

City of Miami Beach, 1700 Convention Center Drive, Miami Beach, Florida 33139, www.miamibeachfl.gov
Office of Internal Audit
Tel: 305-673-7020

TO: Jimmy L. Morales, City Manager
VIA: Mark D. Coolidge, Interim Internal Auditor *MDC*
FROM: Luis Medina, Auditor *LM*

DATE: January 18, 2019
AUDIT: Coin Room Quarterly Reviews Results Summary
PERIOD: October 1, 2017 – September 30, 2018 (2017/18 Fiscal Year)

The Office of Internal Audit (Internal Audit) conducted four (4) unannounced quarterly site visits to the Parking Department's Coin Room on Thursday December 14, 2017; Friday March 30, 2018; Wednesday June 27, 2018 and Friday September 14, 2018 during the 2017/18 fiscal year to review their daily operations and selected implemented internal controls. The Coin Room, which is comprised of two distinct areas, an employee cubicle area and the more restrictive Cash Room where the collected monies are stored until being counted and transported to the bank, is located on the first floor of the City Hall Parking Garage Facility located at 1755 Meridian Avenue.

Internal Audit's performed the following summarized procedures at each unannounced quarterly site visit:

- a. observe the Coin Room staff to determine if they are functioning in accordance with the department's standard operating procedures;
- b. review the internal controls implemented (security cameras, alarm codes, equipment storage, segregation of duties, etc.) for any deficiencies;
- c. evaluate the issuance and return of equipment (including monies collected) to/by Laz Parking contractors;
- d. assess the retrieval of monies by the City's armored vehicle transportation contractor; and
- e. analyze the reports generated by Parking Department Administrative staff concerning the collection and reporting process.

All noted results were timely forwarded to Parking Department management for their review and any needed corrective action after each quarterly assessment was completed. A summary of the findings identified during each assessment are provided in the following paragraphs:

1. Thursday December 14, 2017

Internal Audit's review of Coin Room security access controls maintained through the Sonitrol System showed that the following eighteen (18) Parking Department employees' identification cards were approved for access to the designated Coin Room areas:

- a. Eight (8) employees' identification cards were only approved for access to the Coin Room's cubicle area and not to the more secure Cash Room.
- b. Ten (10) employees have access to both the cubicle area and the Cash Room of which four (4) are involved in daily operations, two (2) are involved in the supervision of Coin Room employees and reconciliations while the remaining four (4) are senior management employees. The six (6) employees that are not directly involved in operations possess unlimited individual access to the Coin Room's cubicle area, Cash Room, and the key needed to open the doors in accordance with the segregation of duties accounting principle. It is recommended that this

INTERNAL AUDIT REPORT
COIN ROOM QUARTERLY REVIEWS RESULTS SUMMARY
January 18, 2019

practice be changed as cash should be stored in a dual-controlled facility that restricts individual access. Going forward, access should be revised as employees' duties or positions change.

In addition, testing identified the following other shortcomings:

- a. Unused items present include hauling equipment, damaged multi-space meter cash and coin canisters, and a large key storage case where only 4 of 96 key storage compartments were utilized. The Parking Department should consider disposing of these items by selling them to other cities, scrapping them, etc. Going forward, the Coin Room should not be used to store unneeded or broken equipment which could also provide hiding places for misappropriated monies.

- b. Upon collecting monies from multi-space parking meters, Laz Parking personnel print a tape of the monies received from each and attach it to the corresponding collection canister. Coin Room staff will then manually record the amounts listed if they differ from the actual amounts counted on the tape. All amounts are subsequently entered into a spreadsheet while these tapes are organized by date and placed into a box for an Office Associate IV (OAIV), independent of the counting process, to reconcile the two amounts and record any calculated variances. The stated procedure is for the OAIV to email the Parking Operations Manager and selected other administrative personnel when the collection variance exceeds the 5.00% threshold set by Parking Department management so that a technician can be assigned to check the meter and make any necessary repairs and/or to reset the meter.

Upon request, the Parking Department Administration furnished reports containing all differences noted amongst the meter revenues collected and reported that exceeded the 5.00% threshold between September 21, 2017 (the date of the previous Coin Room review performed) and December 13, 2017. From this data, the following summary was prepared:

	Sept. 21 - Sept. 30	Oct. 1 - Oct. 31	Nov. 1 - Nov. 30	Dec. 1 - Dec. 13	Total
Total # of meters collected per month	492	1,493	1,289	606	3,880
Number of meters exceeding the 5.00% collection variance	33	85	53	23	194
Total percentage exceeding the 5.00% collection variance	6.71%	5.69%	4.11%	3.80%	5.00%
Net dollar overages/(shortages) for those exceeding 5.00% collection variance	\$459.80	\$670.19	\$513.46	\$617.50	\$2,260.95

The calculated 5.00% total percentage and the \$2,260.95 net dollar overage represents a significant improvement from the comparable numbers listed below originating from our prior review covering July 1, 2017 through September 20, 2017.

INTERNAL AUDIT REPORT
COIN ROOM QUARTERLY REVIEWS RESULTS SUMMARY
January 18, 2019

	07/01/17 - 07/31/17	08/01/17 - 08/31/17	09/01/17 - 09/20/17	Total
Total # of meters collected per month	1,347	1,787	553	3,687
Number of meters exceeding 5% collection variance	484	347	34	865
Total percentage exceeding 5% collection variance	35.93%	19.42%	6.15%	23.46%
Net dollar overages/(shortages) for those exceeding 5% collection variance	\$107,780.72	\$38,490.39	\$1,392.57	\$147,663.68

However, the continuous existence of differences, whether overages or shortages, demonstrates the multi-space parking meters' apparent unreliability in providing accurate collection amounts which places more importance on the compensating controls to help detect any misappropriation of monies. Additionally, this internal control weakness is exacerbated when investigative attempts by Parking Department personnel typically result only in a reset of the meters. As a result, testing was then performed on all 862 unique meter numbers that were collected from at least once between April 3, 2017 and December 13, 2017 whereby the following summary results were found:

Total population of unique meter numbers	862
Total meters collected 04/03/2017 - 12/13/2017	10,607
Total meters with 5% or greater difference	1,357
Total percentage of meters with 5% or greater difference	12.79%
Total meters with any difference	2,801
Total percentage of meters with any difference	26.41%
Total revenue counted by Coin Room staff	\$3,463,932.00
Total revenue reported by meters	\$3,303,052.95
Total consolidated over/(short) for all meters	\$160,879.05

As shown in the table above, the sum of all differences reported from the 10,607 meters collected resulted in a \$160,879.05 cumulative overage during the tested period. However, Internal Audit recognized that cumulative overages that occurred during the period July 1, 2017 through September 20, 2017 in the amount of \$147,663.68 made up the bulk of the \$160,879.05 cumulative overage. When questioned, Parking Department Administrative personnel advised that \$147,663.68 of this overage was caused by a meter software update that was required to accept MasterCard's expansion to 2-series Bank Identification Numbers (BINs). The required meter software update, once installed, erased meter collection data thereby causing overages to appear when the Coin Room's revenue collection counts were compared to meter collection reports. Internal Audit had no known means to verify the accuracy of these statements but does agree that the amount of the differences decreased significantly after this update was implemented.

Exhibit 1.1 located on pages 7 through 13 of this audit report provides the cumulative differences for each of the 862 unique multi-space meters in the population. In summary, it shows that 830 meters had overages of \$163,276.27, 18 meters contained no differences and 14 meters reported shortages totaling (\$2,397.22). Individual cumulative per meter differences ranged from an overage

INTERNAL AUDIT REPORT
COIN ROOM QUARTERLY REVIEWS RESULTS SUMMARY
January 18, 2019

of \$1,371.80 for meter number WA15E03 to a shortage of (\$1,062.66) for meter number P049001.

Additionally, Internal Audit calculated the total revenue collection variance percentage by the dividing the total cumulative overage by the total revenue reported by the meters which resulted in a 4.87% total revenue collection variance for the tested period. (see below)

Total revenue counted by Coin Room staff a	\$3,463,932.00
Total revenue reported by meters b	\$3,303,052.95
Total consolidated over/(short) for all meters a - b	\$160,879.05
Total revenue collection variance percentage ((a - b)/b)	4.87%

Going forward, it is recommended that the Parking Department conduct a historical variance analysis on any identified meters with differences exceeding 5.00% to help identify possible trends. Lastly, Parking Department Administrative personnel should contact T2 Systems Canada Inc. (the multi-space parking meter manufacturer) to help determine the root cause of these differences and how to increase the accuracy of the meters' reported collection figures.

2. Friday March 30, 2018

The Parking Department's Coin Room standard operating procedures were analyzed whereby the following deficiencies were identified:

1. Cash handling controls, defining whether cash counts are to be counted in a dual or single custody environment, have not been established.
2. Procedures outlining the scanning of Coin Room equipment for inventory management have not been established.

Three (3) independent physical currency counts were observed by Internal Audit. Two (2) Revenue Processors performed cash counts independently, while one (1) Revenue Processor counted the coins alone. This is not a recommended practice as Internal Audit continues to advocate that Parking Department management implement dual control procedures in the Coin Room's operations to help mitigate the City's exposure to risk of financial loss. Additionally, Parking Department management should update their standard operating procedures so that they can be promptly disbursed to staff to help ensure that their terms are followed.

3. Wednesday June 27, 2018

An updated Sonitrol System report was reviewed which showed that the only material change from the first quarter's analysis was that a Parking Department administrative employee had retired in the interim and her access was not given to another individual.

Once again, three (3) independent currency counts were observed which found that two (2) Revenue Processors performed cash counts independently of each other while the other Revenue Processor counted the coins alone. This practice of independent currency and/or coin counts is not a sound practice and should be immediately discontinued.

*INTERNAL AUDIT REPORT
COIN ROOM QUARTERLY REVIEWS RESULTS SUMMARY
January 18, 2019*

Lastly, Internal Audit heard the main entrance/exit door to the Coin Room's cubicle area close and observed that all Coin Room personnel were present in the Cash Room. When questioned, Parking Department Administrative personnel provided a Sonitrol Report access of all Coin Room door entry activity for June 27th. This report's activity included entry into the Coin Room's main entrance/exit door, the Cash Room door, and the rear cubicle area door. An analysis of the provided report showed entry scans by Coin Room personnel to the Cash Room at 6:41am, when Internal Audit staff entered the Cash Room and at 6:43am when Coin Room personnel re-entered the Cash Room. The next entry scan that appears on the report occurred at 6:57am and shows a re-entry to the cubicle area through the rear door.

Consequently, Coin Room security camera footage was reviewed to find that one (1) Laz Parking employee assigned to collect the meters, was left unattended at 6:43am in the Coin Room's cubicle area after he requested to use the restroom. The restroom typically used by Coin Room staff and by the Laz Parking employee is located outside of the cubicle area's rear door in a small foyer that is accessible to the adjacent Customer Service Division's customer lobby. Re-entry into the Coin Room's cubicle area from the rear door requires a City employee identification card with approved access. However, the Laz Parking employee did not possess a City employee identification with access yet re-entered the Coin Room's cubicle area two (2) minutes later while all four (4) Coin Room personnel were inside the counting area and exited the Coin Room's main entrance/exit door.

The report's scan activity shows that the Laz Parking employee did not have a City identification card with access as all scans were made by authorized Coin Room personnel and Parking Administrative employees. In addition, it could not be determined how the contractor employee re-entered the cubicle area as the Coin Room's archived security camera footage was viewable in two (2) second increments of time and the contractor employee appears to emerge from the rear door suddenly. Therefore, it was assumed that the Laz Parking employee propped the door open in some manner which should be immediately stopped and discussed with their management.

It is recommended that all non-Coin Room personnel be continuously accompanied when inside. City personnel should ensure that the Coin Room's main, cubicle, and rear doors are always secured. Lastly, the Parking Department should consider upgrading or replacing the Coin Room's security camera system as security camera footage playback occurs in two (2) second increments and the June 27th archived footage of the Coin Room cubicle area's rear door was deleted after sixty (60) days due to system file storage limitations.

4. Friday September 14, 2018

Testing confirmed that neither the Sonitrol System report nor the Coin Room's standard operating procedures had not been updated yet. Furthermore, three (3) independent currency counts were observed whereby two (2) Revenue Processors performed cash counts independently, while one (1) Revenue Processor counted the coins alone. Additionally, each of the independent currency counts was followed by monies being sealed in deposit bags and deposit slips completed by each Revenue Processor without a secondary party's verification.

These cash handling practices do not satisfy the segregation of duties principle as the tasks performed do not minimize one's opportunity to misappropriate funds and avoid detection. Cash handling duties can be divided into four stages: receiving, depositing, recording, and reconciling. Ideally, all four stages would be performed by different individuals. Deposit slips should be signed and dated by both revenue processors involved in the physical count to evidence their review and approval of the amounts reported and to increase accountability. Cash should be handled in a dual custody environment and no one person should have control over two or more steps in the process.

Corrective Actions Taken by the Parking Department

- Sonitrol – access control
Access had been granted to management staff in the event of an emergency. Current access to Coin Room or cash room is now as follows for a total of 8 employees:
2 employees that are involved in the daily operation;
1 employee that assists with other duties
3 employees that perform back-up duties; and
2 management staff
- Unused items
Unused items and cabinets have been eliminated from the Coin Room storage area.
- Variiances
In order to avoid the differences noted in the report related to the re-set when performing maintenance on the units, a collection crew would have to follow the technicians to collect each unit before the re-set is done. Unfortunately, this would not be operationally practical since many times the need for re-set is determined after troubleshooting the equipment in the field.

The Parking Department opines that the equipment is accurate for the most part especially considering all the exterior elements that are involved. The overall differences are immaterial especially as a percentage of the total processed and are well within industry standards.
- Dual control procedure
During the budget process for FY19, the Coin Room staff was reduced from 4 to 2 employees due to the significant decrease in cash as the payment method for parking. The minimum of 2 employees in the Coin Room has been a standard procedure for many years. As recommended we have revised procedures so that both employees perform all counting duties inside the Coin Room in tandem. Since we only have 2 employees, both will be required to perform all the counting duties.
- Scanning of equipment written procedure
This procedure has now been tested, finalized and incorporated in the Coin Room Standard Operating Procedure.
- Securing entrance and exit of coin room cubicle area
The instance referenced in this report was addressed with the collection contractor. Additionally, Coin Room personnel now accompany all non-Coin Room personnel until they leave the office ensuring that all doors are properly locked.

*INTERNAL AUDIT REPORT
COIN ROOM QUARTERLY REVIEWS RESULTS SUMMARY
January 18, 2019*

cc: Monica Beltran, Assistant Parking Director
Laura Franco-Rubines, Assistant Parking Director
Rocio Alba, Administrative Services Manager

F:\OBPI\AUD\INTERNAL AUDIT FILES\DOC17-18\REPORTS - FINAL\Coin Room Reviews Annual Summary FY 2017-18.docx

INTERNAL AUDIT REPORT
 COIN ROOM QUARTERLY REVIEWS RESULTS SUMMARY
 January 18, 2019

Exhibit 1.1: Cumulative Sum of All Differences for All Meters Collected between 04/03/17 and 12/13/17

1.1. A. Meters Reporting Cumulative Overages

WA15E03	\$ 1,371.80	0902N01	\$ 481.75	CL05E01	\$ 417.80
P001005	\$ 934.10	CL14E03	\$ 479.30	3701N01	\$ 416.76
OD09E01	\$ 816.35	P024002	\$ 478.26	1611N01	\$ 415.90
OD08E01	\$ 744.73	OD14E05	\$ 475.61	1201N01	\$ 414.86
P081001	\$ 736.81	OD14W06	\$ 474.55	P087002	\$ 414.63
P002002	\$ 725.77	P071009	\$ 468.80	AL14W02	\$ 414.16
WA14E03	\$ 700.30	P092004	\$ 465.24	P026001	\$ 412.96
CL42W02	\$ 627.00	OD06E01	\$ 463.55	P072002	\$ 410.71
OD07E03	\$ 619.00	1302N01	\$ 462.50	LR02S02	\$ 410.00
CL14E01	\$ 613.35	1801N03	\$ 461.86	P049004	\$ 408.84
1402S02	\$ 613.10	1701S02	\$ 461.75	PT25W02	\$ 408.25
OD05E01	\$ 612.06	P072004	\$ 459.50	1105S02	\$ 406.95
OT74W02	\$ 610.25	0500N01	\$ 459.37	LX16W02	\$ 404.70
SP00S02	\$ 595.91	MB21W04	\$ 459.02	PT24W02	\$ 404.65
P013001	\$ 590.61	WA16E05	\$ 458.62	OD13E03	\$ 397.55
CL12W04	\$ 590.01	IC43E01	\$ 458.30	P071004	\$ 397.11
P063001	\$ 582.81	OD11E01	\$ 452.40	0902S02	\$ 396.95
AL16W06	\$ 578.78	ES02N01	\$ 449.55	CL74E01	\$ 395.26
OT73E03	\$ 577.42	OD14E03	\$ 449.02	P027003	\$ 393.76
P092006	\$ 576.56	P001004	\$ 447.20	CL81E01	\$ 393.25
WA12E01	\$ 575.17	1205S02	\$ 445.45	CL73W02	\$ 391.51
3802S02	\$ 565.25	P019002	\$ 445.20	CL02W04	\$ 389.70
7202N01	\$ 560.30	4302S02	\$ 444.80	CM08N03	\$ 389.65
WA07W02	\$ 550.15	WA12W02	\$ 442.10	OD00E01	\$ 389.45
ES02S02	\$ 544.25	P055001	\$ 441.26	7101N01	\$ 388.25
4202N01	\$ 544.25	WA15E01	\$ 440.76	HR69W04	\$ 387.90
1301S02	\$ 541.20	P015001	\$ 439.40	0701N01	\$ 386.35
CL13W04	\$ 530.85	7501S02	\$ 439.36	AL16W02	\$ 384.55
P029001	\$ 529.92	CL11E01	\$ 438.30	P092001	\$ 384.23
OD12E03	\$ 528.10	P086002	\$ 436.13	P023002	\$ 383.97
P071011	\$ 525.35	P071002	\$ 434.16	CM08S04	\$ 382.60
OD07E01	\$ 519.91	1512N01	\$ 433.95	CL06E01	\$ 381.90
CL10E01	\$ 519.55	3801N01	\$ 433.65	1611S02	\$ 381.85
CL13E03	\$ 515.60	P071001	\$ 430.60	P026004	\$ 380.81
EU04E01	\$ 512.20	CL43W02	\$ 428.35	3901N01	\$ 380.30
CL10W02	\$ 512.15	P059001	\$ 426.54	OD12E01	\$ 379.82
EU16E01	\$ 507.36	MI16E03	\$ 425.20	AL15E03	\$ 378.15
0602N01	\$ 507.15	OD08E03	\$ 424.80	CL14W04	\$ 377.27
7301N01	\$ 502.25	MR16E03	\$ 424.12	4101N01	\$ 376.81
1202S02	\$ 500.55	CL02W02	\$ 423.65	7501S04	\$ 373.45
P057001	\$ 499.85	AL16E05	\$ 423.51	AL16W04	\$ 372.95
MB21W02	\$ 499.61	CL66W04	\$ 421.60	1504S04	\$ 372.81
OD11E03	\$ 493.96	CL07W02	\$ 421.36	CL09E01	\$ 372.55
WA01E01	\$ 491.70	WA05W02	\$ 419.50	WA06E01	\$ 369.15
OT73E01	\$ 490.75	JM16W02	\$ 419.20	MR18E03	\$ 368.37
P059002	\$ 487.62	1202N01	\$ 418.76	CM08S02	\$ 368.06
4101S02	\$ 485.80	WA16W02	\$ 418.01	3501S02	\$ 366.90

INTERNAL AUDIT REPORT
 COIN ROOM QUARTERLY REVIEWS RESULTS SUMMARY
 January 18, 2019

3902N01	\$ 366.60	OD06W04	\$ 315.70	OT74E01	\$ 268.42
MI16E05	\$ 366.10	JF16W04	\$ 314.10	CL68W04	\$ 267.41
P049007	\$ 365.67	P061002	\$ 312.92	7401N01	\$ 267.01
P083002	\$ 365.50	8102S02	\$ 311.70	2302N01	\$ 264.35
WA13E01	\$ 363.28	1701N01	\$ 309.70	2203N01	\$ 262.40
0802S02	\$ 363.00	WA10W02	\$ 309.17	PU17W04	\$ 262.30
P084002	\$ 361.63	CL01W02	\$ 308.75	CL12W02	\$ 262.00
P082001	\$ 360.95	EU05W02	\$ 308.45	PA16W02	\$ 261.85
LB23E01	\$ 360.31	JM16E01	\$ 307.40	1001S02	\$ 261.10
P048001	\$ 357.15	WA14W04	\$ 306.16	1803S02	\$ 261.02
P092005	\$ 356.80	CL84E01	\$ 305.70	0801N01	\$ 260.96
CL11W02	\$ 356.25	CL03E01	\$ 305.65	7302N03	\$ 260.80
3101N01	\$ 354.10	PA07E01	\$ 305.65	1401S02	\$ 259.35
MA12N01	\$ 349.35	P001002	\$ 305.21	P060003	\$ 258.25
P018002	\$ 347.57	7110N01	\$ 304.30	JF04W02	\$ 257.45
LR12N01	\$ 344.80	OD06W02	\$ 304.22	SP01N01	\$ 257.10
P029003	\$ 343.80	P057002	\$ 302.85	P080002	\$ 256.44
P049006	\$ 342.95	AL16E03	\$ 300.70	0701S02	\$ 256.16
P106002	\$ 342.59	0702N01	\$ 300.60	CL80W02	\$ 255.75
4202S02	\$ 342.30	3601S02	\$ 298.65	2601N01	\$ 255.20
4001N01	\$ 341.85	1101N01	\$ 298.25	P060002	\$ 254.65
DX16W04	\$ 340.41	MI16W08	\$ 296.96	WA06E03	\$ 254.60
WA13W02	\$ 337.56	P024003	\$ 296.06	MB21E01	\$ 253.96
1701S04	\$ 336.12	WA15W04	\$ 295.10	WA15W02	\$ 252.80
6502S02	\$ 336.10	LR13S04	\$ 293.05	BR19W02	\$ 252.70
PA16E03	\$ 336.01	1802S02	\$ 292.65	WA00E03	\$ 251.60
P011001	\$ 335.95	P060001	\$ 291.66	CL08E01	\$ 250.90
P081002	\$ 335.65	7102S02	\$ 291.20	P084001	\$ 250.70
P109001	\$ 334.60	4301S02	\$ 290.75	CL04E01	\$ 250.60
P029002	\$ 334.01	4002N01	\$ 289.02	4001S02	\$ 249.75
4201S02	\$ 332.91	P051001	\$ 288.87	CL83E01	\$ 249.50
0400N01	\$ 332.90	P016001	\$ 287.87	AL15E01	\$ 248.35
P112001	\$ 332.55	2201S02	\$ 287.43	P052001	\$ 248.28
2202N01	\$ 330.24	1504N01	\$ 285.80	WA09E01	\$ 246.07
CL66W02	\$ 328.25	P058002	\$ 284.35	SH39E01	\$ 244.30
P071007	\$ 328.16	PU19E03	\$ 283.45	1801S04	\$ 244.25
7302S02	\$ 327.70	P083001	\$ 283.42	P106004	\$ 244.18
P071005	\$ 326.20	WA16W04	\$ 283.30	JF16E07	\$ 244.15
3102S02	\$ 324.75	MB21E03	\$ 282.70	WA16E01	\$ 243.72
DX16E01	\$ 324.40	2101N01	\$ 282.43	CL12E01	\$ 241.92
WA08W02	\$ 322.95	WA11E01	\$ 281.06	1604N01	\$ 241.66
CL00W02	\$ 322.40	3202N01	\$ 280.20	WASPE01	\$ 240.85
OD13W02	\$ 322.16	1204N01	\$ 277.50	LB19E01	\$ 240.06
P013002	\$ 321.51	G007001	\$ 274.96	LN07N01	\$ 238.10
2401N03	\$ 321.15	TR40W04	\$ 273.56	1501S02	\$ 237.10
LB23W02	\$ 319.36	MR18E01	\$ 272.25	CL28E01	\$ 236.55
WA14E01	\$ 315.70	2001N01	\$ 271.45	HR69W02	\$ 235.55

INTERNAL AUDIT REPORT
 COIN ROOM QUARTERLY REVIEWS RESULTS SUMMARY
 January 18, 2019

CL67W06	\$ 235.50	CL73E01	\$ 209.80	P055003	\$ 184.78
IC38E01	\$ 235.15	CM08N01	\$ 209.55	AL14E03	\$ 184.25
0400S02	\$ 234.30	1001N01	\$ 209.07	WA09W02	\$ 183.86
MR47W02	\$ 233.65	7203N01	\$ 208.85	0402S02	\$ 183.45
LX16E03	\$ 233.00	WA02E01	\$ 208.20	P093001	\$ 182.80
14CTS02	\$ 231.55	CL13E01	\$ 206.95	AL08W02	\$ 181.95
MR16W02	\$ 231.15	OD01W02	\$ 206.90	0201S02	\$ 181.85
LB22E01	\$ 231.10	SH40W02	\$ 205.95	2702S02	\$ 180.11
MR16W08	\$ 230.75	OT73W02	\$ 205.40	PU17E01	\$ 179.25
P072005	\$ 230.65	AL11E01	\$ 204.92	P002001	\$ 178.37
7402S02	\$ 230.00	BR19W04	\$ 204.20	P033001	\$ 178.11
P016002	\$ 228.91	0301S02	\$ 204.10	0107S02	\$ 178.00
P111002	\$ 228.41	2401N01	\$ 203.80	1602S02	\$ 177.97
MR16E07	\$ 227.41	SP02S02	\$ 203.20	P001001	\$ 177.01
P091003	\$ 225.46	2701S02	\$ 202.65	CL71W02	\$ 176.15
P001003	\$ 225.42	1501N01	\$ 202.15	SP00N03	\$ 174.50
IC37E01	\$ 225.19	2204N01	\$ 201.36	0101S02	\$ 173.90
1002S02	\$ 225.11	1801N01	\$ 199.66	P011002	\$ 173.40
1404S02	\$ 224.27	OD04W04	\$ 199.25	CL81W02	\$ 172.01
2201N01	\$ 224.23	WA10E01	\$ 199.05	PU18E01	\$ 171.25
P071006	\$ 223.51	JF16E03	\$ 198.81	7302N01	\$ 170.95
4204S02	\$ 223.37	1511N01	\$ 198.46	P025003	\$ 169.90
2303S02	\$ 221.95	CL04W02	\$ 197.95	3802N01	\$ 169.85
P081004	\$ 221.91	1002N01	\$ 197.90	8402N01	\$ 169.50
4204S04	\$ 221.31	CL00E03	\$ 197.15	1801S02	\$ 169.44
1302S02	\$ 220.95	2202S02	\$ 196.35	MR17W04	\$ 169.20
MI16E01	\$ 220.60	P021001	\$ 195.86	EU16W02	\$ 168.25
0702S02	\$ 219.50	1802N01	\$ 195.48	CL13W02	\$ 168.21
LR02N01	\$ 218.51	CL85W02	\$ 195.00	CL26E01	\$ 167.46
1612S02	\$ 218.35	MR05E01	\$ 194.65	AL16E01	\$ 167.05
LB22W02	\$ 216.81	PT25W04	\$ 191.85	8502N01	\$ 167.00
7502N01	\$ 216.60	1412N01	\$ 191.35	P055002	\$ 165.55
AL16W08	\$ 215.85	LB20E01	\$ 190.36	OT74W04	\$ 165.41
CL84W02	\$ 215.45	WA04W02	\$ 190.15	P027005	\$ 163.60
MR17W02	\$ 214.35	1402N01	\$ 189.10	OD06E03	\$ 163.52
WE18W02	\$ 214.16	P025001	\$ 189.05	WA08E01	\$ 161.15
CL02E01	\$ 213.50	0901N01	\$ 188.90	7402N01	\$ 160.55
LR12N03	\$ 212.81	IC60E01	\$ 188.70	CL86W02	\$ 160.35
P003001	\$ 211.95	3702S02	\$ 188.70	3002N01	\$ 160.30
3002S02	\$ 211.91	4003S02	\$ 188.65	8502S02	\$ 160.00
MA12S02	\$ 211.70	1814N01	\$ 187.30	4302N01	\$ 159.80
BR19E01	\$ 211.70	3502N01	\$ 187.15	SD19W02	\$ 159.71
P046001	\$ 211.40	P108001	\$ 187.00	P092003	\$ 159.65
P002003	\$ 210.71	P024001	\$ 186.91	4109N01	\$ 159.26
WA04E01	\$ 210.70	P081003	\$ 186.71	2902S04	\$ 158.20
RP41W04	\$ 210.55	1102S02	\$ 186.35	P090002	\$ 157.35
P026003	\$ 209.82	BR18E01	\$ 185.95	7502S02	\$ 156.70

INTERNAL AUDIT REPORT
 COIN ROOM QUARTERLY REVIEWS RESULTS SUMMARY
 January 18, 2019

2302S02	\$ 155.95	LR01S02	\$ 131.75	PA16E01	\$ 107.05
HR71E03	\$ 155.70	AL10E01	\$ 130.75	MI16W06	\$ 106.85
WE18E01	\$ 154.55	WA03W02	\$ 130.70	WA02W02	\$ 106.85
RV71W02	\$ 154.35	P025004	\$ 130.57	SP00N01	\$ 106.47
8702S02	\$ 153.75	SH40E01	\$ 130.25	AL01E01	\$ 106.10
CL24W02	\$ 153.70	WA06W02	\$ 130.15	2902S02	\$ 105.86
AL10W02	\$ 153.25	CL77W02	\$ 130.15	WA01W02	\$ 105.55
CL09W02	\$ 152.90	LX04W02	\$ 129.70	3602N01	\$ 105.10
CL69W02	\$ 152.65	1412S02	\$ 129.05	8102N01	\$ 104.35
7102N01	\$ 152.55	LX04E01	\$ 127.55	P018001	\$ 104.07
7111N05	\$ 151.95	4105N03	\$ 127.55	P092002	\$ 102.62
3501N01	\$ 151.45	P046002	\$ 126.96	ND11S04	\$ 102.60
P107002	\$ 151.25	P080001	\$ 126.45	OD03W02	\$ 102.56
8702N01	\$ 149.75	P027006	\$ 126.45	CL80E01	\$ 101.21
4002S02	\$ 149.15	P004001	\$ 124.96	IC39E01	\$ 100.60
WE19E01	\$ 148.80	0202N01	\$ 124.05	1112S02	\$ 99.35
PU17W02	\$ 147.86	PK22W02	\$ 123.95	P026002	\$ 98.80
CL01E01	\$ 147.80	P091001	\$ 123.74	CL07E01	\$ 98.60
P049005	\$ 146.97	CL08W02	\$ 121.90	7109S02	\$ 98.51
WE17E01	\$ 146.95	HR69E03	\$ 121.35	PK21E03	\$ 98.20
P071008	\$ 146.95	2702N03	\$ 120.25	WA00W02	\$ 98.10
3302N01	\$ 146.55	P085002	\$ 120.20	CL83W02	\$ 97.75
0201N01	\$ 146.35	AL11W02	\$ 120.01	0901S02	\$ 97.75
7107N01	\$ 145.45	CL44E01	\$ 119.80	6702N01	\$ 96.80
7602N01	\$ 145.05	P090001	\$ 119.40	4104S02	\$ 96.45
0101N01	\$ 145.00	MR04E01	\$ 118.90	MI05W02	\$ 96.20
WA05E01	\$ 144.46	1304S02	\$ 118.75	4104N03	\$ 96.15
P027004	\$ 144.26	P071003	\$ 118.10	1005N01	\$ 96.06
LX16W04	\$ 144.11	P063002	\$ 118.05	P110001	\$ 95.35
P004002	\$ 143.70	P085001	\$ 116.81	P087001	\$ 95.00
P091002	\$ 143.30	MR16E05	\$ 116.25	P061003	\$ 94.95
AL09E01	\$ 143.00	HR71W02	\$ 115.83	4105N01	\$ 93.95
3302S02	\$ 142.45	3002N03	\$ 115.75	CL78E01	\$ 93.25
DX14W02	\$ 140.75	OD13E01	\$ 114.50	0408N01	\$ 92.75
3001N01	\$ 140.63	P001006	\$ 114.36	7112N01	\$ 92.70
IC29E01	\$ 139.85	4203S02	\$ 114.05	P089001	\$ 92.01
LR01N01	\$ 139.12	1401N01	\$ 114.00	LX16E01	\$ 91.90
CL74W02	\$ 138.67	2001S02	\$ 113.91	P071010	\$ 91.00
MI05E01	\$ 138.60	PK22E01	\$ 113.50	WA03E01	\$ 90.45
P106005	\$ 138.46	87TRS02	\$ 113.45	0102S02	\$ 90.40
LX16E05	\$ 137.58	MI04W02	\$ 113.26	P024005	\$ 90.07
3502S02	\$ 135.76	ND11S02	\$ 112.05	IC36E01	\$ 90.05
AL07W02	\$ 135.60	0402N01	\$ 110.66	0608N01	\$ 89.75
1301N01	\$ 135.00	3402S02	\$ 110.35	15TRN01	\$ 89.05
P062002	\$ 134.51	CL79E01	\$ 108.05	DX16E03	\$ 88.61
1803N01	\$ 133.98	0601S02	\$ 107.65	JF16E01	\$ 88.45
1604S02	\$ 133.40	P022001	\$ 107.11	PK21E01	\$ 87.75

INTERNAL AUDIT REPORT
 COIN ROOM QUARTERLY REVIEWS RESULTS SUMMARY
 January 18, 2019

P020001	\$	87.56	OD02W02	\$	67.10	PA08E01	\$	46.66
LR13S02	\$	87.50	AL39E01	\$	67.01	WE18W04	\$	46.62
WE17W02	\$	87.25	MI16W04	\$	66.10	8302N01	\$	46.57
4201N01	\$	86.95	P106001	\$	66.08	DI72E01	\$	46.55
P012002	\$	86.85	G007002	\$	65.65	CL29E01	\$	46.27
JF16E05	\$	86.45	P019001	\$	65.05	IC34E01	\$	45.85
0905N01	\$	85.95	2902N01	\$	65.00	CL36W02	\$	45.60
CL03W02	\$	85.05	CY71E01	\$	64.85	3001S02	\$	45.35
CL76W02	\$	84.75	1112N01	\$	64.60	TR40W02	\$	44.96
CL00E01	\$	84.00	MA11S02	\$	64.42	AL15W04	\$	44.48
PU17W06	\$	83.92	3902S02	\$	63.70	4209N01	\$	43.95
P024004	\$	83.70	7802S02	\$	63.60	CY69E01	\$	42.65
WA12W04	\$	82.71	JF41E01	\$	63.45	4208N03	\$	41.60
3702N01	\$	82.70	IC30E01	\$	63.40	1910N01	\$	41.40
SH41E01	\$	82.15	CL14W02	\$	63.15	4205S02	\$	41.15
WA07E01	\$	81.88	3201N01	\$	62.52	AL14E01	\$	40.09
WA14W02	\$	80.66	P107001	\$	62.35	SH26E01	\$	39.70
8302S02	\$	80.65	0108S02	\$	61.10	15TRS02	\$	39.55
7103N01	\$	80.00	MR20E01	\$	61.00	1701N03	\$	39.45
BR18W02	\$	79.70	WA01W04	\$	61.00	0202S02	\$	39.10
2501S02	\$	79.00	CL46E01	\$	60.61	CH41E01	\$	38.75
P005001	\$	78.45	P111001	\$	59.25	IC35E01	\$	38.75
OD14E01	\$	77.55	VI71W02	\$	58.65	1504S02	\$	38.57
CL77E01	\$	77.10	7111N01	\$	58.45	0801S02	\$	38.25
DX14E01	\$	77.00	JF05E01	\$	58.25	2011N01	\$	38.25
P027002	\$	75.32	MI19E01	\$	58.00	7401S02	\$	37.80
AL13W02	\$	75.25	2802N03	\$	57.80	SD19E01	\$	37.35
3102N01	\$	75.00	P061001	\$	57.25	P049002	\$	37.11
3602S02	\$	74.65	2303N01	\$	57.01	MA12N03	\$	37.10
1512S02	\$	74.30	PU19E01	\$	56.70	4107N01	\$	36.70
CL10E03	\$	74.26	8002N01	\$	56.70	0401N01	\$	36.00
DX16W02	\$	74.10	ND11N01	\$	56.25	1012N01	\$	35.82
AL12W02	\$	73.60	2102N01	\$	56.04	AL09W02	\$	35.20
AB69E01	\$	73.25	6902S02	\$	55.65	P064002	\$	34.95
7111N03	\$	73.00	IC28E01	\$	55.56	OD02E01	\$	34.77
1812S02	\$	71.75	CL85E01	\$	54.11	7103S02	\$	34.65
G006001	\$	71.65	1612N01	\$	53.00	ND12S02	\$	34.65
0302N01	\$	71.15	4004S02	\$	52.36	14CTN01	\$	34.25
P089002	\$	70.80	1102N01	\$	51.96	1101S02	\$	33.01
1813N01	\$	70.35	AB70W02	\$	51.90	P049003	\$	32.21
HR71E01	\$	69.95	HR69E01	\$	51.70	1005S02	\$	31.75
OD01E01	\$	68.65	0301N01	\$	51.20	OD00W02	\$	30.57
P088001	\$	68.52	7110S02	\$	50.81	2702N01	\$	30.20
RP41E01	\$	68.43	8202S02	\$	50.30	MR16W06	\$	29.57
3601N01	\$	68.30	4208N01	\$	50.05	CL82W02	\$	29.30
OD04E01	\$	68.15	AB72W02	\$	48.30	ES05S02	\$	29.25
OD14W02	\$	68.05	WE10E01	\$	47.90	0401S02	\$	29.00

INTERNAL AUDIT REPORT
 COIN ROOM QUARTERLY REVIEWS RESULTS SUMMARY
 January 18, 2019

RP41W02	\$	29.00		3402N01	\$	13.40		1011N01	\$	3.01
P062001	\$	28.65		4301N01	\$	13.31		P023001	\$	3.00
2203S02	\$	28.47		P012001	\$	13.25		1404N01	\$	3.00
P109002	\$	27.40		MI16W02	\$	13.25		0711S02	\$	2.85
OD14W04	\$	27.10		4107N03	\$	13.20		PT39W02	\$	2.85
MC16W04	\$	26.03		0912N03	\$	13.00		P106003	\$	2.82
AL15W02	\$	25.95		4105S02	\$	12.70		4007N01	\$	2.70
P091004	\$	25.65		CL06W04	\$	12.09		0805N01	\$	2.55
3201S02	\$	25.01		P005002	\$	12.00		0912N01	\$	2.00
JF05W02	\$	25.00		VE71E01	\$	11.80		DX12E03	\$	2.00
CL79W02	\$	24.75		PR41E03	\$	11.45		MR16W04	\$	2.00
MI16E07	\$	24.21		CL69W04	\$	11.29		1712N01	\$	2.00
JF16W02	\$	24.00		2102S02	\$	11.00		0302S02	\$	2.00
NA41S02	\$	23.95		IC32E01	\$	11.00		OD10E01	\$	1.66
JF16W06	\$	23.06		4005N01	\$	10.60		AL19E01	\$	1.50
0606S02	\$	23.00		0905S02	\$	10.50		8202N01	\$	1.30
CH40W02	\$	22.55		P058001	\$	10.21		WA17W02	\$	1.16
PR41E01	\$	22.50		3101S02	\$	10.10		OD04W02	\$	1.03
BD70W02	\$	22.50		0711N01	\$	10.06		LR12S02	\$	1.00
1011S02	\$	22.31		4107S04	\$	10.00		CL82E01	\$	1.00
SH26W02	\$	22.30		4005S02	\$	9.55		OD12W02	\$	0.75
P049008	\$	22.00		P072001	\$	9.50		CL76E01	\$	0.70
2902N03	\$	21.85		4007S02	\$	9.45		AL17E01	\$	0.65
BY69W02	\$	21.35		WE09E03	\$	9.20		1013S02	\$	0.30
0607S02	\$	21.35		4107S02	\$	9.00		MI19W02	\$	0.28
1012S02	\$	19.05		0608S04	\$	9.00		DX12E01	\$	0.25
8002S02	\$	18.90		P022002	\$	8.92		AL17E03	\$	0.15
MR16E01	\$	18.31		AL41E01	\$	8.75		1911S02	\$	0.10
P064001	\$	18.30		CH41E03	\$	8.00		8402S02	\$	0.10
WE09E01	\$	18.20		2103N01	\$	7.51		2012N01	\$	0.02
1504N03	\$	18.15		7203S02	\$	7.50		LN07S02	\$	0.01
1813S02	\$	17.75		4004N01	\$	6.70		Total	\$	163,276.27
P021002	\$	17.71		LB19E03	\$	6.56		# Meters		830
CL67W02	\$	17.15		PR40W02	\$	6.25				
6902N01	\$	17.05		2701N01	\$	6.15				
P072003	\$	17.02		P020003	\$	6.02				
7802N01	\$	16.91		SP01S02	\$	6.00				
P086001	\$	16.50		WA16E03	\$	6.00				
AL38E01	\$	16.30		2802S02	\$	6.00				
P092007	\$	15.86		0911N01	\$	5.40				
CL06W02	\$	15.76		P108002	\$	5.31				
RP40E01	\$	15.25		AL17W02	\$	5.00				
MR05W02	\$	15.20		0912S02	\$	5.00				
4104N01	\$	14.75		2901N01	\$	4.05				
0102N01	\$	14.55		OD03E01	\$	3.25				
P027001	\$	13.97		IC31E01	\$	3.15				
CH41W02	\$	13.65		2601S02	\$	3.02				

INTERNAL AUDIT REPORT
COIN ROOM QUARTERLY REVIEWS RESULTS SUMMARY
January 18, 2019

1.1 B. Meters Reporting No Differences

1910S04	\$	-					
0612S02	\$	-					
1910S02	\$	-					
1911N01	\$	-					
WE16W02	\$	-					
BR17W04	\$	-					
IC27E01	\$	-					
CL78W02	\$	-					
JF00W02	\$	-					
BR17W02	\$	-					
CL24W04	\$	-					
JOESTONE	\$	-					
CL86E01	\$	-					
IC26E01	\$	-					
MI19E03	\$	-					
CL67W04	\$	-					
AL19E03	\$	-					
BR17E01	\$	-					
Total	\$	-					
# Meters		18					

1.1 C. Meters Reporting Cumulative Shortages

1201S02	\$	(0.09)					
0802N01	\$	(0.14)					
WASPW02	\$	(0.45)					
P052002	\$	(0.93)					
OT74E03	\$	(1.24)					
7702S02	\$	(1.80)					
2802N01	\$	(3.45)					
1511S02	\$	(18.25)					
CL68W02	\$	(104.79)					
P063003	\$	(181.44)					
0701S04	\$	(207.79)					
P020002	\$	(402.99)					
0608S02	\$	(411.20)					
P049001	\$	(1,062.66)					
Total	\$	(2,397.22)					
# Meters		14					

1.1 D. Grand Total of All Meters

Grand Total	\$	160,879.05					
Total # Meters		862					