TRANSIT STORE AND TICKET CONTROLS AUDIT (21-09)

Terry Follmer, VP of Internal Audit

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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).

TICKETS SALES REVENUE
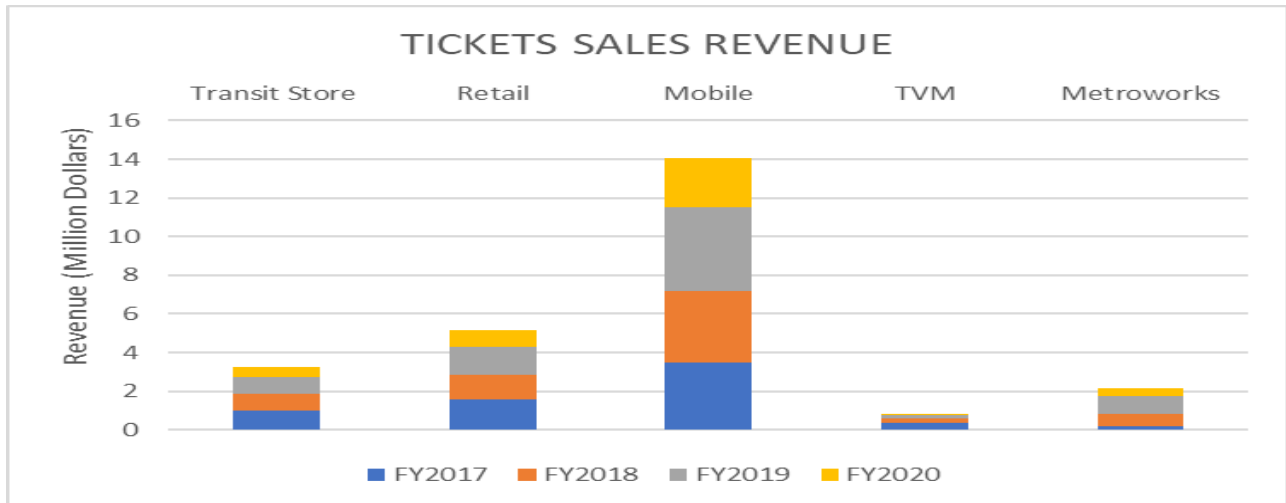
The CapMetro Portal and the CapMetro app allow the opportunity to purchase CapMetro e-tickets instantly. The system that enables this option is Bytemark, and it was implemented in 2014. The Finance Department is the system owner and is responsible for ensuring proper controls are in place. In addition, 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 Outlets 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	*Recommendation*	*Management Action Plan*
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.	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 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	*Recommendation*	*Management Action Plan*
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.	The Chief Risk Officer, the Senior Director/Chief Contracting & Compliance Officer, and the Controller should consider the following improvements: a) Establish SOP so that all critical and material vendors receive a periodic credit and health check using D&B or other credit rating reports. Identify which department (e.g. Procurement or Finance) should perform this check. 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. 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. 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. e) Perform an inspection of the ticket factory to ensure CapMetro tickets and printing controls are adequate.	Management agrees with the recommendations and has taken the following actions. • Enhanced the language on contracts to include third-party Employee Dishonesty/Crime Insurance. • Vendors are required to pay for delivery insurance for the monetary value. • CFO in the process of building Enterprise Risk Team and periodic vendor health review. **Target Completion Date**: 02/24/23

Issues & Risk	Recommendation	Management Action Plan

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.
	The Controller, Manager of Cash Operations, and the Manager of Accounting and Revenue should consider implementing the following controls:
	  a) Update the ODR procedures to ensure they align with ordering, delivering, billing, tracking, and reconciliation of the ODR records.
	  b) Ensure the ODR and AX reconciliations are performed timely.
	  c) Update the job descriptions to ensure roles and responsibilities on the ODR process are defined.
	  d) Evaluate the opportunity to eliminate the manual ODR form and automate the process to manage the inventory/sale of paper tickets.
		Management agrees with the recommendations and is implementing the following actions:
		• Updating Cash Operations and Accounting team Job descriptions to reflect responsibilities.
		• ODR Control Log established to verify accounting for all ODR forms.
		• Developed and established ODR SOPs.
		
		Long Term:
		Implementation of Oracle ERP system to eliminate the manual ODR form to automate/integrate the financial accounting and inventory systems.
		
		Target Completion Date:
		
		02/24/23

Issues & Risk	*Recommendation*	*Management Action Plan*

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 physical 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.
 	
During the audit, management started performing physical inventories of some of the stores and is developing procedures to reconcile ticket inventory records.
	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 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

Issues & Risk	*Recommendation*	*Management Action Plan*
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.	The Controller and Cash Operations Manager should consider the following improvements: a) Develop an E-ticket policy defining the roles and responsibilities related to e-tickets in the Bytemark system. 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. c) Update the job descriptions to support the procedures outlined in sections a and b.	Management agrees with the recommendations and has implemented the following actions. • Updating Cash Operations team job descriptions to reflect responsibilities. • Monthly review of Bytemark credit passes and user reports by Cash Operations Manager and Controller. Long Term: Implementation of Oracle ERP system to automate/integrate the financial accounting system and Bytemark customer payment system. **Target Completion Date**: 02/24/23

Issues & Risk	*Recommendation*	*Management Action Plan*

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.
	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 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

Ticket Types and Distribution Method	Unsold Tickets are Live (Cash Value)	Physical Inventory - Policy and Procedure	Policy on Ticket Type (Y/N)	Written Procedures on Ticket Type	Type of Tickets	System Used (Bytemark, Genfare, Square, Flowbird, AX)	Job Descriptions Define System Responsibilities	Job Descriptions defines Ticket Responsibilities	Contract	Ticket Order Forms/Application Process	Management Oversight - Policy and Procedure	Revenue Reports(Power BI - Ticket Sales)
General Fare Tickets	Yes	No	No	No	paper tickets smart cards	Square/Bytemark/AX	No	Yes	Yes - EDM	Yes - ODR	No	N/A
HEB - Consigned Inventory (Scan Based Supply Agreement)	Yes	No	No	No	paper tickets smart cards	Square/AX	No	No	Yes - Scan-Based Supply Agreement (Month to Month)	Yes - ODR	No	Yes - Power BI Ticket Sales
Returned Tickets Process	Yes	No	No	No	paper tickets smart cards	Square/Bytemark/AX	No	Yes	N/A	Yes - ODR	No	No
COD (Cash on Delivery) - (Randall's, Workforce Solution, etc.)	Yes	No	No	No	paper tickets smart cards	Square/AX	No	No	N/A	Yes - ODR	No	Yes - Power BI Ticket Sales
Stored Value Cards ($20/$40)	Yes	No	No	No	smart cards e-tickets	Square/Bytemark	No	Yes	N/A	Yes - ODR	No	Yes - Power BI Ticket Sales
Free Passes (Marketing, Customer Service and Community Goodwill)	Yes	No	Yes - (FIN-113 Pass Distribution Policy)	No	paper tickets e-tickets	Square	No	Yes	N/A	Yes - (FIN-17)/ODR	No	No
Discount Pass Program (paper tickets, 50%off)	Yes	No	No	Yes -2017 Guidelines on Discounted Pass Programs	paper tickets smart cards	Square/AX	No	Yes	Yes - DPP Application	Yes - ODR	No	Yes - Power BI Ticket Sales
MetroWorks (B2B, Higher Education, Government Entities) Paper Tickets and E-tickets Passes)	Yes	No	No	No	paper tickets e-tickets smart cards	Bytemark/AX	No	No	Yes - Terms and Conditions	N/A	No	Yes - Power BI Ticket Sales
Ticket Vending Machine - (QR Code)	No	No	No	No	paper ticket roll	Flowbird/AX	No	No	Yes - Flowbird	N/A	No	Yes - Power BI Ticket Sales
E-tickets (Mobil App Sale No paper passes)	No	No	No	No	e-tickets	Bytemark/AX	No	No	Yes -Bytemark Contract	N/A	No	Yes - Power BI Ticket Sales
E-tickets (Employee/Family Passes)	No	No	Yes - (HRC-405 Employee ID Cards and Transit Passes)	No	e-tickets employee ID cards	Bytemark/AX	No	No	Yes - Bytemark Contract	N/A	No	N/A
E-tickets (Online Sales - Web Portal)	No	No	No	No	e-tickets paper tickets smart cards	Bytemark/AX	No	No	Yes - Bytemark Contract	N/A	No	Yes - Power BI Ticket Sales

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

2910 E. 5th Street
Austin, Texas 78702
512-389-7561

CAPITAL METRO   6/2021 METRO ACCESS DELIVERY   3792
RECORD OF TICKET AND PASSES

74509

TRANSACTION TYPE: □ BIKE SHELTER □ PROMO □ METRO WORKS (B2B) □ TEF (BTNF)
□ COMPLIMENTARY □ BULK SALES □ ON-LINE SALES ☑ RETAIL OUTLET □ DISCOUNT PROGRAM □ EXCHANGE □ RETURN

CUSTOMER/AGENCY: Randall's # 475   DATE 5/10/21

METROBUS PASSES (LOCAL)					COMMUTER PASSES (Rail & Express Bus), and all other services					
31-DAY LOCAL BUS	31-DAY LOCAL BUS	7-DAY LOCAL BUS	DAY PASS LOCAL BUS	DAY PASS LOCAL BUS	31-DAY COMMUTER	31-DAY COMMUTER	7-DAY COMMUTER	DAY PASS COMMUTER	DAY PASS COMMUTER
FULL FARE	Reduced Fare	FULL FARE	FULL FARE	Reduced Fare	FULL FARE	Reduced Fare	FULL FARE	FULL FARE	Reduced Fare
$41.25	$20.60	$11.25	$2.50	$1.25	$96.25	$48.10	$27.50	$7.00	$3.50

Beginning Serial #
Ending Serial #
QUANTITY
TOTAL$

STORED VALUE		METROACCESS							
STORED VALUE	STORED VALUE	METRO ACCESS MONTHLY	METRO ACCESS 10-RIDE	BIKE SHELTER					
$20.00	$40.00	$46.50	$17.50	$30.00					

Beginning Serial #   43597
Ending Serial #   43626
QUANTITY   30
TOTAL$ 1,395.00

COMMENTS	METROACCESS RETURNS		TYPE OF PAYMENT	
	RETURN SERIAL NUMBERS		Purchase Order#	
6311 Balcones Dr.			Money Order	
512-302-2500	Total Returns		CHECK #	
	Total Credit $		CASH	$
	To Be Billed $		DISCOUNT	$
			TOTAL DUE	$ 1,395.00
6/1/21			Customer / Treasury/Courier	

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)

Appendix C: ODR Tracking and Reconciliation

ODR Summary of Sales-FY21

ODR:	Received	ODR Date	Month	Year:	Customer	Type:	Amount	Invoice #
3791	6/7/21	5/10/21	May	2021	RANDALLS 471	RETAIL	$ 232.50	74509
3792	6/7/21	5/10/21	May	2021	RANDALLS 475	RETAIL	$ 1,395.00	74509
3793	6/7/21	5/10/21	May	2021	RANDALLS 477	RETAIL	$ 232.50	74509
3794	6/7/21	5/10/21	May	2021	RANDALLS 480	RETAIL	$ 1,627.50	74509
3795	6/7/21	5/10/21	May	2021	RANDALLS 481	RETAIL	$ 1,162.50	74509
3796	6/7/21	5/10/21	May	2021	RANDALLS 482	RETAIL	$ 1,395.00	74509
3797	6/7/21	5/10/21	May	2021	RANDALLS 485	RETAIL	$ 4,650.00	74509
3798	6/7/21	5/10/21	May	2021	RANDALLS 490	RETAIL	$ 3,487.50	74509
3799	6/7/21	5/10/21	May	2021	RANDALLS	RETAIL	$ 232.50	74509

Month	Customer Name	Invoice:	ODR:	Invoice Amount:
May	HEB GROCERY COMPANY	74535	(blank)	$ 60,992.25
	RANDALLS – SAFEWAY	74485	3788	$ 1,212.50
		74488	3790	$ 8,185.00
		74489	3791	$ 232.50
		74508	3830	$ 1,487.50
		74509	3790-3799	$ 22,600.00
		FTIC000719	3808-3816	$ (9,393.00)
		FTIC000720	(blank)	$ (8,185.00)
	TEXAS DEPT. OF CRIMINAL JUSTICE	74549	3801	$ 1,250.00
	TWC DBS AUSTIN	74486	3786	$ 41.25
		74487	3787	$ 46.50
		74530	3773	$ 46.50
	TWC-VOCATIONAL REHABILITATION	74510	3831	$ 750.00
June	HEB GROCERY COMPANY	74601	(blank)	$ 56,525.15
	RANDALLS – SAFEWAY	74570	3847-3855	$ 14,880.00
		FTIC000721	3856-3864	$ (8,091.00)
	SETON DELLS CHILDREN HOSPITAL	74559	3842	$ 2,500.00
	TRAVIS COUNTY CRIMINAL JUSTICE	74607	3882	$ 500.00
	Travis County Healthcare District DBA Cent	74537	3833	$ 212.50
	TRAVIS COUNTY PURCHASING OFFICE	74550	3836	$ 500.00
	TWC DBS AUSTIN	74557	3839	$ 93.00
		74558	3838	$ 93.00
		74577	3875	$ 41.25
July	AUSTIN OAKS HOSPITAL	74619	3886	$ 250.00
	HEB GROCERY COMPANY	74678	(blank)	$ 65,902.30
	RANDALLS – SAFEWAY	74618	3891	$ 1,555.50
		74636	3909-3917	$ 14,880.00
		74643	3928	$ 1,880.50
		74644	3930	$ 337.50
	Transit Empowerment Fund	FTIC000723	3936-39413943-39	$ (125,094.57)
			3936-3956	$ 18,996.25
	TWC DBS AUSTIN	74645	3929	$ 46.50
		74646	3931	$ 46.50
	WORKFORCE SOLUTIONS	74609	3887	$ 41.25
Grand Total				$ 125,361.63

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

Capital Metro
Finance
Dept 220

Reports to:
President, CEO
Randy Clarke

EVP, Chief Financial &
Risk Officer
Catherine Walker

Executive Assistant II
Gloria Barnes

Deputy CFO
Kevin Conlan

Director, Financial Systems
Asif Esbhani

Controller
Nadia Nahvi

Manager, Budget and
Financial Planning
Emmanuel Toutin

Business Systems
Analyst II
Thenappan Kannan

Manager, Accounting
& Revenue
James Roach

Manager, Cash
Operations
Richard Medina

Manager, Payroll
and Accounts
Payable
Alyce May

Accountant III
Benjamin Hodges

Financial Analyst III
June Crain
Brian Levy
Mary Ann Carney

Accountant III
Kelly Salas-Montoya

Accountant II
Charlie Natal

Treasury Supervisor
Sibyl Marshall

Supervisor, Transit
Store
Gloria Vasquez

Coordinator, Payroll &
Accounts Payable
Crystal Chute

PM, Grants
Management
Melanie Capesius
Alex Lorio

Financial Analyst
Christina Palermo

Accounts Receivable
Specialist II
Jose Sanchez

Treasury Clerk
Michael Richardson
Johnathon Shaw

Customer
Service Rep III
Annette Wheeler

Lead Accounts
Payable Specialist
LaThresia Powell

PM, Risk
Management
Fay Milligan

Systems Specialist,
Transit Store
Guillaume Vigier

Customer
Service Rep II
Maribel Ibarra

Customer
Service Rep
Bianca Hernandez

Accounts Payable
Specialist
Lisa Duran
(Open)

10/6/2021

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.