

Audit and Advisory Services
401 Golden Shore
Long Beach, CA 90802-4210

July 29, 2024

Dr. Vernon B. Harper Jr., President
California State University, Bakersfield
9001 Stockdale Highway
Bakersfield, CA 93311

Dear Dr. Harper:

Subject: Audit Report 23-23, Parking Operations, California State University, Bakersfield

We have completed an audit of *Parking Operations* as part of our 2023-2024 Audit Plan, and the final report is attached for your reference. The audit was conducted in accordance with the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing*.

I have reviewed the management response and have concluded that it appropriately addresses our recommendations. The management response has been incorporated into the final audit report, which will be posted to Audit and Advisory Services' website. We will follow-up on the implementation of corrective actions outlined in the response and determine whether additional action is required.

Any observations not included in this report were discussed with your staff at the informal exit conference and may be subject to follow-up.

I wish to express my appreciation for the cooperation extended by university personnel over the course of this review.

Sincerely,



Vlad Marinescu
Vice Chancellor and Chief Audit Officer

c: Mildred García, Chancellor
Lillian Kimbell, Chair, Committee on Audit
Anna Ortiz-Morfit, Vice Chair, Committee on Audit

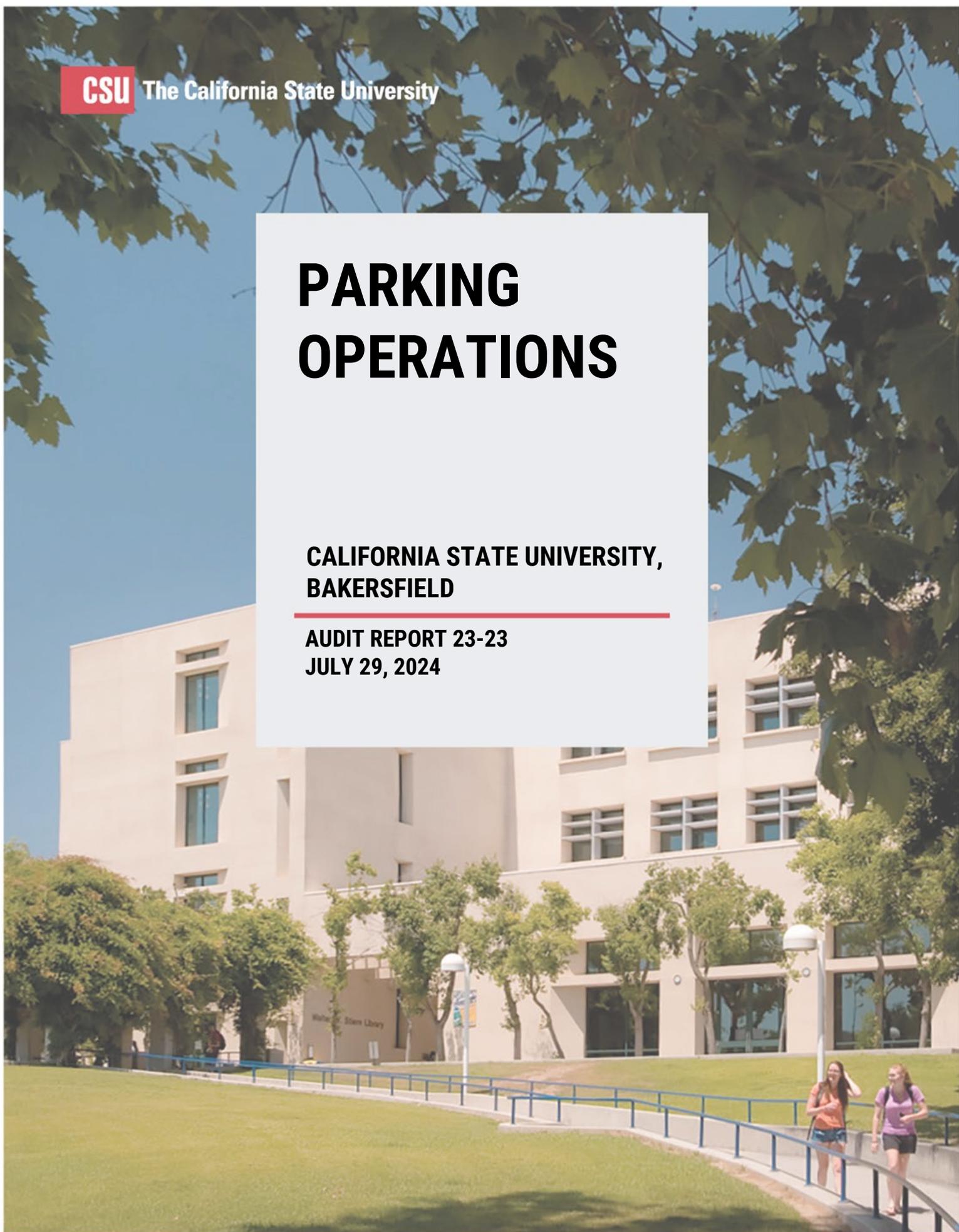
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PARKING OPERATIONS

**CALIFORNIA STATE UNIVERSITY,
BAKERSFIELD**

**AUDIT REPORT 23-23
JULY 29, 2024**



EXECUTIVE SUMMARY

AUDIT OBJECTIVES AND BACKGROUND

In accordance with the fiscal year 2023/24 Audit Plan, as approved by the Board of Trustees, Audit and Advisory Services performed an audit of parking operations at California State University, Bakersfield (CSUB).

The objectives of the audit were to ascertain the effectiveness of operational, administrative, and financial controls related to parking operations and to ensure compliance with relevant federal and state regulations, Trustee policy, Office of the Chancellor (CO) directives, and university procedures.

Parking is provided on CSU campuses to students, faculty, staff, and visitors to allow convenient access to campus facilities and services. Parking operations is a self-support program, which means that fees collected are used to fund the cost of the program. At CSUB, parking operations falls under the responsibility of the chief of police. Some parking services, including most parking permit sales and distribution and collection of parking citation revenue, are contracted out to the Parking Management Bureau (PMB) operated by California State University, Stanislaus (Stanislaus State).

OVERALL CONCLUSION

Based upon the results of the work performed within the scope of the audit, except for the weaknesses described below, the operational, administrative, and financial controls for parking operations as of March 22, 2024, taken as a whole, provided reasonable assurance that risks were being managed and objectives were met.

AUDIT SCOPE AND RESULTS

In general, we found that the university had an appropriate framework for the administration of parking operations. However, our review did note several areas for improvement. Recommendations in this report are directed to CSUB and Stanislaus State, as PMB is contracted to provide some parking services on behalf of CSUB.

For CSUB, we identified areas for improvement related to monitoring of citation and parking permit commission revenue, reconciliation of parking kiosk and meter revenue to source data, guidelines for citation appeals, and tracking and billing for campus events. Additionally, we found that an alternative transportation committee and a transportation demand management plan had not been established, and policies and procedures for parking operations did not contain all the necessary information.

For Stanislaus State, we identified areas for improvement related to monthly financial reports to support commission payments, citation appeals after the established deadline, incorrect citation fines, collection efforts for overdue citations, and untimely approval of payment plans.

A summary of the observations noted in the report is presented in the table below. Further details are specified in the remainder of the report.

Area	Processes Reviewed	Audit Assessment
Administration	Policies and procedures, agreements, background checks and training, budget, transportation demand management plan, and transportation committee	<i>Observations noted relating to the alternative transportation committee and transportation demand management plan, as well as policies and procedures</i>
Parking Fees	Establishment of fee amounts, new and revised fees, taxes, expenditures, charges to other departments, and commissions	<i>Observations noted relating to commission revenue and tracking and billing of chargebacks for campus events</i>
Physical Security	Security of, and issuance and tracking for, parking permits/passes/decals	<i>Observation noted relating to reconciliation of parking permits</i>
Cash Controls	Safeguarding of revenue, segregation of duties, deposits, bank reconciliations, and cash receipts	<i>Observation noted relating to cash receipts</i>
Appeals	Policies, timeliness, and approvals	<i>Observations noted relating to appeal process and guidelines</i>
Citations	Process for issuing citations, collection procedures, payment plans, and write-offs	<i>Observations noted relating to collections and payment plans</i>

The audit focused on procedures in effect from January 1, 2022, through March 22, 2024. Our audit and evaluation included the audit tests we considered necessary in determining whether operational, administrative, and financial controls are in place and operative. Our review was limited to gaining reasonable assurance that essential elements of parking operations were in place and did not examine all aspects of the program.

OBSERVATIONS, RECOMMENDATIONS, AND RESPONSES

1. COMMISSIONS

OBSERVATION

CSUB's University Police Department (UPD) did not have documented policies and procedures for the review of commission receipts and did not complete a review of monthly commission reports.

As part of their contract with PMB, UPD receives commission revenue for parking permit sales and parking citation revenue that PMB collects on behalf of CSUB. We found that UPD did not have written policies and procedures for reviewing commission receipts to ensure that the payments were made in accordance with contractual requirements, nor did UPD perform a review of commission reports.

In addition, PMB did not consistently provide all necessary monthly reports to support commission payment amounts, and some payment calculations were incorrect. PMB is required to provide itemized monthly financial statements to support payment amounts; however, we reviewed 11 months' worth of commission reports and found that:

- For seven of the 11 months, various reports were not provided from PMB to UPD to support payment amounts, including the summary revenue report, online parking permit report, ACH payment report, all-paid items detail report, citations revenue report, and quarterly report for credit card disputes.
- Details were not provided by PMB to UPD for any of the 11 months to itemize parking permits that were refunded or paid for using a promo code.
- For all 11 months, although it appeared that payments to and from external parties were accurate, the documentation provided to support those payments was inadequate. PMB makes and receives payments related to parking revenue on CSUB's behalf. In addition, PMB receives payments from the Department of Motor Vehicles (DMV) for citations paid by vehicle owners during their registration process. However, proof of the payment amount, which is the copy of the check and supporting data file from the DMV, was not passed on to UPD. Also, PMB pays a tax to Kern County for each parking citation; however, CSUB was not included on the communication for these payments made to the county.
- For nine of the 11 months, we found that some parking permit costs and rates, as well as administrative fees for parking citations, were incorrectly calculated, and therefore, the commission payment amounts to UPD were incorrect. The cumulative error amount was minor for the period reviewed; however, these calculations should be monitored so that significant variances do not occur in the future.

Further, we found that overdue citation fines were not increased according to the parking citation fine schedule, meaning that customers were charged incorrect amounts, and therefore, commission payments to UPD were incorrect. Late fees are imposed for each delinquent citation, and once a citation is 15 days overdue, the fine starts to increase over time based on the type of violation. We found more than 230 instances when the citation fine was not increased appropriately, which resulted in about \$13,000 in lost revenue. These citation fines were paid between 11 and 138 days late, but the correct late fees were not charged.

Reviews of commission receipts help to ensure that commission payments are accurate and timely and that UPD receives all amounts due.

RECOMMENDATION

We recommend that the university:

- a. Develop and implement written procedures that address review of commission receipts to ensure that they are paid in accordance with contractual requirements and that appropriate reports and supporting documents are provided.
- b. Perform monthly reviews of commission receipts.

MANAGEMENT RESPONSE
We agree with the recommendations. a. UPD will develop and implement written procedures that address the review of commission receipts to ensure that they are paid in accordance with contractual requirements and that appropriate reports and supporting documents are provided by November 30, 2024. b. UPD will perform monthly reviews of commission receipts by November 30, 2024.

RECOMMENDATION – STANISLAUS STATE

We recommend that the university:

- a. Provide all required monthly reports to support commission receipts and ensure that the support related to payments to and from external parties is adequate to address the issues noted above.
- b. Train staff on parking permit and citation-related fees to ensure correct calculations.
- c. Investigate why parking citation fines did not increase according to the citation fine schedule and address the cause.

MANAGEMENT RESPONSE, STANISLAUS STATE
We concur. The campus will provide all required monthly reports to support commission receipts and ensure that the support related to payments to and from external parties is adequate to address the issues noted above. The campus will train staff on parking permit and citation-related fees to ensure correct calculations. The campus will investigate why parking citation fines did not increase according to the citation fine schedule and address the cause. Expected completion date: November 29, 2024

2. CASH RECEIPTS

OBSERVATION

Administration of cash receipts needed improvement.

UPD parking officers are responsible for the physical collection of revenue from parking kiosks and

meters, which hold cash and coin payments made for daily permits and hourly parking. A UPD police officer escorts the parking officer along the collection route. The parking officer needs both a key to unlock the machine and a tool to open the change box inside the machine to extract cash from the parking kiosks.

We found that the parking officers had access to both the key and the tool at all times, not just during collection. Because these items allow officers to access cash from the machines, officers should have access to them only when a second individual is present, during collection. During fieldwork, UPD started to store the keys in a secure box that requires a code for access and keeps a record of when it is opened.

Once the cash is collected, the parking and police officers take the revenue to the cashier's office on campus to be deposited. Cashiers are responsible for the reconciliation and deposit of the parking revenue. We reviewed the reconciliation and deposit process and found that:

- The cashiering office did not have documented procedures for the reconciliation of parking meter receipts. In addition, cashiers were not reconciling parking meter revenue to source data. A parking meter system report should be matched to the amount deposited and recorded to ensure that all revenue collected was deposited.
- The cashier's office did not have documented procedures for the reconciliation of parking kiosk receipts. In addition, the cashiers did not understand all data on the machine receipts, such as sequence numbers and change fund amounts, necessary to ensure that all cash collected in the kiosks was deposited. Also, although the vendor offers training, the university did not request this training to ensure proper review of the reports.

Compliance with cash receipt requirements helps to reduce exposure to risk related to loss, theft, or misappropriation of funds.

RECOMMENDATION

We recommend that the university:

- a. Create procedures for the reconciliation of parking kiosk and parking meter revenue.
- b. Reconcile parking meter revenue to source data.
- c. Obtain training from the parking kiosks vendor to ensure proper review of machine receipts.
- d. Communicate and distribute parking kiosk and parking meter policies and procedures to appropriate personnel.

MANAGEMENT RESPONSE

We agree with the recommendations.

- a. Student Financial Services will partner with UPD on developing procedures for the reconciliation of parking kiosk and meter revenue by November 30, 2024.
- b. Parking meter revenue will be reconciled to source data by November 30, 2024.
- c. We will coordinate a meeting with the parking kiosks vendor to train and improve personnel understanding of machine receipts by November 30, 2024.
- d. Policies and procedures covering parking kiosk and parking meter revenue will be communicated to all applicable personnel by November 30, 2024.

3. COLLECTIONS

OBSERVATION

Collection efforts for outstanding parking citations were not being performed as required.

PMB is responsible for placing a DMV hold for California vehicle citations and forwarding outstanding parking citations to a collection service for placement with the Franchise Tax Board once the citations have been outstanding between three and five years. The DMV hold for citations is considered to be effective within the first year, as the vehicle owner would need to pay any outstanding citations when renewing their vehicle registration. However, no other collection efforts are required by the contract between years one and three.

We found that PMB did not send any outstanding citations to a collection service and did not perform any other collection efforts after placing the DMV hold. As of February 2024, there were 441 citations that were outstanding between one and three years totaling \$39,430 and representing 37% of total citations. Establishing a waiting period of three to five years before sending outstanding citations to a collection agency decreases the chances the revenue will be collected. The waiting period also provides a two-year range that is up to the discretion of PMB instead of requiring a specific time frame. Additionally, the contract does not require PMB to send reports to CSUB regarding the outstanding citations, which would provide visibility to CSUB on the amount and status of these collections.

We also reviewed 11 citations that were outstanding for over a year and noted that two DMV holds were not placed as required.

Adequate control over outstanding parking citations increases the likelihood of collection, positively impacts cash flow, and helps ensure that controls are sufficient and working effectively.

RECOMMENDATION

We recommend that the university:

- a. Evaluate whether the waiting period for sending outstanding citations to a collection service is appropriate, and if not, update the contract accordingly.
- b. Update the contract to require PMB to report on outstanding citations.

MANAGEMENT RESPONSE

We agree with the recommendations.

- a. We will evaluate the waiting period for sending outstanding citations to a collection service and, if needed, update the PMB contract to outline collection processes and timing by November 30, 2024.
- b. UPD will work with procurement to update the PMB contract to cover required reporting on outstanding citations by November 30, 2024.

RECOMMENDATION – STANISLAUS STATE

We recommend that the university:

- a. Send outstanding citations to a collection service as required by the contract.
- b. Create procedures to ensure that all DMV holds are placed as required.
- c. Communicate and distribute DMV hold procedures to appropriate personnel.

MANAGEMENT RESPONSE – STANISLAUS STATE

We concur. The campus will send outstanding citations to a collection service as required by the contract. The campus will create procedures to ensure that all DMV holds are placed as required. The campus will communicate and distribute DMV hold procedures to appropriate personnel.

Expected completion date: November 15, 2024

4. CAMPUS EVENTS

OBSERVATION

Tracking and billing of parking services for campus events needed improvement.

Events organized by university departments or external groups that use the CSUB parking lots, such as graduation ceremonies, new-student orientation, athletic events, and concerts, are charged a parking fee based on the number of parking spaces used. The university uses an event scheduling system, 25Live, to record and monitor on-campus events, including those that use parking services, and UPD uses various spreadsheets to track the events that require parking services.

We found tracking for these events could be improved, as the information in the spreadsheets used by UPD and the 25Live system did not reconcile and reference numbers were not consistently documented to help to tie information from the different sources.

We reviewed 12 events for university departments and external groups that used parking services and found that UPD did not bill the host department or group for parking for five of the events. The parking revenue for these five events would have totaled approximately \$2,400. The events occurred between six and 18 months ago.

Adequate processes for tracking and billing help ensure that UPD receives all revenue earned for services rendered.

RECOMMENDATION

We recommend that the university:

- a. Evaluate the tracking process for events with parking services and implement improvements to accurately track and bill all events.
- b. Bill departments for the five events identified above.

MANAGEMENT RESPONSE
<p>We agree with the recommendations.</p> <ul style="list-style-type: none"> a. We will evaluate the tracking process for events with parking services and implement improvements to accurately track and bill all events by November 30, 2024. b. All five events will be billed by November 30, 2024.

5. APPEALS

OBSERVATION

Administration of parking citation appeals needed improvement.

The appeal policy in the university *Parking Regulations* does not align with California Vehicle Code 40215a or the PMB website. The California Vehicle Code and the PMB website indicate that all initial disputes must be submitted within 21 days of the date the citation was issued or 14 days from the mailing date of the delinquency notice. However, the *Parking Regulations* do not address the mailing date and state only that if a citation is not paid or appealed within 21 days of the date the citation was issued, a notice of intent to place a hold with the DMV for the vehicle registered is required to be mailed.

In addition to the *Parking Regulations*, UPD also has internal *Parking Citation Appeal Guidelines* that outline a general framework for dismissal of citations. When appeals are submitted, a UPD sergeant performs the first review of the appeal to decide whether it will be approved or rejected based on the framework outlined in the guidelines. We reviewed the appeal guidelines, as well as 19 citation appeals and their outcomes, and found that the guidelines need to provide additional information on how to determine and document outcomes to ensure consistency. Specifically, we found that:

- Seven of the appealed citations had fines reduced. The appeal guidelines do not provide guidance on reducing the amount of the citation, but rather include only circumstances when dismissal of the citation may be considered. The guidelines should provide some direction for determining whether the amount of the citation should be reduced. In addition, guidelines should document the minimum amount to be charged. Four of the reduced citation amounts were decreased to \$15, just \$2 above the \$13 cost of processing the citation (\$2 in PMB processing fee and \$11 in county taxes).
- In five instances, appeal decisions were inconsistent and resolution statements were inadequate. The appeals we reviewed had similar circumstances regarding the type of violation and the number of repeat offenses, but the appeal decisions were different. In some instances, the citation was dismissed, and in other instances the fine was reduced, but by differing amounts. The resolution statements for these appeals did not explain how or why the reviewer arrived at their decisions.

- In four instances, the resolution statement for the appeal did not adequately explain why the fine was dismissed. The guidelines outline when a citation may be dismissed, such as confirmation that the appellant had a valid permit, a verifiable event that impacted the reason for the citation, or an error in issuing the citation. However, in these four cases, the reviewer did not document the reason for dismissing the citation and only noted that it was dismissed and no further action was needed.

Additionally, PMB was allowing appeals to be submitted after the 21-day deadline, and UPD was approving them. Of the 1,857 appeals submitted during our audit period, 162 (9%) were submitted between 1 and 271 days after the deadline. Even though these appeals were submitted late, UPD reduced or dismissed the fine for 72 of them, which resulted in \$5,490 in reduced revenue.

Comprehensive guidance and adherence to established policies can improve consistency in how appeals are handled.

RECOMMENDATION

We recommend that the university:

- Update the university *Parking Regulations* to align with California Vehicle Code as noted above.
- Update internal appeal guidelines to address the items noted above.
- Communicate the updated *Parking Regulations* and internal appeal guidelines to appropriate personnel.

MANAGEMENT RESPONSE

We agree with the recommendations.

- UPD will update *Parking Regulations* to align with the California Vehicle Code, as noted above, by November 30, 2024.
- Parking Regulations* will be updated to better outline internal appeal guidelines based on the items noted above by November 30, 2024.
- Updated *Parking Regulations* and internal appeal guidelines will be communicated to appropriate personnel by November 30, 2024.

RECOMMENDATION – STANISLAUS STATE

We recommend that the university reiterate the appeal deadline to appropriate personnel to ensure that they do not accept appeals submitted after the deadline.

MANAGEMENT RESPONSE – STANISLAUS STATE

We concur. The campus will reiterate the appeal deadline to appropriate personnel to ensure that they do not accept appeals submitted after the deadline.

Expected completion date: September 16, 2024

6. TRANSPORTATION PLANNING

OBSERVATION

CSUB did not have an alternative transportation (AT) committee or a transportation demand management (TDM) plan.

The CSU *Transportation and Parking Policy* requires each university to establish an AT committee that is responsible for analyzing and evaluating the university's existing transportation programs and challenges and recommending plans and strategies to increase equitable access and cost-effective transportation options. At the time of our review, CSUB did not have an AT committee; however, in January 2024, CSUB drafted a charter to establish an AT committee, and the charter is currently pending approval. The university plans for the committee to have its first meeting in September 2024.

The CSU *Transportation and Parking Policy* also requires each university to develop, fund, and implement a TDM plan, which is required to contain different types of regionally appropriate transportation strategies, including, but not limited to, infrastructure and programs to responsibly manage existing parking assets and improve bicycle, pedestrian, and transit commute modes for students, faculty, staff, and visitors to access and navigate the campus. Additionally, the TDM plan is required to be updated at least every five years and submitted to the Office of the Chancellor (CO) for review and comment. CSUB did not have a TDM plan.

Establishing an AT committee and TDM plan helps to ensure that the university evaluates transportation programs and options and complies with CSU policy.

RECOMMENDATION

We recommend that the university:

- a. Obtain approval for the AT committee charter.
- b. Establish the AT committee and start holding committee meetings.
- c. Work with the CO to determine the next steps to take to become compliant with the requirement for a TDM plan.

MANAGEMENT RESPONSE
<p>We agree with the recommendations.</p> <ol style="list-style-type: none">a. Approval of the AT committee charter will be obtained by November 30, 2024.b. The AT committee will be established, with the first committee meeting to be held by November 30, 2024.c. We will work with the CO to determine the next steps to take to become compliant with the requirement for a TDM plan by November 30, 2024.

7. PARKING PERMITS AND PASSES

OBSERVATION

Administration of parking permits and passes needed improvement.

The cashier’s office is responsible for issuing parking permits to staff and faculty and activity passes to groups using university athletic facilities. We found that parking permits and activity passes were not always fully accounted for. Specifically, we found that:

- Although the cashier’s office maintained a log of parking permits on hand and a list of issued parking permits, it did not perform periodic reconciliations to ensure that all parking permits were accounted for. Although we found that just 2% of parking permits were unaccounted for in our testing, the campus should have a process to reconcile issued permits to stock on hand and identify any that are missing.
- The cashier’s office did not maintain a log of activity parking passes; therefore, a periodic reconciliation of activity parking passes could not be performed.

UPD is responsible for issuing one-day temporary scratcher permits that are generally used when a student or staff member does not have their parking permit with them, or they had an issue using the permit machine. We found that while UPD maintained a log of temporary scratcher permits on-hand, they did not perform periodic reconciliations to ensure all temporary scratcher permits were accounted for. We identified nine out of 115 temporary scratcher permits were unaccounted for during our review.

Proper tracking and reconciliation of parking permits and passes increases accountability and decreases the risk of theft.

RECOMMENDATION

We recommend that the university:

- a. Develop and implement procedures to track and reconcile parking permits, activity passes, and temporary scratcher permits to ensure they are accounted for.
- b. Communicate and distribute the updated procedures to appropriate personnel.

MANAGEMENT RESPONSE
<p>We agree with the recommendations.</p> <ul style="list-style-type: none">a. We will develop and implement procedures to track and reconcile parking permits, activity passes, and temporary scratcher permits to ensure they are accounted for by November 30, 2024.b. Procedures will be communicated and distributed to appropriate personnel by November 30, 2024.

8. POLICIES AND PROCEDURES

OBSERVATION

CSUB parking operations policies and procedures needed improvement to ensure that they were comprehensive and reflected current practices.

Specifically, we found that:

- Student summer parking permit fees and motorcycle summer parking permit fees, of \$42 and \$10, respectively, were not included in the university *Parking Regulations*. However, we noted that they were included in the schedule of tuition and fees.
- The university *Parking Regulations* did not include the citation type and associated fee for one parking violation code: parking outside of a stall. We learned that the amount was referenced in the prior *Parking Regulations* and was accidentally removed.
- CSUB did not have documented procedures specifying that the parking officer is required to take a minimum of two and a maximum of six photos for each citation, a requirement of the contract with PMB and necessary to enforce citations.
- CSUB did not have documented procedures regarding parking permit promo codes, which are used when an individual pays for their parking permit in cash at the cashier’s office or when the parking permit will be paid for by a third-party vendor or university department on behalf of the student. A log to track the promo codes was implemented in January 2024.

Complete and updated policies and procedures can provide guidance and improve operational compliance.

RECOMMENDATION

We recommend that the university:

- Update policies and procedures to address the areas noted above.
- Communicate and distribute the updated policies and procedures to appropriate personnel.

MANAGEMENT RESPONSE
<p>We agree with the recommendations.</p> <ol style="list-style-type: none"> Updates to the university <i>Parking Regulations</i> to address the areas noted above will be completed by November 30, 2024. The updated <i>Parking Regulations</i> will be communicated and distributed to appropriate personnel by November 30, 2024.

9. PAYMENT PLANS

OBSERVATION

Administration of payment plans needed improvement.

The CSU *Parking Citation Payment Plans* policy allows individuals to enroll in a payment plan to pay outstanding parking citations pursuant to California Vehicle Code 40220. Per the policy, a vehicle owner or person responsible for the citations is eligible for a payment plan once they have at least \$200 in unpaid parking citations. The application for a parking citation payment plan is submitted to PMB for review and approval. The individual is required to deposit 10% of the total amount of their citations, as well as a \$25 enrollment fee.

We found that PMB reviewed payments plans, but this responsibility was not documented in the contract. In addition, a review of the two payment plans completed during the scope of the audit noted

that the payment plan applications were not approved timely. Specifically, they were approved 203 and 434 days after the applications were submitted.

Clear responsibilities and timely approval of payment plans increases the likelihood of collection and helps ensure that controls are sufficient and working effectively.

RECOMMENDATION

We recommend that the university document the responsibility of the review of payment plans in its contract with PMB.

MANAGEMENT RESPONSE

We agree with the recommendation. The PMB contract will be updated to encompass PMB payment plan responsibilities by November 30, 2024.

RECOMMENDATION – STANISLAUS STATE

We recommend that the university:

- a. Create procedures to ensure timely approvals and accuracy of payment plans.
- b. Communicate payment plan procedures to appropriate personnel.

MANAGEMENT RESPONSE – STANISLAUS STATE

We concur. The campus will create procedures to ensure timely approvals and accuracy of payment plans. The campus will communicate payment plan procedures to appropriate personnel.
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Expected completion date: October 1, 2024

GENERAL INFORMATION

ADDITIONAL BACKGROUND

Title V of the California Code of Regulations states that parking fees shall be charged to individuals who want to park vehicles at CSU campuses and gives university presidents the ability to allow people who have paid a parking fee to park on campus. Generally, fees for parking can be paid in a variety of ways: daily parking permits or meters for occasional use; semester, annual, or academic year parking permits; and one-time passes for activities and events. Enforcement of parking regulations is the responsibility of each university.

CSU campuses must also adhere to the *CSU Transportation and Parking Policy*, which outlines requirements related to an AT committee, TDM plan, funding for alternative transportation, and new parking projects or improvements to existing parking facilities.

CSUB parking services provides quality parking services, parking lot safety, and enforcement of *Parking Regulations* for the campus. CSUB parking staff collects revenue from parking machines for deposit and enforces *Parking Regulations* at the university. There are 15 parking lots throughout the CSUB campus to provide convenient access to various locations, such as the campus theater, library, student housing, administration buildings, classrooms, and athletic fields. Students, faculty, staff, and visitors may park at CSUB by purchasing an annual or academic year permit, motorcycle permit, activity pass, daily permit, metered parking, or special event pass.

The PMB, operated by Stanislaus State, provides parking permit and citation processing services for various universities in the CSU system, as well as other non-CSU colleges across the state of California.

CRITERIA

Our audit was based upon standards as set forth in federal and state regulations and guidance; Trustee policy; Office of the Chancellor directives; and university procedures; as well as sound administrative practices and consideration of the potential impact of significant risks. This audit was conducted in conformance with the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing*.

This review emphasized, but was not limited to, compliance with:

- California Code of Regulations, Title V
- California Education Code, Sections 89721 and 87901.5
- California Vehicle Code, Section 21113
- *CSU Campus Administration of Systemwide Cash Management Policy*
- *CSU Parking Citation Payment Plan*
- *CSU Transportation and Parking Policy*
- *CSU Sensitive Positions and Cash Handling*
- *CSU Student Fee Policy*
- *CSU General Accounting*
- Government Code §13402 and §13403
- *CSUB Collection of Money from Permit Machines and Parking Meters*
- *CSUB One Day Scratchers*
- *CSUB Parking Citation Appeal Guidelines*
- *CSUB Parking Regulations*

AUDIT TEAM

Senior Audit Manager: Hannah Gardener
Senior Auditor: Alexandra Gonzalez