Aylesbury Vale
District Council

Internal Audit Report 2018/19

Parking Services

March 2019

Contents

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                                         Johnathan Hayward, Parking Services Team Leader
                                         Kerry Porter, Assistant Team Manager Customer
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                                         Audit Committee

This report has been prepared only for Aylesbury Vale District Council in accordance with the agreed terms of reference. The findings should not be relied upon by any other organisation.

1. Executive summary

Report classification*	Total number of findings					
		Critical	High	Medium	Low	Advisory
	Control design	-	-	1	2	-
Medium Risk (8 points)	Operating effectiveness	-	-	-	3	-
	Total	**-**	**-**	**1**	**5**	**1**

*We only report by exception, which means that we only raise a finding / recommendation when we identify a potential weakness in the design or operating effectiveness of control that could put the objectives of the service at risk. The definition of finding ratings is set out in Appendix 1.

Summary of findings

This report is classified as Medium risk. We identified one medium and five low risk findings.

The Parking Service operates across several teams in order to achieve the various parts of the process. Parking Operations are responsible for Enforcement Officers issuing Penalty Charge Notices (PCNs), maintenance of parking machines and collection of money via oversight of contractors; the Customer Relationship team is responsible for PCN payments, appeals and recovery.

The most significant finding from this review is that the current governance structures in place do not allow for sufficient oversight of parking services across both the Operations and Customer Relationship teams in one forum, to provide a holistic view of and accountability for performance and risk, and a link to the strategy. The Operations Team have not yet developed any parking KPIs to enable performance monitoring and inform decision making. The Customer Relationship Team however, do collate and report KPIs for parking related activities in their area.

The audit also concludes that minor improvements should be made to the documentation of approving appeals, along with the documentation of breaches of agreed variance levels between the parking machine reports and those from the cash collection company.

The Council approved a Parking Strategy in October 2018. The Strategy aims to offer a greater variety of payment methods and improvement to access, security and signage. All these changes will impact future operations particularly in terms of overseeing contractors who supply and maintain car parking machines and collect money from machines. This review does not assess the Strategy itself but is mindful of changes expected as part of the Strategy which may impact recommendations made in this report.

Summary of findings

- There is no overall lead for parking; the process sits across two sectors, with strategy in a third. Current governance arrangements do not allow for a focused discussion of all parking risks and performance, in one forum, across the various Council teams. KPIs have not yet been developed for Parking Operations (Finding 1 – Medium)

- Minor improvement needed in the management of the process of reviewing PCN appeals and

deciding whether to accept or reject them (Finding 2 – Low)

- Improvement needed in the setting up of Direct Debits for Permits; one instance of non-compliance was identified (Finding 3 – Low)

- There is no consistent documentation of the acceptance of breaches of the Agreed Variance Levels between the monthly BDI Summary Reports and Parking Machine Totals (Finding 4 – Low)

- The current Enforcement Officer's hand held Personal Device Assistants (PDA's), if lost, are not able to be made inaccessible remotely to prevent anyone else using them (Finding 5 – Low)

- Chargebacks are not identified to allow accounts to be suspended to prevent fraud (Finding 6 – Low)

- Current contract management arrangements are largely informal, undocumented and reactive, although they are considered to be effective to ensure services are maintained. In line with the approved Parking Strategy, the Operations Team are working with the Corporate Contracts Team to procure replacement machines and the intention is to secure a complete package across all AVDC's parking operations. It is anticipated this will be completed in the next 6 months (Finding 7 – Advisory).

Good practice noted

- Monthly budget meetings are in place between the Operations Delivery Group Manager, Parking Services Team Leader and the Finance Business Partner to discuss in depth the financial performance of parking services. This is then summarised and an update is given in DMT meetings. The same process also occurs in the Customer Relationship team

- Each month a list of starters and leavers is sent to the Parking Services Team, who will then cancel any staff permits where necessary

- All PCNs and PCN cancellations that were tested were documented and issued in line with legislation which includes identifying the contravention and retaining picture evidence of the breach. Any fixed penalty notices tested were recorded and evidenced in terms of collection procedures. Payment compliance rates are monitored by the Customer Relationship team. We also found that appropriate action is taken to recover penalty notices

- Parking income is reconciled to the financial system

- There are clear processes and procedures in place to allow permits to be applied for and vetted. Similarly, with regards to appeals of PCNs issued

- Parking sites are subject to health and safety reviews to assess whether there are any risks to staff and customers of the site. These are documented in reports with action plans to take corrective steps

- The Council has cloud access to parking machine cash and coin balances at any given time to support their oversight on what is held in them. This allows a strong process to be in place to mitigate against misappropriation of funds and fraud; from our knowledge of other councils, it is not common to have this level of access to information in the way AVDC does.

Management comments

Rebecca Newbutt – Operational Delivery Group Manager & Hazel Hutt – Group Manager Customer Relationship

We have reviewed the audit findings and are in agreement with the content. The need for joint meetings between the sectors who manage parking is recognised and calendar invites for quarterly meetings between Customer Relationship and Operations have already been diarised, commencing at the end of March. However, it should be noted that during the last 9 months communication between the sectors has improved greatly and overall the understanding of what each area covers has become much clearer.

Action will be taken to review the Operations KPI's and the PCN appeals so that we can learn, develop and improve.
For Operations specific findings (RN):

- The finding related to the consistent documentation of the variance levels with BDI; this is a new process we are following and the contract doesn't provide us with a straight forward route to query and challenge the variances. We are working on this under the parking strategy (procurement of new contracts)
- Also as part of the strategy we will be procuring new hand held devices for the Enforcement Officers. It was mentioned within the report that the current hand-helds are unable to be made inaccessible remotely. This will not be the case with the new devices.

We will ensure that the actions identified are carried through.

2. *Background and Scope*

Background

AVDC operates 11 car parks in Aylesbury, varying in size and capacity, as well as car parks in Buckingham, Wendover and Winslow. Four of the Council operated car parks are multi-storey, whilst the remainder are surface level car parks. In Aylesbury Town Centre there are approximately 4,700 car parking spaces, of which around 2,200 are provided in the Council car parks. AVDC manages and enforces its car parks in accordance with the legislation set out in the Traffic Management Act2004.

The operation and maintenance of parking related activity sits across a number of teams including Operations (Pembroke Road), Finance and Commercial Property. The Operations Team are responsible for car park services, including manning and inspection, enforcement and issuing Penalty Charge Notices (PCNs) where applicable. AVDC is also responsible for procuring equipment (payment machines, barrier controls etc.), maintenance (both fabric and machinery), cleaning, and cash collection from payment machines. The car parks are patrolled by a private security company after 9 p.m. On street parking spaces are enforced and managed by Buckinghamshire County Council.

Revenue is derived from parking income from payment machines/mobile payments (£2.7million), permits and penalty charges notices (PCNs) (£0.4m) and from service charges and rents from lease and licence arrangements at some of the car parks (£0.4m).

The Parking Strategy was approved by Council in October 2018. This strategy recognises that improvements are required to how customers can pay the infrastructure of car parks and greater consistency in the quality of car parks across the district. An operational review was undertaken to inform the strategy. This review will consider the output of the strategy and operational review, but not duplicate the work and findings; the focus will be on reviewing existing process and controls.

Scope

The scope covered the key risks set out in the Terms of Reference (Appendix 2). Our testing included:

- Review of a sample of 5 permits from the period 1 April to 7 February 2019 to check whether they were set up in a timely manner according to procedures i.e. appropriate evidence was obtained where necessary and payment was taken and set up correctly

- Review of a sample of 10 PCN's (5 of which had been appealed) to check whether they were paid or the appeal was approved in line with policy

- Review of the governance structures and reporting of parking activity including key performance indicators

- Testing of all staff permits to check whether any are held by people that are not staff of the Council.

This does not represent a comprehensive list of tests conducted.

3. *Detailed findings and action plan*

1. *Governance is not adequately designed to discuss and report performance and risk across all Parking Services – Control design*

Finding

The Council's parking service is managed across three teams:

- Operations Team (Pembroke Road) – includes the Parking Services Team Leader who oversees the Enforcement Officers. Their duties include undertaking enforcement and raising PCNs as appropriate, managing relationships with contractors who service machines, ensuring money collected from machines is done so accurately, and the physical maintenance of car parks
- Customer Relationship Team – issue permits and process appeals
- Recovery Team – chase outstanding payments for PCNs

The current meetings to provide a forum to oversee parking activities are set out in the table below.

Meeting	Remit	Key Attendees	Frequency
Parking Strategy Group	Formal discussions of the overall Parking Strategy. N.B this review excluded a review of the Strategy however it is shown here to set out the structure of meetings	Assistant Directors	As required
Operations SMT Meetings	Informal huddles to discuss key areas across various depot operations which includes parking	Operations Delivery Group Manager, Parking Services Team Leader, Operations Team Manager, Horticulture and Street cleansing supervisor, Transport Manager, Health and Safety Officer HR business partner, Business support	Weekly
Operations Parking Management Meetings	Informal discussions specifically about parking activity and operations	Operations Delivery Group Manager and Parking Services Team Leader	Weekly
DMT Meetings	Formal minuted meetings to discuss key areas across various depot operations which includes parking	These take place in both Operations and Customer Relationship Teams separately. These typically involve Assistant Directors and their direct reports	Monthly
Budget Discussion Meetings	Both the Operations and Customer Manager meet with finance business partners to review cost centre budgets relating to parking including budget v actuals and a forecast for the rest of the year	Operations and Customer Manager and their respective Financed Business Partners	Monthly

From review of agendas/minutes and discussion with staff our conclusions over parking governance are:

- There is no overall lead for parking; the process sits across two sectors, with strategy in a third. Discussion happens within these sectors about their responsibilities (as evidenced by the examples of meetings above) but there is no forum for shared accountability for performance, risk, governance, or link to strategy
- The lack of regular meetings between the Operations and Customer Relationship teams means there is limited opportunity for shared discussions, process improvement or learning across the parking services operation as a whole
- There are no Key Performance Indicators (KPI's) in place for Parking Operations and none have yet been developed that link to the new Strategy. Example KPI's could be: 'daily average space usage', 'customer satisfaction with car parks' or 'machine faults repaired within 48 hours'. The Customer Relationship Team however, do run KPI information each week. This is available at any time on the Council's Box system and issued to the Group Manager for review on a quarterly basis. This information should be assessed with others in the process collectively and expanded.

Risks / Implications
Ineffective decision making resulting in financial loss, operational risk exposure or reputational damage.

Finding rating	Action Plan	
Medium	a) A quarterly meeting should be created that involves the Operations and the Team Managers from Customer Relationship. Consideration should be given as to how this links to the overall Parking Strategy with appropriate involvement from Assistant Directors. b) Terms of reference should be developed and approved for this meeting. This needs to specify the remit of the group, expected attendance and where agenda items are escalated, if required c) The effectiveness of the new meeting should be assessed and reported to a future meeting with actions then taken to make improvements accordingly d) A suite of KPIs for Parking Operations should be developed. The Customer relationship and Operations KPIs should also support the achievement of the Parking Strategy. These then should be reported to the Quarterly Parking Services Meeting.	*Responsible person / title* *a to d) Rebecca Newbutt,* Operations Delivery Group Manager and *Hazel Hutt, Group Manager - Customer Relationship* *Target date* *a to b) 30 June 2019* *c) 30 September 2019* *d) 31 July 2019*

2. Improvement needed in the management of the process of reviewing PCN appeals and deciding whether to accept or reject them – Operating effectiveness

Finding
Once a PCN has been issued to an individual they have the right to appeal. Upon receipt of an appeal the Council must assess the justification given for why the PCN should be revoked along with any relevant evidence. The outcome of the appeal should then be communicated to the individual with appropriate action taken internally i.e. if it is revoked then this balance should no longer be recovered.

We reviewed a sample of 10 PCN's issued in the period 1 April 2018 to 7 February 2019 to check compliance with the above procedures. We found that one appeal should have been further questioned with the individual prior to a conclusion being made. In this case the individual's justification was that they were 'unloading goods' and this is why they parked in contravention to the particular car parks bays. This was then accepted by the Council and the appeal was revoked. We challenged this justification as it was not substantiated with evidence.

In discussion with the Customer Relationship Team they agreed that there was no evidence to show the approver of this appeal had investigated the validity of this justification which could have been achieved by requesting an invoice for the goods being unloaded or other evidence.

Risks / Implications
Fraudulent appeal claims, resulting in a loss of income for the Council.

Finding rating	Action Plan	
Low	Communicate this example to staff involved in approving PCN appeals and agree expectations regarding expected levels of challenge/evidence expected for appeals.	*Responsible person / title*
		Kerry Porter, Assistant Team Manager Customer Relationship
		Target date
		31 March 2019

3. Improvement needed in the setting up of Direct Debits for Permits – Operating effectiveness

Finding
If an individual is a regular user of car parks in Aylesbury they may find it makes financial sense to buy an annual car park permit. Permits are issued upon receipt of an application form and agreement to a payment plan or upfront full payment. We tested a sample of five permits from 1 April 2018 to 7 February 2019 to check the relevant documentation was stored on the Council's Si-dem system. We also undertook a 100% data matching exercise to verify that only existing employees are registered as having a discounted staff permit. We found: • One permit was set up for payment incorrectly. It was a long stay permit at Walton Green car park and therefore the total amount to pay was £700. The first payment was correctly taken at £58.37 then 6 direct debits were incorrectly taken at £45.83. The direct debits had been incorrectly set up by Finance. The error was found during our testing and was discussed with the Parking Team. They have since escalated and resolved this with the Credit Control team so that now the remaining 5 Direct Debits are correctly set up at £73.33 for the remainder of the year. • We identified one error in the data matching exercise. This found that a former employee who left the Council on 6 July 2018 still had a registered permit for the Hampton House car park which should have been revoked when they left. N.B each month a list of starters and leavers is sent to the Parking Services Team, who will then cancel any staff permits where necessary.

Risks / Implications
Loss of income; invalid use of a car parking space which could otherwise be free.

Finding rating	Action Plan	
Low	a) Correct the error by amending the direct debit amount for upcoming payments for the one exception identified b) Undertake an at least six monthly data matching exercise to identify any instances where staff who have left the Council are still receiving discounted permits.	*Responsible person / title* a) Ratings and Recovery Manager, Gary Wright b) Kerry Porter, Assistant Team Manager Customer Relationship *Target date* a) 31 March 2019 b) 30 June 2019

4. **There is no consistent documentation of the acceptance of variances that breach the Agreed Variance Levels between the monthly BDI Summary Reports and Parking Machine Totals – Operating effectiveness**

Finding
BDI are a contractor the Parking Operations Team employs to empty cash and coins out of all parking machines. The Parking Services Team Leader has access to a cloud-based platform which can provide the balance of cash and coins in a machine at any given time, which can be reconciled to amounts banked. It is reasonable to expect variances between these two balances. For example, errors/faults could lead to coins being placed in a machine but not registered meaning a customer has to insert further coins – therefore the bank balance is higher than that displayed by the machine. The Parking Services Team has a list of acceptable variance percentages for each machine. If a variance is equal to or below this percentage then no further investigation is required. However, if there is a variance above the set percentage, then the Parking Services Team Leader should liaise with BDI to understand what has happened. During our testing we found that there were 6/45 variances that were above the agreed variance levels. All 6 of these were escalated to the Parking Services Team Leader and Operations Delivery Manager; however 3/6 (all in November 2018) had no evidence that these variances had been approved by these individuals post an investigation. We were advised that they had been discussed in person; however there is no evidence of this discussion. We did however identify that, whilst not documented, in discussions post our testing that adequate action had been taken to rectify these instances. N.B the variances identified were less than £1000 and less than 1%. Furthermore, the variances were in the favour of the Council i.e. the contractor was banking more than was showing on the parking machines and therefore this is assessed as low risk.

Risks / Implications
Loss of income; potential fraud or misappropriation.

Finding rating	Action Plan	
Low	Approval of Variances above the Agreed Variance Limit should be documented in emails that are stored so that they can be easily accessed.	*Responsible person / title*
		Parking Services Team Leader, Johnathan Hayward and Rebecca Newbutt, Operations Delivery Group Manager
		Target date
		31 May 2019

5. The current Enforcement Officer's hand held devices, if lost, are not able to be made inaccessible to prevent anyone else using them – Control design

Finding
Enforcement Officers are provided with hand held Personal Device Assistants (PDA's) in order to issue PCN's. As part of their role they need to type in a range of personal details including car registrations which will then provide address details. This information is stored on the device and links to the Council central system (Si-dem), when a PCN is issued. These devices all have personal log-ins via passwords and to access the PCN processing element requires a further login. Whilst no instances of data or device loss have been reported in the past 12 months, it was identified that the current device does not allow for it to be remotely made inaccessible should it be reported as lost. There are early discussions about replacing the current PDA devices with Samsung S6 devices. The Samsung S6 devices would be compatible with the Council's Mobile Device Management System which allows devices to be made inaccessible by blocking the device should it be reported lost. This would help better safeguard the data held on devices and reduce the exposure of sensitive data being inappropriately accessed.

Risks / Implications
Personal data may be accessed by unauthorised individuals; breach in data protection rules.

Finding rating	Action Plan	
Low	a) The Council has recently conducted a Council-wide review of devices and whether they are MDM supported. The current devices have not been through this process and should be added to it unless b) happens in the next 3 months b) The Council should continue to pursue the upgrade of the devices for the Enforcement Officers.	*Responsible person / title* *Parking Services Team Leader, Johnathan Hayward and Rebecca Newbutt,* Operations Delivery Group Manager *Target date* a) *31 March 2019* b) *30 June 2019*

6. *Chargebacks are not identified to allow accounts to be suspended to prevent fraud – Control design*

Finding
Car park customers can make payment via Pay-by-Phone. The individual will register their car and bank card details and then select the time of their stay to make appropriate payment. When an Enforcement Officer inspects vehicles and identifies a car without a display ticket they will check the Pay-by-Phone database to see if the car parking ticket has been paid for by phone. A potential fraud in this area is related to the 'chargeback scheme'. Certain bank/credit cards offer customers a form of payment protection which means if they don't receive the goods they bought, they may be able to dispute a particular transaction and get their money back from the bank… In car parking, this allows an individual to make a payment via Pay-by-Phone and then contact their bank to request a chargeback. The Enforcement Officer, when logging into their device would see that the individual would have paid but would have no knowledge of whether there has been a chargeback and therefore would not apply a PCN. During the course of the audit a chargeback was received from the bank by an officer in Finance and this information was passed onto the Internal Audit Team. The value of these chargebacks was less than £500 but on this particular chargeback request the same card was used three times. The Parking Services Team has no process to deal with chargebacks or monitor them to prevent repeated chargebacks from the same individuals. The Finance Team in the Council do identify chargebacks and email these to relevant departments at which point it becomes the departments responsibility however these arrangements are currently not defined. If chargebacks were monitored it would allow the Council to block certain vehicles or names using the Pay-by-Phone service to prevent this fraud.

Risks / Implications
PCN payments will not be received by the Council, or there will be a delay in receiving payments.

Finding rating	Action Plan	
Low	A process should be developed which allows regular (at least monthly - TBC) data on chargebacks to be downloaded and reported to the central Parking Team. Appropriate action should then be taken to liaise with the Pay-by-Phone supplier to suspend accounts.	*Responsible person / title*
		Parking Services Team Leader, Johnathan Hayward
		Target date
		31 May 2019

7. Contracts are being reviewed and procured in line with the Parking Strategy - Advisory

Finding
To support the delivery of parking services the Parking Operations Team work with a large number of contractors, for example: • Parkeon and Cale Briparc – These two contractors provide parking ticket machines and service/maintain them should faults occur   • BDI – This contractor collects any cash from machines and banks the income which is passed onto the Council.   During our audit we noted that current contract management arrangements are largely informal, undocumented and reactive, although they are considered, by the Team, to be effective to ensure services are maintained. For example, the Parking Services Team Leader monitors the timeliness of jobs completed by each contractor and follows up where necessary. The Team have no significant concerns with the current contractors and their performance.   In line with the approved Parking Strategy, the Operations Team are working with the Corporate Contracts Team to procure replacement machines and the intention is to secure a complete package across all AVDC's parking operations, rather than lots of small contracts for individual car parks/services. Until then, the Team are working with the Corporate Contracts Manager to renew existing contracts and ensure service delivery and value for money. We have reported this as advisory, because whilst we note that current contract management procedures could be improved, there is very low risk of issue and we support management's decision to keep existing arrangements in place until the new contract can be procured. It is anticipated this will be completed in the next 6 months.

Appendix 1.   Finding ratings and basis of classification

Report classifications

The overall report classification is determined by allocating points to each of the individual findings included in the report.

Overall report classification		Points
●	Critical risk	40 points and over
●	High risk	16– 39 points
●	Medium risk	7– 15 points
●	Low risk	6 points or less

Findings rating	Points
Critical	40 points per finding
High	10 points per finding
Medium	3 points per finding
Low	1 point per finding

Individual finding ratings

Finding rating	Assessment rationale
Critical	A finding that could have a: • **Critical** impact on operational performance; or • **Critical** monetary or financial statement impact **[quantify if possible = materiality]**; or • **Critical** breach in laws and regulations that could result in material fines or consequences; or • **Critical** impact on the reputation or brand of the organisation which could threaten its future viability.
High	A finding that could have a: • **Significant** impact on operational performance; or • **Significant** monetary or financial statement impact **[quantify if possible]**; or • **Significant** breach in laws and regulations resulting in significant fines and consequences*; or* • **Significant** impact on the reputation or brand of the organisation.
Medium	A finding that could have a: • **Moderate** impact on operational performance; or • **Moderate** monetary or financial statement impact **[quantify if possible]**; or • **Moderate** breach in laws and regulations resulting in fines and consequences; or • **Moderate** impact on the reputation or brand of the organisation.
Low	A finding that could have a: • **Minor** impact on the organisation's operational performance; or • **Minor** monetary or financial statement impact **[quantify if possible]**; or • **Minor** breach in laws and regulations with limited consequences; or • **Minor** impact on the reputation of the organisation.
Advisory	A finding that does not have a risk impact but has been raised to highlight areas of inefficiencies or good practice.

Appendix 2. Terms of reference

The key risks agreed in the Terms of Reference are set out below.

Sub-process	Risks	Objectives
Policies and procedures	• Inadequate oversight leading to operational and parking risks not being managed • Lack of compliance with local parking regulations	• Approved policies are in place setting out the Council's approach to parking and enforcement activity • Procedures and processes are documented with clearly defined roles and responsibilities (including across different teams/departments) • Process maps developed and communicated to identify the various roles and responsibilities with parking to ensure effective joint working
Reporting and key performance indicators (KPIs)	• Financial and operational activity is not captured and reported effectively • KPIs are not established, monitored and/or acted upon	• Reporting is clear, regular and prompt. Data is relevant and discussed by key stakeholders who own actions to ensure they are complete • KPIs are defined, accurate and monitored to effectively inform decision making
Permits	• Permits are issued inappropriately • Fraudulent applications/use of free parking	• Permits are approved in line with expected evidence and issued promptly • Parking permits (including free parking for staff) are authorised and monitored
Contract management	• Contracts for services are not in place and not managed effectively leading to poor services	• Contracts are identified, assigned to owners and performance is managed effectively
Enforcement	• Missed opportunities to increase income or improve compliance • AVDC car parks are not used appropriately	• There is a clear process to identify, report and monitor parking regulation violation • Management processes are aligned to legislation set out in the Traffic Management Act 2004. • FPNs are recorded, collected and reconciled • Payment compliance rates are maintained to measure the effectiveness of the parking enforcement regime
Appeals	• Appeals policies are unclear and/or unapproved resulting in un-enforceable processes • Appeal processes are not documented to substantiate decisions	• Appeals are dealt with in line with expected policies and lessons learned are shared with relevant Council staff • A process for cancelling PCNs is in place to ensure they are appropriate, approved and reasons are recoded and monitored

	made	
Financial management	• Income is inaccurately or incompletely collected or recorded leading to a loss of income	• Income from car parks and PCNs is recorded and reconciled to the financial system • PCNs are recovered and where payment is not made further action is taken as appropriate • Clear responsibility set of budgets for income and expenditure across the various teams involved in parking
Data protection	• Non compliance with data protection laws	• Data obtained for the purpose of enforcing PCNs is managed in accordance with AVDC data protection polices.
Health and Safety	• There is a lack of clarity over responsibility for H&S checks in our car parks	• Processes for checking (eg fire doors), fire risk assessments, training of staff to monitoring compliance are sound and it is ensured that remedial actions reported either through checks or risk assessments are addressed