



# Special Advisory Services

## Transportation Department/Transit Division

### Cash Walkthrough

JULY 2014

OFFICE OF THE  
INTERNAL  
AUDITOR

CITY OF SANTA FE

*Santa Fe: The  
City Different,  
The City  
Prepared*



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## City of Santa Fe – Internal Audit

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**Date:** July 3, 2014  
**To:** Brian Snyder, City Manager  
**From:** Liza Kerr, Internal Auditor  
**RE:** **Walkthrough of Cash Handling Policies and Procedures at Transit**

### EXECUTIVE SUMMARY

The walkthrough is intended to test the internal controls as defined in the Transportation Department / Transit Division Cash Handling Policy that is dated 09/05/2013 (**SEE ATTACHMENT 1**), and to give feedback to the Transit department as to the results. A walkthrough of internal controls differs from an audit in that there is only a single test of each control. An audit typically selects a larger sample over the time period audited.

The walkthrough is considered a Special Advisory Service. As such, it is a report to management and is not considered an audit report nor is an opinion given. Special Advisory Services and reports are intended to provide information in a quick and flexible manner and can be focused on a singular issue.

This walkthrough was requested by transit management as a follow up on a finding by the Federal Transit Authority (FTA) regarding segregation of duties with cash handling.

This walkthrough was done February 18 - 19, 2014. The following employees participated in the walkthrough:

- 1) Administrative Supervisor
- 2) Facility and Fleet Manager
- 3) Administrative Secretary
- 4) Clerk Typist
- 5) Transit Specialist
- 6) Call Center Dispatcher

Special thanks are given to all of the transit employees that participated in the cash walkthrough, but especially to the Administrative Supervisor who helped to coordinate the process.

The Cash Handling Policy referenced above was written in response to this finding. **The original finding is stated as follows:**

The same person at SFT<sup>1</sup> is responsible for counting the farebox, as well as, reconciling the amounts to the general ledger.

**Current Status of the Finding (Per the FTA):**

The Grantee has updated its procedures so that the Transit Specialist reconciles the farebox cash on a daily basis, but no longer counts cash. Two other staff members are dedicated to the counting process, including an administrative employee. If one of the two employees dedicated to the counting process is unavailable, then another administrative staff member is made available to assist with the count.

Current procedures are adequate. *(Per the FTA) This finding is no longer applicable.*

The walkthrough will verify that this finding is cleared as well as test all new procedures implemented by management.

**Summary of Observations:**

- 1) Internal audit agrees that the finding above has been resolved. However, the results of the walkthrough indicate an additional segregation of duties issue (**SEE OBSERVATION 1**). The issue being that the person that does the reconciliation has access to the keys to the vault room and to the vault chamber that holds the cash.
- 2) Additionally, not all fixed route buses are probed every day, meaning that at times the cash is left in the buses overnight or longer depending on when the bus is next used (**SEE OBSERVATION 2**).

**cc:** Jon Bulthuis, Transit Director, Transportation  
Javier Gonzales, Mayor  
Kelley Brennan, City Attorney  
Audit Committee  
Finance Committee

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<sup>1</sup> SFT – Santa Fe Transit

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## **Fixed Route Farebox Recovery Procedures - Policy (SEE ATTACHMENT 1)**

### **Fixed Route Recovery Procedures - Walkthrough**

The following information was obtained via interview with the **Facility and Fleet Manager**, and through physical observation of the process.

There are 34 buses working and 2 that are out of service – 22 buses are out at peak.

**Probing** – Per discussion with Facility and Fleet Manager, all fixed route buses are supposed to be probed and have the money removed to the vault when they come in at night **(C-3)**. The probing is not done by drivers, but rather by a transit maintenance service worker **(C-2)**. A driver pulls up to the probing station, and an employee from transit maintenance comes out and inserts an infrared probe into the farebox. The probe downloads information from the farebox to the centralized GFI program. The amount of money that is collected as fares is tracked by the GFI system. The report that is uploaded details the amount that is supposed to be in the farebox **((C-5)**. Once the report is uploaded the farebox opens and the maintenance employee is able to pull the farebox out of the bus. This employee then takes the farebox over to the vault chamber. The employee does not enter the vault chamber, but rather opens a door to an area that looks like a cabinet, and inserts the farebox into a slot. The farebox is inserted into the slot and locked into the chamber. The employee then turns a handle flipping the farebox over and dumping the money collected into the main vault. This process is very secure and neither the driver nor the maintenance service worker has any access to the monies collected or dumped into the vault chamber **(C-4)**. Once the money is dumped into the vault chamber it is separated mechanically into bills and coins. The money from all of the bus fareboxes is comingled at this point. The employee doing the probe and dumping the cash into the vault chamber then records the activity in a “Daily Farebox Probe Log” **(SEE ATTACHMENT 2)**. The log on the date of the walkthrough is dated 02/17/14 and indicates that 20 fareboxes were probed. Since 22 buses are out at peak this raised the question as to why there were not a minimum of 22 fareboxes probed. The Fleet and Facility Manager then stated that in fact not all fareboxes are probed every day. He stated that there are times when a maintenance service worker is not available and the box does not get probed **(SEE OBSERVATION 2)**. He also stated that at times there is inclement weather and if it is raining or there is a threat of lightening they do not probe the buses. It should be noted that there was no inclement weather on the day of the walkthrough or the days preceding the walkthrough.

Once money is dumped into the safe the farebox is returned to the bus and the bus it is ready to go back out. When the probe uploads the information to Route Match, the settings are automatically reset to zero.

**Para Transit Farebox Recovery Procedures - Cash Handling Policy – (SEE ATTACHMENT 1)**

**Para-Transit Recovery Procedures - Walkthrough**

The following information was obtained via interview with the Call Center Dispatcher, and through physical observation of the process.

Per the Call Center Dispatcher there are 4 Honda Civics and 10 vans that are used for para-transit. Customer fares are \$2 for American with Disabilities Act (ADA) and \$5 for seniors. Rides are restricted to pre-approved disabled or senior customers. Each vehicle has a farebox locked into a metal cage that can be easily accessed by the customer. The customer puts the fare directly into the farebox. The driver does not have access to the fareboxes and does not give or carry any change (C-1). Dispatch tracks how many customers are picked up. The amount of money that should be collected is tracked in Route Match.

At the end of the day, all cash is removed from the para-transit vehicle (C-6). When the driver finishes the route, he/she pulls up outside of the para-transit doors and comes in and gets a report from the dispatcher detailing the number of rides for the day, and the amount of revenue collected. Then both the dispatcher and the driver go out to the vehicle to count the fare box. The dispatcher opens the fare box while the driver is looking and counts the cash. He records the amount of cash collected on the report generated out of Route Match. The driver and the dispatcher then both sign the report, verifying the amount of cash counted (C-7) (SEE ATTACHMENT 3). Internal audit observed this process without exception.

The report, cash and any coupons are then placed in a clear plastic envelope with a zipper and dropped in to the safe located in para-transit. Per the Call Center Dispatcher, none of the para-transit employees has access to the safe (C-8). The money remains in the safe until it is picked up the following morning by the two employees that will be doing the cash count (C-10). Internal audit observed this process without exception.

**Cash Handling Procedures for Miscellaneous Receivables – Policy (SEE ATTACHMENT 1)**

**Cash Handling Procedures for Miscellaneous Receivables – Walkthrough**

The following information was obtained via interview with the Administrative Secretary, and through physical observation of the process.

Per discussion with the Administrative Secretary, when a customer comes in the offices and wants to purchase a bus pass they must have exact change as no money is kept on site. He takes the money from the customer and puts it into an envelope then drops the money into the safe (C-9). The safe is in a secured area within the administrative offices.

If a customer requests a bus pass, it is printed out and given to them. A certain number of passes are kept in the drawer in case the printer is not working. These passes are batched and if sold they are entered into a log book. There were 3 types of passes kept in the drawer:

- 1) 31 Day Disabled

- 2) 31 Day Senior
- 3) 31 Day Regular

Also available at the front desk are coupons that can be used for SF Ride. These are also bundled into batches and logged when sold. The coupons are valued at \$1 each.

### **Vault Room Cash Handling Procedures – Policy (SEE ATTACHMENT 1)**

### **Vault Room Cash Handling Procedures – Walkthrough**

The following information was obtained via interview with the Administrative Secretary, and through physical observation of the process.

To begin the process the Administrative Secretary opens the safe that houses the vault room key, and the key to the vault chamber. This safe is located in a secured area in the administrative offices. The safe only contains the keys, a bag to put the money in when they are done counting, and any envelopes with miscellaneous cash in them for walk in sales of passes or coupons. It should be noted that there is also a keypad entry on the door to the vault that can be used instead of the key.

People with access to the safe are:

- 1) Administrative Secretary;
- 2) Administrative Supervisor;
- 3) Transit Specialist – who is responsible for reconciling;

Note: The person doing the reconciliation should not have access to the cash (C-17) (**SEE OBSERVATION 1**).

### **Vault**

On the day of the walkthrough, February 19, 2014 the inner door to the vault room was open. A mitigating control is the presence of security cameras (C-13). The Transit Specialist was able to view the film and determine that the inner door did not shut properly due to it catching on a weather strip at the bottom of the door the previous day. This was caused in part because the deposit from the previous day was mostly coin and had to be wheeled out on a 2 wheel cart. The cart wheel appears to have caught the edge of the stripping. This problem has been resolved, as the Transit Specialist removed the stripping. It was noted that the Facility and Fleet Manager and the Transit Specialist both have a key and keypad access to the vault room as the server for the probe system is located in the vault room and at times needs attention (**SEE OBSERVATION 1**). The cameras serve as a mitigating control for times that the Fleet and Facility Manager needs to enter the vault room. The key to the vault is stored in a safe. Access to the safe is limited (C-14).

Once made, deposits are not kept in the vault; they are taken up front and kept in a locked drawer until the armored car service comes to pick up the deposit. If for some reason the deposit is not picked up that day, it is stored overnight in a safe.

Per the Administrative Secretary, there are always two administrative employees present for the cash count. At this time it is generally the Administrative Secretary and a Clerk Typist **(C-10)**.

The cash count is started by opening the vault chamber. The Administrative Secretary verified to Internal Audit that the employee dumping the fare box never actually enters the vault, and never sees or touches any of the cash. This was also verified through physical observation. It was also observed that all of the money from the various fare boxes was co-mingled and separated with bills on one side and coin on the other. Employee 1 starts the coin counting procedures while Employee 2, starts counting the cash.

### **Coin – Fixed Route**

#### **Employee 1**

- 1) A coin counter is used. The counter is set to zero, and the coin is poured into the top;
- 2) The coin gets run through the machine until Employee 1 gets 2 duplicate readings **(C-12)**;
- 3) A receipt is printed from the machine with a total (Note: The machine was broken at the time of the walkthrough so an adding machine tape was used instead);
- 4) The co-mingled coin is poured into a large clear plastic bank bag, the total is written on the outside;
- 5) A separate deposit slip is made for the coin deposit;
- 6) A receipt for the total coin is stapled to the back of the deposit slip, and placed in a folder in the bank bag;
- 7) A receipt for the total coin and a strip identifying the bag number is stapled to the back of the duplicate deposit slip to be given to the Transit Specialist for reconciliation purposes **(C-18)**.

### **Cash – Fixed Route**

#### **Employee 2**

- 1) Separates the bills into piles of like bills making sure all the bills face the same way ;
- 2) The one dollar bills are run through a bill counter twice to get stacks of 100 **(C-12)**;
- 3) Double rubber bands are placed around the stacks of 100;
- 4) Verifies the count of any money counted by Employee 1 **(C-11)**.

#### **Employee 1**

- 1) After the coin is finished this employee starts making out the deposit slip for the cash;
- 2) Counts all bills besides the one dollar bills, verifies count with bill counter **(C-12)**;
- 3) Verifies the amount of the money counted by Employee 2 **(C-11)**;
- 4) Cash is put into a bank bag labeled cash (Note: at the time of this audit the cash bags were very small. The Administrative Secretary stated that additional large bags have been requested, but have not arrived yet). This at times is problematic **(SEE RECOMMENDATION 3)**.
- 5) A receipt for the total cash is stapled to the back of the deposit slip, and placed in a folder in the bank bag;
- 6) The receipt for the total cash, a strip identifying the bag number, and a Bus Pass Sales **(SEE ATTACHMENT 4)** slip detailing money from “Other” i.e. bus pass sales are

stapled to the back of the duplicate deposit slip to be given to the Transit Specialist for reconciliation purposes.

- 7) Both employees initial the deposit slips (C-11).

### **Para-transit Count and Deposit**

Per the Administrative Secretary, they always do the para-transit deposit last. All of the plastic bags from para-transit are put out on the counter and opened one at a time.

**Employee 1** - has a summary sheet titled "Cash Reconciliation – ALL" (SEE ATTACHMENT 5) that he gets from dispatch detailing all of the para transit runs for the day, and the amount of expected revenue (C-16).

- 1) Bags are opened and contents are dumped on the counter. The money from each bag is counted and the totals for each bag are written on the report "Cash Reconciliation All" (SEE ATTACHMENT 5).
- 2) All bags are counted;
- 3) Any money counted by Employee 2, is verified by Employee 1 (C-11);
- 4) Cash is put into a bank bag labeled cash;
- 5) A receipt for the total cash is stapled to the back of the deposit slip, and placed in a folder in the bank bag;
- 6) The receipt for the total cash, a strip identifying the bag number, and a slip detailing money from "Other" i.e. coupon sales are stapled to the back of the duplicate deposit slip to be given to the Transit Specialist for reconciliation purposes (C-18).
- 7) Both employees initial the deposit slip (C-11).
- 8) The summary reconciliation report and the deposit slips are wrapped together to be given to the Transit Specialist that does the reconciliations (C-18).

### **Employee 2**

- 1) Verifies totals against the individual reconciliation reports (SEE ATTACHMENT 3) receipts placed in the bags by the driver and the supervisor in transit;
- 2) Count for each bag is verified to reconciliation report signed by driver and supervisor and totals are written on summary reconciliation report (SEE ATTACHMENT 5) produced by route match – money is separated into piles of cash, coins, and coupons;
- 3) Any discrepancies are noted on the report, their job is to count cash, not to reconcile;
- 4) Bills are run through the bill counter to verify totals (C-12);
- 5) Verifies any money counted by Employee 1 (C-11).

### **Other Cash**

Other cash is deposited according to its nature (SEE RECOMMENDATION 5). If it is for bus passes it gets deposited with the fixed route money, if it is coupons for para-transit it gets deposited with the para-transit money. Basically, the envelopes are opened, the count is verified by both employees, and the money is deposited. It should be mentioned that a Bus Pass Sales sheet (SEE ATTACHMENT 4) the size of a large sticky is attached to the back of the appropriate duplicate deposit slip given to the Transit Specialist doing the reconciliation so that he can take that into account when reconciling the totals (C-18).

After all money is counted and the deposit is made, all of the deposits are placed into a canvas bag.

The two employees then

- 1) Lock up the vault;
- 2) Drop off the clear plastic bags at para-transit;
- 3) Put the deposit slips and the reconciliation report into the mail slot for the Transit Specialist **(C-18)**;
- 4) Place the deposit in a locked drawer in the administration area waiting for the armored car pickup **(SEE RECOMMENDATION 8)**.

### **Reconciliation Process (SEE RECOMMENDATION 1)**

The following information was obtained via interview with the Transit Specialist who reconciles the accounts, and through physical observation of the process.

The Transit Specialist mentioned that the buses are not tied to a specific route so the drivers may have a different bus every day. The dispatcher determines which route the bus will have on a given day. Title VI doesn't allow them to schedule a specific bus to a set route as it may show favoritism. Per Internal Audit, this can also be effective in detecting patterns of misuse. For example, if a particular driver has figured out a way to bypass any controls, the GFI report for that driver, on a given route may show differences when compared to other drivers on the same route.

The Transit Specialist verified the following:

- 1) Transit uses software called Route Match developed by Genfare (GFI);
- 2) There are cameras in the transit yard and aboard the buses;
- 3) The farebox tracks the amount of revenue, and the number of riders on the bus;
- 4) Driver does not carry money, and can't give change;
- 5) Driver can't reset the farebox or otherwise change or manipulate it;
- 6) Buses are supposed to be probed when they come in, but this does not always happen;
  - a. Even if the farebox is not emptied on a certain day, he is still able to ascertain the amount of revenue generated and the ridership details in total, the next time the box is probed.
- 7) The infrared probe is inserted into the farebox and data regarding fares collected and the number of riders is uploaded to the centralized GFI server into the Genfare software;
- 8) The probing is done by a maintenance worker, not the driver. Once the probing is complete the worker pulls the farebox out, and dump the fares into the vault.

### **Santa Fe Ride – Buses Fixed Routes**

To begin the process the Transit Specialist generates a reconciliation report from GFI that summarizes the results of the probe reports. He does not run this report until the deposit has been made. This was a recommendation made by GFI. The report has an audit log that shows when it was run and who has accessed the system. The transit specialist has created an Access database program into which he enters data from the probe reports **(SEE ATTACHMENTS 8a**

**and 8b).** This data includes the route, number of riders, and revenue generated for the day. By doing this he is able to generate reports that detail the ridership statistics as well as the revenue statistics. These reports are Ridership by Route, and a Monthly Farebox Analysis (**SEE ATTACHMENT 6**).

When the Transit Specialist reconciles, he is reconciling from the GFI report (probe report) to what is on the deposit slips (**C-15**). He does not reconcile to the bank. The bank reconciliations are done by Cashiers. The transit specialist should not have access to cash (**C-17**). This is an issue because he does have access to the safe where the vault keys are stored giving him access to the vault chamber and creating a segregation of duties issue (**SEE OBSERVATION 1**).

### **Santa Fe Ride - Para-Transit**

The Transit Specialist inputs daily deposit information into an Excel report titled "Daily Deposit" (**SEE ATTACHMENT 7, pg. 2**). This report matches the revenue generated by each vehicle as summarized by Route Match to the actual deposit. In addition the Transit Specialist generates a "Monthly Fare Reconciliation" report summarizing any discrepancies between Route Match and the actual deposit (**SEE ATTACHMENT 6, pg. 4**). This report compares the total revenue and coupons collected to the totals as estimated by Route Match.

The Transit Specialist gets the totals he enters off of the "Cash Reconciliation Report – ALL" (**SEE ATTACHMENT 5**) run by the para-transit supervisor. The report given to the Transit Specialist has the totals entered during the cash deposit phase, and the signatures of the 2 employees counting the vault cash.

Any Santa Fe Ride coupons sent to the Transit Specialist for reconciliation purposes are punched with a hole so they cannot be reused.

The Transit Specialist makes a copy of the deposit slips and scans them to the Accounting Supervisor in the Cashier's Department. That department is responsible for reconciling the deposit to the bank statement.

The bank calls the Transit Specialist directly if there are any issues with the deposit.

The Transit Specialist sends a monthly report to the Transit Operations Manager, who puts together a report for the Transit Advisory Board (TAB).

## CONTROLS

These are the controls as identified by the cash handling policy or the current processes.

- C-1 Driver's do not handle cash while on their route. Customers deposit cash directly into the farebox. *This control is found to be effective.*
- C-2 Driver's do not handle cash at the end of the day when the bus arrives at the station the farebox is removed by a transit maintenance service worker. *This control is found to be effective.*
- C-3 All fixed route buses are probed and the cash is removed and put in the vault at the end of each shift. If a bus is towed in, it is probed and the cash is removed when it arrives in the yard. *This control is found to be ineffective for fixed routes (SEE OBSERVATION 2).*
- C-4 The money is never exposed to either the driver or the maintenance worker – it is dumped directly into the vault from the secured farebox. *This control is found to be effective.*
- C-5 The amount of money that is deposited into the farebox is tracked through the GFI system. When the system is probed a report is uploaded to the centralized system detailing the amount that is supposed to be in the farebox. *This control is found to be effective.*
- C-6 At the end of the day the para-transit operator and supervisor remove money from fare box and reconcile against Route Match report. *This control is found to be effective.*
- C-7 For para-transit, the supervisor counts the money and the operator initials that the money was properly counted. *This control is found to be effective.*
- C-8 Money for para-transit is dropped into a safe immediately after counting, and none of the para-transit employees have access to the safe. *This control is found to be effective.*
- C-9 Money collected at the front desk is put into an envelope and dropped into a safe. *This control is found to be effective.*
- C-10 Money is removed from the para-transit safe by two transit administrative employees. *This control is found to be effective.*
- C-11 Money in the vault is counted by two employees. Evidence of this is obtained by both employees signing off on the route sheets (for para-transit) and the deposit slips for both fixed routes and para-transit. *This control is found to be effective.*
- C-12 Coin is counted using a coin counter. Coin is run through the counter until 2 duplicate readings occur. Bills are counted using a bill counter. Bills are run through until 2 duplicate readings occur. *This control is found to be effective.*
- C-13 Security cameras are placed in the probing area, outside the vault and inside the vault, as well as the transit yard and on the buses. The tapes are not accessible by the employees in the vault or in the probing area. *This control is found to be effective.*

- C-14** The key to the vault is stored in a safe. Access to the safe is limited. *This control is found to be ineffective (SEE OBSERVATION 1).*
- C -15** A reconciliation is done between the amounts actually deposited and the amounts that the system calculates as being in the farebox. The reconciliation is performed by an employee that does not do the probing, dump the cash into the vault or make the deposit. Also, the employees doing the daily deposit have no way of knowing the amount as calculated. *This control is found to be effective.*
- C-16** A summary sheet is provided for cash count and reconciliation purposes for the para-transit revenue listing all of the drivers and the expected revenue from each for the day. *This control is found to be effective.*
- C-17** The person doing the reconciliation does not have access to the cash. *This control is found to be ineffective (SEE OBSERVATION 1).*
- C-18** A receipt for the total coin and a strip identifying the deposit bag number is stapled to the back of the duplicate deposit slip to be given to the Transit Specialist for reconciliation purposes. The summary transit report, bus pass sales sheets, and deposit slips are wrapped together to be given and put into the Transit Specialist's mail slot for reconciling. *This control is found to be effective.*

## **OBSERVATIONS**

### **OBSERVATION 1 – Segregation of Duties**

#### **Condition**

The person doing the reconciliations has access to the safe where the key to the vault room and the vault chamber are stored. At times his work duties require him to 1) Access the vault room as that is where the GFI server is stored and reboots or other maintenance are required, and 2) Perform maintenance on the vault chamber due to mechanical failure or problem.

In addition, this same person has the code to the key pad in the vault room.

There is a mitigating control in the vault as the camera is always running, but this individual also has access to the tapes.

#### **Criteria**

The person doing the reconciliations should not have access to the cash, which means he should not have access to the keys.

#### **Cause**

There is a lack of internal controls over segregation of duties.

#### **Effect**

The person doing the reconciliation has access to the vault cash. This is an unnecessary risk. Given the right circumstances or the right incentive there is a potential that monies could be diverted without detection. This risk is increased because this person also has access to the tapes produced by video surveillance and to the GFI and Route Match software programs.

#### **Recommendation**

The person doing the reconciliation should not have access to the safe where the keys to the vault room and the vault chamber are stored. In the event he has a business purpose for entering the vault, he should be accompanied by another individual at all times. Entering by way of the keypad, should be acceptable as long as he cannot get to the vault cash.

#### **Management's Response**

On February 20, 2014, the keys were taken away from the Transit Specialist who no longer has access to the vault or access to any safes. If the Transit Specialist goes into the vault, he goes in with another person.

#### **Evaluation of Management's Response**

*This issue has been resolved. LK 06/19/2014*

**OBSERVATION 2 – Not all fareboxes are probed every day**

**Condition**

Not all buses used in a day are probed when they come in, or any time that day. This is a violation of the cash handling policy.

**Criteria**

Excerpt from policy – Fixed Route Recovery Procedures (**SEE ATTACHMENT 1**)

3. At the end of the day, a Transit Maintenance Service Worker removes the locked vault box from the farebox. This is accomplished by probing the farebox which opens the electronic lock to the locked vault box. In the event the revenue vehicle is towed in, the vault box is removed at the time the vehicle is brought into the transit yard.

For purposes of this walkthrough this has been identified as control **C-3**.

**Cause**

There is a lack of internal controls to ensure that all buses are probed each day.

**Effect**

At times, cash is left in the bus until the next time that bus is used.

**Recommendation**

All buses used in a day should be probed, and the cash removed and placed in the vault. A monitoring control that compares the number of buses used in a day to the number of buses probed needs to be implemented.

**Management's Response**

According to the Fleet and Facilities Maintenance Manager, who is responsible for the probing, this situation cannot be resolved because they don't know which buses go out. The communication from Fixed Route is not occurring with maintenance so that maintenance knows to probe a bus that has gone out without maintenance prior knowledge.

**Evaluation of Management's Response**

The response from management indicates a deeper problem which is lack of communication and cooperation between departments. Based on the response, communication needs to occur between the Fixed Route team and the Fleet and Maintenance team. Apparently the Fixed Route team is responsible for sending the buses out, while the Fleet team is responsible for probing.

**New Recommendation**

The Fixed Route team needs to work with the Fleet and Maintenance team on a solution that will work to ensure all buses have been probed every day.

## OTHER COMMENTS AND RECOMMENDATIONS

- 1) The policy does not address the reconciliation process.
  - Add a section about the reconciliation process as performed by the Transit Specialist.
  - ***This issue has been resolved. LK 06/19/2014***
- 2) The policy is not approved by legal, the city manager, and the director of finance.
  - Take steps to make this an official policy.
  - ***As of 06/19/2014a draft policy exists. Once it is finalized it will be routed for approvals. This issue will remain open until it is formally approved (SEE ATTACHMENT 9).***
- 3) Large bank bags are needed for the cash deposit.
  - ***This issue has been resolved. LK 06/19/2014***
- 4) Access to the safe with the vault key should be limited by least access rules – 3 to 4 employees only.
  - ***This issue has been resolved. LK 06/19/2014***
- 5) In the policy section titled Vault Room Cash Handling Procedure, item 4 states the following: Money received for bus pass sales are deposited on separate deposit slips and placed in the same plastic bank FR deposit bag. This is not the case - the money is counted and included with the FR deposit. The policy needs to be updated.
  - ***This issue has been resolved. LK 06/19/2014***
- 6) In the policy section titled Vault Room Cash Handling Procedure, item 9 states the following: “On days that the bank is closed, the deposit remains at transit in the receiver vault and is deposited on the next banking day.” This may be true over the weekend, but when Monday is a bank holiday the money is counted and then left in the drawer up front. Expand policy to include holiday or make sure money up front is kept in a safe, not a locked drawer.
  - ***This issue has been resolved. LK 06/19/2014***
- 7) In the policy section titled Vault Room Cash Handling Procedure, item 10 states the following: “All deposits are reconciled by the Transit Specialist, and verified by the Administrative Supervisor.” This seems to be outdated. The Transit Specialist is responsible for the reconciliation, and the Administrative supervisor is not involved in the cash count unless she happens to be one of two employees doing the count that day. Consider revising or removing.
  - ***This issue has been resolved. LK 06/19/2014***
- 8) Consideration could be given to purchase a small safe to store the deposit in until it is picked up by the armored car.
  - ***This issue has been resolved. LK 06/19/2014***





Transportation Department/Transit Division

September 5, 2013

## **CASH HANDLING POLICY**

### **PURPOSE:**

Provide procedures for cash handling of Fixed Route and Paratransit revenues in the Transit Division.

### **HISTORY:**

Santa Fe Trails (SFT) is involved in cash handling in different ways. Cash is received by SFT through the Fixed Route (FR) fares, Para-transit (PT) fares, FR bus pass and PT coupons sales, and transit ID card replacement fees on a daily basis. Daily deposits range from \$1000.00 to \$4000.00. Staff counts daily monies for both FR and PT and deposits money to appropriate City of Santa Fe revenue account.

### **PROCEDURES:**

#### **FIXED ROUTE FAREBOX RECOVERY PROCEDURES:**

1. Customers deposit cash into the fare box (GFI Genfare Fare Box) located on all revenue vehicles as a fare to ride on SFT bus system.
2. Cash deposited into the farebox is stored in a cash vault box located in the farebox. FR Transit Operators do not handle the cash. All cash is deposited into the farebox by the customer. The Transit Operator is responsible for assuring that the correct fare is collected.
3. At the end of the day, a Transit Maintenance Service Worker removes the locked vault box from the farebox. This is accomplished by probing the farebox which opens the electronic lock to the locked vault box. In the event the revenue vehicle is towed in, the vault box is removed at the time the vehicle is brought into the transit yard.
4. Once removed from the farebox, the Transit Maintenance Service Worker takes the vault box to the Vault Room where cash is transferred by a cash box receiver into a money storage vault which separates bills and coins into two chambers. No monies are ever exposed during this procedure.
5. The Transit Maintenance Service Worker returns the empty vault box to the farebox in the revenue vehicle.

#### PARA-TRANSIT FAREBOX RECOVERY PROCEDURES:

1. Customers deposit cash into the fare box (Diamond Fare Box) located on all revenue vehicles as a fare to ride on PT vehicle.
2. Cash deposited into the fare box is stored in a cash vault box located in the fare box. PT Operators do not handle the cash. All cash is deposited into the fare box by the customer. The PT Operator is responsible for assuring that the correct fare is collected.
3. At end of day, PT Operator and PT Supervisor remove money from fare box and reconcile against the Route Match report. Report reflecting the count is submitted with the money. The supervisor counts the money and the operator initials that the money was properly counted.
4. Money, coupons, and report is placed in money bags and deposited into the drop PT safe located in the Paratransit section. The safe cannot be opened by Paratransit employees.

#### CASH HANDLING PROCEDURE FOR MISCELLANEOUS RECEIVABLES:

1. SFT receives checks and cash from walk in customers for bus passes or SFR coupons purchased in the Transit Administration building.
2. Money or checks are stored in an envelope which is stored in the SFT safe until it is picked up and a deposit is created.
3. When customers pay by credit card, a form is filled out and sent to Cashier's for approval. Once approved, Cashier's emails the approval number and the customer's form containing credit card information is shredded.

#### VAULT ROOM CASH HANDLING PROCEDURE

Each weekday morning two Transit Admin employees will remove PT money from safes and transport money to vault room and count the money as follows:

1. Coins and cash are separated. Coins are transferred to coin counting machine and counted twice for accuracy. Bills and coupons are counted by employees to verify accuracy. Each bag is reconciled to reflect number of coupons and cash. Steps 3 and 4 are followed to complete PT deposit.
2. FR deposit begins by opening receiver vault and empty the coin chamber. Coins are transferred to coin counting machine and counted twice for accuracy. Bills are removed from bill chamber and counted by both employees to verify accuracy.
3. After the count is complete a bank deposit slip is filled out indicating amount, dates of revenue days, deposit bag ID number and initials of the two transit employees completing the count.
4. All money and a completed signed deposit slip are placed in a plastic bank deposit bag and sealed. Money received for bus pass sales are deposited on separate deposit slips and placed in the same plastic bank FR deposit bag. Pink copy of bank deposit slip is attached to daily revenue reconciliation. Yellow copy of bank deposit is scanned and emailed to Cashiers, PT supervisor and Transit Specialist then slip is filed.
5. After the count in the vault, the two Transit employees enter through the PT side of the building to drop off the empty bank bags and they proceed to the Admin building to place the money in a locked drawer until the armored vehicle picks up the deposit.
6. An armored vehicle will arrive each weekday for deposit pick up. They sign the pickup book which shows date, amount of deposit and bag ID number.
7. Loomis will deliver deposit to Wells Fargo in Albuquerque, NM the same business day.
8. Bank employee receives deposit.

9. On days that the bank is closed, the deposit remains at transit in the receiver vault and is deposited on the next banking day.
10. All deposits are reconciled by the Transit Specialist and then verified by the Administrative Supervisor.



Attachment 2

SANTA FE TRAILS  
DAILY FAREBOX PROBE LOG

Date 2/17/14

Fleet Number	Probe Time	Employee Initials	Probe Time	Employee Initials	Comments
801					
802					
803	1004	JP			
804	504	JP			
805	659	JP			
806					
807	610	JP			
808					
809	542	JB			
810					
811	1005	JP			
812					
901					
902	758	JP			
903					
904	812	JP			
1101	613	JP			
1102					
2101	750	JP			
2102	707	JB			
2103	1027	JP			
2104	210	JB			
2105	814	JP			
2106					
2107	844	JP			
2108					
2109					
2110	740	JA			
2112	1025	JP			
2113					
2114	1003	JP			
2115					
2116					
2117	754	JP			
2118					
2119	1026	JP			

Additional Comments

20 probes done

**3 Para-Transit  
Report Signatures**

# City of Santa Fe

## Reconciliation Report

Run for - February 19, 2014

Driver: Zien Run Name: 101 Funding Source: \_\_\_\_\_ Driver Signature: \_\_\_\_\_ Supervisor Signature: \_\_\_\_\_

Total For Run:	\$ 32.00
Grand Total:	\$ 32.00

Actual Amount Collected by Driver: 32.00  
Variance Between Grand Total & Actual: 0

21<sup>00</sup> - 1<sup>18</sup>  
10<sup>00</sup> - 5<sup>18</sup>  
100, 00<sup>00</sup>

32<sup>00</sup> total



# Bus Pass Sales

Vendor Name \_\_\_\_\_ \$ \_\_\_\_\_

Vendor Name \_\_\_\_\_ \$ \_\_\_\_\_

Vendor Name \_\_\_\_\_ \$ \_\_\_\_\_

31 Adult 15 Adult 1 Adult \$ \_\_\_\_\_ .00

31 Senior 15 Senior 1 Senior \$ \_\_\_\_\_ .00

31 Disable 15 Disable 1 Disable \$ \_\_\_\_\_ .00

31 JARC 31 Student 120 Student \$ \_\_\_\_\_ .00

# Bus Pass Sales

Vendor Name \_\_\_\_\_ \$ \_\_\_\_\_

Vendor Name \_\_\_\_\_ \$ \_\_\_\_\_

Vendor Name \_\_\_\_\_ \$ \_\_\_\_\_

31 Adult 15 Adult 1 Adult \$ \_\_\_\_\_ .00

31 Senior 15 Senior 1 Senior \$ \_\_\_\_\_ .00

31 Disable 15 Disable 1 Disable \$ \_\_\_\_\_ .00

31 JARC 31 Student 120 Student \$ \_\_\_\_\_ .00

# Bus Pass Sales

Vendor Name \_\_\_\_\_ \$ \_\_\_\_\_

Vendor Name \_\_\_\_\_ \$ \_\_\_\_\_

Vendor Name \_\_\_\_\_ \$ \_\_\_\_\_

31 Adult 15 Adult 1 Adult \$ \_\_\_\_\_ .00

31 Senior 15 Senior 1 Senior \$ \_\_\_\_\_ .00

31 Disable 15 Disable 1 Disable \$ \_\_\_\_\_ .00

31 JARC 31 Student 120 Student \$ \_\_\_\_\_ .00

# Bus Pass Sales

Vendor Name \_\_\_\_\_ \$ \_\_\_\_\_

Vendor Name \_\_\_\_\_ \$ \_\_\_\_\_

Vendor Name \_\_\_\_\_ \$ \_\_\_\_\_

31 Adult 15 Adult 1 Adult \$ \_\_\_\_\_ .00

31 Senior 15 Senior 1 Senior \$ \_\_\_\_\_ .00

31 Disable 15 Disable 1 Disable \$ \_\_\_\_\_ .00

31 JARC 31 Student 120 Student \$ \_\_\_\_\_ .00

# Bus Pass Sales

Vendor Name \_\_\_\_\_ \$ \_\_\_\_\_

Vendor Name \_\_\_\_\_ \$ \_\_\_\_\_

Vendor Name \_\_\_\_\_ \$ \_\_\_\_\_

31 Adult 15 Adult 1 Adult \$ \_\_\_\_\_ .00

31 Senior 15 Senior 1 Senior \$ \_\_\_\_\_ .00

31 Disable 15 Disable 1 Disable \$ \_\_\_\_\_ .00

31 JARC 31 Student 120 Student \$ \_\_\_\_\_ .00

# Bus Pass Sales

Vendor Name \_\_\_\_\_ \$ \_\_\_\_\_

Vendor Name \_\_\_\_\_ \$ \_\_\_\_\_

Vendor Name \_\_\_\_\_ \$ \_\_\_\_\_

31 Adult 15 Adult 1 Adult \$ \_\_\_\_\_ .00

31 Senior 15 Senior 1 Senior \$ \_\_\_\_\_ .00

31 Disable 15 Disable 1 Disable \$ \_\_\_\_\_ .00

31 JARC 31 Student 120 Student \$ \_\_\_\_\_ .00



# Car Reconciliation Report - ALL (Deposit 2/18 Para-Transit)

Report Period: 2/17/2014 To 2/17/2014

Trip Date	Last Name	First Name	Run Name	Vehicle	Funding Source	Customer Paid
2/17/2014	Saff	Jeffery	101	2134s	SF Rides - ADA	2.00
2/17/2014	Yarnell	Chris	101	2134s	SF Rides - ADA	2.00
2/17/2014	Martinez	Andrea	101	2134s	SF Rides - ADA	2.00
2/17/2014	Quintana	Georgia	101	2134s	SF Rides - ADA	2.00
2/17/2014	Zucal	Jacqueline	101	2134s	SF Rides - ADA	2.00
2/17/2014	Erickson	Karen	101	2134s	SF Rides - ADA	2.00
2/17/2014	Bleck	Aurore	101	2134s	SF Rides - ADA	2.00
2/17/2014	Mazerov	Mahala	101	2134s	SF Rides - ADA	2.00
2/17/2014	Olofson	Susan	101	2134s	SF Rides - Senior	5.00

\$119.00  
2.00 C  
21.00 TOTAL

Group Sub Total For: Customer Paid \$21.00

2/17/2014	Martinez	Andrea	102	2143v	SF Rides - ADA	2.00
2/17/2014	Olero	Lawrence	102	2143v	SF Rides - ADA	2.00
2/17/2014	Malec	Patricia	102	2143v	SF Rides - ADA	2.00
2/17/2014	Barton	Michael	102	2143v	SF Rides - ADA	2.00
2/17/2014	Hakim	Lena	102	2143v	SF Rides - ADA	2.00
2/17/2014	Heame	Bonnie - VAN ON	102	2143v	SF Rides - ADA	2.00
2/17/2014	Haught	Juanita	102	2143v	SF Rides - ADA	2.00
2/17/2014	Jones	Julie	102	2143v	SF Rides - ADA	2.00
2/17/2014	Lacko	John	102	2143v	SF Rides - ADA	2.00
2/17/2014	Riggs	Nancy	102	2143v	SF Rides - Senior	5.00

\$19.00  
4.00 Coupon  
23.00 TOTAL

Group Sub Total For: Customer Paid \$23.00

2/17/2014	Like	Chuck R.	103	2145C	SF Rides - ADA	2.00
2/17/2014	Hernandez	Joshajandy	103	2145C	SF Rides - ADA	2.00
2/17/2014	Pichardo	Octaviana	103	2145C	SF Rides - ADA	2.00
2/17/2014	Hearne	Bonnie - VAN ON	103	2145C	SF Rides - ADA	2.00
2/17/2014	Martinez	Darlene	103	2145C	SF Rides - ADA	2.00
2/17/2014	Kaplan	Amy	103	2145C	SF Rides - ADA	2.00
2/17/2014	Hill	Maxine	103	2145C	SF Rides - ADA	2.00

\$10  
4.00 C  
14.00 TOTAL

Group Sub Total For: Customer Paid \$14.00

2/17/2014	Padilla	Jose	104	2137T	SF Rides - ADA	2.00
2/17/2014	Franco-Rascon	Erick	104	2137T	SF Rides - ADA	2.00
2/17/2014	Britton	Maggie	104	2137T	SF Rides - ADA	2.00
2/17/2014	Mascarenas	Carmalina	104	2137T	SF Rides - ADA	2.00

\$29.00  
6.00 C

Trip Date	Last Name	First Name	Run Name	Vehicle	Funding Source	Customer Paid
2/17/2014	Christian	Henry	104	2137T	SF Rides - ADA	2.00
2/17/2014	Quintana	Marie	104	2137T	SF Rides - ADA	2.00
2/17/2014	Grigo	Barbara	104	2137T	SF Rides - ADA	2.00
2/17/2014	Christian	Henry	104	2137T	SF Rides - ADA	2.00
2/17/2014	Riggs	Nancy	104	2137T	SF Rides - Senior	5.00
2/17/2014	Torres	Rosario	104	2137T	SF Rides - Senior	5.00

26.00 TOTAL

Group Sub Total For: Customer Paid \$26.00

2/17/2014	Needham	Ximena	105	2132s	SF Rides - ADA	2.00
2/17/2014	Needham	Ximena	105	2132s	SF Rides - ADA	2.00
2/17/2014	Padilla	Jose	105	2132s	SF Rides - ADA	2.00
2/17/2014	Salazar	Margo	105	2132s	SF Rides - ADA	2.00
2/17/2014	Dunn SEDAN-Mill	Madelyn	105	2132s	SF Rides - ADA	2.00
2/17/2014	Carlos	Patrick	105	2132s	SF Rides - ADA	2.00
2/17/2014	Britton	Maggie	105	2132s	SF Rides - ADA	2.00
2/17/2014	Haught	Juanita	105	2132s	SF Rides - ADA	2.00
2/17/2014	Mascareñas	Carmalina	105	2132s	SF Rides - ADA	2.00
2/17/2014	Chavez	Michelle	105	2132s	SF Rides - ADA	2.00
2/17/2014	Quintana	Marie	105	2132s	SF Rides - ADA	2.00

\$12.00  
10.00  
22.00 TOTAL

Group Sub Total For: Customer Paid \$22.00

2/17/2014	Jones	Julie	110	2135s	SF Rides - ADA	2.00
2/17/2014	Parsons	David	110	2135s	SF Rides - ADA	2.00
2/17/2014	Hakim	Lena	110	2135s	SF Rides - ADA	2.00
2/17/2014	Zucal	Jacqueline	110	2135s	SF Rides - ADA	2.00
2/17/2014	Montoya	Jeanette	110	2135s	SF Rides - ADA	2.00
2/17/2014	Martinez	Darlene	110	2135s	SF Rides - ADA	2.00
2/17/2014	Montoya	Jeanette	110	2135s	SF Rides - ADA	2.00
2/17/2014	Bleck	Aurora	110	2135s	SF Rides - ADA	2.00
2/17/2014	Oliver	Lisa-VAN ONLY	110	2135s	SF Rides - ADA	2.00
2/17/2014	Alexandre	Cheryl	110	2135s	SF Rides - ADA	2.00
2/17/2014	Hill	Maxine	110	2135s	SF Rides - ADA	2.00
2/17/2014	Shaw	Douglas	110	2135s	SF Rides - ADA	2.00
2/17/2014	Olofson	Susan	110	2135s	SF Rides - Senior	5.00

\$19.00  
10.00  
29.00 TOTAL

Group Sub Total For: Customer Paid \$29.00

2/17/2014	Staff	Jeffery	112	2139v	SF Rides - ADA	2.00
2/17/2014	Dearden	Catalin	112	2139v	SF Rides - ADA	2.00
2/17/2014	Richardo	Octaviana	112	2139v	SF Rides - ADA	2.00
2/17/2014	Romero	Mary Jane	112	2139v	SF Rides - ADA	2.00
2/17/2014	Zucker	Lori	112	2139v	SF Rides - ADA	2.00

\$16

Group Sub Total For: Customer Paid \$16.00

\*\*[As Occurred]

Trip Date	Last Name	First Name	Run Name	Vehicle	Funding Source	Customer Paid
2/17/2014	Zucker	Lori	112	2139v	SF Rides - ADA	2.00
2/17/2014	Oliver	Lisa-VAN ONLY	112	2139v	SF Rides - ADA	2.00
2/17/2014	Dean	Michelle	112	2139v	SF Rides - ADA	2.00

16.00 TOTAL

Group Sub Total For: Customer Paid						
\$16.00						
2/17/2014	Maslar	Susan - VAN OI	113	2142v	SF Rides - ADA	2.00
2/17/2014	Hernandez	Jared	113	2142v	SF Rides - ADA	2.00
2/17/2014	Clerio	Lawrence	113	2142v	SF Rides - ADA	2.00
2/17/2014	Parsons	David	113	2142v	SF Rides - ADA	2.00
2/17/2014	Montoya	Jeanette	113	2142v	SF Rides - ADA	2.00
2/17/2014	Montoya	Jeanette	113	2142v	SF Rides - ADA	2.00
2/17/2014	Hill	Maxine	113	2142v	SF Rides - ADA	2.00
2/17/2014	Hernandez	Joshajandy	113	2142v	SF Rides - ADA	2.00
2/17/2014	Fleming	Debbie	113	2142v	SF Rides - ADA	2.00
2/17/2014	Fleming	Debbie	113	2142v	SF Rides - ADA	2.00

\$12.00  
\$8.00 C  
20.00 TOTAL

Group Sub Total For: Customer Paid						
\$20.00						
2/17/2014	Maslar	Susan - VAN OI	114	53330v	SF Rides - ADA	2.00
2/17/2014	Like	Chuck R.	114	53330v	SF Rides - ADA	2.00
2/17/2014	Franco-Rascon	Erick	114	53330v	SF Rides - ADA	2.00
2/17/2014	Quintana	Georgia	114	53330v	SF Rides - ADA	2.00
2/17/2014	Malec	Patricia	114	53330v	SF Rides - ADA	2.00
2/17/2014	Boetto	Tiffany	114	53330v	SF Rides - ADA	2.00
2/17/2014	McCracken	Patrick	114	53330v	SF Rides - ADA	2.00
2/17/2014	Dean	Michelle	114	53330v	SF Rides - ADA	2.00
2/17/2014	Romero	Mary Jane	114	53330v	SF Rides - ADA	2.00
2/17/2014	Christian	Henry	114	53330v	SF Rides - ADA	2.00

\$18.00  
\$2.00 C  
20.00

Group Sub Total For: Customer Paid						
\$20.00						

7.00 TOTAL  
\$7.00 CASH



# City of Santa Fe

Run for - February 17, 2014

## Reconciliation Report

Driver	Run Name	Funding Source	Driver Signature:	Supervisor Signature:
<u>SR</u>	<u>103</u>			
Total For Run:		\$ 14.00	Actual Amount Collected by Driver: <u>14.00</u>	
Grand Total:		\$ 14.00	Variance Between Grand Total & Actual: <u>0</u>	

8<sup>00</sup> - 1<sup>9</sup>  
2<sup>00</sup> - 2<sup>9</sup>  
4<sup>00</sup> - Coupon's  
14<sup>00</sup> Total

# City of Santa Fe

Run for - February 17, 2014

## Reconciliation Report

Driver	Run Name	Funding Source	Driver Signature:	Supervisor Signature:
REMY	104			
Total For Run:		\$ 26.00	Actual Amount Collected by Driver: 26.00	
Grand Total:		\$ 26.00	Variance Between Grand Total & Actual:	

900-119  
100-519  
100 Co, N  
600 coupon

26.00 total



Attachment 6

*inputs this into access & handle*

*con run report*

FY 2014



Monthly Farebox Analysis  
JANUARY 2014

DATE	DAY	FAREBOX REPORT	REVENUE DEPOSIT	VARIANCE	RUN BAL	RIDERSHIP	AVE FARE DEP/RIDER	PEM DEPOSITS
01-Jan-14	WE	\$0.00	\$0.00	0.00	0.00	0	\$0.00	\$0.00
02-Jan-14	TH	\$1,323.67	\$1,391.64	67.97	67.97	3786	\$0.37	\$0.00
03-Jan-14	FR	\$847.52	\$847.52	0.00	67.97	2316	\$0.37	\$1,212.00
04-Jan-14	SA	\$666.92	\$666.92	0.00	67.97	2054	\$0.32	\$0.00
05-Jan-14	SU	\$449.68	\$462.95	13.27	81.24	1241	\$0.37	\$0.00
06-Jan-14	MO	\$1,032.19	\$1,031.64	-0.55	80.69	2637	\$0.39	\$0.00
07-Jan-14	TU	\$849.20	\$842.55	-6.65	74.04	3131	\$0.27	\$0.00
08-Jan-14	WE	\$896.68	\$934.19	37.51	111.55	3150	\$0.30	\$112.50
09-Jan-14	TH	\$887.65	\$886.13	-1.52	110.03	3192	\$0.28	\$300.00
10-Jan-14	FR	\$713.59	\$713.59	0.00	110.03	2521	\$0.28	\$120.00
11-Jan-14	SA	\$747.65	\$747.65	0.00	110.03	2356	\$0.32	\$0.00
12-Jan-14	SU	\$298.84	\$304.63	5.79	115.82	897	\$0.34	\$0.00
13-Jan-14	MO	\$1,241.66	\$1,241.66	0.00	115.82	3665	\$0.34	\$300.00
14-Jan-14	TU	\$936.09	\$841.94	-94.15	21.67	4661	\$0.18	\$0.00
15-Jan-14	WE	\$856.45	\$958.41	101.96	123.63	3367	\$0.28	\$0.00
16-Jan-14	TH	\$675.94	\$674.84	-1.10	122.53	2369	\$0.28	\$225.00
17-Jan-14	FR	\$1,113.94	\$1,113.94	0.00	122.53	3854	\$0.29	\$975.00
18-Jan-14	SA	\$639.41	\$639.41	0.00	122.53	1967	\$0.33	\$0.00
19-Jan-14	SU	\$399.37	\$399.37	0.00	122.53	1156	\$0.35	\$0.00
20-Jan-14	MO	\$549.37	\$559.58	10.21	132.74	1739	\$0.32	\$0.00
21-Jan-14	TU	\$1,137.12	\$1,137.22	0.10	132.84	3534	\$0.32	\$0.00
22-Jan-14	WE	\$947.35	\$975.06	27.71	160.55	3471	\$0.28	\$40.00
23-Jan-14	TH	\$684.93	\$684.63	-0.30	160.25	2347	\$0.00	\$0.00
24-Jan-14	FR	\$570.92	\$570.92	0.00	160.25	1890	\$0.30	\$0.00
25-Jan-14	SA	\$873.68	\$873.68	0.00	160.25	3011	\$0.29	\$0.00
26-Jan-14	SU	\$303.76	\$318.05	14.29	174.54	1104	\$0.29	\$0.00
27-Jan-14	MO	\$951.29	\$958.56	7.27	181.81	1777	\$0.54	\$50.00
28-Jan-14	TU	\$954.39	\$1,046.82	92.43	274.24	3495	\$0.30	\$0.00
29-Jan-14	WE	\$814.25	\$872.70	58.45	332.69	3422	\$0.26	\$0.00
30-Jan-14	TH	\$1,022.23	\$1,014.30	-7.93	324.76	4102	\$0.25	\$0.00
31-Jan-14	FR	\$716.47	\$716.47	0.00	324.76	2708	\$0.26	\$0.00

\$0.00                      \$0.00                      0.00  
**\$24,102.21              \$24,426.97              324.76                      80920                      \$3,334.50**

\$3,334.50 PEM Pass Sales

**TOTAL REVENUE**

**\$27,761.47**

0.13% Variance/Total Deposit



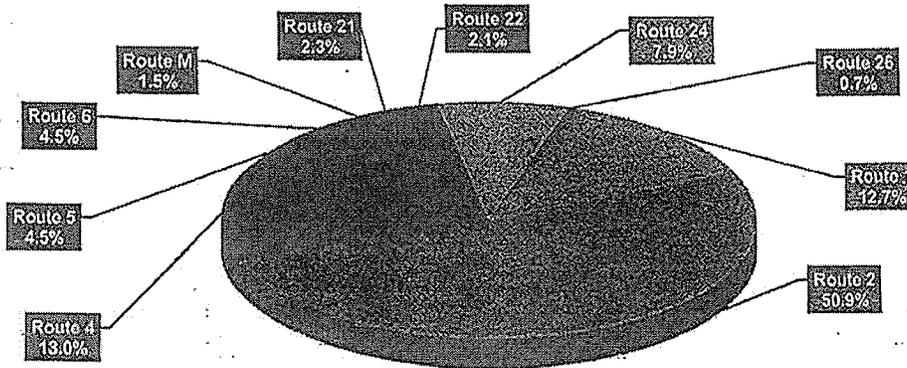
*All of them come off at the  
fare box*

FY2014

RIDERSHIP BY ROUTE

JANUARY 2014

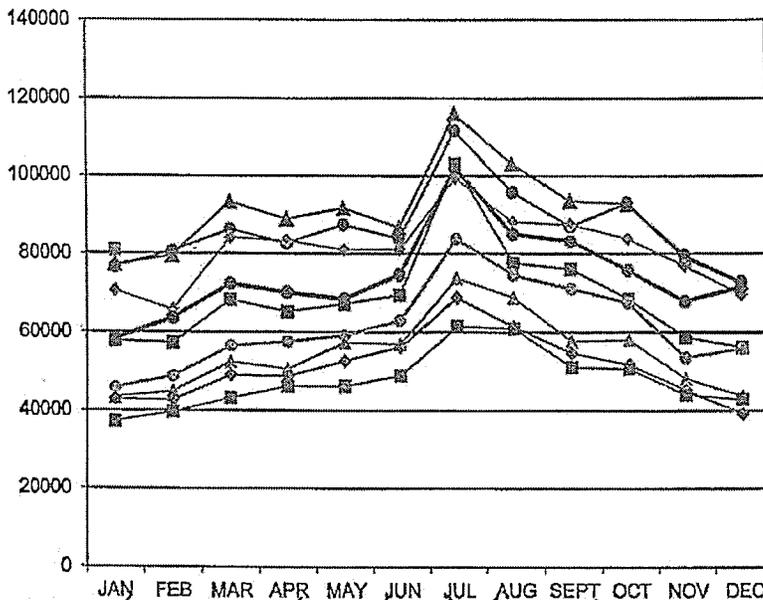
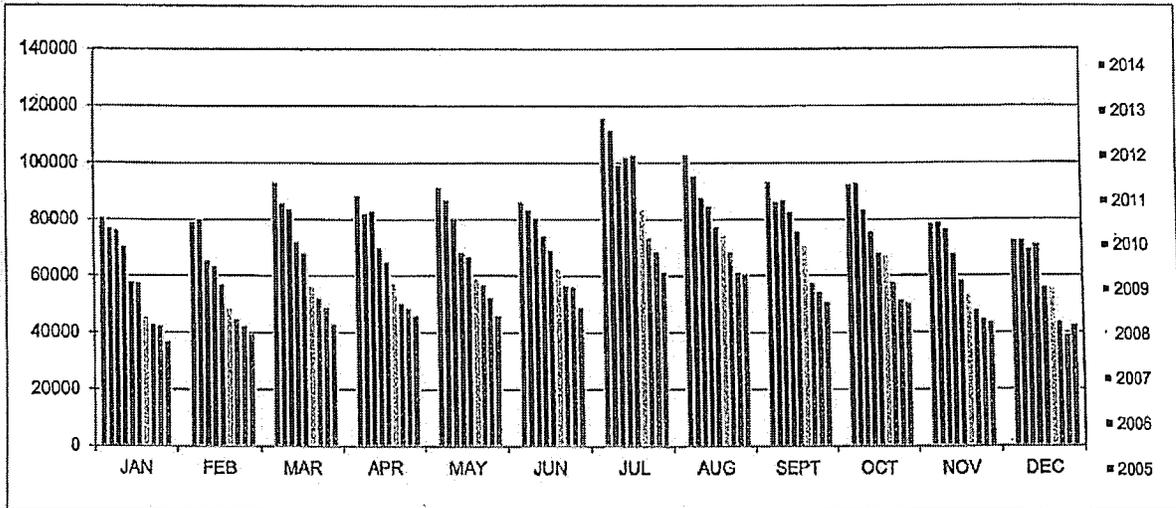
DATE	DAY	Route 1	Route 2	Route 4	Route 5	Route 6	Route M	Route 21	Route 22	Route 24	Route 26	TOTAL
01-Jan-14	WE	0	0	0	0	0	0	0	0	0	0	0
02-Jan-14	TH	366	2474	520	18	54	9	59	4	249	33	3786
03-Jan-14	FR	132	1265	159	198	292	61	0	13	176	20	2316
04-Jan-14	SA	263	1105	301	111	99	35	0	0	127	13	2054
05-Jan-14	SU	150	758	164	13	10	70	0	0	60	16	1241
06-Jan-14	MO	357	1004	511	168	169	42	89	74	195	28	2637
07-Jan-14	TU	251	1618	424	163	161	24	73	29	375	13	3131
08-Jan-14	WE	725	1260	422	158	159	36	77	36	250	27	3150
09-Jan-14	TH	329	1685	362	173	159	39	110	36	256	43	3192
10-Jan-14	FR	444	1678	267	0	0	0	22	11	99	0	2521
11-Jan-14	SA	214	1346	290	155	117	34	39	0	131	30	2356
12-Jan-14	SU	65	569	52	0	0	80	0	0	113	18	897
13-Jan-14	MO	473	1556	564	273	264	40	77	141	263	14	3665
14-Jan-14	TU	1051	2247	404	147	186	46	97	58	405	20	4661
15-Jan-14	WE	344	1619	412	212	218	71	77	94	295	25	3367
16-Jan-14	TH	348	1130	345	5	0	3	123	41	358	16	2369
17-Jan-14	FR	278	1847	664	248	255	51	96	98	310	7	3854
18-Jan-14	SA	387	1045	186	109	90	38	0	0	108	4	1967
19-Jan-14	SU	193	683	109	0	0	103	0	0	62	6	1156
20-Jan-14	MO	203	1046	109	117	104	35	0	0	101	24	1739
21-Jan-14	TU	289	1737	407	199	188	52	167	159	321	15	3534
22-Jan-14	WE	411	1917	258	162	196	38	0	185	291	13	3471
23-Jan-14	TH	106	1061	441	145	139	23	0	79	336	17	2347
24-Jan-14	FR	392	917	257	57	31	15	5	89	127	0	1890
25-Jan-14	SA	508	1541	215	185	185	61	0	0	272	44	3011
26-Jan-14	SU	107	712	139	9	11	50	0	0	54	22	1104
27-Jan-14	MO	128	822	253	92	87	13	106	105	147	24	1777
28-Jan-14	TU	596	1501	381	143	166	52	165	130	345	16	3495
29-Jan-14	WE	611	1372	538	205	139	42	141	119	228	27	3422
30-Jan-14	TH	343	2127	501	160	170	23	191	224	331	32	4102
31-Jan-14	FR	203	1542	827	0	0	0	122	1	13	0	2708
DATE	DAY	Route 1	Route 2	Route 4	Route 5	Route 6	Route M	Route 21	Route 22	Route 24	Route 26	TOTAL
Totals		10267	41184	10482	3625	3649	1186	1836	1726	6398	567	80920
Average		331	1329	338	117	118	38	59	56	206	18	2610
Ratio		12.69	50.89	12.95	4.48	4.51	1.47	2.27	2.13	7.91	0.70	100.00



*ReserShip* *goes to National Transit database*

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
JAN	80920	77325	76524	70567	58231	57743	45673	43248	42916	37171
FEB		79532	80576	65767	63709	57250	48643	44848	42636	39626
MAR		93372	86131	84068	72363	68273	56377	52355	48980	43113
APR		88859	82570	83316	70188	65127	57484	50537	48675	46120
MAY		91646	87379	80866	68477	67152	59057	57224	52539	46136
JUN		86644	83723	81039	74612	69397	62831	56814	56116	48839
JUL		115995	111709	99502	102129	103136	83616	73736	68739	61393
AUG		103104	95798	88084	84947	77610	74466	68789	61262	60816
SEPT		93405	86828	87375	83055	75945	70910	57613	54443	50972
OCT		92708	93009	83769	75757	68367	67353	58024	51565	50679
NOV		78832	79513	76846	67860	58636	53416	48092	45051	43930
DEC		72602	72735	69665	71421	56097	55670	43669	39137	42769

ANN TLS	80,920	1,074,024	1,036,495	970,864	892,749	824,733	735,496	654,949	612,059	571,564
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FED FISCAL YEAR

OCT 12	SEPT 13
OCT	93009
NOV	79513
DEC	72735
JAN	77325
FEB	79532
MAR	93372
APR	88859
MAY	91646
JUN	86644
JUL	115995
AUG	103104
SEPT	93405
Total	1075139

*Most of their funding is based on ridership.*













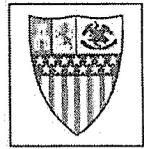
Date	Day	Farebox	Deposit	Route2	Route4	Route	Route	Route	Route	Route24	Route25	Bus Pass Sales	ID
01/01/2014	WE	\$0.00	\$0.00	0	0	0	0	0	0	0	0	50.00	1102
01/02/2014	TH	\$1,232.67	\$1,291.64	2474	570	19	54	9	59	4	249	33	1103
01/03/2014	FR	\$847.52	\$847.52	1365	158	138	282	61	0	13	175	20	1104
01/04/2014	SA	\$666.92	\$666.92	1105	301	111	99	35	0	0	127	13	1105
01/05/2014	SU	\$449.68	\$462.95	758	164	13	10	70	0	0	60	16	1106
01/06/2014	MO	\$1,032.19	\$1,091.64	1004	511	168	169	42	89	74	195	28	1107
01/07/2014	TU	\$846.20	\$842.55	1618	424	163	161	74	73	29	275	13	1108
01/08/2014	WE	\$896.68	\$934.19	1260	422	158	159	36	77	36	250	27	1109
01/09/2014	TH	\$887.65	\$886.13	1685	362	173	159	39	110	35	256	43	1110
01/10/2014	FR	\$713.59	\$713.59	1678	287	0	0	22	11	99	0	0	1111
01/11/2014	SA	\$747.65	\$747.65	1346	290	155	117	34	39	0	131	30	1112
01/12/2014	SU	\$298.84	\$304.63	589	52	0	0	80	0	0	113	18	1113
01/13/2014	MO	\$1,241.66	\$1,241.66	1556	564	273	284	40	77	141	263	14	1114
01/14/2014	TU	\$936.09	\$941.94	2247	404	147	186	46	97	58	405	20	1115
01/15/2014	WE	\$856.45	\$858.41	1619	412	212	213	71	94	295	25	25	1116
01/16/2014	TH	\$675.94	\$674.84	1130	345	5	0	3	123	41	358	16	1117
01/17/2014	FR	\$1,113.04	\$1,113.94	1847	664	248	255	51	96	98	310	7	1118
01/18/2014	SA	\$639.41	\$639.41	1045	186	109	93	38	0	0	108	4	1119
01/19/2014	SU	\$389.37	\$396.37	683	109	0	0	103	0	0	62	6	1120
01/20/2014	MO	\$549.37	\$559.58	1046	109	117	104	35	0	0	101	24	1121
01/21/2014	TU	\$1,137.12	\$1,137.12	1737	407	199	188	52	167	159	321	15	1122
01/22/2014	WE	\$947.35	\$975.06	1917	258	162	156	38	0	185	291	13	1123
01/23/2014	TH	\$684.93	\$684.63	1061	441	145	139	23	0	79	335	17	1124
01/24/2014	FR	\$570.92	\$570.92	917	257	57	31	15	5	89	177	0	1125
01/25/2014	SA	\$873.68	\$873.68	1541	215	185	185	61	0	0	272	44	1126
01/26/2014	SU	\$316.05	\$316.05	712	139	9	11	50	0	0	54	22	1127
01/27/2014	MO	\$951.29	\$956.56	822	253	92	87	13	105	105	147	24	1128
01/28/2014	TU	\$954.99	\$1,046.82	1501	381	143	166	52	165	130	345	16	1129
01/29/2014	WE	\$814.25	\$872.70	1372	518	205	193	42	141	119	228	27	1130
01/30/2014	TH	\$1,032.23	\$1,014.30	2127	501	160	170	23	191	224	331	32	1131
01/31/2014	FR	\$716.47	\$716.47	1542	827	0	0	0	122	1	13	0	1132
02/01/2014	SA	\$597.24	\$597.24	1050	109	79	129	29	0	0	47	0	1133
02/02/2014	SU	\$228.79	\$243.52	473	58	0	0	0	0	0	0	0	1134
02/03/2014	MO	\$1,275.79	\$1,277.50	1471	673	301	287	130	163	236	771	87	1135
02/04/2014	TU	\$1,165.88	\$1,205.74	2141	217	73	123	64	75	35	222	45	1136
02/05/2014	WE	\$553.37	\$593.59	865	354	0	0	0	0	128	130	0	1137
02/06/2014	TH	\$1,137.63	\$1,079.64	1761	528	241	271	59	314	138	311	38	1138
02/07/2014	FR	\$876.02	\$876.02	1923	215	72	10	21	116	125	140	0	1139
02/08/2014	SA	\$685.33	\$685.33	1051	347	152	214	54	0	0	141	13	1140
02/09/2014	SU	\$138.65	\$366.57	660	90	0	0	81	0	0	76	25	1141



**CITY OF SANTA FE  
ADMINISTRATIVE MANUAL**

Originating Business Unit:

TRANSPORTATION/ TRANSIT



<b>SUBJECT</b>  <b>CASH HANDLING POLICY</b>	Policy Number 4500-1	# Pages 4
	Effective Date 9/5/2013	Revision Date 2/28/14

**1.0 PURPOSE:**

1.0 To provide procedures for cash handling of Fixed Route and Paratransit revenues in the Transit Division. The purpose of this policy is to comply with proper cash handling for revenue received from Santa Fe Trails and Santa Fe Ride.

**2.0 APPLICABLE TO:**

2.1 Transit Administrative employees responsible for counting daily revenue.

**3.0 REFERENCES:**

**4.0 DEFINITIONS:**

**5.0 POLICY:**

- 5.1 As detailed in the procedures below,
  - 5.1.1 Proper segregation of duties is required in all aspects of cash handling,
  - 5.1.2 All cash collected by transit is required to be deposited in a City of Santa Fe official bank account approved by Finance as follows:
    - 5.1.2.1 Normal Weekday – within 24 hours,
    - 5.1.2.2 Holiday or weekend – must be retained in a safe and deposited the next business day,
  - 5.1.3 Cash accounts are to be reconciled,
  - 5.1.4 Cash is to be properly recorded.

**6.0 PROCEDURES:**

**6.1. Fixed Route (FR) Farebox Recovery Procedures**

- 6.1.1. Customers deposit cash into the fare box (GFI Genfare Fare Box) located on all revenue vehicles as a fare to ride on Santa Fe Trails (SFT) bus system.
- 6.1.2. Cash deposited into the farebox is stored in a cash vault box located in the farebox. FR Transit Operators do not handle the cash. All cash is deposited into

the farebox by the customer. The Transit Operator is responsible for assuring that the correct fare is collected.

6.1.3. At the end of the day, a Transit Maintenance Service Worker removes the locked vault box from the farebox. This is accomplished by probing the farebox which opens the electronic lock to the locked vault box. In the event the revenue vehicle is towed in, the vault box is removed at the time the vehicle is brought into the transit yard.

6.1.4. Once removed from the farebox, the Transit Maintenance Service Worker takes the vault box to the Vault Room where cash is transferred by a cash box receiver into a money storage vault which separates bills and coins into two chambers. No monies are ever exposed during this procedure.

6.1.5. The Transit Maintenance Service Worker returns the empty vault box to the farebox in the revenue vehicle.

## 6.2. Paratransit (PT) Farebox Recovery Procedures

6.2.1. Customers deposit cash into the fare box (Diamond Fare Box) located on all revenue vehicles as a fare to ride on PT vehicle.

6.2.2. Cash deposited into the fare box is stored in a cash vault box located in the fare box. PT Operators do not handle the cash. All cash is deposited into the fare box by the customer. The PT Operator is responsible for assuring that the correct fare is collected.

6.2.3. At end of day, PT Operator and PT Supervisor remove money from fare box and reconcile against the Route Match report. Report reflecting the count is submitted with the money. The supervisor counts the money and the operator initials that the money was properly counted.

6.2.4. Money, coupons, and report is placed in money bags and deposited into the drop PT safe located in the PT section. The safe cannot be opened by PT employees.

## 6.3 Miscellaneous Receivables Procedures

6.3.1. SFT receives checks and cash from walk in customers for bus passes or SFR coupons purchased in the Transit Administration building.

6.3.2. Money or checks are stored in an envelope which is stored in the SFT safe until it is picked up and a deposit is created.

6.3.3. When customers pay by credit card, a form is filled out and sent to Cashier's for approval. Once approved, Cashier's emails the approval number and the customer's form containing credit card information is shredded.

## 6.4 Vault Room Cash Handling Procedures

6.4.1. Each weekday morning two Transit Admin employees will remove PT money from safes and transport money to vault room and count the money.

- 6.4.2. Coins and cash are separated. Coins are transferred to coin counting machine and counted twice for accuracy. Bills and coupons are counted by employees to verify accuracy. Each bag is reconciled to reflect number of coupons and cash. Steps 3 and 4 are followed to complete PT deposit.
- 6.4.3. FR deposit begins by opening receiver vault and empty the coin chamber. Coins are transferred to coin counting machine and counted twice for accuracy. Bills are removed from bill chamber and counted by both employees to verify accuracy.
- 6.4.4. After the count is complete a bank deposit slip is filled out indicating amount, dates of revenue days, deposit bag ID number and initials of the two transit employees completing the count.
- 6.4.5. All money and a completed signed deposit slips are placed in a plastic bank deposit bag and sealed. Money received for bus pass sales are included on the same deposit slip with FR and placed in the same plastic bank FR deposit bag. Pink copy of bank deposit slip is attached to daily revenue reconciliation. Yellow copy of bank deposit slip is scanned and emailed to Cashiers, PT supervisor and Transit Specialist then slip is filed.
- 6.4.6. After the count in the vault, the two Transit employees enter through the PT side of the building to drop off the empty bank bags and they proceed to the Admin building to place the money in a locked drawer until the armored vehicle picks up the deposit.
- 6.4.7. An armored vehicle will arrive each weekday for deposit pick up. They sign the pickup book which shows date, amount of deposit and bag ID number.
- 6.4.8. Loomis will deliver deposit to Wells Fargo in Albuquerque, NM the same business day.
- 6.4.9. Bank employee receives deposit.
- 6.4.10. On weekdays that the bank is closed for a Holiday and Transit is open, the deposit remains at transit in the safe in the Transit Admin office and is deposited on the next banking day.
- 6.4.11. All deposits are reconciled by the Transit Specialist and the reconciliation book is verified by the Database Specialist and if needed, by the Administrative Supervisor.

## 6.5. Reconciliation Process

- 6.5.1. Reconciliation for FR is kept in a binder solely for FR. The reconciliation consists of a form with the Farebox total, the actual deposit, and the difference. A copy of the deposit slip is attached to each day.
- 6.5.2. On a monthly basis, the Administrative Supervisor reviews the FR and PT reconciliation books to check for accuracy of the Transit Specialist's work. Any errors are addressed and corrected immediately.

**7.0 APPENDICES:**

None

**8.0 REVIEW AND APPROVALS:**

**8.1 REVISIONS PREPARED BY:**

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**Lois Amador, Administrative Supervisor** **DATE**

**8.2 REVIEWED BY:**

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**Liza Kerr, City Auditor** **DATE**

**8.3 REVIEWED BY:**

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**Kelley A. Brennan, City Attorney** **DATE**

**8.4 APPROVED BY:**

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**Brian Snyder , City Manager** **DATE**