



COMMISSIONERS COURT  
COMMUNICATION

REFERENCE NUMBER CO#124786

PAGE 1 OF 6

DATE: 03/21/2017

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF FISCAL YEAR 2016  
PARKING REVENUES**

**COMMISSIONERS COURT ACTION REQUESTED:**

It is requested that the Commissioners Court receive and file the Auditor's Report of Fiscal Year 2016 Parking Revenues.

**BACKGROUND:**

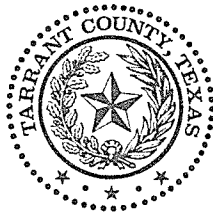
In accordance with Chapter 115 of the Local Government Code, the Auditor's Office reviewed the financial transactions related to parking revenues during fiscal year 2016. The objective of the review was to determine whether controls were adequate to reasonably ensure that parking revenues were accurately collected and recorded. The Auditor's Office also determined whether parking revenues received from SP Plus Corporation complied with the terms of the contract.

**FISCAL IMPACT:**

This is no direct fiscal impact associated with this item.

SUBMITTED BY: Auditor's Office

PREPARED BY: S. Renee Tidwell  
APPROVED BY:



## **TARRANT COUNTY**

**TARRANT COUNTY ADMINISTRATION BUILDING - ROOM 506**

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March 9, 2017

Mr. David Phillips, Director of Facilities Management  
The Honorable District Judges  
The Honorable Commissioners Court  
Tarrant County, Texas

Re: Auditor's Report – Parking Revenues

### **SUMMARY**

In accordance with Chapter 115 of the Local Government Code, we reviewed the financial transactions related to parking revenues during fiscal year 2016. The objective of our review was to determine whether controls were adequate to reasonably ensure that parking revenues were accurately collected and recorded. We also determined whether parking revenues received from SP Plus Corporation (SP +) complied with the terms of the contract. During our review, we observed that controls over employee parking were not adequate.

Our review was limited in scope due to the lack of common identifier (i.e., personnel number) between C-Cure and SAP payroll. As a result, we may not have identified all active employees who were not paying for their assigned parking spaces. We recommend Facilities Management (Facilities) request a field for the personnel number in C-Cure so that activity can be periodically reconciled to payroll deductions.

We have discussed these issues with the Director of Facilities Management.

### **BACKGROUND**

On March 3, 2015, the Commissioners Court approved a contract between Tarrant County and SP+ for the operation and management of parking lots located at the Plaza Building and the Calhoun Garage. Facilities staff administers the contract between Tarrant County and SP+.

During fiscal year 2016, Tarrant County collected approximately \$1.3 million dollars in parking revenues. Of this amount, approximately \$759,000 was received from SP +, and approximately \$558,000 was received from County employees and monthly parking contracts.

## OBSERVATIONS AND RECOMMENDATIONS

*Controls over employee parking were not adequate.*

### Background

According to the Tarrant County Parking Policy, available parking spaces are allocated on a priority basis. Facilities is responsible for assigning parking privileges to monthly parking customers, including elected officials and County employees. Security card access is granted using the security software C-Cure, which controls and tracks activity within the parking facilities. A waiting list is maintained for those employees who would like to park in a County garage or surface lot.

Facilities is also responsible for communicating the payroll deduction of parking fees to the County's Payroll department.

### Observations

We observed inconsistencies between the Parking Assignment List maintained by Facilities, SAP Payroll, active/inactive employee reports, and parking access granted in C-Cure. Specifically:

1. Thirteen active employees did not pay a monthly parking fee for an assigned space. These exceptions occurred primarily because the individuals had been granted temporary access and then transferred downtown. These items were communicated to Facilities during the audit.
  - Payroll deduction *has begun* for twelve employees.
  - Payroll deduction *has not begun* for the remaining employee. The individual has subsequently relinquished his parking privileges. Prior to the issuance of our audit report, the individual owed the County about \$925.
2. Twenty-one employees were reflected on the Parking Assignment List at more than one parking facility. While the individuals did not have access to multiple facilities in C-Cure, the spaces were not made available to others on the waiting list.
3. Four inactive employees continued to have an assigned parking space per the records maintained by Facilities.

We also observed that the Parking Assignment List and C-Cure contained a number of inconsistencies, such as mismatched employee names and personnel numbers. Therefore, additional individuals may not have been identified in our testing.

### Recommendations

We recommend Facilities implement procedures to periodically (at least quarterly): 1) review access granted in C-Cure to ensure that a signed parking agreement and payroll deduction acknowledgement is on file, and 2) reconcile the Parking Assignment List with access granted and activity in C-Cure. We also recommend that Facilities require a signed payroll acknowledgement prior to granting access in C-Cure. Furthermore, we recommend Facilities consult with the Criminal District Attorney's Office and Commissioners Court to obtain guidance regarding resolution for monies still owed.

As previously stated, we recommend that Facilities consult with the software vendor about including a field specifically for the personnel number. We also recommend Facilities consider using different access groups in C-Cure for employees, contractors, and volunteers/guests. This functionality would allow the ability to run reports by group in order to reconcile and facilitate the contract billing process.

### **CLOSING REMARKS**

We appreciate the responsiveness and cooperation of Facilities during our review. Please call me if you have any questions regarding the contents of this report.

Sincerely,



S. Renee Tidwell, CPA  
County Auditor

*Attachment:* Management's response

*Distribution:* G.K. Maenius, County Administrator

*Audit Team:* Kim Buchanan, Audit Manager  
Steve Watson, Senior Auditor



**TARRANT COUNTY**  
DEPARTMENT OF FACILITIES MANAGEMENT

DAVID PHILLIPS  
DIRECTOR

March 10, 2017

To: Renee Tidwell

From: David Phillips [REDACTED]

RE: Parking Audit Observations and Recommendations 2017

Renee, please allow me to address your observations and recommendations.

A few weeks ago I personally met with the County employee who originally declined to pay for his past parking space. I met with him again today. He stated he is leaving County employment, but he would like to leave on good terms. He signed-up to pay \$462.50, which is half of the original amount owed. I will recommend to G.K. and the Court we accept this payment as full and final payment.

To improve my department's effort to ensure everyone pays for parking per the parking policy, we have now added a step that requires a sign-off from Robert Carter before any employee is granted access to a garage. And we are creating a new form for those employees who are allowed to park free (to attend meetings in downtown) that they will sign before garage access is granted. The new form reminds them that if they are transferred to the downtown Fort Worth campus in the future, they will need to let us know so we can provide them a parking space and start a payroll deduction or they will be subject to any parking catch-up charges incurred.

With regard to Observations #2 and #3, we have stopped placing an employee's name on multiple lists. We have simplified things by asking the employee to make a decision on the front-end as to which garage they ultimately would like to be in and then we add them to that one list only. Or, if they do not have a preference, we place them on the "first available" list, which usually means the Taylor or Plaza garage. This change should help clean-up the lists.

With regard to the recommendations, the #1 recommendation we can do quarterly. The #2 recommendation takes quite a bit of time and effort. We can commit to doing it annually.

And regarding adding employee numbers to the card access system, we plan to do that in the upcoming software upgrade the I.T. Department is helping us with. I would think we could have all employee numbers in the system by this time next year. And I will get with staff to discuss multiple clearance groups for the garages to separate contractors and alike.

Renee, your staff was professional and courteous during the audit (and they are that way most all year-round).

I appreciate it.

dp



**TARRANT COUNTY**  
DEPARTMENT OF FACILITIES MANAGEMENT

DAVID PHILLIPS  
DIRECTOR

April 4, 2017

To: Renee Tidwell and Staff

From: David Phillips [REDACTED]

RE: Parking Audit Response Letter Dated March 10, 2017

Renee, I apologize for the remarks in the last sentence in the letter "Renee, your staff was professional and courteous during the audit (and they are that way most year-round)".

The "most year-round" comment was nothing more than my overactive, ill-timed humor.

For the record: I have no issues with any of your staff. They are professional and courteous. I have many work friends in your department and I enjoy the interaction with them. They have helped me with making sure I stay within the legal boundaries of County government over my 26 years and now it looks as if they have helped me find my boundaries regarding proper business writing as well.

I apologize to you and to the people on your staff for making the statement in an official document.

If you don't mind, please make this letter part of the parking audit record.

Thanks.

dp