



## TICKET PRODUCTION, SELLING AND REMITTANCE OF SALES

ACTIVITY	RESPONSIBLE UNIT/PERSON	OBJECTIVE	RISK FACTOR	LIKELIHOOD OF OCCURRENCE	SIGNIFICANCE OF IMPACT	CONTROL ACTIVITY/ MECHANISM	ASSESSMENT OF CONTROL OR SAFEGUARD	AREA FOR IMPROVEMENT
<b>1. Delivery of new Tickets</b>	CCH/ Supply Officer	To process newly procured tickets	Pilferage	Low	Low	Turnover report validated by actual counting of magnetic tickets by Supply Officer	Sufficient	Automate the reconciliation of CCH and Treasury reports
<b>2. Sorting of Tickets</b>	CCH Ticket Production Section Data Encoder Controller	To segregate gate collected tickets according to ticket type (SJ, SV) for recycling and reprocessing	Pilferage	Low	Low	Supervising Data Encoder check logbook and ticket production reports Production logbook prepared by Data Encoder controller	Equipment uses computer program that is difficult to tamper with	
<b>3. Ticket Encoding</b>  a. Pre-coding (formatting of tickets only; no value assigned yet to each ticket) b. Full coding, e.g. stored value tickets (SVT) sold in satellite booths,	CCH  Data Encoder Controller  Supervising Data Encoder	To put value on tickets so they can be used in the stations	Pilferage   Full coded tickets can be	Low	Low	SVTs are checked individually using a reader machines (handheld magnetic analyzer) during turnover witnessed by Treasury Blacklisting of SV found with errors (machine error- failed to put value on ticket) to prevent usage in revenue line	Equipment uses computer program that is difficult to tamper with	



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1,500 pcs/week upon request of Treasury to address long queuing during rush hours			sold directly to passengers			Turnover reports from CCH Supervising Data Encoder given to Treasury Validity period is placed on SVTs at 6 months from first use		
<b>4. Counting, Labeling, Package, Sealing of Tickets</b>	CCH Data Encoder Controller	To secure tickets/ for turnover to Treasury	Tampering of packaged tickets  Pilferage	High	High	CCH uses labeled tapes for packaging  Supervisors does quality assurance check  Spot audit by Internal Audit at least once a week	Inadequate since only counting is done by equipment	
<b>5. Stock Management</b>	CCH Supply Officer  CCH Supervising Supply Officer	To ensure sufficient supply of tickets and safe storage	Pilferage	Low	High	Weekly inventory of stock by CCH Revenue & Production Reconciliation Section by Chief Corporate Accountant  Data Management Chief checks ticket stock ledger daily  Spot audit conducted twice a year		Install vault or secured storage for ticket stock



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<b>6. Release of Tickets to Treasury</b>	CCH/ Supply Officer C	To transfer custody of tickets to Treasury	Pilferage	Low	High	Delivery Report by Supply Officer C is approved by Data Management Chief  Security Guard checks quantity of pre-packaged tickets and locks the crate witnessed by Treasury/Cashier  Guard checks correctness of gate pass	Broken crates still being used	Replace broken crates for transport of tickets
<b>7. Transport of Tickets to Treasury Central</b>	Treasury/ Sr. Cashier	To ensure safe delivery of tickets to Treasury Central	Pilferage	Low	Low	Key to crate handled by cashier with escort guard		
<b>8. Treasury Ticket Stock Management</b>	Treasury/ Vaultkeeper/ Cashier A	To record the receipt & issuance of each type of ticket as well as to provide running stock balance	Pilferage  Bribery	Low	Low	Tickets stored in vault room, opened only during allocation time  Only tickets and change fund placed in vaultroom for allocation		Test count or inventory of accountable forms



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<b>9. Allocation of Tickets and Change fund to Station Tellers</b>	Senior Cashier	To enable station tellers to transact efficiently with passenger	Pilferage	Low	Low	Ticket Sales Report (TSR) prepared by Sr. Cashier as basis of ticket allocation to teller  Shift Collection Report prepared by Sr. Cashier		
<b>10. Selling of Tickets to Passenger Thru Teller</b>	Station Tellers  Excluding: Ticket Vending Machine	To allow passengers to gain access to the line	Shortchanging  Issuance of blank tickets	High	High	Spot audit  Station Processing System (SPS) Report – generated from Passenger Agent Machine (PAM)	Manual giving of change to passengers; human error	
Analyze ticket of passenger for upgrading and/or upselling of ticket to gain entrance/exit	Station Operations Division/  Station Teller	To resolve problems encountered by passengers in using tickets	Shortchanging  Issuance of blank ticket	High	High	Station teller prepares Ticket Coupon Exchange Report Form (TCERF)		
<b>11. Passenger Uses Ticket</b>	Passenger	To gain ride to trains						
<b>12. Ticket with no more Fare Value is captured by Gate</b>	Ticket Gates	To ensure proper collection and recording of ticket						



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<b>13. Collection of Problem Tickets from Allocation and Passengers</b> (unreadable, defective, expired)	Station Teller	To resolve problems encountered by passengers in using tickets						
<b>14. Remittance of cash collection and unsold/problem tickets</b>	Station Teller	To determine accountability of station teller and turnover cash collection for reconciliation	Short remittance – not intact	Low	Low	Station teller accomplish Teller's Sale Report (TSR)  Station Supervisor counterchecks the TSR	Adequate	
Receive cash remittance	Cashiering Assistant	To ensure that revenue collected from station tellers is intact		Low	Low	TSR TCERF Shift collection Report (SCR)  Spot audit		
Reconciliation of revenue collection	Head Cashier  Financial Planning Analyst	To account for and reconcile ticket sales and cash collections by the Treasury against PAM sales reported by SPS/ CPS	Collusion/ Connivance	Low	High	Review of reports of IA  Consolidation of reports of Station Processing System (SPS) & and Central processing System (CPS)		



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<b>15. Collection/ Mopping by Treasury of gate captured tickets</b>	Cashier	To ensure proper collection and recording of ticket and reconciliation with ridership	Pilferage Collusion between Treasury and Security personnel (during collection of tickets from gate to ticket crates which loaded into mopping trains)	High	High	Train escort guard from Treasury (coming from different agency)  Station guard comes from different agency  Civil Security Officer witnesses the collection  Spot audit	Insufficient control since utility worker involved in mopping – no responsibility accountability for this task	
Deposit revenue collection to bank	Head Cashier	To ensure that collected revenue are deposited promptly and are intact	Malversation	Low	High	Bank reconciliation  Surprise cash count		
<b>16. Delivery of gate collected tickets, unsold tickets and problem tickets by Treasury to Central Clearing House</b>	Treasury/ Cashier  CCH/ Supply Officer	To turnover tickets for recycling/ reprocessing	Lost tickets due to pilferage; While tickets have no encoded value yet, it maybe used as “padding” to balance sales	Low	High	Turnover report validated by actual counting of unsold tickets and problem tickets by Supply Officer  Gate collected tickets during sorting	Insufficient since report reconciliation is done manually and not computer system generated	



### LRTA CVA Issues Worksheet

ISSUE/VULNERABILITY AREA	INITIAL ASSESSMENT/PRIORITY	STRATEGY (What information do you need to analyze the issue and how do you intend to get it?)		
		PERSON TO INTERVIEW	DOCUMENTS NEEDED	AREAS TO BE VISITED
Ticket Production CCH	Check for adequacy/ effectiveness of controls, i.e. accuracy and completeness of reports	Data Management Chief B Mr. Fernando Salvador	System/Procedural Flow Daily Ticket Production Reconciliation Report (DTPRR), Daily Sales Reconciliation Report (DSRR)	CCH Office Administration Building, LRTA Depot, Pasay
Counting, Labelling, Packaging and Sealing		Supervising Data Encoder Controller Ms. Elizabeth Gomez	Delivery Report	CCH Office Administration Building, LRTA Depot, Pasay
		Data Encoder Controller Mr. Cesar Mark Posada Mr. Raul Gariel	Ticket Encoding Report Station Gate Collection and Production Report (SGCPR) Daily TSIE Ticket Processing Report	CCH Office Administration Building, LRTA Depot, Pasay
		Supervising Supply Officer A Ms. Ma. Cristina Colasito	Delivery Report Ledger	CCH Office Administration Building, LRTA Depot, Pasay
		Supply Officer C Mr. Edilberto dela Cruz Or Ms. Ruselle Racoma	Delivery Report Ledger	CCH Office Administration Building, LRTA Depot, Pasay
		Chief Corporate Accountant Mr. Alejandro Verano	Daily Sales and Reconciliation Report (DSRR) Ticket Production Reconciliation Report	



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<b>Ticket Selling</b> Station Operations Division	Check for adequacy/ effectiveness of controls, i.e. absence of customer complaints, incident reports	Station Supervisor (TBN)	Ticket Sales Report (TSR)	Revenue Line 1
Selling of Tickets		Station Tellers (TBN based on validation schedule)	TSR TCERF	Revenue Line 1
		Station Guard (TBN)	Logbook, Gate Pass	Revenue Line 1
<b>Ticket Allocating and Remittance of Collection</b> Treasury	Check for adequacy/ effectiveness of controls, i.e. accuracy of reports	Head Cashier Mr. Nelson Gopengco Mr. Tony Villanueva	Passbook Summary of Collection	Treasury Central Line 1 (Central Station LRT 1)
Mopping of gate collected tickets		Sr. Cashier/ Main Ms. Catherine Limbo	Delivery Report Logbook	Treasury Main, LRTA Depot, Pasay
Analysis of problem tickets/ upgrade or upsell		Vault Keeper/Cashier A Mr. Nolan Gomez	Ledger	Treasury Central Line 1 (Central Station LRT 1)
		Sr. Cashier/Central Treasury Extension Mr. Joel Santos	TSR	Treasury Central Line 1 (Central Station LRT 1)





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		Cashier B Mr. Frank Ledesma	Mopping Report	Treasury Central Line 1 (Central Station LRT 1)
		Cashiering Assistant Ms. Joy Tolentino	TSR TCERF Shift collection Report (SCR)	Treasury Central Line 1 (Central Station LRT 1)
		Train Escort Guard (TBN based on validation schedule)	Logbook, Gate Pass	Treasury Central Line 1 (Central Station LRT 1)