

**LOGISTICS AND ASSET MANAGEMENT  
PARKING DIVISION  
ON-STREET PARKING AND ENFORCEMENT  
AUDIT 16-10  
SEPTEMBER 26, 2016**



# CITY OF TAMPA

Bob Buckhorn, Mayor

Internal Audit Department

Christine Glover, Internal Audit Director

September 26, 2016

Honorable Bob Buckhorn  
Mayor, City of Tampa  
1 City Hall Plaza  
Tampa, Florida

RE: On-Street Parking and Enforcement, Audit 16-10

Dear Mayor Buckhorn:

Attached is the Internal Audit Department's report on On-Street Parking and Enforcement.

The Logistics and Asset Management Department has already taken positive actions in response to our recommendation. We thank the management and staff of the Logistics and Asset Management Department and specifically the Parking Division for their cooperation and assistance during this audit.

Sincerely,

/s/ Christine Glover

Christine Glover  
Internal Audit Director

cc: Dennis Rogero, Chief of Staff  
Sonya Little, Chief Financial Officer  
Ocea Lattimore, Director of Logistics and Asset Management

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/s/ Sterling Thomas

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Sterling Thomas, Auditor

/s/ Christine Glover

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Christine Glover, Audit Director

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**BACKGROUND**

The City of Tampa, under the administration of the Logistics and Asset Management Department and specifically the Parking Division (Division), offers paid on-street parking for residents and visitors in heavily populated areas including downtown, Ybor City, and South Howard Ave. area. Regulations for this parking have been established in Title XXIII, Chapter 316 of the State of Florida Statutes and in Chapter 15 of the City of Tampa Code of Ordinances along with related resolutions. Enforcement of these regulations through the issuance of citations, booting of vehicles, or towing of vehicles is the responsibility of the Division.

The Division currently has nine full-time Parking Enforcement Specialists (PEs) split organizationally into daytime and night shifts. The Division also has one part-time PE, one Customer Service Representative, and one supervisor, and the Division as a whole reports to the City's Parking Manager under the Director of Logistics and Asset Management. City of Tampa police officers are also authorized to issue citations for parking and vehicle registration violations as appropriate.

From June 2015 to May 2016, the City of Tampa issued more than 66,000 citations for parking and vehicle registration violations. More than 23,000 of these were parking meter violations, more than 8,000 were for expired or altered car registration tags, and another approximately 12,000 citations were issued for reserved parking or freight zone parking violations. Residents and visitors who received a citation may challenge the citation by filing for an appeal through the Division. Over this same time period described above, the Division received 4,840 appeals of citations and resolved these in an average of 9 calendar days with 75% of these resolutions resulting in at least some partial forgiveness of the initial amount due for the violation.

**STATEMENT OF OBJECTIVES**

This audit was conducted in accordance with the Internal Audit Department's FY2016 Audit Agenda. The objective of this audit were to ensure that the City of Tampa, through the Division, is issuing citations and performing citation review in accordance with applicable regulations and guidelines.

**STATEMENT OF SCOPE**

The audit covered Division citations issued and appeals received from June 2015 to May 2016 as recorded and reviewed in the T2 Flex Parking Management System (T2).

**STATEMENT OF METHODOLOGY**

We assessed internal controls of the Division in internal policies and procedures and external regulations from state statutes and the City's Code of Ordinances. We interviewed staff members and rode along with PE's as they performed their duties. We also reviewed prior audits of the activity.

As the Division manages citation activity in the T2 system, we asked for and received access to the system to review citation and appeal activity from June 2015 through May 2016. We reviewed the populations of citations issued and appeals filed and selected a sample of each for more detailed testing for the objectives of this audit. Our conclusion below is based on this testing.

**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.

**AUDIT CONCLUSIONS**

Based upon the test work performed and the audit findings noted below, we conclude that the City of Tampa is issuing citations and performing citation review in accordance with applicable regulations and guidelines.

## **UPDATING POLICIES AND PROCEDURES**

**STATEMENT OF CONDITION:** In our review of existing policies and procedures for the Division, we found that some policies and procedures regarding Parking's operations were either missing or incomplete. More specifically, while employees are aware of the current process for the collection of on-street parking funds from pay stations and remaining parking meters and the current process for reviewing citations that are either challenged or that require further review after non-payment, neither of these processes is documented in Parking's policies and procedures.

**CRITERIA:** City Ordinance Chapter 2, Section 2-46 requires departments "to create and maintain all records with adequate and proper documentation of the organization, together with the functions, policies, decisions, procedures, and essential transactions, of the department."

**CAUSE:** Procedures regarding collections and citation review are known by current Parking staff members based on experience and routine but have not been updated or fully documented in the official policies and procedures.

**EFFECT OF CONDITION:** Non-compliance with City Ordinance can result in inconsistent application of processes and internal protocol or external regulation. Further, reliance on the undocumented knowledge of current employees could lead to inconsistent activity in the event that a current employee leaves his or her position.

**RECOMMENDATION:** In order to be effective, all policies and procedures should be up-to-date and complete and document approval by the Parking Manager. Management should update current policies and procedures relating to on-street parking collections and key dates and timelines in the citation review or challenge process and obtain final documented approval by the Parking Manager and Director of Logistics and Asset Management as soon as possible.

**MANAGEMENT RESPONSE:** Management is in agreement with the current recommendations and has updated collection policies accordingly.

**TARGET IMPLEMENTATION DATE:** completed