



Public Parking – Off-Street Parking Audit - #865

Executive Summary

Why CAO Did This Review

Pursuant to Section 5.10 of the Charter of the City of Jacksonville and Chapter 102 of the Municipal Code, we conducted an audit of the Public Parking Office's off-street operations, which included a review of their revenue generating activities relating to City-owned parking garages and surface lots.

The Office of Public Parking is part of the City of Jacksonville's Downtown Investment Authority, and it is responsible for the enforcement of various sections of the Municipal Code related to parking violations as well as providing parking in the downtown area.

Public Parking operates several City-owned lots and garages, including the Library Garage, St. James Garage, Ed Ball Garage, Yates Garage, Water Street Garage, Bay & Ocean Street Lot, and Landing Lot. Public Parking also operates over 1,420 on-street parking meters located in the Downtown area. Public Parking's revenue is generated from a variety of sources, including hourly, daily, and monthly parking fees from the lots and garages, immobilization fees, special event parking fees, meter rentals and meter collections.

The Office of Public Parking had net revenue of \$2,855,502 during FY 2020/21. Of the revenue collected, \$1,049,886 was from garages and \$278,651 was from parking lots, while the rest was from on-street parking and enforcement activities. Revenue was lower during FY 2020/21, due to the ongoing pandemic, which had impacts on downtown parking.

What CAO Found

Overall, revenue generated from the City's off-street public parking facilities was accurately collected, timely deposited with the Tax Collector's Office, and accurately recorded in the City's Financial System. However, we found several issues as shown below.

- Lack of a documented revenue reconciliation process.
- Daily parking gate activity was not being monitored to identify any potential issues with special access cards used by parking attendants at garages.
- Many written policies and procedures were outdated or incomplete.
- There was over \$80,000 in forfeited deposit fees for access cards for monthly parkers that had not been recognized as revenue
- The City was issuing checks for internal transactions (e.g., payroll deduction payments from employees were being paid to Public Parking with a check).
- There were issues related to adequate support and accuracy for Special Event parking activity.

What CAO Recommends

We recommend that Public Parking implement detailed documented policies and procedures to address the items noted above including ensuring all policies and procedures are up to date. Public Parking also needs to consider whether the fees for the access cards for monthly parkers should just be a non-refundable fee to simplify the accounting process and enable the fee to be recognized as revenue immediately. Additionally, the City needs to implement procedures to avoid issuing checks for internal transactions.



Council Auditor's Office

Public Parking – Off-Street Parking Audit

May 19, 2022

Report #865

Released on: January 5, 2023

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AUDIT REPORT #865

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OFFICE OF THE COUNCIL AUDITOR
Suite 200, St. James Building



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Honorable Members of the City Council
City of Jacksonville

INTRODUCTION

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STATEMENT OF OBJECTIVE

To determine whether revenue generated from off-street parking facilities was accurately collected, timely deposited with the Tax Collector's Office, and accurately recorded in the City's Financial System.

STATEMENT OF SCOPE AND METHODOLOGY

The scope of the audit included revenue generated from the Public Parking Office operating the various parking garages and lots. This included hourly/daily parking fees, monthly parking fees, and special event parking fees collected from January 1, 2021, through December 31, 2021. Our

detail testing did not include parking enforcement activities or on street parking at meters. These activities were excluded since the processes surrounding these activities were different.

Our methodology for conducting the audit included interviews with employees of Public Parking, a review of standard operating procedures, observations of work performed by Public Parking, a financial analysis of operations, and a surprise cash count. We performed analytical and detailed testing as necessary, as well as determined compliance with applicable laws and policies and procedures.

For monthly parkers we performed 100% testing for the month of September 2021 and selected a sample of parkers to test from all other months. We identified the population based on data mainly from the parking system used to control the parking facility gates. For locations controlled by a different system we had to also include data from the system used to manage and track customer account payment information to identify the entire population of monthly parkers.

- For the month of September 2021, we recalculated the total monthly parking revenue that should have been received for all active monthly parkers for the month (1,824 unique monthly parkers) and verified that the revenue was deposited with the Tax Collector.
- To have coverage for other months within our audit scope, we selected a statistical sample of monthly parkers and verified that they accurately paid their monthly parking fees for calendar year 2021. The sample size of 149 became 571 due to having to test all parkers associated with corporate accounts selected as part of the sample because of how payments for corporate accounts were logged. In total there were 1,888 total unique monthly parkers in calendar year 2021.

For transient/daily parkers, we obtained a report from the parking facility management system and recalculated the parking fees for each parking receipt issued to transient/daily parkers in 2021. Then, we verified that daily parking revenue was accurately collected and deposited with the Tax Collector.

Regarding special event parking revenue, we obtained a report from the parking facility management system that listed how many times the garage gates were open during special events in 2021. Then we recalculated the total revenue that should have been collected during each special event based on the report and compared the amount to the actual amount deposited with the Tax Collector for the event.

A sample was only utilized for part of the monthly parkers testing. Due to the fact that we had to increase the sample from 149 to 571 to account for each corporate parker on any account selected, the results cannot be purely projected to the population for this part of the testing. However, we do believe that those results and the results of other testing, which did not have samples allow us to ultimately draw our conclusions based on the results of all of our testing. Additionally, for proper context we have presented information concerning the value and/or size of the items selected for testing compared to the overall population and the value and/or size of the exceptions found in comparison to the items selected for testing.

REPORT FORMAT

Our report is structured to identify Internal Control Weaknesses, Audit Findings, and Opportunities for Improvement as they relate to our audit objective(s). Internal control is a process implemented by management to provide reasonable assurance that they achieve their objectives in relation to the effectiveness and efficiency of operations and compliance with applicable laws and regulations. An Internal Control Weakness is therefore defined as either a defect in the design or operation of the internal controls or is an area in which there are currently no internal controls in place to ensure that management's objectives are met. An Audit Finding is an instance where management has established internal controls and procedures, but responsible parties are not operating in compliance with the established controls and procedures. An Opportunity for Improvement is a suggestion that we believe could enhance operations.

STATEMENT OF AUDITING STANDARDS

We conducted this performance audit in accordance with generally accepted government auditing standards. Those 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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

AUDITEE RESPONSES

Responses from the auditee have been inserted after the respective finding and recommendation. We received these responses from Lori Boyer, Chief Executive Officer – Downtown Investment Authority, in a memorandum on December 6, 2022.

AUDIT CONCLUSION

Overall, revenue generated from the City's off-street public parking facilities was accurately collected, timely deposited with the Tax Collector's Office, and accurately recorded in the City's Financial System. However, we found several issues as shown below.

AUDIT OBJECTIVE

To determine whether revenue generated from off-street parking facilities was accurately collected, timely deposited with the Tax Collector's Office, and accurately recorded in the City's Financial System.

Internal Control Weakness 1 – Lack of Documented Revenue Reconciliation Process

The Office of Public Parking was not performing monthly revenue reconciliations to ensure that all revenue collected from various revenue sources was accurately collected and deposited with the Tax Collector and then accurately recorded in the City’s financial system.

While not material, we found issues where payments owed were not received or the amount charged/received was incorrect:

- 3 out of 1,824 monthly parking customers tested did not pay their monthly parking for several months which resulted in a total underpayment of \$865.59 in 2021.
- 1 out of 1,824 customers tested underpaid the monthly parking fee from November 2020 to November 2021 which resulted in a total underpayment of \$282.05. The customer was incorrectly paying the old monthly parking fees for the Water St Garage which increased from \$50/month to \$70/month plus sales taxes.
- 1 out of 571 monthly parking customers tested was paying based on the incorrect sales tax rate. This customer was using the old sales tax rate of 7% instead of 7.5%. The customer underpaid \$3.15 in sales taxes in 2021.

We did not find 4 monthly payments totaling \$172 relating to customers who worked for the Public Defender’s Office in 2021. This discrepancy represented less than 0.3% of the \$63,298 total monthly parking payments expected to be collected from the Public Defender’s Office in 2021. Public Parking indicated staff reconciled the payroll deduction list provided by the State to the records in the system used to manage and track customer account payment information at the time; however Public Parking staff never printed out the reports and attached them to the documentation. Public Parking cannot accurately recreate the list of customers from previous months, since the system used to manage and track customer account payment information only generates current information and Public Parking did not retain the reports at time of reconciliation.

Recommendation to Internal Control Weakness 1

We recommend that the Office of Public Parking perform monthly revenue reconciliations to ensure that all moneys owed are collected, collections from customers agree to the amount deposited with the Tax Collector, and deposits are properly recorded in the City’s financial system. To facilitate this revenue reconciliation process, this task could be performed during the preparation of the monthly sales tax report. Overall, these procedures need to be documented in office policies and procedures.

Auditee Response to Internal Control Weakness 1

Agree Disagree Partially Agree

This has been the customary practice however, due to excessive vacancies there was a lapse in consistent monthly reconciliation that included the audit period. The vacancy issue remains a challenge for the Office however after the period of the audit there have been consistent monthly reconciliations and a new policy consistent with the recommendation has been prepared.

Internal Control Weakness 2 – Daily Parking Gate Activity Not Monitored

Parking facility operators use a special access card to let vehicles in and out of the garages in special circumstances. For example, if a monthly parker lost their access card, the parking facility operator can open the gate with this special access card to let the customer exit the garage. However, we found that parking facility supervisors do not monitor the daily activity of these special access cards. Due to the lack of monitoring, parking facility operators could abuse the use of these special access cards by letting some customers (e.g., friends, relatives) park for free at the parking facility. This would result in the loss of parking revenue and also a decrease in the number of parking spaces available to visitors and other paying monthly parkers. The parking system used to control the parking facility gates has a traffic report that could be used to track the daily usage of these access cards.

Recommendation to Internal Control Weakness 2

The Office of Public Parking should implement additional controls to reduce the risk of special access cards being misused. Parking facility operators should properly log when the access card was used and the reason for it. Parking facility supervisors should periodically run a traffic activity report from the system used to control the parking facility gates, to check for any unusual gate activity at the parking facilities. Additionally, supervisors should periodically compare the logs filled out by the facility operators to the actual gate traffic reports.

Auditee Response to Internal Control Weakness 2

Agree Disagree Partially Agree

Based on the recommendations of the audit, this practice has now been implemented and a policy documenting the practice prepared.

Internal Control Weakness 3 – Written Policies and Procedures Outdated or Incomplete

We found that some written policies and procedures were out of date and did not reflect changes to the City’s financial system. Policies and procedures that had outdated information included the following:

- Creating Cash Receipts: Credit Card Revenue (*revision date 6/11/14*)
- Creating and Recording Invoices (*revision date 7/15/15*)
- Collection Agency Deposits & Invoices (*revision date 12/12/18*)
- Boards and Commissions Pre-Paid Vouchers (*revision date 12/30/15*)
- Police & Fire Pension Fund Payments (*revision date 3/2/15*)

We also found that Public Parking did not have written policies and procedures explaining important business processes such as how to:

- create a new customer profile in the parking information system, process initial payment including the access card deposits, and activate new access cards.
- close a monthly parker account. This would include deactivating the profile in the parking information systems and accounting for access card deposits.

- process, record, and track monthly payments from private customers, corporate customers, City employees, City departments, and the Public Defender’s Office.
- perform cash reconciliation of special events parking revenue. This would include procedures to issue a change fund to an employee/location, sale of parking tickets, and how to account for ticket books (if used).

Recommendation to Internal Control Weakness 3

We recommend that the Office of Public Parking update all their current policies and procedures to reflect recent changes in the City’s financial system and any changes in business processes. We also recommend that Public Parking review all their current policies and then develop written policies and procedures that are currently missing, including the business processes described above.

Auditee Response to Internal Control Weakness 3

Agree Disagree Partially Agree

We agree that all existing policies should be reviewed and updated as needed. That process has begun as issues were identified during the audit. In at least one instance we have an existing policy that partially addresses the issue in question (deactivation of access cards- see OPP Lock-out List Policy-011 which is entitled Creation of Lock Out List and Deactivating Access Cards). In that instance the existing policy will be updated, and a new policy prepared to specifically approach deactivation as part of the process of closing monthly parker accounts. Additional policies referenced herein, as well as several others responsive to new systems, are now being prepared. All reviews and revisions will be completed within 90 days.

Finding 1 – Forfeited Deposit Fees Not Recognized as Revenue

The Office of Public Parking charges a \$10 deposit fee for each parking card provided to monthly parkers. The intent of the deposit fee is to cover the cost if a monthly parker loses, damages or does not return the parking card once the service is canceled. As of December 31, 2022, there was a balance of approximately \$97,000 in the liability account (customer deposits). Since there were only approximately 1,600 monthly parkers with a parking card as of December 31, 2021, and the fee is \$10 per card, the amount owed back to customers would only be approximately \$16,000. As a result, revenues have been understated and liabilities have been overstated. The remaining \$81,000 should be reclassified from a liability that is owed back to the customer to a revenue account.

Recommendation to Finding 1

The replacement charge of \$10 should be recognized as revenue in the period earned. We recommend that Public Parking determine the amount of money that should be maintained as a liability in this account based on current occupancy levels within the parking lots and garages that use access cards and that the remaining amount be recognized as revenue. This analysis

should also be performed each September to ensure that revenue is properly recognized in the period earned.

In addition, there should be consideration given to making the \$10 fee non-refundable. This would lower costs incurred by Public Parking staff in processing and approving refunds. This would allow all card fees received to be immediately recorded as revenues rather than liabilities. However, any outstanding agreements with customers whereby Public Parking agreed to refund the initial card fee may still need to be honored.

Auditee Response to Finding 1

Agree Disagree Partially Agree

OPP revised the Terms and Conditions last May to remove all references to “card refunds” and “card deposit.” The \$10.00 payment is referred to as a “card fee” with no promise or references to the card fee being refundable. In addition, the Request for Parking Application makes no reference to “card deposit” or “refundable.” OPP is prepared to refund the \$10.00 for those customers who request it and have been parking with us before the above-mentioned documents were revised.

As it pertains to recognizing the fee as revenue, the replacement charge of \$10.00 is now deposited directly into our Miscellaneous/Sale account (DIPP412AD 36907) 1Cloud Accounting String: 41102 135205 369050 when received. Therefore, it is recognized as revenue in the period earned.

As to previously accumulated deposits, we will determine within the next thirty (30) days an appropriate amount to be retained as a liability and the remainder of the accumulated deposit funds will be transferred to the Miscellaneous/Sale account above.

Finding 2 – City Issues Checks for Internal Transactions Relating to Monthly Parking Fees

The Office of Public Parking receives physical checks in two different situations from other City departments. In both instances, the process placed the funds at a higher risk of misappropriation. In addition, the processes take more city staff time to prepare the check and deposit the funds, thereby creating higher transaction costs and lending themselves to errors.

In the first instance, monies were deducted from City employees’ paychecks twice per month to pay for monthly parking fees. These funds were paid by the City’s Treasury Division issuing a check for the total amount made payable to the Office of Public Parking (e.g., check for one biweekly payroll deduction was \$16,064). Public Parking received and processed the check like any other payment received.

In the second instance, we found a department paid for 20 parking spaces for an entire year by issuing a check to the Public Parking Office (\$23,610). In the City’s financial system, a vendor invoice was recorded in the accounts payable module and a customer invoice was created in the accounts receivable module. When the department issued the payment, the accounts payable

invoice was cleared; however, when Public Parking deposited the check with the Tax Collector, the payment was not applied to the accounts receivable invoice. As a result, monthly parking revenue and accounts receivable were overstated.

Recommendation to Finding 2

We recommend that the Office of Public Parking work with the City’s Accounting Division to avoid the City issuing checks from one department to another. These types of payments should be processed in another more secure and efficient manner that helps prevent misreporting.

Additionally, we recommend that the customer invoice of \$23,610 be closed in the City’s financial system.

Auditee Response to Finding 2

Agree Disagree Partially Agree

We are working with the City's Accounting and Payroll Divisions and are happy to convert to a monthly internal transfer if that process can be accomplished.

Finding 3 – Monthly Parker Access Not Always Removed Timely

We found six access cards as of the time of our testing (February 8, 2022) belonging to former customers that were not properly deactivated in the system that controls gates and grants customers access to parking facilities. These customers still had the capability of using their access cards to enter and park at the City’s parking facilities even though they were no longer paying for access.

Recommendation to Finding 3

We recommend that the Office of Public Parking review their current procedures for closing customer accounts and ensure the procedures are properly documented.

In addition to current procedures, the Office of Public Parking should perform a periodic reconciliation (quarterly or yearly) of active access cards per the gate access system to the list of active customers in the payment system to ensure that only current paying customers have access to the City’s parking facilities.

Auditee Response to Finding 3

Agree Disagree Partially Agree

The Office will institute a quarterly reconciliation of active access cards as recommended and have begun to follow that procedure since it was brought to our attention during the audit process. Furthermore, a review of current procedures for closing accounts is underway and the policy documenting the process to be followed will be updated.

Finding 4 – Special Event Parking Revenue Accuracy and Documentation Issues

We found that there was not a proper cash reconciliation of the parking revenue collected during special events compared to underlying support. This included special events parking in locations with automated gates and locations without automated gates.

Locations with Automated Gates

We found that for 70 out of 89 (or 78.7%) special events tested at locations with an automated gate, there was not a copy of the original report from the gate access system on file with the deposit to reconcile cash collected to the number of vehicles parked. We also found 20 out of 89 (or 22.5%) special event transactions tested did not have a cash count sheet on file.

Based on information we were provided and data we were able to obtain from the gate access system, the amounts collected did not agree to support for 51 out of 89 (or 57.3%) special event daily cash deposits. We determined there was a potential underpayment of \$2,470; however, due to the lack of proper supporting documentation we were unable to determine if such discrepancy had a business explanation such as free parking for ushers. Of the issues identified, 47 were less than \$100 while 4 were \$100 or more. Public Parking has indicated that the unaccounted-for amounts are attributed to the cards being used to let security guards, vendors, and other non-paying customers into the facilities, but there was not adequate support on file to prove this assertion.

Locations without Automated Gates

While reviewing the documentation of special event parking revenue for events without automated gates, we did not find sufficient evidence that parking facility supervisors were verifying that the number of tickets sold tied to the actual cash collected when supervisors were counting the cash collected by the parking facilities operators. The Office of Public Parking uses ticket books during special events at parking lots where there is not an automated gate system. We noticed that special event tickets were pre-numbered, but there were not always adequate safeguards and tickets were not always being properly accounted for and reconciled in a consistent manner. The Office of Public Parking did have a spreadsheet to track inventory of ticket books and the ticket books usage. However, the spreadsheets were not consistently used; therefore, we were unable to rely on these spreadsheets to determine the number of tickets used for specific special events. Also, the special event ticket control spreadsheet was not user friendly, which made it difficult to track ticket books.

Recommendation to Finding 4

We recommend that the Office of Public Parking properly verify the accuracy of and safeguard the cash collected during special events. The processes to properly verify and safeguard revenue received from parking for special events should be documented in written policies and procedures. The procedures would include the following:

- For events with an automated gate:
 - parking facility supervisors should timely run a gate activity report in the gate access system, compare it to the actual cash on hand, and investigate any discrepancies.
 - Public Parking should maintain proper documentation of the cash reconciliation for each special event.

- For events without an automated gate:
 - Public Parking should ensure that ticket books are physically secured when not being used.
 - Public Parking should review the design of their special event ticket control spreadsheets to make it more user-friendly to enable better tracking of ticket book usage. This ticket inventory list should be maintained, so that Public Parking knows which tickets have been sold and which tickets have not.
 - Public Parking should maintain proper supporting documentation showing that tickets sold during a special event were reconciled to the actual cash collected from customers.

Auditee Response to Finding 4

Agree Disagree Partially Agree

For events with automated gates, we will develop a better system for documenting and accounting for the number of free spaces actually provided to City staff and vendors through Special Events or other City Departments so that the gate activity report can be reconciled to cash collected from paid customers. Cash reconciliations to tickets sold /or gate activity will be performed for each special event and documentation evidencing cash reconciliations will be retained in the City's digital system Ticket books will be secured in the safes of the Facility Supervisors. The Special Event spreadsheet format will be revised as suggested.

Opportunity for Improvement 1 – New System for Tracking Customer Payments

The system used to track and manage payments from customers is outdated. There are issues that cause payments for corporate accounts to apply to all accounts associated with the corporate account even if the payment is not for the account. This payment would also show up as the total amount of the payment and not the applicable amount for each individual account (e.g., \$1,000 for ten accounts on the corporate account would show up as a \$1,000 payment on each account tied to the corporate account whether or not the \$1,000 payment was for the individual account). Furthermore, payments made in the past will show up as being for an account tied to a corporate account even if the account did not exist at the time of the payment (e.g., a new account started on a corporate account would show the \$1,000 payment noted above even if created after the payment was made). In addition, with any new system, Public Parking will need to evaluate the practice of re-using account numbers for corporate accounts to ensure information is not distorted by this practice.

Any change to a new system should consider ease of recording payments, reporting capabilities, and the ability of the system to be reconciled to the gate access system on an individual parker level to ensure accuracy of revenue collections.

Recommendation to Opportunity for Improvement 1

We recommend that Public Parking consider obtaining/creating a new system to manage and track customer account payment information.

Auditee Response to Opportunity for Improvement 1

Agree Disagree Partially Agree

The system for managing customer account/payment information for City Employees functions well and integrates with other City systems and does not require an upgrade. An upgrade to the system for tracking individual non-employee accounts and a new system for tracking corporate accounts is being designed by a current vendor and should be available for implementation later this year.

Opportunity for Improvement 2 – Excessive Change Funds

The Office of Public Parking had change funds totaling \$6,250 to operate the City-owned lots and garages. Of the total amount, \$250 was utilized by Public Parking’s Administrative Office to process payments received in the office. The remaining \$6,000 was split among the parking facility supervisors (\$2,000 each) to be utilized for special events. The \$2,000 change funds are used by the supervisors to provide smaller change bags for parking facility operators during special events. There is not a need for change funds at the garages under normal operations because cash is not normally accepted.

Recommendation to Opportunity for Improvement 2

We recommend that the Office of Public Parking re-evaluate the \$6,000 change fund level used for Special Events. This could include reducing the overall levels and increasing only for special events or considering reducing the change funds assigned to supervisors and creating a main safe that can provide additional flexibility for large special events.

Auditee Response to Opportunity for Improvement 2

Agree Disagree Partially Agree

We believe the \$6000 change fund amount is appropriate to accommodate Special Event needs and should not change. This amount was reduced from \$12,200 which was the change fund prior to the 2004 audit and a recommendation was made at that time to reduce the fund by \$4000 to approximately \$8000 total. We can agree to reduce the change funds held by each Supervisor to \$1000 on a regular basis, with the remaining \$3000 held in the main safe. A log will be maintained of disbursements from the main safe and additional special event change funds will be provided to the supervisors prior to the dates of such events.

SUPPLEMENTAL ITEMS

The items below were outside the scope of our audit, but came to our attention while we were performing preliminary survey and detail testing.

Supplemental Opportunity for Improvement 1 – Parking Permits for City Employees

Upon request from a department within the City, Public Parking may provide parking permits that enable employees to park at meters for free in association with official City business. These permits were portable, allowing a City employee to park at a meter for various time periods without placing coins in the meter. Public Parking does not receive any revenue for this service.

The City also provides parking spaces in a garage to employees of the Duval County Health Department like it does for many City Departments. However, unlike for other areas, Public Parking does not receive any revenue for providing these spaces in the garage. As of May 2022, the annual lost revenue for those parking spaces is approximately \$14,000.

Recommendation to Supplemental Opportunity for Improvement 1

Although these parking arrangements may make sense from an operational standpoint, we recommend Public Parking be compensated so that it can have funding to properly maintain meters, lots, and garages.

Auditee Response to Supplemental Opportunity for Improvement 1

Agree Disagree Partially Agree

We agree that beginning with the 23-24 budget, this recommendation can be implemented as to City Departments, the Office of General Counsel, and the Public Defender's Office and similar agencies that currently utilize placards for free parking at meters and in garages when employees travel to locations other than their assigned office for performance of work functions. We will determine an appropriate charge for both 2 hour and 8-hour placards and advise Departments to include the desired number in their budgets. The placards will be intended to be issued to Departments, not individuals or vehicles. We still believe there will be a need for unbudgeted placards on a temporary basis in special circumstances such as the displacement of current private parking arrangements when parcels are redeveloped, pending completion of replacement parking.

Supplemental Opportunity for Improvement 2 – Monitoring Employee Activity – Parking Citations

Public Parking utilizes a parking citation management system to process all parking citations issued. This system has multiple reports that can be used to track the number of citations issued by each employee. The system also tracks the number of citations that were voided or

invalidated. These voids and invalidations can be due to entering incorrect information on citations or due to issuing a citation that did not meet the criteria for a violation.

Public Parking management should be regularly monitoring the number of citations issued hourly by employee. This should be performed on a weekly and/or monthly basis. Management should also be reviewing the number of invalid citations issued by parking enforcement specialists to identify issues such as the need for training. Management should document these reviews including assessment of the results and any actions taken by management.

Recommendation to Supplemental Opportunity for Improvement 2

We recommend that Public Parking perform regular monitoring of employee activity related to the issuance of citations.

Auditee Response to Supplemental Opportunity for Improvement 2

Agree Disagree Partially Agree

The Office currently monitors the number of tickets issued on a weekly basis and can detect any out of range variances based on the enforcement activity or areas assigned. There is merit to the suggestion that the number of invalid citations should be monitored as well, and training provided where issues arise. A policy regarding the monitoring of enforcement activity will be prepared.

We appreciate the assistance and cooperation we received from the Office of Public Parking throughout the course of this audit.

Respectfully submitted,

Kim Taylor

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Council Auditor

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