
CITY OF SAN ANTONIO
OFFICE OF THE CITY AUDITOR



Audit of Aviation Department

Parking Revenue

Project No. AU22-003

August 30, 2023

Kevin W. Barthold, CPA, CIA, CISA
City Auditor

Executive Summary

As part of our annual Audit Plan approved by City Council, we conducted an audit of the Aviation Department, specifically airport parking revenue and operations. The audit objectives, conclusions, and recommendations follow:

Determine if Aviation parking operations are managed in accordance with ordinances and policies, and parking operation collections and revenue recognition are adequate.

Parking operations are managed in accordance with ordinances and policies, and parking operation collections and revenue recognition are adequate.

Aviation has effective policies and procedures in place to manage the parking revenue process. Aviation is also recording and allocating parking revenue correctly in SAP. Additionally, Aviation is in compliance with Administrative Directive (AD) 8.1 Cash Handling and AD 8.4 Financial Management of Accounts Receivable. Adequate controls are also in place for parking validation tickets. Finally, parking systems are appropriately updated, users have appropriate access, and correct parking rates are programmed into the systems.

We make no recommendations to the Aviation Department; consequently, no management responses are required. Management's acknowledgement of these results is in Appendix C on page 7.

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Background

The San Antonio International Airport is owned by the City of San Antonio (COSA) and is operated by the Aviation Department. Airport visitors have the option of the following parking garages and lots:

Parking Rates & Number of Spaces

Airport Parking Locations	Parking Rates	Parking Spaces
Long-Term Parking Garage	\$16/Day	5,425
Short-Term Parking Garage	\$27/Day	1,238
Economy Green Lot	\$8/Day	2,015
Economy Red Lot	\$8/Day	550
Total		9,228

Source: Aviation Department

Each of these parking options also has incremental rates based on time spent if the individual parks for less than a day. See Appendix A for a map of the available parking options.

In addition to paid parking, users can also park in one of the parking garages/lots by using a parking card or validation ticket. Parking cards are activated through the Parker Accounts Receivable Information System (PARIS) and distributed to monthly parkers upon completion of an application and submission of prepayment. All card accounts are created and tracked by the Parking Operations Division. Parking cards paid by airport businesses are billed by the Fiscal Division each month.

Validation tickets can also be printed for use by pre-paying customers or by authorized COSA personnel. These tickets are printed with expiration dates and are distributed only to those who have completed the proper authorization forms. Aviation also provides discounted or free parking to certain groups of customers. For example, disabled veterans receive validated parking and handicapped parkers are covered up to one full day free. To receive these benefits, parkers provide required proof (i.e., ID, handicap sticker, etc.) to the parking attendant upon exit.

The Parking Division within the Aviation Department manages parking operations at the airport while Aviation Fiscal manages the financial aspect of parking operations. Additionally, the Parking Division grants and monitors access to parking systems with the assistance of the Information Technology Services Department (ITSD). Additionally, ITSD is responsible for performing backups of servers for parking systems.

Web Parker Access Revenue Controls System (WebPARCS) is the primary parking operations system that records the parking revenue including all collections from the various garages and lots. Along with capturing parking revenue transactions, WebPARCS is also capable of showing real-time parking spot availability in the various garages and lots. A vendor representative is based full time at the San Antonio International Airport's parking administration building to provide system and hardware maintenance services.

The Aviation Department recorded 1,049,191 parking transactions totaling \$28.4 million in parking revenue for fiscal year (FY) 2022. Additionally, 108,786 parking validation tickets were used totaling \$8.9 million for FY 2022.

Audit Scope and Methodology

The audit scope included Aviation Parking management and operations, financial management of parking revenue, system application controls, and physical access controls for FY 2022.

To obtain an understanding of Aviation Parking operations, we performed interviews with relevant department personnel and performed walkthroughs over daily parking operations, financial reconciliations, parking card issuance, parking ticket validations, and system controls. In addition, we reviewed relevant documentation. The primary criteria for this audit included COSA ADs, Aviation policies and procedures, COSA Code of Ordinances, and the ITSD Backup Systems Policy.

We assessed internal controls relevant to the audit objective. This included a review of Aviation policies and procedures, COSA ADs, and system reports. In addition, as part of our testing procedures, we examined the following areas:

- Determined if Aviation has effective policies and procedures in place for the parking revenue process,
- Reviewed daily and monthly reconciliation reports to determine if parking revenue is recorded accurately in SAP,
- Determined if Aviation was in compliance with AD 8.1 Cash Handling and AD 8.4 Financial Management of Accounts Receivable,
- Determined if issued parking cards were properly authorized and supported,
- Reviewed parking validation tickets to determine if they were properly authorized and supported, and
- Determined if correct parking rates were programmed into the parking systems.

We relied on computer-processed data from WebPARCS and PARIS to trace parking revenue into SAP. Our reliance was based on performing direct tests on the data. The audit team also performed limited testing of general and application controls over system access, updates, and backups.

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.

Audit Results and Recommendations

Overall, parking operations are managed in accordance with ordinances and policies, and parking operation collections and revenue recognition are adequate. We reviewed the policies and procedures Aviation has in place and determined they are effective for managing parking operations.

Additionally, we determined Aviation is correctly recording parking revenue in SAP. For FY 2022, we obtained ten daily revenue reconciliations totaling approximately \$807,000, reviewed the reconciliation for accuracy and appropriate supporting documents, and traced the end-of-day entries for parking revenue into SAP. Additionally, we reviewed two monthly reconciliations and determined parking revenue is correctly allocated by parking garage and lot.

We also determined Aviation is in compliance with applicable ADs. We reviewed the cash collection process for parking operations and determined Aviation complies with AD 8.1 Cash Handling. Additionally, we reviewed the accounts receivable aging spreadsheet Aviation uses to monitor outstanding accounts and determined they comply with AD 8.4 Financial Management of Accounts Receivable.

Furthermore, we determined parking validation tickets are properly authorized and supported. For FY 2022, we obtained a sample of ten parking validation ticket issuances and determined they had an approved request form on file. We also determined appropriate system controls are in place that prevent a parking validation ticket from being used twice and prevent expired tickets from being used.

Finally, WebPARCS and PARIS are appropriately updated, have the correct parking rates programmed per the applicable ordinance, and users have appropriate access which is monitored by Aviation management.

Appendix A – Supplemental Information

Airport Parking Map




Source: Aviation Department

Appendix B – Staff Acknowledgement

Abigail Estevez, CPA, CIA, CISA, Audit Manager
Douglas Francis, CIA, Auditor in Charge
Rudy Carrasco, Auditor

Appendix C – Management Acknowledgement


CITY OF SAN ANTONIO
SAN ANTONIO TEXAS 78283-3966

August 3, 2023

Kevin W. Barthold, CPA, CIA, CISA
City Auditor
San Antonio, Texas

RE: Management's Acknowledgement of its Review of Audit of Aviation Department Parking Revenue


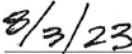


The Aviation Department has reviewed the audit report and provided its comments to the auditors. As there are no recommendations for management, no management responses are required.

Aviation Department:

Fully Agrees

Does Not Agree (provide detailed comments)

Sincerely,

 _____ Jesus H. Saenz Director of Airports Aviation Department	 _____ Date
 _____ Jeff Coye Assistant City Manager City Manager's Office	 _____ Date