

**City of Tampa
Internal Audit Department
Audit Program Guide
Parking Enforcement, 02-37**

Budget Hours	Audit Procedures	Done By	W/P Ref.																
<i>Background</i>																			
	<p>Parking Enforcement is a section of the Parking Division in the Public Works Department. It is responsible for the administration, processing and accounting of tickets issued through the On-Street Parking Unit and other agencies. Other agencies that can issue tickets include the Tampa Police, Fire and Parks Departments, Parking Security, the Hillsborough County Aviation Authority and the Hillsborough County School Board.</p> <p>Most tickets were issued for overtime parking at metered spaces and parking in handicapped or no parking areas. Collection was achieved through various means. Violators paid directly or through the Internet, delinquency notices were mailed, license tag registration could be blocked. In some cases, a collection agency was used, and in extreme cases, vehicles were immobilized (booted). Failing that, vehicles were impounded and sold at auction.</p> <p>Chapter 15 “City of Tampa Parking Ordinances” governs the administration of the Parking Division and enforcement regulations.</p>																		
<i>Statistics</i>																			
	<p><u>Statistics</u></p> <table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th style="text-align: center;">Fiscal Year 02</th> <th style="text-align: center;">Fiscal Year 01</th> <th style="text-align: center;">Fiscal Year 00</th> </tr> </thead> <tbody> <tr> <td>Ticket Revenues</td> <td style="text-align: right;">\$ 2,347,864</td> <td style="text-align: right;">\$ 2,558,219</td> <td style="text-align: right;">\$ 2,175,042</td> </tr> <tr> <td>Tickets Issued</td> <td style="text-align: right;">134,617</td> <td style="text-align: right;">136,026</td> <td style="text-align: right;">146,842</td> </tr> <tr> <td>Tickets Paid</td> <td style="text-align: right;">107,281</td> <td style="text-align: right;">119,240</td> <td style="text-align: right;">124,179</td> </tr> </tbody> </table> <p>Source: Ticket revenues were acquired from the City’s financial system. Tickets issued and paid were based on numbers provided by the Parking Division.</p>		Fiscal Year 02	Fiscal Year 01	Fiscal Year 00	Ticket Revenues	\$ 2,347,864	\$ 2,558,219	\$ 2,175,042	Tickets Issued	134,617	136,026	146,842	Tickets Paid	107,281	119,240	124,179		
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<i>Planning the Audit</i>			
	<ol style="list-style-type: none"> 1. Print Quality Control Package and process Auditor Assignment and Independence Statement page. 2. Prepare and send an entrance letter to applicable personnel in the area under review. 3. Prepare a planning program and include a time budget for the preliminary survey work. 4. Conduct an in-house review of the following: <ol style="list-style-type: none"> a) Financial Data b) Internal Policy & Procedures Manuals c) Applicable Rules, Laws and Regulations, and d) Prior internal audit reports and management comments 5. Schedule and hold an entrance conference with the Auditee. Obtain the name of the departmental contact person and secure a place from which to conduct the fieldwork portion of the audit. 6. Begin Preliminary Survey by interviewing the appropriate personnel in the Auditee Department. Document the interviews with narratives in the work file. 7. Review and document Internal Control System. (Include control points, such as the location within the system of approvals, authorizations, segregation of duties, supervision, reconciliations, computer-generated error and edit listings, exception reports, etc.) 8. After gaining an understanding of various functions, conduct transaction walk-throughs. Revise documentation. 9. Prepare a survey memo listing the strengths and weaknesses of the system. Discuss the areas of greatest risk and exposure to the City. Also, include suggested audit objectives and test procedures. Discuss with Audit Supervisor and the Deputy Director. 10. Prepare the audit program and include a time budget and estimated completion date. Index the preliminary survey file and turn in for review. The Planning Checklist page of the Quality Control Package should be completed by the Audit Supervisor. 		

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	11. Clear review notes and revise the audit program, if necessary.		
<i>Audit Scope</i>			
	Based on the work performed during the preliminary survey and the assessment of risk, the audit period will cover the operations of Parking Enforcement from October 1, 2001 to September 30, 2002.		
<i>Audit Objectives</i>			
	<ol style="list-style-type: none"> 1. Determine if financial reporting is consistent between the City's financial system (FAMIS) and the Parking Violation System (PVS). 2. Determine if the collection agency is operating in compliance with the contractual agreement and in an effective manner. 3. Determine if voided tickets are properly processed and approved. 4. Determine if adequate controls are in place over cash. 		
<i>Objective 1: Determine if financial reporting is consistent between the City's financial system (FAMIS) and the Parking Violation System (PVS).</i>			
	<ol style="list-style-type: none"> 1. Obtain a copy of the PVS Fiscal Year to Date Statistics Report for FY02 and compare to FY02 ticket revenue in FAMIS. 2. If a material variance exists between FAMIS and PVS, determine, through the auditee, an explanation of the variance. 3. Discuss any audit findings with the Audit Supervisor, Deputy Director and Audit Director. After receiving their approval discuss audit findings with Auditee management. 4. Summarize and conclude. 		
<i>Objective 2: Determine if the collection agency is operating in compliance with the contractual agreement and in an effective manner.</i>			
	<ol style="list-style-type: none"> 5. Review agreement with current collection agency. 6. Determine if records and reports are in compliance with 		

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	<p>agreement.</p> <p>7. Determine if compensation of the agency is in compliance with the agreement.</p> <p>8. Discuss any audit findings with the Audit Supervisor, Deputy Director and Audit Director. After receiving their approval discuss audit findings with Auditee management.</p> <p>9. Summarize and conclude.</p>		
<i>Objective 3: Determine if voided tickets are properly processed and approved.</i>			
	<p>10. Review criteria for voiding parking tickets.</p> <p>11. Select a judgmental sample of voided tickets and test if criteria were met.</p> <p>12. Discuss any audit findings with the Audit Supervisor, Deputy Director and Audit Director. After receiving their approval discuss audit findings with Auditee management.</p> <p>13. Summarize and conclude.</p>		
<i>Objective 4: Determine if adequate controls are in place over cash.</i>			
	<p>14. Select a judgmental sample of 30 collection days and trace receipts from collection to deposit in the bank and recording in the general ledger.</p> <p>15. Discuss any audit findings with the Audit Supervisor, Deputy Director and Audit Director. After receiving their approval discuss audit findings with Auditee management.</p> <p>16. Summarize and conclude.</p>		
<i>Audit Wrap Up</i>			
	<p>17. Complete and index working papers.</p> <p>18. Prepare a preliminary draft of the audit report.</p> <p>19. Clear review notes.</p> <p>20. Forward draft to auditee and request responses within 10 working days.</p> <p>21. Incorporate auditee responses into the final audit report.</p> <p>22. If requested, schedule and hold exit conference.</p> <p>23. Quality Control Checklist of the Quality Control Package to</p>		

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	<p style="text-align: center;">be completed by the Deputy Director.</p> <p>24. Present the audit report to the Mayor.</p>		