

ON-STREET PARKING

BACKGROUND

On street parking consists of approximately 2,500 metered spaces and 960 controlled spaces. Revenues are also derived from approximately 140,000 parking tickets.

On street monthly parking zones 1-2-3	\$4750
On street meters	\$1,103,208
Meter rental reserved spaces	\$114,064
Utility Parking Permits	\$42,000
Booting fees	\$3,160
Meters-Ben T. Davis beach	\$8,000
Parking tickets	\$1,860,806

SCOPE

This audit will cover the period October 1, 1995, to September 30, 1996. It will include metered parking both on streets and off, on street permit parking, and on street reserved parking.

It will not include garages, parking tickets or non revenue items such as restricted parking for handicapped, delivery zones, and new parking arrangements currently being implemented as a result of the Ice Palace.

PLANNING

1. Prepare and send entrance letter to Auditee.
2. Conduct entrance conference with Director. Write up summary of the meeting.
3. Review the following:
 - a. Organization Chart
 - b. Applicable Code/Charter sections
4. Summarize pertinent information from the above documents and discuss with the Audit Supervisor and/or Audit Manager.
5. Prepare a risk analysis.
6. Prepare detailed audit program.
7. Clear review notes and revise the audit program, if necessary.

OBJECTIVE # 1

Determine if controls are in place over cash.

8. Describe and/or chart collection procedures
9. Observe at least one cash collection.
10. Select sample of 40 collection days and trace receipts from collection to deposit in the bank and recording in the general ledger.
 - a. Trace total on sorter tape to the worksheet.
 - b. Trace partials from close of previous day to inclusion in next day's cash count.
 - c. Review adjustments and over/shorts for reasonableness.
 - d. Compare deposit per worksheet to *validated* bank receipt and/or bank statement.
 - e. Trace deposit to General Ledger.
11. Determine if cash awaiting pickup by armored car is properly secured.
 - a. Ascertain if physical security is adequate.
 - b. Determine if control over safe is adequate.
 - c. Describe how cash is secured when banks are closed, but not a City holiday (i.e., Columbus Day).
12. Determine if armored car pickup is properly documented.
 - a. Examine the signature log for days when there was a pick-up.
 - b. Check identification of armored car personnel
 - c. Examine discrepancies when counted by bank.
13. Review procedure for "selling" change to garages for weaknesses.
14. Review access to safes and safe compartment. Determine when combinations have been last changed.
15. Summarize and conclude.

OBJECTIVE # 2

Determine if the Special Permit policy was reasonable.

16. Review the City Code regarding issuance of special parking permits.
17. Determine if practice is in compliance. Obtain legal opinion if necessary.
18. Research history of any programs that appear inequitable, such as the six months permits issued only to utility companies.
19. Determine if current conditions continue to warrant special treatment.
20. Calculate, if possible, the revenue affect of permit fees versus meter revenues.
21. Summarize and conclude

OBJECTIVE # 3

Reasonable care was taken to assure the safety of personnel on collection routes.

22. Observe routes to assure that personnel are within sight of each another
23. Determine if communications are adequate in case there is a need to summon help, if required.
24. Summary and conclusion.

WRAP-UP

25. Complete the audit file (indexing, narratives, conclusions on tests, and etc.).
26. Prepare a draft of the audit report.
27. Schedule time to be available to assist the Audit Supervisor and /or Audit Manager in reviewing the audit file and report.
28. Send draft of report to auditee with instructions.
29. Schedule exit conference with senior auditee management.
30. Prepare the final report containing auditee responses.
31. Arrange for printing and distribution of the final report.