

**MOBILITY DEPARTMENT
PARKING DIVISION
PARKING GARAGES AND LOTS
AUDIT 22-02
APRIL 4, 2022**



City of Tampa
Jane Castor, Mayor

Internal Audit Department

315 E. Kennedy Boulevard
Tampa, Florida 33602
Office (813) 274-7159

April 4, 2022

Honorable Jane Castor
Mayor, City of Tampa
1 City Hall Plaza
Tampa, Florida

RE: Parking Garages and Lots, Audit 22-02

Dear Mayor Castor:

Attached is the Internal Audit Department's report on Parking Garages and Lots.

We thank the management and staff of Mobility Department's Parking Division for their cooperation and assistance during this audit.

Sincerely,

/s/ Christine Glover

Christine Glover
Internal Audit Director

cc: John Bennett, Chief of Staff
Jean Duncan, Infrastructure & Mobility Administrator
Dennis Rogero, Chief Financial Officer
Gina Grimes, City Attorney
Vik Bhide, Mobility Director
Fed Revolte, Parking Manager

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/s/ Stephen Mhere

Senior Auditor

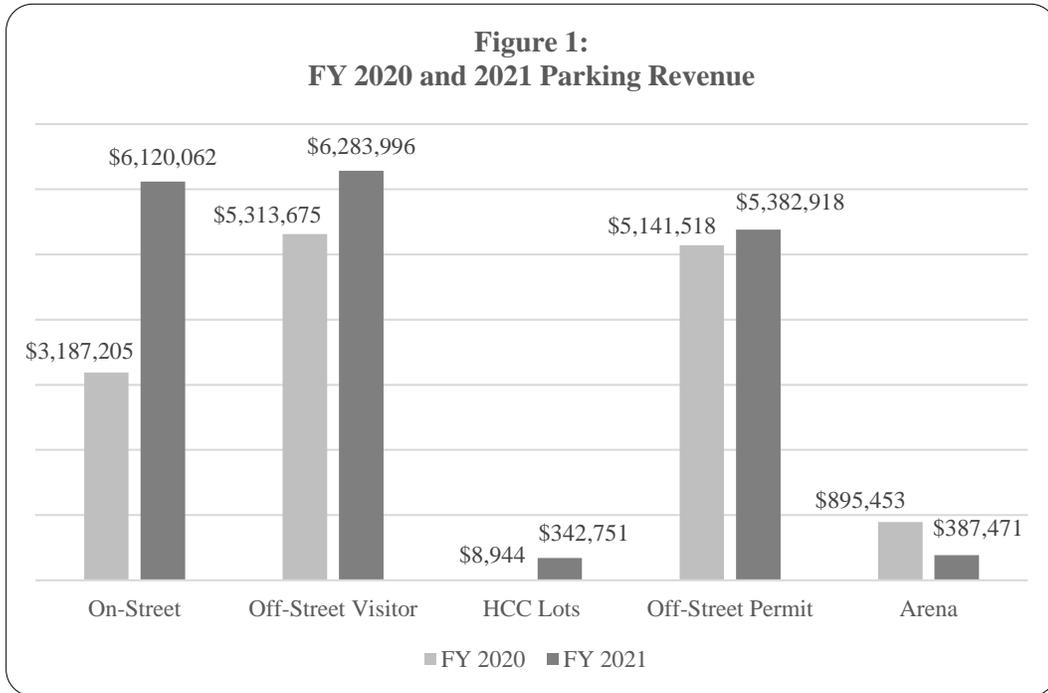
/s/ Christine Glover

Audit Director

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BACKGROUND

The Parking Division (Division), part of the Mobility Department, is responsible for developing parking policy and operating public parking in the City of Tampa (COT). COT owns 10 parking garages in downtown Tampa, Ybor City, and the Channel District. The Division endeavors to offer quality parking service by providing the public with all its parking-related needs. As of December 2021, the Division had 69 full-time equivalent positions, 11 of which were vacant. Revenues from regular parking operations for FY 2020 and 2021, shown in Figure 1 below, were \$14,546,795 million and \$18,517,199 million, respectively.



Source: Auditor visualization of T2 Flex and Oracle system data provided by Parking Division

STATEMENT OF OBJECTIVES

This audit was conducted in accordance with the Internal Audit Department's FY 2022 Audit Agenda. The objectives of this audit were to ensure that:

1. The system of internal controls for validated parking, parking revenue accounting, as well as policies and procedures, are adequate.
2. Garages are of sound structural integrity for public safety purposes.

3. Parking activities comply with relevant COT ordinances as well as state and federal statutes.
4. Performance metrics are accurate, relevant, and verifiable.

STATEMENT OF SCOPE

The audit period covered Division activities that occurred in FY 2020 and 2021. We also reviewed some activities in prior years that affected activities in the audit period. Tests were performed to determine whether the Parking Division was fulfilling its stated duties and responsibilities in an effective and efficient manner. Original records and copies were used as evidence and verified through observation and physical examination. Our work excluded on-street parking, a functional area of the Parking Division assessed in a separate audit.

STATEMENT OF METHODOLOGY

To accomplish the objectives of this audit, we took the following steps:

- Evaluated internal controls related to core activities, including a review of policies and procedures documentation, parking citation processing, and inventory management procedures.
- Analyzed revenue accounting processing for revenue recorded and processed through the T2 Flex and Oracle systems.
- Interviewed management to gain an understand of the perspective it has on the risk of fraud in parking operations.
- Reviewed documentation from COT's Revenue & Finance to determine if appropriate tax generated from parking revenue was remitted to the State of Florida.
- Toured garages and lots to observe how customers navigate the process to park their vehicles as well as verify availability and adequacy of accessible parking.
- Reviewed the T2 Flex application to determine reliability of its data processing following a system upgrade.
- Assessed the accuracy, verifiability, and relevance of performance metrics by identifying the original source or systems of record for metrics reported, and testing the reliability of the data generating the metrics.

STATEMENT OF AUDITING STANDARDS

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

NOTEWORTHY ACCOMPLISHMENTS

The Parking Division has upgraded parking equipment to a state-of-the-art parking management system in seven garages. The new technology offers pay-in-lane technology as well as seamless license plate recognition capability that allows drivers to exit parking facilities without stopping to pay. The technology allows real-time centralized processing of parking data, giving the Division the ability to manage assets more efficiently and effectively.

The Division has also implemented frictionless parking in two garages. Frictionless parking is an automated solution that allows entering garages without stopping to obtain a ticket and exiting without interacting with parking equipment. This technology improvement enables the public to use mobile apps on their phones to pay for parking, eliminating parking process bottlenecks at entrances and exits.

AUDIT CONCLUSIONS

Based upon the test work performed and the audit findings noted below, we conclude that:

1. The system of internal controls for validated parking and parking revenue accounting are adequate. However, consistency of information disseminated in documents hosted on various pages on the COT website, including policies and procedures, could be improved.
2. Garages are of sound structural integrity for public safety purposes.
3. For the most part, parking activities comply with relevant COT ordinances as well as state and federal statutes. However, we found instances where compliance with the Americans with Disabilities Act (ADA) could be improved.
4. Performance metrics are accurate, relevant, and verifiable.

ACCESSIBLE PARKING

STATEMENT OF CONDITION: COT’s parking garages and lots are designed to accommodate people with disabilities. However, Pierce Street Parking Lot, which has 55 parking spaces, does not have spaces designated for disabled parking. Also, Selmon Expressway Lot 2, which has 160 parking spaces, does not have sufficient accessible parking. It only has accessible parking for five, which does not meet the minimum requirements specified in ADA Accessibility Standards.

CRITERIA: ADA Accessibility Standards require accessible parking as specified below.

Total Number of Parking Spaces Provided in Parking Facility	Minimum Number of Required Accessible Parking Spaces
1 to 25	1
26 to 50	2
51 to 75	3
76 to 100	4
101 to 150	5
151 to 200	6
201 to 300	7
301 to 400	8
401 to 500	9
501 to 1000	2 percent of total
1001 and over	20, plus 1 for each 100, or fraction thereof, over 1000

Source: United States Access Board: <https://www.access-board.gov/ada/#ada-208>

CAUSE: Noncompliance with ADA Accessibility Standards was a result of error or oversight.

EFFECT OF CONDITION: Unavailability of accessible parking is a violation of state and federal statutes and can result in lawsuits against COT.

RECOMMENDATION 1: The Division must provide accessible parking in all garages and lots, allocating the appropriate number of spaces in accordance with requirements of ADA Accessibility Standards.

MANAGEMENT RESPONSE: Agree – Parking will ensure all facilities have the adequate ADA spaces.

TARGET IMPLEMENTATION DATE: Implemented.

INCONSISTENT PARKING INFORMATION

STATEMENT OF CONDITION: The Parking Division develops parking rules, procedures, and other information relevant for the operation and use of COT garages and surface lots. The information is useful to the public and is available online. We reviewed some of it and found inconsistencies as follows:

- **Monthly Parking Refunds:** By policy, eligible customers that cancel their monthly parking permits are due a prorated refund. We found three web pages providing three different timelines for the processing and mailing of refunds. One web page says it takes 30 business days, another says three weeks, and a third says 10-14 business days.
- **Parking Inventory:** We found web pages with inconsistent information about COT's parking inventory. One page says the City has 21 surface lots and 11,372 parking spaces while another says 20 surface lots and 12,169 spaces. There is also another web page that has a public outreach flyer saying the COT has 30 surface lots.
- **Hangtag Permits:** A rules and regulations document, last updated in 2010, contains information about replacement costs for hangtag permits and hangtag plastic covers. However, hangtag permits and their covers are no longer used in the Division.

CRITERIA: Information disseminated to the public should be up-to-date, accurate, and consistent.

CAUSE: The process to disseminate information online is not as effective as it could be in tracking, revising, and replacing outdated documents.

EFFECT OF CONDITION: Inconsistencies undermine the public's confidence in the accuracy and reliability of information COT disseminates on its website.

RECOMMENDATION 2: The Division should review information posted online and purge documents or web pages that are outdated, irrelevant, or inaccurate.

MANAGEMENT RESPONSE: Agree – Work is currently underway to update information. Once that is complete, Parking will launch a new website.

TARGET IMPLEMENTATION DATE: December 31st, 2022.