

Performance Audit Follow-Up

NDSU Parking and Transportation Services
Department

Report No. NP-016-18

February 27, 2019

JOSHUA C. GALLION
STATE AUDITOR

Office of the State Auditor
Division of NDUS Performance Audit

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Transmittal Letter

May 13, 2019

State Board of Higher Education
Members of the North Dakota Legislative Assembly
Dr. Mark Hagerott, Chancellor, North Dakota University System

The Office of the State Auditor conducted a follow-up review on the performance audit entitled NDSU Parking and Transportation Services Department (NP-002-16) dated February 23, 2017. The objective of this follow-up was to determine the implementation status of the eight recommendations presented in the performance audit report.

NDSU Parking and Transportation Services has fully implemented all eight recommendations. Included in this report are our conclusions regarding the implementation status of the recommendations.

We want to extend our appreciation to the personnel of North Dakota State University for their assistance and cooperation during the follow-up.

Respectfully submitted,

/S/

Joshua C. Gallion
State Auditor

Status of Recommendations

Fully Implemented

RECOMMENDATION 1-1

We recommend the Campus Space and Facilities Committee meet annually and review the parking department's financial data in accordance with its stated policy.

Fully Implemented

NDSU Parking and Transportation Services (PTS) provided financial data for the previous three fiscal years, the current fiscal year, and the forecast for the next three fiscal years to the Campus Space and Facilities Committee (CSFC) annually in both 2017 and 2018. CSFC reviewed and discussed the information and recommended no changes to the parking fees. This is in accordance with CSFC's stated policy.

RECOMMENDATION 1-2

We recommend management of PTS develop and document short-term and long-term goals at the department level.

Fully Implemented

PTS management created a formal list of short- and long-term goals.

RECOMMENDATION 1-3

We recommend management develop appropriate annual and longer-term (i.e. three years or more) operating budgets. We further recommend that the annual operating budget be periodically compared to year-to-date results to identify potential errors or other issues that need to be addressed.

Fully Implemented

NDSU Parking and Transportation Services is provided a monthly financial report for review by PTS management. PTS management reviews the report and addresses any discrepancies. The financial report produced by management for the CSFC serves as the annual and longer-term operating budget.

RECOMMENDATION 1-4

We recommend management review and update PTS' written position descriptions and continue to update them periodically as required by NDSU policy.

Fully Implemented

PTS management reviewed and updated the recommended position descriptions.

RECOMMENDATION 1-5

We recommend PTS management develop a process for tracking and monitoring training and continuing education for departmental employees.

Fully Implemented

PTS management created a formal document for tracking customer service training and continuing education and training for employees.

RECOMMENDATION 1-6

We recommend PTS management adopt formal statements of the department's mission, objectives and values. Among other things, these documents should incorporate the department's specific objectives with respect to campus safety and security.

Fully Implemented

PTS management adopted formal statements of the department's mission, objectives and values. Specific objectives with respect to campus safety and security were incorporated into the statements.

RECOMMENDATION 1-7

We recommend PTS implement a process for periodic reconciliation of revenues between the department's parking management software and the department's financial statements.

Fully Implemented

PTS implemented formal procedures for reconciling data from the parking management software and the department's financial statements.

RECOMMENDATION 1-8

We recommend PTS management follow North Dakota University System Procedure 1901.2.1, which “strongly recommends” NIST-approved encryption with respect to storage or transmission of data classified as “private.”

Fully Implemented

Although NDUS Procedure 1901.2.1 "strongly recommends" encryption with respect to storage or transmission of data classified as private, it does not require it. NDSU PTS transmits private information via e-mail internally and stores information on a server requiring a userid/password login for access. NDSU PTS does use secure file transfer for restricted information, in which the data is encrypted.

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