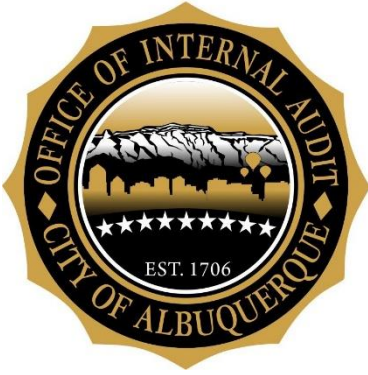




City of Albuquerque

Office of Internal Audit

Strategic Review

27-402

Aviation Department

Landside Parking Cash Count

Date

September 23, 2026

Landside Parking Cash Count
 Aviation Department
 September 23, 2026

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EXECUTIVE SUMMARY

The Office of Internal Audit (OIA) conducted a surprise cash count at the City of Albuquerque's (City) Aviation Department - Landside Parking location. The primary objective of the strategic review was to determine whether imprest funds and daily cash receipts were accounted for at the time of our visit. While the strategic review found that procedures for securing cash were adequate and imprest funds were accounted for without exception, OIA found that four (4) of the 14 employees responsible for cash-handling activities did not have current cash-handling training certificates which does not comply with the City's *Cash Management Policy and Procedures Manual* (Manual) and applicable Administrative Instructions. Aviation promptly addressed the matter, and all four (4) employees completed the required training during the review.

BACKGROUND

The City's Aviation Department (Aviation) is responsible for the management and operation of Landside Parking facilities that support passengers, visitors, employees, and other users of the Albuquerque International Sunport (Sunport). Landside parking operations are an important component of the Sunport's ground transportation services and provide access to parking facilities serving both short- and long-term airport users.

Landside parking operations generally include oversight of public parking facilities, parking access and revenue-control systems, customer transactions, facility operations, and coordination with contractors or service providers, as applicable. These activities require appropriate controls over parking access, revenue collection, transaction processing, system administration, and reconciliation to help ensure that parking revenues are accurately recorded, collected, deposited, and reported.

Landside parking operations process a high volume of transactions and generate recurring revenue for the Aviation Department. These operations include the collection, recording, reconciliation, and reporting of parking revenue and the safeguarding of related City assets. Management is also responsible for ensuring that parking operations comply with applicable City policies, contractual requirements, established procedures, and other relevant requirements.

Key areas associated with landside parking include revenue collection and reconciliation, cash and credit-card handling, parking system controls, user access, rate configuration, complimentary or validated parking, contract oversight, and monitoring of parking activity and performance.

Acceptable forms of payment are cash, debit and credit card. The table below summarizes the Sunport's public parking facilities and applicable maximum daily rates.

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Sunport Parking Facilities and Maximum Daily Rates

Parking Facility	Description	Rate
Parking Garage	Covered, four-level garage adjacent to the terminal	\$14/daily
Premium Economy	Partially covered lot north of the garage	\$10/daily
Basic Economy	Self-pay lot east of the parking structure	\$8/daily
ADA Parking	Garage only	First 24 hours free; \$11/daily thereafter

On August 10, 2026, OIA performed a surprise cash count of the imprest funds maintained by Aviation at the Landside Parking location. The Imprest Fund List, which is managed and approved by the City's Treasury Division, is a listing of change and petty cash funds. It lists all funds located at various locations by City department, unit, custodian(s), and type of cash fund total on hand. The Landside Parking imprest fund is a change fund in the amount of \$9,000 and is used to make change for paying customers.

OBJECTIVES

The objectives of the surprise cash count were to determine whether the following were true:

- Procedures for securing cash are adequate.
- The imprest funds are accounted for and reconciled to approved Treasury fund amounts.
- Imprest fund practices and procedures comply with the City's Manual and applicable Administrative Instructions.

RESULTS

While the strategic review found that procedures for securing cash were adequate and the imprest funds were accounted for without exception, OIA found that four of the 14 employees responsible for cash-handling activities did not have current cash-handling training certificates. Aviation promptly addressed the matter, and all four (4) employees completed the required training during the review.

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Objective	Criteria	Results
Procedures for securing cash are adequate.	Per the City's Manual, "Key responsibilities—such as collecting cash, maintaining documentation, preparing deposits, reconciling records, and recording deposits should be separated among different individuals."¹ Per the City's Manual, departments handling cash are responsible for the safekeeping of these City assets. Physical security should be emphasized to every employee involved in cash handling.	OIA observed the fund location at the Landside Parking location and determined that the Aviation maintains adequate procedures and controls for securing cash. The cash-handling areas² are located within a single secured building with controlled badge access. Drive-up windows are secured behind locked doors and protective glass, with register drawers kept locked when not in use. Back-up cash handlers, designated as sub-custodians, are available when needed. Funds that are not in use are secured in a locked safe requiring combination access, and employees with authorized access to the vault were identified as Operations Manager and Supervisors. Surveillance cameras monitor both the interior and exterior of the building 24 hours a day and are managed by the Landside Operations Manager and Supervisors. The area is also patrolled by Aviation Police 24 hours per day by foot and vehicle surveillance. OIA noted no personal belongings in the cash area locations.
The imprest fund is accounted for and reconciled to approved Treasury fund amounts.	Per the City's Manual, the imprest fund is to be reconciled daily and at the end of each shift. A cash count, which is a clear breakdown of the denomination that totals the amount of the fund, is to be performed and should include the date and initials or signatures of the person(s) counting the fund.	OIA performed a surprise cash count on August 10, 2026, at the Landside Parking location with an imprest fund totaling \$9,000. OIA physically counted the imprest fund and confirmed it was accounted for with no exceptions. OIA confirmed that the segregation of cash-handling duties at Landside Parking are appropriate. The imprest fund consisted of six (6) drawers containing \$1,500 each. Management and supervisory personnel jointly

¹ *Cash Management Policy and Procedures Manual (Manual)* p. 41 updated Sept. 2025, <https://eweb.cabq.gov/jobs/Content%20Attachments/cash_handling.pdf>, accessed Sept. 23, 2025.

² Landside Parking also operates cashless kiosks that accept electronic payments. Because these kiosks do not use imprest funds, they were excluded from the scope of OIA's imprest fund review.

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Objective	Criteria	Results
		count the cash at the beginning of each shift and perform daily revenue reconciliations, prepare deposits, and verify beginning balances. OIA reviewed reconciliation documentation from the business days prior to the cash count (August 7 and August 11, 2026). OIA verified that cash deposits were accurately prepared, imprest funds were reconciled to their authorized beginning balances, and supporting documentation was properly maintained, dated, and initialed with clear denomination breakdowns. Supporting documentation included deposit reconciliations, payment summaries, summary totals reports, commercial lane payment records, bank deposit slips, money bag/invoice copy numbers, and daily opening and closing cash bank forms. In addition, OIA traced submitted deposits to the general ledger (GL) listing and verified in Cognos/PeopleSoft within 24 hours of the deposit completion.
Imprest fund practices and procedures comply with the City's Manual and applicable Administrative Instructions.	Per the City's Manual, a Custodian and Sub-Custodian Statement of Responsibility must be on file for all individuals responsible for the imprest fund. Additionally, Administrative Instruction (AI) 2-6, <i>Employee Cash Handling Training Program</i>, states that all City employees who handle City monies and those who oversee cash sites are required to attend the Cash Handling Training, which is provided by the Treasury, every three years.	OIA obtained and reviewed the one (1) Custodian and five (5) Sub-Custodian Statements of Responsibilities for the fund location. Each statement included the employee's name, authorized amount, signature, associated department/division, and notarization. However, it was noted that the amount on the Custodian statements did not align with the Imprest Fund List amount, and information for three (3) sub-custodians was not correctly updated on the Imprest Fund List. Two (2) of the sub-custodians were no longer employed with Aviation, and one (1) had already been replaced with another individual. These issues are similar to those originally identified in Report No. 26-402, "DFAS Evaluation of Custodian and Sub-Custodian Oversight Requirements" and therefore, will be monitored until their corrective actions are

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Objective	Criteria	Results
		implemented in the monitoring of that engagement. OIA obtained and reviewed the cash-handling training certificates for all 14 employees responsible for cash-handling activities. OIA noted that the cash handling training for four (4) employees were not current. However, during the review, Aviation addressed the non-compliance. One (1) employee’s training was renewed on August 10, 2026, and three (3) employees’ certifications were renewed on August 11, 2026. Additionally, during the review, Aviation developed a tracking spreadsheet to monitor cash-handling training completion and certificate expiration dates. OIA reviewed the tracking spreadsheet and verified that it includes the information necessary to monitor certification status and upcoming expirations. Accordingly, the recommendation has been implemented and is now considered closed. Lastly, OIA reviewed Aviation’s <i>Parking & Ground Transportation Standard Operating Procedures</i> and compared them with the City’s Manual for compliance and alignment with applicable requirements, including emergency procedures specific to Aviation’s operations.

RECOMMENDATIONS

The Aviation Department should do the following:

- Ensure all cash-handling employees complete the required Cash Handling Training before handling City monies. Also, routinely monitor when cash handling training certificates expire to ensure employees are scheduled for refresher training on time.

NON-AUDIT SERVICE COMMUNICATION

Generally Accepted Government Auditing Standards – 2024 Revision (GAGAS 2024) allows OIA staff to perform non-audit services when such services do not impair independence in fact or appearance. Prior to agreeing to perform a non-audit service, OIA evaluates whether the service,

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either individually or in aggregate with other services provided, creates a threat to independence with respect to any GAGAS engagements conducted by OIA. OIA determined that the performance of this non-audit service did not impair the independence of OIA or its staff.

Surprise cash counts are classified as a non-audit service and the work performed does not constitute an audit conducted in accordance with GAGAS. Throughout each fiscal year, OIA objectively selects various imprest funds for review. The Landside Parking location was selected for review during FY 2026. Aviation remains responsible for the administration, safeguarding, reconciliation, and oversight of its cash funds, as well as any management decisions or corrective actions resulting from this non-audit service.

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PREPARED:

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Connie Barros-Montoya, Principal Auditor
Office of Internal Audit

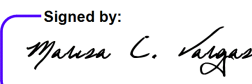
REVIEWED:

Signed by:

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Vanessa Meske, Lead Auditor
Office of Internal Audit

APPROVED:

Signed by:

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Marisa C. Vargas, City Auditor
Office of Internal Audit

APPROVED FOR PUBLICATION:

Signed by:

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Esteban A. Aguilar, Jr., Esq.
Chairperson
Accountability in Government Oversight Committee

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APPENDIX B

Recommendations and Responses

For each recommendation, the responsible agency should indicate in the column labeled Department Response whether it concurs, does not concur, or partially concurs and provide a brief explanation. If it concurs with the recommendation, it should indicate the expected implementation date and implementation plan. If the responsible agency does not concur or partially concurs, it should provide an explanation and an alternate plan of action to address the identified issue.

Recommendation	Responsible Party	Department Response	<u>OIA Use Only</u> Status Determination*
Recommendation #1: Ensure all cash-handling employees complete the required Cash Handling Training before handling City monies. Also, routinely monitor when cash handling training certificates expire to ensure employees are scheduled for refresher training on time.	Aviation	☒ Concur ☐ Do Not Concur ☐ Partially Concur “Aviation will ensure that all employees required to handle City monies complete the required Cash Handling Training prior to handling cash. Aviation will utilize the attached tracking spreadsheet to monitor cash-handling training completion and certificate expiration dates. The spreadsheet will be routinely updated and reviewed to identify upcoming expirations, notify employees and ensure they complete refresher training before their certificates expire. Implementation Plan: The Landside Parking Manager, or their designee, will be responsible for maintaining and routinely updating the cash-handling training tracking spreadsheet, monitoring employee training and certificate expiration dates, and notifying employees when their	☐ Open ☒ Closed ☐ Contested

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Recommendation	Responsible Party	Department Response	<u>OIA Use Only</u> Status Determination*
		training certificates are approaching expiration so that the refresher training can be completed timely. The AV Finance Compliance Manager will periodically review and audit the tracking spreadsheet and supporting certificates to ensure compliance with Cash Handling Training requirements.” “<u>ESTIMATED COMPLETION DATES</u> “September 1, 2026”	