

City of Mississauga

# Internal Audit Report

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TRANSPORTATION & WORKS DEPARTMENT  
TRAFFIC MANAGEMENT & MUNICIPAL PARKING DIVISION  
MUNICIPAL PARKING SECTION  
PAID PARKING AUDIT

November 23, 2020

City Manager's Department  
Internal Audit Division

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TRAFFIC MANAGEMENT & MUNICIPAL PARKING DIVISION  
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KPMG LLP, Chartered Accountants, External Auditor

**Transportation & Works Department  
Traffic Management & Municipal Parking Division  
Municipal Parking Section  
Paid Parking Audit**

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## **BACKGROUND**

Parking is a valuable resource in Mississauga as it influences city building, transportation choices and economic development and provides an important service for residents and businesses.

The Municipal Parking Section within the Traffic Management and Municipal Parking Division is responsible for the management of permitting and regulations regarding operation of City-owned parking facilities, the City's parking strategy and policy, as well as parking infrastructure planning.

Currently, the parking program supports 22 municipal parking lots, two parking lots at Sheridan College (north and south), four off-street parking garages (Civic, Living Arts Centre, Central Library, and 80 Port St.), and over 240 pay-and-display machines covering five City districts (City Centre, Clarkson, Cooksville, Port Credit, and Streetsville) which are run by parking management software provided by Precise Parklink.

The section's operating and capital budgets in 2019 were \$1.4M and \$500K respectively, and its revenues were approximately \$2.7M. There is currently approximately \$13.3M set aside in dedicated Reserve Funds, constituted by previous years' surpluses in paid parking, Payment in Lieu-Parking (PIL) from developers, and Development Charges-Parking. The unit is also working on \$13M committed capital projects and has around \$190M in pre-planning projects.

The parking program began in the early 1990's with a few single-head coin machines in the Lakeshore District. The City developed its first parking strategy in 2009 (Parking Strategy for Mississauga City Centre) with the goal to build a stronger role for the City in public parking. In 2019 this strategy was upgraded to a formal 2019 Master Plan endorsed by Council. This plan includes initiatives that span over two to five-plus years and focus on the provision and management of parking resources, public and private parking, both on and off-street.

## **SCOPE**

The audit focused on the business objectives related to existing processes within the Municipal Parking Section, including implementation and operation of City-owned parking facilities, cost allocations and management of parking reserve funds, permitting and regulatory aspects, long-range planning for parking initiatives, effectiveness of equipment and technology, and safeguarding of assets and information.

The audit excluded provisions of the 2019 Parking Master Plan and its implementation strategy, which are in initial stages. Additionally, the audit scope did not include aspects related to parking enforcement, Payment in Lieu of Parking (PIL) analysis, capital spending expenditure analysis, and Precise's back-end processes and operating system.

## OBJECTIVES

The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing and was based on a risk assessment conducted in conjunction with management, which identified the following business objectives:

- A) Ensure efficient operations and ability to meet the needs of users.
- B) Ensure self-funding for all "revenue-generating" parking activities, while obtaining funding from City budgets for non-revenue-generating activities.
- C) Implement effective parking management and paid parking programs in key areas of the city.
- D) Develop effective strategies for future development of parking (infrastructure, programs and facilities), including future parking policy and regulation.
- E) Ensure that the implementations related to the 2013 Audit Recommendations (35) are still in good standing.

## SUMMARY OF OBSERVATIONS

This is the second comprehensive audit of the City's parking program. The last audit was conducted in 2013 and resulted in 35 recommendations, all of which remain in good standing.

During this review, we noted several positive aspects in the unit's process, such as:

- The development of a comprehensive Master Plan, with clear goals, initiatives and measurements that will support robust city building, if successful.
- Sound knowledge and expertise demonstrated by management and key staff, both in terms of strategic planning and operations management.
- Good level of controls over the program.

Our main observations relate to lack of clarity regarding funding sources for future needs (especially with the loss of PIL-related revenues and having over \$190M in projects in pre-planning phase) and the need for a clearer technology strategy to modernize user interaction with parking services at the City. Both observations had already been identified by management during the preparation of the Master Plan, and a number of studies and reviews are scheduled in order to find adequate solutions.

Our observations also include, among others, the need to establish formal protocols and service level agreements with various divisions at the City, improve the management of contractual agreements, create a detailed contingency plan and adjust certain aspects of reserve and capital budget management.

A comprehensive list of observations and recommendations was provided to management of Municipal Parking and other relevant areas, along with a separate list of low-risk process improvement opportunities.

The most relevant observations and recommendations are summarized below. Appendix A outlines all detailed recommendations and the action plans proposed by management.

**Carry on studies to anticipate and find alternatives for future funding needs and improve management of reserves and project budgets.**

At the end of 2019, Municipal Parking had \$13.5M in committed projects without a defined source of funding (\$12M relates to Port Credit Parking Structure) and another \$191.6M in unfunded pre-planning capital for possible future parking structures, including downtown. The City currently has only \$13.3M in combined Reserves (DC Reserves, PIL Parking Reserves, and City Centre Reserves). The future loss of PIL revenues and the need to expand services in the city increases the need for the identification of future revenue sources for parking, in order to support self-funding, as targeted by the Master Plan.

Additionally, parking cost centre surpluses are being transferred to reserves based on a pre-determined percentage allocation (50%/100% of net operating surpluses, depending on the specific cost centre). Management advised that these rates were agreed upon back in 2009 as a way to return part of the initial investment that originated from the tax budget. Management also advised that this original investment has been paid off at this stage and the surplus allocation percentages can be updated.

Internal Audit also noted that a number of old capital projects remained open with unused funds, for up to five years. There is approximately \$1.4M in unspent capital funds still available in the books for capital projects dated 2015 to 2017.

**Implement processes to further support the 2019 Master Plan technology initiatives.**

Management advised that modern technological features such as a parking app or OCR (Optical Character Recognition) enforcement are not possible with the current technological solution adopted by the City. These features could improve quality of service to the user and make internal processes more efficient.

On the other hand, the City has historically invested approximately \$2.9M in the existing equipment, with a current net book value of approximately \$600K.

As the contract with the service provider expires in March 2024, the City needs to be prepared to compare the relevant available technology and its benefits to customer experience and process efficiency with the potential cost of replacing existing equipment and software. Such analysis is already scheduled as part of the implementation of the Master Plan.

Proper planning and oversight to both the Master Plan initiatives and future technologies is critical to the plan's success. Planning and preparing cost-benefit analyses ahead of time is critical to the successful implementation of any new technologies.

**Establish communication protocols for Citywide initiatives that have operational and financial impacts for Municipal Parking.**

A number of areas support Municipal Parking, including Finance, Works Operations and Maintenance (WOM), Realty Services, and Facilities and Property Management. Others that may impact Municipal Parking include Culture (which may use space for special events), Traffic

Management, Works Operations and Maintenance, Realty Services (patios), Planning and Building (tactical urbanism), and Active Transportation (bike lanes).

However, service level agreements with the support areas and communication protocols with other stakeholders to ensure that the Parking Section is timely and thoroughly informed of initiatives that may impact their operations have not been established.

Without formalized communication processes and agreements, there is a risk of inconsistency and misunderstandings that can lead to errors and service disruptions, and result in financial and operational losses.

**Review, update, and regularly monitor all Parking-related agreements and other binding documents and ensure any deficiencies are investigated and addressed immediately.**

There are a few partnerships associated or linked to the Municipal Parking Program, including, but not limited to the main services agreement with Precise, a banking agreement with Moneris, the Employee Parking Policy (05-02-04), and By-law 156-2019 (2020 Fees and Charges).

While there were no concerns in relation to the annual Fees and Charges By-law and with the Moneris contract, Internal Audit noted that a requirement to provide an annual Third-Party Assurance Report, which is a common practice in most service contracts, is not included in the Precise agreement. In addition, clauses that address certain compliance-related risks are not monitored on a regular basis, including the annual PCI certification, insurance coverage, WSIB compliance, City and vendor recovery plans, and timeliness of credit card deposits. In fact, we noted an insufficiency in the insurance coverage by Precise.

We also identified that certain activities described in the Employee Paid Parking Policy were no longer performed and need to be updated in the policy.

**Develop a City contingency plan for Municipal Parking, reviewed annually and approved by Parking Management.**

Recent emergency events (COVID-19, climate, etc.) have placed stronger emphasis on establishing contingency plans for service continuity and support during an event. Contingency plans are effective tools to help manage and guide operations during process or system interruption or unexpected events such as strikes, unrest or weather events.

While the unit has developed a draft continuity plan that addresses the resources and tools applied to an event in case of extreme disruptions, there is a need to develop more detailed contingency plans for the different types of events. Such a plan should define each event and list roles and responsibilities, critical tasks according to the case (collection of meters, fees during the event, customer notifications, data tracking, by-law requirements, tracking revenue losses, etc.) and communication/coordination processes.

**Ensure training, standard operating procedures, certifications, and backup support are in place for service continuity.**

Internal Audit noted that not all positions in Municipal Parking have updated job descriptions, and several key tasks were not included in the unit's procedures. Additionally, the procedures

are not periodically reviewed and are spread through several directories, rather than a central location. Similarly, training is generally provided during onboarding or on an ad hoc basis, but a training program, including periodic refreshers, process changes and others, has not been established.

We also noted that there are no backup roles for all administration positions, creating difficulties in case of absences.

As the team is currently small, the unit relied on the experience and knowledge of staff, and exceptional situations have been handled informally without major impacts. However, as the Master Plan foresees that the unit will grow to 32.5 FTE's in the coming years, there is a need to reduce the dependency on specific staff and ensure consistency across the operations as they grow.

### **Expand operational analytics, monitoring and reporting to help guide financial and operational strategies.**

The Parking Analyst currently prepares monthly, quarterly and annual reports on some operational and revenue activities to inform unit/divisional management. We noted that these reports are well tailored to support decision-making at the current stage; however, further deployment of data analytics could be helpful in coping with the expected increase in activity, the need to anticipate issues and trends and identify potential losses and inefficiencies. Some of the potential added reports suggested include monitoring of revenues per equipment, location and region, outlier analysis for unusual situations (possible defect or fraud), tracking of losses due to special events, multi-year financial analysis and others.

## **CONCLUSION**

Based on our observations, Internal Audit opinion is that the control environment around the administration of parking operations, revenue, and equipment is generally effective, with points of attention for further improvement and control enhancement.

A total of 14 recommendations resulted from this audit. The table below summarizes the recommendations by classification and priority.

<b>Classification</b>	<b>High</b>	<b>Medium</b>	<b>Total</b>
Efficiency and Effectiveness	0	2	<b>2</b>
Compliance with and Clarification of Corporate Requirements	0	5	<b>5</b>
Operational Control and Financial Reporting	0	5	<b>5</b>
Safeguarding of Assets and Information	0	2	<b>2</b>
<b>Total</b>	<b>0</b>	<b>14</b>	<b>14</b>

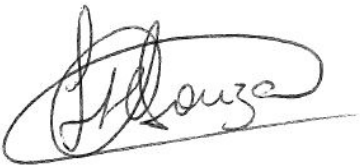
Details of the audit recommendations and management comments can be found in Appendix A.

Management has agreed to all 14 recommendations.

- 2 are expected to be completed by year-end

- 8 are expected to be completed throughout 2021
- 1 is expected to be completed in 2022
- 2 are expected to be completed throughout 2023 (*these are tied in with Master Plan initiatives*)
- 1 is expected to be completed in 2024 (*this recommendation relates to next contract negotiation*)

Internal Audit would like to thank the Director, Traffic Management, the Manager, Parking, and the Municipal Parking Team, along with Works Operations and Maintenance, Transit Coin Room, and Finance management and their teams for their time, support, and assistance during this audit.



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Director, Internal Audit

Auditor: Mark Beauparlant  
Senior Internal Auditor

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Rec	Recommendation	Priority (H/M/L)	Comments/Status	Classification
1	<p>That Municipal Parking reinforce the process of reserves and capital budget management, in order to ensure existing projects are properly closed off when finished and that future needs are anticipated. This would encompass:</p> <ul style="list-style-type: none"> <li>i. Closing old projects and returning the existing balances to the tax base or transferring excess funds to reserves, as appropriate, and including such a step in the procedure for budget management.</li> <li>ii. Establishing periodic studies of alternative sources of funds against existing pre-planning project needs, based on factors such as: likelihood and potential cost of the projects, periodic reporting from Finance of all Reserve balances, current and projected, estimated revenues from PIL and other regulatory charges, etc.</li> <li>iii. Matching future capital needs with Reserves and future financing requirements.</li> </ul>	Medium	<p>Most of the items indicated in this recommendation have already been addressed through the Parking Master Plan and are projects that are scheduled to begin Q1 2021. Specifically:</p> <ul style="list-style-type: none"> <li>i. A review of projects that are appropriate to be closed is conducted quarterly during the Corporate Finance WIP review. Open PN's for Parking Pay-and-Display machines allow for Municipal Parking to react quickly to opportunities for expansion of paid parking management. Otherwise, the turnaround time from opportunity to implementation would be a budget cycle. These PN's will be reviewed and appropriate funds returned to the Parking Reserve. The WIP process will be included in the procedure for budget management.</li> <li>ii. These studies are included in the short-term implementation plan for the Parking Master Plan. They will begin Q1 2021 and each study/strategy will have a unique completion date.</li> </ul>	Efficiency and Effectiveness

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			<p>iii. The Parking Master Plan includes a study to determine the Parking Infrastructure Plan and funding.</p> <p>To be completed by June 30, 2023</p>	
2	That Municipal Parking keep a detailed inventory process for equipment and permit tags, including tracking of issues and receipts, periodic count and monthly reconciliations, to prevent loss and theft. Inventories should be reviewed and approved by management on a regular basis.	Medium	<p>Municipal Parking has a portion of these processes in place and will introduce a step for Manager sign-off of the reconciliation (permits and equipment). Currently, the permit reconciliation and permit destruction steps are done together.</p> <p>To be completed by December 31, 2020</p>	Safeguarding Assets and Information
3	<p>That Municipal Parking reinforce the security around payments and the parking system, including:</p> <ul style="list-style-type: none"> <li>i. Verifying collection van storage rack lock and ensuring it is applied by Coin Room staff.</li> <li>ii. Validating authorized users to various data access points (network drives, SharePoint) annually.</li> <li>iii. Requesting Parklink create a periodic password change requirement in the system and, until that is available, manually resetting all passwords annually (at minimum).</li> <li>iv. Eliminating the Parking Coordinator approval rights in Concur, or formally obtaining the appropriate delegation of authority for him.</li> </ul>	Medium	<ul style="list-style-type: none"> <li>i. Municipal parking agrees with the recommendation. Coin Room has been informed of this requirement for completion.</li> <li>ii. Municipal Parking will review the list of users in December of each year with IT.</li> <li>iii. Municipal Parking will contact Precise annually to reset passwords.</li> <li>iv. Municipal Parking will enact dual review in Concur allowing the Parking Coordinator to review. (This has been completed as of November 2020)</li> </ul> <p>To be completed by December 31, 2020</p>	Safeguarding Assets and Information

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4	<p>That Municipal Parking continue to implement processes that ensure the 2019 Master Plan initiatives (i.e. structure and resourcing, operational, financial) are implemented successfully in a timely and efficient manner. This includes:</p> <ul style="list-style-type: none"> <li>i. Renegotiating the parking surplus allocation percentages to Reserves with Finance.</li> <li>ii. Preparing a cost-benefit analysis on proposed new technologies (2 to 5 year) within the Parking Master Plan versus the potential loss of equipment investment (net book value) to support competitive procurements and/or contract renegotiations.</li> </ul>	Medium	<p>Municipal Parking agrees to this recommendation. The Parking Master Plan includes a comprehensive 5-year implementation plan that will address these items. Specifically:</p> <ul style="list-style-type: none"> <li>i. The short-term phase of the implementation plan includes the development of a Municipal Parking financial strategy that will review the allocation of surplus revenues to the reserve and recommend revised allocation percentages. (Milestone date: June 30, 2023)</li> <li>ii. The medium-term implementation phase of the Parking Master Plan includes the development of a long-term technology plan for parking. (Milestone date: December 31, 2023)</li> </ul> <p>To be completed by December 31, 2023</p>	Efficiency and Effectiveness
5	<p>That Municipal Parking:</p> <ul style="list-style-type: none"> <li>i. Establish Service Level Agreements (SLA's) with key internal business partners (i.e. WOM, F&amp;PM) in consideration of collective agreement requirements,</li> <li>ii. Establish formal communication protocols with key internal stakeholders to ensure Parking is consulted on all corporate reports and/or initiatives that may have an operational or financial impact on Municipal Parking (i.e. construction, special events and</li> </ul>	Medium	<ul style="list-style-type: none"> <li>i. Municipal Parking to determine key internal business partners and develop SLA's where appropriate.</li> <li>ii. Municipal Parking to develop protocols with internal stakeholders and produce a review process guideline for matters that impact Parking.</li> </ul>	Compliance with and Clarification of Corporate Requirements

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	festivals, accidents, encroachments, patios, planning initiatives, traffic initiatives, enforcement initiatives, etc.).		To be completed by December 31, 2021	
6	That Municipal Parking keep track of all financial and operational impacts related to other Citywide initiatives.	Medium	Municipal Parking to begin tracking financial impacts which will be complemented by other Master Plan initiatives, such as the development of a strategy to mitigate parking revenue loss for special events and other uses, including tracking the financial impacts of items.  To be completed by March 31, 2021	Operational Control and Financial Reporting
7	That Municipal Parking reinforce existing management review and control processes by: <ul style="list-style-type: none"> <li>i. Creating new audit logs (electronic or manual) on key operational processes (i.e. GPS activity reports, internal and external recoveries from removals and repairs, level 1 and 2 maintenance requests, machine removal and transfers, Citywide initiatives impacting parking and financial impact, etc.).</li> <li>ii. Performing a regular review on the aging of equipment and the history of maintenance repairs to determine whether machines need refurbishment and replacement prior to the end of the contract in 2024.</li> </ul>	Medium	i. Municipal Parking will review and create appropriate tracking logs. Municipal Parking will also investigate with WOM whether these GPS reports can be used to track collections.  ii. Municipal Parking is currently working with IT to develop an INFOR-based tracking system that will capture location, aging and maintenance information in INFOR with the capabilities to present the information in a map-based graphic interface as well as generate appropriate reports.  To be completed by June 30, 2021	Operational Control and Financial Reporting
8	That Municipal Parking ensure that: <ul style="list-style-type: none"> <li>i. Job descriptions with key tasks are completed for all positions.</li> </ul>	Medium	Municipal Parking agrees with the recommendations. Overall this will require redistribution of staff time to accomplish, and will impact operational capabilities.	Compliance with and Clarification of Corporate Requirements

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	<ul style="list-style-type: none"> <li>ii. SOP's are created for all key tasks in the job descriptions identifying the frequency (annually, quarterly, monthly, daily) and priority rating (high, medium, low) of each task.</li> <li>iii. Job evaluations are updated for all positions.</li> <li>iv. Backup roles are set up for all positions.</li> <li>v. Proper certification requirements (i.e. bonding certificates or police checks) are obtained for Technicians collecting and transporting coin, and refreshed every two years.</li> <li>vi. Refresher equipment training is provided to Technicians every two years, and logs maintained.</li> </ul>		<ul style="list-style-type: none"> <li>i. Municipal Parking agrees with the job description recommendation. (Milestone: March 31, 2021)</li> <li>ii. Municipal Parking agrees with the SOP recommendation. (Milestone: August 31, 2021)</li> <li>iii. Municipal Parking will work with Human Resources to update all job evaluations. (Milestone: December 31, 2022)</li> <li>iv. Municipal Parking agrees with the backup role recommendation. (Milestone: December 31, 2021)</li> <li>v. Municipal Parking to review requirements with Risk Management, Human Resources, WOM to determine whether bonding or police checks are required for staff that perform collections. (Milestone: June 30, 2021)</li> <li>vi. Municipal Parking will provide equipment refresher training for Technicians every two years and set up a training log. Technicians were last trained in 2018. The next training will be</li> </ul>	
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			in November 2022. (Milestone: April 30, 2021)	
			To be completed by December 31, 2022	
9	That Municipal Parking monitor all contract requirements on an annual basis to ensure all parties remain in compliance and risks are mitigated.	Medium	Municipal Parking agrees with the contract monitoring recommendation. This process will be added to the Parking Coordinator SOP.  To be completed by December 31, 2021	Compliance with and Clarification of Corporate Requirements
10	That Municipal Parking amend the current Precise contract or subsequent contracts to include third party assurance audits and continued use of the system in the event of vendor default or bankruptcy.	Medium	Municipal Parking will discuss with Precise these requirements for future inclusion in the contract between the City and Precise.  To be completed by March 31, 2024 (next contract date)	Compliance with and Clarification of Corporate Requirements
11	That Municipal Parking review and amend the Employee Parking Policy to reflect current processes and controls.	Medium	The policy has been reviewed and will be updated accordingly. Some policy changes may require additional policies or amendments.  To be completed by June 30, 2021	Compliance with and Clarification of Corporate Requirements
12	That Municipal Parking develop a comprehensive portfolio of financial and operational reports that they feel will monitor operations for unusual trends and possible loss of revenues, theft, or fraud, including: <ul style="list-style-type: none"> <li>- Quarterly and annual financial reporting should include a reconciliation of revenues to general ledger revenues to ensure revenues are accurately reported.</li> <li>- Loss of revenues due to uses for non-parking-related activities (patios, exhibits, events, construction, accidents, etc.).</li> <li>- Coin and credit card payments after parking hours.</li> </ul>	Medium	Municipal Parking will assess the workload impacts of producing these additional reports and will discuss with management the types of reports and resource capacity to produce them.  To be completed by June 30, 2021	Operational Control and Financial Reporting

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	<ul style="list-style-type: none"> <li>- Five-year trends by revenues and expenses.</li> <li>- Odd dollar credit card payments.</li> <li>- Revenues by zone or district.</li> <li>- Coin and credit card splits by machine and district.</li> <li>- Cancelled and declined transactions by machine and district.</li> <li>- Chargebacks for unauthorized use of credit cards.</li> <li>- Level 1 and 2 maintenance requests.</li> <li>- Aging of equipment versus maintenance repairs.</li> </ul>			
13	That Municipal Parking review posted revenue and expense transactions for accuracy and timeliness on a regular basis (i.e. quarterly).	Medium	<p>Municipal Parking will review budget quarterly.</p> <p>To be completed by April 30, 2021</p>	Operational Control and Financial Reporting
14	<p>That Municipal Parking work with the City's Emergency Operations Team to develop a formal emergency contingency plan for unexpected or emergency events such as strikes, climate events, system failures, etc. The plan should include, among other requirements:</p> <ul style="list-style-type: none"> <li>• roles and responsibilities</li> <li>• critical processes to be performed</li> <li>• service level adjustments</li> <li>• handling of revenues and collection</li> <li>• record-keeping and tracking</li> <li>• recoveries and contractual provisions with Precise</li> <li>• controls for any amended or new processes</li> </ul>	Medium	<p>A Municipal Parking business continuity plan (resources, tools, location, risks, etc.) has been drafted and is currently under review. The next phase of the emergency planning process is to work with EOC operations to develop contingency plans for possible future events impacting parking.</p> <p>To be completed by December 31, 2021</p>	Operational Control and Financial Reporting