

CITY OF ALLENTOWN

Government Parking Garage Billing

Date of Report: March 23, 2026

Parking spaces are available to City of Allentown employees in the Government Parking Garage located at Fourth and Hamilton Streets. Monthly, the Allentown Parking Authority (APA) provides an invoice detailing employee parking usage.

Currently, the Human Resources (HR) Department serves as the point of contact for receipt and processing of the APA invoice.

The Employee Contribution Structure is:

- Municipal Employees - Contribute \$40.00 per month toward the cost of parking, the contribution is made through a payroll deduction.
- Non-Bargaining Employees - The City pays 100% of the parking costs, no payroll deduction is required.

OBJECTIVE

The objective of this review was to follow up on the Government Parking Garage Billing audit issued in September 06, 2024, and determine whether employee parking contributions and related payroll deductions for the Government Parking Garage are accurate, properly authorized, and appropriately applied in accordance with City policy.

PROCEDURES

This audit was conducted in accordance with generally accepted governmental auditing standards. The approach included staff interviews, review of relevant documents and reports, and examination of individual financial transactions.

The period selected for testing was 2025.

Our procedures included the following:

- Obtaining the December 2025 billing report from the APA for Government Parking Garage users.
- Comparing the APA billing report to employee records maintained in EDEN (payroll system).
- Comparing the payroll deductions coded as “Garage” (“GAR”) to the APA billing report to determine whether municipal employees receiving the benefit had the required \$40.00 payroll deduction and that only eligible employees were receiving the benefit consistent with their employment classification.

FINDINGS, RECOMMENDATIONS AND RESPONSES

1. Exceptions to the Garage Benefit Payroll Deduction

The Municipal City's employees' contribution for the Government Parking Garage is made thru a payroll deduction for Garage, "GAR".

A comparison was made between:

- The December 2025 APA billing report for Government Parking Garage users, and
- The EDEN payroll deduction for Garage deduction code "GAR."

The comparison identified two (2) municipal employees who were receiving the Government Garage benefit but did not have the corresponding payroll deduction ("GAR") set up in EDEN.

Review of the onboarding process determined that:

- An outdated Request to Fill (RTF) form was used.
- The old RTF form did not include a section for Garage Benefit enrollment, as a result, Payroll was not notified to establish the "GAR" deduction.
- Payroll did not reject the old form, nor did they advise HR that the old form was being used.
- There is no indication of a formal recurring reconciliation process to ensure the requested changes are made.

Additionally, the APA billing usage report does not include employee numbers or salary group (e.g., municipal, non-bargaining, etc.); This limits the ability to efficiently reconcile billing records to payroll records and increases the risk of undetected errors.

Recommendation

Administration should establish payroll deductions for the two affected employees and determine the amount under-collected and assess whether retroactive recovery is appropriate.

Going forward Administration should consider:

- Removing outdated RTF forms from circulation and storing the current approved version in a centralized system.
- Requiring HR verification of benefit selections before submission to Payroll.
- Coordinating with APA to include Employee number and group/classification on their reports. This will allow automated or more reliable reconciliation.

- Requiring Payroll to reject old RTF forms and return them to HR for resubmission.
- Performing a monthly reconciliation between the APA Garage billing report and the EDEN payroll deduction register (“GAR”).

Administration’s Response

Human Resources agrees that the outdated forms should be removed from circulation and only the latest forms be made available for onboarding purposes.

We will also investigate the other recommendations with respect to the two employees and any additional actions that may need to be taken.