

MEMORANDUM OF TRANSMITTAL



To: Scott Zollars, Parking Division Manager

From: George J. McGowan, CPA
Director, Office of Audit Services and Management Support

Date: April 17, 2025

Subject: Follow-up Review of Parking Cash Controls (Report No. 25-06)

A handwritten signature in black ink, appearing to be 'GJM', written over the 'From' field.

Attached is a summary of the status of recommendations as determined from our follow-up review of Parking Cash Controls (Report No. 24-04), issued May 15, 2024.

This review consisted of inquiries of City personnel. It is substantially less in scope than an audit. The evidence obtained provided a reasonable basis for our conclusions; however, had an audit been performed, other matters may have come to our attention that would have been reported to you and our conclusions may have needed to be modified.

The recommendations contained in the original report are implemented. The management and staff of the Parking Division are doing a commendable job and their attention to these recommendations has improved the cash control processes.

We would like to thank the management of the Parking Division for their cooperation during this follow-up review.

GJM

Attachment

C: The Honorable Buddy Dyer, Mayor
Jody Litchford, Deputy City Attorney
F.J. Flynn, Chief Administrative Officer
Michelle McCrimmon, Chief Financial Officer
Brooke M. Rimmer-Bonnett, Deputy Chief Administrative Officer
Tanya J. Wilder, Transportation Director

Parking Cash Collections Reply and Implementation Summary

#	Recommendations	Concur	Partially Concur	Do Not Concur	Original Management Action Plan	Original Target Date	Implementation Status	
							Current Status	Comments
1	The Parking Division should continue to share appropriate City cash control policies with affected staff to increase the likelihood that they will be properly followed.	✓			We have implemented actions by having all employees (that handle cash/coins) review the cash handling policy. This has been forwarded to Audit Services. We will continue to monitor training for all new hires to ensure they are recorded and kept in the employee training folder.	N/A	Implemented	Parking implemented this recommendation immediately after the initial audit.
2	The Parking Division should retain employee training documents to document attendance.	✓			We have implemented actions on 2/27/24 by designating a supervisor from each section to be responsible for training records housekeeping. An audit of new hire training will be done periodically to ensure records are be kept and to ensure accountability is met.	N/A	Implemented	Parking implemented this recommendation immediately after the initial audit.
3	The Parking Division should document the meter key control process to ensure coins can be retrieved from meters should the crew members resign, retire, or are reassigned.	✓			We are working on a key control spreadsheet that will include key numbers and streets or zones. Key cards will need to be locked in the safe and we are replacing the combination lock with a digital lock to ensure each employee has their own unique access code.	7/31/2024	Implemented	This was completed on 8/9/2024. Supporting documentation was provided to Audit.

Parking Cash Collections Reply and Implementation Summary

#	Recommendations	Concur	Partially Concur	Do Not Concur	Original Management Action Plan	Original Target Date	Implementation Status	
							Current Status	Comments
4	The Parking Division should continue to stress to employees that all forms and documents be legible and properly completed	✓			We are working on a memo addressed to all parking operations staff for completing revenue report forms properly, ensuring these forms are signed by the gate attendants and supervisors, emphasizing the information listed is legible, and that all computer-generated reports are attached to close out reports.	7/31/2024	Implemented	This was completed on 7/10/2024. Supporting documentation was provided to Audit.