CITY OF ALAMEDA
INDEPENDENT ACCOUNTANT'S
AGREED UPON PROCEDURES
REPORT ON COMPLIANCE WITH
VEHICLE CODE SECTION 40200.3
PARKING CITATION PROCESSING

This Page Left Intentionally Blank

MAZE & ASSOCIATES

ACCOUNTANCY CORPORATION
3478 Buskirk Ave. - Suite 215
Pleasant Hill, California 94523
(925) 930-0902 · FAX (925) 930-0135
maze@mazeassociates.com
www.mazeassociates.com

CITY OF ALAMEDA
INDEPENDENT ACCOUNTANT'S
AGREED UPON PROCEDURES REPORT
ON COMPLIANCE WITH VEHICLE CODE SECTION 40200.3
PARKING CITATION PROCESSING

Honorable Mayor, Members of the City Council,
and City Auditor of the City of Alameda
Alameda, California

We have applied the procedures below to the parking citation processing system for the City of Alameda for the period July 1, 2010 to January 31, 2011. These procedures were performed solely to assist you in meeting the requirements of Vehicle Code Section 40200.3. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. This report is intended for the information of management, City Council, and the Alameda County Auditor-Controller's Office; however, this restriction is not intended to limit the distribution of this report, which is a matter of public record.

The procedures you requested us to perform were as follows:

A. We reviewed the procedures for recording parking citation cases to determine if adequate controls existed for citation processing and recording.

B. We selected a sample of 15 parking citation cases and performed the following:

1. We recomputed the fine charged on closed cases and traced the amount to the City's cash receipts records.

2. We recomputed the County's portion of the fine received from closed cases.

3. We traced each case into the Parking Citation Collection and Distribution Report for the month the fine was received and footed the report totals.

C. We compiled the following data from the Parking Citation Collection and Distribution Reports for the months of July through January 2011:

Number of parking citation cases processed: 9,611.

Parking citation fines received: $ 364,431

County's portion of fines distributed to the County: $ 93,609

These agreed-upon procedures are substantially less in scope than an audit, the objective of which is the expression of an opinion on the parking citation processing system. Accordingly, we do not express such an opinion.

Based on the application of the procedures referred to above, nothing came to our attention which caused us to believe that the parking citation amounts referred to above were not computed in accordance with Vehicle Code Section 40200.3 (b). Had we performed additional procedures or made an audit of the Parking Citation System, matters might have come to our attention which would have been reported to you.

Maze & Associates

October 6, 2011