

## **Beach Towing Services, Inc.'s Towing Permits Compliance Audit**

### **SCOPE AND OBJECTIVES**

The scope of this audit was to determine Beach Towing Services, Inc.'s compliance with selected terms set forth in the corresponding 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 Beach Towing Services, Inc.'s compliance with the following objectives:

- To determine whether vehicle owners were charged in accordance with the maximum rates specified in the Towing Permits.
- To determine whether the required annual Business Tax Receipt Certificates were attained.
- To determine whether the required insurance coverage was maintained.
- Other procedures as deemed necessary.