

Parking and Police Department Requested Tows Operational Audit

SCOPE AND OBJECTIVES

The scope of this audit included an examination of the procedures and controls over the City's collection processes of administrative towing fees, controls/oversight of towing companies' activities and their compliance with the terms set forth in the City of Miami Beach Administrative Rules and Regulations For Police and Parking Towing Permits (Towing Permits). The audit covered the period of October 1, 2017 through October 31, 2018 and it focused primarily on determining the Parking, Police and Finance Department's compliance with the following objectives:

- To determine whether the City accurately and timely invoiced the two (2) towing companies.
- To determine whether the two (2) towing companies' payments were received in full and by the Towing Permits' established due dates. If not, determine whether late charges were properly billed.
- To determine whether towing complaints received were sufficiently and timely resolved.
- To determine whether tow truck operators arrived within the twenty (20) minute established goal.
- To determine whether the City properly alternated between the two (2) towing companies on all requested public tows.
- To determine whether the two (2) towing companies acquired the required annual Business Tax Receipt Certificates from the City.
- To determine whether the two (2) towing companies maintained the required insurance coverage.
- To determine whether Police Department holds were properly documented in accordance with Section 6 of the Towing Permits.
- Other procedures as deemed necessary.