

# **CITY OF ALLENTOWN**

## **Government Parking Payroll Deduction Review**

**Date of Report: January 13, 2021**

Parking spaces are available to City of Allentown employees and to City of Allentown Fleet vehicles in the Government Parking Garage at Fourth and Hamilton Streets. An electronic keycard is issued to each registered employee/fleet vehicle. The keycard grants the user access to the Government Parking Garage. The Human Resources (HR) department interacts with the Allentown Parking Authority (APA) for the parking spaces available for City Hall employees.

Non-Bargaining employees parking is 100% subsidized by the City.

SEIU City Employees' parking is partially subsidized by the City of Allentown. Deductions for parking are processed thru Payroll.

### **OBJECTIVE**

The objective of the review was to:

- Determine whether the employee contribution and deductions are proper.
- Determine whether there are opportunities for improvement.

### **PROCEDURES**

This audit was conducted in accordance with generally accepted governmental auditing standards and utilized an approach that included reviews of documents and reports, and examinations of individual financial transactions.

The period selected for testing was the calendar year thru 11/2020. Our process began by:

- Obtaining the listing of Government Parking Garage employees from the Human Resources for November 2020 and ascertaining who was a Non-Bargaining employee and excluding them from the listing.
- Running an EDEN listing of all employees who had payroll deductions for "Garage".
- Comparing the 2 list and identifying any exceptions.

## **FINDINGS, RECOMMENDATIONS AND RESPONSE**

### **1. Lack of Formalized Policies and Procedure for Intern Parking**

During our review we noted there is no policy or procedure to address interns who park in the Government Parking Garage. We identified 3 contradictory scenarios:

- 1 (one) intern's parking was 100% subsidized by the City. The parking payment is charged to the General Fund and was not charged back to the department.
- 1 (one) intern's parking was partially subsidized by the City. The parking payment is charged to the General Fund and was not charged back to the department.
- 3 (three) intern's parking was charged 100% to the department. The interns were provided an education only internship.

It should be noted that a lack of policy or procedure for interns was previously identified in January 2020 and Human Resource's response to our recommendation was:

"Human Resources will enact a policy on the garage including the aforementioned process that has been developed. The policy will address both interns and vendors."

### **Recommendation**

Administration should develop a formal policy regarding keycard usage by interns. The policy should be distributed to the Bureaus.

### **Administration's Response**

There was an unwritten understanding that the City of Allentown did not provide parking for interns. However, the HR representative who handles the parking deck did not enforce the understanding for the interns that showed up as exceptions on this report.

After conferring with other Cabinet members, HR determined that the decision to not pay for intern parking does not meet the needs of the city. Therefore, a written policy was launched on 1/12/2021, allowing for intern parking to be paid for by the department, with Cabinet Director approval.