



Internal Audit Report

FINAL

OPERATIONAL SERVICES DEPARTMENT

Parking and Public Convenience Income

APRIL 2009

Argyll & Bute Council
Operational Services – Parking and Public Convenience Income

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1 INTRODUCTION

- 1.1 In 2007 – 08, Argyll and Bute Council received approximately £810,000 of income from parking fees and fines. Additional income of £53,300 was obtained from public conveniences. The Council relies on this income to finance services for the public such as providing further parking facilities, the provision and operation of facilities for public transport. In addition, income from parking fees and fines is used to support road improvements or other specific roads functions for the community within Argyll and Bute. As this is a key revenue source for the Council it is incumbent on Internal Audit to ensure that existing processes and procedures for the collection, processing and overall management of parking and public convenience income are robust.
- 1.2 This report has been prepared as a result of an Internal Audit review of parking and public convenience income as part of our strategic 3 year audit plan. The service is delivered and administered by two services namely, Facility Services for cash administration and Roads and Amenity Services who are responsible for cash collection duties. Both services are based within the Operational Services Department.

2 AUDIT SCOPE AND OBJECTIVES

- 2.1 As a key income source Parking and Public Convenience Income audit was allocated 30 audit days within the Strategic Audit Plan for 2008 – 2009. The objective and scope of the audit review was to establish whether an overall strategy for the management of parking and public convenience income across Argyll and Bute was achievable.

3 MAIN FINDINGS

- 3.1 The audit identified operational issues that will need to be addressed by both Facility Services and Roads and Amenity Services management. The operational issues within each area relate to the control and accountability for the receipt of income from parking and public conveniences. Action lists, have been prepared for each service and the progress of these lists will be reported to the Operational Services Department, Departmental Management Team (DMT) monthly.
- 3.2 The objective and scope of the review was to establish whether an overall strategy for the management of parking and public convenience income across Argyll and Bute was achievable. A strategy for the future development of parking and public convenience income will be possible once operational issues at area level are resolved and a procedure document developed setting out a process for the accounting and collection of income. These activities sit jointly with Facility Services and Roads and Amenity Services management.

4 ACTION PLAN

- 4.1 The action plan provided in Appendix 2 has one recommendation. The Operational Services Department, Departmental Management Team (DMT) will be the custodian of the action lists being progressed by both Facility Services and Roads and Amenity Services management. The recommendation requires both Facility Services and Roads and Amenity Services management to provide a monthly progress report to

the DMT detailing their achievement of issues detailed in their respective action lists.

- 4.2 It is understood that Operational Services have established a short-life working group to address the main issues raised in this report and present their initial findings to the DMT on 11 June 2009. That initial report will address the Action Plan issues outlined in this section and provide detail on any required resources to achieve this. The Director of Operational Services has set an achievable implementation date and will be required to provide a reason to the Audit Committee for failure to implement within the agreed timescale. If for what ever reason the Director decides not to implement the recommendation he must evaluate and accept the risk associated with that decision.
- 4.3 A system of grading audit review findings, which have resulted in an action, has been adopted in order that the significance of the findings can be ascertained. Each finding is classified as high, medium or low. The definitions of each classification are set out below:-

High - observations on high level controls and other important internal controls. Significant matters relating to factors critical to the success of the objectives of the system. The weakness may therefore give rise to loss or error;

Medium - observations on less important internal controls, improvements to the efficiency and effectiveness of controls which will assist in meeting the objectives of the system and items which could be significant in the future. The weakness is not necessarily great, but the risk of error would be significantly reduced if it were rectified;

Low – Observations to improve the efficiency and effectiveness of controls, one-off items subsequently corrected. The weakness does not appear to affect the ability of the system to meet its objectives in any significant way.

5 AUDIT OPINION

- 5.1 During the audit elements of good practice were noted and have been incorporated into the action lists and procedures outline provided in Appendix 3 to 5. Internal Audit is assured of the willingness of all parties to improve service delivery.

6 ACKNOWLEDGEMENTS

- 6.1 A thank you is due to all staff within Facility and Roads and Amenity Services who co-operated and assisted Internal Audit during the audit and in the preparation of this report and action plan.
- 6.2 Argyll & Bute Council's Internal Audit section has prepared this report. Our work was limited to the objective in section 2. We cannot be held responsible or liable if information material to our task was withheld or concealed from us, or misrepresented to us.
- 6.3 This report is private and confidential for the Council's information only and is solely for use in the provision of an internal audit service to the Council. The report is not to be copied, quoted or referred to, in whole or in part, without prior written consent.

APPENDIX 1

DETAILED FINDINGS

1. Introduction

1.1 Background research prior to the commencement of the audit of these key income streams noted the following issues:

- Parking Income and the controls around its management have been a topic discussed at regular internal meetings within the Operational Services Department for approximately a year, without realisable outcomes. These discussions centred on the administration and collection of parking income between Facility Services and Roads and Amenity Services management;
- An income database developed and introduced to area offices with training provided almost a year ago, with the intention of removing a large element of manual entry work for administration staff has only been used in one office;
- Councillor comments from Helensburgh and Lomond were noted regarding the inoperable state of the Pay and Display machines, no visual presence of Council employees issuing parking fines, the opportunity for non payment and parking laws to be flouted in a period when the Council is under financial pressure;
- Internal Audit noted from our review of Cash and Income Banking, that parking income receipts within the Helensburgh and Lomond area had decreased by an annualised figure of approximately £60,000 in 2008 – 2009 from the previous year. This amount compared to the total annual parking income collection figure for Argyll and Bute of £810,000 in 2007 – 2008, represents a drop in income of approximately 7%.

1.2 A review with management agreement was commenced as a priority by Internal Audit. The review identified a number of operational issues within both services and all areas which require to be addressed as a matter of urgency by management. Taking action will ensure that controls are in place to prevent fraud, protect staff and eliminate irregularity. A synopsis of issues identified involving both services and across all areas is provided below.

2. Pay and Display Machines (P&D)

2.1 Internal Audit found that either one or 2 operatives per area are assigned to empty Pay and Display (P&D) Machines as and when available by Roads and Amenity Services management. Preparing uplift schedules for each area would enable amounts up to £2,500 to be collected using only one operative. Implementing area schedules would enable Area Offices to plan ahead their resource allocation for counting coinage.

2.2 It was noted during a review of car park earnings in Helensburgh & Lomond when comparing a 7 month period year on year, when a car park attendant was employed with a similar period when no car park attendant was in place and including the revenue from issued parking fines, the following loss in income was noted:

Income received October Actual 07/08 £	Income received October Actual 08/09 £	Income shortfall £ Variance
167,622.33	131,680.56	35,941.77

Regardless of the appointment of a car park attendant, a visible Council presence in the car parks is conducive to encouraging payment and therefore it would be beneficial if Pay and Display (P&D) machines were emptied twice and/or once a week as a minimum relational to seasonal factors. The use of Community or Environmental Wardens should be considered in terms of issuing fines where a Car Park Attendant is unavailable.

2.3 It was noted that in the Helensburgh and Lomond area P&D machines are regularly over full and therefore un-operative to customers wishing to purchase tickets. This has led to administrative staff resource issues when large infrequent cash collections are brought to Blairvadach for counting:

- Health and Safety have been requested to carry out cash weight testing for employees carrying cash boxes up stairs;
- Overflow cash bags from the safe area are stored in a locked room with key access security issues; and
- Infrequent large cash deliveries, cause delays in counting and banking leading a potential breach of Council Financial and Security Regulation 7.44. This states *“All money received by an Officer on behalf of the Council will without unreasonable delay be paid to the Head of ICT and Financial Services or, as the Director may arrange, to the Council’s bank accounts. No deduction may be made from such money save to the extent that the Head of ICT and Financial Services may specifically authorise”*.

2.4 Roads and Amenity Services management need to concentrate efforts on establishing P&D emptying schedules for each area. These should detail uplift dates and times with staff assigned. These should be agreed with Facility Services for resource planning. Frequent uplifts will reduce the number of operatives that have to be released for this task; be compliant with the Council’s insurance requirements and eliminate administrative resource issues and the need for overflow cash storage. Community or Environmental Wardens should assist in the task of issuing parking fines. All of this would provide a better service.

3. Season Tickets

3.1 Each season ticket has a maximum value of £385 and can be used in Council car parks throughout the Argyll and Bute area. It was noted that Facility Services staff within area offices have adopted different approaches to accounting for and controlling the issue of season tickets. This varied approach has seen both charging and the free issue of season tickets.

3.2 At the Dunoon area office it was noted that 19 season tickets with a total value of £7,315 have been issued at no cost to two local Doctors surgeries. In addition, 3 marked patient bays in 2 car parks adjacent to the surgeries have been designated for patient use. Clarification needs to be sought by Roads and Amenity Services as to

why 19 free season tickets were issued, and whether this was agreed prior to the formulation of Argyll and Bute Council.

- 3.3 There are clearly issues that need to be reviewed and agreed by both Facility Services in terms of the issue, charging and accounting for season tickets.

4. Parking Income Accountability

4.1 It was noted that the newly developed parking income database is not being used universally by all area offices, thereby reducing the regular monitoring of parking and public convenience income receipt across Argyll and Bute. Despite having access to the parking income database to record income received and with staff fully trained, the Dunoon office continues to use a manual system. Facility Services management have been aware of the issue for approximately a year. Management must insure that the income database for recording parking income is used at Milton House, Dunoon and introduced to other area offices as soon as possible.

4.2 It was noted in all offices visited that no formal record of comparison between the Pay and Display (P&D) audit ticket amount and the actual cash banked is maintained. No written evidence of investigations of major variances was found on file or having been passed to management for action and sign off. This control needs to be established by Facility Services management in all area offices.

4.3 At present it is not possible for the Rothesay office to utilise the income database, as it is driven by the contract carrier's bag numbers. Rothesay parking income is banked on the island as carrier uplifts from Rothesay are prohibitively expensive. However, Facility Services management should ask the IT Manager from the Development Services Department, to investigate whether Rothesay can utilise the newly developed income database to record income without the carrier's uplift initiator. This may be an adaptation that should be considered if parking charges are extended to other areas and income is not uplifted by the contract carrier but banked in Tobermory.

5. Parking Fine Accountability

5.1 It was noted that all area offices have developed their own processes for handling the receipt, recording and payment of fines. This in many cases is a not a robust process and raises issues regarding accountability, control and risk.

5.2 Facility Services management should ask the IT Manager, from the Development Services Department, if the receipting and recording of fines can be done using the new income database. This would enable income relating to parking to be collected on one system.

6. Pay and Display Machines – Cash in transit

6.1 Internal Audit has been assured by Personnel within the Operational Services Department, that Roads and Amenity Services staff carrying Council cash to an office or bank from Pay and Display machines, have business use noted on their own car insurance policies. However, what is not clear is whether they have advised their insurers that business use involves the transport of cash.

7. Public Convenience Income Accountability

- 7.1 The key holding arrangements for the income cash boxes located at both Inveraray and Lochgilphead Public Conveniences must be reviewed to remove unrestricted access to the cash in the boxes.
- 7.2 The amounts generated from public conveniences should be recorded using the Parking Income database so that income levels can be monitored centrally.

8. Parking and Public Convenience Income Procedures

- 8.1 The audit identified a need for procedures to be developed for both of the income activities. These procedures need to provide details of what is expected of staff involved in the following activities:
- Pay and Display Machines;
 - Banking and Recording Income;
 - Season Tickets;
 - Residents Parking Permits;
 - Parking Fines;
 - Bay Suspension; and
 - Public Convenience Income.

9. Conclusion

- 9.1 The Internal Audit review identified key weaknesses that appear to have remained unresolved by both Facility Services and Roads and Amenity Services management for a significant period of time. The management by both Facility Services and Roads and Amenity Services should work on this jointly to ensure the proper operation of this service, using the Finance team within Operational Services to give advice and information as appropriate.
- 9.2 In order to address the weaknesses identified by this audit, action lists have been created for both Facility Services and Roads and Amenity Services management. Taking action will address immediate operational control issues. In addition Internal Audit has provided guidance for the development of a procedure document, outlining tasks to be carried out by both services. The action lists and procedure guideline are set out in Appendices 3 to 5 which, will be reviewed as one of the first tasks of the internal working group to address.
- 9.3 As indicated above, operational issues and the need to develop a procedural document have remained unresolved at service level for some time. It is therefore recommended that parking income becomes a standing item for discussion at the operational Service Department, Departmental Management Team (DMT) meeting, chaired by the Director of Operational Services. The need for this issue as a standing item will remain until the review of the internal audit report planned for November 2009, or earlier if achieved sooner. Appendices 3 to 5 are given to both Facility Services and Roads and Amenity Services management to action, with the progress of each service against Appendices 3 to 5 reported on a monthly basis.

Recommendation 1

APPENDIX 2

Action Plan

No.	FINDINGS	PRIORITY	RECOMMENDATION	RESPONSIBLE OFFICER	IMPLEMENTATION DATE
1	Actions lists have been prepared for both Facility Services and Roads and Amenity Services management detailing issues requiring action. Monthly reporting to the Departmental Management Team meetings (DMTs) chaired by the Director of Operational Services is also recommended as an aid to resolution.	High	Progress with the Action Lists will be reported monthly by both services to the DMT. Parking and Public Convenience income management will be a standing item on the monthly Departmental Management Team (DMT) agenda.	Director of Operational Services	11 th June 2009

APPENDIX 3
ROADS AND AMENITY SERVICES – ACTION LIST – ALL AREAS –

No.	FINDINGS	PRIORITY	MANAGEMENT RESPONSE	RESPONSIBLE SERVICE	IMPLEMENTATION DATE
1	Internal Audit found that either one or 2 operatives per area are assigned as and when available, to empty Pay and Display (P&D) Machines by Roads and Amenity Services. Uplifting amounts up to £2,500 would require only the release of one operative. Introducing planned uplift schedules would enable Area Offices to plan future resource allocation for counting collected coinage.	Essential	Management will review this issue with a focus placed on manning and the producing of regular uplift schedules for all areas.	Head of Roads and Amenity Services	
2	Regardless of the appointment or not of a car park attendant, a visible Council presence in the car parks is conducive to payment. The use of Community or Environmental Wardens to issue parking fines would improve income levels and adherence to parking laws.	Essential	The use of Community or Environmental Wardens for issuing parking fines across all areas will be actioned.	Head of Roads and Amenity Services	
3	Internal Audit was assured by the Personnel Section within Operational Services Department that staff carrying Council cash to an office or bank from Pay and Display machines have business use noted on their personal car insurance policies. However, what is not clear is whether the staff has advised their insurers that business use involves the transport of cash.	Essential	Management will ensure that all staff transporting Council cash using their own vehicle informs their insurers of this fact. This should negate the risk of an insurer rendering a policy invalid.	Head of Roads and Amenity Services	
4	Parking and Public Convenience income procedures need to be developed in order to support staff and introduce controls and processes. This could be one procedures manual developed jointly by Facility Services and Roads and Amenity Services.	Essential	A procedures document will be jointly developed.	Head of Roads and Amenity Services	

ACTION LIST – INVERARAY AREA – ROADS AND AMENITY SERVICES

No.	FINDINGS	PRIORITY	MANAGEMENT RESPONSE	RESPONSIBLE OFFICER	IMPLEMENTATION DATE
1	The key holding arrangements for the Pay and Display machines in Inveraray should be reviewed as presently the Technical Officer is placed in a position of having unrestricted access to cash boxes. The Technical Officer, also issues parking fines, and makes decisions on their cancellation. Both situations place the officer in a vulnerable position.	Essential	The key holding arrangements will be reviewed as will the responsibilities of the Technical Officer.	Head of Roads and Amenity Services	
2	The key holding arrangements for the income cash boxes located at both Inveraray and Lochgilphead Public Conveniences must be reviewed to remove unrestricted access to cash boxes.	Essential	The key holding arrangements will be reviewed.	Head of Roads and Amenity Services	

ACTION LIST – OBAN AREA – ROADS AND AMENITY SERVICES

No.	FINDINGS	PRIORITY	MANAGEMENT RESPONSE	RESPONSIBLE OFFICER	IMPLEMENTATION DATE
1	The keys for the cash boxes in the Pay and Display (P&D) Machines are held in the safe to which the Car Park Attendant has access.	Essential	The member of staff emptying the P&D machines should not have access to the keys for the cash boxes for accountability reasons.	Head of Roads and Amenity Services	

ACTION LIST – DUNOON AREA – ROADS AND AMENITY SERVICES

No.	FINDINGS	PRIORITY	MANAGEMENT RESPONSE	RESPONSIBLE OFFICER	IMPLEMENTATION DATE
1	19 Season Tickets with a total value of £7,315 have been issued in Dunoon at no cost to 2 local Doctor surgeries. In addition, there are 3 marked patient bays in 2 car parks adjacent to the surgeries for patient use. It is unclear what the origin of the decision to provide these free season tickets is. It is not replicated in the other areas of Argyll and Bute.	Essential	Clarification will be sought as to the reason for the issue of 19 free season tickets. The justification for the issue is to be provided to Internal Audit.	Head of Roads and Amenity Services	

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ACTION LIST – HELENSBURGH AREA – ROADS AND AMENITY SERVICES

No.	FINDINGS	PRIORITY	MANAGEMENT RESPONSE	RESPONSIBLE OFFICER	IMPLEMENTATION DATE
1	<p>At Blairvadach full locked cash boxes from the Pay and Display machines have to be carried up a flight of stairs for the contents to be counted.</p> <p>Health and Safety were asked to prepare a report on the risks for operatives carrying full coin boxes up stairs.</p>	Essential	Implementing a schedule for more frequent emptying of the P&D machines will mean less weight being carried up stairs which will alleviate this issue to a large extent.	Head of Roads and Amenity Services	
2	<p>It was noted during a review of parking income in Helensburgh & Lomond, when comparing 2 annual 7 month periods when a car park attendant was employed with a later period when no car park attendant was in place; and including revenue from parking fines, income dropped £ 35,941.77p. This equates to an income loss of approximately £60,000 a year. It would be beneficial if machines were emptied twice weekly and once a week as a minimum, considering seasonal influence.</p>	Essential	Pay and Display area cash uplift schedules will be prepared with copies passed to Facility Services.	Head of Roads and Amenity Services	

APPENDIX 4
ACTION LIST – FACILITY SERVICES

No.	FINDINGS	PRIORITY	MANAGEMENT RESPONSE	RESPONSIBLE SERVICE	IMPLEMENTATION DATE
1	Despite having access to the new Parking Income Database to record income received and area staff fully trained in the use of the system, the Dunoon office continues to use the manual system to record income.	Essential	Where access to the Parking Income Database is available it will be used.	Central Services Manager.	
2	At no Area Office is a formal record kept comparing Pay and Display audit ticket amounts with actual cash banked. No record could be found of major variance investigations or any review of these by management.	Essential	A formal record of variances between the Pay and Display audit ticket with actual cash banked will be maintained on the income database for audit purposes. Explanations of major variances will be reported to, reviewed and evidenced by management.	Central Services Manager.	
3	At no Area Office was any formal recording system found for controlling season tickets and residents parking permits received from printers. It was not possible to reconcile ticket or permit issue to the receipt of payment. Thus it was not possible to confirm that all season tickets and parking permits could be accounted for.	Essential	A need for a record of all season tickets and parking permits is accepted. The Development Services Department, IT Manager, will be asked to see whether the income database can be developed to enable recording.	Central Services Manager.	
4	At the Blairvadach office it was found that the key holding arrangements for the room where the majority of full cash boxes are held awaiting counting is unsatisfactory, and therefore access to cash in the boxes is not restricted.	Essential	The key holding arrangements for the room will be reviewed to ensure that access to cash boxes is restricted. More frequent cash deliveries would reduce the need to hold cash in this room.	Central Services Manager.	

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No.	FINDINGS	PRIORITY	MANAGEMENT RESPONSE	RESPONSIBLE SERVICE	IMPLEMENTATION DATE
5	Also at Blairvadich as a result of the infrequent receipt and quantity of cash for counting, resources are not always available for counting duties. Thus cash is left until staff can be freed for counting duties. This situation has caused a potential breach of Financial and Security Regulation (FSR) 7.44 to occur, which requires cash to be banked without delay.	Essential	We will request a schedule from Roads and Amenity Services regarding regular uplifts which will remove any potential breach of FSR 7.44.	Central Services Manager.	
6	It was noted that the Blairvadach office does not have access to the new income database. This should be installed immediately.	Essential	The income database will be extended to Blairvadach and other areas.	Central Services Manager.	
7	The current arrangements for the uplift of cash by the Council contract carrier should be extended to include the Blairvadach office. This will do away with the need to release staff in order to transport cash to the bank for deposit.	Essential	Consideration will be given to include Blairvadach in the Council carrier contract for cash uplift.	Central Services Manager.	
8	At present it is not possible for the Rothesay office to utilise the income database which is driven by the contract carriers own bag numbers. This may be an adaptation that should be considered if parking charges are extended to other areas where income is not uplifted by carrier but banked locally.	Essential	The Development Services Department, IT Manager, will be asked to adapt the new income database for use by Rothesay and other offices where carrier uplift is uneconomic.	Central Services Manager.	
9	Parking and Public Convenience income procedures need to be developed in order to support staff and introduce controls and processes. This could be one procedures manual developed jointly by Facility Services and Roads and Amenity Services.	Essential	A procedures document will be jointly developed.	Central Services Manager.	

APPENDIX 5

PARKING AND PUBLIC CONVENIENCE INCOME PROCEDURE

Pay and Display Machines

- Identify staff member responsible for ensuring the working order of the Pay and Display (P&D) machines.
- Detail the responsibilities of this staff member
 - Checking the time is correct;
 - The machine is accepting cash and issuing tickets;
 - There is an adequate supply of tickets; and
 - If applicable that any batteries do not require charging.
- Create a timetable for these checks to be carried out – this timetable should reflect the requirements of each area including the reliability of the machines and the usage. Timetables should be available within both Facility Services and Roads and Amenity Services for resource planning.
- Identify a pool of staff that will be available to empty the P&D machines twice weekly or once a week as seasonally determined.
- Create a schedule/timetable for emptying the machines which ensures that the cash boxes do not become over full and therefore not accept further cash and where applicable the timing corresponds with the uplift by G4S.
- Create a rota of staff which corresponds to the schedule/timetable. Two members of staff should be present when the machines are being emptied in line with current departmental policy. However, if £2,500 or less is uplifted then only one member of staff is required.
- Ensure that members of staff emptying the P&D machines do not have keys to the locked cash boxes and thus have access to the cash.
- Ensure that locked cash boxes are transported securely from the car parks to the office to be counted or bagged. Ideally the cash should be transported in a Council vehicle however if staff are required to use their own vehicles they must ensure that their insurance cover for business use is not affected by the fact that they are carrying cash.
- Ensure that written procedures are put in place and circulated to all staff involved.

Banking and Recording of Income

- Ensure that the procedures in place for Banking of Car Park/Public Convenience income should be followed. The procedures are currently in draft form so must be finalised to reflect the current procedures being followed at Lochgilphead and Oban.
- Ensure that Blairvadach, Helensburgh and Milton House, Dunoon progress towards the use of the Parking Income Database and having cash uplifted by carrier. The timing of the introduction of this system for Blairvadach and Milton House, Dunoon will be dependent on a schedule for P&D machine emptying being introduced and a subsequent contract with a carrier for uplifts from Blairvadach being put in place.
- At present it is not possible for the Rothesay office to utilise the income database, as it is driven by the contract carrier's bag numbers. Rothesay parking income is banked on the island as carrier uplifts from Rothesay are prohibitively expensive. However, Facility Services management should ask the IT Manager from the Development Services Department, to investigate whether Rothesay can utilise the database to record income without the carrier's uplift initiator. This may be an adaptation that should be considered if parking charges are extended to other areas and income is not uplifted by the contract carrier but banked locally.
- Ensure that a comparison between the income on the audit ticket and the actual income banked is carried out and a record kept. Any variance in excess of £10.00 should be investigated and an explanation recorded. A report showing all the variances along with the explanations should be signed off by a senior manager on a regular (monthly) basis. The report should be generated from the income database.
- Ensure that all staff involved in the banking and recording of income is issued with the finalised procedures.

Season Tickets

- Ensure that a record is maintained of all season tickets received by the office from the printers and that at all times each ticket can be accounted for either by a blank ticket being present or the corresponding income being received when the ticket is sold.
- Ensure that the blank season tickets are held securely and that access to them is restricted. It should be noted that to validate these tickets is a hand written expiry date and a vehicle registration. Each ticket has a

maximum value of £385 and can be used in Council car parks throughout the Argyll and Bute area.

- Develop the new Parking Income system to record all season tickets using the income database. The system should allow for reconciliation between the number of season tickets sold each day/week to the income banked/income journals created.
- Ensure that written procedures are put in place and circulated to all staff involved.

Residents Parking Permits

- Develop the new Parking Income system to ensure that a record is maintained of all parking permits received by the office from the printers and that at all times each ticket can be accounted for either by a blank permit or the corresponding income being received for a sale.
- Ensure that the blank parking permits are held securely and that access to them is restricted. It should be noted that all that is required to validate these tickets is a hand written expiry date, an area and a vehicle registration. Each ticket has a maximum value of £75.
- Develop the new Parking Income system to record all residents parking tickets issued. The system should allow for reconciliation between the number of permits sold each day/week to the income banked/income journals created.
- Ensure that for each parking permit issued appropriate back-up documentation is held and cross referenced to the income database used to record all the parking permits.
- Ensure that written procedures are put in place and circulated to all staff involved.

Parking Fines

- Identify staff that will monitor parking and the issuing of fines where appropriate. Community and/or Environmental Wardens who already issue fines for other reasons could be utilised to issue parking fines in areas where there is no full time car park attendant. Training maybe required in the issuing of fines and law governing parking offences.
- A review of the coverage in each area should be carried out to ensure that it is appropriate and that it acts as a deterrent against drivers illegally parking and failing to purchase a ticket.

- Ensure that the person issuing the parking fine keeps a record on a pro forma detailing what checks have been carried out prior to a ticket being issued – a standard pro forma should be used throughout the Council.
- Develop the new Parking Income system to record all the fines issued (including fines spoilt and not issued). The current income database for recording fines may be the most appropriate method and that the process used by Blairvadach could be developed to achieve this. The Council should investigate whether the Parking Income database could be used to populate the form when the DVLA request details of vehicle owners. It is envisaged that the income database would be able to print reminder letters if a fine remains unpaid. The database should allow for reconciliation between the number of fines paid each day/week to the income banked/income journals created.
- A standardised system for dealing with requests for fines to be cancelled should be put in place. This should identify who can make decisions in relation to these requests and should ensure that the person issuing the fines is not making decisions to cancel fines.
- Ensure that written procedures are put in place and circulated to all staff involved.

Bay Suspension

- Develop a system to record all bay suspensions issued. Each bay suspension should be sequentially numbered and the number should be recorded on the letter detailing the suspension. The system should allow for reconciliation between the number of bay suspensions issued each day/week to the income banked/income journals created.
- Ensure that written procedures are put in place and circulated to all staff involved.

Maintenance Arrangements

- The maintenance arrangements for each area should be documented.
- A decision should be made on standardising the maintenance throughout the Council.

Public Convenience Income

- Identify a pool of staff that will be available to remove the income from the public convenience cash boxes.

- Create a timetable for removing the income from the cash boxes in the public conveniences which ensures that the cash boxes do not become over full and if applicable the timing corresponds with the uplift by carrier.
- Create a rota of staff which corresponds to the timetable. Two members of staff should be present when the cash boxes are being emptied in line with current departmental policy if over £2,500.
- Ensure that staff emptying the machines do not have unrestricted access to the cash. There must always be two people present when the box is opened. It became apparent during the course of the review that the meters for the public conveniences are unreliable. The meters in Oban and Inveraray are particularly unreliable. Because of this it is important that staff do not have unrestricted access to the cash as it would be difficult to prove whether any discrepancy in income was caused by misappropriation of funds or just the unreliability of the meters.
- Ensure that a comparison between the income on the meter and the actual income banked is carried out and a record kept. Any variance in excess of £10.00 should be investigated and an explanation recorded. A report showing all the variances along with the explanations should be signed off by a senior manager on a regular (monthly) basis.
- The amounts generated from public conveniences should be recorded using the Parking Income database so that income levels can be monitored.