

**MOBILITY DEPARTMENT  
PARKING DIVISION  
ON-STREET PARKING  
AUDIT 26-05  
JANUARY 10, 2026**



# City of Tampa

*Jane Castor, Mayor*

## Internal Audit Department

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

January 10, 2026

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

RE: Mobility – On-Street Parking, Audit 26-05

Dear Mayor Castor:

Attached is the Internal Audit Department's report on Mobility-On-Street Parking. The Parking Division (Division) has already taken positive actions in response to our recommendations. We thank the management and staff of the 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 and Mobility Administrator  
Dennis Rogero, Chief Financial Officer  
Brandon Campbell, Interim Director of Mobility  
Fed Revolte, Director of Parking and Curb Management Services  
Nesby Theophile, Parking On-Street Coordinator  
Megan Birnholz-Couture, Assistant City Attorney

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*/s/ Vivian N Walker*

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Lead Senior Auditor

*/s/ Christine Glover*

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Audit Director

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**BACKGROUND**

The Parking Division (Division) for the City of Tampa (City) is responsible for parking spaces in garages, lots, and at metered spaces on the street. This audit only reviewed activity related to metered spaces on the street. The City has on-street parking in the following designated areas, referred to as “metered” zones: Central Business District (Downtown), Ybor City, Hyde Park, Channel District, Tampa Heights, and West Tampa. Each zone has its own parking rates and operating hours. Although metered spaces are typically used on an hourly basis, they can also be reserved for a specific period.

South Ybor City, North Ybor City, Channel District, Courier City/Oscawana, and Tampa Heights have been designated as permit parking only zones (PPOs). PPOs offer residents and business owners complimentary reserve parking permits (two for residential addresses and four for business addresses). Any permits requested, beyond the complimentary permits provided by the City, must be paid for on an annual basis.

Pay stations or one of four mobile apps can be used to pay for parking in a metered space. Currently, violations cited at a metered space can result in a fine ranging from \$30.00 to \$251.00. Payment for violations can be made by mail, in person, or online.

**STATEMENT OF OBJECTIVES**

This audit was conducted in accordance with the Internal Audit Department's FY 2026 Audit Agenda. The objectives of this audit were to ensure that:

1. The system of internal controls related to on-street parking activity is adequate.
2. Performance metrics are accurate and relevant.
3. Voided citations are properly documented.
4. Manual citations are entered correctly.
5. Florida Statute 553.5041 (FS) for on-street handicap parking space requirements are being met.

## **STATEMENT OF SCOPE**

The audit period covered on-street parking activity that occurred from October 2024 through September 2025. Tests were performed to determine whether Division personnel were fulfilling their stated duties and responsibilities effectively and efficiently. Source information was generated by Passport software. A System and Organization Controls 2 (SOC 2) report was provided as an assessment of internal controls for the system. The assessment concluded that the controls were operating effectively for the period covered. Therefore, the data was considered reliable. Original records, as well as copies, were used as evidence and verified through observation and physical examination.

## **STATEMENT OF METHODOLOGY**

To achieve the objectives identified, the following procedures were performed:

- Interviewed Division employees to assess the level of internal controls related to the on-street parking processes.
- Observed the process for citation issuance by shadowing a Division employee.
- Reviewed data in Passport to determine the accuracy of sampled manual citations issued.
- Reviewed data in Passport to determine if voided citations were processed properly.
- Observed handicap spacing for on-street parking in selected locations.

Testing for manual and voided citations was based on statistical sampling and was used to infer the conclusion of test work performed on a sample to the population from which it was drawn. Testing for compliance with FS was based on judgmental sampling to improve the overall efficiency of the audit.

The following steps were performed to determine the accuracy and relevance of the metrics reported:

1. Identified the Passport software system as the source for metrics reported.
2. Reviewed data reliability testing for Passport data.
3. Traced reported metrics to support documentation.

### **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.

### **AUDIT CONCLUSIONS**

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

1. The system of internal controls related to on-street parking activity is adequate.
2. Performance metrics are relevant but are not always accurate.
3. Voided citations are not properly documented.
4. Manual citations are entered correctly.
5. FS for on-street handicap parking space requirements are being met.

## **VOIDED CITATION DOCUMENTATION**

**STATEMENT OF CONDITION:** Documentation to support reasons for voiding a citation needs to be improved. A random sample of 25 citations that had been voided in the Passport system was reviewed to determine the reason for the voiding. Of the 25 citations, 10 did not have an explanation attached to the citation record in Passport.

Note: A standard operating procedure for “Officer Error and Citation Voids” exists to document how these incidents are to be recorded in the software. However, this does not include citations that are voided for any other reason.

**CRITERIA:** Prudent business practices require justification and approval for transactions. Documentation supports the transaction as being legitimate and can identify if fraudulent activity may be occurring.

**CAUSE:** No written policy or procedure for voiding citations not related to an immediately identified officer error.

**EFFECT OF CONDITION:** Voiding a valid citation could result in a loss of revenue.

**RECOMMENDATION 1:** Parking Management (Management) should develop a procedure for documenting how citations submitted for voiding should be processed. The procedure should require that the reasons for voiding the citation and the name of the person who approved the void be included.

**MANAGEMENT RESPONSE:** Parking Management agrees with the recommendation. Parking Management will develop and implement a written procedure outlining the process for voiding citations for all reasons, including those not related to immediate officer error. The procedure will require documentation of the void reason and identification of the approving individual within the Passport system. Training and guidance will be provided to ensure consistent compliance.

**TARGET IMPLEMENTATION DATE:** February 1, 2026

## **PERFORMANCE MEASURES**

**STATEMENT OF CONDITION:** Internally, the On-Street Parking Section (Section) tracks instances of a citation having to be voided due to an error by the issuing Parking enforcement employee. The standard is 1% and is used to initiate additional training for an employee. Monthly, error rates are reported to Management.

The error rates reported to Management from October 2024 through September 2025 were reviewed to determine the accuracy of the information. This review identified numerous discrepancies between the monthly (and total) error activity reported and the source report generated from the Passport software.

**CRITERIA:** A performance metric can help guide and gauge an organization's success. The Parking Division uses this measure to ensure accuracy of citation issuance, which alleviates public complaints and ensures the collection of revenue for the cited violations.

**CAUSE:** To generate the data, the "is in" and the current month were selected for the "Issue Date" field, but the selection for the "Status Update / Void Date" field was "is any time." Voids that occurred after the issue month would be included in the results. There is also no quality assurance element to generating the report.

**EFFECT OF CONDITION:** Employees may not receive additional training if their error rate is reported inaccurately.

**RECOMMENDATION 2:** Management should revise the parameters used to capture errors by employees to limit the voided date to the month the citation was originally issued. Additionally, someone other than the individual generating the data should either create the tables and graphs or review the information for accuracy before submittal to Management.

**MANAGEMENT RESPONSE:** Parking Management agrees with the recommendation. Reporting parameters in Passport will be revised to ensure error rates reflect voids occurring in the same month as citation issuance. A secondary review will be implemented to verify report accuracy prior to submission to management.

**TARGET IMPLEMENTATION DATE:** January 31, 2026

## **STANDARD OPERATING PROCEDURES**

**STATEMENT OF CONDITION:** The Section has developed standard operating procedures for most of its processes. However, some functions have not been formalized.

**CRITERIA:** City Code Section 2-46 (Code) requires all departments to “create and maintain all records . . . together with functions, policies, decisions, procedures, and essential transactions of the department.”

**CAUSE:** Management did not have an explanation for the delay in formalizing procedures for all functions within the Section.

**EFFECT OF CONDITION:** Non-compliance with Code. Additionally, policies and procedures help retain institutional knowledge in the event of employee turnover and prevent unauthorized transactions that could result in revenue loss.

**RECOMMENDATION 3:** Management should ensure that all areas within the Section have documented procedures to support cross-training and consistency.

**MANAGEMENT RESPONSE:** We will develop and finalize the written standard operating procedure to align with the recommendation.

**TARGET IMPLEMENTATION DATE:** May 29, 2026