

DEPARTMENT OF FINANCE
REVIEW OF TRAFFIC VIOLATIONS AGENCY

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I. EXECUTIVE SUMMARY

In this review we examined the accountability of reported cash collections, the adequacy of internal control procedures, and compliance with departmental policies and guidelines as well as the City Cash Collection Policies at the Rochester Traffic Violations Agency (TVA). A sample of reported cash receipts from September of 2019, cases closed in September of 2019, and open cases with payments due from March of 2020 were reviewed.

The results of this review identified internal control weaknesses and instances of noncompliance with departmental policies and guidelines as well as the City Cash Collection Policies. OPI noted the following findings that require management attention to ensure compliance with prescribed policies and guidelines, enhance internal controls and improve upon case tracking and reporting.

- ◆ OPI noted that there is a lack of separation of duties within TVA. Specifically, TVA representatives have the ability to input the imposed fine amount for a case, collect the fine from the motorist, and close the case. Additionally, at the start of this review, TVA management confirmed that a routine sample review of closed cases is not completed by the department.

The City's Cash Collection Policies states that the separation of duties is essential, as it reduces the risk of cash being misappropriated. The Cash Collection Policies also state that when such separation is difficult, there shall be increased review by the supervisor.

- ◆ While conducting a walkthrough of TVA, OPI was informed by management that there was not a written policy regarding TVA representatives handling cases of family and friends. According to management, TVA representatives received communication verbally that they should not serve family and friends and did not have to document their acknowledgment or adherence. A written policy addressing this topic has since been created by TVA.
- ◆ OPI identified a total of 10 Service Education Incorporated (SEi) Courtroom Program users who had mistakenly been granted certain access within the case management system. Of these 10 instances, 7 were found in pre-existing user accounts and 3 were noted in accounts created during the course of OPI's review. TVA indicated that when a new user account is created, the preceding user account's access levels is automatically duplicated. Automatic duplication without further review by TVA can result in users receiving access to certain system features that are improper for their role within TVA. As these instances were identified

by OPI they were communicated to TVA who promptly took corrective action.

- ◆ The SEi Courtroom Program utilized by TVA to track cases has several limitations in regards to an audit trail, report production, and automatic system updating and testing. The SEi system meets the basic needs of TVA and overall seems to function appropriately. However, having a system that is dynamic enough to reduce manual work, enhance reporting and tracking, and has the ability to test for compliance with specified conditions, is instrumental to enhancing the efficiency and effectiveness of operations as well as mitigating compliance challenges and control weakness that may otherwise exist. Although the system limitations are largely beyond the scope of TVA's control, enhanced collaboration with the City's Information Technology (IT) Department in regards to the program and potential enhancements is recommended. Without such collaboration, potential opportunities to mitigate the existing limitations may be undiscovered.
- ◆ The two payments due reports presented to OPI were the SEi system generated report and the Excel macro report, which the City's IT Department created for TVA. Upon review, OPI discovered that although these payments due reports often provide a total balance due, the balance due amount is not all inclusive and results in TVA being unable to obtain the true payment due amount for all cases with outstanding balances. Additionally, the Excel macro report's summary page only captures balances outstanding within 7 action code classifications. At the time of OPI's review, there was 26 action codes that contained cases with outstanding balances. As a result of the summary page not listing all action codes with outstanding balances, at the time OPI reviewed this report, the summary page reflected \$375,563 in payments due, while the total payments due from all action code classifications, under this reporting method, was \$1,762,170.
- ◆ OPI received four different versions of TVA's Guilty Plea by Mail Process document, some of which had conflicting dates. Other versions of TVA's Guilty Plea by Mail Process document were unavailable for review. TVA had to identify what version of the chart in the Guilty Plea by Mail Process documents was active during the scope of OPI's review. The version identified by TVA was used for testing purposes. TVA attributed this discrepancy to changes in the document, chart, or date of the process document without maintaining the original version, or documenting the changes.
- ◆ OPI determined 10 of the 120 closed cases selected for review showed improper action by TVA with regards to plea offerings. Improper actions observed by OPI included: noncompliance with TVA's Guilty Plea by Mail Process document, noncompliance with TVA's Prosecutor's Common

Plea Guidelines, and the closure of a case through a plea as opposed to dismissal when the case was eligible for dismissal. Improper actions results in the Guilty Plea by Mail Process document or the Prosecutor's Common Plea Guidelines not being followed, inconsistent treatment of violations, and the potential over or under assessment of fines for a motorist's case. While confirming these instances of improper action, TVA noted clerical error as the primary cause for such occurrences.

- ◆ OPI determined that 11 of the 57 open cases selected for review were miscoded. TVA confirmed that 10 of these cases were miscoded as a result of action code rollovers not occurring when changes to the action code directory were made. These miscodings concealed available actions for these cases. The other miscoding was the result of the action code not being updated when action was taken on the case. Since being notified that these cases were miscoded, TVA has taken corrective action. However, departmental review of actions code for some of these cases is still required.
- ◆ Upon discovering instances of action code miscoding within the sample, an expanded review of action codes for cases with outstanding balances on August 21, 2020 was conducted. This review revealed that approximately 17% of the cases fell within action codes that have previously had a different meaning and the current meaning may not be reflective of the actions taken for some of these cases. TVA is aware of this matter and is taking corrective action.
- ◆ OPI noted that of the 120 closed cases selected for review, 17 were closed via the assessment of fines and surcharges by a Judicial Hearing Officer (JHO). Of the cases closed via JHO, the surcharges applied for 2 cases were incorrect. The surcharge assessment process and the maximum threshold for surcharges are outlined within the MAGILL's Vehicle and Traffic Law Manual for Local Courts, which is utilized by TVA. TVA confirmed that the assessment of surcharges is non-discretionary. The improper assessment of surcharges for the 2 instances noted above resulted in \$396 in surcharge fees not being assessed or collected for these cases.
- ◆ OPI received different versions of the Prosecutor's Common Plea Guidelines, with both these versions being dated the same day. For testing purposes, OPI utilized the version of the Guidelines that they were provided with at the initiation of this audit. TVA had attributed similar document discrepancies (i.e. Guilty Plea by Mail Process document) to changes in the document, charts, or date of the document without maintaining the original version, or documenting the changes.
- ◆ OPI noted that 22 of the 103 cases settled and closed via a plea agreement had fines imposed that were inconsistent with the Prosecutor's

Common Plea Guidelines (the Guidelines) utilized by OPI for this review. Although the prosecutor has the ability to offer pleas that deviate from the Guidelines, TVA representatives do not. Of the 22 cases with fines imposed that were inconsistent with the Guidelines, none included documentation in the case archives indicating that the prosecutor reviewed the case and offered a plea that deviated from the Guidelines.

- ◆ One week of cash receipts from September of 2019 was reviewed by OPI.
 - For two of the days reviewed, either the manual half-day or end-of-day count for a register was not on file.
 - Two register counts were counted at the half-day or end of day by only one person.
 - One half-day register count was not initialed by anyone.
 - Across five days there were 24 instance in which the user listed on the transaction receipt did not match the primary user assigned to the drawer for the day and in which cash was the method of payment. TVA believes several of these instances were due to system errors.

II. BACKGROUND, OBJECTIVES AND SCOPE

A. Assignment

The Office of Public Integrity routinely examines cash collection procedures and related internal controls at various City locations. This review of the Traffic Violations Agency was performed in addition to those included within OPI's audit plan. During a consultation with TVA, management requested OPI review TVA's operations and compliance with City procedures. OPI believed planning and performing an audit of TVA would enable OPI to adequately assess TVA's operations and compliance.

B. Background

TVA administers the adjudication of traffic infractions of the New York State Vehicle and Traffic Law. Most traffic infractions that occur in the City of Rochester will be handled by TVA. The City's TVA offers qualifying motorists the option to plead down their tickets for moving violations or equipment violations.

TVA processes motorist payments in the form of cash, non-personal check, money order, and credit card. Additionally, motorists can pay outstanding balances electronically via the third-party payment option, nCourt. Payments are submitted daily and cash receipts are recorded in MUNIS.

Traffic cases handled by TVA are documented within the Service Education Incorporated (SEi) Courtroom Program. SEi is an electronic docking system designed to track every case from start to finish. The SEi system allows for: case information to be updated in a timely manner, adequate case tracking, and the compilation of activity and statistical reports. TVA representatives upload relevant case documentation to the associated file so that all needed information is retained and easily accessible in one location.

OPI has not previously audited or reviewed TVA. The City's TVA opened in April of 2018. Prior to the establishment of the City's TVA, the New York State Department of Motor Vehicle Traffic Bureau (Traffic Bureau) handled the adjudication of all traffic infractions. As the Traffic Bureau was overseen by the State, the City did not have jurisdiction over it and therefore OPI did not review its activities. When the City's TVA opened, members of OPI's internal audit and investigative team did discuss physical controls in place at the TVA facility as well as policies established for the agency with TVA management. However, the walkthrough conducted was not enough to adequately assess and comment on the overall processes of TVA.

C. Objectives and Scope

The objectives of this review were to determine whether the City's Traffic Violations Agency: has adequate internal controls and cash collection procedures in place to comply with City Cash Collection Policies, can adequately and fairly account for cash collections, deposits receipts in a timely manner, and has complied with internal policies, procedures, and guidelines.

The scope of this review included cases closed in September of 2019 and active cases listed in a SEi Payment Due Report generated in March of 2020.

The following table details revenue, by type, that the Traffic Violations Agency's SEi Cashbook Report captured for the month of September 2019:

Type of Revenue	Total Revenue	
	Dollars	Percent
Fine	\$176,977.50	87.47%
Civil Fee	\$11,460.00	5.66%
Surcharge	\$13,819.00	6.83%
Other	\$70.00	0.04%*
Total	\$202,326.50	100.00%

* Rounded up to ensure the percentage breakdown footed to the total percentage. Figures obtained from the SEi Cashbook Activity Report for September 2019.

As of December 14, 2020, payments due, across all action codes, totaled approximately \$1,968,205 (Ref. subsection E, which begins on page 15). This amount is composed of fines, some civil fees, and surcharges owed by motorists and captured within the SEi Payment Due Report.

Management is responsible for establishing and maintaining a system of internal accounting and administrative control. Fulfilling this responsibility requires estimates and judgments by management to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of accurate, informative reports that are fairly stated.

Due to inherent limitations in any system of internal accounting and administrative control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any system evaluation to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with procedures may deteriorate.

We conducted this audit in accordance with Generally Accepted Government Auditing Standards (GAGAS) and the International Standards for the Professional Practice of Internal Auditing. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The recommendations presented in this report include the more significant areas of potential improvement that came to our attention during the course

of the examination, but do not include all possible improvements that a more extensive review might develop.

III. RESULTS OF REVIEW

The results of this review identified internal control weaknesses and instances of noncompliance with departmental policies and guidelines as well as the City Cash Collection Policies. OPI noted the following findings that require management attention to ensure compliance with prescribed policies and guidelines, enhance internal controls and improve upon case tracking and reporting.

A. Lack of Separation of Duties

The City's Cash Collection Policies (the Policies) indicate that the separation of cash collection from cash recording is essential. Per the Policies, the appropriate separation of duties reduces the danger of misappropriation of cash. Additionally, the Policies advise that when separation of duties is difficult, due to a limited number of employees, there shall be increased review by the supervisor to ensure compliance with the prescribed process and accuracy in reporting.

Limited staffing while aiming to serve motorists that come into TVA in the most expeditious manner has resulted in the minimization of separation of duties within TVA's processes.

Specifically, a TVA representative can generate a plea offer, notarize the plea offer accepted by the motorist, input the associated fine into the case file on the SEi Courtroom Program, take and note the payment being made by the motorist, close the case, and change the action code associated with the case to 099: Disposed. Furthermore, representatives have the ability to edit or delete notes on file for a case and several representatives had the ability to edit the Cashbook (i.e. the record of payments received) within the SEi Courtroom Program at the start of our review.

Additionally, management indicated that TVA was not performing spot checks on closed cases to ensure appropriate action was taken.

Without the proper separation of duties or routine review, TVA is at a greater risk for non-compliance with the prescribed policies and processes as well as inaccurate reporting.

◆ Recommendation

Correcting instances where a TVA representative was inappropriately granted access to certain SEi features has helped in mitigating the risk present due to a lack of separation of duties (Ref. subsection C, which starts on page 10). However, OPI also recommends that TVA enhance separation of duties where possible and conduct routine reviews of closed cases in order to increase assurance that the prescribed processes have been followed and reporting is accurate.

◆ TVA's Response

Due to the design of the courtroom program (SEi) the agency does not have the capability of separating duties. Staff is required to imposed fine amount for a case, collect the fine from the motorist, and close the case. Note: RTVA impose fines based on the Prosecutor's Guidelines.

TVA will enhance separation of duties where possible and conduct routine reviews of closed cases on a monthly basis beginning May 2021.

B. Serving Friends and Family Policy Not Formalized

Good accounting practices dictate independence in nature and appearance. During OPI's walkthrough of TVA, it was noted that a formal written policy preventing TVA representatives from serving friends and family at the service windows had not be implemented. TVA's management acknowledged verbal communication with staff on this topic. Subsequent to OPI's walkthrough, TVA crafted a written policy regarding this topic.

Having such a written policy helps to ensure adherence to the policy and to TVA guidelines and procedures. Greater adherence though the presence of a formal documented policy on this topic can aid in the reduction of actual or perceived favoritism and result in greater consistency in the treatment of case violations by TVA representatives.

Documented staff acknowledgement of such a policy is also best practice.

◆ Recommendation

OPI recommends that TVA provide all new members with a copy of the written policy to sign indicating that they have read and will adhere to the policy. Additionally, as the policy is updated, all TVA members should be notified and be asked to sign, reaffirming that they have read and will adhere to the updated policy. All acknowledgement forms should be

retained by TVA for a period consistent with the City's record retention policy. If any current employee does not have a signed acknowledgement on file, TVA should have them complete one.

◆ TVA's Response

Correct, a written policy has been created and presented to staff. All existing and new members will receive a copy of the written policy to sign indicating that they have read and will adhere to the policy.

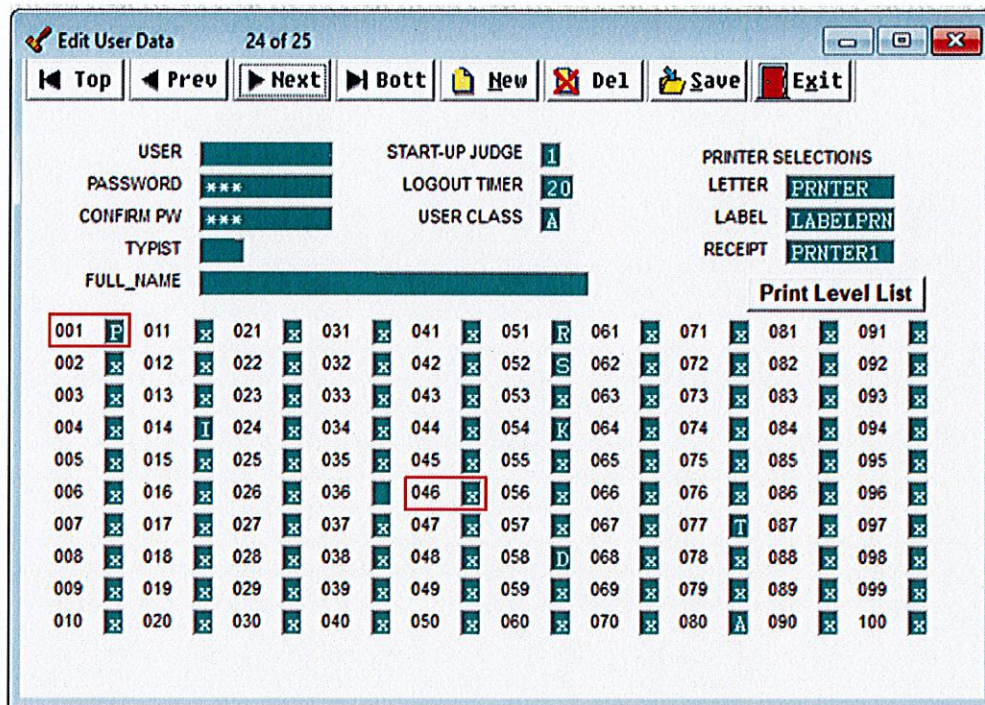
C. Improper Access Granted to TVA Representatives

The City's Cash Collection Policies section on how to record cash states that "All cash collection areas must record cash when received. Acceptable methods of recording cash are as follows: 1. Cash Register with Journal Tape, 2. Serially Numbered Customer Receipts, 3. serially numbered Tickets". All of the methods above are options to ensure the cash recorded is complete. The SEi Courtroom program's cashbook record acts like a cash register with journal tape, but only if modification to the record is not an available feature to various members of TVA.

At the time of OPI's initial review of program access controls, 7 of 22 SEi users had inappropriately been given access to level 046: Edit Check Book. In addition, 3 of the new users added during the course of OPI's review were also noted as inappropriately being given access to level 046. Access to level 046 gives a user the ability to change the cashbook by removing or adjusting activity from the program's record. As best practice, once activity is added to the record, changes to the historic record should be kept to a minimum.

Also, OPI identified 2 of 27 SEi user accounts that were active for a part of OPI's review were inappropriately given access to level 001-P: Password Access. This feature gives a user the ability to change the password or access levels of any user account. It is best practice to not give users the ability to change their own access, other users' access, or other users' passwords. Giving users level 001-P access is a control weakness.

An example of the Edit User Data screen within the SEi program follows. The following user screen shows what it looks like when a user has been granted access to level 001-P and level 046.



TVA was notified of these types of access concerns throughout the course of OPI's review and responded by adjusting all improper access instances. TVA advised that when a new user is created, the access given to the last user account created is duplicated. As a result, without reviewing the prepopulated access, improper access can be awarded.

◆ Recommendation

OPI recommends that TVA conduct a semi-annual access review of all SEi users and revisit access as roles or positions within TVA change and when modifications are warranted. Also, TVA should ensure that all new users receive appropriate access levels when their user account is created.

Additionally, OPI recommends that documented authorization for a deletion or modification to the SEi Cashbook report be created and made available within the associated case archives. Specifically, OPI recommends that such documentation provide greater detail about the deletion or change and require the requestor and authorizer to sign the document. The requestor and authorizer should be two different individuals and, at a minimum, the authorizer needs to be one of the remaining individuals with level 046 access.

◆ TVA's Response

Correct, RTVA was unaware of the automatic duplication until OPI brought this to our attention. RTVA has a better understanding of SEi features and the access rights were corrected.

TVA will conduct semi-annual (beginning and ending of each fiscal year) access review of all SEi users and revisit access as role or positions within TVA change and when modifications are warranted.

D. System Limitations

As mentioned previously, the City's TVA utilizes the SEi courtroom program to track all cases. The SEi system is presented as a system that allows for: case information to be updated in a timely manner, adequate case tracking, and the compilation of activity and statistical reports. The system also allows for TVA to upload relevant case documentation to the associated file, so that all information is retained and easily assessable in one location.

Having a system that enables a department to comply with City policies and that fulfills the needs of its users is crucial. Additionally, having a system that is dynamic enough to reduce manual work, enhance reporting and tracking, and has the ability to test for compliance with specified conditions, is instrumental to enhancing the efficiency and effectiveness of operations as well as mitigating compliance challenges and control weakness that may otherwise exist.

Although the SEi system meets the basic needs of TVA and overall seems to function appropriately, OPI noted the following system limitations present within the SEi Courtroom Program:

1. Case changes are largely captured by notes, which are manually entered by TVA members within a case record. Notes can be edited and deleted by any TVA member. Additionally, although timestamps are available, TVA members more commonly type their initials at the end of notes they have created.
2. The SEi system allows for activity to be deleted. Deleting the activity completely removes it from all records except the Deleted Record Report. If the user made a comment when deleting the activity, the comment will appear on the Deleted Record Report. Maintaining voided items instead of completely removing or deleting them from a record is considered a best practice.

However, the deleted record report for the period of September 2019, which was reviewed by OPI, did not present any activity that appeared to be deleted unjustifiably.

3. The system generated Summary Aging Report does not allow a user to drill down and view the open cases that make up the figures in the report, additionally, as not all cases may have a payment due amount, the system's Payment Due Report does not always tie to the Summary Aging report.
4. Receipt numbers are not always in sequential order and are not always issued receipt numbers. OPI's review revealed that some receipt numbers used in September of 2019 pertained to sections of the sequence that were used in other months. TVA indicated that receipt numbers are automatically generated by the system and the date on the receipt is based on the date at the time of generation, rather than a manual input by a TVA representative. As a result, the inconsistencies in the flow of the sequence appears to be largely system generated. However, OPI was able to account for all receipts within the section of the sequence that was applicable to the scope period. Having said this, the existence of receipts without receipt numbers demonstrates that verifying the sequence does not ensure all receipts within a given period are accounted for.
5. System stored receipts for a case change as additional payments are made. For example, if three payments are made prior to a case being closed in the system, the receipt stored within the SEi program for the first payment would initially show an outstanding balance but subsequently show the case as paid in full. As a result of the system updating the receipt, the receipt viewable from the system would display different information than the receipt given to the motorist at the time of their first payment. Although the system stored receipt will appear different, original receipts should be on file in TVA's cash receipts binder.
6. Currently, there is not a script, or a list of commands that are executed by a certain program or scripting engine, linking the Prosecutor's Common Plea Guidelines to the SEi program. Having such a script could allow fine amounts to be generated automatically when a plea is entered, reducing the amount of manual entry by TVA representative. This would decrease the risk of intentional and unintentional deviations from the Guidelines.
7. Action codes do not update automatically and scoff dates need to be entered manually. The SEi program does not flag cases eligible for such updates. The system's ability to update and flag cases

based on a criteria set by the department would enhance TVA's ability to respond to cases as further actions become available. An Excel macro report that the City's IT Department crafted for TVA does seem to identify cases in need of such updating. This improves the process; however, such action by the system compared to the manual process currently used by TVA would enhance efficiency and accuracy of certain departmental processes.

8. Few "audit" reports are available through the program and the limited reports available from SEi representatives are in a poor format (ex. unformatted text documents).

System limitations such as the ones noted above result in greater departmental risk, a reduced audit trail, more manual work for the department, and greater compliance challenges.

The SEi program is an external program that was sold to the State and now utilized by the City. Although the system limitations are largely beyond the scope of TVA's control, enhanced collaboration with the City's IT Department in regards to the program and potential enhancements is recommended. Without such collaboration, opportunities to mitigate the existing limitations may be undiscovered.

During the course of this review, OPI learned that TVA has worked with the City's IT Department to produce an Excel macro payments due report (Ref. subsection E, which begins on page 15). This report also aims to mitigate the system's inability to flag cases by testing and highlighting cases that need their action codes to be updated or are eligible for scoffing. Although this report should be refined, further coordination with the IT Department can enhance this report and may address other system limitations.

◆ Recommendation

OPI recommends that TVA continue to work with the City's IT Department to address some of the identified program limitations as well as any other system limitations that TVA would like to address. Having someone within the City's IT Department that has a strong understanding of the SEi system and TVA's operations will help ensure that they understand TVA's requests, how to obtain all the necessary information from the system, and, when possible, how to ultimately produce the desired results.

◆ TVA's Response

Limitations on SEi does exist because the program is primarily designed for courts and not traffic violations agencies. Our requirements for reports (i.e. Aging Report) are not standard features. Note: RTVA has and will continue to collaborate with the City's Information Technology when needed.

E. Payment Due Reporting

The payments due reports available to TVA are not all inclusive and result in TVA being unable to obtain a holistic payment due balance for all cases with outstanding balances. The two payment due reports presented to OPI were the SEi system generated report and the Excel macro report.

The SEi Payment Due Report takes several minutes to hours to generate and does not always provide the total payment due amount. When a total is not provided, one must convert this PDF to an Excel file and manipulate the structure of the data in order to obtain a footed total (ex. December 2020 total on page 7). Additionally, the system generated payment due report does not pick up the majority of civil fees in the balance due or payments made columns.

The Excel macro report has a summary page that only captures outstanding balances in 7 action code classifications. As of September 2020, when this report was provided to OPI, 26 action code classifications contained cases with payments due. As a result, the summary page listed \$375,563 of the \$1,762,170 in payments due captured via this reporting method. Additionally, this report does not include most civil fees imposed in the balance due amount but subtracts all civil fees collected.

It is standard practice for payments due reports to include all payments due. Being unable to quickly determine the total payments due, as well as the varying inclusion or exclusion of certain codes or fees can impact TVA's ability to track and monitor cases as well as TVA's ability to report on this metric to senior leadership.

It is unclear as to why the SEi system generated report does not always generate the total balance due. However, it may be due to the amount outstanding exceeding the field's character limit. Additionally, it is unclear as to why this report does not include all civil fees due. However, at a minimum, it is consistent in what items are included in the balance due amount and what items are included in the payments made to date column. As for the Excel macro report, it was designed this way. It is unclear if the designer knew what was being included and excluded from the report or the inconsistency between what was being factored into the payments due amount and the payments made amount.

◆ Recommendation

As the City's IT Department created the Excel macro report for TVA, OPI recommends that TVA work with someone in the IT Department to adjust this report.

◆ TVA's Response

Payment due list reflected fines from the billing cycle (i.e. 0 to 120 days).

7 action codes that were captured reflected the outstanding balances between 0 to 120 days

- \$375,563 totaled fines came from Action Codes: 069, 669, 281, 285, 286, 287, and 099. Note: 099 cases were disposed and should have a zero balance.

26 action codes

- \$1,762,170 encompassed all of the action codes with fines/surcharges; however, the cases were not changed to one of the above action codes.

All action codes will be reviewed, corrected and consolidated. The data IT collected is from the entries provided by RTVA staff. An internal review is required.

F. Multiple Versions of Procedure Documents

During the course of OPI's review, four different versions of TVA's Guilty Plea by Mail Process document were provided to OPI. This process document was established to provide guidance to TVA representatives on the treatment of guilty pleas received and to ensure consistent treatment of guilty pleas based on the violation type. The chart included within the process document captures which violations the JHO is willing to extend a plea offer for and which violations the JHO would like to review, on a case by case basis, and personally assess fines and surcharges for.

Although these process documents and the chart within them were dated, the dates were not always updated or consistent. The inconsistencies amongst the process document date and chart date creates an unclear sense as to which chart was active at a given time.

Some versions of the process document have been maintained while others have been written over or not saved by TVA. Also, a log of all the edits made to the process document has not been maintained. As a result, it is difficult to determine what changes were made when, further

inhibiting one's ability to identify which version of this process document was in use by TVA at a given time.

OPI sought clarification from TVA on which version was in use from June 2019 thru September of 2019. The version specified by TVA was used for OPI's testing. Versions prior to May of 2019 were unavailable.

The following table provides a summary of the Guilty Plea by Mail Process documents OPI received from TVA:

Version Update Cover Date	Prior Versions Noted	Date of Updated Chart
5/17/2019	5/17/2018	5/17/2019
5/17/2019	5/17/2018	5/30/2019
N/A	N/A	5/30/2019 ¹
11/9/2019	5/17/2019, 8/13/2019, 9/2019	11/12/2019 ²

¹ Chart provided by TVA management in January of 2020. This chart was different than the other chart with the updated date of 5/30/2019.

² Chart management indicated was active during the scope of OPI's review. Comparable to the chart previously provided to OPI.

◆ Recommendation

OPI recommends TVA create a Guilty Plea by Mail e-folder. Within that folder a superseded folder could be created to store all old versions of the process document. This method will ensure that old versions are available to look back on but not confused with the current active version.

Additionally, a log of all edits made going forward should be considered by the department.

These recommendations can be applied to other internal documents as well.

◆ TVA's Response

Correct - Multiple revisions were created during the development phase. The latest version is March 12, 2020 and still in use.

TVA will create a Guilty Plea by Mail Process document by Mail e-folder. In addition, a log of all edits will be provided. Note: Documents are stored on the G drive.

G. Improper Actions

TVA's Guilty Plea by Mail Process document includes a chart which specifies violations that are "Reduced Plea Offer Eligible per Judge" as well as violations that "Require JHO Review and Fine/Surcharge Fees Assessed". According to the Guilty Plea by Mail Process document, any violation not included on this chart is to be reviewed with the JHO before providing a plea offer to the motorist.

Additionally, the Prosecutor's Common Plea Guidelines for certain violations varies based on the motorist's history or the time the violation has been outstanding. In some instances, the motorist is not automatically eligible for a plea and the prosecutor must review the case. In other instances, the violation is eligible for dismissal.

In 10 of the 120 closed cases selected for reviewed, improper action with regards to plea offerings was noted. Improper actions observed by OPI included: plea deals being offered on cases that were not eligible for a plea deal, plea deals not being offered on cases that were eligible for a plea deal, and an instance where a plea was offered when the case was eligible for dismissal. A chart identifying these instances follows:

Case Number	Charge Per Case Record	Adjusted Violation Description	Improper Action with Impact
	0509 01 1180 0D	N/A - JHO	☒
*	0509 01 0306 B	Jaywalking	⊖
	1180 0D	N/A - JHO	☒
	0509 01 0319 01U	Jaywalking	⊗
	0319 01U 0402 04 306 B 0401 01A	Jaywalking	⊗
	1180 0D	Jaywalking	⊗
	0509 01	N/A - JHO	☒
	1180 0A	N/A - JHO	☒
	1163 0D 1180 0D 1227 01	Jaywalking	⊗
*	1180 0B	Jaywalking	⊗

* Additional violations within sampled case.

Summary of Findings	
☒	Plea could have been offered.
⊗	Plea was offered but should not have been.
⊖	Improperly dismissed/ Not Dismissed

Improper actions, such as those noted above, results in the Guilty Plea by Mail Process document and the Prosecutor's Common Plea Guidelines not being followed, inconsistent treatment of violations for motorists with comparable driving histories, and the potential over or under assessment of fines for a motorist's case.

Although there is a financial impact to these improper actions, the impact cannot be quantified due to the JHO or prosecutor's ability to discretionarily assess fines for some of these instances.

While confirming these instances of improper action, TVA noted clerical error as the primary cause for such occurrences.

The Rochester Traffic Violations Agency's Prosecutor's Common Plea Guidelines includes plea offers for most of the violations that are listed as requiring JHO review within the Guilty Plea by Mail Process document. As a result of these inconsistencies, without TVA representatives utilizing both the Guilty Plea by Mail Process document and the Plea Guidelines, improper action can result.

Additionally, OPI noted multiple versions of the Guilty Plea by Mail Process document existed, which could create further inconsistencies. For more information about this matter, see subsection F, which begins on page 16.

Also, when assessing plea offers for motorists, Department of Motor Vehicle resources may need to be reviewed in order to properly assess the correct fine for certain violations. Without such a review, case actions by TVA representative may be improper.

◆ Recommendation

OPI recommends TVA representatives are reminded of the importance of referencing the Guilty Plea by Mail Process document, the Plea Guidelines and relevant Department of Motor Vehicle records when determining whether a plea should be offered for a particular case as well as what plea should be offered if eligibility is determined.

◆ TVA's Response

Correct

H. Changing Action Code Meanings without Action Code Rollovers

Action codes are a way of tracking case progression and available internal action as well as a method for grouping cases together for tracking, reporting, and review purposes. As actions occur within a case, the case action code is manually updated by a TVA representative.

During this audit, TVA advised OPI that certain action code meanings were previously changed and as a result, certain cases that were coded based on old action code meanings may be grouped within these action codes' new meanings. OPI identified such instances during this review (Ref. subsection I, which begins on page 21). Such instances are the result of TVA updating the action code meaning within the SEi program without first conducting the necessary code transitions via a rollover process.

Utilizing a SEi Payments Due Report generated on August 21, 2020 and considering known changes to action code meanings, OPI concluded that approximately 17% of the 3,528 active cases at that time were coded with an action code that had a different meaning previously. A case may include one or more violations. As a result of the change in action code meanings, the action code may not be reflective of the actions taken for some of these cases.

Without the proper rollover of action codes before the action code listing is changed, cases will be improperly categorized. Additionally, this miscoding can lead to inefficiencies in the management of active cases (ex. cases not being picked up in reports run or civil judgments not being filed even though eligibility exists).

◆ Recommendation

OPI recommends that TVA conduct a clean-up of action codes for open cases and ensure that going forward, all changes to action code meanings are accompanied by a rollover within the SEi system.

Additionally, OPI recommends that TVA's process documents be reviewed, updated, and expanded to address the action code rollover process and that TVA considers adjusting the frequency of action code review and testing.

◆ TVA's Response

All action codes will be reviewed, corrected and consolidated. TVA will clean-up of action codes for open cases and ensure that going forward, all changes to action code meanings are accompanied by a rollover within the SEi system.

TVA's process documents will be reviewed, updated, and expanded to address the action code rollover process and that TVA considers adjusting the frequency of action code review and testing.

I. Coding of open cases

The TVA Civil Judgment Process document indicates that "a Civil Judgment is filed when motorists has an outstanding balance from trail convictions, JHO Signed Sealed Fine Notices and Plea Offers ex. (Jaywalking). Judgments are filed with the Monroe County Clerk's Office after multiple attempts to collect a debt". Additionally, the Civil Judgment Process Guidelines indicate that "tickets sent to JHO for (Guilty Pleas) Fine/Surcharge from court clerk must wait 30 days or 45 days if amount is over \$500".

Of the sample of 57 cases pulled from the City's Traffic Violations Agency (TVA) Payments Due Report generated in March of 2020, 11 cases were miscoded and 14 cases were disposed during the course of OPI's review.

OPI determined that 11 of the 57 open cases selected for review were miscoded. TVA confirmed that 10 of these cases were miscoded as a result of action code rollovers not occurring when changes to the action

code directory were made (Ref. subsection H, which begins on page 20). These miscodings concealed available actions for these cases. The other miscoding was the result of the action code not being updated when action was taken on the case. Since being notified that these cases were miscoded, TVA has taken corrective action. However, departmental review of action codes for some of these cases is still required.

A summary of the 11 miscoded cases are captured in the following chart.

Case Number	Original Action Code	Latest Action Code	Action Code Meaning	Date of Last Action Code Entry
Department confirmed original action code was incorrect. Departmental action taken and documentation archived on SEI upon OPI questioning.				
	286	287	Cjudgment Index Recd	01/12/2021
	286	287	Cjudgment Index Recd	01/12/2021
	286	287	Cjudgment Index Recd	01/12/2021
	286	287	Cjudgment Index Recd	01/12/2021
	286	287	Cjudgment Index Recd	01/12/2021
	286	287	Cjudgment Index Recd	01/12/2021
	69	287	Cjudgment Index Recd	01/12/2021
	281	287	Cjudgment Index Recd	01/12/2021
Department confirmed incorrectly coded. Departmental action taken and documentation archived upon OPI questioning. However, action code and documentation need to be corrected.				
	286	286	CivJudgment Filed	08/25/2020
	286	286	CivJudgment Filed	10/11/2019
Departmental confirmed incorrectly coded. Case action code and archives should be reviewed.				
	285	286	CivJudgment Filed	10/15/2020

Case action codes, when accurate, guide TVA action. Without such internal action by TVA, motorists are not further encouraged to make payments on outstanding case balances. As these cases remain open for a longer period of time, TVA's collection of such violations is less efficient than if all available action was taken in a timely manner.

The SEi courtroom program report that is utilized to assess if a civil judgement should be filed on a case only captures cases that are coded with action code 286 at the time of report generation. Per the Action Code List within the SEi Courtroom Program, action code 286 used to mean CivJ Internal Review and it currently means CivJudgment Filed (i.e. forms printed, signed by JHO, and submitted to Monroe County). Due to the change in this action code meaning the code listed in the Civil Judgement Process document is no longer relevant. However, regardless of the action code meaning, reviewing a single action code requires all other action code reviews to correctly code a case when warranted, which may not always happen.

Additionally, cases that are picked up in the report may not be properly moved through the process due to the infrequency in report generation, lack of ample time to review cases within the report generated, and/or lack

of necessary action to move a case forward within the Civil Judgment process.

◆ Recommendation

OPI recommends that TVA conduct a complete review of the Payment Due Report, updating codes as deemed warranted and pursuing any actions available to further encourage the payment of outstanding balances by motorists.

OPI also recommends that TVA process documents be reviewed and updated to ensure the proper coverage of all cases within the Payment Due Report during action code review and testing. TVA should also re-evaluate and, if necessary, adjust the frequency of action code review and testing.

It is recommended that as further action is available for a particular case, such action be taken by TVA in a timely manner.

◆ TVA's Response

All action codes will be reviewed, corrected and consolidated before this fiscal year end.

J. Assessment of Surcharges

Fines and surcharges imposed by a JHO must comply with New York State Vehicle and Traffic Law. The surcharge assessment process and the maximum threshold for surcharges are outlined within the MAGILL's Vehicle and Traffic Law Manual for Local Courts (the Manual), which is utilized by TVA. TVA confirmed that there is no discretion when it comes to the assessment of surcharges.

The Manual provides a range for the assessment of fines but the surcharge is fixed based on the violation. A surcharge applies to most violations and a surcharge is assessed for each guilty violation within a given case, not the case as a whole.

The Manual specifies that each surcharge is broken down into two components, the variable base surcharge and the additional fixed surcharge of \$28. The Manual also specifies that the base surcharge maximum is \$196 per motorist.

Of the 120 randomly selected closed cases reviewed, 17 were assessed fines/surcharges by a Judicial Hearing Officer (JHO). Of these cases, surcharges were improperly assessed for 2 cases. For the 2 cases in

question, all guilty violations, which totaled 7, were subject to an \$88 surcharge (a base surcharge of \$60 and the additional fixed surcharge of \$28) per the Manual but only 2 violations were assessed a surcharge.

The financial impact of these improper assessments can be seen below.

Case 1: 3 Guilty Violations=	\$60 base * 3 = \$180 < \$196 Max = \$180 Total Base	
	<u>\$28 flat additional * 3 =</u>	<u>\$ 84 Total Flat Additional</u>
		\$264 Total Surcharge
Less:	<u>\$88 total * 2 =</u>	<u>\$176 Assessed Surcharge</u>
		<u>\$ 88 Under-Assessment</u>

Case 2: 4 Guilty Violations =	\$60 base * 4 = \$240 > \$196 Max = \$196 Total Base (Max)	
	<u>\$28 flat additional * 4 =</u>	<u>\$112 Total Flat Additional</u>
		\$308 Total Surcharge
Less:	<u>\$88 total * 0 =</u>	<u>\$ 0 Assessed Surcharge</u>
		<u>\$308 Under-Assessment</u>

It is unclear as to why surcharges were not properly assessed for these cases; however, there may be some confusion as to what components are factored into the max surcharge calculation when the JHO is assessing fines and surcharges. Specifically, whether the per-person maximum should be compared against solely the base surcharge(s) or both the base and additional flat surcharge(s) as well as whether partial surcharges can be applied.

◆ Recommendation

OPI recommends that TVA members and the JHO review pages one through five of the MAGILL's Vehicle and Traffic Law Manual for Local Courts in order to review how surcharges are to be assessed and for examples on how to appropriately calculate maximum surcharges. Upon review, OPI recommends that appropriate surcharges are applied whenever applicable.

Additionally, OPI recommends that when surcharges are not assessed for a particular reason, supporting documentation is stored within the case archives.

◆ TVA's Response

\$396 was not assessed or collected because the JHO on applied surcharges to 2 violations (i.e. VTL 509 02, VTL 1229-C 03).

K. Multiple Versions of the Prosecutor's Common Plea Guidelines

During the course of OPI's review, different versions of the Prosecutor's Common Plea Guidelines were provided to OPI by TVA. Both of these versions were dated December 20, 2019.

The Prosecutor's Common Plea Guidelines are utilized by TVA representatives when they are able to provide a motorist with a plea offer. The plea offer provided to a motorist is based on these Guidelines, which considers the type of violation and the motorist's DMV history. Pleas listed in the Guidelines are a fixed amount which TVA representatives do not have the authority to deviate from without consulting with the prosecutor first.

For the purposes of OPI's review, the physical copy of the Guidelines, which was provided to OPI by TVA management at the start of OPI's review, was utilized for testing purposes. The binder provided was comparable to the binder TVA representatives would use at the window while serving customers. Additionally, this version had a log of edits made since TVA's establishment.

By having different versions of the Guidelines with the same dates, the inconsistent assessment of plea offers can arise.

Similar to the multiple versions of the Guilty Plea by Mail Process document (Ref. subsection F, which begins on page 16), some versions of the Guidelines have been maintained while some versions have been written over or not saved. As a result, it is difficult to determine what changes were made when and what version was in use by TVA representatives at a given time.

◆ Recommendation

A Prosecutor's Common Plea Guideline e-folder should be created. Within that folder a superseded folder should be created to store all old versions. This will ensure that they are on file to refer back to but not to be confused with the current active version.

Additionally, a comprehensive log of all edits made going forward should be maintained by the department.

◆ TVA's Response

Correct; RTVA was under development - Prosecutor's Common Plea Guideline – version 12/12/19 is the plea guideline in use.

TVA will create a Prosecutor's Common Plea Guidelines by Mail e-folder. In addition, a log of all edits will be provided. Note: Documents are stored on the G drive.

TVA Representatives will be reminded of the importance of referencing the Guilty Plea by Mail Process document.

L. Fines Imposed Inconsistent with Guidelines

Plea offers for each type of violation are set by the Prosecutor's Common Plea Guidelines. The offer amounts are fixed, with only the prosecutor being able to make adjustments on a case by case basis. For some violations, multiple fixed amounts are listed, which are based on: whether the violation was a first or repeat offense, if corrective action was taken by the motorist within a specified length of time, or if the vehicle involved was owned by the motorist or not. TVA representatives do not have discretion when it comes to compiling plea offers, the Guidelines and the facts surrounding the case (ex. information on ticket, driver's record, and fix-it tickets) dictate the offer amount.

Of the 103 closed cases in the sample that had fines imposed by TVA via accepted plea offerings, 22 had fines imposed that were inconsistent with the Prosecutor's Common Plea Guidelines. Of these 22 cases, 19 resulted in an undercharge and 3 resulted in an overcharge. 12 instances pertained to the same type of violation. All 22 instances are outlined in the following chart.

Count	Case Number	Amount Charged	Calculated Amount	Variance	Absolute Variance	Reason for Variance
1		\$ 375	\$ 675	\$ (300)	\$ 300	Blending of owner and non-owner rates and some violations fixed prior to max days.
2		\$ 75	\$ 100	\$ (25)	\$ 25	Seat belt violation 1229-c3. Imposed fee does not match Guidelines tested against.
3		\$ 75	\$ 100	\$ (25)	\$ 25	Seat belt violation 1229-c3. Imposed fee does not match Guidelines tested against.
4		\$ 400	\$ 300	\$ 100	\$ 100	Charged as though second speeding violation but this was the motorist's first.
5		\$ 125	\$ 100	\$ 25	\$ 25	Charged as though the ticketed motorist was the owner of the vehicle, the motorist was not the owner.
6		\$ 200	\$ 300	\$ (100)	\$ 100	Charged as though the ticketed motorist was not the owner of the vehicle, the motorist was the owner.
7		\$ 125	\$ 100	\$ 25	\$ 25	Charged as though the ticketed motorist was the owner of the vehicle, the motorist was not the owner.
8		\$ 75	\$ 100	\$ (25)	\$ 25	Seat belt violation 1229-c3. Imposed fee does not match Guidelines tested against.
9		\$ 225	\$ 250	\$ (25)	\$ 25	Seat belt violation 1229-c3. Imposed fee does not match Guidelines tested against.
10		\$ 75	\$ 100	\$ (25)	\$ 25	Seat belt violation 1229-c3. Imposed fee does not match Guidelines tested against.
11		\$ 375	\$ 400	\$ (25)	\$ 25	For 1 of 4 violations, the ticketed motorist was charged as the owner of the vehicle, the motorist was not the owner.
12		\$ 75	\$ 100	\$ (25)	\$ 25	Seat belt violation 1229-c3. Imposed fee does not match Guidelines tested against.
13		\$ 75	\$ 100	\$ (25)	\$ 25	Seat belt violation 1229-c3. Imposed fee does not match Guidelines tested against.
14		\$ 75	\$ 100	\$ (25)	\$ 25	Seat belt violation 1229-c3. Imposed fee does not match Guidelines tested against.
15		\$ 75	\$ 100	\$ (25)	\$ 25	Seat belt violation 1229-c3. Imposed fee does not match Guidelines tested against.
16		\$ 450	\$ 600	\$ (150)	\$ 150	Charged as though first speeding violation but this was the motorist's second.
17		\$ 300	\$ 400	\$ (100)	\$ 100	Charged as though first speeding violation but this was the motorist's second.
18		\$ 75	\$ 100	\$ (25)	\$ 25	Seat belt violation 1229-c3. Imposed fee does not match Guidelines tested against.
19		\$ 75	\$ 100	\$ (25)	\$ 25	Seat belt violation 1229-c3. Imposed fee does not match Guidelines tested against.
20		\$ 75	\$ 100	\$ (25)	\$ 25	Seat belt violation 1229-c3. Imposed fee does not match Guidelines tested against.
21		\$ 300	\$ 400	\$ (100)	\$ 100	Charged as though first speeding violation but this was the motorist's second.
22		\$ 425	\$ 500	\$ (75)	\$ 75	Charged at a lower speeding rate and charged as though inspection was not fixed within 7 days and it was.
				\$ (1,000)	\$ 1,300	

TVA confirmed 10 of these instances. The remaining 12 instances pertained to the same violation (i.e. seat belt violation). TVA initially refuted these instances by stating that the Guidelines were modified by the prosecutor to reflect a fine structure consistent with the fines imposed on these cases.

OPI communicated to TVA that testing was conducted against the Guidelines received at the initiation of this review and that these guidelines, which were dated December 20, 2019, did not reflect the change TVA noted. Additionally, OPI reiterated that each of these 12

cases were closed in September of 2019 and that the log of edits at the beginning of the Guidelines utilized for review did not note any change to the fine structure for the type of violation in question. As a result, OPI's understanding was that the change in the fine structure for this violation occurred at a later date and was not applicable for the purposes of this review. However, OPI indicated to TVA that if they could provide documented communication that was distributed to all TVA representatives on or before September of 2019 indicating the fine structure for this violation had changed, that such documentation would be taken into consideration.

TVA responded by stating that the guidelines were updated on December 20, 2019 and TVA provided a different version of the Guidelines than provided at the start of OPI's review. Although the versions were dated the same (ref. subsection K, which begins on page 25), this version captured the revised fine structure for this violation. Since TVA confirmed that the Guidelines were updated in December of 2019, which was after the 12 cases in question were closed, OPI maintained that the fine assessed was improper.

Providing plea offers that varies from the Guidelines results in the inconsistent treatment of violations and intentional or unintentional favoritism towards certain motorists. In addition, this results in TVA not assessing and collecting the proper funds.

The SEi Courtroom Program does not automatically enter the fine for a given violation once a plea had been accepted, rather the TVA representative entering the plea acceptance in the program manually adds the associated fine(s) to the case. Manual entry allows for intentional or unintentional fine inaccuracies to be entered into the case record.

◆ Recommendation

OPI recommends that TVA representatives consistently refer to the most current Prosecutor's Plea Guidelines and confirm that the amount they are entering within the case is consistent with the Guidelines based on the violation type and facts surrounding the particular violation.

Additionally, as multiple TVA representatives may access a case record before it is closed, OPI recommends that the fines imposed for the case violations be reviewed throughout the process to identify any instances where an improper fine has been imposed. Keeping a record of such instances can help to identify patterns that may warrant further clarification to TVA members in order to ensure accurate fines are imposed.

◆ TVA's Response

Notes are required; internal audit will be conducted on a monthly basis.

M. Receipt Documentation

Daily, the cashier at each TVA window along with the Executive Director, Assistant Director, or another member of TVA manually count the cash and checks on hand and compare the manual closing count to the SEi Cashier Report for the day. Any variances are documented and the calculator tape from the manual count is retained on file.

One week of September 2019 cash receipts were reviewed by OPI and the following items were noted:

- For two of the days reviewed, the manual half-day or end-of-day count for a register was not on file.
- Two register counts were counted at the half-day or end-of-day by only one person.
- One half-day register count was not initialed by anyone.

These five instances are captured on the following chart.

Date	Window	1/2 Day	End of Day
9/9/2019	1	Y	Y
	2	Y	X
	3	N/A-CC	N/A-CC
9/10/2019	1	Y	Y
	2	Y	N/A-CC
	3	Y-X	Y-4C
9/11/2019	1	Y	Y
	2	Y-1NC	Y
9/12/2019	1	Y	Y
	2	Y	Y
	3	N/A- ~	Y
	4	Y-1C	N/A
9/13/2019	1	Y	Y
	2	X	Y
	3	Y	Y-1NC

- Y: Dual count by cashier & another TVA member.
X: Manual count documentation not on file.
Y-X: Manual count not initialed. Only check and money order transactions.
Y-1NC: Single count by someone other than the cashier.
Y-1C: Single count by cashier. Window 4 is the franking machine. This is not an exception as there are different count out procedures when this machine is used.
Y-4C: Two counts with two counters each. One more transaction in one count. The counts included the cashiers (one handled Check, MO, and CC cards only).
N/A-CC: Not applicable, only credit card transactions.
N/A- ~: Appears as though only credit card transactions in the morning.
N/A: Appears as though there were no transactions since previous count.

Additionally, across the 5 days reviewed there were 24 instances in which the user listed on a transaction receipt did not match the primary user assigned to the register for the day and in which cash was the method of payment.

These instances are outlined in the chart below:

Count	Case Number	Receipt Number	User per Receipt	User per Notes	Window	Date	Primary User on Window for this Date	Comment
1		RA018564	ImP	SVB	1	9/9/2019	SVB	TVA indicated that there has been no user by these initials. TVA believes this to be a system default and has made note of the issue.
2		RB018636	ImP	ALB	2	9/10/2019	ALB	
3		RB018738	ImP	CaV	2	9/12/2019	CaV	
4		RA018807	ImP	SVB	1	9/13/2019	SVB	
5		RB018770	ImP	SSH	2	9/13/2019	SSH	
6		RB018568	Xin	SVB	1	9/9/2019	SVB	TVA confirmed that there has been no user with the initials Xin. TVA believes this to be another system default. * Primary user for cash transactions.
7		RA018632	Xin	SVB	1	9/10/2019	SVB	
8		RC018662	Xin	CH	3	9/10/2019	CH*	
9		RB018693	Xin	LVD	2	9/11/2019	LVD	
10		RB018716	Xin	CaV	2	9/12/2019	CaV	
11		RA018765	Xin	SVB	1	9/13/2019	SVB	
12		RB018756	Xin	N/A	2	9/13/2019	SSH	
13		RC018788	Xin	CH	3	9/13/2019	CH	
14		RB018562	LVD	CaV	2	9/9/2019	CaV	TVA indicated that during this period, TVA experienced technical issues with SEi. Specifically, TVA indicated that initials and receipt numbers were not being recorded correctly. TVA indicated to OPI that this problem, and those above, have been resolved. OPI is unable to verify if these were system or user generated discrepancies.
15		RA018654	SSH	SVB	1	9/10/2019	SVB	
16		RB018692	SVB	LVD	2	9/11/2019	LVD	
17		RB018696	SVB	LVD	2	9/11/2019	LVD	
18		RA018680	SSH	SVB	1	9/11/2019	SVB	
19		RA018712	SVB	N/A	1	9/12/2019	ALB	
20		RA018730	SWC	ALB	1	9/12/2019	ALB	
21		RA018747	MTP	N/A	1	9/12/2019	ALB	
22		RA018750	LFD	ALB	1	9/12/2019	ALB	
23		RA018749	SWC	ALB	1	9/12/2019	ALB	
24		RB018771	SVB	SSH	2	9/13/2019	SSH	

TVA indicated that ImP and Xin are system defaults that are often captured on cases that were preexisting at the time of TVA's establishment and that now TVA manages. TVA indicated that during the period reviewed they were experiencing technical issues with the SEi program that resulted in user initials and receipt numbers to not be recorded properly. TVA indicated that this issue has been addressed.

Additionally, TVA is unsure of why the manual count calculator tape was not retained within the receipts binder at TVA. The drawer may not have been counted at the end of the day and compared to the SEi cashier report; however, TVA believes that the calculator tape documenting the manual count was misplaced.

Proper cash handling practices require a documented count of the funds collected at each cashiering station to ensure consistency between funds reported and collected. Having said this, the amount deposited did match the amount reported on the SEi Cashier Report.

Also, discrepancies between the user listed on a transaction receipt and the primary user/case note information makes it difficult for OPI to identify who actually processed the transaction and whether they were using another account.

◆ Recommendation

OPI recommends that all paperwork is scanned into an electronic file to ensure that documentation is not misplaced or separated over time.

Additionally, OPI recommends that if such user discrepancies arise again, during the count out process, the actual user who processed the transaction should be asked to initial the receipt, verifying that they were the user and TVA should once again follow-up with SEi to resolve the issue.

◆ TVA's Response (with associated finding)

- For two of the days reviewed, the manual half-day or end-of-day count for a register was not on file.

TVA Response: Further investigation was performed and the manual half-day or end-of-day could not be found.

- Two register counts were counted at the half-day or end-of-day by only one person.

TVA Response: Correct; the cash drawer was counted out by the owner. The receipt was not initialized by owner.

- One half-day register count was not initialed by anyone.

TVA Response: Correct; the receipt was not initialized by owner.

- 24 instances in which the user listed on a transaction receipt did not match the primary user assigned to the register for the day.

TVA Response: RTVA experienced technical difficulties and learned from IT that one of the operating system was outdated which caused the transaction issues.

IV. DEPARTMENT RESPONSE

The responses of the City's Traffic Violations Agency are noted above following each finding.