.
5. Investigation protocol will ascertain that all steps in the Money Room Revenue SOP's have been followed and that each Transdev employee signoff documentation is registered/reviewed.
6. Upon completion of the investigation and due diligence, the facts of the case will be documented. The determination of exoneration or guilt is determined based on consultation with JP Transit Director and Human Resources. The GM should consult with Human Resources and follow the company's procedure for progressive discipline policy.

Accounting Department Policy & Procedures	
SOP Policy 1.2 Token Storage and Distribution	
Date of Issue: 4/1/2020	Page 1 of 2

APPROVED: _____ DATE: _____

General Manager (GM)

APPROVED: _____ DATE: _____

Jefferson Parish Transit Director (JPDt)

APPROVED: _____ DATE: _____

Human Resources

I. Purpose:

This Standard Operating Procedure (SOP) is to insure proper storage, packaging and distribution of tokens for sale for Jefferson Parish Transit. Transdev employees are responsible for counting and reporting transit fare totals for all daily Bus routes.

II. Responsibilities:

The General Manager (GM) and the JP Director of Transit (JPDt) are responsible for introducing and implementing this procedure. The General Manager is responsible for integrating the Token Storage and Distribution Policy into their daily activities and providing oversight and compliance with established processes for the money counting room as outlined in the fare collection and counting process.

Accounting Department Policy & Procedures	
SOP Policy 1.2 Token Storage and Distribution	
Date of Issue: 4/1/2020	Page 2 of 2

III. Procedures:

A. DAILY TOKEN COUNTING

The Transdev employee will place the tokens into the coin counter/sorter. All coins and tokens are sorted, counted, and separated by denominations and placed in different tamper proof bags. The daily count is recorded on the Counting Machine Receipt. The sheet is dated, signed and then sent to the Accounting Department.

B. PROCESSING AND PACKAGING

All tokens are placed into the token counting machine. The token counting machine counts out tokens and places them into a bag. Transdev Employee separates them into quantities of ten (10) and are dropped into a brown envelope, marked with the Jefferson Parish logo. The envelopes are brought to Token Safe in the front office by two Transdev employees.

Accounting Department Policy & Procedures	
SOP Policy 1.3 Reconciliation of Fare to Cash	
Date of Issue: 4/1/2020	Page 1 of 2

APPROVED: _____ DATE: _____

General Manager (GM)

APPROVED: _____ DATE: _____

Jefferson Parish Transit Director (JPD)

I. Purpose:

The purpose for this Standard Operating Procedure (SOP) is to establish the process for ascertaining the accuracy and validity of daily fare box revenues as per the electronic fare collection system and daily revenue receipts counted in the money counting room. Inclusive of handling invalid fare media, destruction of fare media, and storage and accounting fare media.

II. Responsibilities:

The General Manager (GM) is responsible for introducing and implementing this procedure. The money counting room is responsible for counting, depositing and reporting the daily fare box revenue receipts. Transdev front office personnel is responsible for reconciling daily fare box receipts with the fare box collection reports. Transdev front office personnel is responsible for reconciling the daily fare box revenue receipts with the deposits.

Accounting Department Policy & Procedures	
SOP Policy 1.3 Reconciliation of Fare to Cash	
Date of Issue: 4/1/2020	Page 2 of 2

III. Procedures:

1. A daily revenue collection report shall be compiled and verified to reflect all revenue collections for that day. Daily revenue values are transferred from the Transdev employees count summaries to the Daily Revenue Collection Report. Transdev front office personnel then prepares a Registered Revenue Report daily using data from the daily revenue receipt counts.
2. The Front Office Employee is responsible for sending this report to the JP Accountant on a weekly basis. Transmitted Thursday for the Westbank and Friday for the Eastbank.
3. The GFI GenFare system is monitored daily by the Transdev front office personnel to ensure system accuracy for the previous transit day's activities.
4. Variances (overages or shortages) should not exceed 2% of annual revenue collections.
5. All discrepancies must be timely investigated and resolved.
6. The respective management personnel, as well as the Transit Director must be immediately notified upon discovery of inappropriate activity and/or unusual variances.
7. A copy of all pertinent GFI daily reports are sent to the JP Accounting department weekly. These reports will aid in any investigation of variances outside acceptable limits.
8. Daily count reports are sent to the Transdev front office personnel from the money counting room.
9. Daily count reports are kept by cash deposit dates.
10. Information submitted by the money counting room via the daily count report is compared to the GFI reports.
11. The reconciliation is performed by Jefferson Parish Accounting.
12. At the conclusion of the reconciliation process, all variances must be corrected or explained.

Accounting Department Policy & Procedures	
SOP Policy 1.4.A FINAL PREPARATION ALL FARES	
SOP Policy 1.4.B DEPOSIT TRANSPORT	
Date of Issue: 2/20/2020	Page 1 of 3

APPROVED: _____ DATE: _____

General Manager (GM)

APPROVED: _____ DATE: _____

Jefferson Parish Transit Director (JPD)

I. Purpose:

This Standard Operating Procedure (SOP) documents the procedures for the assignment of bank deposit completion and preparation. Transdev employees are responsible for counting and reporting transit fare totals for all daily bus routes.

II. Responsibilities:

The General Manager (GM) is responsible for introducing and implementing this procedure, the Bank Deposit Completion & Preparation Policy. The GM is responsible for integrating the Bank Deposit Completion & Preparation Policy into their daily activities and providing oversight and compliance with established processes for the money counting room as outlined in the fare collection and counting process.

Accounting Department Policy & Procedures	
SOP Policy 1.4.A FINAL PREPARATION ALL FARES	
SOP Policy 1.4.B DEPOSIT TRANSPORT	
Date of Issue: 4/1/2020	Page 1 of 2

III. Procedures:

A. FINAL PREPARATION ALL FARES

1. The designated Transdev employee is responsible for the preparation of the daily deposit of counted revenues to BRINKS Armored Transport. All cash and coin should be properly banded and packaged upon receipt by the Transdev employee.
2. Transdev employees are responsible for reviewing the count of:
 - a. Banded and packaged bills as noted in the BRINKS book.
 - b. Bags of coins sourced listed in the BRINKS book.
3. Transdev employees are responsible for documenting and filing the bag ID in the BRINKS book.
4. Transdev employees are responsible for preparation of the bank deposit slip and Brinks Books for cash and coin content.
5. Transdev employees approve all bank deposit slips and authentication documents required by Brinks. The Transdev employee initials the bank deposit documents and signs the Brinks form.
6. Brinks Security transports the cash and coins to authorized sites for processing.

Accounting Department Policy & Procedures	
SOP Policy 1.4.A FINAL PREPARATION ALL FARES	
SOP Policy 1.4.B DEPOSIT TRANSPORT	
Date of Issue: 4/1/2020	Page 2 of 2

B. DEPOSIT TRANSPORT

1. The Brinks Armored Transport picks up revenue [REDACTED] from the Jefferson Parish Eastbank facility on [REDACTED] and Westbank facility on [REDACTED].
2. The Brinks transportation vehicle arrives in the bus yard and the Transdev employee on duty escorts the Brinks transport employee into [REDACTED].
3. Upon arrival, the Brinks employee receives the authentication slip signed by the Transdev employee of the property.
4. The Brinks employee confirms the bag count, the bag ID codes for cash, and does the same for the coins.
5. The Brinks employee signs the authentication slips.
6. The Transdev employee in [REDACTED] maintains a carbon copy of the authentication slip in the BRINKS book.
7. The Brinks employee attains custody of all cash and coin for deposit and is then escorted out of the [REDACTED] by the Transdev employee.

Accounting Department Policy & Procedures	
SOP Policy 1.5 Standard Operating Procedures for SOPs	
Date of Issue: 4/1/2020	Page 1 of 2

APPROVED: _____ DATE: _____

General Manager (GM)

APPROVED: _____ DATE: _____

Jefferson Parish Transit Director (JPD)

I. Purpose:

A Standard Operating Procedure (SOP) is a set of written instructions that document a routine or repetitive activity followed by management. The development and use of SOPs are an integral part of a successful quality system as it provides General Manager and the JP Transit Director along with other key staff with the information to perform their jobs properly, and facilitates consistency in the quality and integrity of a product or end-result. SOPs describe both technical and fundamental programmatic operational elements of Transdev Operations that would be managed under a Safety and Security work plan or a Quality Assurance (QA) Project Plan.

Accounting Department Policy & Procedures	
SOP Policy 1.5 Standard Operating Procedures for SOPs	
Date of Issue: 4/1/2020	Page 2 of 2

II. Responsibilities:

The General Manager (GM) and the Jefferson Parish Transit Director (JPDT) are responsible for introducing and implementing these SOPs procedures. SOPs detail the regularly recurring work processes that are to be conducted or followed within the Money Room Operations. They document the way activities are to be performed to facilitate consistent conformance to safety and security technical standards and financial reporting requirements and to Money Room operations procedures. They may describe, for example, safety and security actions and technical actions such as cash and coin counting processes, and processes for maintaining, calibrating, and using bins equipment. SOPs are intended to be specific to the organization or facility whose activities are described and assist that organization to maintain their quality control and quality assurance processes and ensure compliance with JP regulations.

III. Procedures:

In preparing SOPs that may impact or create support dependences, the GM and JPDT are responsible for assuring that all SOPs contain a signature line for Directors of impacted departments. If not written correctly, SOPs are of limited value. In addition, the best-written SOPs will fail if they are not followed. Therefore, the use of SOPs needs to be reviewed and re-enforced by management, preferably the direct supervisor. Current copies of the SOPs also need to be readily accessible for reference in the work areas of those performing the activity, in either hard copy or electronic format, otherwise SOPs serve little purpose.

Accounting Department Policy & Procedures	
SOP Policy 1.6 Review of SOP's	
Date of Issue: 4/1/2020	Page 1 of 2

APPROVED: _____ DATE: _____

General Manager (GM)

APPROVED: _____ DATE: _____

Jefferson Parish Transit Director (JPDOT)

I. Purpose:

SOP Review and Approval SOPs should be reviewed (that is, validated) by either the GM or JPDOT and or staff individuals with appropriate training and experience with the process. It is especially helpful if draft individuals other than the original writer test SOPs before the SOPs are finalized. General Manager should approve the finalized SOPs. There can be other signees as dictated by impacted departments, as described in the SOP for preparation of SOPs. Generally, the General Manager and Office Manager approve each SOP. Signature approval indicates that an SOP has been both reviewed and approved by management.

Accounting Department Policy & Procedures	
SOP Policy 1.6 Review of SOP's	
Date of Issue: 4/1/2020	Page 2 of 2

II. Responsibilities:

The General Manager (GM) and is responsible for introducing and implementing these SOPs procedures. Frequency of Revisions and Reviews SOPs need to remain current to be useful. Therefore, whenever procedures are changed, SOPs should be updated and re-approved.

II. Procedures:

The option exists to modify only the pertinent section of an SOP and indicate the change date/revision number for that section in the Table of Contents and the document control notation. SOPs should be also systematically reviewed on a periodic basis, e.g. every 1-2 years, to ensure that the policies and procedures remain current and appropriate, or to determine whether the SOPs are even needed. The review date should be added to each SOP that has been reviewed. If an SOP describes a process that is no longer followed, it should be withdrawn from the current file and archived. The review process should not be overly cumbersome to encourage timely review. Management should indicate the frequency of review.

Accounting Department Policy & Procedures	
SOP Policy 1.7 Revenue Document Control	
Date of Issue: 4/1/2020	Page 1 of 2

APPROVED: _____ DATE: _____

General Manager (GM)

APPROVED: _____ DATE: _____

Jefferson Parish Transit Director (JPD)

I. Purpose:

This Standard Operating Procedure (SOP) documents the procedure for the assignment of Deposit Reporting Policy. Transdev employees are responsible for counting and reporting transit fare totals for all daily bus routes and para-transit.

II. Responsibilities:

The General Manager is responsible for introducing and implementing this procedure Deposit Reporting Policy. The GM is responsible for integrating the Deposit Reporting Policy into their daily activities and providing oversight and compliance with established processes for the money counting room as outline in the fare collection and counting process

III. Procedures:

1. Calculator receipts with batch totals are the source documents for all totals represented in the Deposit Reporting. The designated Transdev employee is responsible for updating the following reports each day:

a. JeT Daily Report

The Jefferson Parish Transit (JeT) Daily Report of Registered Revenue' reports a deposit summary with vault (bin) deposit totals (not including Para-Transit currency). Each vault deposit total is detailed with bill and coin denominations.

Accounting Department Policy & Procedures	
SOP Policy 1.7 Revenue Document Control	
Date of Issue: 4/1/2020	Page 2 of 2

b. Daily Count Record

The Daily Count Record (GFI) provides a count summary. The Daily Count Record (GFI) also provides detail calculation for JeT Tokens collected.

c. Daily Para-Transit Route Reporting

The Daily Para-Transit Route Reporting (Trapeze) is a detailed report for currency collected daily by para-transit route to report revenue totals for paratransit.

Accounting Department Policy & Procedures	
SOP Policy 1.8 Cash Box Removal from Fare Box Procedures	
Date of Issue: 4/1/2020	Page 1 of 2

APPROVED: _____ DATE: _____

General Manager (GM)

APPROVED: _____ DATE: _____

Jefferson Parish Transit Director (JPD)

I. Purpose:

The Standard Operating Procedures (SOP) documents the process for removal of daily revenue from all Jefferson Transit vehicles (buses and MITS) that were in revenue collection service that day.

II. Responsibilities:

The General Manager and the top tier managers are responsible for introducing and implementing this procedure. The top tier managers have the direct responsibility to ensure that established procedures are followed.

III. Procedures:

1. All buses are driven to the service isle by the assigned hostler and lined up with the fueling pumps. Each vehicle is put in park and air brakes are set.
2. The hostler exits the vehicle with the front door open, confirms the GFI probe is working properly as indicated by a red light on the probe and then removes the GFI probe from its mounted position.
3. The hostler matches the front of the probe to the matching eye window on the GFI fare box. The red light will flash continually until all data has been downloaded to the GFI computer and the fare box door has opened.
4. The hostler will then remove the cash box from the fare box. Turning the handle on the cash box downward puts the cover in place for removal.

Accounting Department Policy & Procedures	
SOP Policy 1.8 Cash Box Removal from Fare Box Procedures	
Date of Issue: 4/1/2020	Page 2 of 2

5. The hostler will place the cash box in the GFI receiver with the top side down and handle lying flat. When the receiver door is closed, the handle is turned and revenue from the cash box falls into the vault unit below.
6. The receiver door is then opened, the handle turned upright, and the cash box is removed. The cash box is then placed back into the fare box on the vehicle making sure to turn the handle downward to open the cover for more revenue to fall into the fare box on the next revenue day of operation.

Accounting Department Policy & Procedures	
SOP Policy 1.9 Money Count Room Procedures	
Date of Issue: 4/1/2020	Page 1 of 2

APPROVED: _____ DATE: _____

General Manager (GM)

APPROVED: _____ DATE: _____

Jefferson Parish Transit Director (JPD)

1. Transdev employees begin at [REDACTED] each weekday [REDACTED]. At least two (2) individuals must be in the Money Counting Room at all times.
2. Westbank Transdev Office Clerk or GM will get the key from [REDACTED] and open the main vault. Eastbank Transdev Employees will use their JP ID card and key to enter the money room.
3. One Transdev employee will be responsible for counting the coins while the other 1 or 2 employees will begin counting the currency. No mechanic or any other personnel will be allowed in the Money Counting Room while the money is being counted. A sign is posted on the door stating this. The counters are to wear jumpsuits that do not have any pockets and the Money Counting Room is under camera surveillance.
 - a. The coins are counted in the coin sorter and when each bag reaches the maximum set up, the bag will be taken off of the machine, sealed, and labeled. Depending on how many coins are presented on any given day, the number of bags used can vary. There is usually a quarter bag, a nickel, and a penny bag. Sometimes the odd coins are bundled together in another bag and denoted that the coins are mixed.

Accounting Department Policy & Procedures	
SOP Policy 1.9 Money Count Room Procedures	
Date of Issue: 4/1/2020	Page 2 of 2

- b. The currency is separated into stacks of ones, fives, tens, and twenties. The ones are counted in the currency counter and stacked in groups of \$100.00 which is then bundled and labeled. The Transdev employees add all currency together and record it on the Daily Report of Registered Revenue. It is compared to be sure that what was counted by hand and what was reported on the computer sheet are the same.
 - c. Depending on how much currency we have on any given day, it is placed into bags. The money counters label each bag and seal for future pick up by Brinks.
4. The Daily Report of Registered Revenue is then sent to the front office where the GFI reports are run and the revenue is compared. The east bank and west bank figures are added together on one report and any overages or shortages are determined at that time. The deposit slips for each side are made in the Money Counting Room and recorded in the respective Brinks books. The west bank has [REDACTED] and the east bank has [REDACTED].
5. All money is collected and stored in [REDACTED] until Brinks picks it up on [REDACTED]. The money is recorded in the Brink's book and the Brinks' employee is responsible for counting the bags and checking it against the book. The Brink's employee will sign the book when the money is picked up showing that the number of bags being picked up is correct. Brink's will then transport the entire deposit to Capital One Bank.
6. Every quarter, we have a representative from the parish as well as Solutient's come to our East Bank office to verify that the Daily Report of Registered Revenue to assure compliance. The representatives choose at random at least five days of the past quarter to check the accuracy of the revenue and that all rules set up for the collection and recording of the revenue are met.

Accounting Department Policy & Procedures	
SOP Policy 1.10 Para Transit Cash Count Procedures	
Date of Issue: 4/1/2020	Page 1 of 3

APPROVED: _____ DATE: _____

General Manager (GM)

APPROVED: _____ DATE: _____

Jefferson Parish Transit Director (JPD)

APPROVED: _____ DATE: _____

MIT OPS Manager

I. Purpose:

This Standard Operating Procedure (SOP) documents the process for Receiving and Counting Daily Para-Transit Fare Collections.

II. Responsibilities:

The General Manager is responsible for introducing and implementing the Para-Transit Cash Count Procedure. The GM is responsible for integrating the Para-Transit Cash Count Procedure into their daily activities and providing oversight in compliance with established processes for the department operations as outline in the Fare Collection and Counting Policies and Procedures.

Accounting Department Policy & Procedures	
SOP Policy 1.10 Para Transit Cash Count Procedures	
Date of Issue: 4/1/2020	Page 2 of 3

III. Procedures

1. At the end of their shift each Transdev Operator drops an envelope into the safe containing their manifest, money and coupons collected.
2. Print a report each morning that shows how many trips and how much money each Transdev operator is responsible for.
3. Each day the MITS Ops Manager and MITS Office Assistant empty all envelopes out of the safe and take them to [REDACTED]
4. The money is matched with each envelope to the route to make sure we have an envelope for each route.
5. Count the money and coupons and make sure it coincides with what the report says.
6. If a driver is short we, pull the manifest and envelope. The next day we notify the driver that was short and show them where their mistake was and collect the difference.
7. On a daily basis after we finish tabulating the money against the report and everything matches, MITS Office Assistant then completes a daily money recap sheet with the total, and sub totals of cash, coins, and checks for coupon purchases, which she files in her desk.
8. The money is placed in a money bag and deposited [REDACTED]
9. On [REDACTED] MITS Ops Manager and MITS Office Assistant open all money bags and does a deposit slip where we make sure all money adds up to the daily money recap sheets.

Accounting Department Policy & Procedures	
SOP Policy 1.10 Para Transit Cash Count Procedures	
Date of Issue: 4/1/2020	Page 3 of 3

10. The MITS Office Assistant prepares the deposit of all cash, coins, and checks into a deposit bag for Capital One Bank.
11. Office Manager gets a copy of the deposit slips, daily recap sheets and the deposit itself.
12. [REDACTED] the deposit bag is brought to [REDACTED] by Payroll Manager and Supervisor to be added to the deposit with fixed route's money so that it can be collected by Brinks.

Accounting Department Policy & Procedures	
SOP Policy 1.11 Currency Count Procedures	
SOP Policy 1.11.A CASH COUNTING	
SOP Policy 1.11.B COIN COUNTING	
SOP Policy 1.11.C COUNTERFEIT MONEY	
Date of Issue: 4/1/2020	Page 1 of 3

APPROVED: _____ DATE: _____

General Manager (GM)

APPROVED: _____ DATE: _____

Jefferson Parish Transit Director (JPD)

I. Purpose:

This Standard Operating Procedure (SOP) documents the procedure for Accurate Count and Reporting of all Transit Fares Collected on Daily Bus and Para-transit Routes.

II. Responsibilities:

The General Manager and the JP Transit Director are responsible for introducing and implementing the currency count procedure. The General Manager of is responsible for integrating the currency count procedure into their daily activities and providing oversight and compliance with established processes for the money counting room as outlined in the fare collection and counting process.

Accounting Department Policy & Procedures	
SOP Policy 1.11 Currency Count Procedures	
SOP Policy 1.11.A CASH COUNTING	
SOP Policy 1.11.B COIN COUNTING	
SOP Policy 1.11.C COUNTERFEIT MONEY	
Date of Issue: 4/1/2020	Page 2 of 2

III. Procedures:

A. CASH COUNTING

1. Transdev employees are responsible for separating all cash by monetary denomination.
2. Transdev employees then stack all cash by denomination faced-up.
3. Electronic cash count machines are used to sum each denomination of bills. Electronic machine counters are set to count and bundle bills in stacks of 100.
4. Transdev employees place bands on each 100-bill stack counted by the cash count machine.
5. Each Transdev employee recounts and confirms the total count of bands for each bill denomination recorded on tamper proof bags and daily count excel sheet.
6. The Transdev employee signs the Daily Report of Registered Revenue to validate documentation accuracy.
7. The Transdev employee is then responsible for preparation of the daily bank deposit.

Accounting Department Policy & Procedures	
SOP Policy 1.11 Currency Count Procedures	
SOP Policy 1.11.A CASH COUNTING	
SOP Policy 1.11.B COIN COUNTING	
SOP Policy 1.11.C COUNTERFEIT MONEY	
Date of Issue: 4/1/2020	Page 3 of 3

B. COIN COUNTING

1. Coins remain in the vault for counting.
2. The coins are removed from the vault to the coin-counting machine.
3. Coin contents are loaded into the coin count machine. The coin count machine separates coins and tokens by denomination, places coins into deposit transport bags and tallies total values.
4. The coin-counting machine will queue the operator when coin deposit transport bags are full.
5. At the completion of each coin counting batch procedure, the coin count machine prints a batch total that is documented on the Daily Report of Registered Revenue and initialed by the Transdev employee.
6. Upon completion of accounting for currency from the vault, the designated Transdev employee operating the coin count machine packages all coins in bags provided by Brinks in preparation for deposit.
7. Bag ID codes are documented for coin transport by the Transdev employee.

C. COUNTERFEIT MONEY

1. If counterfeit currency is identified, it is separated from the daily revenue and packaged.
2. The depository bank, GM and JPDT are notified of each occurrence.

Accounting Department Policy & Procedures	
SOP Policy 1.12 Fare Collections Financial Reporting	
SOP Policy 1.12.A FARE COLLECTION	
Date of Issue: 4/1/2020	Page 1 of 2

APPROVED: _____ DATE: _____

General Manager (GM)

APPROVED: _____ DATE: _____

Jefferson Parish Transit Director (JPD)

I. Purpose:

This Standard Operating Procedure (SOP) documents the procedures for the assignment of Fare Collections Financial Reporting. This SOP outlines the procedure for reporting and reconciling daily transit fares collected on bus and Paratransit routes.

II. Responsibilities:

The General Manager is responsible for introducing and implementing the Fare Collections Financial Reporting procedures. The GM is responsible for integrating the Fare Collections Financial Reporting into their daily activities and providing oversight. Reports generated on the GFI Genfare platform provide management tools to track and report Key Performance Metrics.

III. Procedures:

A. FARE COLLECTION

1. Fare collection data is electronically transferred to the Revenue Control office daily as the fare collection equipment is removed from each bus and in the bus yard at the end of the shift.
2. Daily revenue totals are accumulated by transit vehicle, yard location and money vault. The maintenance workers record this tracking information on the Probe report.

Accounting Department Policy & Procedures	
SOP Policy 1.12 Fare Collections Financial Reporting	
SOP Policy 1.12.A FARE COLLECTION	
Date of Issue: 4/1/2020	Page 2 of 2

3. Transdev employee's posts the data totals for each day to the report and associates each money vault counted to the respective GFI electronic data related to that money vault.
4. Variance reports are produced reflecting financial differences and the related percentage over/short.
5. The deposit total is posted to the Daily Revenue Reconciliation Report.
6. Differences are identified, summarized and reported to the General Manager and the JP-Transit Director.

Physical Security	
SOP Policy 1.13 Count Room Security	
Date of Issue: 4/1/2020	Page 1 of 2

APPROVED: _____ DATE: _____

General Manager (GM)

APPROVED: _____ DATE: _____

Jefferson Parish Transit Director (JPD)

I. Purpose:

The Access Control Standard Operating Procedures (SOP) limits access to the Jefferson Parish (JP) Money Counting Room (MCR) to authorized personnel by controlling the distribution of keys/access badges to specific locations. This SOP establishes Security and Control Procedures for authorized access to the MCR.

II. Responsibilities:

The General Manager (GM) is responsible for introducing and implementing this procedure. The General Manager is responsible for integrating this procedure into their daily activities and providing oversight in compliance with established processes for the department operations as outline in the Fare Collection and Counting Policies and Procedures.

Physical Security	
SOP Policy 1.13 Count Room Security	
Date of Issue: 4/1/2020	Page 2 of 2

III. Procedures:

1. Access to the count room is restricted to authorized personnel with active, valid access badges/keys in accordance with the Access Control SOP.
2. Access swipes/keys are required when entering the facility and the secured counting and storage areas.
3. Single employee access to and occupancy of the money counting room is prohibited during money counting time. Two or more employees must always be present in the money counting room when money is being counted.
4. Westbank Transdev Office Clerk or GM will get the key from the locked safe and open the main vault. Eastbank Transdev Employees will use their JP ID card and key to enter the money room.

Physical Security	
SOP Policy 1.14 Key Audit	
SOP Policy 1.14.A KEY SECURITY	
Date of Issue: 4/1/2020	Page 1 of 2

APPROVED: _____ DATE: _____

General Manager (GM)

APPROVED: _____ DATE: _____

Jefferson Parish Transit Director (JPTD)

I. Purpose:

This Standard Operating Procedure is to ensure that all keys are maintained in a controlled secured manner. Access to keys are documented and reviewed.

II. Responsibilities:

The GM and JPTD are responsible for integrating the Key Control Policy and Procedures into their daily activities and providing oversight in compliance with established processes for the department operations as outlined in the Fare Collection and Counting Process

III. Procedures:

A. KEY SECURITY

1. Control of the keys to the Money Room is restricted to the Transdev employee with clearance.
2. Westbank Transdev Office Clerk or GM will get the key from [REDACTED] and open the main vault. Eastbank Transdev Employees will use their JP ID card and key to enter the money room.
3. All revenue at the Wilty Terminal is secured in [REDACTED] a safe. Once a week the revenue is counted by the Terminal Clerk and road Supervisor for transport to the Westbank Money Room. Office Clerk and road Supervisors verifies the count. The Office Clerk then adds Westbank Office and Wilty Terminal revenue into the safe to be picked up and deposited by BRINKS.

Physical Security	
SOP Policy 1.14 Key Audit	
SOP Policy 1.14.A KEY SECURITY	
Date of Issue: 4/1/2020	Page 2 of 2

4. All revenue (including MITS revenue) at the Eastbank Office is secured in a [REDACTED] the revenue is counted by the Office Manager and Payroll Manager for transport to the Eastbank [REDACTED] to be picked up and deposited by BRINKS.
5. Broken keys are given to the Office Manager for replacement.
6. The Office Manager maintains all replacement and damaged keys in a secured area.
7. Jefferson Parish and Solutient make an announced audit visit quarterly.

Training	
SOP Policy 1.15 Revenue Training	
Date of Issue: 4/1/2020	Page 1 of 1

APPROVED: _____ DATE: _____

General Manager (GM)

APPROVED: _____ DATE: _____

Jefferson Parish Transit Director (JPD)

I. Purpose:

This Standard Operating Procedure (SOP) is to insure authorized Transdev Employee personnel receive Revenue Coordination Training.

II. Responsibilities:

The General Manager (GM) is responsible for designating Transdev Employees that require Revenue Training. These employees have key and card access to the Money Room and all requests for key and card access to the Money Room where the cash and coins are stored. All Transdev Employees with key and card access to the Money Counting Room will be made aware of this procedure and receive the required Revenue Training.

III. Procedures:

- A. Management are constantly mentoring and coaching Transdev employees who handle revenue.
- B. New Employees that will be handling revenue will be trained on the job. [REDACTED] they will be coached in the procedures of counting and recording all money.
- C. Back ground checks are done on all employees.
- D. Any employee that are hired for balancing the GFI reports and the revenue books will be trained for two weeks on this process by the office manager.
- E. When a new employee is hired and will be working in the MCR, they are trained for at least two weeks [REDACTED], Monday through Friday.
- F. On Monday they will be instructed on the coin counting procedure, becoming familiar in the process of counting the coins and the coin counter machine, affixing the bags to the machine and taking them off of the machine

in the proper secured bags, running the receipts and labeling the bags appropriately for BRINKS.

G. On Tuesday they will be instructed on counting the currency with the other Transdev employees. They will learn how to run the currency counter and how to band the money. They will also be instructed on entering the information into the computer on the Daily Summary of Registered Revenue form and filling out the deposit slip and BRINKS book for each day's revenue count.

H. These processes will be repeated until the employee is familiar with all aspects of the money counting.

ATTACHMENT D

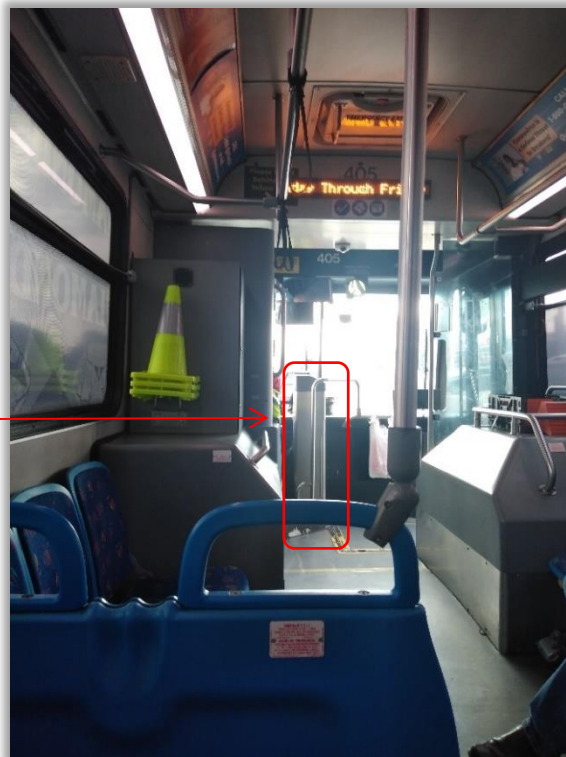
PICTURES FOR MAY 20, 2020, ROUTE E8 BUS RIDE



Signage
outside of
Lakeview
Shopping
Mall



Fare box
collection inside
of Fixed Route
Bus



ATTACHMENT E

PICTURES OF GENFARE DEVICES USED





The GFI receiver is placed here, and data is transmitted to the database. The Fare Box will not open unless this step is completed.



Cash Box being removed from onboard Fare Box

Cash being "dropped" from Cash Box to Vault



ATTACHMENT F

PICTURES FROM CASH COUNT SITE VISITS



Money Count Room A

Drawers are accessible to Money Counters



Money Count Room A

Trash cans underneath money count area



Money Count Room B

ATTACHMENT 1

AUDITOR INDEPENDENCE STATEMENT

According to Ordinance No. 25549 (April 4, 2018), Sec.2-162.2(a) and (d), the Director of Internal Audit “shall engage in audit activities and complete audits in an independent manner, free of any organizational or personal impairment. The Director shall attest in writing that all audit activity was concluded with independence, free from organizational or personal impairment.”

Sec. 2-162.2- Independence and Objectivity; Professional Standards.

(a) The Department function must be independent to retain objectivity, and the Department's independence allows the Director to make assessments impartially and without bias while avoiding conflicts of interest. In furtherance of the operation of an independent and objective Department, the Department shall use the following standards in the completion of all audits and in the conduct of all activity:

- (1) The Standards and Code of Ethics produced by the Institute of Internal Auditors and published in the *Professional Practices Framework*;
- (2) The Standards and Principles produced by the Government Accountability Office and published in the *Government Auditing Standards*; and
- (3) the professional and ethical standards issued by the American Institute of Certified Public Accountants.

(d) The Director shall engage in audit activities and complete audits in an independent manner, free of any organizational or personal impairment. The Director shall attest in writing that all audit activity was concluded with independence, free from organizational or personal impairment. Any impairment to independence, organizational or personal, shall be reported in writing to the Council and copied to the Parish President and the Inspector General within seven (7) days of discovering the impairment, organizational or personal.

The following is the required attestation meant to comply with both professional standards and Jefferson Parish Ordinance No. 25549.

ATTESTATION:

Internal Audit Report #2020-005 was conducted with independence and free from organizational or personal impairment.



TARA HAZELBAKER, CPA, CIA
DIRECTOR OF INTERNAL AUDIT

ATTACHMENT #2

RESPONSE FROM PARISH ADMINISTRATION



CYNTHIA LEE SHENG
PARISH PRESIDENT

JEFFERSON PARISH

OFFICE OF THE PRESIDENT

September 1, 2020

Via Electronic Mail

Tara Hazelbaker, Director
Internal Audit Department
Joseph S. Yenni Building
1221 Elmwood Park Blvd., Suite 306
Jefferson, LA 70123

RE: Internal Audit Report #2020-005
Jefferson Parish Transit-Money Count Room SOPs

Dear Ms. Hazelbaker:

In accordance with Sec. 2-162.5(b), Jefferson Parish Code of Ordinances, the Administration provides the following response to Internal Audit Report #2020-005: Jefferson Parish Transit-Money Count Room SOPs ("Report"), received by the Administration on August 7, 2020.

The Report contains eight "Recommendations" each of which is addressed below.

Recommendation: 1. To support Internal Controls in place, include signage on the buses that the bus driver will not ask for or accept cash directly. (Fixed Route).

Response: On August 17, 2020, Transit completed installation of signs (in English and Spanish) on all fare collection devices notifying riders that operators do not accept cash.

Recommendation: 2. There are extraneous items on the counting areas, access to desk drawers, and trash cans. Given the volume, the Money Count Room should contain only items as necessary to count the money. The room should be free of areas where money can be stowed away and not included in the count. (Fixed Routes).

Response: On August 5, 2020, Transit removed trash bins, cabinet doors and drawers from both Eastbank and Westbank money room locations.

Recommendation: 3. Quarterly reviews should be conducted consistently to ensure proper reconciliation procedures are taking place. Reviews can be done electronically when in person visits are not practical.

Response: As of July 2020, all quarterly revenue reviews have been completed to date and turned over to the Audit Department.

Recommendation: 4. Access to the Money Count rooms where the vaults are located should be restricted to only personnel that count money. (Fixed Routes).

Response: All keys to both Westbank and Eastbank money room locations have been reduced to 1 key per location until the biometrics system installation is completed. Transit installed the Westbank location biometrics reader on August 5, 2020 and installed the Eastbank biometrics reader on August 13, 2020. All personnel having access to the biometrics reader will meet at one of the money room locations to record individual fingerprints in early September.

Recommendation: 5. Correct Trapeze Reservation System Fares Collected Report so that Fare Amount Collected (what to expect) is correct. (MITS Routes).

Response: As of August 4, 2020, Transit corrected the MITS trapeze reservation system report.

Recommendation: 6. Formalize the reconciliation process similar to the Fixed Route reconciliation report. (MITS Routes).

Response: On August 10, 2020, Transit formalized the reconciliation process for MITS to mirror that of fixed routes report.

Recommendation: 7. Revise the Money Count Room SOP's based on suggestions contained within this report. Implement the revised SOP's. The ultimate responsibility for the SOP's remains with the Jefferson Parish Administration and the Department of Transit.

Response: As of July 15, 2020, Transit revised the Money Room SOP's to reflect all suggestions made within the Report. Transit and its contractor understand that the ultimate responsibility in implementing all SOP's lies with them.

Recommendation 8. Continue efforts to move to a Cash-Free environment as called for by the Parish's Cash-Free Initiative. (See also IA Report 2020-004: Cash-Free Initiative: Update #2; 2018-009: Cash-Free Initiative: Update #1; 2017-005: Cash-Free Initiative).

Response: As stated in the Administration response to Internal Audit report #2020-004 Recommendation No. 3, the Administration continues to work with Transit, the Parish attorney and other departments, to develop and implement a Cash-Free plan.

Thank you for your assistance, and for providing us an opportunity to respond.
If you have any questions, please contact me at your earliest convenience.

Sincerely,



Cynthia Lee Sheng
Parish President

cc: Honorable Ricky Templet, Councilman at Large, Div. A
Honorable Scott Walker, Councilman at Large, Div. B
Honorable Marion Edwards, Councilman, Dist. 1
Honorable Deano Bonano, Councilman, Dist. 2
Honorable Byron Lee, Councilman, Dist. 3
Honorable Dominick Impastato, Councilman, Dist. 4
Honorable Jennifer Van Vrancken, Councilwoman, Dist. 5

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