

**POST AUDIT REPORT
PARKING ENFORCEMENT AND
TICKET COLLECTIONS
PAR21-05**



WEST PALM BEACH

Internal Audit

May 6, 2021

**City of West Palm Beach
Internal Auditor's Office**

Beverly Mahaso Esq., CIA, CFE
Chief Internal Auditor

May 6, 2021

Audit Committee
City of West Palm Beach
401 Clematis Street
West Palm Beach, Florida

RE: POST AUDIT REPORT OF PARKING ENFORCEMENT AND TICKET COLLECTIONS (PAR21-05)

Dear Audit Committee Members:

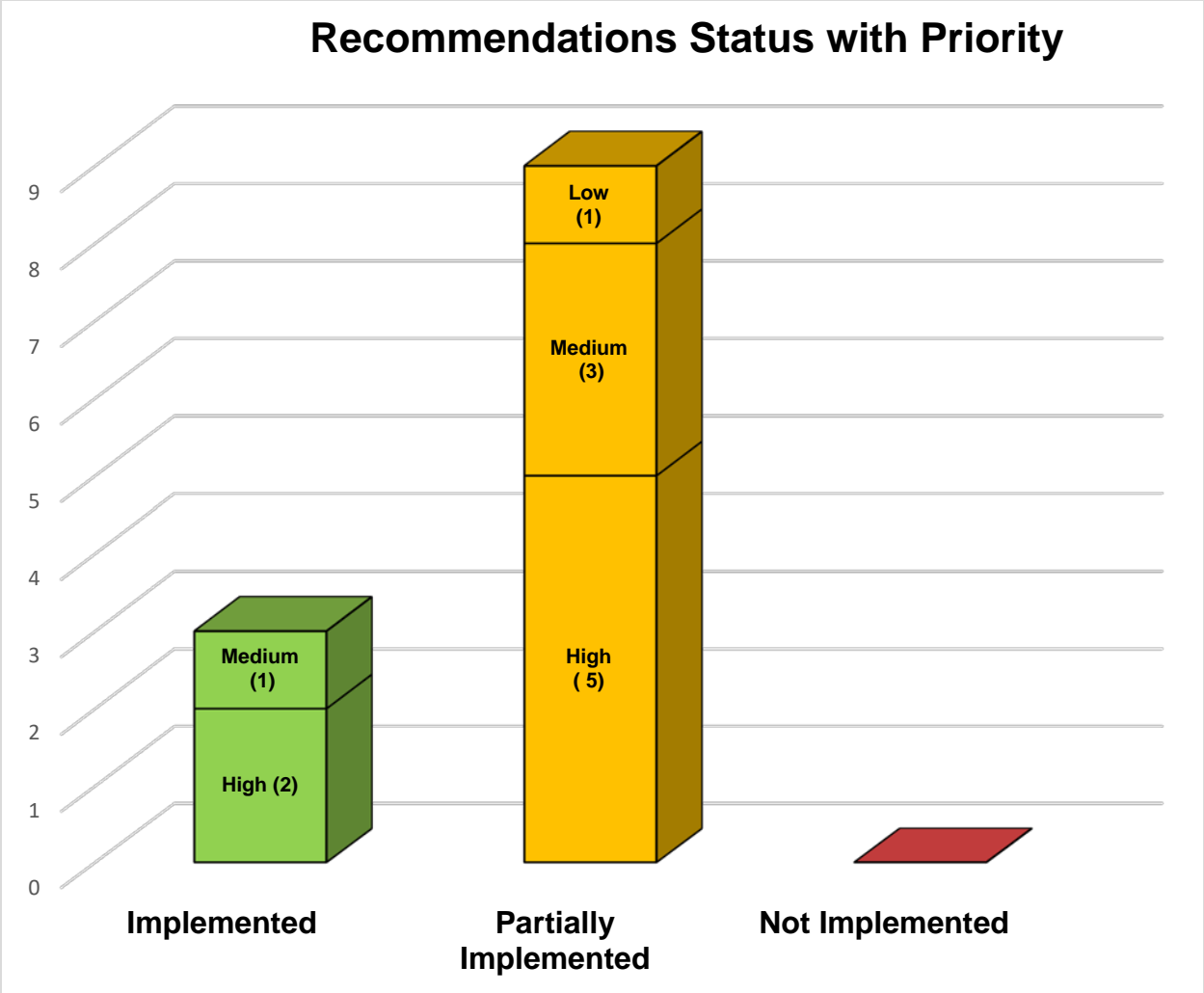
In FY 2016, the Internal Auditor's Office released an audit of Parking Enforcement and Ticket Collections (**AUD15-07**). We performed certain procedures, as enumerated below, with respect to activities of the audit in order to render a conclusion on the status of the recommendations made as a result of that review.

This Post Audit Report (PAR) consisted primarily of inquiries of City personnel and examinations of various supporting documentation. It was substantially less in scope than an audit in accordance with generally accepted government auditing standards.

The evidence obtained provided a reasonable basis for our conclusions; however, had an audit been performed, other matters might have come to our attention that would have been reported to you and our conclusions may have been modified.

The audit contained twelve (12) recommendations that addressed the audit's findings. Based on the review performed, we concluded that recommendations 3, 5, and 6, were implemented, and recommendations 1, 2, 4, and 7-12 were partially implemented.

We have enclosed a table listing all the recommendations with the current statuses. We found that management made significant efforts to take corrective action. Further, we note that the Parking Department is actively continuing to make improvements. As such, additional steps may have been taken to implement the recommendations after the conclusion of this Post Audit Review. We will conduct another Post Audit Review in approximately 6 to 12 months, resources permitting, at which time we will review all additional changes made after the conclusion of this Post Audit Review.



We thank the personnel from the Parking Department for their assistance in conducting this review and on continuing implementation efforts.

Respectfully Submitted,

s/ Beverly Mahaso
 Chief Internal Auditor

cc:
 Joseph Peduzzi, Commission President
 Kelly Shoaf, Commissioner
 Christina Lambert, Commissioner
 Christy Fox, Commissioner
 Shalonda Warren, Commissioner

Keith James, Mayor
 Faye Johnson, City Administrator
 Ed Davis, Parking Systems Administrator
 Mark Parks, Chief Financial Officer
 Jose-Luis Rodriguez, Chief H.R. Officer

Encl.

POST AUDIT REPORT PARKING ENFORCEMENT AND TICKET COLLECTIONS

Legend
■ Implemented
■ Partially Implemented
■ Not Implemented

AUDIT RECOMMENDATIONS

No.	Auditor's Condition and Recommendation	Management's Initial Response	Auditor's Status Update
1 High Priority	<p>Condition: Upon review of selected "Access Card Usage Logs", we noted that documentation of transactions was either nonexistent or incomplete, lacked proof, such as invalid tickets, and evidence of management review. In addition, there were several instances when proof was attached, but was not appropriate – for example, a "No Chip Coin Validation" ticket to be used by Ultima Fitness patrons early on Mondays before the gates are operating was accepted after 8 pm on a Wednesday and the gate was lifted for the customer.</p> <p>Recommendation: We recommend that Parking begin by identifying the reason for the large volume of transactions in the month of June. In addition, the form should be re-designed so that only essential information is collected. Further, contractors must be trained in completing it. Finally, management should begin to examine the support, and document such examination. This</p>	<p>Initial Management Response October 2016: Parking Administration will work on the design of a new form that will allow for streamlined auditing of the contractor. Parking Administration will train the contractor in its use and when the access card may be used. In the short term, the audit of this form and card use will be undertaken by the Facility Supervisor position. A long-term goal would be to have a new position, Parking Auditor, to oversee the contractor's card access.</p> <p>Target Implementation Date By April of 2017 the improvements to the form will be completed. This will also be the time frame for the training and audit procedures. It is a goal to add a Parking Auditor position in the first quarter of 2018.</p>	<p>AUDITOR'S STATUS UPDATE PARTIALLY IMPLEMENTED UPDATE AS OF MARCH 2021 Based on the review we conducted, we found that efforts were made to implement the recommendation. However, the Parking Department is in the process of changing contractors and incorporating a customer service center that will help track access electronically. We were advised by management that a new target implementation date is July 1, 2021.</p> <p>Post Audit Review Status - June 2018 PARTIALLY IMPLEMENTED Per discussion with the Parking Administrator, the form was redesigned. Further, the training of contract personnel is conducted by USA Parking based on the City's directives and expectations. The Parking Administrator explained that instead of having a separate Parking Auditor, the responsibility for reviewing the forms and the related support will be given to the Senior Accountant.</p>

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	should act as a deterrent to improper use.		
2 High Priority	<p>Condition As part of our audit, we noted that in addition to the Parking Enforcement Officers, Police Officers also issue parking citations. Upon inquiry, we were informed that officers are issued books with paper citations in sequential order, but these citations are not returned to Parking in sequential order. Furthermore, no records of issuance of these books is maintained by Parking or periodic reconciliations performed.</p> <p>Recommendation We recommend that Parking create a log for citations and keep a record of which books are assigned to which officers. Periodically, with the assistance of the Police Support Services Captain, a reconciliation of unissued citations should be performed. In addition, returned citations should be reconciled to the log to ensure that no citations have been lost and that all issued citations are recorded in the Duncan/Integrator citation tracking system.</p>	<p>Initial Management Response October 2016: We feel that this would increase workloads to our front counter staff dramatically. We also cannot rely on the Police department personnel to always provide this information. If we completed the log and found through the reconciliation two citations missing, we would not be able to realize the amount of a possible loss. With that said, we think it would be more beneficial to work on a software solution that would link to our systems and generate sequential numbers on demand of issuing a citation. Target Implementation Date: We believe this could be completed by the first quarter of 2019.</p>	<p>AUDITOR'S STATUS UPDATE PARTIALLY IMPLEMENTED UPDATED AS OF MARCH 2021 Based on the review we conducted, we found that the Parking Department has made efforts to implement the recommendation. However, due to the high costs of integration and licensing fees, management decided to revisit discussions with the current vendor (IPS) to build a database module within the vendor's software to help monitor and track all citations. We were also advised by management that the new target implementation date is July 1, 2021.</p> <p>Post Audit Review Status - June 2018 PARTIALLY IMPLEMENTED The Parking Department has recently submitted a Request for Proposals (RFP) for a fully integrated parking management system, which will, among other things, eliminate the need for paper citations.</p>
3 High Priority	IMPLEMENTED IN JUNE 2018 .	IMPLEMENTED	IMPLEMENTED

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- Legend**
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 - Not Implemented

<p>4 High Priority</p>	<p>Condition: We have heard City staff talk about near misses with pedestrians while exiting the City Center and Clematis garages. Both garages, and the Police Department garage, have very limited visibility for the drivers exiting and crossing the active sidewalks as well as the pedestrians walking on them. Currently, there are no signs warning pedestrians of the danger of exiting vehicles.</p> <p>Recommendation: There are several alternative courses of action we would like to recommend to Parking Administration:</p> <ul style="list-style-type: none"> • Installation of “Caution Car Coming” electronic signage, which utilizing sensors, alerts pedestrians on the sidewalk of a car exiting. • Installation of “Pedestrian Approaching” electronic signage, which alerts drivers of pedestrians about to cross an exit lane. • Installation of audible alarms (as a supplement to the “Caution Car Coming” electronic signage). • Installation of convex mirrors (as a supplement to the devices noted above). Convex mirrors allow both vehicle drivers and pedestrians to see around sharp corners. 	<p>Initial Management Response October 2016: Parking has already installed fish eye mirrors in the City Center Garage which are very effective. The same mirrors will be installed in the Clematis Garage. We are currently set up to meet with a vendor who supplies visual and audible enunciators for pedestrians to know when a vehicle is exiting. With this put into place, the safety concerns will be eliminated.</p> <p>Target Implementation Date The mirrors in Clematis will be installed before December 15 of this year. As for the visual and audible signal system, this will be implemented by the middle of 2017.</p>	<p>AUDITOR’S STATUS UPDATE PARTIALLY IMPLEMENTED UPDATED AS OF MARCH 2021 Based on the review we conducted, we found that the Parking Department has made efforts to implement the recommendation. However, parking safety features and signs have not been implemented in the Police Parking garage. We anticipate that this recommendation will be fully implemented when we conduct the next follow-up.</p> <p>Post Audit Review Status - June 2018 PARTIALLY IMPLEMENTED The Parking Division installed mirrors at the exits of the City Center and Clematis garages.</p>
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	<ul style="list-style-type: none"> • Installation of transitional lighting in the garage entry exit areas where pedestrian activity occurs. <p>We would like to emphasize the importance of proper positioning of any signage and mirrors.</p>		
<p>5 Medium Priority</p>	<p>Condition: As part of the Parking Enforcement and Ticket Collections Audit, we noted that Penn Credit charges the Parking Administration twenty (20%) percent for all collected citations, regardless of the date placed for collection. However, the contract terms state that the City will pay 15% for accounts collected, which are 365 days or less in age, and 19.5% for accounts 366 days or older.</p> <p>Recommendation: We recommend that Parking Administration recalculates the amount of overpayment for the past three (3) years, or longer, if the Legal Department opines for a longer period, and contacts Penn Credit to request a refund in accordance with the contract rate stipulations. Parking should ensure that all future payments are for the contracted amounts.</p>	<p>Initial Management Response October 2016: Parking had opted for an option with the vendor that was sold as a way to offset collection fees. This was done prior to the current contract. It was our understanding that the same terms were included in the new agreement which was an oversight on Parking Administration. We have been working with the vendor to align our percentages with the current contract rate. We then will work to recoup the overpayments from Penn Credit.</p> <p>Target Implementation Date: All new accounts sent starting November 1, 2016 will be at the contract rate. The next timeline will be to calculate the overpayments and collect the revenue. This should be accomplished by the second quarter of 2017.</p>	<p>AUDITOR'S STATUS UPDATE IMPLEMENTED UPDATED AS OF MARCH 2021 Based on the review we conducted, we found that sufficient corrective actions were taken to implement this recommendation. Finance obtained the entire amount overbilled from 2016, 2017, and 2018.</p> <p>Post Audit Review Status - June 2018 PARTIALLY IMPLEMENTED In January 2018 the percentage was adjusted to reflect what is in the Penn Credit contract. The City recouped any overpayments for the period November 2016 to November 2017.</p>
<p>6 High</p>	<p>IMPLEMENTED JUNE 2018</p>	<p>IMPLEMENTED</p>	<p>IMPLEMENTED</p>

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7 High Priority	<p>Condition: As part of the audit, it came to our attention that Parking Administration paid for the repainting and landscaping of the Police Headquarters building, which exceeded \$300,000. In addition, Parking Administration gives free parking to some City Departments for special events, estimated to exceed \$346,000 since October 2013, and for event vendors estimated at over \$280,000 since October 2013. Furthermore, City resolution 235-04 states that multi-day high demand special events that require meter rentals may opt to have payment of their meter rental fees deferred until a determination of incremental profit is calculated by the Mayor or his/her designee. Incremental profit will be shared on a 50/50 basis between the Parking System and the multi-day high demand special events. The multi-day high demand special event's profit sharing represents a credit against meter rental fees up to the total applicable amount of meter rental fees for said event. The total amount of incremental profit shared with a multi-day, high demand special</p>	<p>Initial Management Response October 2016: Parking Management Response Parking agrees with the findings and will comply with the findings of finance and the law department. Finance Department Management Response Management concurs with the recommendation and will implement measures which will result in greater scrutiny of these payments. Concerning subsidies, we have asked the Interim Parking Director to send an email to all members of his staff with responsibility for special events alerting them to the provisions of Resolution 235-04 and making it abundantly clear that adherence to this resolution is a prerequisite to accessing the City's parking facilities for all special events. The process we have recommended includes an agreement stipulating the methodology for computing the incremental share of profits which Parking Administration will receive for each event. The Interim Parking Director will also apprise the City Attorney of the Internal Auditor's</p>	<p>AUDITOR'S STATUS UPDATE PARTIALLY IMPLEMENTED UPDATED AS OF MARCH 2021 Based on the review we conducted, the Parking and Finance Departments have made efforts to implement the recommendation. The Parking Department is in the process of reaching out to Legal for guidance and clarification regarding profit-sharing. Finance provided training through HR City Edge for Accounts Payable to ensure only appropriate transactions are performed. We were also advised by management that a new target implementation date is September 30, 2021.</p> <p>Post Audit Review Status - June 2018 NOT IMPLEMENTED Per discussion with the Treasury Manager, the Finance Department has not been provided any evidence suggesting that profit-sharing calculations were prepared and presented to the Parking Division. The new target implementation date is December 31, 2018.</p>

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	<p>event is capped at the total applicable amount of meter rental fees for said event. We were not provided evidence that profit sharing calculations were prepared and presented to Parking.</p> <p>Recommendation: We recommend that, going forward, the Finance Department monitor payments closely and prohibit payments and/or subsidies as discussed above. Also, we encourage Finance to develop policies and procedures, which clarify appropriate and inappropriate transactions between enterprise and non-enterprise funds. In the case of the outside vendors, we recommend that the Legal Department clarify the agreements and support negotiations with the vendors. Additionally, profit sharing documents should be submitted when required.</p>	<p>observation and request the assistance recommended in negotiations with outside vendors. As an interim measure the Director of Finance will issue a memo reminding all supervisory personnel who preside over enterprise funds activities that the revenues earned by these funds are to be used wholly and exclusively for the benefit of the enterprise fund. As time and resources permit, we will seek to develop the policies and procedures outlined in your recommendations.</p> <p>Target Implementation Date We would target compliance for October 1 2017.</p>	
8 Medium Priority	<p>Condition: During the course of the audit, we noted that Parking Administration does not record citation receivables. Instead, revenues are only reported when a citation is collected, that is on a cash basis. Furthermore, a citation is deemed collectable for five years, but even after these five years are up,</p>	<p>Initial Management Response October 2016: Parking Management Response Parking will work on creating a policy that will have all open citations over five years old converted to an uncollectable status. We will also work with finance and our vendor to create a</p>	<p>AUDITOR'S STATUS UPDATE PARTIALLY IMPLEMENTED UPDATED AS OF MARCH 2021 Based on the review we conducted, the Parking Department has made efforts to implement the recommendation. The Parking Department is in discussions with its vendor (IPS) to build a database module within current software to help</p>

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	<p>citations remain in Parking's citation system Duncan/Integrator 2000. As of September 30, 2016 there were 150,013 open, or unpaid citations, totaling \$6,629,006. Of these, 111,518 citations were over five years old, totaling \$4,427,577. It is important to note that many, if not most, of these citations, due to their age, are not collectable.</p> <p>Recommendation: We recommend that Parking establishes policies and procedures for the recognition and subsequent write-off, if necessary, of receivables. We also recommend that Parking Administration, with help from the Finance Department, record receivables and any related allowance for what is likely uncollectable in the Duncan/Integrator 2000 system.</p>	<p>procedure to record all citations as a receivable.</p> <p>Finance Department Management Response Management agrees that Public Enterprise funds should recognize revenues using the full accrual basis of accounting however given the observation we would suggest that these receivables be booked at the end of each fiscal period. A report could be generated from the Duncan Integrated 2000 system at the end of each fiscal year and a receivable recorded based on the percentage of receivables collected by the City's collection agency in the immediately preceding fiscal year.</p> <p>Target Implementation Date We believe we can have the non-collectable citations issue resolved in the first quarter of 2017. The receivables procedures should be adopted by the second quarter of 2017.</p>	<p>monitor citations and query reports for uncollectable citations as there are several concerns of how to capture all data since amounts collected through the court are not paid to Parking. Further, the Parking Department does not work on an accrual basis, thus we were advised that write-offs are completed by submitting a request to Finance where it is approved by the CFO and the City Attorney. We were also advised by management that the new target implementation date is April 1, 2021.</p> <p>Post Audit Review Status - June 2018 PARTIALLY IMPLEMENTED Per discussion with the Treasury Manager, he and the Senior Accountant for the Parking Division are working on recording an entry for AR, Allowance and Bad Debt for the first 6 months of FY 2018. The target implementation date is September 30, 2018.</p>
<p>9 High Priority</p>	<p>Condition: During our audit, we noted that Parking's software systems, including Parker Accounts Receivable Information System (PARIS), Duncan/Integrator 2000, Amano</p>	<p>Initial Management Response October 2016: Regarding interface with Parking software systems with Oracle, we concur that this should be our ultimate goal. Our only concern is</p>	<p>AUDITOR'S STATUS UPDATE PARTIALLY IMPLEMENTED UPDATED AS OF MARCH 2021 Based on the review we conducted, the Parking Department has made efforts to implement the recommendation.</p>

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	<p>McGann, Scheidt & Bachmann (S&B), MacKay, Park Mobile, Elavon, etc., do not interface with the City's Oracle system. The accountant must print out reports from every system, every day, reconcile them and post manual journal entries into the Oracle system.</p> <p>Recommendation: We understand that Parking's software is unique. However, discussing the possibility of creating an interface between essential systems and Oracle is worth considering since it could create efficiencies that otherwise cannot be achieved. We suggest that Parking involve the Finance and IT Departments in these talks since both are very familiar with Oracle and may offer valuable insights. Also, utilizing interfaces could free some time for staff to explore other areas where they could make meaningful contributions.</p>	<p>to caution that this could take quite a bit of time since there are a number of priority projects in MS that we believe have higher priority.</p> <p>Target Implementation Date This is a very extensive project and will most likely need to be budgeted for. We would not be able to put down a hard time frame due to the number of different groups involved in this project. We would set the goal to be the last quarter of 2018 to have this completed.</p>	<p>Management advised that the cost to create and maintain the different interfaces to Oracle was too high. As such, they are now in preliminary discussions with the vendor IPS to get a quote that will help streamline the process and make it more efficient for the accountant. The target implementation date is September 30, 2021.</p> <p>Post Audit Review Status - June 2018 PARTIALLY IMPLEMENTED The Parking Department has recently submitted a Request for Proposals (RFP) for a fully integrated parking management system, which will, among other things, interface with Oracle and eliminate the need for the Senior Accountant to print out reports and post manual journal entries.</p>
<p style="text-align: center;">10 Medium Priority</p>	<p>Condition: As part of the Parking Enforcement and Ticket Collection Audit, it came to our attention that Parking Administration does not have any documented policies and procedures.</p> <p>Recommendation:</p>	<p>Initial Management Response October 2016: Parking Administration currently has limited policies and procedures in writing. We have procedures for specific programs and their operating instructions. Parking Administration will make the effort</p>	<p>AUDITOR'S STATUS UPDATE PARTIALLY IMPLEMENTED UPDATED AS OF MARCH 2021 Based on the review we conducted, the Parking Department has made efforts to implement the recommendation. However, management is still in the process of updating procedures for cash</p>

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	<p>We recommend that the Parking Administration develops written policies and procedures about all facets of its operation and make these available to all staff members. Furthermore, these policies and procedures should be periodically reviewed and updated to ensure that they reflect Parking's current practices.</p>	<p>to put all of our procedures together. We will also assign staff to keep their sections updated on a quarterly basis. Target Implementation Date The first stages of this will be underway the first quarter of 2017. The completed document should be finished prior to the end of 2017.</p>	<p>handling/front counter transactions and facilities, due to new technology and procedures being implemented. We were advised by management that the new target implementation date is September 30, 2021.</p> <p>Post Audit Review Status - June 2018 NOT IMPLEMENTED Per discussion with the Parking Administrator, the daily activities of the Department have taken priority over the development of Policies and Procedures. However, he is determined to commence work on these soon.</p>
<p>11 Low Priority</p>	<p>Condition: As part of the Parking Enforcement and Ticket Collections Audit, we examined the employee files of fourteen (14) Parking Administration employees that had severed their employment with the City, or had moved to another department, over the last five (5) years. We were specifically interested in their Exit Interview forms; however, out of the fourteen (14) files we examined, only one (1) included an Exit Interview form. Unfortunately, it did not offer any insight into the departmental culture since it was written by a person who was employed for less than a month</p>	<p>Initial Management Response October 2016: Parking Management Response Parking Administration will work to ensure that this is done in the department or with the assistance of Human Resources. Target Implementation Date This will be done from this point forward.</p> <p>Human Resources Department Management Response The Human Resources Department (HR) offers exiting employees various ways to provide valuable feedback on both the reasons for</p>	<p>AUDITOR'S STATUS UPDATE PARTIALLY IMPLEMENTED UPDATED AS OF MARCH 2021 Based on the review we conducted, the Parking and Human Resources Departments have made efforts to implement the recommendation. Parking Enforcement and Human Resources management provide exiting employees options to provide feedback. Human Resources recently updated the exit email communication to incorporate an in-person option. We anticipate that this recommendation will be fully implemented when we conduct the next follow-up.</p>

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	<p>before moving to a full time position with a different organization.</p> <p>Recommendation: We recognize that the Human Resources Department has recently taken the initiative and modified the form used. Additionally, it began using Survey Monkey, which also allows staff to analyze the results. However, we would like to suggest taking the process a step further. We recommend that the Human Resources Department requests that the Exit Interview forms are filled out. Keeping in mind the reluctance of some employees to leave a written record, and also as a useful compliment to the Exit Interview process, we also recommend that a face-to-face interview be set up between the employee and a skilled and experienced interviewer.</p>	<p>their departure from city employment as well as to any suggestions they may have on how the City can improve. Specifically HR asks employees if they would be willing to do an exit interview with an employee relations specialist and also offers them the ability to take an anonymous on-line exit survey. If an employee resigns by going directly to HR our department representative will also ask them questions as to why they are leaving and in some cases when the employee has asked they have been referred to the Department Director or Assistant Director to provide their feedback directly to the management level anonymously. Unfortunately, there is no mechanism by which voluntary participation can be guaranteed in this phase of the employment separation process but HR will continue to strive to gather this important information.</p> <p>Target Implementation Date Ongoing already in place/implemented.</p>	<p>Post Audit Review Status - June 2018 PARTIALLY IMPLEMENTED The Human Resources Department advised that the Senior Employee Relations Specialist has been tasked with ensuring that departing employees are proactively sent the link to our exit interview survey and are encouraged to provide their valuable feedback. The H. R. Department will continue to make the exit interview survey accessible and will also continue to offer an in person exit interview with the H. R. Department as an alternative avenue for departing employees to share their thoughts, feedback and concerns with Human Resources. The H. R. Department will use the insights provided by departing employees to improve employee job satisfaction, recruitment and retention efforts.</p>
<p>12 Medium Priority</p>	<p>Condition: At the beginning of the audit, the auditor discussed several internal control issues with the former Parking</p>	<p>Initial Management Response October 2016: Parking administration will develop a group of staff to create this</p>	<p>AUDITOR'S STATUS UPDATE PARTIALLY IMPLEMENTED UPDATED AS OF MARCH 2021</p>

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	<p>Administrator. One of these issues was whether or not Parking has a Controls Self-Assessment Program in place. We were told that this was not utilized.</p> <p>Recommendation: The controls self-assessment program should be the responsibility of all. Thus, we recommend that Parking management and staff organize meetings to identify risks, map related controls, and identify gaps between how controls are working and how controls are expected to work. We want to emphasize the involvement of staff since no one knows the processes better than the people who perform them on a daily basis. Internal audit would be pleased to offer assistance, if needed, going forward.</p>	<p>program. We will pull from all areas of parking to ensure that we do not miss any risk. Once we get this program up and running we will meet semiannually to address any changes.</p> <p>Target Implementation Date This program will start in early December and will have all recommendations and possible operational changes in place by the end of the year.</p>	<p>Based on the review we conducted, the Parking Department has made efforts to implement the recommendation. However, additional work is needed to document and monitor risks and controls. Management advised that they are conducting weekly meetings regarding Department operations, however, the results of the meetings are not documented. The documentation is needed to ensure that all staff are aware of the issues and the resolutions, which will also assist in ensuring consistency throughout the Department. We were also advised by management that the new target implementation date is April 1, 2021.</p> <p>Post Audit Review Status - June 2018 NOT IMPLEMENTED Per discussion with the Parking Administrator, the daily activities of the Division have taken priority over self-assessment.</p>
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