



Find your place

To: The Honorable John McLeod, President of the Council
The Honorable Jay Musleh, President Pro Tem
The Honorable James P. Hilty, Sr.
The Honorable Brent Malever
The Honorable Mary Sue Rich
The Honorable Kent Guinn, Mayor
Matthew Brower, City Manager

Date: January 17, 2014

Re: Revitalization Strategies - Code Enforcement - Downtown Parking

As requested by Management, we reviewed the procedures and processes for collecting and depositing parking meter collections, reserved parking permit revenues, and citation receipts which included observing meter collections, deposit preparation, and traced the deposits to the City's bank statement and the City's financial records. Meter collections are performed by two individuals and collections are placed into an interlock security bag which cannot be opened by the collectors in the field. We also reviewed the reconciliation process for electronic remittances for parking citations, as well as the collection process for open citations, including the calculation of additional processing fees and court costs.


Revenues from Downtown Parking, including fines totaled approximately \$61,000 for Fiscal Year 2013.

Based upon our procedures we conclude that controls over the procedures and processes for collecting and depositing revenues for Downtown Parking were strong at the time of our review. Since our initial observations of the procedures, Code Enforcement has implemented additional controls to validate meter collections through the use of meter activity reading devices, allowing management to reconcile the amount collected to the meter activity.

As part of the FY 2014 Audit Plan, we will be reviewing procedures in place for all areas that handle cash collections and will follow-up with the cash procedures at Code Enforcement at that time.

We appreciate the assistance provided by Code Enforcement personnel, especially, Charles Rich, Chief Code Official.

Generally Accepted Government Auditing Standards and the Institute of Internal Auditors Standards require that we plan and perform our audits to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. The evidence obtained provides a reasonable basis for our observations and conclusions.



Jeanne Covington, Internal City Auditor

c: Marc Mondell, Assistant City Manager, Community Development
Charles Rich, Chief Code Official