

**DRAFT**

The Office of Financial and Program Audit  
June 2020 Audit Committee Report Synopsis

**FCPD Parking Citation Operations Study Synopsis**

Observations	Recommendations
<b>(1) Unpaid Parking Citation Reconciliation:</b> Unpaid citations with incomplete information not sent to collections, which approach statute of limitation write-off, not included in the reconciliation process for follow up by staff.	<b>(1)</b> Review aged citations not sent to NCC and enhance the reconciliation process to include all unpaid citations aged over 180 days.
<b>Management Response:</b> DTA concurs with the finding and will work with the new vendor (United Public Safety Inc.) to ensure that all citations aged over 180 days, including any with missing/incorrect information, are reviewed to mitigate revenue loss.	
<b>(2) Parking Citation Duplicate Payment Controls:</b> Duplicate payments processed for the same parking citation.	<b>(2)</b> Implement system checks for parking citation payments to reduce overpayments, staff rework and labor costs.
<b>Management Response:</b> DTA concurs and will explore the option of including a system edit check for AP processing in the new vendor's processing platform.	
<b>(3) Handwritten Parking Citation Processing:</b> Reconciliations of handwritten citations sent to vendor for data entry not performed by County staff.	<b>(3)</b> Implement a reconciliation process for handwritten tickets mailed to vendor.
<b>Management Response:</b> FCPD concurs and will explore options to enhance the reconciliation process in place for handwritten tickets forwarded to the new vendor.	
<b>(4) Parking Citation Dismissals:</b> Citations dismissed with incomplete and varied documentation.	<b>(4)</b> Standardize parking citation dismissal reasons and pre-populate on the citations, in the vendor's system, or both, whichever is appropriate.
<b>Management Response:</b> FCPD concurs and will explore system options to pre-populate standardized parking citation dismissal reasons.	

**DPWES General Fund Offsets Study Synopsis**

Observations	Recommendations
<b>(1) I-95 Refuse Disposal Fund Offset:</b> Year-end balances fluctuated towards negative for the periods reviewed.	<b>(1)</b> Given the fluctuation in ending balances for this fund, we did not identify opportunities for adjustments to the General Fund offset.
<b>(2) Integrated Pest Management Fund Offset:</b> Year-end unspent balances were positive for all 3 periods reviewed.	<b>(2)</b> While there are statutory limitations on the use of monies in this fund, we are recommending a review of the unspent balances for opportunities for adjustments to the General Fund offset.
<b>Management Response:</b> These estimate reviews will be included as part of the budget plan, our estimated completion date is February 28, 2021.	
<b>(3) Sewer Operation and Maintenance Fund Offset:</b> Year-end balances fluctuated towards negative for the periods reviewed.	<b>(3)</b> Given the fluctuation in ending balances for this fund, we did not identify opportunities for adjustments to the General Fund offset.