



Sam M. McCall, CPA, CGFM, CIA, CGAP
City Auditor

HIGHLIGHTS

Highlights of City Auditor Report #0622, a report to the City Commission and City management.

WHY THIS AUDIT WAS DONE

Parking meters, fines, and penalties generate over \$1 million in annual revenues. The purpose of this audit was to evaluate the enforcement and collection activities within the City's parking program. In this audit, we reviewed selected areas of the City's parking program to determine compliance with laws and ordinances, and to evaluate the program's effectiveness and efficiency and related internal controls. We also compared the City's ticket and penalty amounts to other municipalities and reviewed how parking revenues were accounted for.

WHAT WE RECOMMEND

To improve the City's parking program, we recommend that management:

- Develop a comprehensive and coordinated strategy for the program that includes goals, objectives, performance measures, standard operating policies and procedures, and assignment of overall oversight and coordination of the program's activities to one of the three assistant city managers.
- Periodically conduct an accounting of all parking tickets.
- Evaluate outstanding fines and penalties to determine whether they should be reported as accounts receivable in the City's financial reports.
- Improve internal controls to provide an adequate segregation of duties.
- Ensure that supervisory reviews are conducted so parking fines and penalties are properly voided and/or reduced.
- Clarify the contract with the collection agency to reflect how fees due to the agency and how payments to the City should be made.
- Address and correct the data errors within the parking ticket system, evaluate the data needs of the parking program, and develop policies to provide guidance as to how and when tickets should be input, updated, and written off.

To view the full report, go to: <http://www.talgov.com/auditing/index.cfm> and select *Audit Reports*, then *Reports Issued FY 2006*, then *Report #0622*.

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Audit Conducted by Judy Goodman, CPA

September 8, 2006

AUDIT OF THE CITY'S PARKING PROGRAM

WHAT WE FOUND

During our audit, we noted that the City's parking meter rates and parking ticket fines were reasonable when compared to other cities in Florida. We also determined that the City generally complied with federal and state laws. In two minor cases, we noted that either a City ordinance needed to be changed to reflect current operating practices or roles and responsibilities changed in order to be in total compliance.

In addition, improvement is needed in the management of parking operations, accounting of parking revenues, internal controls, agreements, and data integrity.

Effectiveness and efficiencies of the program. Management of the City's parking program is spread among four departments under three Assistant City Managers with no one Assistant City Manager in charge. There is not a comprehensive and coordinated management strategy for the parking program; nor are there defined Citywide goals and objectives for what the parking program is to accomplish. Core parking ticket activities (including writing tickets, voiding tickets, and collection of payments) were being performed differently in multiple departments.

Parking Ticket Revenues. There was not an adequate accounting of all parking tickets. Therefore, management could not demonstrate that all fines and penalties due from issued tickets had been properly collected or otherwise resolved. In addition, a process is not in place to determine the amount of outstanding parking ticket fines that should be recorded as accounts receivable in the City's financial reports.

Internal Controls. There was a lack of segregation of duties related to the: a) issuing of tickets; b) voiding and reducing of fines and penalties; and c) receiving payments. In addition, there was not written criteria for when parking ticket fines and penalties should be voided or reduced, or adequate supervisory review over voided or reduced fines and penalties.

Agreements. The contract with the collection agency is ambiguous and has caused confusion between the City and the vendor, and resulted in some over/under billing to the City.

Parking ticket data integrity. We estimated that 25% of the data in the parking ticket system is invalid (i.e., erroneous and/or incomplete). This negatively impacts management's efforts to ensure that all fines and penalties due the City are properly pursued and measure the effectiveness of the parking program activities.

The City's Parking Program

AUDIT REPORT #0622

September 8, 2006



Copies of this audit report #0622 may be obtained from the City Auditor's web site (<http://talgov.com/auditing/index.cfm>), by telephone (850 / 891-8397), by FAX (850 / 891-0912), by mail or in person (City Auditor, 300 S. Adams Street, Mail Box A-22, Tallahassee, FL 32301-1731), or by e-mail (auditors@talgov.com).

Audit conducted by:

Judy Goodman, CPA, Sr. Auditor

Sam M. McCall, CPA, CGFM, CIA, CGAP, City Auditor

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The City's Parking Program



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City Auditor

Report #0622

September 8, 2006

Executive Summary

This audit reviewed the City's parking program for the period October 2004 to April 2006. Our objectives were to: (1) determine compliance with City ordinances, policies and procedures, state and federal laws, contracts, and agreements; (2) compare parking ticket rates and meter rates to other similar cities for reasonableness; (3) evaluate the program for effectiveness and efficiency; (4) determine whether parking ticket revenues were properly accounted for and managed; and (5) evaluate internal controls related to the program.

The City's parking program spans across five departments: Airport, Police, Public Works (Traffic), Utility Business and Customer Services, and Treasurer-Clerk (Revenue Collections).

The parking program consists of various activities performed in five City departments: Airport, Police, Public Works, Treasurer-Clerk, and Utility Business and Customer Services. Activities include: placement of, maintenance of, and coin collection from parking meters; issuance of parking tickets; collection of payments; and tracking of outstanding tickets. The Traffic Division states that the City has 1,180 metered parking spaces, 441 of which are located in the downtown area. (A map of downtown parking spaces is shown in Appendix D.) For fiscal year 2005, the parking program revenues totaled \$1,033,102, consisting of \$301,532 (29%) in parking meter collections, \$693,783 (67%) in general parking fines and penalties, and \$37,787 (4%) in Airport parking fines and penalties.

Overall, we concluded:

- The City complied with federal and state laws and ordinances regarding the parking program. We noted two minor instances where either a City ordinance needed to be

We provided recommendations to improve the parking program's efficiency, effectiveness, and internal controls.

changed to reflect operating practices or roles and responsibilities changed in order to be in total compliance.

- Parking meter rates and parking ticket fines were reasonable when compared to other cities.
- The efficiency and effectiveness of the parking program can be improved. A comprehensive and coordinated strategy should be developed for the City's parking program that would: identify city-wide goals and objectives; assign lead oversight and coordination of program activities to one of the three Assistant City Managers; utilize performance measures to assess the effectiveness of the program; and establish standard operating practices applied across all City departments.
- Accounting for parking revenues needs to be improved by managing the parking ticket inventory to ensure that all valid tickets are entered into the system and revenues due are collected. An evaluation should be made of outstanding parking tickets to determine whether or not amounts should be booked as a receivable on the comprehensive city financial statements, and aged unpaid tickets could be written off.
- Internal controls related to parking program activities needs to be improved by ensuring that:
 - A proper segregation of duties exists so the same person does not perform more than one of these functions: issuing tickets; inputting tickets into the parking ticket system; approving and rejecting

appeals, voiding and reducing fines and penalties; and receiving payments.

- Criteria are developed for deciding when parking ticket fines and penalties should be voided or reduced.
- Regular supervisory reviews are performed of all voids and reductions of parking ticket fines and penalties.
- All parking program payments are received only by the Treasurer-Clerk's Office or the contracted collection agency.
- The contract between the City and the collection agency is clear related to the fees due and how payments should be made.
- There is a process in place to clean up the data in the parking ticket system and to ensure the parking ticket data is valid and reliable.

We would like to thank the employees of the affected City departments and divisions that assisted in our review of the parking program, especially: Airport, Police, Public Works Traffic, Treasurer-Clerk Revenue Collections, and Utility Business and Customer Services.

The City's Parking Program



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Report #0622

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Scope, Objectives, and Methodology

We reviewed the City's parking program, including all activities related to parking ticket enforcement and collection of meter proceeds, tickets, and associated penalties.

The scope of this audit was to review the City's parking program during the period October 2004 through April 2006. We also analyzed ten years of data stored in the Duncan Integrator 2000 parking ticket system (parking ticket system) from 1996 through April 2006. For this report, the parking program includes all activities related to parking enforcement and collection of meter and ticket revenues, and associated penalties. The scope of this audit did not include revenues derived from parking lot contracts, parking operations at the Airport, or other revenues received in the Real Estate Division.

Our objectives were to review the parking program to: (1) determine compliance with City ordinances, policies and procedures, state and federal laws, contracts, and agreements; (2) compare parking ticket rates and meter rates to other similar cities for reasonableness; (3) evaluate the program for effectiveness and efficiency; (4) determine whether parking ticket revenues were accounted for properly; and (5) evaluate internal controls related to the program.

To determine compliance with City ordinances, policies and procedures, state and federal laws, and contracts, we reviewed City ordinances and policies and procedures, Florida Statutes, applicable Federal Registers, and the Data Tickets, Inc., (Data Tickets) contract and tested compliance therewith. In addition, we interviewed relevant City staff, analyzed parking ticket data, reviewed selected Data Ticket remittances, and tested contract

compliance. Our tests included determining whether parking ticket fines and penalties were correct and complied with federal, state, and municipal parking authoritative guidelines. In addition, we observed actual City operating practices compared to City ordinances.

To evaluate reasonableness of parking ticket rates and meter rates, we identified and compared current parking ticket fines and penalties, parking meter rates, and financial information from a selection of nine other municipalities in Florida to those at the City of Tallahassee (shown in Appendix C).

We performed audit procedures to determine compliance, evaluate effectiveness and efficiency and internal controls, compare rates with other cities, and examine how revenues were accounted for.

To evaluate the parking program for effectiveness and efficiency, we interviewed key staff to obtain an understanding of each department's responsibilities and to identify any possible duplication of efforts and gaps in services. We reviewed financial information to estimate the total cost of the parking program for FY 2005 and to analyze parking revenues for fiscal years 1998 through 2005. We analyzed related parking reports to determine if information could be shared among operating departments. We identified and evaluated the various goals, objectives, and purposes of the parking program. We analyzed the functional structure of the parking program across departments and interviewed staff for suggested changes to improve management, accountability, and oversight. We surveyed nine municipalities to determine where the parking operation was located within their organizational structure (shown in Appendix C).

To determine whether parking ticket revenues were accounted for properly, we interviewed relevant staff from Airport, Police, Public Works Traffic, Treasurer-Clerk Revenue Collections, and Utility Business and Customer Services to obtain an understanding of the processes related to the issuance and accounting of parking tickets,

tracking paid and outstanding parking ticket fines, and the receipt and collection of related monies. We observed cash handling practices at the Treasurer-Clerk's Office and accompanied staff on parking meter collections. We reviewed the processes implemented to account for parking tickets and traced a sample of payment transactions from the City's financial system to the parking ticket system managed by UBCS. We reviewed City financial statements and budget documents to determine where parking ticket revenues were reported. We performed data mining analytics to identify duplicate tickets and other anomalies. We examined a sample of voided, paid, reduced, issued, and open parking tickets and concluded as to the adequacy of controls related to the parking program collection process.

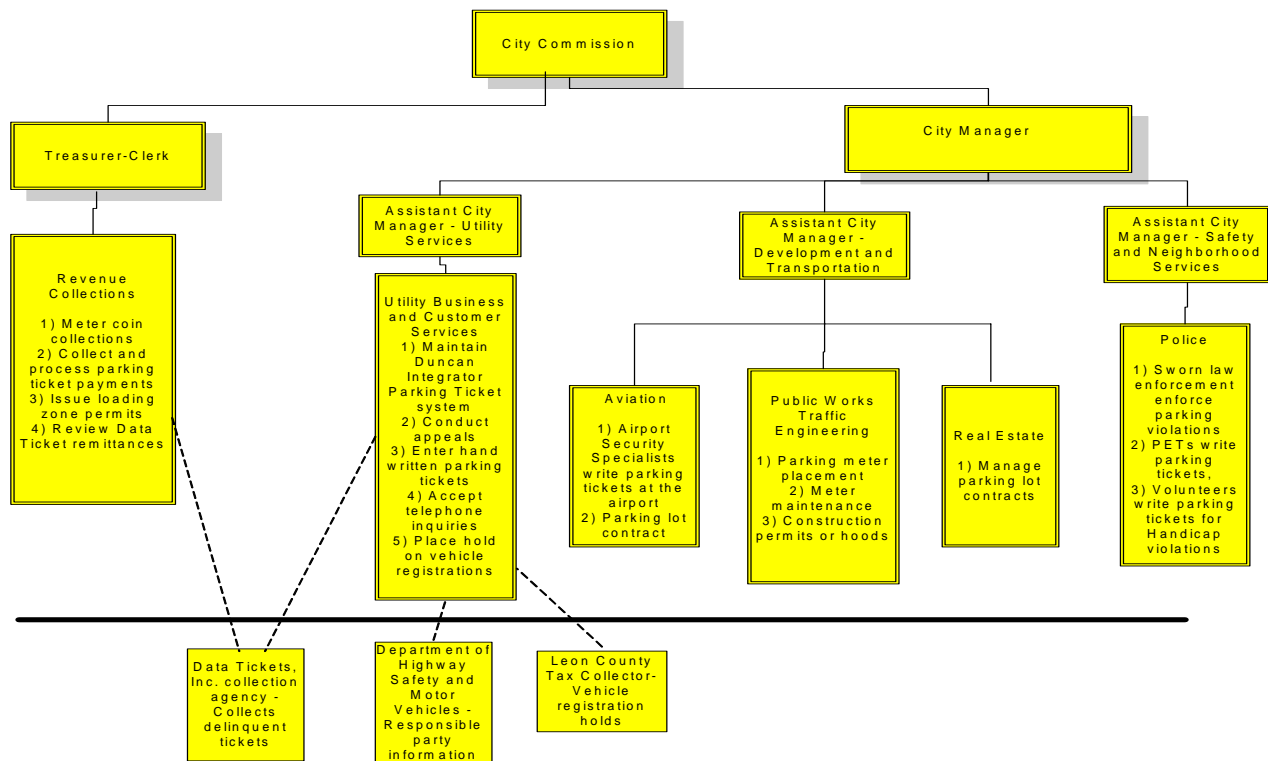
To evaluate internal controls, we interviewed staff and documented related risks and controls in the parking program. We observed operating practices and determined compliance within the framework of sound internal controls. We performed data mining analytics to assess reliability and validity of the parking ticket data. We evaluated revenue collection processes and determined compliance with stated operating practices. We evaluated the control environment regarding the issuing and voiding of parking tickets. We also determined compliance with city internal control guidelines (Administrative Policy and Procedures #630) and City of Tallahassee Policy on Revenue Collection (APP 616). Our tests included verifying the accuracy of the ticket and penalty amounts, and confirming that amounts received were properly recorded in the parking ticket system. We performed analytical tests using parking ticket data between June 1996 and January 2006.

This audit was conducted in accordance with Generally Accepted Governmental Auditing Standards and Standards for the Professional Practice Internal Auditing.

Background

The City Manager is responsible for managing the parking program but the authority for operation of the parking program is under three Assistant City Managers throughout four City departments: Airport, Police, Public Works, and Utility Business and Customer Services (UBCS). The Treasurer-Clerk collects parking program revenues. Figure 1 shows the City departments involved and their responsibilities. Also shown in Figure 1 are outside organizations that provide parking collection services to the City, including the Leon County Tax Collector (Tax Collector), the Florida Department of Highway Safety and Motor Vehicles (DHSMV), and Data Tickets.

Figure 1
City Departments Involved in the Parking Program



Notes: The boxes with double lines indicate City departments.
 The boxes with single lines indicate agencies outside the City. (These are also connected by dotted lines.)
 The straight dotted line drawn on the table signifies differentiating between City departments and agencies outside the City.
 The scope of this audit did not include revenues derived from parking lot contracts and parking operations at the Airport or other revenues received in the Real Estate Division.

Table 1 below describes the current activities within the parking program and who performs them, beginning with the placement of meters to the pursuit of unpaid tickets and penalties.

Table 1
Current Parking Program Activities

	Description of Activity	Performed by
1.	Meters are placed throughout the City.	<ul style="list-style-type: none"> Public Works Traffic Division
2.	Coins are collected from parking meters.	<ul style="list-style-type: none"> Treasurer-Clerk Revenue
3.	Parking meter rates and ticket fines are set.	<ul style="list-style-type: none"> City Manager recommends City Commission approves
4.	Parking tickets are written.	<ul style="list-style-type: none"> Police Officers, Police Parking Enforcement Technicians, and Police Volunteers (handicap parking violations only) Airport Security Specialists Florida Department of Law Enforcement (FDLE) – Capitol Police
5.	Tickets are entered into the parking ticket system.	<ul style="list-style-type: none"> UBCS inputs handwritten tickets manually Police upload tickets automatically from handheld ticket devices
6.	Payments for tickets are received.	<ul style="list-style-type: none"> Treasurer-Clerk Revenue UBCS (payments received are transmitted to the Treasurer-Clerk for processing and deposit)
7.	Collection letters are sent to owners of vehicles with unpaid tickets older than 21 days.	<ul style="list-style-type: none"> UBCS
8.	Holds are placed on owners' vehicle registrations with unpaid tickets older than 21 days.	<ul style="list-style-type: none"> UBCS sends list to Tax Collector Tax Collector places holds on vehicle registrations
9.	Collection agency letters sent to owners of vehicles with unpaid tickets older than 30 days.	<ul style="list-style-type: none"> UBCS sends list of owners to Data Tickets Data Tickets pursues unpaid tickets
10.	Payments from outstanding tickets are received.	<ul style="list-style-type: none"> Data Tickets Treasurer-Clerk UBCS (payments received are transmitted to the Treasurer-Clerk for processing and deposit)
11.	Ticket payment information and payments are sent from collection agency to City and parking ticket system is updated.	<ul style="list-style-type: none"> Data Tickets sends listing and net payment (amount collected less fee) Treasurer-Clerk reviews remittances and deposits payments UBCS uploads information into parking ticket system
12.	Management of the ticket status updates in the parking ticket system.	<ul style="list-style-type: none"> UBCS

The Police Department has an agreement with the FDLE Capitol Police for their officers to handwrite City of Tallahassee parking tickets. The Capitol Police periodically submits issued tickets to the Police Department, who in turn, submits the tickets to UBCS for entry into the parking ticket system.

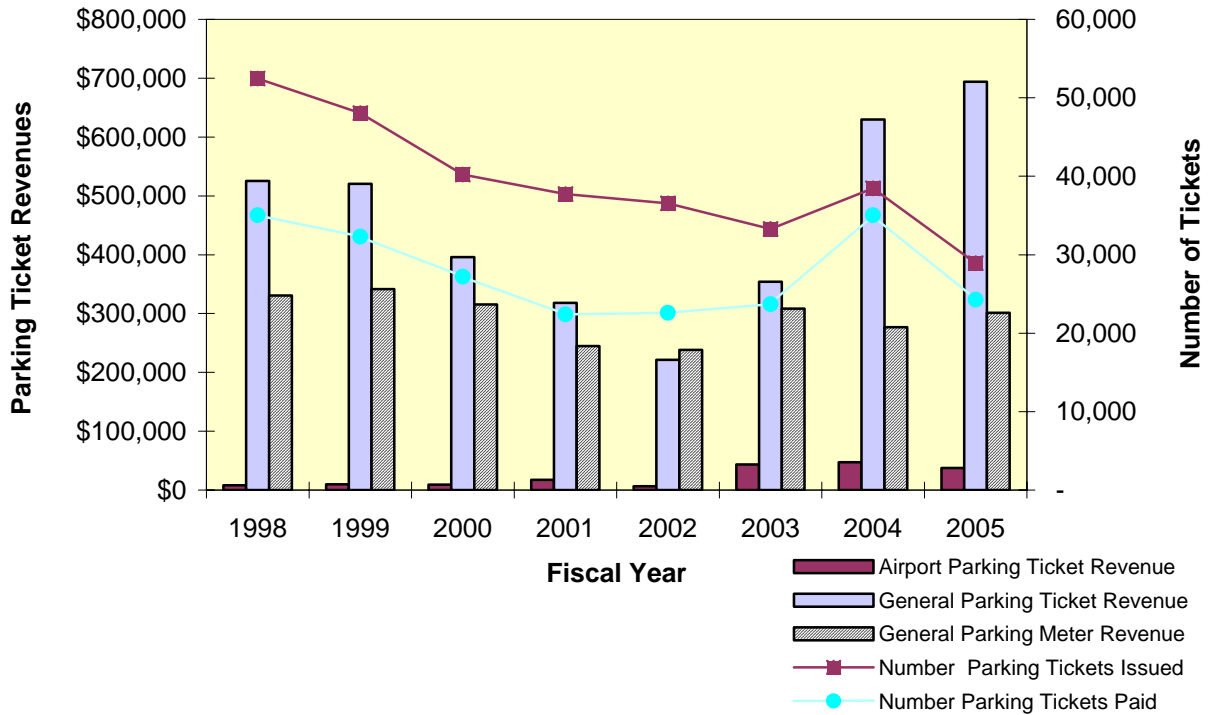
The Treasurer-Clerk Revenue Collections Division sells commercial parking loading zone permits (permit fees are shown in Appendix C). Public Works Traffic Engineering also oversees parking meter maintenance and the renting of parking meter hoods for construction and service permits.

Over the past eight fiscal years, although the number of parking tickets written has decreased, revenues have increased.

UBCS staff handles telephone inquiries, conducts parking ticket appeals, sends tag information to the DHSMV to identify owners of vehicles, sends owner information to the Tax Collector for vehicle registration holds, and is the administrator of the parking ticket system. UBCS staff also manually enters handwritten parking ticket information into the parking ticket system, and receives some payments (these are sent to the Treasurer-Clerk for processing). The Tax Collector facilitates delinquent parking tickets by requiring parking tickets to be cleared (i.e., paid or voided) by the City before vehicle registrations will be renewed.

Parking ticket revenue has increased over the past eight years while the number of parking tickets issued has fluctuated. Figure 2, on the next page, presents for fiscal years 1998 through 2005, annual parking revenues and number of tickets issued and paid.

Figure 2
Analysis of Parking Ticket Revenues and Tickets Issued and Paid



Fiscal Year	1998	1999	2000	2001	2002	2003	2004	2005
Airport Parking Ticket Revenue	\$8,052	\$9,625	\$9,205	\$ 17,568	\$ 6,700	\$ 43,374	\$ 47,420	\$ 37,787
General Parking Ticket Revenue	\$525,352	\$520,368	\$395,749	\$ 318,110	\$ 221,202	\$ 354,272	\$ 629,723	\$ 693,783
General Parking Meter Revenue	\$330,688	\$341,800	\$315,513	\$ 244,604	\$ 238,450	\$ 308,439	\$ 276,753	\$ 301,532
Number Parking Tickets Issued	52,448	48,049	40,211	37,743	36,566	33,277	38,476	28,909
Number Parking Tickets Paid	35,036	32,318	27,198	22,406	22,615	23,696	35,023	24,252
Percentage of Parking Tickets Paid	67%	67%	68%	59%	62%	71%	91%	84%

Source of data: City Revenue Analysis Statements (Parking fines were last raised 1-28-04) and Treasurer-Clerk Revenue Division

During the eight-year period, total revenues from parking ticket activities increased an average of approximately \$24,144 annually (6%); whereas, the total tickets issued and total tickets paid decreased an average of 3,363 and 1,541, respectively. This anomaly, less tickets but increased revenue, is due to the increase in parking fines implemented in January 2004. During this period, the majority of parking revenues came from general parking tickets (67%), followed by meter collections (29%), and Airport parking tickets (4%).

Parking Enforcement staff provided five key reasons explaining why the number of tickets written has declined: 1) the number of meters on the streets has declined from 1,243 in 2004 to 1,180 in 2006; 2) Florida State University parking garages have provided additional parking spaces; 3) major business has vacated the downtown areas decreasing the need for on street parking; 4) the Airport ticket writing efforts have reflected a less aggressive ticket writing effort while working with patrons to achieve greater voluntary parking compliance; 5) increased ticket fines resulted in fewer violations. Appendix B shows the City's parking fines and penalties amounts. Approximately 28% of the tickets are handwritten while most parking tickets are generated from handheld parking ticket writing devices.

Currently, the City does not track all costs related to the parking program to include equipment costs, and staff time needed to place and maintain the meters, collect the proceeds from the meters, issue tickets, collect payments, conduct hearings and pursue delinquent tickets, fines, and penalties. Therefore, we estimated direct costs associated with providing the parking program activities in the City (shown in Table 2 below). For FY 2005, we estimated that the revenues exceeded costs by \$142,530.

Table 2
FY 2005 Estimated Costs to Provide the City's Parking Program

Description	Amount
Salaries and Benefits (1)	\$760,063
Equipment and Supplies (2)	\$75,606
Vehicles (3)	\$54,903
Total Costs	\$890,572
Revenues	\$1,033,102
Estimated Revenues in Excess of Costs	\$ 142,530

Source: (1) Salaries and benefits were calculated based on staff's estimates of time allocated to performing parking related functions. (2) Equipment and supplies costs include uniforms, radios, handheld ticket writing devices, meters, batteries, software, computers, coin counters. (3) Vehicles include maintenance, depreciation, and operating cost of the Jeeps, the electric carts, and the service and collection trucks.

Overall Summary

During our audit, we noted the following regarding each audit objective.

- **Overall, the City's parking enforcement and collection activities complied with federal and state laws and City ordinances.** We reviewed applicable Florida Statutes, City Ordinances, and Federal Registers to determine compliance within the parking program. We interviewed and observed ticket revenue collection processes by the Treasurer-Clerk, and reviewed the accounting for parking revenues at the Airport. We observed current operating practices at the Police, Utility Business and Customer Services, and Public Works Departments, compared them to ordinances, and noted some differences. We compared the parking ticket penalties per ordinances and commission agenda items to parking ticket data and determined the penalty amounts were correct. Overall, we concluded there was compliance with federal and state laws and City ordinances regarding the parking program. We noted two minor instances where a City ordinance either needed to be changed to reflect current operating practices or roles and responsibilities changed in order to be in total compliance. These instances have been provided to management for their resolution.
- **The City's parking meter rates and ticket fines were reasonable when compared to other similar cities (See Appendix C).** We surveyed nine Florida cities (Ft. Lauderdale, Gainesville, Hollywood, Lakeland, Orlando, Pensacola, St. Augustine, St. Petersburg, and Tampa) concerning parking ticket fines. Compared to these cities, the City of Tallahassee's parking ticket fines were reasonable.

We noted that improvements could be made in the parking program to increase efficiencies and effectiveness, improve the accounting of parking ticket revenues, and improve internal controls.

We also noted improvements could be made in the parking program to increase its effectiveness and efficiency, improve the accounting for parking program revenues, and improve internal controls. We have provided the issues and recommendations in these three areas below.

Issues and Recommendations

EFFECTIVENESS AND EFFICIENCY OF THE PARKING PROGRAM

The City does not have a comprehensive and coordinated management strategy for the parking program.

Florida Statute section 316.008 effectively gives powers to local authorities to regulate parking under their jurisdiction. The following City ordinances apply to the City parking program:

The City's parking program is designed to promote the safety, health, convenience and general welfare of the City.

- Section 20-2 states the purpose of uniform traffic control is designed to promote the safety, health, convenience and general welfare of the City.
- Section 20-104 states parking meter rates are to be set by the City Commission.
- Section 20-77 allows the City Manager or designee to determine and designate, by proper signs and markings, or the placement of a hood or bag on metered parking places, in which the stopping, standing or parking of vehicles, would create an especially hazardous condition or would cause a delay in traffic.
- 20-79 states the chief of police is authorized to issue a permit to the owner of any commercial vehicle except vehicles for hire and no person shall stand or park a vehicle

for any purpose or period of time, other than for the expeditious loading or unloading, delivery or pickup of materials.

- Section 20-109 provides for any person owning or operating a business engaged in constructional, mechanical, electrical or other related service to purchase a permit from the chief of police to park a vehicle in a parking meter zone without depositing coins.
- Section 20-107 states overtime parking fines shall be set by resolution.
- Section 17-73 gives the director of aviation and the chief of police the authority to enforce all parking regulations at the Tallahassee Regional Airport. The City Manager or designee may modify the fines or extend the time within which fines may be paid.
- Section 20-71 (c) states a hearing (for parking ticket appeals) may be held before the City Manager or designee.
- Section 51 states the Treasurer-Clerk's duties shall include the collection and deposit of all moneys. The Treasurer-Clerk shall be the custodian of all moneys of the municipality and shall deposit the same.

The Treasurer-Clerk is responsible for the collection of all City revenues, including the parking program. The City Manager is responsible for the management of the parking program, and the authority for segments of the parking program has been spread across three Assistant City Managers and four City departments including: Airport, Police, Public Works, and Utility Business and Customers Services. There is no one Assistant City Manager overseeing and coordinating the parking program activities

occurring throughout the City. There was agreement among the various department representatives that the parking program is fragmented. Several meetings were held during the last couple of years to address the fragmentation and to unify the City's parking goals, however, no significant changes were made. It appears that representatives reporting to different managers contributed to the fragmentation. During our survey of other cities, we noted that parking operations were structured in various organizational locations; some were located within transportation and/or public works departments. Consideration might be given to how the City might be better served by assigning parking management oversight and coordination to one of the three Assistant City Managers.

Lead oversight and coordination of the parking program is needed to ensure that the program is achieving management's desired goals and objectives in a consistent manner.

As a result of not having a comprehensive coordination and management strategy for the City's parking program: (1) comprehensive goals for the parking program have not been defined, there is no overall oversight of the City's program to ensure it is meeting management's desired objectives overall; and (2) multiple departments perform administrative functions to support the parking program, each with their own operating procedures resulting in the same activity being performed differently across departments. Each of these two conditions relates to the need for a comprehensive and coordinated management strategy as further explained below.

- 1) There are no defined Citywide goals and objectives for what the parking program is to accomplish nor is there oversight of the parking program activities to ensure that the goals and objectives are being met.

While the City ordinance (20-2) states the purpose of uniform traffic control is designed to promote the safety, health, convenience and general welfare of the City, key operating

departments have different perceptions of the City's goals for the parking program. These include: create traffic turnover (Police, Traffic); provide adequate, safe, and attractive parking (Police, Traffic); provide a safe, secure, efficient and customer friendly environment (Airport); and enhance revenues (Treasurer-Clerk, UBCS).

Over the years, the parking program became fragmented as parking-related activities were moved around various City departments. For example, parking ticket hearings were once handled by the Police Department but because of the perception that the Police Department could not be fair in conducting appeals, that function was moved to UBCS. Parking ticket collection efforts were previously handled by the Finance Division, but during a re-organization, UBCS was created and the parking ticket function moved from Finance to UBCS.

Although there have been attempts to address lack of oversight over the years, a central management of all parking program activities has not been implemented. Each area manages its own portion of the parking program and has its own individual objectives and processes for measuring their performance. For example, the Police Department states as one of their performance measures the number of parking tickets issued. The City does not have comprehensive goals, objectives, and performance measures to assess the parking program. There is no one area or position that has been assigned responsibility for ensuring that the parking program is achieving management's desired results.

Below are examples of parking program goals for two municipalities in Florida.

- The City of Gainesville's parking goal is to reduce vehicular congestion on designated streets and to facilitate the efficient movement of traffic. Secondary goals are to: reduce hazardous traffic conditions; protect areas from excessive noise; protect residents from unreasonable burdens in gaining access to residences/businesses; and promote clean air and the comfort, health, convenience, and welfare of City inhabitants.
- The City of Hollywood's goal is to provide the parking public with clean, safe, convenient parking throughout the City at reasonable rates and to work cohesively with other City departments and agencies to better serve the parking public.

The City needs overall oversight and coordination of the parking enforcement activities and collection of parking revenues.

Without defined unified goals and objectives, the City is not able to measure its accomplishments in the parking program. Without a comprehensive and coordinated strategy for the parking enforcement activities, misunderstandings can develop in regards to the ticket writing and enforcement efforts.

We recommend that City management:

- a) Develop Citywide goals and objectives for the parking program. For example, should the City determine that revenue maximization is a goal of the parking program, efforts should be coordinated to: strategically place parking meters in high volume locations, increase enforcement activities to issue more tickets, implement new technology to increase the meter payment options, and decrease costs associated with collection efforts.

- b) Assign overall oversight and coordination of the parking program activities to one of the three Assistant City Managers.
 - c) Develop performance measures to gauge the effectiveness and results of the parking program goals and objectives.
 - d) Address the quality of data in order to manage and measure the program's effectiveness. (This is addressed further on page 32 in the issue discussing that 25% of the data in the parking ticket system is invalid.)
- 2) There are no standard operating practices implemented to ensure that parking program activities are applied consistently across departments.

The *Administrative Procedures Manual* (APP) # 616 "Revenue Collection" states "specific written procedures addressing all applicable aspects of the receipt and processing of revenue should be developed by each department/office involved in any type of revenue collection activity. Written procedures should provide direction and guidance to staff. Forms, records and documents should be designed, used, and retained to help ensure the proper recording of revenue transactions and events." In addition, the policy states, "documents that impact the amount of cash collected should be sequentially numbered or controlled in a manner that allows accountability..."

The City needs policies and procedures to ensure that parking tickets are accounted for, issued, voided, and that payments are received consistently across the various departments.

The core parking program activities performed differently by the departments included writing and accounting for tickets, voiding tickets, and collection of payments.

Writing and accounting for parking tickets: In FY 2005, 72% of the 28,909 parking tickets were issued by Police Parking Enforcement Technicians using automated devices. The remaining 28% (8,095) of issued parking tickets were handwritten by police officers and parking patrol volunteers, FDLE Capitol Police officers, and airport security specialists. Parking tickets (for handwritten tickets) are pre-numbered and purchased in books, assigned, collected by both the Police Department and the Airport, and submitted to the UBCS for manual entry into the parking ticket system. In order to determine that all issued tickets have been properly recorded in the parking ticket system, both the Police Department and Airport staff would need to periodically account for all parking tickets. Such an accounting would include identifying all tickets:

- Purchased,
- In inventory (i.e., not assigned yet),
- Assigned and issued, and
- Assigned and not issued.

Issued tickets should be prelisted or logged for control purposes by the Police and Airport before forwarding to UBCS to be input into the parking ticket system. We noted that the Police Department did not prepare any prelists of tickets issued, only of voided tickets. Airport did occasionally prepare prelists of the tickets written by Airport Security Specialists, but these were not prepared on a consistent basis. Such logs could be monitored to ensure that the all handwritten parking tickets issued are entered into the parking ticket system. Without a method

to reconcile or account for all handwritten tickets, parking tickets could be lost in transit and/or inadvertently not entered into the parking ticket system. This also pertains to the accounting for parking ticket revenues issue.

Parking tickets were voided at the time of issuance and after the tickets have been entered into the parking ticket system.

Voiding and/or reducing parking tickets. During our audit, we noted there were no written policies or criteria to determine when it was proper to void and/or reduce parking ticket fines. Parking tickets were voided during the ticket-writing process by police officers, parking enforcement technicians, and airport management staff. Citizens typically make their appeal to have the ticket voided to the official writing the ticket. If the appeal were accepted during the ticket-writing process (i.e., prior to the ticket being entered into the parking ticket system), the official would either mark "VOID" on the parking ticket (Police representatives) or destroy the ticket (Airport). Those voided tickets were not entered into the parking ticket system. During our testing, we noted that the Police Department performed a supervisory review of voided tickets, but no such review was performed at the Airport.

After the parking tickets were issued and entered into the parking ticket system, parking ticket fines could be voided by UBCS, Police, and Airport staff. At this point, UBCS also reduced ticket fines and penalties. To void or reduce parking ticket fines in the system, users are required to have "update" access capabilities. UBSC and Airport staff had "update" access capabilities in the parking ticket system and have voided and/or reduced parking ticket fines. Citizens make their request to have

their ticket voided in person at the City's service centers, through the mail, or verbally over the phone.

We noted there were not documented criteria for voiding or reducing parking ticket fines, although staff indicated they follow some predetermined criteria. For example, UBCS commonly voids parking tickets for jurors, law enforcement officers, and drivers with handicapped parking permits (when the driver can produce the permit placard). In another example, Police routinely void parking tickets for undercover law enforcement agents who are ticketed while performing law enforcement duties. We noted there was no documentation to support a supervisory review and approval of tickets voided by UBCS staff (this was also confirmed by UBCS staff).

Subsequent to our fieldwork, Police Management indicated they will no longer void City law enforcement parking tickets. Police officers receiving parking tickets are to pay the associated fines and penalties.

Payments for parking ticket fines and penalties are being received at the Treasurer-Clerk's Office and at the UBCS.

Collection of payments for parking ticket fines and penalties. Payments for parking ticket fines and penalties are sometimes received at the UBCS and Treasurer-Clerk's Office: in person at the Renaissance Center and the Utility Payment Drive-In facility on Monroe Street; on-line through the Internet (using a third party vendor, Speedpay, Inc.); and through the mail to a City post office box. Payments are received at UBCS because of the directions on the City's collection letter or for owners to obtain a receipt to verify that the delinquent tickets have been paid in order to renew their vehicle registrations at the Tax Collector. Payments received by

the collection agency, less the agreed-upon collection fee, are to be sent to the Treasurer-Clerk's Office monthly.

Payments should not be received by UBCS, but rather should only be received by the Treasurer-Clerk's Office or the contracted collection agency. This is discussed further in the next section (Internal Controls Related to the Parking Program) of this report.

Without standard operating procedures implemented across departments, there is an increased risk that parking program activities are not being performed consistently across all departments. In addition, the City could be perceived as unfair when approving or rejecting appeals to void or reduce parking ticket fines.

We recommend standard policies and procedures for the parking program be developed and implemented across departments so there is consistent guidance as to how parking program functions and activities are to be performed and enforcement is applied consistently and fairly to citizens. Such procedures should address (but not be limited to):

- Accounting for all parking tickets (i.e., all ticket numbers and statuses be entered into the system);
- How and to whom citizens should submit appeals;
- Criteria for when parking ticket fines should be voided and reduced;
- Supervisory review of voided and reduced parking ticket fines; and
- Location where payments should be submitted and processed.

The above circumstances support why there should be a comprehensive management strategy for the City's parking program. Without such a comprehensive City strategy, individual departments will continue to perform their respective responsibilities related to the parking program independently resulting in reduced efficiencies and effectiveness.

ACCOUNTING FOR PARKING PROGRAM REVENUES

There was not an adequate accounting of all parking tickets. Therefore, management could not demonstrate that all revenue due from issued tickets had been properly collected.

City of Tallahassee Policy on "Revenue Collection Access to Accountability for Resources" requires forms, records, or documents that impact the amounts of cash collected be sequentially numbered or controlled in a manner that allows accountability and verification that the collected amounts were proper and/or deposited.

Neither the Police nor Airport performs periodic reconciliations of the parking tickets to ensure that all tickets are accounted for and that all issued tickets have been submitted to UBCS for entry into the parking ticket system. The Police Department prelists voided tickets and forwards them to UBCS for their use in the parking ticket system. Police allows officers to log out their ticket books but does not periodically account for all tickets. The Airport indicated that they prepare logs of tickets written, but during our review this was not performed consistently.

Without an accounting of all parking tickets, management cannot demonstrate all revenues due have been properly collected.

Because all tickets have not been accounted for, tickets may have been issued and improperly voided or lost, and therefore revenues due would not have been collected. We recommend an accounting be conducted periodically to ensure that all tickets issued have been entered into the parking ticket system so that all due revenues can be collected.

There is not a process in place to determine the amount of outstanding parking ticket fines that should be recorded as accounts receivable in the City's financial reports.

The Governmental Accounting Standards Board (GASB) Statement 34 recommends assets be recognized when the government has an enforceable legal claim to the resources (receivables) or when the resources are received (cash). Upon further clarification of this standard, GASB representatives advised the City to make its own determination whether or not to book a receivable for outstanding parking tickets. Some cities implementing GASB 34 record the receivable, while others do not.

During our review, we noted that criteria did not exist to determine when outstanding tickets are deemed collectable or uncollectible. The City records parking ticket payments as revenues when received and does not record an entry to reflect the outstanding parking tickets as a receivable at year-end or any other time. In addition, there is no periodic aging of old parking tickets or written policies as to when dated tickets should be "written off". Table 3, on the next page, shows the number of tickets by status and the amount collected and due the city.

**Table 3
Parking Tickets Status and Amounts for the
Period March 1997 to January 2006**

Ticket Status	Number of Tickets	Percentage of Tickets	Estimated Amount
Open – Unpaid balance due (less than 3 years old)	15,136	4%	\$672,796
Open – Partially paid balance due (less than 3 years old)	1,806	1%	\$46,381
Open – Unpaid balance due (over 3 years old)	44,474	12%	\$1,149,806
Closed – Amount Paid	270,276	76%	\$4,027,883
Appeal Approved – Amount not Collected	25,425	7%	\$1,358,005
Total	357,117	100%	\$7,254,871

Source: Parking ticket system as of January 31, 2006.

If outstanding parking tickets are determined to be collectable and material, the amount should be recorded as a receivable in the City's financial statements.

Using the data from the parking ticket system for the ten-year period, approximately \$673,000 is shown above as due the City from parking tickets that are less than three years old. This number would have to be adjusted for an allowance of amounts not considered collectable. Table 4 shows that approximately 76% of the tickets written by the city are paid. (Note: notwithstanding, this analysis, we noted that there were some issues with the validity and reliability of this data. This is discussed further below in the Internal Controls Section.)

We recommend management develop a process to determine whether accounts receivable should be reported in the City's financial statements for unpaid parking tickets. This process should include an evaluation of the merits of recording parking tickets as receivables and aging parking tickets to determine when tickets should be "written off."

**INTERNAL CONTROLS RELATED TO THE
THE PARKING PROGRAM**

In the City's parking program, there is a lack of segregation of duties related to the: a) issuing of tickets; b) voiding and reducing of fines and penalties; and c) receiving payments.

According to APP #616, entitled "Revenue Collections,"... "key duties and responsibilities in authorizing, processing, recording, and reviewing transactions and events should be segregated among individuals to reduce risk of error or inappropriate actions." APP #630, entitled "Internal Control Guidelines" provides guidance regarding the need for segregation of duties. Specifically, "duties and responsibilities should be assigned systematically to a number of individuals to ensure effective checks and balances exist." Key duties related to parking enforcement activities that should be separated include: issuing tickets, recording tickets, receiving and depositing payments, and accepting (voiding or reducing fines and and/or penalties) or rejecting appeals.

The City's Internal Control Guidelines also state that appropriate safeguards should be in place to prevent or at least minimize noncompliance, waste, loss, unauthorized acquisition, use or disposition of City assets, or misappropriation. During our audit, we noted the following two situations where there was lack of segregation of duties.

- Police officers, parking enforcement technicians, parking patrol volunteers, and airport security specialists issue and void parking tickets. By being able to both issue and void parking tickets, there is an increased risk that tickets can be improperly voided. This risk is minimized at the Police Department because there is evidence that supervisors are reviewing and approving voided tickets. Such a review and approval process has not been put in place at the Airport. However, this risk is increased at both the Police Department and the Airport due to the lack of periodic reconciliations of tickets issued, voided, and those remaining on hand that have yet to be issued.

We also noted that the same individuals input tickets into the parking ticket system, voided and reduced tickets in the system, and received payments for tickets.

- UBCS customer accounts specialists input hand-written tickets into the parking system, approve appeals resulting in parking ticket fines and penalties being voided and reduced in the parking system, and receive payments on a regular basis. By being able to perform these functions, there is an increased risk of: 1) all tickets not being properly (intentionally or unintentionally) input into parking ticket system; 2) fines and penalties being fraudulently voided and reduced; and 3) monies received being diverted and not detected in a timely manner. These risks are increased because three other key controls are not in place. First, a periodic reconciliation of all parking tickets (i.e., tickets issued, voided, and those remaining on-hand that have yet to be issued) is not being performed. Second, there are no documented criteria for when to void or reduce parking ticket fines and penalties. Third, a supervisory review of all voids at UBCS is not being consistently performed.

We recommend the parking program activities be reviewed and assignments be changed to ensure good internal controls are in place to safeguard the City's assets, including:

There is an increased risk associated with the lack of segregation of duties when parking tickets are not accounted for, there are no criteria for voiding tickets, and a supervisory review of all voided tickets is not regularly performed.

- a) A proper segregation of duties is in place so the same person does not perform more than one of these functions: issuing tickets, inputting tickets into the parking ticket system, approving and rejecting appeals, voiding and reducing fines and penalties, and receiving payments.
- b) Criteria for when parking ticket fines and penalties should be voided or reduced be developed, documented, and implemented.
- c) Regular supervisory reviews of all voids and reductions of parking ticket fines and penalties are performed.

- d) Receipt of all parking program payments are made only to the Treasurer-Clerk's Office or the contracted collection agency.

The contract between the City and the collection agency (Data Tickets) should be clarified and the method of payment should be simplified to ensure that the City is not being overcharged.

The City of Tallahassee entered into a contract with Data Tickets Inc., (Data Tickets) to serve as the collection agent for unpaid parking tickets in December 1992. Section 6, Compensation, of the contract states, "The City agrees to pay Data Tickets at a rate of \$12 per delinquent parking ticket for the collections of any accounts." In the case of partial payments, Data Tickets was to retain half of partial payments with a maximum of \$12 for each ticket received as the collection fee. The contract does not address whether or not \$12 is due if the City collects the parking ticket.

According to Section 6 of the Data Tickets contract, the City agrees to pay Data Tickets on the 30th day of each month, at a rate of \$12 per delinquent parking ticket, for the collection of any accounts occurring during the month. Payment may be made directly to Data Tickets or may be deducted by Data Tickets from the amount received on behalf of the City, with the remaining balance submitted to the City. Data Tickets and the City have had different interpretations about what amounts should be paid to Data Tickets. These differing interpretations are explained further below.

The manner in which the collection agency reports the amount received and the fees due from the City is confusing and should be simplified to ensure that the City is not being overcharged.

- *Data Tickets was deducting more than the allowed amount for their collection fee.* Data Ticket routinely deducts the amount due for collection efforts from their collections of delinquent parking ticket fines and penalties. In April 2005, Treasurer-Clerk Revenue Collections employees noted that Data Tickets

was deducting more than the contract allowed. Apparently, Data Tickets was deducting half of all partial ticket collections that were greater than \$24. Up to \$24 received, Data Tickets deducted 50% as their fee; however, over \$24, they were still deducting 50%. (For example, when Data Tickets received a partial payment of \$100, they deducted \$50 instead of \$12). Treasurer-Clerk Revenue Collections employees notified Data Tickets and they stopped deducting more than \$12 per ticket. The City determined that Data Tickets owed the City the amounts that were incorrectly deducted. Data Tickets estimated they owed the City \$4,940.

The contract is not clear regarding whether the City should pay the collection agency when the City collects the delinquent parking ticket fines and penalties instead of the collection agency.

- *The City was not paying Data Tickets a collection fee for collections the City received from customers for delinquent tickets. The City accepts payments for parking tickets whether or not the parking tickets are delinquent. On many occasions, the amount accepted by City staff did not, but should have included the \$12 collection fee if the ticket met the delinquent criteria.*

Before June 2005, there was not a process in place to notify Data Tickets that customers paid their delinquent parking tickets and therefore should be eliminated from Data Tickets collection efforts. In June 2005, the City began sending a listing of delinquent tickets paid directly to the City to Data Tickets so that collection efforts would stop. Data Tickets determined that the City owed \$12 (totaling \$12,974 in July 2005) for every delinquent ticket that was received by the City since their collection efforts contributed to the payments being made. Treasurer-Clerk Revenue Collections and UBCS staff decided the \$12 fee was reasonable. It is our understanding that the City Attorney's Office was consulted and agreed that Data Tickets could deduct \$12 for tickets on which they sent

out collection letters that were paid directly to the City rather than through Data Tickets. According to a representative from the parking ticket system vendor (Duncan), most cities do not collect fines directly from the customer once the account has been turned over to a collection agency.

An agreement was made between Data Tickets, UBCS management, and Treasurer-Clerk staff not to pursue retroactive payments due to the City (for the excessive charges Data Tickets charged the City) or due to Data Tickets (for the \$12 per delinquent tickets when payments were received by the City after Data Tickets had sent out collection notices). Rather, from that point forward, the City would allow \$12 to be deducted from City remittances for delinquent tickets paid directly to the City for which the collection letter had been sent. This would be “balanced” against what Data Tickets owed the City for past deductions of greater than \$12 for partial payment of tickets when payments of 50% exceeded \$12.

These two different ways of interpreting the contract terms indicate the contract between the City and Data Tickets should be clarified to ensure the City is not being overcharged and Data Tickets is being paid the proper amount for their services. We recommend that the City.

- a) Amend the contract with Data Tickets to clarify the terms related to the collection fee and such amendment be reviewed and approved by the City Attorney's Office.
- b) Determine the most effective way to receive payments from Data Tickets to verify and accurately record ticket collection revenues and the associated collection costs.

Approximately 25% of the data in the parking ticket system is invalid (i.e., erroneous and/or incomplete) and affects management accountability and integrity of the system.

Data maintained in the parking ticket system should be both reliable and valid as decisions are made based on the information contained therein.

Parking ticket information is input into the system either manually (by UBCS staff) or automatically (by Police using handheld devices). UBCS then utilizes the parking ticket system to manage collection of its parking tickets. At any point in time, staff should be able to determine the status of any issued ticket. Table 4, below, describes the different ticket statuses and the number and percentage of each status in the parking ticket system.

**Table 4
Ticket Statuses in the Parking Ticket System for the
Period March 1997 to January 2006**

Ticket Status	Number of Tickets	Percentage of Tickets	Estimated Amount
Blank **	53,152	13.0%	\$ 0
Open – Unpaid balance due (less than 3 years old)	15,136	3.7%	\$ 672,796
Open – Partially paid balance due (less than 3 years old) **	1,806	0.4%	\$ 46,381
Open – Unpaid balance due (over 3 years old) **	44,474	10.8%	\$1,149,806
Closed – Amount Paid	270,276	65.9%	\$4,027,883
Appeal Approved – Amount not Collected	25,425	6.2%	\$1,358,005
Total	410,269	100.0%	\$7,254,871

Source: Parking Ticket System

Note: ** - indicates that this is "bad" data (i.e., invalid and/or incomplete)

During our analysis of the 410,269 parking tickets entered into the parking ticket system over a nine-year period we noted the following data integrity issues:

- The 53,152 (13%) blank tickets are a result of nonissued ticket numbers that were entered into the system and never issued, or status never updated. These are incomplete records.

- Of the 61,416 open tickets in the database,

25% of parking ticket system data cannot be relied upon when making management decisions.

This includes ticket numbers with a blank status, open tickets older than three years, and open tickets that have been partially paid or overpaid.

- 44,474 (10.8%) are over three years old. Upon inquiry, we were provided the following potential reasons for why these incomplete tickets remain in the system, including: some represented unpaid delinquent tickets; while some tickets contain erroneous information (i.e., license tag) that delayed collection efforts as the result of data input error, or systematic errors associated with the handheld devices. Table 5 shows a further age breakdown of the open parking tickets over three years old.

**Table 5
Breakdown of the Open Parking Tickets
Over three years old**

Age of parking tickets	Count
3 to 5 years old	15,219
5 to 7 years old	15,575
Over 7 years old	13,680
Total open tickets over 3 years old	44,474

Source: Parking Ticket System

- 6,971 (1.7%) were partially paid tickets in the database or overpaid which could indicate problems in posting payments to the parking ticket system or the acceptance of partially paid ticket fines. For example, in the past, when a customer made one payment for multiple tickets, the entire payment was posted to one ticket number. This was subsequently changed, and now all tickets are to be individually posted to the correct ticket. Although the policy regarding posting multiple payments has been changed, the tickets with partial payments remain in the system. In addition, payments were accepted for lesser than the total amount due.

Without valid and reliable data, management may make inappropriate decisions. We recommend that management evaluate the data needs for the parking program and develop policies to provide guidance as to how and when tickets should be input, and their status updated, as well as when data should be written off and purged. We also recommend that management address and correct the data errors within the parking ticket system.

Conclusion

To answer our audit objectives related to the parking program, we determined the following:

- (1) Generally, the City's parking program activities complied with ordinances, policies and procedures, state and federal laws, contracts, and agreements. Two city ordinances need to be changed to reflect current operating practices.
- (2) The City's parking meter rates and ticket fines were reasonable when compared to other similar cities (See Appendix C).
- (3) The City can improve the effectiveness and efficiency of the parking program by developing a comprehensive management strategy for the City's parking program.
- (4) The City can improve their accounting for parking ticket revenues by ensuring that all valid tickets are entered into the system, evaluating outstanding parking tickets to determine whether amounts should be booked as a receivable on the comprehensive City financial statements, and writing off aged unpaid tickets.
- (5) The City can improve internal controls related to parking program activities by ensuring a proper segregation of duties, developing criteria when fines and penalties should be voided

or reduced, providing supervisory review over such voids and reductions, and limiting who should receive payments. Additional improvements can be made by clarifying the contract terms and simplifying the payment process with the data collection agency. Improvements also can be made to the validity and reliability of the parking ticket system data to better assist management in making program decisions.

Appendix A provides management's action plan to address each of the issues identified in this report.

Response from Appointed Officials

City Manager:

We appreciate the thorough job the City Auditor's Office did in examining the City's Parking Program process and operations. We recognize and understand the importance of good internal controls and coordination for effective operations and will develop action plan steps to support these principles. We are confident that implementation of the action plan steps will enhance overall control and operations.

City Treasurer-Clerk:

We would like to thank the City Auditor and his staff for auditing the City's parking ticket program. We believe that implementing the recommended changes will enhance the parking ticket program. The Office of the Treasurer-Clerk will continue to work diligently to ensure that our responsibility for the revenue collection portion of the program is carried out in a manner consistent with efforts to ensure that adequate controls are in place and followed.

<i>Appendix A Action Plan</i>		
Action Steps	Responsible Employee	Target Date
A. Objective: To comply with City Ordinances.		
1. Review the City ordinances related to the parking program activities and revise ordinances to reflect current operations.	Rick Courtemanche	11/30/06
B. Objective: To manage the program effectively and efficiently.		
1. Develop Citywide goals and objectives for the parking program.	David Folsom	1/30/07
2. Assign overall oversight and coordination of the parking program activities to one of three Assistant City Managers.	Rick Fernandez	9/6/06
3. Develop performance measures to gauge the effectiveness and results of the parking program goals and objectives.	David Folsom	1/30/07
C. Objective: To ensure all revenues are accounted for properly.		
1. Develop and implement standard policies and procedures for the parking program across departments to include: a) Accounting for all parking tickets b) How and to whom citizens should submit appeals c) Criteria for when parking ticket fines should be voided and reduced d) Supervisory review of voided and reduced parking ticket fines e) Location where payments should be submitted and processed.	Cynthia Barber	11/30/06
D. Objective: To ensure all parking ticket revenues are properly accounted for.		
1. Implement a process to periodically conduct an accounting of all parking tickets to ensure that all tickets issued have been entered into the parking ticket system so that all due revenues can be collected.	Cynthia Barber	11/30/06
2. Develop a process to determine whether accounts receivable should be reported in the City's financial statements for unpaid parking tickets. This process should include an evaluation of the merits of recording parking tickets as receivables and aging parking tickets to determine when tickets should be "written off."	Rick Feldman	9/30/06

Action Steps	Responsible Employee	Target Date
E. Objective: To provide sound internal controls.		
1. Review the parking program activities and assignments to ensure that a proper segregation of duties is in place so the same person does not perform more than one of these functions: issuing tickets, inputting tickets into the parking ticket system, approving and rejecting appeals, voiding and reducing fines and penalties, and receiving payments.	Cynthia Barber	10/31/06
2. Develop, document, and implement criteria for when parking ticket fines and penalties should be voided or reduced.	Cynthia Barber	11/30/06
3. Perform regular supervisory reviews of all voids and reductions of parking ticket fines and penalties.	Cynthia Barber	11/30/06
4. Implement a process to ensure that receipt of all parking program payments are made only to the Treasurer-Clerk's Office or the contracted collection agency.	Cynthia Barber	1/31/07
F. Objective: To effectively manage the parking ticket collection contract.		
1. Amend the contract with Data Tickets to clarify the terms related to the collection fee.	Rick Courtemanche	10/1/06
2. Ensure that amendments are reviewed and approved by the City Attorney's Office.	Rick Courtemanche	10/1/06
3. Determine the most effective way to receive payments from Data Tickets to verify and accurately record ticket collection revenues and the associated collection costs.	Cynthia Barber	2/28/07
G. Objective: To improve and ensure data integrity.		
1. Evaluate the data needs for the parking program and develop policies to provide guidance as to how and when tickets should be input, and their status updated, as well as when data should be written off and purged.	Cynthia Barber	1/31/07
2. Develop and implement a process to address and correct the data errors within the parking ticket system.	Cynthia Barber	2/28/07

Appendix B

City of Tallahassee Parking Fines, Penalties, and Permits

Type of Ticket	Up to 14 days	After 14 Days	After Delinquent Notice (30 days)
Overtime meter	\$ 10	\$ 20	\$ 30
Overtime other	\$ 15	\$ 25	\$ 35
Overtime parking second ticket	\$ 20	\$ 30	\$ 40
Overtime parking third ticket	\$ 25	\$ 35	\$ 45
On sidewalk	\$ 50	\$ 60	\$ 70
Within intersection	\$ 15	\$ 25	\$ 35
Fire hydrant	\$ 50	\$ 60	\$ 70
Yellow or red curb	\$ 25	\$ 35	\$ 45
Obstruction of traffic	\$ 15	\$ 25	\$ 35
Lawns, parkways, driveways, and private property	\$ 20	\$ 30	\$ 40
Alley blocking	\$ 15	\$ 25	\$ 35
Loading zone/ no permit	\$ 50	\$ 60	\$ 70
Loading zone/ other tickets	\$ 15	\$ 25	\$ 35
Disabled parking/ no permit	\$250	\$250	\$250
Airport curbside parking	\$ 50	\$ 75	\$100

Source: City Commission Meeting Minutes (January 2004)

Other City Permits	
Type of Permit	Fee
Loading Zone Permit (One only)	\$ 50
Additional Loading Zone Permits	\$ 25
Construction Permit – Daily Rate	\$ 11
Construction Permit – Monthly Rate	\$100

Source: Loading Zone – Ordinance 03-0-71AA
 Construction Permits – City Manager Memo (December 1985)

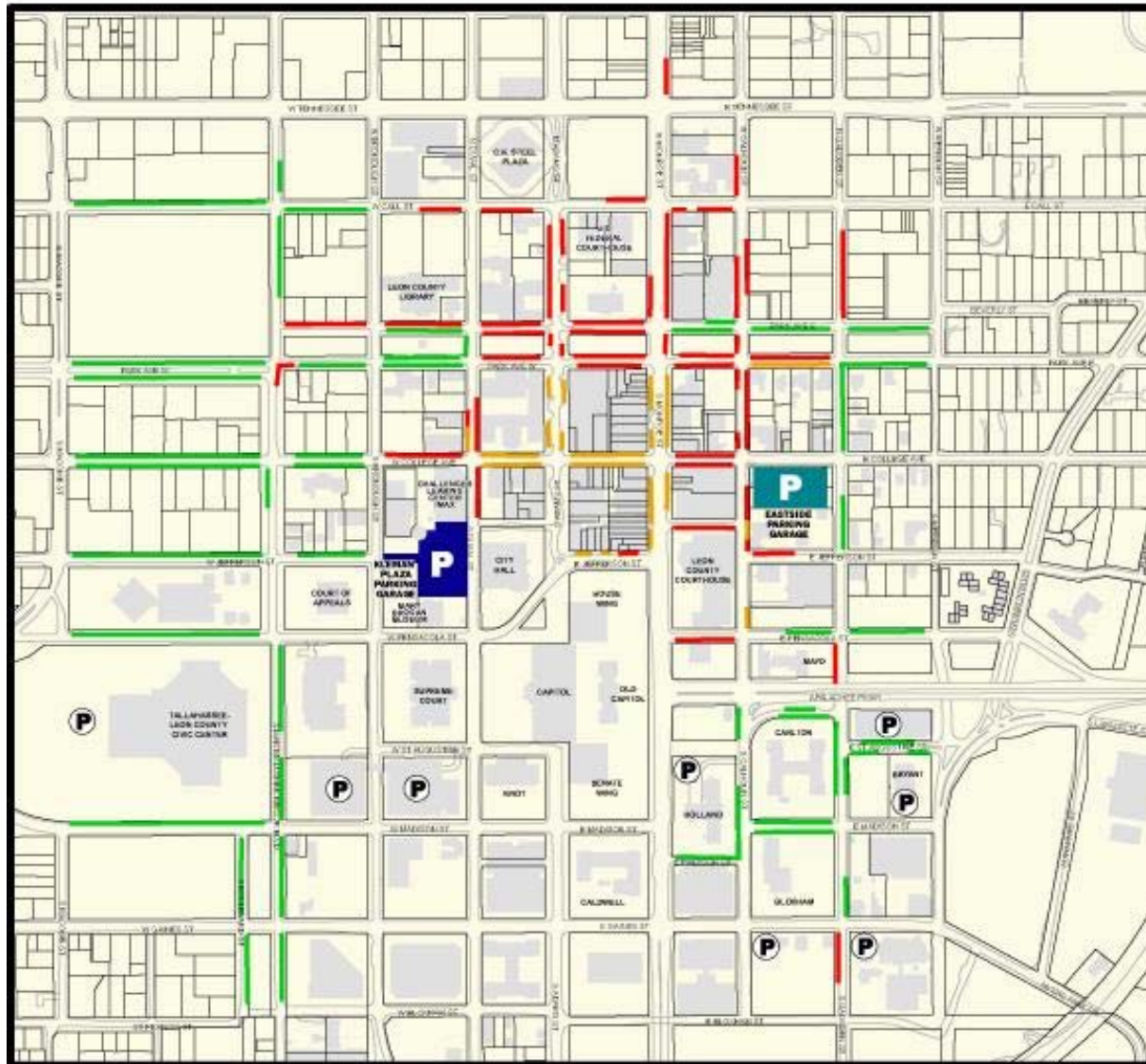
Appendix C Comparison of Parking Fines and Penalties Among Florida Cities

	Tallahassee	Gainesville	Hollywood	Lakeland	St Petersburg
Parking fines:					
Overtime parking - base ticket	\$10.00	\$14.25	\$10 to \$15	\$15.00	\$17.50
parking violation - not handicap	\$10.00 to \$50.00	\$8.25 to \$110.25	\$15.00 to \$105.00	\$15.00 to \$35.00	\$30.00 to \$55.00
Meter rates	\$.25 to \$.50 per hour	\$.25 to \$.50 per hour	\$.50 to \$1.00 per hour	\$.25 to \$.50 per hour	\$.25 to \$.50 per hour
Reporting Structure (who handles the parking operations)	Public Works Utility Business & Customer Services Treasurer-Clerk Police	Public Works Police Parking Violations	Division of Parking under Director of Economic Development	Parking Services	Transportation and Parking under City Development Administration
	Orlando	Ft. Lauderdale	Tampa	Pensacola	St. Augustine
Parking fines:					
Overtime parking - base ticket	\$15.00	\$25.00	\$25.00	\$10.00	\$7.50
parking violation - not handicap	\$15.00 to \$30.00	\$25.00 to \$50.00	\$25.00 to \$30.00	\$10.00 to \$25.00	\$20.00 to \$40.00
Meter rates	\$0.75 per hour	\$.25 to \$1.75 per hour	\$.125 to \$1.25 per hour	\$0.25 per hour	\$.25 to \$1.75 per hour
Reporting Structure (who handles the parking operation)	Parking Division under Dept. of Transportation	Parking & Fleet Services	Parking Division of Public Works	Public Works-- Repairs Collection/record keeping of monies Finance/Treasury	Customer Services Division Financial Services Group

Source: Parking staff from each respective City (May 2006)

Appendix D

City of Tallahassee Downtown Parking Spaces and Lots



ON STREET METERS
 — ONE HOUR OR LESS
 — TWO HOURS
 — FOUR HOURS

**CITY OF TALLAHASSEE
 PUBLIC PARKING
 GARAGES**

P **EASTSIDE PARKING GARAGE**
 (Enter on Calhoun)

P **KLEMAN PLAZA PARKING GARAGE**
 (Enter on Bronough or Duval)
 FIRST 30 MINUTES FREE

P **PUBLIC LOTS/SPACES**



For More Information
 Economic Development Department
 (850) 891-8886



(850) 224-3252