

**Toronto Parking Authority Pay and Display Parking Operations - Review of Revenue, Expenditure and Procurement Practices**

<b>Date:</b>	May 15, 2009
<b>To:</b>	Board of Directors of the Toronto Parking Authority
<b>From:</b>	Jeff Griffiths, Auditor General
<b>Wards:</b>	All
<b>Reference Number:</b>	

**SUMMARY**

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Attached is the Auditor General's report entitled "Toronto Parking Authority Pay and Display Operations - Review of Revenue, Expenditure and Procurement Practices." This review was conducted as part of the Auditor General's 2008 Annual Work Plan.

The objective of this review was to assess the adequacy and effectiveness of controls and processes in place over revenue, expenditures and procurement practices pertaining to pay and display parking operations.

Our review identified a number of areas where improvements are needed relating to the management of pay and display parking operations. Our recommendations relate mainly to procurement policies and procedures, contract management, credit card payment processing and information systems.

**RECOMMENDATIONS**

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**The Auditor General recommends that:**

1. Recommendations in the attached Auditor General's report entitled "Toronto Parking Authority Pay and Display Parking Operations - Review of Revenue, Expenditure and Procurement Practices" be adopted.
2. This report be forwarded to the City's Audit Committee for information.

## **FINANCIAL IMPACT**

The implementation of recommendations in this report will strengthen controls, improve accountability and may result in cost savings.

## **DECISION HISTORY**

The review was included in the Auditor General's 2008 Audit Work Plan in view of the significant revenue generated and the associated risks.

## **COMMENTS**

The report entitled "Toronto Parking Authority Pay and Display Parking Operations - Review of Revenue, Expenditure and Procurement Practices" is attached as Appendix 1. The Toronto Parking Authority has prepared a response to the report and is attached as Appendix 2.

## **CONTACT**

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## **SIGNATURE**

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Jeffrey Griffiths, Auditor General

08-TPA-01

## **ATTACHMENTS**

- Appendix 1: Toronto Parking Authority Pay and Display Parking Operations – Review of Revenue, Expenditure and Procurement Practices
- Appendix 2: Management's Response to the Auditor General's Review of Toronto Parking Authority Pay and Display Parking Operations – Review of Revenue, Expenditure and Procurement Practices