Office of the City Auditor
“Promoting Accountability and Integrity in City Operations”

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Lyndon Remias, CPA, CIA  City Auditor
Chris Ford, CPA  Deputy City Auditor

The Office of the City Auditor is an independent audit function reporting directly to the Virginia Beach City Council.
Date: July 9, 2013
To: James K. Spore, City Manager
Subject: Oceanfront Parking Operations Audit Report

I am pleased to present our audit report of the City’s Oceanfront Parking. The results of this audit will be provided to City Council through the Audit Committee.

The objectives of our audit were to review the City’s Oceanfront parking operations to:

- Document, in detail, the revenue processes and associated internal controls governing the main revenue streams derived from parking lots, garages and meter collections oceanfront. We paid particular attention to the new processes and controls being implemented since our prior audit in 2010, and the controls involving cash.
- Identify the key controls in those revenue processes; assess the effectiveness of the design of the controls; and determine whether those controls are operating effectively to prevent, detect, or correct misstatements or irregularities on a timely basis.

The results of our review are provided in this report. Findings considered to be of insignificant risk have been discussed with management. We completed the fieldwork on June 15, 2013.

The Office of the City Auditor reports to City Council through the City’s Audit Committee and is organizationally independent of all City departments. This report is intended solely for the information and use of the Audit Committee, City Council, City Manager, and appropriate management including Parking Management. It is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

We would like to commend Parking Management for the courtesy and cooperation extended to us during the audit.

If you have any questions about this report or any audit-related issue, I can be reached at 385-5872 or via email at lremias@vbgov.com.

Respectfully submitted,

Lyndon S. Remias, CPA, CIA
City Auditor

c: City Council Members
Audit Committee Members
Steve Herbert, Deputy City Manager
Barry Frankenfield, Strategic Growth Area Manager
David Fairbaugh, Parking Manager
Mike Eason, Resort Administrator
Robert Fries, Operations Manager

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<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transmittal Letter</td>
<td>i</td>
</tr>
<tr>
<td>Purpose</td>
<td>1</td>
</tr>
<tr>
<td>Scope and Objectives</td>
<td>2</td>
</tr>
<tr>
<td>Methodology</td>
<td>3</td>
</tr>
<tr>
<td>Standards</td>
<td>3</td>
</tr>
<tr>
<td>Background</td>
<td>4</td>
</tr>
<tr>
<td>Results</td>
<td>7</td>
</tr>
<tr>
<td>Findings and Recommendations</td>
<td>7</td>
</tr>
<tr>
<td>Conclusion</td>
<td>10</td>
</tr>
<tr>
<td>Acknowledgements</td>
<td>11</td>
</tr>
<tr>
<td>Management’s Response</td>
<td></td>
</tr>
</tbody>
</table>

Management’s Response ................................Attachment A
Purpose

To review the Oceanfront revenue processes for parking lots, garages and meters and assess the design and effectiveness of internal controls to ensure proper handling, adequate safeguarding and timely reporting of parking revenues due to the City.

Deputy City Manager Steve Herbert requested the review of the controls due to the many on-going and future changes occurring within oceanfront parking, wanting assurance that adequate internal controls were keeping pace with the many changes. The Office of the City Auditor performed an audit of the Oceanfront parking revenue controls in 2010, since that time the following changes/events have occurred:

- City Council, on July 10, 2012, passed a resolution directing the City Manager to develop a comprehensive parking strategy for the oceanfront area. The resolution includes a list of specific goals, requires input from the various stakeholders, calls for a Parking Consultant's study (Kimley-Horne) and requests the exploration of various funding alternatives and private development opportunities.
- The City Parking Manager retired and a new one hired.
- The future implementation of Form Based - Code zoning for the development of the oceanfront will greatly affect future parking strategy/decisions.
- A complete change in parking meter technology was implemented this oceanfront parking season (new meters) and the resulting meter collection process and controls greatly changed. (POS software, access restricted to the cash portion of the meter).
- New use (by the Operations Manager) of software to add more sophisticated controls over lot revenue/ticket control was implemented.
- The offering and implementation of more noncash ways to pay for parking – now credit card service is offered at all lots (used to be only 25th street) and the new meters take credit card payments and payments via cell phones (less access to cash the better).
- A new parking garage is being built at 25th street.
- Each parking lot booth is now equipped with interior cameras and audio to monitor all cashier activities.

With these very significant changes/events that have occurred, and will occur in the future associated with oceanfront parking, an assessment of the internal controls, particularly over cash is warranted.
Scope and Objectives

The scope of our review covered the most current fiscal year ending June 30, 2013 and the processes and controls in place as of April 2013 (the beginning of the new oceanfront parking season) as we were most concerned with the most current processes and controls going forward.

The objectives of our review were:

- Document in detail the revenue processes and associated internal controls governing the main parking revenue streams derived from parking lots, garages and meter collections at the oceanfront.
- Identify the key controls in those revenue processes; assess the effectiveness of the design of the controls; and determine through testing whether those controls are operating effectively to prevent, detect, or correct misstatements or irregularities on a timely basis. Special emphasis should be given to the process and control changes made since the last audit of the controls in 2010.
- Offer recommendations to improve the existing controls.

Note: This review did not include the small amount of revenue from the residential parking permit program which is handled through the City Treasurer’s office. We focused on the $3 million plus of revenue the City receives from the oceanfront parking lots, garages and meters; revenue collected from parking operations.
Methodology

To accomplish our objectives, we performed the following procedures:

- Obtained background information for oceanfront parking from the budget, annual parking report, SGA website, InSITE reports, Kimley-Horne consultant’s report, various written policies and procedures and the previous audit of oceanfront parking issued in 2010.
- Reviewed internal controls through inquiry and examination of documents and data.
- Reviewed the RFP (adopted as part of the contract and contains most of the specific requirements) and contracts (including all amendments) with Central Parking Systems.
- Met with appropriate City staff and with the parking contractor, Central Parking Systems, to document existing procedures and controls.
- Documented, in detail, the revenue processes and internal controls (for both the contractor and the City) for the main oceanfront revenue streams consisting of parking lots, garages and meters.
- Identified the risks and key controls within each process.
- Performed walkthroughs of those key controls.
- Determined whether the design of the key controls was adequate in reducing risk to an acceptable level.
- For the controls that were not designed adequately to reduce risk, we offered recommendations to improve the design.
- If the controls were designed effectively, we tested them to determine if they were working as designed.
- Documented general information concerning the Little Island Parking Lot in Sandbridge.

Standards

Our audit was conducted in accordance with generally accepted government auditing standards. The Office of the City Auditor reports directly to City Council and is organizationally independent of the audited entity. This report will be distributed to the Audit Committee, City Council, City Manager, and appropriate management. This report will also be made available to the public.
Background

The Parking Management division of the Strategic Growth Area (SGA) Department is responsible for the administration, operation, maintenance, and revenue collection for the City-owned parking spaces located both on-street and in off-street facilities, as well as the 9th Street and 31st Street garages.

The oceanfront parking facilities consist of the following:

<table>
<thead>
<tr>
<th>Parking Lots</th>
<th>Garages</th>
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</thead>
<tbody>
<tr>
<td>2nd Street</td>
<td>9th Street</td>
</tr>
<tr>
<td>101 spaces</td>
<td>610 spaces</td>
</tr>
<tr>
<td>Rudee Loop</td>
<td>31st Street</td>
</tr>
<tr>
<td>152 spaces</td>
<td>525 Spaces</td>
</tr>
<tr>
<td>4th Street</td>
<td></td>
</tr>
<tr>
<td>65 spaces</td>
<td></td>
</tr>
<tr>
<td>19th Street (N &amp; S)</td>
<td></td>
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<tr>
<td>738 spaces</td>
<td></td>
</tr>
<tr>
<td>25th Street</td>
<td></td>
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<tr>
<td>244 Spaces</td>
<td></td>
</tr>
<tr>
<td>Croatan</td>
<td></td>
</tr>
<tr>
<td>505 Spaces</td>
<td></td>
</tr>
<tr>
<td>Sandbridge</td>
<td></td>
</tr>
<tr>
<td>2 lots - 178 Spaces</td>
<td></td>
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</tbody>
</table>

Note: A new garage at 25th Street is being built and there are long range plans for one on 19th street.

The City contracts with Central Parking Systems (CPS) for oceanfront parking operations/services. The terms of the contract is April 1, 2010 through March of 2013, with two additional one year extensions available upon the mutual written agreement of both parties. The contract covers the above surface lots and garages as well as meter collection, the Residential Parking Permit Program and parking enforcement.

Each of the three main revenue cycles (parking lots, garages, and meters) has many detailed steps and associated controls which we documented during the audit. In general, CPS is responsible for operations and the City for oversight. It should be noted that since the last audit in 2010, the City Parking Operations Manager worked with CPS and have developed a detailed cash handling procedure manual and cashier’s manual that are maintained and currently utilized.

A brief overview of the three main revenue cycles highlighting the recent changes follows:
1. **Garages** – The revenue is collected daily by cashiers of the two garages from transient parkers, monthly parkers and businesses that validate parking from patrons. The revenue (cash and credit card) is counted and reconciled by the cashier and supervisor with tickets and the activity report of all actions by the garage electronic access gate. The electronic gate produces, through software called Scannet, a daily report that serves as a point of sale (POS) system. The report indicates how much revenue should be collected by cash and credit card totals. The monies are bagged and deposited in a CPS bank account. The City Operations Manager verifies each day’s revenue to the Scannet report on a daily basis and accumulates them to verify CPS’ the monthly reporting. On the 20th day of the following month, CPS produces a monthly income statement with backup documentation of all revenue and expenses (mostly payroll and benefits). If revenue exceeds expenses, then CPS presents a check to the City for the surplus. If a deficit results, the City will reimburse CPS for the deficit. The crucial control of reconciling daily to Scannet was being performed in 2010. However the following controls have been added since 2010:

   a) Audio and camera monitoring  
   b) Use of a deposit control sheet re-computing revenue  
   c) Credit card capability  
   d) Scannet report for revenue and number of vehicles

2. **Lots** – The revenue is collected by CPS cashiers of the nine lots from transient and monthly parkers. The revenue is reconciled with the tickets by the cashier and supervisor, bagged and deposited in a CPS bank account on a daily basis. The CPS area manager produces a detailed daily revenue report for the City’s Parking Operations Manager which lists all tickets sold and cash collected with validated deposit slips for each parking lot attached. The City Operations Manager matches the deposit receipts to the daily revenue report. The City Operations Manager utilizes a spreadsheet control for each lot that automatically recalculates values of the reported tickets sold to revenues reported/collected. To verify the accuracy of the reported tickets sold, the City Parking Supervisor (city employee) examines the ticket stubs daily and enters them on a spreadsheet to reconcile actual stubs to reported tickets sold. The Operations Supervisor reviews this report as well. On the 20th day of the following month, CPS produces a monthly income statement with backup documentation of all revenue and expenses (mostly payroll and benefits). If revenue exceeds expenses, then CPS presents a check to the City for the surplus. If a deficit results, the City will reimburse CPS for the deficit. The major changes in operation of the parking lots since the 2010 audit are:

   a) Each lot has booth video and audio recording to monitor cashiers  
   b) The lots are now equipped to take credit card payments  
   c) Like the garages, the lot money is now deposited in a CPS bank account. This was done in the RFP process to obtain a better
management fee; settlement is made at the end of the month as with garages.

d) The Operations Manager, who performs most of the controls on the City side, has implemented 3 controls using technology to better monitor the tickets/revenue. He has developed a large spreadsheet that re-computes expected revenue for each lot based on reported ticket sales: he has, along with the Parking Supervisor developed recounts of the ticket stubs themselves to report (by CPS) tickets sold; he has worked with CPS to develop an Access application to monitor all tickets issued, sold and left over for every cashier.

3. Meters – Coins from the meters are periodically collected jointly by CPS and City employees and placed directly in large locked canisters. Most of the meters starting this oceanfront parking season are multi-space meters which have software that serves as a POS system which records the amounts in the meters prior to collection and records when the collection was made. The new meters do not allow access to the cash compartment and the Operations Manager reconciles the meter bank deposits to the POS. The canisters are delivered to Brinks by a CPS Supervisor and at least one City employee. Brinks counts the coins with an automatic coin counter and City Parking personnel prepare a Transfer Delivery Sheet with serial number tracking of all canisters before depositing the money in a City bank account by electronic transfer. The bank sends the City Parking Manager a cash services deposit receipt. The City Parking Operations Manager matches the deposit slip with the Transfer Delivery Sheet and prepares the transmittal to the City Treasurer’s office with the revenue account code information. The City Parking Operations Manager keeps one copy, sends one to City Treasurer’s office, and one is retained in the SGA Parking office. The meter collection revenue process and controls is the revenue stream where the most changes have occurred since the last audit. The major changes are listed below:

a) The conversion to mostly multi-space Parkeon meters which have POS type capability software indicating how much is in the meter, when it is opened and when it needs to be emptied. It also denies access to the cash compartment when the meter is emptied. The entire canister is removed and empty one replaced. This is a significant major change and control to have a quantitative amount to reconcile to which cannot be altered.
b) Also, while most of the spaces are covered via the Parkeon meters, another brand - POMS meters - are being utilized on a free trial basis. These meters do not have the multi space capability but do have a certain POS capability to them. At the time of testing this capability was just being implemented.

c) Other physical controls have been implemented, such as improved meter keys that can’t be duplicated; electronic programmable canister keys; limited access to the keys; cameras in the canister consolidation room and outside the facility have been installed.

d) The new meters take credit card and cell phone payments. The less cash involved lessens the risk in the process.

Note: As of the end of field work, all of the old meters with no POS capabilities had been replaced. At that time there were 72 Parkeon multi-space meters covering 543 spaces and 129 single space POM meters.

Results

Design of Controls
Overall, the control environment is strong from both the City and contractor perspective. The design of the controls utilizes multiple signoffs, segregation of duties, two or more people involved in counting and transporting of collections, City personnel involved at high risk points, limited access to cash, increasingly more non-cash transactions, back office POS – such as software for the meters and garages, and increased controls over ticket accountability and reconciliation. The controls were designed with both preventative and detective controls throughout the process.

Design of Controls - Finding and Recommendation

Finding 1: Design of Controls
Currently there is a high risk that a cashier can charge a parker the $10.00 fee but actually issue a $2.00 Virginia Beach resident parking receipt and pocket the $8.00 difference without management easily detecting this fraudulent scheme. This is able to occur because the municipal parking lots only issue manual parking receipts and do not utilize point of sale registers that display the actual parking charge (i.e. $10.00, $7.00 or $2.00). Thus, because we do not charge a flat rate and offer Virginia Beach residents a parking discount it is relatively easy for a cashier to manipulate the amount charged and collected by issuing an incorrect parking receipt. Recently, management was made aware of an instance where a cashier was perpetrating this specific scheme and stealing parking revenue.
Recommendation

1.1 We recommend Parking Management, with the use of technology, explore options to develop a change in the citizen parking discount process and implement preventative controls to effectively reduce the risk posed by this situation. If controls cannot be strengthened management should consider charging one flat fee for all parkers and eliminate the Virginia Beach resident parking discount.

Control Compliance

Meters
The most significant process/control change is the change being made to parking meters that contain back office software that quantifies and records the amounts of money and credit card revenue and serves as a POS system indicating how much is in each meter at any given time and providing a reliable amount to reconcile what is ultimately counted and deposited in the bank. Before this change, there was no way to know with certainty whether the meter monies actually deposited were the amount that should have been deposited.

The Parking Division had used four of the meters last oceanfront parking season successfully on a trial basis but the current season, beginning April 1, 2013, is the first season of the full conversion to the new technology.

We tested all nine of the transmittals of meter revenue made this oceanfront parking season from the first transmittal of the season until the day of the testing. Those nine transmittals included six deposits from the Parkeon multi space meters, four from the POMS meters and one credit card transmittal. The controls for the Parkeon multi-space meters that cover roughly 80% of the oceanfront metered spaces were working well. We were able to trace all six from the deposits actually made (the bank deposit records) to the Parkeon software and receipts serving as the POS system. There can be very minor immaterial differences due to the tolerance/margin of error in the coin counting machines that are used by Brinks. Overall, the control is working well for the Parkeon meters. The POMS meters (using free on a trial basis) back office software was not working at the time of testing. The Parking Operations Manager was working with the vendor to correct the problems and progress had been made at the end of fieldwork. We were able to trace the credit card transmittal to the appropriate backup.

Garages
The 31st and 9th Street garages have nearly identical controls and processes as described in the report. Their processes and controls have not changed much since the last audit in 2010. We selected the most current month of March 2013 to test. The strongest control for the garages is the fact that the garages have what serves as a POS system in Scannet. The software records all activity of the automatic electronic access gate. We took the daily activity reports for each day in March and verified that they reconciled with that day’s...
Scannet report for cash and credit card activity. We accumulated the daily amounts to a monthly amount of $44,659 which was the gross revenue monthly total reported on the CPS monthly settlement statement. From there we agreed major expenses to the appropriate backup required in the packet and traced the net amount due of $15,811.74 back to InSITE.

**Parking Lots**

We chose the month of September 2012 as our month to test for parking lot revenue. April of 2013 (first month of the new oceanfront parking season) had not been reviewed and settled at the time of testing but the process and controls are unchanged from September of 2012, earlier in the fiscal year. We were able to verify the revenue and expenses from the CPS settlement packet and trace the net amount due the City into InSITE. We were able to verify the re-computation of the gross ticket revenue to the Deposit Control sheet of $177,672 and the reconciliation of that ticket revenue to the Ticket Stub report for the month of September 2012. We were able to trace the major expenses to the appropriate back up.

**Control Compliance - Findings and Recommendations**

**Finding 2: Little Island Park – Sandbridge**

The parking lot at Little Island Park in Sandbridge is the only beach parking lot that is not managed by SGA Parking Management. Since the lot is associated with Little Island Park, it is managed by the Department of Parks and Recreation. The revenue, appropriately $125,000 in 2013, is recorded in account 151.11027.415074 (Parks and Recreation, Little Island Park). They do utilize ticket control and have other controls but they are not as strong as those utilized by Parking Management for the parking lots they manage. As the controls are stronger, it makes sense from an efficiency/effectiveness perspective that the management of all of the lots be consolidated under the same preview and uniformity of controls.

**Recommendation**

2.1 We recommend that management of the lot at Little Island be transitioned to Parking Management/SGA

   Note: We have discussed this with the Director of Parks and Recreation and he has consented to the change.

**Finding 3: Parking Lots**

With the new meters and associated back office/POS software, and similarly the garages with Scannet to reconcile to, the revenue stream with the most risk is the parking lots. Parking lot controls have grown stronger with the implementation of video/ audio
monitoring, improved ticket verification techniques and credit card payments. Nonetheless, the largest risk is that a cashier never issues a ticket and pockets the cash. This risk is somewhat mitigated by the video/audio monitoring, signs etc. We reviewed the cashier audit form and all of the audits performed by CPS for the month of June 2012. The only type of audit being performed and documented is the surprise cashier counts (reconciliation of tickets to cash at any given time) which would not detect a cashier not issuing a ticket and pocketing cash.

Note: CPS was implementing the documentation of video reviews at the time of the report issuance.

**Recommendation**

3.1 We still believe performing and documenting occasional phantom parkers and interviews of real parkers by City Management could be utilized and serve as a deterrent and detection control. If not, documenting the regular cyclical review of the video/audio monitoring for all lots could serve the same purpose.

**Finding 4: Deposit Control Worksheet**

When testing the Deposit Control Worksheet (a control that re-computes daily ticket revenue to what is reported) for lots we found an error in the spreadsheet. The monthly parker revenue and the overages/shortages for the 25th Street lot were not being added to the total revenue making it slightly ($160 for the tested month of September 2012) understated from the monthly reported deposited total of $177,672 for all parking lots.

**Recommendation**

4.1 We recommend the change in the spreadsheet to include monthly parkers and overages/shortages for 25th Street be made so that the recomputed totals equal the CPS reported totals for parking lots.

**Conclusion**

Overall, we found the control environment strong and the design of controls to be effective to reduce risk to an acceptable level. We noted the following areas of improvement since our last audit in 2010:

1. The implementation of more noncash methods of payment (increased credit card opportunity and cell phone payments).
2. The use of technology in the ticket review, accountability and reconciliation processes.
3. The new parking meters which both deny access to the cash during collection and have a POS software capability.
4. The video and audio monitoring of cashiers.
5. Improved key/lock and access to canister consolidation area.

We found the controls to have been strengthened since our last audit and compliance to be strong. The controls and compliance are staying current with the process changes noting that City staff and the vendor were working out and making progress with their implementation problems with the POMS meters and the reporting software.

Acknowledgements

We would like to thank the City Parking Operations Manager and his staff for their responsiveness to our requests during the review and their receptiveness to questions and comments. Similarily, we would like to thank the management of Central Parking Systems for their cooperation as well. We thank those involved in the process for their help and offer our assistance should future concerns regarding this or other audit issues arise.
INTER-OFFICE MEMORANDUM

DATE: August 8, 2013

TO: Lyndon Remias, City Auditor

VIA: Barry Frankenfield, Strategic Growth Administrator
     Mike Eason, Resort Administrator

FROM: Robert Fries, Resort Management Office

SUBJECT: 2013 Audit of Oceanfront Parking Response

The following is the Parking Management Office's responses to the recommendations of the recent audit of oceanfront parking operations:

Recommendation:
1.1 We recommend Parking Management, with the use of technology, explore options to develop a change in the citizen parking discount process and implement preventative controls to effectively reduce the risk posed by this situation. If controls cannot be strengthened management should consider charging one flat fee for all parkers and eliminate the Virginia Beach resident parking discount.

Response:
The Parking Management Office is investigating technology to install a point of sales system to manage the City Council policy of residential discount rates. At this time, the system will be installed in the two lots located at 19th street. The system will be tied to a vehicle counting devices and will print parking receipts at the time the car enters the lot. The system can be pre-set with the daily parking rates and will accept credit cards. The system will compare daily parking revenue with car counting reports to make sure all
vehicles were processed and charged a fee. The exception to charged fees are entries made by the cashier supervisor, city employees on duty, and turn arounds. The entries without payment will be recorded and compared to the daily reports.

The Office recognizes the cashier still has the ability to take cash without providing a receipt of payment or charge for a $2 ticket but collect the full rate of $10. The news point of sale system will make it more difficult to avoid detection of theft than the current system and will provide a higher level of reporting when vehicle counts are compared to sales transactions.

The Office is also investigating the use of new technologies using bar codes, license plate recognition, and driver licenses to verify the residential discount. The technology solution will dramatically reduce the cashier's discretion in charging the discount rate and will be tied to actual tickets sales at each lot. The goal is to reduce the possibility of theft from cashiers seeking to manipulate the dual rate daily ticket system while taking into account the cost, implementation, and overall effectiveness of the system.

**Recommendation:**

2.1 We recommend that management of the lot at Little Island be transitioned to Parking Management/SGA

**Response:**
The Parking Management Office can easily absorb this lot into current operations and apply the same cash handling policies and management practices currently used at the other locations. The Office will install camera systems and possibly the same point of sale mentioned previously. The Office will also work with Parks and Recreation to address management practices and access issues making sure all employees and/or city contractors are recognized without paying to enter. A more precise staffing and management plan will be developed in the off season to address specific operational issues.

**Recommendation:**

3.1 We still believe performing and documenting occasional phantom parkers and interviews of real parkers by City Management could be utilized and serve as a deterrent and detection control. If not, documenting the regular cyclical review of the video/audio monitoring for all lots could serve the same purpose.

**Response:**
The Parking Management Office is working with the parking management company to devise policies and guidelines requiring the cashier supervisors to randomly audit cashiers using the camera system in place. The audit does include live viewing as well as reviewing recorded operations. The cashier supervisors have been trained to
observe certain behaviors as potential indicators of theft. The supervisors are also requiring the cashiers to make cash drops in the safe when the supervisors goes to a location to make change and while viewing live transactions on the camera system.

**Recommendation:**
4.1 We recommend the change in the spreadsheet to include monthly parkers and overages/shortages for 25th Street be made so that the recomputed totals equal the CPS reported totals for parking lots.

**Response:**
Completed.

We enjoyed working with the City Auditor’s office and appreciate the process and believe it was value added that will benefit the City’s parking program.

RF:JBF:ijs

cc: Steve Herbert, Deputy City Manager  
    Chris Ford, Deputy City Auditor  
    David Fairbaugh, Parking Manager