TRANSIT STORE AND TICKET CONTROLS AUDIT (21-09)

Terry Follmer, VP of Internal Audit

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# Table of Contents

**Executive Summary** ..............................................................................................................................................1

**Results** ................................................................................................................................................................4

1. Define Physical Inventory Policies, Procedures, and Responsibilities .........................................................4
2. Risk Management of Tickets & Ticket Vendor ...............................................................................................5
3. Improve the ODR Process, Tracking, and Invoicing ......................................................................................6
4. Improve HEB Consigned Contract and Inventory Controls ........................................................................7
5. Define E-ticket Policies, Procedures, and Responsibilities ........................................................................8
6. Develop SOP for Each Type of Ticket and Distribution Method ................................................................9

**Appendix** ..............................................................................................................................................................10

A. Tickets – Risk & Control Matrix ....................................................................................................................10
B. Order Delivery Receipt (ODR) Form ................................................................................................................11
C. ODR Tracking and Reconciliation ................................................................................................................12
D. Finance Organization Chart ........................................................................................................................13
EXECUTIVE SUMMARY
As part of the Fiscal Year 2022 Internal Audit Plan approved by the Capital Metro Board, we performed an audit of the Transit Store and ticket controls. The objective of the audit is to determine whether there are sufficient internal controls to ensure the completeness and accuracy of the Transit Stores revenue cycle with a focus on ticket records, both physical and e-tickets. The audit results, including the objective, scope, and conclusion, are as follows.

Background
The Transit Store is located in downtown Austin at 209 W 9th Street and serves as CapMetro’s retail outlet for ticket distribution and sales. The Manager of Cash Operations is responsible for ensuring internal controls are adequate for all the tickets ordered, delivered, and sold by CapMetro. This position reports directly to the Controller and has the following eight workforce personnel reporting to him (see Appendix D for Org Chart): a Transit Store Supervisor, three Customer Service Representatives, a System Specialist, a Treasury Supervisor, and two Clerks. The Transit Store uses the Square, a point-of-sale system to record all paper ticket sales and inventory. CapMetro customers can also purchase e-tickets online, which is described later in the executive summary.

CapMetro purchases all tickets (e.g., magstripe, smart cards, etc.) from Electronic Data Magnetics (EDM), and these printed tickets are live/hot with a cash value when printed by EDM in North Carolina. Currently, the Treasury Supervisor is responsible for ordering and managing all tickets. As of October 2021, a total of $13 million tickets are on hand between the Transit Store and the Treasury Department located at 2910 E 5th Street.

The tickets are available for sale in the following five distribution channels: the CapMetro Transit Store, Retail Outlets (HEB or Randall’s), Ticket Vending Machines (TVM’s), and e-tickets through the CapMetro Web Portal and App. An Order Delivery Receipt (ODR) form (see Appendix B) is used to track and bill all ticket order transactions not processed through the Transit Store’s Square (point of sale system), the Bytemark (Mobil App and Web Portal) system, or Ticket Vending Machines. The ODR is a pre-numbered carbon-copy triplicate document, and the Transit Store manually handwrites the vendor’s name, date, ticket type, price, serial number, and payment. Then, the ODR data is manually entered into several Excel worksheets by either the Transit Store staff or the Accounting staff. The Accounting staff is responsible for invoicing and accounting for all ODRs. The Accountant manually enters the ODR information into an Excel workbook, and then the Account Receivable Specialist will invoice certain ODR’s in AX. (See Appendix B and C). The chart below shows the ticket sales revenue by year (FY17 – FY20).
The CapMetro Portal and the CapMetro app allow the opportunity to purchase CapMetro e-tickets instantly. The system that enables this option is Bytemark, and it was implemented in 2014. The Finance Department is the system owner and is responsible for ensuring proper controls are in place. In addition, monthly, the Accountant obtains the revenue report from Bytemark to determine total sales by ticket type and complete reconciliations.

CapMetro partners with Retailers (31 HEB Retail Outlet stores and nine Randall’s stores) to offer another opportunity to buy tickets. HEB and Randall’s place their orders through the Transit Store who complete the ODR form (see Appendix B) described below. The ODR form is then sent to the Treasury Department who delivers all tickets to retailers, and the signed ODR forms are then sent to the Accounting staff for tracking, invoicing, and reconciliation.

CapMetro customers can buy tickets at 29 Ticket Vending Machines (TVM) found in various locations, including Republic Square, East Side Bus Plaza, and at each Metro Rail Station. The TVMs offer fewer options on the type of tickets purchased, and these tickets have no cash value until the TVM prints a QR code on the ticket. The TVM machines use a system made by Flowbird Urban Intelligence which tracks and records all the tickets sales from the TVMs. The Treasury Department is responsible for managing the TVMs and ensuring cash collected is deposited. In addition, the Accounting staff is responsible for completing a reconciliation of the revenue received by running reports in the Flowbird system.

CapMetro offers other programs that allow ticket purchases for transit services, either physical or e-tickets, and the Transit Store is responsible for fulfilling the orders. For example, MetroWorks is a bulk purchasing plan that provides employees and students discounted transit passes. Another program is the Discounted Pass Program that allows qualified entities to obtain a discount on fare purchases. If the purchaser requests paper tickets, then the ODR process is followed. The Accounting staff is responsible for tracking and recording all ODR forms received as part of their overall role reconciling tickets and revenue received.

Audit Objective & Scope
The objective of the audit is to determine whether there are sufficient internal controls to ensure the completeness and accuracy of the Transit Stores revenue cycle with a focus on ticket records, both
physical and e-tickets. The scope includes a review of internal controls, Capital Metro policies, procedures, contracts, job descriptions, reports, and inventory records for FY18 to the present.

**Opinion**

In our opinion, internal controls are generally in place and properly functioning over tickets and related revenues. We identified some areas where internal controls could be further documented, enhanced, and automated as follows:

1. Define physical inventory policies, procedures, and responsibilities.
2. Risk management of tickets and ticket vendors.
3. Improve the ODR process, tracking, and invoicing.
4. Improve HEB consigned contract and inventory controls.
5. Define e-ticket policies, procedures, and responsibilities.
6. Develop SOP for each type of ticket and distribution method.

More details regarding the issues/risks and recommendations can be found below in the detailed audit report. This audit was conducted in accordance with the U.S. Government Accountability Office’s Generally Accepted Government Auditing Standards (GAGAS) and the Institute of Internal Auditors International Professional Practices Framework (IPPF). These 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 objective. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective. The audit was conducted by the following staff members in the Capital Metro Internal Audit Department:

- Jeannette Lepe, Senior Auditor (Project Lead)
- Terry Follmer, VP of Internal Audit

Recommendations to strengthen internal controls and improve accountability were provided to management in the audit report. Management agrees with the internal audit recommendations and has provided target completion dates, which are included below. A follow-up audit is performed semi-annually (i.e., May and November) to ensure management action plans for all issued audit reports are completed timely. We appreciate the cooperation and assistance provided to us throughout this audit.
### Issues & Risk

1. **DEFINE PHYSICAL INVENTORY POLICIES, PROCEDURES, AND RESPONSIBILITIES**

   CapMetro offers for sale both physical tickets and e-tickets. The ticket sold in the TVMs has no value until they are sold, and a QR code is created by the TVM, while all other physical tickets are live and have a cash value when printed at the vendor’s ticket factory. As of October 2021, CapMetro has approximately $13 million of live tickets on hand between the Transit Store and the Treasury Department. We reviewed the internal controls related to the physical inventory and reconciliation of paper and smart cards (See Appendix A) and noted the following weaknesses:

   - No policy is in place governing who is responsible for the tickets and how often they should be physically inventory and reconciled.
   - No written procedures were found establishing how to conduct and document a physical inventory and reconciliation.
   - Job descriptions for the positions handling and ordering the tickets are silent regarding ticket responsibilities.
   - The AX ERP inventory module was never implemented, and there is no system tracking the sequentially pre-numbered tickets.

   During the audit, management began defining policies and procedures related to the physical inventory and reconciliation of tickets.

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### Recommendation

The Controller, Manager of Accounting and Revenue, and Manager of Cash Operations should consider implementing the following improvements:

- **a)** Develop a Physical Inventory Policy defining the responsibilities and the cadence of physical inventory review.
- **b)** Develop written procedures for the Physical Inventory to ensure how to conduct and document the review, including the responsibilities of the systems.
- **c)** Define procedures in the system to ensure tracking of the sequentially pre-numbered tickets.
- **d)** Update the job descriptions to support the procedures outlined in recommendations a, b, and c above.

### Management Action Plan

Management agrees with the recommendations and has implemented short-term actions:

- Transferred $2mil in pass inventory from Transit Store to secured treasury vault to minimize risk.
- Re-implemented monthly cashier Inventories and complete quarterly inventories.
- Updating Cash Operations and Accounting team Job descriptions to reflect responsibilities.

**Long Term:** Implementing the Oracle ERP system and Core BT POS system to integrate Finance Department systems with Inventory management.

**Target Completion Date:** 02/24/23
**Issues & Risk**

2. **RISK MANAGEMENT OF TICKETS & TICKET VENDOR**

Electronic Data Magnetics (EDM) is CapMetro’s current vendor that makes all the tickets (e.g., magstripe, smart cards, etc.). Except for the TVM ticket rolls, when EDM prints the tickets, they have cash value and are fully activated to be used on CapMetro public transit. We noted that CapMetro has approximately $13 million of tickets in inventory; therefore, we reviewed the ticket contract and related controls and identified the following weaknesses:

- The contract with EDM will expire in February 2022; however, it filed for Chapter 11 Bankruptcy on July 6, 2021. There is no periodic financial health check performed on vendors, and the bankruptcy was a surprise.
- There is no requirement for the vendor to perform criminal background and credit checks of their employees.
- There is no requirement for a surety bond to protect CapMetro in the event of fraud or default related to the tickets. However, the contract does require a minimum general liability insurance coverage (e.g., personal injury, automobile, worker’s compensation, etc.) of at least $1 million.
- There is no requirement for a unique print plate or other physical controls to prevent unauthorized printing of CapMetro tickets.
- The serial numbers on the ticket are not always unique, and sometimes the sequence of numbers is reused.
- CapMetro has not been performed an inspection of the EDM print factory to ensure proper controls.

<table>
<thead>
<tr>
<th>Recommendation</th>
<th>Management Action Plan</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Chief Risk Officer, the Senior Director/Chief Contracting &amp; Compliance Officer, and the Controller should consider the following improvements:</td>
<td>Management agrees with the recommendations and has taken the following actions.</td>
</tr>
<tr>
<td>a) Establish SOP so that all critical and material vendors receive a periodic credit and health check using D&amp;B or other credit rating reports. Identify which department (e.g. Procurement or Finance) should perform this check.</td>
<td>• Enhanced the language on contracts to include third-party Employee Dishonesty/Crime Insurance.</td>
</tr>
<tr>
<td>b) Update the Procurement Manual to ensure that contracts that impact safety or handle financial instruments (e.g. tickets) with a monetary value require the vendor to do annual criminal background and credit checks on their employees.</td>
<td>• Vendors are required to pay for delivery insurance for the monetary value.</td>
</tr>
<tr>
<td>c) Evaluate adding insurance and surety bonds to the contract to further safeguard CapMetro’s s interest in the live ticket’s which needs to be managed like a cash asset.</td>
<td>• CFO in the process of building Enterprise Risk Team and periodic vendor health review.</td>
</tr>
<tr>
<td>d) Adding to the contract a requirement that serial numbers are not reused or adding unique features (e.g., color) so that every ticket can be specifically identified and tracked if necessary.</td>
<td><strong>Target Completion Date:</strong> 02/24/23</td>
</tr>
<tr>
<td>e) Perform an inspection of the ticket factory to ensure CapMetro tickets and printing controls are adequate.</td>
<td></td>
</tr>
</tbody>
</table>
### 3. IMPROVE THE ODR PROCESS, TRACKING AND INVOICING

The ODR is a pre-numbered carbon-copy triplicate form. The Transit Store is responsible for completing and fulfilling all the ODRs manually. After, the Treasury Department staff is responsible for delivering the tickets and obtaining the vendor's signature on the ODR form. Then the Treasury Department will provide the signed ODR form to the Finance Department. Next, the Accountant manually enters an Excel spreadsheet, and the Account Receivable Specialist manually enters the information into the AX system for invoicing and billing. (See Appendix B and C). If the ODR’s are not reviewed for accuracy and completeness, it affects the invoicing of payments and inventory records. We reviewed the internal controls and identified the following weaknesses:

- The ODR process is entirely manual and subject to potential errors and irregularities.
- The ODR written procedures are not current, and employees were unaware of their responsibilities for tracking and reconciliation.
- The Accountant completes a periodic ODR reconciliation to ensure ODRs turn into invoices or adjustments, but we noted as of 11/1/21, ODR’s were last reconciled in July 2021.
- We noted the job descriptions for the position that process ODRs (Accountant, Account Receivable Specialist, Transit Store Supervisor, Financial Analyst) are silent to their ODR responsibilities.

<table>
<thead>
<tr>
<th>Issues &amp; Risk</th>
<th>Recommendation</th>
<th>Management Action Plan</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Controller, Manager of Cash Operations, and the Manager of Accounting and Revenue should consider implementing the following controls:</td>
<td>Management agrees with the recommendations and is implementing the following actions:</td>
<td></td>
</tr>
<tr>
<td>- Update the ODR procedures to ensure they align with ordering, delivering, billing, tracking, and reconciliation of the ODR records.</td>
<td>- Updating Cash Operations and Accounting team Job descriptions to reflect responsibilities.</td>
<td></td>
</tr>
<tr>
<td>- Ensure the ODR and AX reconciliations are performed timely.</td>
<td>- ODR Control Log established to verify accounting for all ODR forms.</td>
<td></td>
</tr>
<tr>
<td>- Update the job descriptions to ensure roles and responsibilities on the ODR process are defined.</td>
<td>- Developed and established ODR SOPs.</td>
<td></td>
</tr>
<tr>
<td>- Evaluate the opportunity to eliminate the manual ODR form and automate the process to manage the inventory/sale of paper tickets.</td>
<td>Long Term: Implementation of Oracle ERP system to eliminate the manual ODR form to automate/integrate the financial accounting and inventory systems.</td>
<td></td>
</tr>
</tbody>
</table>

**Target Completion Date:**

02/24/23
## Issues & Risk

### 4. IMPROVE HEB CONSIGNED CONTRACT AND INVENTORY CONTROLS

CapMetro agreed to a consignment contract in June 2018 with HEB grocery, and this contract expired on 06/19/21 and is currently on a month-to-month basis. HEB is entitled to retain 6% of the Sales Price for all sales, and the annual consigned inventory sales for the last two years in 2019 is $1,137,448 and in 2020 is $713,081. All tickets consigned to HEB are live with cash value, so we reviewed the agreement identified the following as the rights and responsibilities of CapMetro:

- CapMetro delivers all CapMetro tickets to 31 stores assigned to this contract.
- CapMetro has all risk of any loss of the tickets, including losses from theft.
- CapMetro shall provide HEB with insurance coverage certificates issued by the Texas Municipal League Intergovernmental Risk Pool, but we do not require HEB to provide insurance.
- CapMetro does not have the Right to Audit in this contract.
- CapMetro must complete Annual background checks for employees who deliver tickets to HEB; however, no requirement for HEB to do likewise.

A review of the procedures and reconciliation identified the following weaknesses:

- No written consigned inventory procedures were found covering the delivery of tickets to HEB, performing physical inventory, and ticket reconciliations.
- The Project Manager role has not been assigned to any job description.
- No one is performing periodic inventory audits of the 31 HEB stores with a consigned inventory.
- Unknown inventory on hand at HEB stores as they are not self-reporting on hand (unsold) tickets to CapMetro. HEB does not self-report to CapMetro on-hand inventory.
- Tickets delivered and sold are not being tracked down to the store level; therefore, CapMetro does not know how many tickets should be at each store.

### Recommendation

The Controller, the Accounting Manager, and Cash Operations manager should consider the following improvements:

a) Improve the Consignment Contract language to ensure each party holds equal responsibility for the following areas:
   1. Risk of any loss of tickets, including loss of theft.
   2. The right to Audit should be included in the contract.
   3. Insurance coverage should be requested for CapMetro.
   4. Periodic background checks should be required of HEB staff who handle tickets.
   5. HEB should provide periodic Inventory records.

b) Ensure the Project Manager role is assigned and defined in at least one job description.

c) Develop consigned inventory procedures that can be tracked down to the store level from delivery to reconciliation, including periodic inventory audits.

d) Ensure management oversight is defined in the procedures to ensure the accuracy and completeness of the records.

### Management Action Plan

Management agrees with the recommendations and has implemented the following actions:

- Annually inventory 31 retail consignment sales locations beginning FY2022.
- Monthly random selection Inventories of 3 locations beginning FY2022.
- Began negotiations for the renewal of HEB contract.
- Updating Cash Operations and Accounting team Job descriptions to reflect responsibilities.

Long Term: Implementation of Oracle ERP system to automate/integrate the financial accounting system.

**Target Completion Date:** 04/01/23
5. **DEFINE E-TICKET POLICIES, PROCEDURES, AND RESPONSIBILITIES**

All CapMetro’s e-tickets are processed by Bytemark, an online cloud-based fare collection and mobility system that was implemented in 2014. A total of $14 million of ticket sales was processed in the Bytemark system from FY2017 to September 30, 2021. We reviewed the internal controls related to the e-tickets policies, procedures, and responsibilities and noted the following weaknesses:

- No policy exists governing the roles and responsibilities related to e-tickets in the Bytemark system.
- No written procedures of how e-tickets will be controlled, reported, and monitored.
- Job descriptions don’t mention e-tickets and the Bytemark system.
- We noted that adjustments, credits, and spoil e-tickets performed in the Bytemark system are not being reviewed.
- We noted 20 employees between the Finance (9), IT (9), and Customer Service (2) Departments that have administrative access to the Bytemark system, which allows unlimited access to change, update, and delete Bytemark records.

During the audit, management began improving the internal controls over the Bytemark system and related e-tickets.

<table>
<thead>
<tr>
<th>Issues &amp; Risk</th>
<th>Recommendation</th>
<th>Management Action Plan</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Controller and Cash Operations Manager should consider the following improvements:</td>
<td>a) Develop an E-ticket policy defining the roles and responsibilities related to e-tickets in the Bytemark system.</td>
<td>Management agrees with the recommendations and has implemented the following actions.</td>
</tr>
<tr>
<td>b) Develop SOPs defining the roles and responsibilities of the employees with administrative access to the Bytemark system to ensure only required employees have that level of access.</td>
<td>c) Update the job descriptions to support the procedures outlined in sections a and b.</td>
<td>• Updating Cash Operations team job descriptions to reflect responsibilities.</td>
</tr>
<tr>
<td>Long Term: Implementation of Oracle ERP system to automate/integrate the financial accounting system and Bytemark customer payment system.</td>
<td></td>
<td>• Monthly review of Bytemark credit passes and user reports by Cash Operations Manager and Controller.</td>
</tr>
<tr>
<td><strong>Target Completion Date:</strong> 02/24/23</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Issues & Risk

6. **DEVELOP SOP FOR EACH TYPE OF TICKET AND DISTRIBUTION METHOD**

We evaluated the sufficiency of current policies, procedures, and job descriptions and determined they need to be further defined and assigned to specific individuals. There is a higher risk for errors and irregularities because the process is not formalized in writing for some ticket types (see appendix A). We identified the following weaknesses:

- Job descriptions were missing roles and responsibilities for Flowbird system (TVM) and Square system (point of sale).
- Due to the lack of written procedures, management oversight was not defined.
- Returned tickets processes were not defined to ensure the proper handling/destruction of tickets.

During the audit, management started writing procedures for the ticket types.

### Recommendation

The Controller, Manager of Cash Operations, and the Manager of Accounting & Revenue should consider implementing the following improvements:

a) Develop Standard Operating Procedures for the following tickets types:
   1) General Fare Tickets
   2) Consigned Inventory
   3) Returned Tickets
   4) Cash on Delivery
   5) Stored Value Cards
   6) Free Passes
   7) Discount Pass Program
   8) MetroWorks
   9) Ticket Vending Machines
   10) Mobile App
   11) Family Passes
   12) Web Portal

b) Develop and define responsibilities for the Square system (point-of-sale) and Flowbird system (TVM’s).

c) Update employee job descriptions to ensure key ticket and system controls have been assigned and defined.

### Management Action Plan

Management agrees with the recommendations and has implemented the following actions.

- Updating Cash Operations and Accounting team Job descriptions to reflect responsibilities.

Long Term:
Implement the Oracle ERP system and the CORE point of sale system to automate/integrate the financial accounting system.

**Target Completion Date:**

2/24/23
## Appendix A: Tickets – Risk & Control Matrix

<table>
<thead>
<tr>
<th>Ticket Types and Distribution Method</th>
<th>Unsold Tickets are Live (Cash Value)</th>
<th>Physical Inventory - Policy and Procedure</th>
<th>Policy on Ticket Type (Y/N)</th>
<th>Unlisted Procedures on Ticket Type</th>
<th>Type of Tickets</th>
<th>System Used (Bytemark, Gencor, Square, Flowbird, AX )</th>
<th>Job Descriptions Define System Responsibilities</th>
<th>Job Descriptions define Ticket Responsibilities</th>
<th>Contract</th>
<th>Ticket Order Forms/Application Process</th>
<th>Management Oversight Policy and Procedure</th>
<th>Revenue Reports/Powers BI - Ticket Sales</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fare Tickets</td>
<td>Yes</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>Paper tickets</td>
<td>Square/Bytemark/AX</td>
<td>Yes - EDM</td>
<td>Yes - ODR</td>
<td>No</td>
<td>Yes - ODR</td>
<td>No</td>
<td>NA</td>
</tr>
<tr>
<td>HEB - Consigned Inventory (Scan Based Supply Agreement)</td>
<td>Yes</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>Paper tickets</td>
<td>Square/AX</td>
<td>Yes - Scan-Based Supply Agreement (Month to Month)</td>
<td>Yes - ODR</td>
<td>No</td>
<td>No</td>
<td>Yes - Power BI Ticket Sales</td>
<td>NA</td>
</tr>
<tr>
<td>Returned Tickets Process</td>
<td>Yes</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>Paper tickets</td>
<td>Square/Bytemark/AX</td>
<td>Yes - ODR</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>Yes - Power BI Ticket Sales</td>
<td>NA</td>
</tr>
<tr>
<td>COD (Cash on Delivery) - Randal’s, Workforce Solution, etc.</td>
<td>Yes</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>Paper tickets</td>
<td>Square/Bytemark/AX</td>
<td>Yes - ODR</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>Yes - Power BI Ticket Sales</td>
<td>NA</td>
</tr>
<tr>
<td>Stored Value Cards (S2O/S4)</td>
<td>Yes</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>Smart cards</td>
<td>Square/AX</td>
<td>Yes - ODR</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>Yes - Power BI Ticket Sales</td>
<td>NA</td>
</tr>
<tr>
<td>Free Passes (Marketing, Customer Service and Community Goodwill)</td>
<td>Yes</td>
<td>No</td>
<td>No</td>
<td>Yes - (FIN-33) Pass Distribution Policy</td>
<td>Paper tickets</td>
<td>Square/Bytemark/AX</td>
<td>Yes - ODR</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>Yes - Power BI Ticket Sales</td>
<td>NA</td>
</tr>
<tr>
<td>Discount Pass Program (paper tickets, ticket)</td>
<td>Yes</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>Paper tickets</td>
<td>Square/AX</td>
<td>Yes - ODR</td>
<td>Yes - EDM</td>
<td>No</td>
<td>Yes - ODR</td>
<td>Yes - Power BI Ticket Sales</td>
<td>NA</td>
</tr>
<tr>
<td>MetroWorks (RFO, Higher Education, Government Entities) Paper Tickets and E-tickets Passes</td>
<td>Yes</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>Paper tickets</td>
<td>Square/AX</td>
<td>Yes - Terms and Conditions</td>
<td>N/A</td>
<td>No</td>
<td>Yes - Power BI Ticket Sales</td>
<td>Yes - Power BI Ticket Sales</td>
<td>NA</td>
</tr>
<tr>
<td>Ticket Vending Machine - QR Code</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>Paper ticket roll</td>
<td>Flowbird/AX</td>
<td>Yes - Flowbird</td>
<td>N/A</td>
<td>No</td>
<td>Yes - Power BI Ticket Sales</td>
<td>Yes - Power BI Ticket Sales</td>
<td>NA</td>
</tr>
<tr>
<td>E-tickets (Mobil App Sale No paper pass)</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>E-tickets</td>
<td>Bytemark/AX</td>
<td>Yes - Bytemark Contract</td>
<td>N/A</td>
<td>No</td>
<td>Yes - Power BI Ticket Sales</td>
<td>Yes - Power BI Ticket Sales</td>
<td>NA</td>
</tr>
<tr>
<td>E-tickets (Employee/Family Passes)</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>E-tickets</td>
<td>Bytemark/AX</td>
<td>Yes - Bytemark Contract</td>
<td>N/A</td>
<td>No</td>
<td>No</td>
<td>Yes - Power BI Ticket Sales</td>
<td>NA</td>
</tr>
<tr>
<td>E-tickets (Online Sales - Web Portal)</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>Paper tickets</td>
<td>Square/AX</td>
<td>Yes - Bytemark Contract</td>
<td>N/A</td>
<td>No</td>
<td>No</td>
<td>Yes - Power BI Ticket Sales</td>
<td>NA</td>
</tr>
</tbody>
</table>

Note: Chart defines what controls are in place for the different types of tickets, both physical and e-tickets.
### Appendix B: Order Delivery Receipt (ODR) Form

<table>
<thead>
<tr>
<th>Customer/Agency:</th>
<th>Date: 5/1/2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>ODR Form</td>
<td>14504</td>
</tr>
</tbody>
</table>

**TRANSACTION TYPE:**
- Bike Shelter
- Promo
- Metro Works (B2B)
- TEF (BNTF)

**COMPLIMENTARY**
- Bulk Sales
- On-Line Sales
- Retail Outlet
- Discount Program
- Exchange
- Return

**.getTransaction()**

**METROBUS PASSES (LOCAL)**

<table>
<thead>
<tr>
<th>31-DAY</th>
<th>LOCAL BUS</th>
<th>31-DAY</th>
<th>LOCAL BUS</th>
<th>7-DAY</th>
<th>LOCAL BUS</th>
<th>7-DAY</th>
<th>LOCAL BUS</th>
<th>DAY PASS</th>
<th>LOCAL BUS</th>
<th>DAY PASS</th>
<th>LOCAL BUS</th>
<th>DAY PASS</th>
<th>LOCAL BUS</th>
</tr>
</thead>
<tbody>
<tr>
<td>FULL FAKE</td>
<td>REDUCED FAKE</td>
<td>FULL FAKE</td>
<td>REDUCED FAKE</td>
<td>FULL FAKE</td>
<td>REDUCED FAKE</td>
<td>FULL FAKE</td>
<td>REDUCED FAKE</td>
<td>FULL FAKE</td>
<td>REDUCED FAKE</td>
<td>FULL FAKE</td>
<td>REDUCED FAKE</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$11.25</td>
<td>$20.00</td>
<td>$11.25</td>
<td>$2.50</td>
<td>$1.25</td>
<td>$96.25</td>
<td>$148.70</td>
<td>$27.50</td>
<td>$7.00</td>
<td>$3.50</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**COMPUTER PASSES (Rail & Express Bus), and all other services**

**STORED VALUE**

<table>
<thead>
<tr>
<th>STORED VALUE</th>
<th>METROACCESS</th>
<th>BIKE SHELTER</th>
<th>10-RIDE</th>
</tr>
</thead>
<tbody>
<tr>
<td>$20.00</td>
<td>$40.00</td>
<td>$35.00</td>
<td>$17.00</td>
</tr>
<tr>
<td>$48.00</td>
<td>$49.26</td>
<td>$30.00</td>
<td></td>
</tr>
<tr>
<td>$30.00</td>
<td>$199.20</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**RETURN SERIAL NUMBERS**

- Purchase Order:
- Money Order
- Total Returns:
- CHECK #:
- Total Credit:
- CASH $:
- To Be Billed:
- DISCOUNT $:
- TOTAL DUE:
- Creditor:
- Treasury/Counter:

**Comments**

5311 Balcones Dr.
572-300-9500

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Note: The Order Delivery Receipt (ODR) is completed manually. As noted on pages 11 and 12, the four steps for tracking and reconciliation are as follows: Step 1) ODR form is completed manually by the Transit Store personnel, Step 2) The Treasury Department delivers the tickets and obtains a signature from the vendor. (See Appendix C below for the last two steps)
Note: Step 3) The Treasury Department gives the ODR form to the Finance Department for the Accountant to manually enter the information into the Excel template (ODR Summary of Sales), and the Accountant Receivable Specialist will manually enter the information in AX for billing and invoicing. Step 4) The Accountant reconciles monthly the ODR Summary of Sales to AX Invoices to ensure all ODR are correctly invoiced and issued timely.
Appendix D: Finance Organizational Chart

Note: Tickets and related controls are managed by the Controller, the Manager of Accounting and Revenue, and the Manager of Cash Operations and their subordinates.