

MEMORANDUM OF TRANSMITTAL



To: Christopher Bigelow, Police Lieutenant

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

Dates: September 30, 2026

Subject: Audit of OPD Vehicle-For-Hire Unit (Report No. 26-04)

The Office of Audit Services and Management Support has conducted an audit of the Orlando Police Department's (OPD) Vehicle-For-Hire (VFH) unit. This unit is part of the Special Services Bureau of OPD. The audit objectives were to review whether VFH is operating in accordance with City Ordinance 55 "Regulation of Taxicabs, Limousines, Luxury Passenger Vehicles, Shuttles and Other Vehicles-for-hire," as well as determining whether the processes used in the regulation of vehicles-for-hire are efficient and effective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The scope of this audit focused on the end-to-end VFH process, which included onboarding new transportation companies, driver/vehicle permitting and enforcement, as well as the systems/applications used to facilitate these processes. The initial audit period was scheduled for April 2025 through May 2026; however, due to hurdles in pulling reports from the system, the audit period was changed to December 1, 2025, through May 31, 2026.

BACKGROUND

The VFH unit has five (5) employees (including the supervisor) and currently has one (1) vacant position. In addition to performing vehicle for hire duties, the unit is also responsible for managing the City's Towing program. The systems/applications used by the VFH unit are: (1) Vehicle for Hire System, (2) CardExchange Producer, (3) INFOR, (4) MS Bookings Calendar, and (5) Epson Scanner. Based on the six-month period we reviewed, appointments were scheduled an average of 25 days in advance, with an average of 241 appointments scheduled each month. Currently there are 3,033 active vehicle permits and 6,373 active driver's permits.

We had several discussions with the VFH team where we gained an understanding of the day-to-day operations. During these meetings, we were informed of two incidents that impacted productivity earlier this year. The first was related to the Driver's Permit legacy system, which failed. As a result, driver permit issuance and renewals were halted for a two-week period in February 2026. The VFH unit made sure, through its partnership with the airport, that any impacted drivers were not penalized. Additionally, in March 2026, after an information technology maintenance update, the INFOR cashier drawer did not function for one month in

March/April 2026. Permits and towing invoices could not be processed, which caused a workflow backlog.

Further, our review of the physical permit applications and supporting documentation revealed that the VFH unit is effectively performing its day-to-day responsibilities, despite limited resources and the required manual workarounds. We did not identify any material weaknesses or control breakdowns in staff performance.

OBSERVATIONS AND RECOMMENDATIONS

As requested by OPD management, in addition to reviewing the processes to manage and enforce the VFH ordinance, we researched VFH programs in municipalities (nationwide) to determine best practices. We hoped that this research could lead to ideas for the City's program. The following are our observations from all audit review processes:

- Although the VFH staff follow specific steps when issuing permits and performing enforcement patrols, our review of the VFH standard operating procedures (SOP), updated in August 2024, revealed that there are no specific steps for the permit enforcement processes. We were told that staffing constraints and operating system issues delayed any update efforts. VFH management believes that after the new team member is fully trained, updates can be made to the SOP.

We believe that detailed documented procedures will aid new hires to perform their duties more efficiently, as well as provide support for determining employee effectiveness.

RECOMMENDATION

- 1) We recommend that standard operational procedures with detailed steps be developed to ensure an efficient and well-understood workflow.

RESPONSE

We concur with this assessment and will work to update and strengthen our current Standard Operating Procedure (SOP).

- A walkthrough revealed several areas where the permitting process appeared antiquated and included many manual steps. When we compared these practices to other municipalities, we identified that VFH lacked the most useful technology solutions. We observed the following:
 - None of the five (5) systems/applications utilized to process permits interface with each other, and currently none of the applications (except for INFOR) can interface with other applications. For example, we observed that the VFH staff must enter the

- same information into MS Booking, CardExchange Producer, and the VFH system in order to complete a permit transaction. Also, paper applications with supporting documentation are scanned using the Epson scanner, then moved into the City's N: drive. The systems' inability to interface causes duplicate data entry, which inherently causes data accuracy issues. An Integrated system will support faster processing times, enhance reporting capabilities through consolidated data, and expand the City's ability to scale services as needs grow.
- The applicant appointment process is completely manual. Twelve of the sixteen municipalities we reviewed either have a hybrid system where the application process is initiated online and completed in person or is a fully online process (Broward and Palm Beach Counties, and the City of Portland, Oregon). These municipalities use an integrated web-based application that allows users to use their smartphones or desktops. The VFH unit worked with IT last year to develop an online application intake process; however, the project was shelved. The City's VFH process requires the applicant to download and print a PDF application and call VFH to schedule an appointment. Appointments are scheduled via MS Booking Calendar; the date that the caller made the appointment must be documented manually in the appointment notes so that management can track appointment lead time. In addition, the type of service must be noted. Upon completion of this manual entry by VFH staff, the system will send the applicant an email reminder.
 - The CardExchange Producer (CEP) application does not generate unique permit numbers. Instead, permit numbers are controlled manually on a tracking sheet. We observed that tracking sheets with the next batch of permit numbers are printed and kept next to the CEP workstation. When a permit number is issued, staff manually cross the permit number off this printed list. Because the CEP application lacks controls to prevent duplicate permit numbers from being issued, any number that is not properly crossed off can be reassigned to another applicant. Staff is not alerted about the duplication until the applicant information is entered into the VFH system, which rejects permit numbers already in use. When this occurs, the applicant must return in person to the VFH office to obtain a new permit number, causing an inconvenience to all parties.
 - Data in the VFH system can be overwritten, and the system does not have an audit trail function to track changes. To ensure changes are tracked, an additional file is created to reflect changes for each driver/vehicle. The lack of an automated audit trail in the VFH system means there is no searchable database that can be easily queried to determine who made changes, when they occurred, and the reason for the change.
 - Reports generated by the VFH system do not accurately reflect the number of permits assigned to each taxi company. We identified discrepancies between the "Vehicle

Permits for Taxis” report, which lists all taxi companies and their issued permits, and the “Vehicle Permit for Taxi & Business Name Like (company name)” report, which provides permit counts for a specific company. These reports are used to determine whether additional permits should be added to the permit pool. Their accuracy is essential, as any increase in permits requires approval from the City Council. We learned from the VFH supervisor that this matter was brought to the attention of Technology Management in August 2022, but to date there has been no resolution. When we asked TM staff assigned to VFH matters about this issue, they acknowledged meeting with VFH to understand the issue but believed the VFH unit needed to officially initiate an action. Further complicating matters is that this system is no longer supported by the vendor.

- The VFH workspace limits the number of customers that can be served at one time, which affects customer wait times and limits the permits that can be issued each day. Although there are two service windows, one is exclusively used to issue permits and the other is used for the cashier drawer. The office layout does not allow staff to process any waiting customers simultaneously, as movement within the space is also somewhat constrained, requiring the staff to navigate around one another and nearby equipment.

RECOMMENDATIONS

- 2) We recommend that management and technology management representatives comprehensively evaluate the end-to-end permitting process and consider implementing a single unified platform to perform its functions.

Our research showed that most municipalities use Accela, INFOR, or Salesforce. Using these systems would eliminate the need for paper filing, limit data entry, and will likely handle the entire lifecycle of the City’s VFH process.

Currently, Salesforce Public Sector Solutions is used by Communications and Neighborhood Relations and is currently being considered for use by the Downtown Development Board. Other systems mentioned from our research are Go vPilot and OpenGov (which is currently used by the City’s Permitting Division).

- 3) We recommend that VFH management consult with Facilities Management and/or Real Estate to determine possible reconfiguration of office space or usage of another City property for the VFH unit to operate more efficiently for staff and the public.

RESPONSE

We concur and will investigate the programs listed above to determine which best fit our operational needs.

- Our review revealed that VFH enforcement patrols were not conducted consistently. Evidence of recent activity consisted of emails from the VFH supervisor to OPD personnel documenting four patrols that occurred in February 2022, March 2023, September 2023, and August 2024. The VFH supervisor explained that staff constraints (such as the entire staff having less than two years of tenure, combined with periods where only he and one staff member were running the office due to FMLA and maternity leave) limited the unit's ability to perform regular enforcement duties. However, the recent addition of two positions will allow for consistent enforcement patrols going forward.

More routine enforcement patrols will reduce the threat of unsafe and/or unauthorized drivers/vehicles operating in the City.

RECOMMENDATION

- 4) We recommend that VFH Unit conduct routine enforcement patrols to ensure passenger safety, and fair competition among permitted operators. As a result, the City will have limited exposure to regulatory and compliance issues.

RESPONSE

We concur, and with the two new hires, we will be focused on daily enforcement within the city limits.

- During the audit we observed one staff member accessing the CardExchange Producer application using another employee's log in credentials. We advised that this practice should not occur, as credential sharing prevents accurate user accountability and increases the risk of improper access, and difficulty tracing transactions. The staff explained and we observed that the software restarts when the user logs off and a new user logs in. The VFH supervisor noted that while the CEP system records may reflect an incorrect user, the signed physical application will confirm who processed the transaction.

We believe that this issue further highlights the need for an evaluation of the current applications to determine what process improvements are required. Improvement to the current process will ensure operational efficiency.

RECOMMENDATION

- 5) We recommend that the VFH unit review with Technology Management the limitations of the CEP program and options for ensuring the system can be used without sharing passwords.

RESPONSE

We concur, and we will work with the IT Department to investigate whether we can correct this issue or obtain a new program that will prevent this type of security concern.

c: The Honorable Buddy Dyer, Mayor
Jody Litchford, Deputy City Attorney
Eric Smith, Police Chief
David Arnott, Police Chief of Staff
Alejandro Jimenez, Police Deputy Chief
Matthew Ochiuzzo, Police Captain
Darryl Braunskill, Sr., Vehicle-For-Hire Supervisor