

# PARKING CASH CONTROLS

Exit Conference Date: May 3, 2024

Release Date: May 15, 2024

Report No. 24-04

## City of Orlando Office of Audit Services and Management Support

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# TABLE OF CONTENTS

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**ISSUES AND RECOMMENDATIONS .....9**

**City Policy 2400.5 Cash Handling should be shared with staff and enforced .....9**

**Training records should be retained to document attendance .....10**


**The meter key control process should be documented .....11**

**Forms/documents should be completed properly .....11**

## MEMORANDUM OF TRANSMITTAL



**To:** Scott Zollars, Parking Division Manager

**From:** George J. McGowan, CPA   
Director, Office of Audit Services and Management Support

**Dates:** Exit Conference: May 3, 2024  
Release: May 15, 2024

**Subject:** Parking Cash Controls (Report No. 24-04)

The Office of Audit Services and Management Support performed an audit of the processes and controls over the cash controls of the Parking Division. The audit objectives were to ensure that controls over cash were adequate and operating effectively. The Parking Division is required to comply with City policy to safeguard the assets of the City and effectively serve the Division's customers.

We conducted this performance audit in conformance with the International Standards for the Professional Practice of Internal Auditing. 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.

The following report contains the issues identified during the audit, recommendations for improvement and management's replies regarding actions taken/planned to be taken with respect to the identified issues.

We appreciate the cooperation and courtesies extended by the staff of the Parking Division during this audit.

GJM/PG

c:

The Honorable Buddy Dyer, Mayor  
Jody Litchford, Deputy City Attorney  
Kevin Edmonds, Chief Administrative Officer  
Michelle McCrimmon, Chief Financial Officer  
Francis Flynn, Deputy Chief Administrative Officer  
Tanya J. Wilder, Transportation Director

# SUMMARY OF RECOMMENDATIONS, MANAGEMENT RESPONSES AND ACTION PLAN



#	RECOMMENDATIONS	MANAGEMENT RESPONSE & ACTION PLAN			ACTION PLAN	TARGET DATE
		CONCUR	PARTIALLY CONCUR	DO NOT CONCUR		
1.	The Parking Division should continue to share appropriate City cash control policies with affected staff to increase the likelihood that they will be properly followed.	X			We have implemented actions by having all employees (that handle cash/coins) review the cash handling policy. This has been forwarded to Audit Services. We will continue to monitor training for all new hires to ensure they are recorded and kept in the employee training folder.	N/A
2.	The Parking Division should retain employee training documents to document attendance.	X			We have implemented actions on 2/27/24 by designating a supervisor from each section to be responsible for training records housekeeping. An audit of new hire training will be done periodically to ensure records are be kept and to ensure accountability is met.	N/A

**MANAGEMENT RESPONSE & ACTION PLAN**

#	RECOMMENDATIONS	CONCUR	PARTIALLY CONCUR	DO NOT CONCUR	ACTION PLAN	TARGET DATE
3.	The Parking Division should document the meter key control process to ensure coins can be retrieved from meters should the crew members resign, retire, or are reassigned.	X			We are working on a key control spreadsheet that will include key numbers and streets or zones. Key cards will need to be locked in the safe and we are replacing the combination lock with a digital lock to ensure each employee has their own unique access code.	7/31/24
4.	The Parking Division should continue to stress to employees that all forms and documents be legible and properly completed.	x			We are working on a memo addressed to all parking operations staff for completing revenue report forms properly, ensuring these forms are signed by the gate attendants and supervisors, emphasizing the information listed is legible, and that all computer-generated reports are attached to close out reports.	7/31/24

The background is a dark blue color with several diagonal lines and overlapping shapes that create a sense of depth and movement. The lines are in various shades of blue, from a very dark, almost black, to a slightly lighter, medium blue. The overall effect is a modern, abstract geometric pattern.

**ISSUES, RECOMMENDATIONS  
AND MANAGEMENT ACTIONS**



### BACKGROUND

The Office of Audit Services and Management Support performed an audit of the processes and controls over cash controls at the Parking Division. The audit objectives were to ensure that controls over the cash controls were adequate and operating effectively.

The Parking Division is responsible for 10 parking facilities throughout the City. The Division manages and maintains 8,527 parking spaces, 400 surface lot spaces, and 1,000 metered spaces. Parking also supports its operations by providing administration and financial accounting services. Chapter 39 of the City's Municipal Code is enforced by Parking to issue citations and immobilize vehicles.

On September 1, 2022, SP Plus Corporation was contracted to manage and operate the GEICO parking garage whenever events are held at the KIA Center. Among other things, SP Plus is responsible for ensuring that cash is safeguarded. In the course of this review, ASMS observed and documented SP Plus cash control processes.

The Parking Divisions have several processes in place to ensure cash collected is properly managed and controlled. Each day the Parking accounting unit verifies the prior day's receipts by generating reports from the various payment systems and comparing them to the Bank of America deposits to ensure accuracy. This process ensures that all revenue is properly recorded in the City's accounting records. Once cash collections are confirmed, a detailed summary is developed and kept on file with supporting documentation for reference by Division management.



## **OBJECTIVES AND SCOPE**

The audit objectives were to determine whether the Parking Division's controls over cash are in place and operating effectively.

## **METHODOLOGY**

We reviewed City Policy 2400.5 Cash Handling Policy and the Parking Divisions internal procedures. We met with City management to gain an understanding of the various processes so that we could identify the risks and associated controls related to cash collections. We also researched best practices for handling cash to determine if any controls should be altered or updated.

The following specific audit areas were identified:

- Policy and Procedure compliance
- Back-up and Recovery/Contingency Planning
- Employee Background Checks and Training
- Separation of Duties
- Securing Assets
- Balancing and audits
- Site Visits

## **OVERALL ASSESSMENT**

We found that the cash controls put in place by Division management are operating effectively. We present the following issues and recommendations to further enhance the Division's control practices.



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## ISSUES AND RECOMMENDATIONS

**City Policy 2400.5 Cash Handling should be shared with staff and enforced**

We reviewed the Division’s practices to determine whether its employees have acknowledged and read City Policy 2400.5, as required by policy. Division management explained that section 6.15 of the Parking Division Standard Operating Procedures (SOP) includes information from City Policy 2400.5, and the Parking Operations staff should each have received a copy of the SOP when it was recently revised in 2022 or during the new hire training. However, there is no document acknowledging this receipt by the affected employees.

We shared the Divisions’ SOP with the City's Controller, who has overall responsibility for City cash controls. The Controller informed us that the cash handling policy requires affected employees to complete an acknowledgement form.

After our initial presentation of this issue to the Division Manager, we learned that action was promptly taken to adhere to this policy requirement.

**Recommendation 1**

We recommend that the Parking Division continue to share appropriate City cash control policies with affected staff to increase the likelihood that they will be properly followed, and City assets will be protected.

  
**Management Response**

We have implemented actions by having all employees (that handle cash/coins) review the cash handling policy. This has been forwarded to Audit Services. We will continue to monitor training for all new hires to ensure they are recorded and kept in the employee training folder.

**Training records should be retained to document attendance**

We inquired about the records retained by the Division to document the regular training of its cash collection staff. Division management explained that training is mostly conducted by shadowing and on-the-job training. Any training records are kept in the employee files until the employee is terminated. However, while searching through the training documents, management was unable to find some requested information. While we were able to review a sample of training records and were satisfied from discussions with management that training does occur, we were not able to completely verify this fact.

We believe that weak recordkeeping can lead to compliance issues, as well as data security and data integrity issues. Documentation and retention of records containing training details (date, time, and employee) should be readily available and archived.

**Recommendation 2**

We recommend that the Parking Division properly track, document, and keep detailed employee training records.


**Management's Response** We have implemented actions on 2/27/24 by designating a supervisor from each section to be responsible for training records housekeeping. An audit of new hire training will be done periodically to ensure records are kept and to ensure accountability is met.

**The meter key control process should be documented** During our observation of the parking meter coin collection process, it was revealed that the meter key control process is not documented. There are 20 keys that are used to open the 1,000 plus meters throughout the City. We asked the crew how they would know which key opens which meters; they replied that years of experience allowed them to know the key system. We believe that not documenting the meter key control system procedures and controls may lead to potential issues such as not being able to open the meters to access the coins and increasing the time it takes to identify which key opens which meter.

**Recommendation 3** We recommend that the Parking Division document the meter key control process to ensure coins can be retrieved from meters should the crew members resign, retire, or are reassigned.

**Management's Response** We are working on a key control spreadsheet that will include key numbers and streets or zones. Key cards will need to be locked in the safe and we are replacing the combination lock with a digital lock to ensure each employee has their own unique access code.

**Forms/documents should be completed properly** Our review of the documentation provided to show evidence of the periodic audits performed by Division supervisors revealed that many of the forms/documents used for these processes did not



contain employee names and/or signatures or the information was not legible. The following was noted:

Security Audits – Two of the three samples provided did not have a witness signature.

Operational Audits – Three of the seven samples provided revealed: one missing cashier signature, and two incomplete/incorrect calculations on the cover sheet.

Facility Audit – Two samples of this audit were reviewed and were found to have information written on the Activity Report that was illegible. With the assistance of the Parking Operation Program Manager, we were better able to review both samples but found some errors.

Training records – Two of the training records provided did not contain the employee's name and/or signature; and in one instance the supervisor's name and signature was not included.

The Division Operations Manager explained after he learned that staff was not documenting these forms adequately, he quickly scheduled a meeting with Division employees to provide guidance. In addition, the manager stated that the Standard Operating Procedures will be updated to include specific directions for completing the Activity report.



**Recommendation 4**

We recommend that the Parking Division continue to stress to employees that all forms and documents be legible and properly completed.

**Management's Response**

We are working on a memo addressed to all parking operations staff for completing revenue report forms properly, ensuring these forms are signed by the gate attendants and supervisors, emphasizing the information listed is legible, and that all computer-generated reports are attached to close out reports.