

Ambulance Contract Billing Report – October 12, 2016			
KEY CONTROL	FINDING	RECOMMENDATION	STATUS
General Recordkeeping	Inconsistencies exist in the basic recordkeeping related to ambulance calls.	<p>The City should:</p> <ul style="list-style-type: none"> <li>✓ Continue with the implementation of electronic Patient Care Records.</li> <li>✓ Incorporate recordkeeping quality into future contract requirements.</li> <li>✓ Establish address standardization requirements.</li> </ul> <p>The Fire Department should:</p> <ul style="list-style-type: none"> <li>✓ Train the Contractor’s field staff to ensure that ongoing improvements occur.</li> </ul>	<p>Completed.</p> <p>Completed.</p> <p>Completed.</p> <p>Completed.</p>

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Billing for Core Services	The County's new ambulance rates and current revenue sharing model will yield less revenue for the City than in the prior FY.	<p>The City should:</p> <ul style="list-style-type: none"> <li>✓ Require the Contractor to maintain adequate documentation for all services performed &amp; billed in the new contract.</li> <li>✓ Modify the current contract &amp; all future ambulance contracts to comprehensively address billing expectations &amp; requirements.</li> <li>✓ Create a table that includes &amp; shows all the current year's rates and charges.</li> </ul>	<p>Completed.</p> <p>Completed.</p> <p>Completed.</p>
Billing for Special Services: Oxygen	Billing and recordkeeping for pulse oxygen service was inconsistent.	<ul style="list-style-type: none"> <li>✓ Implement periodic administrative spot checks.</li> <li>✓ Monitor the application of oxygen fees as part of an ongoing quality check.</li> <li>✓ Any charges in excess of LA County rates that are identified should be reported to the City &amp; any overpayments should be returned to the appropriate parties.</li> </ul>	<p>Completed.</p> <p>Completed.</p> <p>Completed.</p>

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Billing for Special Services: Additional Therapies	The Contractor did not fully bill for all additional treatments, creating lost potential revenue for the Contractor and the City.	<ul style="list-style-type: none"> <li>✓ Remove the skilled nursing facility fee from the current ambulance contract &amp; all contracts going forward given that this fee is scheduled to be removed from the City's fee resolution in June 2017.</li> </ul>	Completed.
Billing and Revenue Collection	There are inconsistencies in the Contractor's practices regarding collections & the City's process for reconciling revenue collection has not been institutionalized yet.	<ul style="list-style-type: none"> <li>✓ Perform ongoing monitoring to ensure that the City is performing billing &amp; collections activities in a timely manner.</li> </ul>	Completed.
		<ul style="list-style-type: none"> <li>✓ Until the process for reconciling revenue is institutionalized, begin monitoring services for mileage and services provided to Basic Life Support transports.</li> </ul>	Completed.
Revenue Collection	Current billing practices may not maximize the City's ability to capture revenue for its ambulance services.	<ul style="list-style-type: none"> <li>✓ Review the Contractor's billing activities.</li> </ul>	Completed.
		<ul style="list-style-type: none"> <li>✓ Establish a process to report account adjustments.</li> </ul>	Completed.
		<ul style="list-style-type: none"> <li>✓ In the long-term, work with its current Contractor to discuss the ability to shift to bundled billing.</li> </ul>	Completed.

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Billing for Core Services	The County's new ambulance rates and current revenue sharing model will yield less revenue for the City than in the prior FY.	✓ Explore adjustments to its revenue sharing structure with the Contractor for the remainder of the FY.	Completed.
Billing for Special Services: Code 3	The Contractor's practices for charging fees for Code 3 responses may not have been consistent with the intent of the County's rate schedule.	✓ Consider seeking a formal opinion about the allowability of the practice of applying Code 3 twice for a single ambulance call.	Completed.
Billing for Special Services: Mileage	Problems with mileage recordkeeping & billing may have a compounding impact.	✓ In future contracts, consider requiring Contractors to use commonly available GPS programs to calculate mileage based upon reasonable travel routes & traffic conditions.	Completed.

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Revenue Collection	Although the Finance Department has recently developed a process for reconciling revenue collection, the process has not been institutionalized yet.	<p>The Finance Department should consider how to incorporate the following additional monitoring efforts into the proposed monthly processes:</p> <ul style="list-style-type: none"> <li>✓ Referral to collections agency including timing and success rate.</li> <li>✓ Rate of revenue collection by the City vs. Contractor.</li> <li>✓ Speed of revenue collection by the City versus the Contractor.</li> </ul>	<p>Completed.</p> <p>Completed.</p> <p>Completed.</p>
Billing for Special Services: Additional Therapies	The Contractor did not fully bill for all additional treatments, creating lost potential revenue for the Contractor and the City.	<ul style="list-style-type: none"> <li>✓ Modify the current contract &amp; all future ambulance contracts to comprehensively address billing expectations and requirements.</li> </ul>	Completed.
Revenue Collection	Lack of clarity about certain billing practices for the City creates uncertainty about the revenue due, thereby limiting accountability and full revenue collection.	<ul style="list-style-type: none"> <li>✓ Work with the City's software vendor to develop mechanisms for reporting the administration of qualifying interventions for which Advanced Life Support services can be billed.</li> </ul>	Completed.

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Revenue Collection	Payments to the City are delayed longer than payments to the Contractor.	<ul style="list-style-type: none"> <li>✓ In collaboration with the City, the Contractor should develop mechanisms to demonstrate the speed with which payments are being received, processed, &amp; deposited to the City's account.</li> <li>✓ For credit card payments, the Contractor should explore options to use the City's web-based credit card processing system.</li> <li>✓ For check payments, the Contractor should obtain and implement the use of a remote check scanner.</li> </ul>	<p>Completed.</p> <p>Completed.</p> <p>Completed.</p>

Ambulance Contract Billing Report – October 12, 2016			
KEY CONTROL	FINDING	RECOMMENDATION	STATUS
Revenue Collection	Although the Finance Department has recently developed a process for reconciling revenue collection, the process has not been institutionalized yet.	<ul style="list-style-type: none"> <li>✓ Work with the Contractor to explore opportunities to revise billing practices for BLS transports not provided ALS services.</li> </ul>	Completed.
		<p>In collaboration with the Finance Department, the Contractor should:</p>	
		<ul style="list-style-type: none"> <li>✓ Develop &amp; provide reporting information to the City for assurance of initial billing activities, account adjustments that occur after initial billing, and reliable patient coverage information.</li> <li>✓ Modify its aging reports to provide adequate detail to the City to allow ongoing monitoring of revenue collection.</li> </ul>	Completed.

<b>Billing and Accounts Receivable Review – February 8, 2018</b>			
<b>KEY CONTROL</b>	<b>FINDING</b>	<b>RECOMMENDATION</b>	<b>STATUS</b>
System	The City uses standalone billing systems that require manual entries into the City’s financial management system. Additionally, some billing activities are performed outside of any billing software systems.	<input type="checkbox"/> Shift all manual billing activities to billing software systems. <input type="checkbox"/> For manual entry activity, improve controls on cash deposit, payment & reconciliation processes.	<p>In progress.</p> <p>In progress.</p>
Fee Adjustment	Not all fee adjustments are access-limited or monitored to ensure appropriateness.	<input type="checkbox"/> Limit the ability to perform fee adjustments and overrides.	In progress.
Monitoring Billing	Monitoring is not performed to ensure complete & accurate assignment of fees, including waived fees.	<input type="checkbox"/> Implement monitoring process for recording outstanding account balances & billing activities.	In progress.
Monitoring AR and Other Activities	Not all the City’s outstanding balances are accurately accounted for or actively worked for collection.	<input type="checkbox"/> Establish an approach for recording outstanding account balances.	In progress.
Audit Trail	Not all billing systems have audit trails.	<input type="checkbox"/> Implement additional controls for systems without audit trails. <input type="checkbox"/> Document regular reviews of audit trails & assignment of responsibility.	<p>In progress.</p> <p>In progress.</p>

<b>Billing and Accounts Receivable Review – February 8, 2018</b>			
<b>KEY CONTROL</b>	<b>FINDING</b>	<b>RECOMMENDATION</b>	<b>STATUS</b>
User Access	Not all access levels are well-defined or appropriately assigned.	<input type="checkbox"/> Formalize the process for administering system access, differentiating levels of user access.	In progress.
Fee Schedule	Not all or outdated fee schedules are programmed into billing systems.	<input type="checkbox"/> Update the fee & fine amounts to the City Council's approved fee resolution & program fees into billing systems.	In progress.
Fee Schedule	Not all fees are approved by the City Council.	<input checked="" type="checkbox"/> Consider including all fees in the City Council's fee review & approval process or implement an alternate process.	Completed.
Policies and Procedures	No citywide guidance exists to guide the entire billing process.	<input type="checkbox"/> Develop written, holistic guidance for the entire billing process.	In progress.
Policies and Procedures	Written guidance does not specify the review of manual journal entries.	<input checked="" type="checkbox"/> Revise cash handling policies to address the review of manual journal entries.	Completed.
Policies and Procedures	The City's policies & procedures do not address billing activities performed by third parties.	<input type="checkbox"/> Incorporate guidance about the oversight of third-party vendors' billing activities into the Administrative Instruction.	In progress.

<b>Billing and Accounts Receivable Review – February 8, 2018</b>			
<b>KEY CONTROL</b>	<b>FINDING</b>	<b>RECOMMENDATION</b>	<b>STATUS</b>
Policies and Procedures	Current accounts receivable monitoring & collections activities are inconsistent across departments.	<input type="checkbox"/> Provide more robust guidance citywide regarding the monitoring of accounts receivable & collections actions.	In progress.

Internal Controls Testing – Cash Handling Report – January 10, 2017			
KEY CONTROL	FINDING	RECOMMENDATION	STATUS
Training	Not all staff performing cash handling duties have received formal cash handling training from the City or their department.	<input type="checkbox"/> Provide comprehensive standardized training for all individuals, including part-time employees and any staff assigned as backup, involved in cash handling. Training should cover cash handling policies, check acceptance requirements, deposit preparation, & verification of all remittance information.	In progress.
Counterfeit Requirements	Requirements for the inspection of counterfeit bills are not well-defined.	<input checked="" type="checkbox"/> Include counterfeit inspection requirements, such as the bill denominations & inspection methods, in the update of City-wide cash handling policies & procedures.	Completed.
Deposit Preparation	Not all deposits are transported to the bank in a timely or secure manner.	<input checked="" type="checkbox"/> Compile a list of the current deposit schedule City-wide for all remote cash handling locations & monitor compliance. <input checked="" type="checkbox"/> Determine the most economical, safe, & secure manner to transfer deposits.	Completed.  Completed.

Internal Controls Testing – Cash Handling Report – January 10, 2017			
KEY CONTROL	FINDING	RECOMMENDATION	STATUS
Physical Security and Access	Not all locations provided adequate physical security & lacked restricted access to cash assets for staff members.	<ul style="list-style-type: none"> <li>✓ Assess the adequacy of physical barriers between employees &amp; customers at all cash handling locations.</li> <li>✓ Limit the number of personnel with safe combinations.</li> <li>✓ Install security improvements locations with safes.</li> </ul>	<p>Completed.</p> <p>Completed.</p> <p>Completed.</p>
Check Acceptance Requirements	Not all check payments consistently complied with the payable name requirements of the department.	<ul style="list-style-type: none"> <li>✓ Establish a process for check acceptance, including required approvals.</li> <li>✓ Verify that all outgoing City bills clearly state that customers must make payments payable to the “City of Santa Monica.”</li> <li>✓ Include requirements for accepting checks in the update of the City-wide cash handling policies &amp; procedures.</li> </ul>	<p>Completed.</p> <p>Completed.</p> <p>Completed.</p>
Payment Requirements	Not all payments, including cash, check, and credit card, are handled with best practices.	<ul style="list-style-type: none"> <li>✓ Include deposit preparation requirements for cash, check, &amp; credit card payments, in the update of City-wide cash handling policies &amp; procedures.</li> </ul>	<p>Completed.</p>

Internal Controls Testing – Cash Handling Report – January 10, 2017			
KEY CONTROL	FINDING	RECOMMENDATION	STATUS
Reconciliation with Transactions	Not all of transactions reconcile to the associated revenue collection system.	<input type="checkbox"/> Establish & implement process for reconciliation of transactions at the end each shift. <input type="checkbox"/> Develop an alternative process for special circumstances to collect revenue outside of the revenue system that maintains internal controls.	<p>In progress.</p> <p>In progress.</p>
Petty Cash and Change Fund Administration	Not all locations' petty cash & change funds match the City's records.	<input type="checkbox"/> Reconcile the locations' record and City records. <input type="checkbox"/> Work with departments to resolve the identified discrepancies. <input checked="" type="checkbox"/> Increase ongoing oversight. <input checked="" type="checkbox"/> Advise departments to maintain memos authorizing each fund in its receptive bag to avoid uncertainty.	<p>In progress.</p> <p>In progress.</p> <p>Completed.</p> <p>Completed.</p>

Internal Controls Testing – Cash Handling Report – January 10, 2017			
KEY CONTROL	FINDING	RECOMMENDATION	STATUS
Mail Payment Processing	Control weaknesses exist in locations' mail payment processing, & the City has not established standardized practices for processing mail payments.	<ul style="list-style-type: none"> <li>✓ Document &amp; recommend implementation of best practices for mail payment processing including the appropriate segregation of duties, logging all mail payments received, &amp; processing mail payments in separate batches.</li> </ul>	Completed.
		<ul style="list-style-type: none"> <li>✓ Departments that receive large volumes of mail payments should explore online systems or software allowing online payments &amp; remote check processing.</li> </ul>	Completed.
Segregation of Duties and Individual Accountability	Controls to ensure adequate individual accountability are not in place at all locations.	<ul style="list-style-type: none"> <li>✓ Establish minimum standards for individual accountability &amp; include in update of Citywide cash handling policies and procedures.</li> </ul>	Completed.
		<ul style="list-style-type: none"> <li>✓ Ensure that all cashiers have their own logins, &amp; implement individual cash drawers wherever possible (for certain locations).</li> </ul>	Completed

Internal Controls Testing – Cash Handling Report – January 10, 2017			
KEY CONTROL	FINDING	RECOMMENDATION	STATUS
Accurate Cash Counts	Not all cash counts performed were accurate in total and/or currency type.	<ul style="list-style-type: none"> <li>✓ Develop City-wide policies &amp; procedures to improve accuracy of cash counts, including documentation of counts and secondary sign-offs; training staff on recording and verifying the accuracy of all remittance information; assignment of centralized responsibility; periodic spot checks; ongoing monitoring; &amp; disciplinary action for repeated errors.</li> </ul>	Completed.
System Controls and Access	Controls to ensure adequate accountability, document departmental responsibilities, & appropriately restrict access are not in place at all locations.	<ul style="list-style-type: none"> <li>✓ Establish minimum standards for individual accountability, procedures relating to accounts receivable, mail payments, &amp; physical security for all cash handling locations.</li> <li><input type="checkbox"/> Until preventative access restrictions can be implemented, establish detective processes to monitor certain activities.</li> </ul>	<p>Completed.</p> <p>In progress.</p>

Internal Controls Testing – Cash Handling Report – January 10, 2017			
KEY CONTROL	FINDING	RECOMMENDATION	STATUS
Inconsistencies with Cash Handling Operations	Not all cash handling operations follow a consistent City-wide process to ensure accountability at all locations, including reconciliation with transactions, check acceptance requirements, overages and shortages, & separation of duties.	<ul style="list-style-type: none"> <li>✓ Establish &amp; implement process for reconciliation of transactions at the end each shift; evaluating check acceptance exceptions; reporting overages &amp; shortages; and balancing transactions at the end of shift.</li> </ul>	Completed.
		<ul style="list-style-type: none"> <li>✓ Include all processes to be included in the City's update of its cash handling procedures.</li> </ul>	Completed.
Petty Cash and Change Fund Administration	Not all locations' petty cash & change funds match the City's records.	<ul style="list-style-type: none"> <li><input type="checkbox"/> Strengthen process for overseeing petty cash &amp; change funds to effectively monitor petty cash funds and determine any that are no longer in active use.</li> </ul>	In progress.
		<ul style="list-style-type: none"> <li>✓ Include petty cash &amp; change fund administration in the update of the City's cash handling policies &amp; procedures.</li> </ul>	Completed.

Internal Controls Testing – Cash Handling Report – January 10, 2017			
KEY CONTROL	FINDING	RECOMMENDATION	STATUS
Policies and Procedures	The City's cash handling policies and procedures are not up-to-date or comprehensive.	✓ Revise, update, & distribute its cash handling policies and procedures to provide comprehensive direction for all cash handling activities.	Completed.
		✓ Departments or locations with specialized operations or unique practices should develop their own specific policies and procedures.	Completed.
		✓ Any variances from City-wide cash handling policies and procedures should be provided to Finance for review to ensure adequate internal controls exist.	Completed.
Credit Card Payments	Not all credit card payments complied with best practices.	✓ Remind staff of the importance of verifying all transaction documentation at the end of each shift to prevent discrepancies.	Completed.

Internal Controls Testing – Cash Handling Report – January 10, 2017			
KEY CONTROL	FINDING	RECOMMENDATION	STATUS
Monitoring by Management	The City lacks standards regarding departmental responsibilities for monitoring cash handling and revenue collection.	✓ Assign roles & responsibilities for monitoring cash handling and revenue collection, particularly at remote locations.	Completed.
		✓ Specific departments should revise reports, such as day-end reports, to promote accountability & facilitate ongoing monitoring.	Completed.
System Controls and Access	Not all systems used by City departments have adequate system controls or appropriately restrict access.	✓ Establish minimum requirements for system access and control; including restricting system access to required staff; implementing additional controls for accountability; adding “payment reference” as a required field; & creating logins for all individuals with cash handling duties.	Completed.

Internal Controls Testing – Cash Handling Report – January 10, 2017			
KEY CONTROL	FINDING	RECOMMENDATION	STATUS
Petty Cash and Change Fund Administration	Not all locations' petty cash and change funds match the City's records of funds.	<input type="checkbox"/> Work with departments to resolve the identified discrepancies. <input checked="" type="checkbox"/> Ensure that the petty cash & change fund amounts are adequate and appropriate.	<p>In progress.</p> <p>Completed.</p>
System Controls and Access	Not all systems used by City departments have adequate system controls or appropriately restrict access.	<input checked="" type="checkbox"/> Collaborate with the IT Department to create a back-up login account for individuals with expired passwords for locations with many temporary employees.	Completed.

Human Resources Benefits Billing Review – January 10, 2017			
KEY CONTROL	FINDING	RECOMMENDATION	STATUS
Reconciliation Results	Issues with name and Social Security discrepancies & a variety of other reasons lead to exceptions in the administration of HR Benefits coverage.	The HR Benefits Division should improve its reconciliation practices to identify and detect:	
		✓ Eligible employees with deductions without coverage; coverage that does not match Payroll deductions; or enrolled in multiple plans for the same benefit.	Completed.
		✓ Benefits coverage for individuals who are not eligible employees	Completed.
		✓ Improve the timeliness of coverage termination to avoid paying unnecessary premiums for ineligible employees.	Completed.
		✓ Develop & implement an ongoing process for ensuring data integrity; identifying and correcting errors related to names & Social Security numbers; ongoing monitoring to reduce retroactive adjustments.	Completed.

Human Resources Benefits Billing Review – January 10, 2017			
KEY CONTROL	FINDING	RECOMMENDATION	STATUS
Data and Plan Offerings	Obstacles exist that impede the City's ability to efficiently & effectively perform reconciliations of HR Benefits billings.	<input type="checkbox"/> Develop & maintain a comprehensive list to map the codes used by the City in its HR/Payroll system to the plan names & codes used by the benefits vendors in preparation of technology support. <input checked="" type="checkbox"/> Explore opportunities to establish consistent naming & identifying information for enrollees. <input checked="" type="checkbox"/> Establish a process for ensuring data integrity. Address the identified data discrepancies.	<p>In progress.</p> <p>Completed.</p> <p>Completed.</p>
Data Plan and Offerings	The large variety of benefits plans offered by the City creates significant complexities for monitoring and reconciliation.	<p>The City should pursue:</p> <input type="checkbox"/> Opportunities to streamline its benefits offerings for future labor negotiations. <input type="checkbox"/> Options to perform reconciliations with an information system or automated data analysis tools.	<p>In progress.</p> <p>In progress.</p>

Human Resources Benefits Billing Review – January 10, 2017			
KEY CONTROL	FINDING	RECOMMENDATION	STATUS
Data Plan and Offerings	One bargaining group’s medical plan offering has unique complexities, which further complicates reconciliation.	<ul style="list-style-type: none"> <li>✓ Incorporate all POA plan codes &amp; rates to ensure ongoing monitoring.</li> <li>✓ Facilitate future automated reconciliation efforts.</li> <li>✓ Work with the Payroll Division to identify options for accurately assigning employee contributions based on geographical area &amp; evaluate the cost-benefit analysis of implementing changes.</li> </ul>	<p>Completed.</p> <p>Completed.</p> <p>Completed.</p>
Reconciliation Process	Human Resources’ current management of benefit plans and the reconciliation to benefit bills is a manual process.	<ul style="list-style-type: none"> <li>✓ Until a system is implemented to aid in automating the reconciliation process, the HR Benefits Division should perform full benefits reconciliations periodically &amp; no less than quarterly.</li> </ul>	Completed.
Benefits Administration Process	Challenges exist in City processes to ensure reconciliation between benefit selections and Payroll deductions & coordination of administering changes in coverage.	<ul style="list-style-type: none"> <li>✓ Develop a process for reviewing benefits deductions in comparison to benefits coverage, secondary reviews.</li> <li>✓ Ensure timely communication of coverage changes &amp; requests for adjustments.</li> </ul>	<p>Completed.</p> <p>Completed.</p>

Human Resources Benefits Billing Review – January 10, 2017			
KEY CONTROL	FINDING	RECOMMENDATION	STATUS
Benefits Administration Process	The City's current enrollment process for newly hired employees creates additional workload for the HR Benefits staff.	<ul style="list-style-type: none"> <li>✓ Modify its current enrollment practices to better align with benefits providers' billing cycles.</li> <li>✓ In advance of future labor negotiations, the HR Department should consider modifying the time frame of benefits coverage for newly hired employees.</li> </ul>	<p>Completed.</p> <p>Completed.</p>
Benefits Administration Process	There are challenges in tracking employees on leave of absence and appropriately administering benefits for these employees, particularly when there are gaps in communication from departments.	<ul style="list-style-type: none"> <li><input type="checkbox"/> In collaboration with the Payroll Division, HR should explore opportunities to improve communication &amp; monitoring relating to leaves of absence.</li> </ul>	In progress.
Benefits After Employment	Employment termination information may not be provided in a timely manner.	<ul style="list-style-type: none"> <li>✓ The HR Benefits Division should establish formal policies &amp; procedures guiding the administration of benefits following termination.</li> </ul>	Completed.

Human Resources Benefits Billing Review – January 10, 2017			
KEY CONTROL	FINDING	RECOMMENDATION	STATUS
Benefits After Employment	Although the City's monitoring of its third-party administrator has improved, opportunities for improvement still exist.	<ul style="list-style-type: none"> <li>✓ With the assistance of the Treasury Division, the HR Benefits Division should identify the recent revenue collection trends from the third-party administrator, including remittance dates &amp; amounts as well as the number of COBRA &amp; retiree enrollees.</li> <li>✓ The HR Benefits Division should establish a formal secondary process for monitoring revenue remittances from the third-party administrator.</li> </ul>	<p>Completed.</p> <p>Completed.</p>
Accounting	There is not a full and accurate accounting of HR benefits.	<ul style="list-style-type: none"> <li><input type="checkbox"/> The Accounting, Payroll, and HR Benefits Divisions should collaborate to explore alternate processes for allocating retroactive adjustments.</li> </ul>	In progress.

Human Resources Benefits Billing Review – January 10, 2017			
KEY CONTROL	FINDING	RECOMMENDATION	STATUS
System	Some processes for reconciliation and administration of benefits is a manual process.	<input type="checkbox"/> Continue to explore systems that can holistically improve the benefits administration & reconciliation process that include facilitating the reconciliation process & supporting leave of absence administration.	In progress.

Parking Contract Review – July 27, 2017			
KEY CONTROL	FINDING	RECOMMENDATION	STATUS
Monthly Invoice Review	Conduent manually produces invoices, which creates the potential for error.	✓ Continue checking line item amounts monthly & begin building a historical file for trend analysis.	Completed.
California Vehicle Code (CVC) 40200.3(b) Reporting	Conduent has not been providing the annual reporting to the City that is required by its contract with the City.	✓ Designate a responsible party to enforce Conduent reporting requirements.	Completed.
Physical Permit Inventory Stock at Conduent	Physical counts of permit decals & hangtags are reconciled to inventory reports; however, it appears more decals and hangtags are being ordered than needed.	<input type="checkbox"/> Perform periodic physical counts to confirm the quantity received matches the quantity invoiced.	In progress.
		<input type="checkbox"/> Begin to utilize destroyed inventory quantities to estimate future orders.	In progress.
Policies and Procedures	The contractor's policies and procedures may not align with the City's policies & procedures.	<input type="checkbox"/> Review the contractor's policies & procedures to ensure alignment with City practices.	In progress.
		<input type="checkbox"/> Increase oversight of the contractor's performance.	Completed.
Revenue Collection	Complete revenue collection cannot be completed due to missing controls & reconciliations.	<input type="checkbox"/> Establish controls & implement a reconciliation process for event parking permits & valet parking.	In progress.

Parking Contract Review – July 27, 2017			
KEY CONTROL	FINDING	RECOMMENDATION	STATUS
Decentralized Management of Contract	Management of the Conduent contract is distributed across multiple City departments with no apparent point person.	<input type="checkbox"/> Divide the current contract's responsibilities, obligations, rights, & areas to manage. <input type="checkbox"/> Or monitor among the three departments & create common shared storage locations for the individual departments that contain contractual information, invoices, and reports.	<p>In progress.</p> <p>In progress.</p>
Parking Administration	Parking operations are not organized within the same division or department.	<input type="checkbox"/> Consider reorganizing parking related functions to promote greater coordination.	In progress.
Revenue Collection	Not all parking lots have maximum controls to ensure complete revenue collection.	<input type="checkbox"/> Explore implementing a revenue collection mechanism at parking lots to incorporate greater controls.	In progress.
Monthly Invoice Review	The City does not thoroughly understand the basis for invoice amounts.	<input type="checkbox"/> Request documentation from Conduent regarding how invoices are prepared, including the basis for each line item.	In progress.

Purchase Card Internal Controls Testing Report – August 14, 2018			
KEY CONTROL	FINDING	RECOMMENDATION	STATUS
Operations	Library computers and associated equipment were divided into multiple purchases rather than procured in accordance with the City's requirements for purchases that exceed \$10,000.	✓ Provide P-Card refresher training on procurement requirements.	Completed.