



CITY OF RICHMOND
CITY AUDITOR

DATE: August 22, 2019

TO: Mrs. Selena Cuffee-Glenn
Chief Administrative Officer

FROM: Louis Lassiter *LL*
City Auditor

SUBJECT: Department of Public Works (DPW)
Parking and Shared Mobility (Parking Division)

The City Auditor's Office has completed the DPW Parking and Shared Mobility - Parking Division audit and the final report is attached.

We would like to thank DPW Parking Division staff for their cooperation and assistance during this audit.

Attachment

cc: The Richmond Audit Committee
The Richmond City Council
Robert Steidel, DCAO of Operations
Bobby Vincent, Director of DPW

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City of
RICHMOND
Office of the City Auditor

Audit Report# 2020-03
**Department of Public Works
Parking and Shared Mobility
(Parking Division)**

August 22, 2019



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Highlights

Audit Report to the Audit Committee, City Council, and the Administration

Why We Did This Audit

The Office of the City Auditor conducted this audit as part of the FY19 audit plan approved by the Audit Committee. This audit focused on the DPW Parking Division and the parking contractor. The objectives for this audit were to evaluate the internal controls over the parking operation and the collection of revenues and to assess compliance with the terms and conditions of the parking contract.

What We Recommend

The Finance Director ensure the required adjustment be reflected in the FY19 CAFR.

The Parking and Shared Mobility Division Operations Manager

- Implement procedures to reconcile the amounts due and the payments paid to identify, research, and address discrepancies.
- Research the identified overpaid citations and initiate refunds where needed.
- Ensure the citation fees are timely updated in the parking citation software.
- Increase and collect DMV hold fees applied to customer accounts in the amount of \$25 to match what is paid by the City to DMV.
- Work with both the parking citation system contractor and the collection agency to correct the issues with the DMV hold process identify during the audit and initiate refunds where needed.

The auditors made other written and verbal recommendations to improve operations.



Parking Division

Background - The parking operation functions of the Department of Finance and Public Works were integrated into a parking enterprise in fiscal year 2015. The Parking Enterprise consists of 9,575 paid parking spaces.

- 2,617 on street parking spaces and
- 6,958 off-street parking spaces, which are located in 22 City garages/lots.

The Parking Enterprise appropriates monies to fund the parking management of off-street and on-street operations including enforcement, immobilization, meter installations, collections and maintenance. The budgeted expenditures for the Parking Division were \$17,340,641 and \$19,448,645 in FY18 and FY19, respectively.

Commendations

- The parking contractor has adequate and effective controls for collecting, reporting and remitting parking revenues (e.g. meter funds) to the City.
- The auditor reviewed 40 booting and 28 towing citations and determined that the majority were in accordance with the City of Richmond regulations and procedures.
- The City reimbursed the parking vendor for \$6,733,494 of expenditures in CY18. The auditor reviewed four payment requests totaling approximately \$793,000 and noted that DPW’s expenditure review and approval process is working effectively.
- The auditor analyzed 134,810 citations that were issued in CY18 and only three vehicles were found to have invalid citations per City code 27-248.

Improvements Made During Audit

DPW Parking Division revised its citation voiding process to now require the parking contractor to provide explanations for why the citations are being voided.

Needs Improvement

Finding #1 -Financial Statement Misstatement - The expenditures were misstated by \$2.3 million in the FY18 Parking Enterprise financial statement. An adjustment was made to transfer the parking assets to the Parking Ent. Fund. However, the associated expenditures were charged to the special/capital projects funds and never moved to the Fund.

Finding #2 – Customer Charges and Payments – 6,446 (6.84%) citations were potentially overpaid or underpaid for CY18 based on charges and payments in the citation software. Parking citations fines for two violations were not updated timely resulting in potential lost revenues up to \$7,700 excluding penalties and interest for late payments.

Finding #3 - DMV Holds - The DMV hold fee increased from \$20 to \$25 effective September 1, 2017. However, the fee was not increased in the citation system until June 10, 2019 resulting in the City absorbing \$42,735 for the additional costs not charged to the customers. Also, the customers were overcharged at least \$11,661 for DMV hold fees as there were noted issues with the process.

Finding #4 – Collection Agency Upload - The payments captured in the citation system are not in agreement with the collection agency collection report for 115 citations.

Finding #5– Lack of Reconciliations - The City does not perform a reconciliation to verify the accuracy of the reported parking fee collections.

Finding #6 – Residential Parking Districts - A process to screen applicants for back taxes as required by City Code was not in place prior to issuing parking permits.

Finding #7– Special Revenue Fund – Improvements are needed in tracking revenues generated by the Special Parking Districts as well as clarify expectations for funding the Special Parking District Special Fund and updating required ordinances.

Management concurred with 16 of 16 recommendations. We appreciate the cooperation received from management, staff and the vendor while conducting this audit.

BACKGROUND, OBJECTIVES, SCOPE, METHODOLOGY, MANAGEMENT RESPONSIBILITY and INTERNAL CONTROLS

This audit was conducted in accordance with the Generally Accepted Government Auditing Standards promulgated by the Comptroller General of the United States. Those Standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on the audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on the audit objectives.

BACKGROUND

Overview

The parking operation functions of the Department of Finance and Public Works (DPW) were integrated into a parking enterprise in fiscal year 2015. The Parking Enterprise consists of 9,575 paid parking spaces.

- 2,617 on street parking spaces and
- 6,958 off-street parking spaces, which are located in 22 City garages/lots

The Parking Enterprise appropriates monies to fund parking management of off-street and on-street operations including enforcement, immobilization, meter installations, collections and maintenance. The budgeted expenditures for the Parking and Shared Mobility Division were \$17,340,641 and \$19,448,645 in FY18 and FY19, respectively.

Parking operations and management within the City is a coordinated effort between:

- **Department of Public Works' Parking and Shared Mobility Division (Parking Division)** – Staff consists of an Operations Manager and five FTE's. Staff is responsible for providing contract

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administration, administrative reviews for contested citations, revenue reconciliation, issuing parking permits, and overall parking and citation analysis.

The City Parking staff hold regular meetings with the parking contractor to get status updates for the parking environment. These meetings include monthly Parking Operations Meetings, bi-weekly on street management meetings, and quarterly Parking Advisory Committee Meetings.

- **Parking Contractor** - The City of Richmond contracted the management, enforcement, meter collection, and maintenance/repair for City parking to include both on-street and off-street parking to an outside contractor. The contract took effect on 1/1/12 for five years with three one year extensions available. The original contract was valued at \$4,000,000 annually (\$20,000,000 total). In CY18, the contract was renewed for \$6,200,000 due to additional garages being added since the start of the contract.
- **Police Department (Richmond – RPD, Virginia Commonwealth University – VCU PD, & Capitol Police)** - The police officers issue citations for illegally parked vehicles (e.g. tow away zones, handicap parking spaces, etc.). The City's Parking Division collects and maintains all revenue generated from these citations except for the Capitol Police.
- **Collection Agency** – Carries out the collection efforts for delinquent parking violations that are 180 days or past due.
- **Towing Vendor** – Tows vehicles on the City's behalf for parking violations and non-payment of qualifying citations.

On Street Parking & Enforcement

There are 2,617 paid on-street parking spaces within the City. On-street parking can be paid online, using an app, or at the pay stations/meters. The collectors for the parking contractor are responsible for collecting the monies from all of the pay stations and meters for on street parking. They collect one meter route and one pay station route each day. Audit reports are generated and printed from each pay station and the new meters. The currency and coin boxes, which cannot be accessed by the collectors, along with the audit reports are returned to the on-street money count team. The team consists of a coin counter, a currency counter and a supervisor, who double checks the totals. Each day the team counts and reconciles the currency and coins collected and prepares the bank deposit. Once the deposit paperwork is prepared, the On Street Manager reviews and approves the deposit.

Approximately, 140,000 citations totaling approximately \$5.6 million were issued during CY2018 for parking violations such as failing to pay meters, exceeding parking limits and illegally parking. The citations ranged in value from \$20 to \$200 during the audit scope¹. Parking citations increase \$10 if not paid within 15 days of issuance and every 30 days thereafter up to twice the original amount. Citations that are 180 days past due are forwarded to the collection agency to initiate collection proceedings and vehicle registration holds are placed with DMV².

On street parking regulations/requirements are enforced using several methods.

- Parking Enforcement Officers (PEOs)

Currently in 2019, there are 20 to 25 enforcement personnel on the street each day from the parking contractor. There were less per day in Calendar year 2018 due to the difficulty in recruiting

¹ There was an increase in some of the citation fines on July 1, 2018. The citation value now ranges from \$25 to \$200.

²Vehicle registration holds are not placed if the fines and penalties are paid by the due date specified on the collection agency's collection letter.

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personnel. The PEOs walk their assigned beats monitoring for parking violations and issue citations. The tires are manually chalked to determine if the vehicles have moved or have exceeded the established parking time limit.

- *License Plate Reader (LPR) Process*

The LPR vehicles electronically identify the cars and photograph the license plates and tires. The license plates are run in the system for past due citations or parking violations. The PEOs write citations based on time limit parking and prohibited parking using the handheld citation devices. When a car pings that needs to be booted, the booting team is notified of the vehicle location, make, model, and license plate number (See booting section to follow). Currently there are 5 LPR vehicles (1 is used for booting).

- *Booting/towing Process*

The Boot Team drives around (two person team) in the LPR vehicle scanning license plates looking for cars that have past due citations that qualify for booting or towing. Vehicles with three or more unpaid parking citations that are each over 15 days due qualify to be booted. Vehicles are towed within 24 hours of being booted if all of the citations are not paid. Vehicles with \$750 or more of unpaid parking citations are automatically towed. Also, a vehicle can be towed if the boot is tampered with.

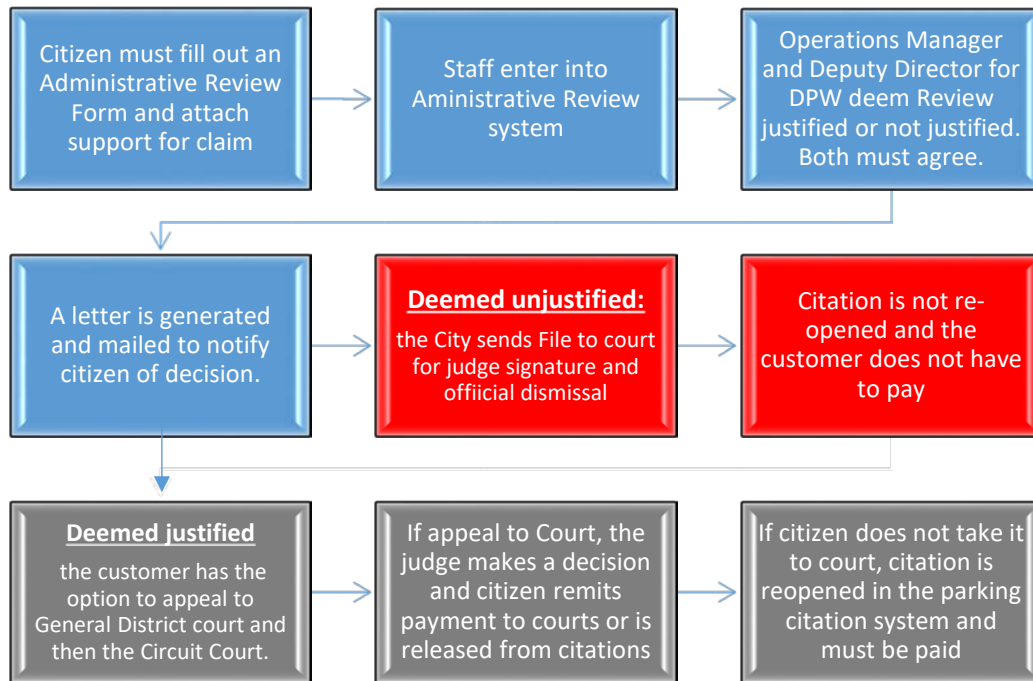
According to the contract terms, the towing vendor charges customers \$105 to tow vehicles and remits \$25 of this fee to the City. The DPW Parking Division staff are responsible for calculating the revenue due to the City each month and following up and resolving any identified discrepancies. If citations are dismissed in court, the towing vendor must issue a refund to the citizen and notifies the City. Upon confirmation that the citation was overturned, the City then

issues a refund to the towing vendor. A court dismissal document must be presented for a refund to be generated.

Parking Citation Administrative Review Process

Parking citations may be appealed administratively through DPW's Administrative Review process or contested directly to the Richmond Traffic Court. The Administrative Review process is limited to the review of parking citations for conditions such as malfunctioning parking meters; fallen/misplaced permit or placard; and stolen/lost license plate. Towing charges and related storage fees as well as citations issued by RPD or VCU officers must be appealed in court.

The Administrative Review process is documented below:



Source: Auditor Prepared.

Off Street Parking (parking garages & Lots)

The City owns 22 parking lots and garages with 6,958 parking spaces. The parking contractor manages the garages.

There are five types of parkers:

1. Monthly – Parkers that pay for a monthly parking pass. Each garage has set monthly rates. Each month the customer is billed and must pay their bill in order to keep access to the garage. The City had 6,273 unique off street monthly parking subscribers during CY18 across all lots and garages
2. Transient – Parkers who pay per day, but don't consistently park in a particular garage or open lot. They pull a ticket at the garage and must insert the ticket and pay before leaving. Monies can be paid to an on duty cashier or an exit pay station when leaving. Reconciliations are performed each day for every garage/lot by the bookkeeper.
3. Validations - Validations are paid for by the companies/organizations in lump sum for the event. Parkers are allowed to enter the garage without individually paying because the spaces have already been rented.
4. Coupon – Coupon revenue represents tickets that have been validated with no charge to the parker.
5. Special Events – Events that require attendants due to large volume of parkers. Within the garages, the money collected is reconciled to the number of tickets pulled and the number of cars exiting the garage. Within the open parking lots, tickets are handed out and the cars are counted and reconciled to the money collected.

Citations by Location

The parking citations were mapped by location using GIS technology. The resulting maps demonstrate that the largest volume of citations are issued around the VCU campus and downtown near MCV and the State Capitol. The auditors did not analyze this data, it is just for

management information. See Appendixes A and B for the CY18 Parking Citations map of citations by block and heat map.

Citations Prices

On July 1, 2018, several of the parking citation fines increased. The audit team benchmarked the City's parking violation fines to those of four localities. The auditors did not conclude on the reasonableness of the City's prices in this audit, this comparison was just for management information only. See Appendix C for the prices comparison.

OBJECTIVES

The objectives for this audit were to:

- Evaluate the internal controls over the parking operation and the collection of revenues.
- Assess compliance with the terms and conditions of the parking contract.

SCOPE

The scope of this audit was the 12 months ended 12/31/2018 and the current environment.

METHODOLOGY

The auditors performed the following procedures to complete this audit:

- Interviewed management and staff, as well as the vendor's staff;
- Reviewed and evaluated relevant policies and procedures and tested for compliance at both the vendor and City levels;
- Analyzed citation data to ensure compliance with City and State Code requirements;
- Reviewed invoices for proper payments;
- Verified that reported figures were reflective of actual collections and expenditures; and
- Performed other tests, as deemed necessary.

MANAGEMENT RESPONSIBILITY

City management is responsible for ensuring resources are managed properly and used in compliance with laws and regulations; programs are achieving their objectives; and services are being provided efficiently, effectively, and economically.

INTERNAL CONTROLS

According to the Government Auditing Standards, internal control, in the broadest sense, encompasses the agency's plan, policies, procedures, methods, and processes adopted by management to meet its mission, goals, and objectives. Internal control includes the processes for planning, organizing, directing, and controlling program operations. It also includes systems for measuring, reporting, and monitoring program performance. An effective control structure is one that provides reasonable assurance regarding:

- Efficiency and effectiveness of operations;
- Accurate financial reporting; and
- Compliance with laws and regulations.

Based on the audit test work, the auditors concluded that the parking contractor had effective controls in place to ensure citations were issued in compliance with the City's parking regulations and procedures; contract terms and conditions were adhered to and collected revenues were accounted for and properly remitted to the City. However, the internal controls within the DPW Parking Division need improvement as discussed throughout this report.

FINDINGS and RECOMMENDATIONS

What Works Well

Collection and Reporting of Parking Revenues

The parking contractor collected \$12.4 million in parking fees on the City's behalf during FY18. The parking contractor has adequate and effective controls for collecting, reporting and remitting parking revenues (e.g. meter funds) to the City. The auditor traced and agreed reported parking revenues to supporting documentation and the City's bank account for 53 deposits without any exceptions. However, the DPW Parking Division's reconciliation process needs improvements, which will be subsequently discussed in the report.

Booting Vehicles (Vehicle Immobilization)

The auditor reviewed 40 booting citations and determined all of the vehicles qualified for booting under the City of Richmond (COR) regulations and procedures. The vehicles had more than three unpaid citations that were more than 15 days past due when booted.

Towing Vehicles

The auditor tested 28 towing citations and determined that 26 of the vehicles were towed in accordance with the City Code requirements and practices. One of the vehicles was towed at the City's request; thus, not deemed an exception by the parking contractor. The remaining towing citation was in compliance with City code requirement for three or more outstanding citations, but was not in compliance with the City's practice of owing more than \$750.

Vendor Invoice Approval

The City reimbursed the vendor for \$6,733,494 of expenditures in CY18. The auditor reviewed four payment requests that contained 252 invoices totaling approximately \$793,000, which represents approximately 12% of the CY18 expenditures. Testing revealed that DPW's expenditure review and approval process is working effectively. All expenses tested were found to be reasonable and

allowable under the parking contract. DPW personnel were aware of the common expenditures under the contract and for everyday business activities performed by the vendor. Any unusual and/or major purchases/expenses were reviewed and discussed by both DPW and the parking contractor before the expense was incurred.

Same Day Citations

Per Section 27-248 of the City Code, no more than three citations can be issued to a vehicle for exceeding specified parking time limits in the same parking place during the same day. The auditor analyzed 134,810 (excluding voids and \$0 citations) citations that were issued in CY18 and only noted three vehicles inappropriately received more than three citations on the same day for exceeding parking times.

Improvement Made During Audit

Voids

Citations can only be voided in the citation system by DPW parking staff. In CY18, the parking contractor requested DPW to void 3,096 citations totaling \$131,985. The auditor selected a sample of 50 voided citations and determined the voids were properly supported, approved and valid. Although the vendor's controls are in place and working effectively, the City did not receive any assurance the voids were appropriate as explanations for the voids were not provided. The City only received a listing of citation numbers and voided them upon request. Since this finding was brought to the attention of the DPW Parking Division staff, they have updated their process and now receive explanations for each requested void from the contractor.

Improvements Needed

Finding #1 – Financial Statement Misstatement

The FY18 expenditures in the Parking Enterprise financial statements were understated by approximately \$2.3 million. An adjustment was made to transfer the parking assets to the Parking

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Enterprise Fund. However, the associated expenditures were charged to the special and capital projects funds and never moved to the Parking Fund.

The Finance Department made an adjusting entry to the beginning fund balances for Capital Projects, Special Revenue, and Parking Enterprise Funds that posted in June 2019. It is anticipated the adjustment will also be noted in the FY19 Comprehensive Annual Financial Report footnotes.

Recommendation:

1. We recommend that the Finance Director ensure the required adjustment be reflected in the FY19 CAFR.

Finding #2 - Customer Charges and Payments

Partial and Over Payments

The auditor analyzed 70% (94,325) of the CY18 citations to determine if customers were properly charged and paid their citations³. Testing revealed that the majority of the citations were properly billed and the customers paid the amount due. However, approximately seven percent of the citations were either over or under paid based on data in the system. The below chart demonstrates the breakdown of the analysis results.

Description	Count of Citations	*Percentage of Total
Paid Amount Due	87,870	93.16%
Overpaid	2,140	2.27%
Underpaid	4,306	4.57%
Auditor CNC due to incorrect payment date	9	.01%
Total	94,325	100%

*Does not add to 100% due to rounding.
 Source: Auditor Prepared

³ The number of analyzed citations represent the population of citations issued in CY18 excluding test citations, voids, \$0, citations paid after 180 days that qualified for DMV holds and unpaid citation in 2018.

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The DPW parking staff researched a sample of the above observations and attributed them to the below factors.

- Payments for 804 citations were inappropriately posted twice in the citation system, which created the appearance of overpayments. There could be more attributed to this issue, however they were not readily identifiable.
- Penalties continue to accrue in the accumulated account balances in the citation system until payments are received. However, reduced payments were accepted for some of the citations as noted below. It could not be readily identified which citations this applied to as notes were not always in the parking citation system and each citation would need to be individually researched
 - The citation outstanding balance amount included in the delinquent collection letter is honored if the customer remits payment by the stated due date in the letter.
 - Lock box payments are input weeks after they are mailed (due to time it takes to receive and input). The accumulated balance as of the postmark mailing date is honored.
- Some customers may have paid more than the amount due and refunds were not issued.

The current cashiering system is not configured to accept partial payments for parking citations. The citations are noted as paid and the accumulated balances are written off when a partial payment is made. A decision was made not to make configuration changes to the cashiering system due to cost and the timeliness. Instead, a process was implemented to mitigate the system limitation and re-open citations for partial payments. However, this process was not effectively working during the audit scope as citations were not always re-opened for partial payments.

As a result, the City is losing revenue as collection efforts are not pursued. The amount of lost revenue cannot be readily quantified. Also, if the citations are not re-opened, additional payments remitted will appear as overpayments in the system as the amount due is written off when the

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initial partial payment is made. The breakdown in the process to re-open the citations was not discovered as procedures to reconcile payments to the citation amount due were not in place.

Citation Fees Not Changed

Effectively, July 1, 2018, several fine amounts for parking violations were increased. However, the fine amounts were not updated in the parking citation system for the below parking violations when the increases took effect. The fines for parking within an intersection and parking on the wrong side of the street were updated in June 2019 and July 2019, respectively.

Violation	Citation Count	Old Rate	New Rate	Potential Lost Revenue
Parking or stopping on the wrong side of the street	387	\$20.00	\$25.00	\$1,935
Blocking intersection	288	\$40.00	\$60.00	\$5,760
Total				\$7,695

Source: Auditor Prepared.

The citations issued for these violations were not in compliance with the fees outlined in the City's Code resulting in lost revenue to the City. The auditor was unable to readily quantify the total dollar amount of lost revenue. However, the City's losses could range up to \$7,700 for citations issued in July – December 2018 (excluding penalties and interest for late or outstanding payments) as noted in the above chart. According to DPW Parking Division management, this appears to be an oversight as other citation fines for other violations were increased in the system.

Recommendations:

2. *We recommend the Parking and Shared Mobility Division Operations Manager implement procedures to reconcile the amounts due and the payments paid to identify, research, and address discrepancies.*
3. *We recommend the Parking and Shared Mobility Division Operations Manager research the identified overpaid citations and initiate refunds where needed.*

4. *We recommend the Parking and Shared Mobility Division Operations Manager ensure the citation fees are timely updated in the parking citation software.*

Finding #3 – Department of Motor Vehicles (DMV) Holds

DMV Hold Fee

DMV vehicle registration holds are applied to vehicles for delinquent parking citations that are 180 days or more old. The hold fee is charged to the customer and paid to DMV once the hold is removed. DMV is notified to remove the hold once the outstanding citations and the hold fee are paid to the City.

From September 2017 through May 2019, the incorrect vehicle registration withhold fee was applied to delinquent parking violations as twenty dollars was applied to the accounts. However, effective September 1, 2017, DMV increased its fee from \$20 to \$25. The City removed 8,547 DMV holds in CY18 (5,322) and CY19 through May 2019 (3,225).

The City absorbed costs of \$42,735 for the 8,547 holds that were removed. The absorption cost for the City is higher since the rates were not changed in September 2017; the auditors did not calculate the cost for September to December 2017. According to the Parking Division staff, they were not notified of the DMV fee change, therefore, the parking citations system was not updated with the new fee, resulting in the additional \$5 per hold not being charged to the customer. The DMV fee was updated to \$25 on June 10, 2019.

DMV Hold Process Issues

The auditor analyzed 1,134 citations that were written and paid after 180 days in CY2018. Testing revealed the Parking Division's process for applying DMV holds was not functioning as intended. When a citation reaches 180 days, a DMV hold fee should be applied in the parking citation system only once. The citation is then sent to the collection agency where the citation is paid once and

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removed. The following chart demonstrates the ideal scenario and all of the variations of exceptions noted during testing.

	<u>Ideal</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>3&5</u>
DMV hold applied to citation In citation software	✓	✗	✓	✓	✗	✓✓	✓✓
DMV Hold Paid at Collection Agency	✓	✗	✗	✓✓	✓ or ✓✓	✗ or ✓	✓✓

✓	Statement is true, multiple represent statement is true twice
✗	Statement is not true
RED	Inaccurate Outcome
Green	Accurate Outcome

Note: Based on department responses in some instances, scenario 1 could be ok.

Source: Auditor Prepared

The following exceptions were noted for 815⁴ citations with the major observations noted below (observation #s tie to scenarios above). The Parking Division's Operations Manager researched a small sample of the observations and attributed the findings to the below reasons.

Observation # (from above)	Description	DPW Response
1	DMV holds were not placed and paid on 335 qualifying citations.	The fees were applied to other citations attached to the vehicles or the fees were not applied to the citations prior to forwarding to the collection agency.

⁴ The citation count in the detailed observation listing will not foot back to the potential exception count of 815 as a single citation may have several observations and there were several additional small observations not noted above.

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2	DMV holds were not collected for 172 citations that were paid.	Fees were not attached to the citations when sent to the collection agency; therefore, not collected when paid. It was unknown why the fees were not collected when the citations were paid directly in City Hall.
3	Customers were inappropriately billed and paid for two or more DMV holds on 277 citations totaling approximately \$5,539.	The collection agency manually entered the withhold fee to the citations. They were under the impression that the fee was to be added to each citation not license plate.
4	DMV holds were not in the parking citation system but collected at the collection agency for 24 citations.	There are multiple citations in the parking citation system for the vehicle. Holds were applied to other citations.
5	Double DMV holds were inappropriately applied to 123 citations in the parking citation system ⁵ .	The parking citation system was not updated with payments collected prior to the bi-monthly DMV hold run.

It was also noted that multiple DMV holds were attached to a single citation and/or holds were attached to multiple citations for a single license plate and paid on the same day within the payment file obtained from the collection agency resulting in customers being overbilled approximately \$6,122. This is in addition to the total noted for observation #3 above.

The above observations were also noted for the 2018 citations that were paid in 2019 and those that were unpaid.

Recommendations:

- 5. We recommend the Parking and Shared Mobility Division Operations Manager increase and collect DMV hold fees applied to customer accounts in the amount of \$25 to match what is paid by the City to DMV.*

⁵ The majority of these citations were also captured in observations 1-4 above.

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- 6. We recommend the Operations Manager for the Parking Division work with both the parking citation system contractor and the collection agency to correct issues with the DMV hold process identified during the audit and initiate refunds where needed.*

Finding #4 – Collection Agency Upload

Citations that are 180 days overdue are forwarded to the collection agency to initiate the collection efforts. The collection agency deposits collected funds into the City's bank account and submits weekly collections reports to the City, which are uploaded into the parking citation system. The DPW parking staff compares the collection agency's collection reports to the City's bank account to ensure funds are deposited. However, a verification process is not in place to ensure payments were accurately reflected in the parking citation system software.

Of the 914 reviewed citations sent to the collection agency, the payment totals in the parking citation system did not match the collection agency's file received by the auditors for 115 citations.

- Payments for 109 citations totaling \$5,432 were included in the collection agency's collections reports; however, were not captured in the parking citation system. According to a representative from the parking citation system, some of the citations were not properly coded in the collection agency's file. Therefore, the payments were rejected in the parking citation system and did not post. For the others, the payments were not included in the collection agency's file that were uploaded in the system.
- The payments for six citations totaling \$120 captured in the parking citation system differed from the amounts captured on the collection agency's report that was provided to the auditor. The collection agency representative stated that payment adjustments to correct billing errors were subsequently made to some of the accounts after the collections reports were remitted to the City and uploaded into the parking citation system. The collection file provided to the auditor included the changes. The collection agency did not communicate the payment adjustments to DPW parking staff.

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The parking citation system does not properly reflect the intake/collections of payments for some of the citations causing the department to rely on inaccurate information. Payments totaling approximately \$5,430 are missing from the parking citation system for calendar year 2018. Although the funds were not captured in the parking citation system, the auditor traced and agreed the collections reported by the collection agency for October 2018 to the City's bank account and confirmed they were deposited.

Recommendation:

- 7. We recommend the Parking and Shared Mobility Division Operations Manager ensure the missing entries are entered into the Parking Citation System and to enact a verification process to ensure the collection agency's collections are accurately captured in the Parking Citation System.*

Finding #5 - Lack of Reconciliations

The parking contractor collected approximately \$12.4⁶ million in parking fees on the City's behalf during FY18. The parking contractor has adequate reconciliation procedures in place to ensure collected funds are accounted for, properly reported and deposited into the City's bank account. However, the City is not performing a reconciliation to verify the accuracy of the reported collections. The DPW parking personnel only performed bank reconciliations to ensure the collections reported by parking contractor agreed to the bank deposit. Without a reconciliation, the City has no assurance they are receiving all of the funds.

Recommendation:

- 8. We recommend the Parking and Shared Mobility Division Operations Manager ensure reconciliations of both the on street and off street collections are performed and documented.*

⁶ This figure does not include citation revenue as they do not collect these fees. These funds are collected by the City.

Finding #6 – Residential Parking Districts

Residential Parking Permits were issued for the Fan and Carver Districts during calendar year 2018. The DPW parking staff verified the vehicles were registered in the State of Virginia and the applicants were residents in the parking districts. However, checks were not conducted to see if the residents owed back taxes and fees. Per Sec. 27-280 (g) of the City code, "...all City taxes and fees must be paid prior to the issuance of a parking permit for such vehicle...."

A process to screen applicants for back taxes was not in place. The Parking Division does not have access to the revenue system to check if a citizen owes back taxes as they rely on the Cashiering Operations in Finance to verify the applicant's tax status prior to issuing the permit. The Cashiering Operation staff were not checking for back taxes because they thought the permits were ready to be issued when DPW forwarded them the applications. There was a breakdown in communication between the two Divisions regarding roles and responsibilities as it relates to the back taxes. As a result, citizens are being issued Residential Parking Permits without City staff checking to see if they owe back taxes. The City is not adhering to City code and may be missing an opportunity to enforce and collect back taxes from delinquent taxpayers.

Also, the permits data keyed into the Cashiering system was not reliable as the dates and permit types were not accurately reflected. Without accurate data, permit holders could be ticketed while having a valid permit.

Recommendations:

- 9. We recommend the DPW Deputy Director over Parking and Shared Mobility Division develop and implement a process to screen applicants for back taxes and fees prior to issuing Residential Parking Permits.*
- 10. We recommend the Parking and Shared Mobility Division Operations Manager review the Residential Parking permit data received for inaccuracies and send corrections to Cashiering Operations.*

Finding #7 – Special Revenue Fund

Pursuant to Division 3 of the City Code (Residential Restricted Parking Districts), the Director of Public Works is responsible for administering the Special Parking Districts Program. This program was created to provide for the expenditure of funds derived from parking fines imposed in the restricted parking districts. The goals of the program are to ensure proper funding for the permitting process for residential restricted parking districts and to improve resident and visitor parking conditions in those districts.

The DPW Director shall monitor the special fund to ensure sufficient funding for the permit process and for allowable services and activities. The DPW Director is also required to conduct an annual study to determine if the program goals have been successfully achieved and report results to City Council by March 1 each year. The report shall include expenditures from the special fund; sufficiency of fund to achieve program goals; study results and program improvement recommendations.

The FY2018 expenditures charged to the Special Parking Districts Special Fund were allowable in accordance with City Code based on the auditor's review. However, the DPW Parking Division did not:

- Track the residential restricted parking citations revenue;
- Record the revenue in the Special Parking Districts Special Fund; and
- Conduct the required annual study to assess program success and report results to City Council.

The Special Parking District program was housed under the Department of Finance and was transferred to DPW. With the transfer from the Finance Department, as well as the change to an Enterprise fund, DPW stopped tracking the revenue in the special fund. A budget line was added to the enterprise fund budget to fund the parking district program expenditures. Also, there may be different interpretations of how the parking district program should be funded. Ordinance

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2010-73-86 directed that \$30 from each \$50 citation goes to a special revenue fund up to the amount of \$363,000. Upon consultation with the City Attorney staff, it was noted these parameters were only applicable to FY2011. If the intention was to carry those parameters forward, a new ordinance would need to be issued each year.

DPW is not tracking the fund balance; thus, it is unknown if the program is sufficiently funded to carry out the program goals. The program expenditures are being tracked in the special fund but the corresponding revenue is not. As such, the generated revenue may not be sufficient to cover the program expenditures. With the addition of new parking districts, any lack of funding may become a larger concern if the program is not sufficiently funded.

Recommendations:

- 11. We recommend that Director of DPW ensure the Special Parking Districts Special Fund is adequately funded to meet program goals and key revenues into the Special Revenue Fund Accounts.*
- 12. We recommend that the Director of DPW ensures the annual study is conducted and results are reported to City Council in accordance with the City Code requirements.*
- 13. We recommend that the Deputy Director of DPW work with the City Attorney to clarify Council's expectations for funding the Special Parking District Special Fund and update required ordinances as needed.*

Finding #8 – Administrative Review and Contested Citations

Administrative Review Filing System

There were 6,137 administrative reviews that occurred in CY18. The auditors randomly selected a sample of 35 reviews and found the reviews were processed and documented in accordance with the City's process and procedures. Also, the review decisions (justified or unjustified) were proper for the sample selected. However, the below observations were noted.

- One citation was not included in the dismissed citation listing submitted to the Courts.

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- Documentation for three of the reviews could not be located and provided to audit. The requested reviews could not be readily located in the files that were boxed and sent to offsite storage.

The current filing system used by DPW Parking staff is not efficient. Paper copies of the reviews are maintained by DPW Parking, boxed quarterly and forwarded to the City's Main Library. The documents were not filed in accordance with the established protocol. As such, the requested reviews could not be readily located resulting in a large amount of the DPW parking staff resources being diverted to searching file boxes for the entire year to locate the documentation. As previously noted, three of the requested reviews could not be located. In addition, the City is not in compliance with the State's Record Retention Act which requires the documents to be maintained for three years.

Recommendation:

14. We recommend that the Department of Public Works Parking and Shared Mobility Division start scanning all records and store them electronically.

Court Contested Citations

Individuals can appeal parking citations issued by the parking enforcement officers through the City's Administrative Review process or contest them directly through the courts. If individuals are not in agreement with the outcome of their administrative review, they can appeal to the General District Court and then the Circuit Court. Citations issued by Richmond or VCU police officers must be appealed in court.

When a citation is upheld in court by the Judge, the City receives the citation fee plus interest collected. These funds are remitted to the City Finance department from the Court and placed in the General Fund. The citation revenue is not returned to the parking enterprise fund.

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One thousand one hundred seventy-one (1,171) parking citations totaling \$84,815 were contested in court during CY18. However, the auditor was unable to quantity the amount of parking citation revenues that were collected by the Courts and remitted to the City. The courts cannot break down their accounting strings to identify parking citations as they are coded with all of the traffic violations. Also, currently the DPW Parking Division does not receive any form of communication from the courts regarding whether the citations have been upheld or overturned. However, it was determined that the courts note the citation disposition status as well as collected funds on the Contested Parking Citation form that the City remits to the Courts to schedule the hearing.

Recommendation:

- 15. We recommend the Parking and Shared Mobility Division Operation Manager request copies of the Contested Citation Forms from the courts and use the information to request parking citation revenues be transferred to the Parking Enterprise fund.***

Finding #9 – Towing Reconciliation

The towing vendor tows vehicles from City streets and property on the behalf of the City. The tow citation fee is \$105 of which \$25 is remitted to the City. If the vehicle is released on scene or leaves the scene prior to being towed, the City does not receive any funds. The Parking Division's Customer Service Supervisor conducts a monthly reconciliation to ensure the towing vendor is properly remitting the towing fees to the City.

The auditor reviewed the November 2018 reconciliation completed by the City and noted that all monies collected by the towing vendor were not captured. The report from the parking citation system used by the City to reconcile only showed 1,181 tow citations. However, the file from the towing vendor showed they collected 1,249 tow citations. The Parking Division believed the "Tow Report" from the parking citation system contained all of the towing citations for the month as it was the only towing report available in the parking citation system. However, the report did not

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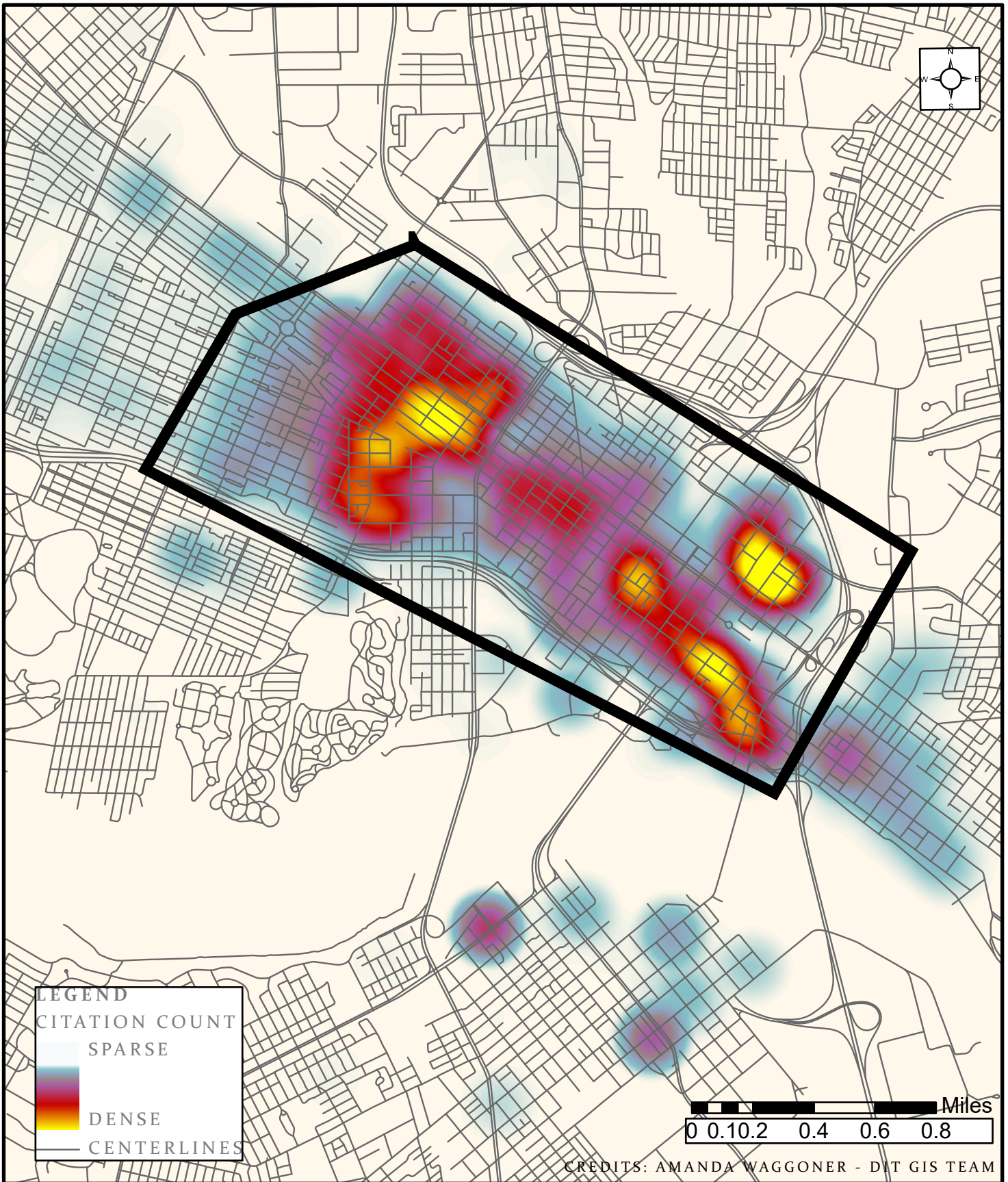
capture all of the tows initiated by enforcement officers or police officers for illegally parked cars during the month. A complete reconciliation was not performed as all of the towing citations were not captured. As a result, it may not be discovered if the vendor failed to remit all required towing fees to the City. Also, customers could pay for citations and not have the payment applied to their citation.

The parking citation system representative was able to run a different "posting" report upon request that showed all 1,249 lines and where they were attributed. The vendor remitted all required towing fees to the City for the reviewed month of November 2018.

Recommendation:

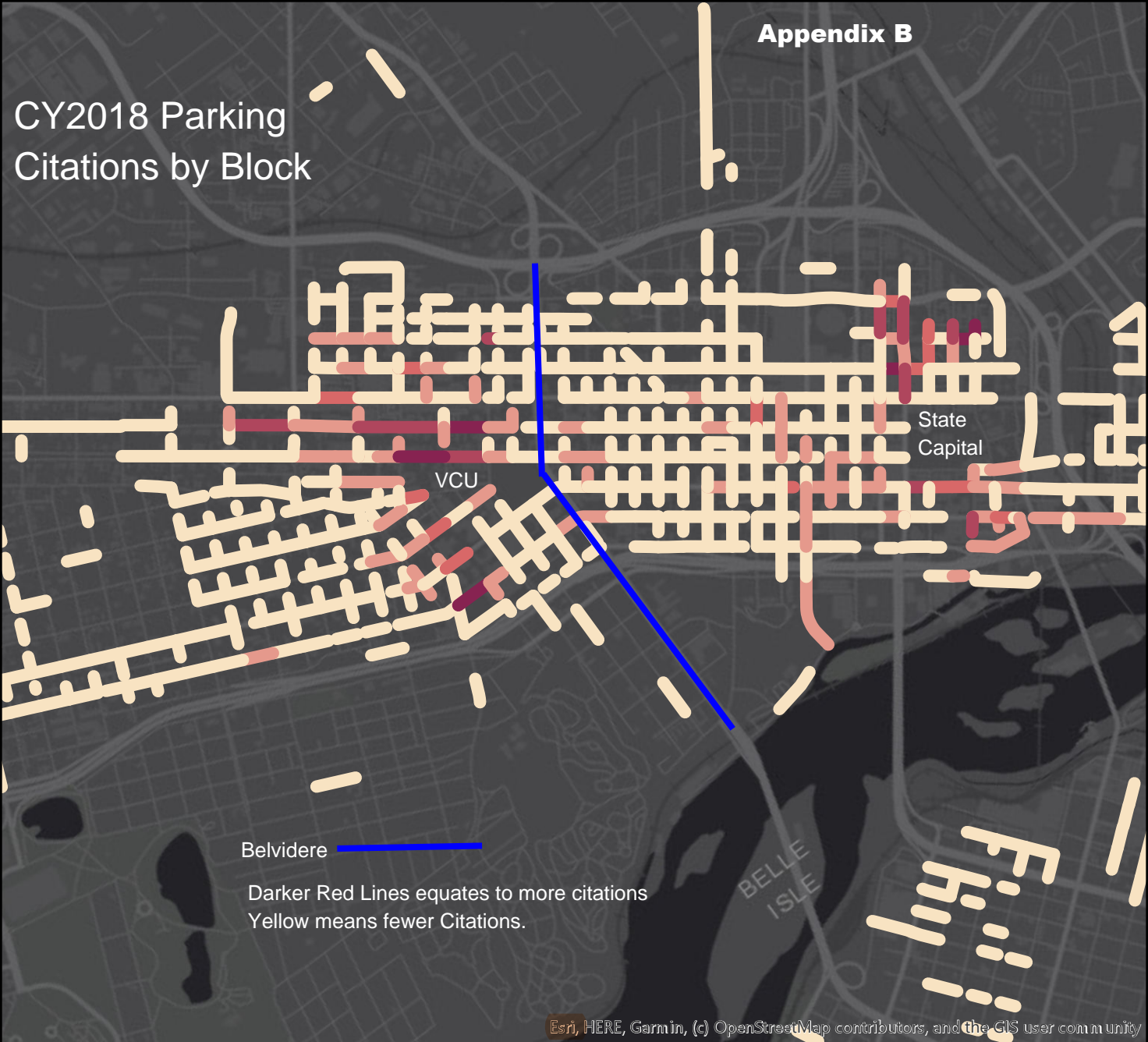
- 16. We recommend the Parking and Shared Mobility Division Customer Service Supervisor use the complete report for the towing reconciliation to ensure all towing citations are captured.***

CY18 PARKING CITATIONS



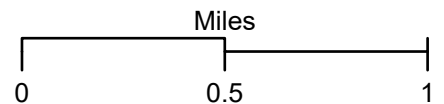
Source: Created by DIT using citation data

CY2018 Parking Citations by Block



Source:

Created by Assessor's Office using citation data



Citation Price Comparison

Citation Description	Richmond	Norfolk	Arlington	Roanoke	Alexandria	Richmond Rank
Parking in a bus zone or taxicab stand	\$60	\$40	\$50	\$20	\$40	1
Parking on a crosswalk	\$60	\$40	\$50	CNC	\$40	1
Parking in a residential parking zone without permit	\$50	CNC	\$50	\$20	\$40	1
Parking within 20 feet of a crosswalk at an intersection	\$40	\$40	\$50	\$20	\$40	2
Parking on the roadway side of any vehicle parked at the edge or curb of a street	\$40	\$40	\$50	\$20	\$40	2
Parking on a curb, or with any wheels off of the roadway and on the far side of the curb from the roadway	\$40	\$40	\$50	\$20	\$40	2
Parking at any place where official signs prohibit parking, or during street cleaning	\$40	\$45	\$50	\$20	\$40	3
Parking in front of a public or private driveway	\$40	\$35	\$50	\$20	\$48	3
Violation of parking meter provisions	\$25	\$25	\$40	\$20	\$40	3
Parking in any lane marked and designated as a "fire lane," within or adjacent to a parking area or parking lot that is open to the public and which is designed to accommodate 50 or more vehicles	\$40	\$40	\$50	\$50	\$48	4
Parking in handicap zone	\$200	\$255	\$500	\$125	\$500	4
Parking or stopping on the wrong side of the street	\$25	\$30	\$50	\$20	\$40	4
Exceeding the time limit designated on signs	\$25	\$40	\$50	\$20	\$40	4
Parking within 15 feet of a fire hydrant	\$40	\$75	\$50	\$50	\$48	5

Highest	Lowest
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Source: Auditor created using prices from locality websites.

APPENDIX D: MANAGEMENT RESPONSE FORM
2020-03 DPW Parking & Shared Mobility (Parking Division) Audit

#	RECOMMENDATION	CONCUR Y/N	ACTION STEPS
1	We recommend that the Finance Director ensure the required adjustment be reflected in the FY19 CAFR.	Y	The adjustment was already made in June 2019, a restatement footnote has been included in the draft CAFR. Final FY2019 CAFR to be presented to City Council 11/12/19.
	TITLE OF RESPONSIBLE PERSON		TARGET DATE
			12-Nov-19
	IF IN PROGRESS, EXPLAIN ANY DELAYS		IF IMPLEMENTED, DETAILS OF IMPLEMENTATION
#	RECOMMENDATION	CONCUR Y/N	ACTION STEPS
2	We recommend the Parking and Shared Mobility Division Operations Manager implement procedures to reconcile the amounts due and the payments paid to identify, research, and address discrepancies.	Y	The Customer Service Supervisor will reconcile citation management contractor payments daily to ensure citations are properly coded. An SOP will be created and given to the Auditor.
	TITLE OF RESPONSIBLE PERSON		TARGET DATE
	Customer Service Supervisor		31-Oct-19
	IF IN PROGRESS, EXPLAIN ANY DELAYS		IF IMPLEMENTED, DETAILS OF IMPLEMENTATION
			Customer Service Supervisor reviews the citation management contractor report of posted payments to reconcile against the Munis report.
#	RECOMMENDATION	CONCUR Y/N	ACTION STEPS
3	We recommend the Parking and Shared Mobility Division Operations Manager research the identified overpaid citations and initiate refunds where needed.	Y	The Customer Service Supervisor reviewed the overpayment report from the citation management contractor to make sure they are actually justified refunds and began processing justified refunds.
	TITLE OF RESPONSIBLE PERSON		TARGET DATE
	Customer Service Supervisor		30-Sep-19
	IF IN PROGRESS, EXPLAIN ANY DELAYS		IF IMPLEMENTED, DETAILS OF IMPLEMENTATION
#	RECOMMENDATION	CONCUR Y/N	ACTION STEPS
4	We recommend the Parking and Shared Mobility Division Operations Manager ensure the citation fees are timely updated in the parking citation software.	Y	Customer Service Supervisor informed the citation management contractor regarding changes to violations fees. Changes were made on two fees on July 2019. Customer Service Supervisor will update citation management contractor of all violation fee changes with 48 hours of adoption by City Council.
	TITLE OF RESPONSIBLE PERSON		TARGET DATE
	Customer Service Supervisor		Completed July 2019 when brought to our attention.
	IF IN PROGRESS, EXPLAIN ANY DELAYS		IF IMPLEMENTED, DETAILS OF IMPLEMENTATION
			Notified citation management contractor of fee changes.

**APPENDIX D: MANAGEMENT RESPONSE FORM
2020-03 DPW Parking & Shared Mobility (Parking Division) Audit**

#	RECOMMENDATION	CONCUR Y/N	ACTION STEPS
5	We recommend the Parking and Shared Mobility Division Operations Manager increase and collect DMV hold fees applied to customer accounts in the amount of \$25 to match what is paid by the City to DMV.	Y	Customer Service Supervisor updated all DMV hold fees across the board on open citations. Informed collection agency and citation management contractor of DMV hold fee changes. DPW Deputy Director requested Finance Director to inform DPW of any DMV hold fee changes.
	TITLE OF RESPONSIBLE PERSON		TARGET DATE
	Customer Service Supervisor		Completed June 2019 when brought to our attention.
	IF IN PROGRESS, EXPLAIN ANY DELAYS		IF IMPLEMENTED, DETAILS OF IMPLEMENTATION
			Notified citation management contractor of fee changes.
#	RECOMMENDATION	CONCUR Y/N	ACTION STEPS
6	We recommend the Operations Manager for the Parking Division work with both the parking citation system contractor and the collection agency to correct issues with the DMV hold process identified during the audit and initiate refunds where needed.	Y	Customer Service Supervisor requested report from collection agency and citation management contractor regarding DMV hold overpayments. Received the report there were 215 overpayments totaling \$4,826.63. Began reviewing accuracy of overpayments before processing refunds. Customer Service Supervisor will ensure that the DMV holds are placed on license plate before transferred to collection agency. Citation Management contractor programmed the software not to allow duplicate DMV hold payments by plate. Instructed the collection agency not to place DMV holds by citation but by plate. Customer Service Supervisor will ensure that DMV holds are placed on all unpaid citations.
	TITLE OF RESPONSIBLE PERSON		TARGET DATE
	Customer Service Supervisor		30-Sep-19
	IF IN PROGRESS, EXPLAIN ANY DELAYS		IF IMPLEMENTED, DETAILS OF IMPLEMENTATION
	Customer Service Supervisor is processing refunds.		Began processing overpayments.
#	RECOMMENDATION	CONCUR Y/N	ACTION STEPS
7	We recommend the Parking and Shared Mobility Division Operations Manager ensure the missing entries are entered into the Parking Citation System and to enact a verification process to ensure the collection agency's collections are accurately captured in the Parking Citation System.	Y	Customer Service Supervisor will weekly reconcile the citation management contractor and collection agency's report. Began reconciling reports on August 14, 2019.
	TITLE OF RESPONSIBLE PERSON		TARGET DATE
	Customer Service Supervisor		30-Aug-19
	IF IN PROGRESS, EXPLAIN ANY DELAYS		IF IMPLEMENTED, DETAILS OF IMPLEMENTATION
			Began reconciling reports on August 14, 2019.

APPENDIX D: MANAGEMENT RESPONSE FORM
2020-03 DPW Parking & Shared Mobility (Parking Division) Audit

#	RECOMMENDATION	CONCUR Y/N	ACTION STEPS
8	We recommend the Parking and Shared Mobility Division Operations Manager ensure reconciliations of both the on street and off street collections are performed and documented.	Y	Administrative Project Analyst was trained on all revenue systems and is currently reconciling IPS, Element, Digital Iris, Parkeon, Passport, Designa revenue systems. DPW will be replacing existing outdated POM meters which do not provide data with paystations. Revised the existing SOP and provide to the Auditor.
	TITLE OF RESPONSIBLE PERSON		TARGET DATE
	Administrative Project Analyst		31-Dec-19
	IF IN PROGRESS, EXPLAIN ANY DELAYS		IF IMPLEMENTED, DETAILS OF IMPLEMENTATION
	Parking Operations Manager has ordered paystations to replace existing POM meters. The paystations should be delivered and installed in 6-8 weeks.		
#	RECOMMENDATION	CONCUR Y/N	ACTION STEPS
9	We recommend the DPW Deputy Director over Parking and Shared Mobility Division develop and implement a process to screen applicants for back taxes and fees prior to issuing Residential Parking Permits.	Y	DPW Deputy Director has requested SAPR to allow parking staff query access in order to screen applicants for back taxes and fees. An SOP will be created and given to the Auditor.
	TITLE OF RESPONSIBLE PERSON		TARGET DATE
	DPW Deputy Director		30-Sep-19
	IF IN PROGRESS, EXPLAIN ANY DELAYS		IF IMPLEMENTED, DETAILS OF IMPLEMENTATION
	Waiting on processing of SAPR.		
#	RECOMMENDATION	CONCUR Y/N	ACTION STEPS
10	We recommend the Parking and Shared Mobility Division Operations Manager review the Residential Parking permit data received for inaccuracies and send corrections to Cashiering Operations.	Y	Customer Service Supervisor will meet with the Finance Revenue Manager which oversees the cashiering function the week of August 19, 2019 to discuss cashiering inaccuracies. The Customer Service Supervisor will periodically review cashiers entries to verify the necessary changes are being implemented.
	TITLE OF RESPONSIBLE PERSON		TARGET DATE
	Customer Service Supervisor		September 20, 2019
	IF IN PROGRESS, EXPLAIN ANY DELAYS		IF IMPLEMENTED, DETAILS OF IMPLEMENTATION

**APPENDIX D: MANAGEMENT RESPONSE FORM
2020-03 DPW Parking & Shared Mobility (Parking Division) Audit**

#	RECOMMENDATION	CONCUR Y/N	ACTION STEPS
11	We recommend that Director of DPW ensure the Special Parking Districts Special Fund is adequately funded to meet program goals and key revenues into the Special Revenue Fund Accounts.	Y	Previously, DPW Parking Operations Manager quarterly reconciled the Special Parking District account. Began reconciling annually to determine funding for the coming year's budget. The new Account Manager will reconcile the accounts monthly. The DPW Deputy Director will meet with Special Parking Districts to determine future of the program in September 2019. An SOP will be created and given to the Auditor.
	TITLE OF RESPONSIBLE PERSON		TARGET DATE
	DPW Deputy Director		1-Nov-19
	IF IN PROGRESS, EXPLAIN ANY DELAYS		IF IMPLEMENTED, DETAILS OF IMPLEMENTATION
	Need to advertise, interview and hire an Account Manager. Schedule meetings with Special Parking District Civic Associations.		
#	RECOMMENDATION	CONCUR Y/N	ACTION STEPS
12	We recommend that the Director of DPW ensures the annual study is conducted and results are reported to City Council in accordance with the City Code requirements.	Y	Account Manager will reconcile Special Parking District Special Fund and DPW Deputy Director will prepare report to submit to City Council in accordance with the City Code requirements. An SOP will be created and given to the Auditor.
	TITLE OF RESPONSIBLE PERSON		TARGET DATE
	DPW Deputy Director		1-Dec-19
	IF IN PROGRESS, EXPLAIN ANY DELAYS		IF IMPLEMENTED, DETAILS OF IMPLEMENTATION
	DPW advertised for a Account Manager beginning August 18,2019. Candidates will need to be interviewed and hired before an Account Manager is in place.		
#	RECOMMENDATION	CONCUR Y/N	ACTION STEPS
13	We recommend that the Deputy Director of DPW work with the City Attorney to clarify Council's expectations for funding the Special Parking District Special Fund and update required ordinances as needed.	Y	DPW Deputy Director has scheduled a meeting with City Attorney's Office to discuss the existing Special Parking District Special Fund ordinance to review the ordinances and determine if amendments are needed.
	TITLE OF RESPONSIBLE PERSON		TARGET DATE
	DPW Deputy Director		1-Oct-19
	IF IN PROGRESS, EXPLAIN ANY DELAYS		IF IMPLEMENTED, DETAILS OF IMPLEMENTATION
	DPW Deputy Director scheduled a meeting with the City Attorney's Office on August 23, 2019.		

**APPENDIX D: MANAGEMENT RESPONSE FORM
2020-03 DPW Parking & Shared Mobility (Parking Division) Audit**

#	RECOMMENDATION	CONCUR Y/N	ACTION STEPS
14	We recommend that the Department of Public Works Parking and Shared Mobility Division start scanning all records and store them electronically.	Y	DPW Parking Staff was trained on ImageX M-File scanning software on August 13, 2019. An SOP will be created and given to the Auditor.
	TITLE OF RESPONSIBLE PERSON		TARGET DATE
	Customer Service Supervisor		31-Aug-19
	IF IN PROGRESS, EXPLAIN ANY DELAYS		IF IMPLEMENTED, DETAILS OF IMPLEMENTATION
	M-File software is currently test phase. ImageX recommended purchasing desktop scanners. Will begin scanning using printer on August 19, 2019 until desktop scanners are purchased and installed.		Staff was trained on ImageX M-file software.
#	RECOMMENDATION	CONCUR Y/N	ACTION STEPS
15	We recommend the Parking and Shared Mobility Division Operation Manager request copies of the Contested Citation Forms from the courts and use the information to request parking citation revenues be transferred to the Parking Enterprise fund.	Y	Contacted Circuit Court Clerk regarding copies of the disposition papers with amount of citation that was paid. DPW started receiving payment receipts from Circuit Court. DPW determined which Finance Account revenue was posted. Customer Service Supervisor will send a spread sheet of the Circuit Court revenue to Finance Department's Revenue Manager who will transfer the revenue to the Parking Enterprise Fund. An SOP will be created and given to the Auditor.
	TITLE OF RESPONSIBLE PERSON		TARGET DATE
	Customer Service Supervisor		30-Sep-19
	IF IN PROGRESS, EXPLAIN ANY DELAYS		IF IMPLEMENTED, DETAILS OF IMPLEMENTATION
			Customer Service Supervisor will send weekly reconciled Circuit Court parking revenue to Revenue Manager to transfer parking revenue to the appropriate account.
#	RECOMMENDATION	CONCUR Y/N	ACTION STEPS
16	We recommend the Parking and Shared Mobility Division Customer Service Supervisor use the complete report for the towing reconciliation to ensure all towing citations are captured.	Y	Customer Service Supervisor will reconcile citation management contractor data with the towing citations monthly. Revised the existing SOP and provide to the Auditor.
	TITLE OF RESPONSIBLE PERSON		TARGET DATE
	Customer Service Supervisor		30-Sep-19
	IF IN PROGRESS, EXPLAIN ANY DELAYS		IF IMPLEMENTED, DETAILS OF IMPLEMENTATION