

**Summit County Executive's Office**  
Department of Administrative Services  
*Parking Garage Revenue*  
**Performance Audit Report**

**Prepared for:**

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**Audit Committee**

**Approved by Audit Committee**  
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**EXECUTIVE SUMMARY**

**Total Number of Issues – 0**

**Internal Controls**

*Strong Internal Controls:*

<b>Testing Section</b>	<b># Issues</b>	<b>Issue Description</b>	<b>Page Ref.</b>
Revenue	0	N/A	4

**GENERAL BACKGROUND**

The County of Summit and AMPCO System Parking (AMPCO) entered into a contract on February 1, 2010 for the term of five (5) years where AMPCO is required to provide all goods and services necessary to operate and manage the Summit County Parking Deck. AMPCO personnel are required to perform the following tasks:

- Collection of all monies and deposit into the County account at least once every business day.
- Investigation and processing of customer damage claims not covered by insurance.
- Inspection of the parking deck and timely reporting to the County regarding any items of extraordinary maintenance or repairs needed in and around the parking deck.
- Day-to-day maintenance of the parking deck and all equipment, machinery, and appliances.

As compensation, the County of Summit reimburses AMPCO twenty-two percent (22%) of all gross revenues. Gross revenues exclude the rental fees from Summit County vehicles, Summit County employees that pay monthly parking through payroll deductions and the storage of motor vehicles.

**AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY**

The primary focus of this review was to provide the Department of Administrative Services with reasonable assurance, based on the testing performed, on the adequacy of the system of management control currently in effect for the audit areas.

Management controls include the processes for planning, organizing, directing, and controlling program operations, including systems for measuring, reporting, and monitoring performance. Management is responsible for establishing and maintaining effective controls that, in general, include the plan of organization, as well as methods and procedures to ensure that goals are met. Specific audit objectives include evaluating the policies, procedures, and internal controls related to the Department of Administrative Services.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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**Objectives:**

- To obtain and review the current policies and procedures.
- To review the internal control structure through employee interviews and observations.

**Scope:**

An overview and evaluation of the existing policies, processes, procedures, contracts and internal control structure utilized by the Department of Administrative Services – Parking Garage from January 1, 2015 through June 30, 2015.

The following were the major audit steps performed:

**OBJECTIVE 1 – REVIEW OF INTERNAL CONTROLS**

1. Meet with the appropriate personnel to obtain an understanding of the control environment.
2. Obtain and review current policies and procedures.
3. Perform detail testing to confirm revenues reports/paid-in are properly supported and proper amounts were reimbursed to vendor.
4. Investigate discrepancies and summarize results.
5. Make recommendations where appropriate.

**DETAILED COMMENTS**

**I. Internal Control Testing:**

**REVENUE**

Staff interview was conducted and the contract was obtained to gain an understanding of the parking deck revenue process.

A sample of invoices was judgmentally selected for detail testing to ensure proper revenue was paid-in to the County Treasurer, accuracy of invoices submitted to the County by AMPCO, the amount invoiced by AMPCO agrees to the amount paid by the County, and amount paid to AMPCO equaled 22% of reported revenues.

Other expenses were verified to ensure the expense invoice agreed to the amount on the monthly income statement and that proper approval was obtained for payment.

No issues were noted.