

**Performance Audit:  
Traffic Tickets**

**December 2008**

**City Auditor's Office  
City of Atlanta**





## CITY OF ATLANTA

City Auditor's Office  
Leslie Ward, City Auditor  
404.330.6452

December 2008

### *Why We Did This Audit*

The Atlanta City Council's Public Safety and Legal Administration Committee requested our office audit traffic and parking tickets processed by Municipal Court.

City officials questioned whether all of the Atlanta Police Department's tickets were being filed with the Municipal Court and whether the data was being entered into the system promptly. Traffic ticket revenue, which makes up a portion of the general fund revenue, appeared significantly lower than projected for fiscal year 2007.

### *What We Recommended*

To enforce its traffic and parking ordinance and appropriately account for revenue due to the city, staff should:

- Solicit assistance from the Law Department to define procedures necessary to collect on unpaid red light fines.
- Consistently post court revenue to appropriate accounts in accordance with city policy.
- Assess fluctuations and forecast expected revenues to budget anticipations more accurately.
- Adhere to departmental policies and file tickets with the court within one day.
- Date stamp each parking ticket to provide a record of the date issuing agencies filed each ticket.

For more information regarding this report, please contact Stephanie Jackson at 404.330.6678 or [sjackson@atlantaga.gov](mailto:sjackson@atlantaga.gov).

## *Performance Audit:*

### **Traffic Tickets**

#### *What We Found*

Municipal Court management offered several explanations for why reported fiscal year 2007 ticket revenue was significantly less than budgeted, including that police were writing fewer tickets, failing to turn in all tickets written, and making errors that caused tickets to be rejected. However, most of the apparent decrease is explained by changes in how the city accounts for and records revenue. The city's fiscal year 2005 ticket revenue was inflated by a one-time collection of about \$3 million in past due accounts, while fiscal year 2007 ticket revenue was understated by at least \$3.1 million, mostly because of a backlog in fine payments requiring manual processing. Taking these factors into consideration, the change in revenue from fiscal year 2005 to 2007 was essentially flat.

Changes in ticket filings had little effect on fiscal year 2007 revenue. Ticket filings declined by approximately 8 percent between fiscal years 2005 and 2007, but most of the decrease was with tickets filed by non-city agencies. Changes in the types of tickets issued could reduce fine revenue going forward; however, in fiscal year 2008 the city issued fewer traffic tickets and more parking and red light tickets, which have lower fine amounts and lower collection rates. Further, parking fine revenues are likely to decrease in the current fiscal year due to staff cuts in Public Works.

Police are not filing traffic tickets with the court quickly enough to ensure court staff enters the tickets before fines are due. Police are filing only 45% of traffic tickets within their self-imposed deadline of 1 business day after writing the ticket. Consequently, between 2% and 5% of traffic tickets are not entered into the court system by the presumed deadline, meaning that defendants cannot pay fines online or by phone before their court dates, court dates must be reset, or, in some cases, the Solicitor's Office may reject the ticket.

Nearly one-quarter of parking tickets are entered into the system after the fine is due. As a result, violators may have difficulty paying the fines on time and collections may suffer. Because court staff enters inaccurate filing dates in the system, we could not assess whether parking tickets were filed within one business day. Our limited testing of Public Works' process for turning in parking tickets suggests the court is responsible for most of the delay in processing parking tickets.

## Management Responses to Audit Recommendations

Summary of Management Responses		
<b>Recommendation:</b>	<b>1. Post fine payments in a timely manner to avoid understating city revenue.</b>	
<b>Department:</b>	Municipal Court	<b>Agree</b>
<b>Response &amp; Proposed Action:</b>	Only recently has this process been ripe for computerization. The court is obligated to ensure that monies are accurately counted. Because the court has seen significant reductions in the number of cashiering staff in the past four years, it has accurate accounting, but not with particular speed.	
<b>Timeframe:</b>	Completed October 6, 2008	
<b>Recommendation:</b>	<b>2. Improve collection rates for parking and red light camera fines.</b>	
<b>Department:</b>	Municipal Court	<b>Agree</b>
<b>Response &amp; Proposed Action:</b>	The court does not have authority to enforce collection of red light fines. However, the court has developed a procedure to address this recommendation.	
<b>Timeframe:</b>	N/A	
<b>Department:</b>	Law Department	<b>Agree</b>
<b>Response &amp; Proposed Action:</b>	Law is more than willing to assist Municipal Court with improving its collection rate.	
<b>Timeframe:</b>	N/A	
<b>Recommendation:</b>	<b>3. Consistently post court revenue to specific accounts to ensure historical revenue date is accurate.</b>	
<b>Department:</b>	Municipal Court	<b>Agree</b>
<b>Response &amp; Proposed Action:</b>	The posting of revenue to specific accounts was inconsistent. Municipal Court proposes to meet with the Department of Finance and prepare a plan.	
<b>Timeframe:</b>	Ongoing	
<b>Department:</b>	Department of Finance	<b>Agree</b>
<b>Response &amp; Proposed Action:</b>	Municipal Court is responsible for determining these revenue accounts. The Finance Department will ensure that Municipal court revenue accounts that are not being utilized be deactivated.	
<b>Timeframe:</b>	Immediate	
<b>Recommendation:</b>	<b>4. Access fluctuations and forecast expected revenues for more accurate budget anticipations.</b>	
<b>Department:</b>	Department of Finance	<b>Agree</b>
<b>Response &amp; Proposed Action:</b>	The Multi-Year Revenue Forecasting is under the purview of the Office of Budget and Fiscal Policy. It is kept separate to minimize any conflicts of interest. However, the Office of Revenue is prepared to work and assist in fulfilling the Multi-Year Forecast objective.	
<b>Timeframe:</b>	Ongoing	
<b>Recommendation:</b>	<b>5. File traffic tickets promptly.</b>	
<b>Department:</b>	Atlanta Police Department	<b>Agree</b>
<b>Response &amp; Proposed Action:</b>	The department's procedure for ticket delivery will be re-issued to all department personnel.	
<b>Timeframe:</b>	Immediate	
<b>Recommendation:</b>	<b>6. Put a contract in place for parking enforcement.</b>	
<b>Department:</b>	Department of Public Works	<b>Agree</b>
<b>Response &amp; Proposed Action:</b>	It remains the city's intent to implement a parking management services contract.	
<b>Timeframe:</b>	Anticipated January 2009	
<b>Recommendation:</b>	<b>7. Date stamp each parking ticket.</b>	
<b>Department:</b>	Municipal Court	<b>Agree</b>
<b>Response &amp; Proposed Action:</b>	The court agrees with this recommendation in principal, but cannot implement it due to staff cuts.	
<b>Timeframe:</b>	None	
<b>Recommendation:</b>	<b>8. Ensure that the file dates entered in CourtView are correct.</b>	
<b>Department:</b>	Municipal Court	<b>Agree</b>
<b>Response &amp; Proposed Action:</b>	During the 2007 software change, the court used the entry date as the violation date; this is no longer necessary. The court will monitor this issue more closely.	
<b>Timeframe:</b>	Ongoing	



# CITY OF ATLANTA

**LESLIE WARD**  
City Auditor  
[lward1@atlantaga.gov](mailto:lward1@atlantaga.gov)

**AMANDA NOBLE**  
Deputy City Auditor  
[anoble@atlantaga.gov](mailto:anoble@atlantaga.gov)

**CITY AUDITOR'S OFFICE**  
68 MITCHELL STREET SW, SUITE 12100  
ATLANTA, GEORGIA 30303-0312  
(404) 330-6452  
FAX: (404) 658-6077

**AUDIT COMMITTEE**  
Fred Williams, CPA, Chair  
Donald T. Penovi, CPA, Vice Chair  
Robert F. Ashurst, CPA  
Cecelia Corbin Hunter  
Council President Lisa Borders

December 15, 2008

Honorable Mayor and Members of the City Council:

We conducted this audit of the traffic and parking tickets processed by the Municipal Court at the request of the Atlanta City Council's Public Safety and Legal Administration Committee. While the Committee requested that we examine tickets issued since 2002, we limited our scope to traffic, parking, and red light tickets issued from January 1, 2005, through June 30, 2008 because of lack of reliable data before 2005.

Our recommendations are primarily intended to speed ticket processing time and appropriately account for revenue due to the city. We made recommendations to the Municipal Court, Department of Finance, Department of Public Works, and the Police Department. Responses to our recommendations are included in Appendix A. While executives of each of the departments agreed with the recommendations, the court administrator proposed no actions to implement some recommendations addressed to his department and disagreed with some our analyses. Consistent with *Government Auditing Standards* requirements, we respond to his comments in Appendix D.

The Audit Committee has reviewed this report and is releasing it in accordance with Article 2, Chapter 6 of the City Charter. We appreciate the courtesy and cooperation of city staff throughout the audit. The team for this project was Katrina Clowers, Melissa Davis, and Stephanie Jackson.

Leslie Ward  
City Auditor

Fred Williams  
Audit Committee Chair



---

# Traffic Tickets

---

## Table of Contents

Introduction .....	1
Background.....	2
Court Computer System Tracks Ticket Filings, Payments, and Dispositions .....	2
Atlanta Police Department Issues About 88% of Traffic Tickets.....	3
City Staff Writes Most Parking Tickets .....	4
The City Began Using Red Light Cameras in Late 2005 .....	4
Audit Objectives .....	5
Scope and Methodology.....	5
Findings and Analysis.....	7
Ticket Filing Delays and Slow Processing May Hurt Collections and Service .....	7
Traffic Ticket Filing Delays Slow Processing Time .....	7
Parking Ticket Processing is Slow; Filing Dates are Input Inaccurately in System .....	8
Inaccurate Filing Dates Prevent an Assessment of Court Performance .....	9
Perceptions Regarding Revenue Decrease Are Not Substantiated .....	11
Changes in Ticket Filings Had Little Effect on Fiscal Year 2007, but Could Reduce Fine Revenue Going Forward.....	11
Controls Are in Place to Ensure Majority of APD's Tickets Are Filed with the Court.....	15
Solicitor's Office Rejected Fewer Than 1% of Tickets.....	18
Inconsistent Accounting Practices Skew Revenue Reporting .....	18
Posting Delay Understated Fiscal Year 2007 Traffic and Parking Ticket Revenue by \$3.1 Million.....	19
Inconsistent Use of Revenue Accounts Skew Year-To-Year Comparisons .....	21
Recommendations .....	27
Appendices.....	29

---

## List of Exhibits

Exhibit 1	Percent of Traffic Tickets Filed by APD and Other Issuing Agencies Fiscal Years 2005, 2007 and 2008 .....	4
Exhibit 2	Percent of Parking Tickets Filed by the City and Other Agencies Fiscal Years 2005, 2007 and 2008 .....	4
Exhibit 3	Ticket Processing Timeliness .....	10
Exhibit 4	Tickets Filed - Fiscal Years 2005, 2007 and 2008.....	12
Exhibit 5	Change in the Number of Tickets Filed - Fiscal Years 2005, 2007 and 2008.....	13
Exhibit 6	Parking Tickets Filed - Fiscal Year 2008 .....	14
Exhibit 7	APD Ticket Issuance and Filing Process .....	17
Exhibit 8	Unapplied Liability Account Activity - November 2006 through June 2008 .....	20
Exhibit 9	Unapplied Liability Account - Fiscal Year 2007 Revenue Portion .....	21
Exhibit 10	Fiscal Year 2007 Traffic Revenue Accounts.....	22
Exhibit 11	Municipal Court Revenue Accounts .....	23
Exhibit 12	Traffic and Parking Revenue - Fiscal Year 1998 through Fiscal Year 2007.....	24

---

## Appendices

Appendix A	Review and Response to Audit Recommendations .....	31
Appendix B	Court Administrator's Response .....	37
Appendix C	Atlanta Police Department Response.....	41
Appendix D	City Auditor's Comments on the Court Administrator's Responses.....	43



---

# Introduction

---

We conducted this audit of the traffic and parking tickets processed by the Municipal Court pursuant to Chapter 6 of the Atlanta City Charter, which establishes the City of Atlanta Audit Committee and City Auditor's Office and outlines their primary duties.

A performance audit is an objective analysis of sufficient, appropriate evidence to assess the performance of an organization, program, activity, or function. Performance audits provide assurance or conclusions to help management and those charged with governance improve program performance and operations, reduce costs, facilitate decision-making and contribute to public accountability. Performance audits encompass a wide variety of objectives, including those related to assessing program effectiveness and results; economy and efficiency; internal controls; compliance with legal or other requirements; and objectives related to providing prospective analyses, guidance, or summary information<sup>1</sup>.

In June 2007, the Atlanta City Council's Public Safety and Legal Administration Committee voted to request an audit of all traffic and parking tickets processed by the Municipal Court. The committee requested that the city auditor's office review all traffic and parking tickets processed by the Court during the past six years to "track the tickets and focus on how many were issued, how many are outstanding, how many are lost and how many the police do not turn in." Committee members raised concerns that a significant portion of the Atlanta Police Department's (APD) tickets were not filed with the Court, tickets were not promptly entered into the Court's system, and defendants received incorrect court dates and fines from the Court's system, and these problems have caused financial and legal problems for citizens.

The city's former chief financial officer also expressed concern that ticket revenue was significantly lower than projected for the 2007 fiscal year. She reported that the budget anticipated about \$14.7 million in revenue for traffic and parking fines while the actual receipts were about \$8 million.

---

<sup>1</sup>Comptroller General of the United States, *Government Auditing Standards*, Washington, DC: U.S. Government Accountability Office, 2007, p. 17-18.

---

## Background

The Municipal Court of Atlanta has jurisdiction to hear and decide city charter, ordinance, and traffic violations, and conducts preliminary hearings for all state offenses. Three of the court's seven courtrooms are primarily dedicated to hearing traffic offenses. Atlanta's court system consisted of two courts prior to their consolidation in 2005: the Municipal Court and the City Court. The Georgia General Assembly passed legislation during its 2004 regular session to abolish the City Court and transfer its pending cases to the Municipal Court. The city abolished the administrative functions of the City Court of Atlanta in July 2005 and combined the court operations to improve efficiency and service, and reduce costs.

### **Court Computer System Tracks Ticket Filings, Payments, and Dispositions**

In March 2007, the court implemented CourtView, an automated case management system to record and track case information from the initial filing – when the court receives the ticket from the issuing agency and inputs it into the system – through final disposition, including case scheduling and payment posting. CourtView enables scanned copies of tickets to be stored in the system and accessed electronically. Judges enter case dispositions, including fine amounts, into the system during court proceedings. Defendants pay fines that do not require a court appearance via the internet or the court's pay-by-phone system, once the ticket is entered into CourtView. Court personnel generate case and financial management reports from the system.

### **New system is intended to improve tracking and timeliness.**

CourtView is also intended to better track and make timely remittance of surcharges due to the state. The fines consist of a base fine as well as mandated surcharges that are collected on behalf of the state. The court's previous system, known as Banner, was nonfunctional for over four months during late 2003 through early 2004. During this time the court was not able to enter payments into the system. As a result, it couldn't allocate surcharges and transfer collected revenues to the city treasury promptly. At that time, the court had separate bank accounts outside of the control of the Department of Finance. The court used the Banner system to produce allocation reports of

how the collected funds were to be distributed; the funds were then wired to the city.

The court has since closed those separate accounts and implemented the new CourtView system, improving payment processing efficiency to a large degree. The collected payments are promptly deposited in the city's bank accounts. Court staff uses CourtView to post payments and produce allocation reports showing the distribution of fines and surcharges. However, some payments still require research and additional processing time, which delays posting the revenue to the general ledger. This is discussed in more detail in the findings starting on page 19.

**Staff questions the reliability of converted data.** All cases since January 2002 and all open driving under the influence (DUI) and vehicular cases were converted from Banner into CourtView. However, according to court and Department of Information Technology (DIT) staff, because of problems with Banner, records in the new system dated prior to 2005, and in some cases through March 2007, are not reliable. Court staff said the Banner system was not adequately maintained and did not contain accurate or complete case records, therefore some cases did not transfer properly from Banner to the new system.

### **Atlanta Police Department Issues About 88% of Traffic Tickets**

Atlanta Police Department (APD) officers write three types of tickets: traffic, parking, and general citations. Other agencies, such as Georgia State University, Georgia State Patrol, and the Georgia Department of Transportation, write traffic tickets as well, but as shown in Exhibit 1, the APD writes the majority of traffic tickets filed with the Municipal Court. Although any APD officer is authorized to write traffic tickets, the majority of tickets are written by the Special Operations Section and Zone 5, which covers downtown Atlanta.

**Exhibit 1**  
**Percent of Traffic Tickets Filed by APD**  
**and Other Issuing Agencies**  
**Fiscal Years 2005, 2007 and 2008**

Issuing Agency	FY 2005	FY 2007	FY 2008
APD	81%	86%	88%
Other Agencies	19%	14%	12%

**Source:** CourtView report "CASE COUNT BY ISSUE DATE/AGENCY"

**Note:** Fiscal year 2006 was only six months and therefore not used for comparison.

**City Staff Writes Most Parking Tickets**

City departments write the majority of parking tickets filed with the Municipal Court. APD officers and code enforcement officers in the Department of Public Works write parking tickets using the same citation books. Municipal Court, APD, and Public Works staff concur that Public Works has written most of the city's parking tickets during the time we reviewed, although the court doesn't always record the issuing agency in CourtView. Other agencies, including Georgia State University and MARTA, also issue parking tickets (See Exhibit 2).

**Exhibit 2**  
**Percent of Parking Tickets Filed by the City**  
**and Other Agencies**  
**Fiscal Years 2005, 2007 and 2008**

Issuing Agency	FY 2005	FY 2007	FY 2008
APD and Public Works	100%	88%	94%
Other Agencies	0%	12%	6%

**Source:** CourtView report "CASE COUNT BY ISSUE DATE/AGENCY"

**Note:** Fiscal year 2006 was only six months and therefore not used for comparison.

**The City Began Using Red Light Cameras in Late 2005**

The city began its automated red light enforcement program in November 2005 and currently has 17 red light cameras in use. The Municipal Court began reporting revenue from the program in December 2005. The program is authorized by state legislation. The cameras automatically photograph vehicles whose drivers are shown

entering an intersection after the light has turned red. APD reviews the photographs to determine that a violation has occurred and the private company that manages the cameras sends a citation, with photographs, to the vehicle owner. Violators are assessed a civil penalty of \$70. Since the city began using the cameras, the number of tickets issued increased steadily, reaching a high of 40,397 tickets in fiscal year 2008.

---

## **Audit Objectives**

Our audit reviewed the ticket process from issuance to revenue posting to answer the following questions:

- Are traffic and parking tickets processed in a timely manner?
- Why were traffic and parking ticket revenues less than projected during fiscal year 2007?

---

## **Scope and Methodology**

We conducted this audit in accordance with generally accepted government auditing standards. We conducted our audit fieldwork from January 2008 through June 2008. The Public Safety Committee requested that we examine tickets issued since 2002. However, because reliable data is unavailable before 2005, we limited our scope to traffic, parking, and red light tickets issued from January 1, 2005, through June 30, 2008. The scope is also limited to a review of the processes used by APD and Public Works to issue and file tickets with the court. These agencies write the majority of traffic and parking tickets. We did not conduct a detailed review of the court's online payment or pay-by-phone systems. Generally accepted government auditing 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.

Our audit methods included:

- Analyzing ticket revenue data<sup>2</sup> and interviewing city employees responsible for developing projections and collecting and posting the court's revenues;
- Reviewing available data on the number of traffic, parking, and red light tickets written;
- Reviewing APD, Public Works and Municipal Court's policies and procedures for handling tickets, and observing the ticket filing and input process at the court;
- Interviewing APD and Public Works employees regarding their ticket issuance and filing processes, collecting and reviewing ticket logs, and observing parts of the ticket handling process;
- Analyzing ticket disposition and payment data from the court's case management system;
- Flowcharting the ticket issuance, filing, recording and disposition processes, including applicable processing times for each; and
- Calculating average processing times for a sample of tickets, including the time that it took for APD and Public Works to file tickets with the court and the time that it took court data entry staff to enter the filed tickets into the case management system. Department of Information Technology (DIT) staff was only able to pull data from the CourtView system from July 1, 2007, to April 24, 2008, for the sample data.

---

<sup>2</sup> We did not include fiscal year 2006 data in most of our analysis because it lasted only six months.

---

## Findings and Analysis

---

### **Ticket Filing Delays and Slow Processing May Hurt Collections and Service**

Police are not filing traffic tickets with the court quickly enough to ensure court staff enters the tickets before fines are due. Police are filing only 45% of traffic tickets within their self-imposed deadline of 1 business day after writing the ticket. Between 2% and 5% of traffic tickets are not entered into the system by the presumed deadline, meaning that defendants cannot pay fines online or by phone before their court dates, court dates must be reset, or, in some cases, the Solicitor's Office may reject the ticket.

Nearly one-quarter of parking tickets are entered into the system after the fine is due. As a result, violators may have difficulty paying the fines on time and collections may suffer. Because court staff enters inaccurate filing dates in the system, we could not assess whether parking tickets were filed within one business day. Our limited testing of Public Works' process for turning in parking tickets suggests the court is responsible for most of the delay in processing parking tickets.

#### **Traffic Ticket Filing Delays Slow Processing Time**

APD's procedures require that they file their tickets with the court the following business day after the ticket is written. However, as shown in Exhibit 3, only 45% of traffic tickets met this deadline over the period reviewed.<sup>3</sup> Once the tickets are filed, the Solicitor's Office staff reviews traffic tickets, while parking tickets are sent directly to data entry staff. The court's policy is to enter all tickets into CourtView within three business days of filing. Although the court met this deadline for 70% of traffic tickets, thousands of those tickets are not in the system before the court date or when fines are due.

---

<sup>3</sup> We analyzed 150,300 parking tickets and 86,055 traffic tickets input into CourtView from July 1, 2007, to April 24, 2008. DIT was unable to extract complete records for the period we requested [January 1, 2005 through December 31, 2007] due to blank fields and apparent conversion errors from Banner into CourtView. Traffic tickets include only those filed by APD. Parking tickets include those filed by all agencies.

**At least 1,700 traffic tickets were not filed by the presumed court date.** Court dates for traffic tickets are set 3-4 weeks from the ticket date. Offenses that do not require the defendant to appear in court must be paid two days before the court date. Although APD filed only 45% of traffic tickets within 1 business day, 94% were filed and input into CourtView within 15 business days and 98% were filed and entered within 20 business days, which we used as proxies for court date. Although the majority of traffic tickets were processed in time for defendants to meet their obligations, about 2% to 5% were not, primarily due to late filing by APD (see exhibit 3). This means that defendants for these 1,700 to 5,100 tickets could not access information about their court dates or pay fines online or by phone before their court dates. In these cases, the Solicitor's Office must reset the court dates or may reject the ticket. Late filings inconvenience defendants who cannot access ticket information or pay online or by phone before the fine is due. The chief of police should ensure that officers file tickets promptly.

### **Parking Ticket Processing is Slow; Filing Dates are Input Inaccurately in System**

Nearly one-quarter of parking tickets were entered into CourtView after the fines were due, over the period we reviewed. We cannot tell who was responsible for the delay because there is no way to verify when most parking tickets were filed, and we observed court staff entering incorrect file dates for recently entered parking tickets.

**About 34,000 parking tickets were entered after the fines were due.** Parking fines are due 7 days after the ticket is written. As shown in exhibit 3, 77% of parking tickets were entered into CourtView within this time. Slow processing makes it difficult for violators to pay their tickets by the due date as they are not able to pay online or by phone when the tickets are not in the system. The court's website instructs violators to call customer service if they cannot access their parking ticket online after 14 days of issuance, even though the fine is due a week earlier. The difficulty in paying parking fines likely contributes to the volume of unpaid fines.

We cannot verify from court or Public Works records when individual parking tickets in our analysis were filed. Court staff separate parking tickets into batches when agencies file them and date stamp one ticket in the batch. Once entered into CourtView, the tickets are stored by date and courtroom and are no longer kept in the batch.



Public Works records the number of tickets it collects from enforcement officers each day and the number it files with the court the subsequent business day.

**Court staff entered inaccurate file dates for parking tickets.**

We reviewed a sample of 59 parking tickets recently entered and still batched. Only 4 (7%) of the 59 tickets had file dates that matched the date stamp on the ticket batch. For the remaining 55 tickets, the file date entered was the date the ticket was entered in the system.

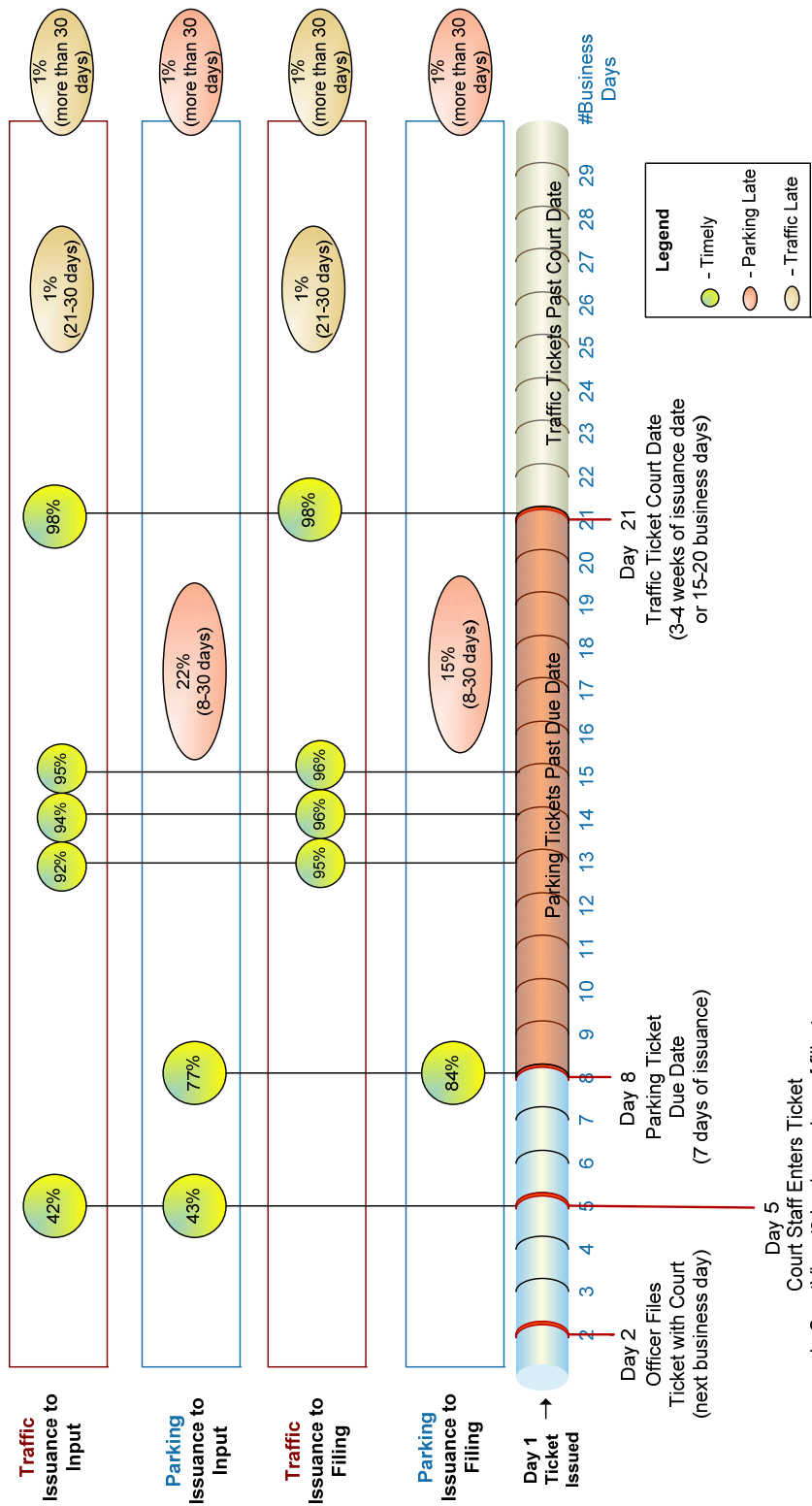
We observed Public Works parking enforcement collection of parking tickets for one day. All 164 tickets had been issued on that day. Public Works staff subsequently filed 162 of the tickets with the court the following business day. We also observed a Public Works staff person from a different division file 12 parking tickets with the court; all but one were issued the previous business day.

Unlike parking tickets, court staff date stamp all traffic tickets and scan them into CourtView. We randomly sampled 56 of the 86,055 traffic tickets in our sample and verified the issue and file dates; only 3 of the file dates did not match the date stamp on the ticket.

**Inaccurate Filing Dates Prevent an Assessment of Court Performance**

The court's policy is to enter tickets into CourtView within 3 business days from when they are filed. We were unable to assess whether the court was meeting this performance goal because the parking ticket filing dates entered into the system are inaccurate. Court staff should date stamp each parking ticket so that data entry staff can identify and enter the correct filing date into the CourtView system. Date stamping the tickets would also provide a means for the court to monitor whether the tickets are promptly filed by the issuing agencies and whether it is meeting its goal of entering tickets into the system within three business days of the file date. Court staff should also perform periodic quality assurance checks of the data entered into the system by the data entry clerks.

### Exhibit 3 Ticket Processing Timeliness



Source: CourtView (Tickets input in the system from 7/1/07 through 4/24/08)

---

## **Perceptions Regarding Revenue Decrease Are Not Substantiated**

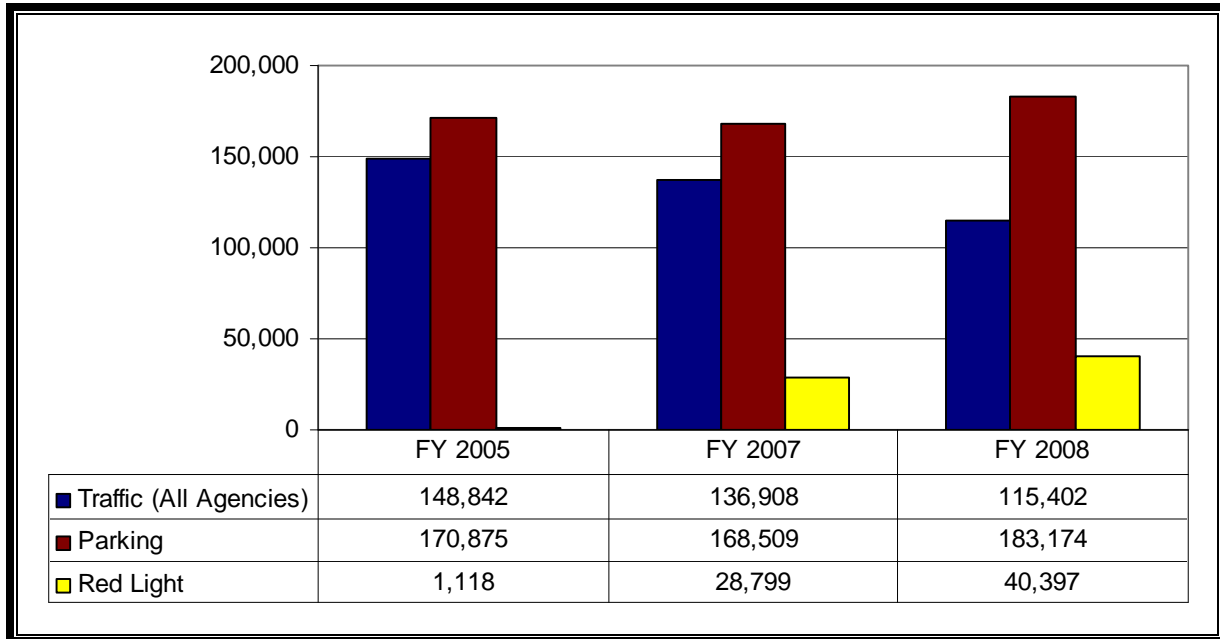
Municipal Court management and other stakeholders offered several explanations for why the fiscal year 2007 revenue appeared to be significantly less than budgeted and lower than in prior years. Stakeholders attributed the lower revenue to the police department writing fewer tickets, failing to turn in all tickets written, and making errors that caused tickets to be rejected. However, the data we examined do not support those perceptions and explanations.

### **Changes in Ticket Filings Had Little Effect on Fiscal Year 2007, but Could Reduce Fine Revenue Going Forward**

The court administrator attributed the apparent decrease in traffic and parking fine revenue in fiscal year 2007 to the police writing and filing fewer tickets. As shown in Exhibit 4, traffic ticket filings declined between fiscal years 2005 and 2007 by about 8%, but most of the decrease (74%) was in tickets filed by agencies other than the APD. The number of traffic tickets filed decreased another 16% from fiscal year 2007 to fiscal year 2008. This time, most of the decrease was in tickets filed by the APD, perhaps contributing to the misperception that the police writing fewer tickets caused the apparent drop in fiscal year 2007 revenue.

While the number of parking tickets filed decreased slightly in fiscal year 2007 and increased in fiscal year 2008, the number of red light tickets filed with the court increased substantially in fiscal years 2007 and 2008. Overall, the increase in volume of parking and especially red light tickets more than makes up for the decrease in volume of traffic tickets, but lower fine amounts and lower collection rates affect revenue. Further, parking fine revenues are likely to decrease in the current fiscal year due to recent staff cuts in public works.

**Exhibit 4  
Tickets Filed  
Fiscal Years 2005, 2007 and 2008**



Source: CourtView report "CASE COUNT BY ISSUE DATE/AGENCY"

**The decrease in fiscal year 2007 traffic ticket filings was much smaller than the reported drop in fine revenue.** The number of traffic tickets filed with the court dropped in both fiscal years 2007 and 2008, although the largest percentage decrease was among agencies other than APD that write traffic tickets and most of the decrease occurred in fiscal year 2008. As shown in Exhibit 5, APD officers filed about 3,100 fewer traffic tickets in fiscal year 2007 than in fiscal year 2005, a 3% drop, whereas other agencies filed about 8,800 fewer traffic tickets over the same period, a 31% drop.

The total number of traffic tickets filed decreased another 16% from fiscal year 2007 to fiscal year 2008. APD officers filed nearly 16,000 fewer tickets, while other agencies filed about 5,700 fewer tickets, perhaps contributing to the perception that fewer tickets caused the apparent drop in fiscal year 2007 revenue.

**The decrease in traffic tickets was more than offset by increases in parking and red light tickets.** As shown in Exhibit 5, the number of parking tickets filed decreased by 1% from fiscal year 2005 to fiscal year 2007 but increased 9% from 2007 to 2008. The number of red light tickets filed has significantly increased since the

red light camera enforcement program began, growing from just over 1,000 tickets in 2005, to 40,397 in fiscal year 2008. However, because fine amounts and collection rates are lower for parking and red light tickets than for traffic tickets, this shift in the types of tickets filed will affect revenue.

**Exhibit 5**  
**Change in the Number of Tickets Filed**  
**Fiscal Years 2005, 2007 and 2008**

Issuing Agency	FY 2005	FY 2007		FY 2008		FY05 to FY08
	Total	Total	Percent change from FY05	Total	Percent change from FY07	Percent change from FY05 to FY08
APD	120,401	117,240	-3%	101,460	-13%	-16%
Other Agencies	28,441	19,668	-31%	13,942	-29%	-51%
<b>Total Traffic</b>	<b>148,842</b>	<b>136,908</b>	<b>-8%</b>	<b>115,402</b>	<b>-16%</b>	<b>-22%</b>
Parking	170,875	168,509	-1%	183,174	9%	7%
Red Light	1,118	28,799	2,476%	40,397	40%	3,513%

Source: CourtView report "CASE COUNT BY ISSUE DATE/AGENCY"

**Collections for parking and red light tickets are low.** As of July 2008, 47% of parking tickets issued in fiscal year 2007 remained unpaid. CourtView doesn't report on outstanding red light tickets as a separate category, but based on the number of tickets written and revenue received in fiscal year 2007, we estimate that about 69% of red light tickets issued in fiscal year 2007 were not paid.

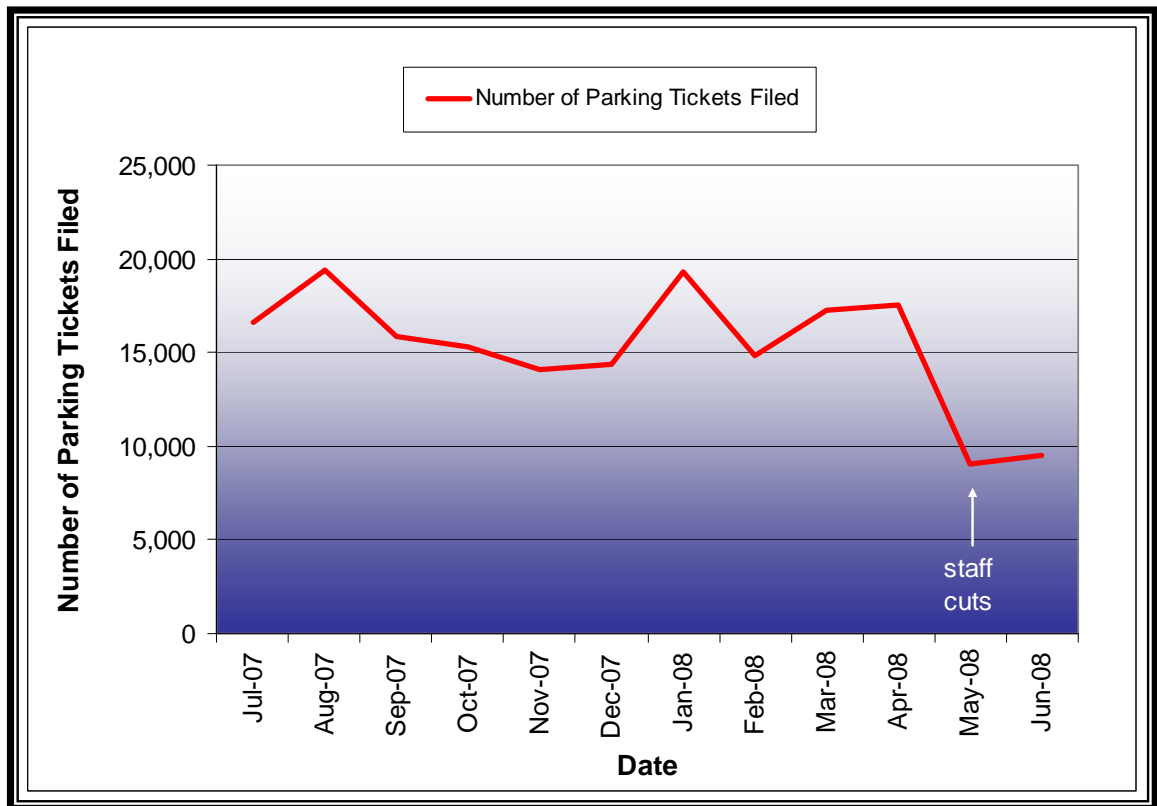
According to the court administrator, the court cannot take action to collect the unpaid red light tickets because the authorizing state statute distinguishes these tickets from criminal traffic offenses and is silent on the issue of non-response or non-payment of the fine. However, Department of Law staff told us that nothing in the red light camera authorizing legislation precludes the court from attempting to collect the \$70 civil penalty due, so long as proper notification is provided to the violator prior to initiating collection efforts. The court administrator should work with the Law Department to establish procedures for collecting unpaid red light ticket fines.

**City cut parking enforcement staff by more than half in May 2008.** Since Public Works staff assumed primary responsibility for

parking enforcement in 2004, the number of tickets written has increased significantly. However, the city laid off 15 parking enforcement officers in May 2008, going from 20 officers to 5, leaving only 8 enforcement officers (including 3 from APD) to cover the city. The decrease in staff and corresponding decrease in the number of tickets written has resulted in a loss of revenue for the city.

**The number of parking tickets filed decreased by half following the city's staff cuts.** As shown in Exhibit 6, the number of parking tickets has recently decreased. Beginning in May 2008, the number of parking tickets filed with the Municipal Court dropped from 17,560 in April 2008 to just over 9,000 in May and June. APD officers wrote the majority of these tickets. In May, Public Works staff wrote just under 4,000 tickets and APD officers wrote approximately 5,000. In June, APD and Public Works staff wrote about half each.

**Exhibit 6  
Parking Tickets Filed  
Fiscal Year 2008**



Source: CourtView report "CASE COUNT BY ISSUE DATE/AGENCY"

City officials plan to privatize parking enforcement, but do not yet have a contract in place. In the meantime, the city has reduced its parking enforcement coverage and resulting revenues. This trend will likely continue until the city has a contractor in place to resume the parking enforcement activities.

### **Controls Are in Place to Ensure Majority of APD's Tickets Are Filed with the Court**

The Public Safety Committee asked us to track how many tickets police issued, how many are outstanding, how many are lost and how many the police do not turn in. The court administrator suggested that fewer tickets filings resulted in part from police writing tickets but not turning them into the court. While the APD's manual and decentralized record-keeping does not allow reliable compilation of the numbers of tickets issued, controls are in place to ensure tickets are filed with the court. We didn't see evidence that APD is routinely failing to file tickets with the court. APD acknowledged that 1,851 traffic tickets written between 2005 and 2007 were mistakenly delivered to Central Records rather than filed with the court.

**APD records ticket activity on manual logs.** As shown in the flowchart in Exhibit 7, traffic citations are manually logged from the time citation books are first issued by the property unit, to when the tickets are issued to violators, and finally, when filed with the court. We reviewed and obtained copies of the citation logs at the units that write the majority of traffic tickets: the Special Operations Section and Zone 5, the largest zone. We noted that the logs were completed and in most cases, signed off on by supervisors. The bolded boxes in the flowchart are specific processes for which we either verified documentation for or personally observed.

- The property unit issues books of tickets to zones/units and records ticket book numbers issued on a log.
- Unit supervisors record the first and last ticket number on a supervisor citation log.
- Unit supervisor issues the ticket books and a separate citation log to officers.
- Officers record the tickets they write or void on the citation logs provided by the supervisors and keep copies of the

tickets. At the end of each watch, the officers turn in their traffic tickets, parking tickets and citation logs to supervisors.

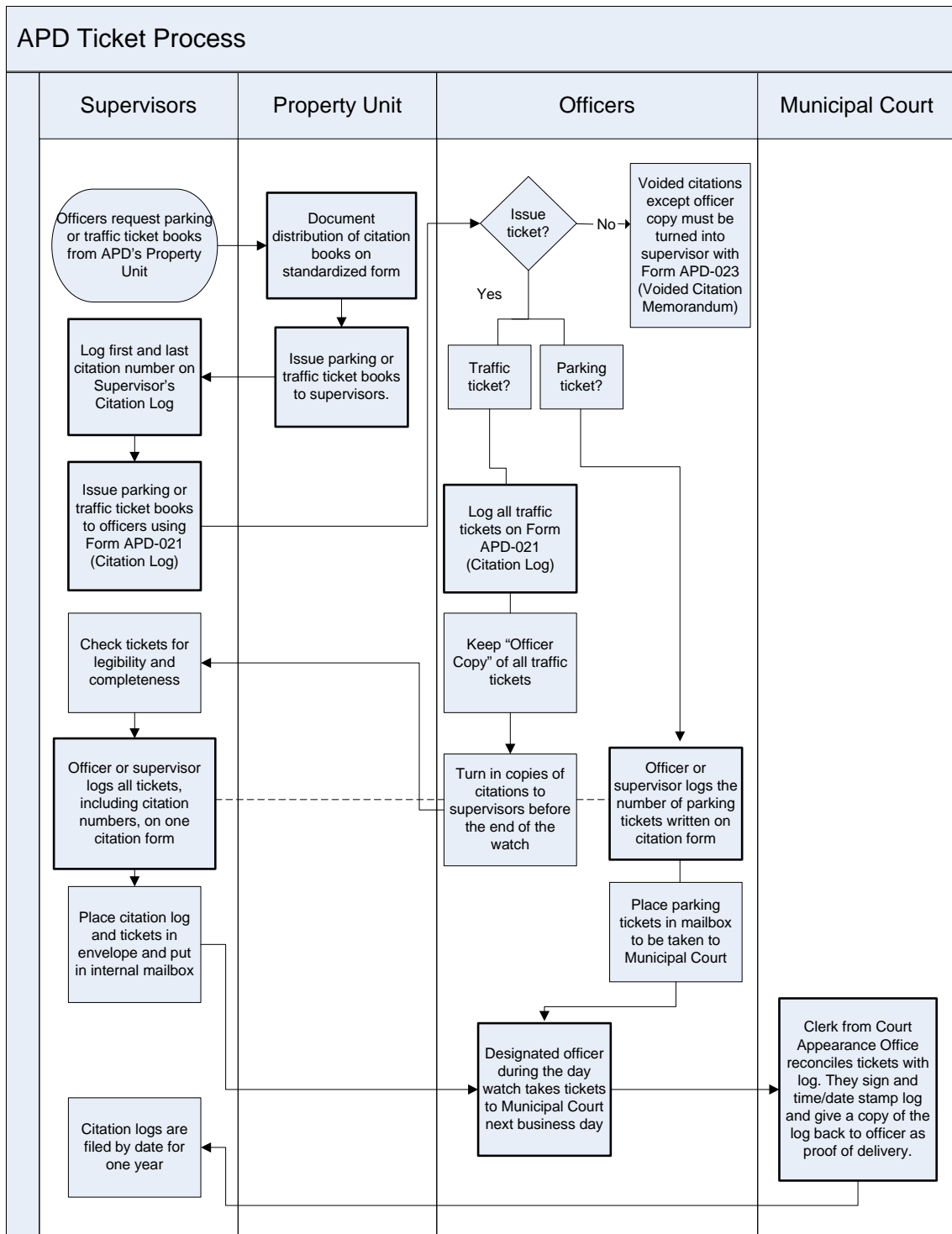
- The supervisors review the traffic tickets for legibility and completeness and place them on a separate citation log that is taken to Municipal Court. The parking tickets, traffic tickets and citation log are placed in an internal mailbox to be taken to Municipal Court.
- The court reconciles the tickets received with the citation log.
- The citation logs are stored by date at the zones.

**APD cannot easily produce data showing the number of tickets they issue.** Although APD's policies contain controls that, if consistently followed, should help ensure that tickets are accounted for and filed with the court, they do not have readily available data to document the number of tickets they write that can be used to verify the number of tickets filed with the court. Even if all of APD's tickets are manually logged consistent with department policy, there is no mechanism for compiling traffic ticket activity in an easily retrievable and reliable form. The APD's reliance on manual and decentralized record keeping adds risk of noncompliance by its nature.

**APD identified some missing tickets.** APD personnel documented in an internal memorandum in July 2007 that 1,851 traffic citations were dropped off at Central Records and not forwarded to the court. According to the memo, the tickets were left in Central Records by a courier who was unaware of the department's change in procedure. The tickets were issued in 2005, 2006 and 2007; APD made arrangements to bring the tickets to the Solicitor's office at the court. According to APD staff, the department's procedures required that the "Department Copy" of all issued traffic citations be sent to Central Records, but this policy was changed, although some officers and couriers were unaware of the policy change. This appeared to be an isolated incident due to a change in policy.



## Exhibit 7 APD Ticket Issuance and Filing Process



**Sources:** Atlanta Police Department Standard Operating Procedures and audit team observations.

### **Solicitor's Office Rejected Fewer Than 1% of Tickets**

Court staff told the City Council that a large number of traffic tickets were rejected by the court because they were illegible or contained errors. Based on our review of Solicitor's Office records, they reviewed 82,341 traffic tickets from April through November 2007, and rejected 303, well under 1% of the tickets reviewed. The Solicitor's Office staff noted that they were able to correct problems and avoid rejecting 3,464 (4%) of the tickets. The low percentage of rejected tickets is not likely to have an affect on the court's revenue.

The Solicitor's Office's case screening division reviewed all citations, except for parking, to make sure the required elements of the offense were stated accurately on the ticket and that the ticket could sustain prosecution before booking it into court. Tickets were returned to the issuing agency if staff could not correct problems. The office began keeping track of the number of tickets they reviewed and the results of their review in April 2007.

---

## **Inconsistent Accounting Practices Skew Revenue Reporting**

While the court's initial explanation of the fiscal year 2007 revenue decrease focused on ticket errors and police writing and turning in fewer tickets, we found that much of the apparent decrease was due to changes in how the city accounts for and records revenue. Fiscal year 2005 revenue was inflated by a one-time collection of past due accounts and fiscal year 2007 revenue was understated by delayed and inconsistent posting. Taking these factors into consideration, the change in revenue from fiscal year 2005 to 2007 was essentially flat.

Actual traffic and parking ticket revenue in fiscal year 2007 was \$3.1 to \$3.9 million higher than the \$8 million that was initially reported. System "exceptions" – payments that did not correspond to a case number in the court's case management system – delayed posting \$3.1 million in ticket revenue received in fiscal year 2007 for nearly a year. Court staff recorded payments in a holding account until they could manually match the payments to defendant accounts for processing. Inconsistent use of revenue accounts also skewed year-to-year comparisons, as staff posted about \$795,000 of ticket-related revenue in accounts not used in fiscal year 2005.

Finally, the city's \$14.7 million anticipation of parking and traffic ticket revenue for fiscal year 2007 was unrealistically high. The anticipation was higher than revenues received in any of the previous eight years. According to the court administrator, there was no reason to expect growth, especially since fiscal year 2005 revenue included \$3 million in one-time collection of old accounts.

### **Posting Delay Understated Fiscal Year 2007 Traffic and Parking Ticket Revenue by \$3.1 Million**

A backlog in fine payments requiring manual processing delayed posting of \$3.1 million in traffic and parking revenue collected in fiscal year 2007 until fiscal year 2008. Court staff recorded funds in an unapplied revenue account which grew to nearly \$10 million by March 2008. Staff explained that the account was established because they were behind in processing probation payments, a process that has not been fully automated despite the CourtView implementation. While the practice allows timely cash deposits, an improvement from our earlier audit of the courts, the revenue is not available for city use until it is recorded accurately. Because the city held the funds in the unapplied revenue account, and still continues to do so, it may not be in compliance with its legal requirements to collect and promptly distribute state surcharges on tickets.

**The court uses an unapplied revenue account to hold probation payments that must be manually processed in CourtView.** The Department of Finance created a liability account in October 2006 to record the deposit of "unapplied revenues" – fine or probation payments from traffic, criminal, and parking cases that are not yet associated with a specific defendant and therefore cannot yet be recorded as revenue. Most of the unapplied revenue is from probation payments. When a defendant is unable to pay an assessed fine, a Municipal Court judge places him or her on probation, which establishes a payment plan.

The city contracts with Sentinel Offender Services to collect the probation payments from defendants and remit them to the court daily. Approximately 70% of Sentinel's cases are "exceptions," which for a variety of reasons do not match a defendant account in CourtView. Most often the case number in Sentinel's system does not match the case number in CourtView. In some cases, Sentinel or the court receives a payment for a case that is not in CourtView. When exceptions occur, court employees must research the ticket history to

manually match the payment to the defendant in CourtView, which then automatically allocates the base fine and surcharges.

**Unapplied revenue backlog reached a high of about \$10 million in March 2008.** The court began recording payments in the unapplied revenue account in November 2006. As shown in Exhibit 8, the account balance grew to \$9.6 million by March 2008. The former chief financial officer then requested that the court post the funds to the appropriate revenue accounts on the general ledger by the end of April, and offered to lend the court a staff person to accomplish the task. As of June 2008, court personnel had posted about \$7.9 million to the general ledger. The account still had a balance of \$2.2 million, and court personnel were still posting payments to the account.

**Exhibit 8  
Unapplied Liability Account Activity  
November 2006 through June 2008**

<b>Date of Revenue Collection</b>	<b>Monthly Activity</b>	<b>Ending Balance (Year To Date)</b>
November 2006	\$114,542	\$114,542
December 2006	110,798	225,340
January 2007	0	225,340
February 2007	946,791	1,172,131
March 2007	414,700	1,586,831
April 2007	503,504	2,090,335
May 2007	675,651	2,765,986
June 2007	1,197,342	3,963,327
July 2007	596,308	4,559,635
August 2007	665,229	5,224,865
September 2007	387,810	5,612,674
October 2007	950,748	6,563,422
November 2007	633,795	7,197,217
December 2007	612,406	7,809,623
January 2008	854,023	8,663,646
February 2008	174,107	8,837,753
<b>March 2008</b>	<b>775,357</b>	<b>9,613,110</b>
April 2008	(3,342,134)	6,270,976
May 2008	(2,433,556)	3,837,419
June 2008	(1,615,328)	2,222,091

Source: MARS/G and Oracle

**The posting delay shorted fiscal year 2007 ticket revenue by nearly \$3.1 million.** As shown in Exhibit 8 above, nearly \$4 million of unapplied payments were collected during fiscal year 2007 (the shaded rows in the table). About \$3.1 million was city revenue, shown in Exhibit 9 below. The remainder was surcharges due to the state. The backlog in the unapplied revenue account kept needed resources from being available for city use and prevented the city from promptly distributing state surcharges on tickets.

**Exhibit 9  
Unapplied Liability Account  
Fiscal Year 2007 Revenue Portion**

<b>Date Cash Received</b>	<b>Traffic Fines</b>	<b>Parking Fines</b>	<b>Red Light Fines</b>	<b>Jail Surcharge</b>	<b>Total Monthly Revenue</b>
November/December 2006	\$454,275	\$0	\$0	\$71,690	<b>\$525,965</b>
January 2007	272,085	0	0	43,662	<b>315,747</b>
February 2007	294,160	0	0	43,284	<b>337,444</b>
March 2007	250,508	91,222	62,300	39,038	<b>443,068</b>
April 2007	232,201	137,936	93,240	39,571	<b>502,948</b>
May 2007	264,682	102,734	79,037	41,164	<b>487,618</b>
June 2007	272,064	91,925	68,563	46,618	<b>479,171</b>
<b>TOTAL</b>	<b>\$2,039,975</b>	<b>\$423,817</b>	<b>\$303,140</b>	<b>\$325,027</b>	<b>\$3,091,959</b>

Source: Office of Revenue

The court is working with its contractor and the Department of Information Technology to develop an interface between CourtView and the Sentinel's management system to reduce the number of exceptions that require manual processing. The court should continue to work with the contractor to reduce unapplied revenues and post payments promptly.

**Inconsistent Use of Revenue Accounts Skew Year-To-Year Comparisons**

Revenue related to court fines was recorded in 18 different revenue accounts in fiscal year 2007. Three of these accounts were new, established in fiscal year 2007 at the request of court personnel, but used for only part of the year. Ten of the accounts were on the city's books but apparently not used in fiscal year 2005. While detailed accounts allow the court to better track revenue from specific sources

or intended for specific uses, inconsistent recording makes it difficult to compare revenues collected in fiscal year 2007 to revenues collected in prior years, or even to the amount of revenue budgeted for the year.

**Court and finance staff identified about \$8 million in traffic and parking ticket revenue for fiscal year 2007.** As shown in Exhibit 10, the revenue was recorded in four accounts. The majority was recorded in the previously used traffic & parking fines account, but the court began recording revenue in three new accounts - red light fines, traffic fines, and parking fines – during the fiscal year.

**Exhibit 10  
Fiscal Year 2007 Traffic Revenue Accounts**

<b>MARS/G Account Number</b>	<b>Description</b>	<b>FY 2007 Anticipation</b>	<b>FY 2007 Revenue</b>
443106	RED LIGHT FINES	\$0	\$625,863
451204	TRAFFIC FINES	0	709,638
451205	PARKING FINES	0	346,572
451101	TRAFFIC & PARKING FINES	14,743,470	6,287,610
<b>TOTAL</b>		<b>\$14,743,470</b>	<b>\$7,969,683</b>

Source: COA General Ledger

**Staff posted an additional \$795,000 of fiscal year 2007 ticket-related revenue in accounts not used in fiscal year 2005.** Exhibit 11 shows that total court revenue recorded in fiscal year 2007 was about \$10.5 million. About \$1.7 million was from general fines and other accounts not attributed to parking and traffic violations, leaving about \$795,000 recorded in accounts that were on the city's books but not used in fiscal year 2005. Because the revenue is not from new sources, it would have been recorded either as traffic and parking fine revenue or general fine revenue in fiscal year 2005. It's not clear from the city's accounts what court revenue funds from 2007 should be comparable to the \$13.4 million recorded as traffic and parking fine revenue in fiscal year 2005.

Court staff should use revenue accounts consistently and finance should remove unneeded accounts to allow for accurate year-to-year comparisons.

**Exhibit 11  
Municipal Court Revenue Accounts**

<b>Category of Accounts</b>	<b>Account Description</b>	<b>FY 2007 Anticipation</b>	<b>FY 2007 Actual Revenue</b>	<b>FY 2005 Actual Revenue</b>
<b>Accounts Used in Prior Fiscal Years</b>	TRAFFIC & PARKING FINES	\$14,743,470	\$6,287,610	\$13,407,283
	GENERAL FINES	823,241	818,353	722,526
	BONDS FORFEITED/COLLECTED	37,920	49,078	348,166
	BLDG FUND-RESTRICTED	0	745,386	1,556,730
	RECOVER ERRONEOUS PAYMENTS	106,734	129,335	111,531
	<b>Subtotal</b>		<b>\$15,711,365</b>	<b>\$8,029,762</b>
<b>Traffic and Parking Accounts Created in FY07</b>	RED LIGHT FINES	0	625,863	0
	TRAFFIC FINES	0	709,638	0
	PARKING FINES	0	346,572	0
	<b>Subtotal</b>	<b>\$0</b>	<b>\$1,682,073</b>	<b>\$0</b>
<b>Existing City Accounts Not Used in FY05</b>	DUI FINES	0	37,090	0
	DRUG FINES	0	7,069	0
	HOUSING FINES	0	77,195	0
	IN-HOUSE PROBATION	0	36,759	0
	DUI PROBATION	0	59,975	0
	TRAFFIC BONDS	0	18,453	0
	MAPS, CODES, RECORDS	0	19,658	0
	CRIMINAL BONDS	0	11,248	0
	NON-REFUNDABLE COURT FINE	0	-167,586	0
	CITY JAIL Fd SURC-(CJAIL)	0	694,785	0
	<b>Subtotal</b>	<b>\$0</b>	<b>\$794,646</b>	<b>\$0</b>
<b>Total Court Revenue</b>		<b>\$15,711,365</b>	<b>\$10,506,481</b>	<b>\$16,146,236</b>

Source: MARS/G

**Fiscal year 2007 anticipation was unreasonably high.** As shown in Exhibit 12, the city budgeted \$14.7 million in traffic and parking fine revenue for fiscal year 2007, more than received in any year since 1998. According to the court administrator, there was no reason to expect revenues to increase. The numbers of tickets filed had decreased since 2000, and fiscal year 2005 revenue included \$3 million in a one-time collection of old accounts.

**Exhibit 12**  
**Traffic and Parking Revenue**  
**Fiscal Year 1998 through Fiscal Year 2007**

Fiscal Year	Traffic and Parking Revenue
1998	\$10,020,467
1999	12,061,653
2000	14,641,113
2001	10,942,970
2002	13,395,737
2003	10,905,382
2004	13,062,831
2005	13,407,283
<b>2007 Anticipation</b>	14,743,470

Source: MARS/G

Historically, the city's revenue anticipations, prepared by Budget and Fiscal Policy, were projected based on 96% of prior year's actual revenue amount minus all nonrecurring revenues and new revenue sources added. Due to high turnover in the Budget & Fiscal Policy Department, we were unable to confirm the basis for the fiscal year 2007 revenue anticipation. It appears that budget analysts were unaware that \$3 million in fiscal year 2005 revenue was nonrecurring and overestimated new revenues.

**Consistent, accurate historical data will allow better revenue forecasts.** We previously recommended in our audit, *General Fund Budget Review*, that the city charter be changed to remove the requirement to anticipate revenue as a percentage of prior year (provide for forecasting expected revenues), which would allow the city to prepare and use multi-year revenue forecasting. Consistent and accurate recording of revenue by account will assist the city in this effort. According to GFOA, performing individual revenue forecasts allow finance officers to:



- Assess revenue fluctuations over time;
- Determine which special revenue sources are yielding insufficient revenue relative to program expenditures;
- Develop appropriate revenue enhancements initiatives for major and minor revenue sources;
- Establish more appropriate spending levels across government departments, services, and programs; and
- Pinpoint the major and minor revenue sources that are remaining stable, increasing or decreasing.



---

## Recommendations

---

To enforce its traffic and parking ordinance and appropriately account for revenue due to the city, staff should:

1. **Post fine payments in a timely manner to avoid understating city revenue.** Municipal Court should resolve its interface issues between CourtView and Sentinel Offender Services' case management system to reduce the number of exceptions and assign appropriate personnel to manually process probation payments.
2. **Improve collection rates for parking and red light camera fines.** Municipal Court should solicit assistance from the Law Department to define procedures necessary to collect on unpaid red light fines, including proper notification to violators. If the court does not use its authority to enforce collection of red light penalties, the city will continue to lose revenue.
3. **Consistently post court revenue to specific accounts to ensure historical revenue data is accurate.** Municipal Court and the Department of Finance should continue to post court revenue in the newly created and recently used accounts to better track individual revenue sources. Finance should remove unneeded or duplicative accounts. Consistent use of the accounts would allow the city to record historical revenue data more accurately.
4. **Assess fluctuations and forecast expected revenues for more accurate budget anticipations.** The Department of Finance should prepare multi-year revenue forecasts and monitor the revenues monthly to determine which Municipal Court revenue sources are remaining stable, increasing or decreasing.
5. **File traffic tickets promptly.** To ensure traffic tickets are processed prior to their due dates and court dates, the Chief of Police should enforce departmental policies and file tickets with the Municipal Court within one business day of issuance.

6. **Put a contract in place for parking enforcement.** The city should continue its efforts to execute a contract for parking enforcement activities so that the city does not continue to lose parking revenue.
7. **Date stamp each parking ticket.** Municipal Court should date stamp each parking ticket. This would provide a record of the date each ticket is filed by the issuing agency, and allow court staff to verify these dates using the scanned images in the CourtView system.
8. **Ensure that the file dates entered in CourtView are correct.** Municipal Court should make sure that data entry clerks enter the correct file dates into the system for all tickets. Court staff should also perform periodic quality assurance checks of the data entered into the system. Doing so would offer accountability and provide a means for the court staff to monitor whether they are meeting their goal of entering the tickets into CourtView within three business days of filing.

---

## Appendices

---



**Appendix A**  
**Review and Response to Audit Recommendations**

<b>Report # 07.07</b>	<b>Report Title: Traffic Tickets</b>	<b>Date: 10/17/08</b>
<b>Recommendation Responses</b>		
<b>Rec. # 1</b>	<p><b>Post fine payments in a timely manner to avoid understating city revenue.</b>  Municipal Court should resolve its interface issues between CourtView and Sentinel Offender Services' case management system to reduce the number of exceptions and assign appropriate personnel to manually process probation payments.</p>	
<b>MUNICIPAL COURT</b>		<b>Agree</b>
<p><b><u>Proposed Action:</u></b>  <b><u>Implementation Timeframe:</u></b>  <b><u>Comments:</u></b></p>	<p>Completed October 6, 2008  N/A  It's important to understand the background behind this recommendation. First, even though there has been an interface problem between two systems that has contributed to a slow process, this process has always been performed manually. Only recently has this process been ripe for computerization, and only very recently has this been realized.  Second, the court has an obligation to make certain that monies coming into the city are accurately counted, which has not always been the practice. We would rather have accuracy over speed when it comes to the critical area of accounting.  Last, if it had been possible to "assign the appropriate personnel to manually process probation payments" the court would have done so. However, the court has seen the number of cashiering staff significantly reduced over the past four years. The end result has been accurate accounting, but not particularly fast accounting.</p>	
<b><u>Responsible Person:</u></b>	Douglas Mincher	

<b>Rec. # 2</b>	<b>Improve collection rates for parking and red light camera fines.</b> Municipal Court should solicit assistance from the Law Department to define procedures necessary to collect on unpaid red light fines, including proper notification to violators. If the court does not use its authority to enforce collection of red light penalties, the city will continue to lose revenue.	
<b>MUNICIPAL COURT</b>		<b>Agree</b>
<u><b>Proposed Action:</b></u> <u><b>Implementation Timeframe:</b></u> <u><b>Comments:</b></u>  <u><b>Responsible Person:</b></u>	Completed 2007 N/A The court does not have authority to enforce collection of red light fines; further, the authorizing statute (§40-6-20) provides no procedure in the event a driver fails to respond. The court has developed a procedure requiring the defendant to appear in court to answer why they failed to respond, and will order the Department of Driver Services to suspend the driver license for those failing to appear. The net effect is identical to what the audit is requesting. Douglas Mincher	
<b>DEPARTMENT OF LAW</b>		<b>Agree</b>
<u><b>Proposed Action:</b></u> <u><b>Implementation Timeframe:</b></u> <u><b>Comments:</b></u> <u><b>Responsible Person:</b></u>	Law is more than willing to assist the Municipal Court with improving its collection rates.  Jerry DeLoach, Deputy City Attorney	
<b>Rec. # 3</b>	<b>Consistently post court revenue to specific accounts to ensure historical revenue data is accurate.</b> Municipal Court and the Department of Finance should continue to post court revenue in the newly created and recently used accounts to better track individual revenue sources. Finance should remove unneeded or duplicative accounts. Consistent use of the accounts would allow the city to record historical revenue data more accurately.	
<b>MUNICIPAL COURT</b>		<b>Agree</b>
<u><b>Proposed Action:</b></u> <u><b>Implementation Timeframe:</b></u> <u><b>Comments:</b></u>  <u><b>Responsible Person:</b></u>	To meet with DOF and prepare a plan. Ongoing The posting of revenue to specific accounts was inconsistent due to the creation of new accounts during the implementation of CourtView and Oracle software. Douglas Mincher (for the court)	



DEPARTMENT OF FINANCE		Agree
<p><b><u>Proposed Action:</u></b> The Department of Finance will ensure that Municipal Court revenue accounts that are not being utilized be deactivated.</p> <p><b><u>Implementation Timeframe:</u></b> Immediately.</p> <p><b><u>Comments:</u></b> Municipal Court is responsible for determining these revenue accounts; the Department of Finance will facilitate the deactivation of their invalid revenue accounts. The Department of Finance (DOF) receives Revenue allocation forms from Municipal Courts which states where revenue should be posted. DOF relies on Municipal Court personnel to accurately complete their allocation forms since they are the agency that maintains their subsidiary records. The Department of Finance role in this is to ensure that the Revenue allocation forms once transmitted to DOF are timely posted to the General Ledger in order to maintain proper monthly comparisons. DOF will alert Municipal Courts if there are material errors and omissions; however Municipal Court is responsible for the accuracy of the postings.</p> <p><b><u>Responsible Person:</u></b> Chima Nwanko</p>		
<b>Rec. # 4</b>	<p><b>Assess fluctuations and forecast expected revenues for more accurate budget anticipations.</b> The Department of Finance should prepare multi-year revenue forecasts and monitor the revenues monthly to determine which Municipal Court revenue sources are remaining stable, increasing or decreasing.</p>	
DEPARTMENT OF FINANCE		Agree
<p><b><u>Proposed Action:</u></b></p> <p><b><u>Implementation Timeframe:</u></b></p> <p><b><u>Comments:</u></b></p> <p><b><u>Responsible Person:</u></b></p>	<p>Budget versus Actual currently being performed and monitored by Office of Revenue</p> <p>The Office of Revenue prepares monthly and quarterly Budget versus Actual to monitor and assess revenue performance. The Office of Revenue utilized the Budget versus Actual reports to advise Municipal Courts that they were understating revenue by posting funds to the Unapplied (liability account) instead of established revenue accounts for FY 2008 and FY 2007.</p> <p>The preparation of the Multi-Year Revenue Forecasting is currently under the purview of the Office of Budget and Fiscal Policy which also maintains the Financial Forecaster position. The rationale for maintaining the Forecasting function separate from the Office of Revenue is due to the segregation of duties and minimizing any conflicts of interest. The Office of Revenue performs billing and collection; billing and collection functions are generally separated from Multi-Year Forecasting functions to maintain adequate checks and balances. However, the Office of Revenue is prepared to work and assist in fulfilling the Multi-Year Forecast objective. Gary Donaldson currently prepares the Revenue Budget versus Actual report.</p>	

<b>Rec. # 5</b>	<b>File traffic tickets promptly.</b> To ensure traffic tickets are processed prior to their due dates and court dates, the Chief of Police should enforce departmental policies and file tickets with the Municipal Court within one business day of issuance.	
<b>ATLANTA POLICE DEPARTMENT</b>		<b>Agree</b>
<p><b><u>Proposed Action:</u></b></p> <p><b><u>Implementation Timeframe:</u></b></p> <p><b><u>Comments:</u></b></p> <p><b><u>Responsible Person:</u></b></p>	<p>APD.SOP.3161 titled "Delivering Tickets to the Courts" and issued in 2005 clearly addresses these issues. This written directive will be re-issued immediately to all departmental employees in the form of Roll Call Training. The Command Staff will also be directed to address these two issues in their staff meetings, the weekly COBRA meeting, and the monthly Administrative COBRA meeting.</p> <p>Any original traffic citation mistakenly delivered to Central Records will be immediately delivered to the Field Operations Division A/O office for processing.</p> <p>Any employee found not to be in compliance with the written directive will be disciplined accordingly and supervisors will be held accountable for ensuring their employees are following this directive.</p> <p>Immediately</p> <p>n/a</p>	
<b>Rec. # 6</b>	<b>Put a contract in place for parking enforcement.</b> The city should continue its efforts to execute a contract for parking enforcement activities so that the city does not continue to lose parking revenue.	<b><u>Implementation Timeframe:</u></b>
<b>DEPARTMENT OF PUBLIC WORKS</b>		<b>Agree</b>
<p><b><u>Proposed Action:</u></b></p> <p><b><u>Implementation Timeframe:</u></b></p> <p><b><u>Comments:</u></b></p> <p><b><u>Responsible Person:</u></b></p>	<p>Anticipated contract January 2009</p> <p>It remains the City's intent to implement a parking management services contract, based on zero net expense to the City and guaranteed annual net revenue to the City</p> <p>Sandra Jennings, DPW Deputy Commissioner, Office of Transportation</p>	

<b>Rec. # 7</b>	<p><b>Date stamp each parking ticket.</b> Municipal Court should date stamp each parking ticket. This would provide a record of the date each ticket is filed by the issuing agency, and allow court staff to verify these dates using the scanned images in the CourtView system.</p>	
<b>MUNICIPAL COURT</b>		<b>Agree</b>
<p><b><u>Proposed Action:</u></b>  <b><u>Implementation Timeframe:</u></b>  <b><u>Comments:</u></b>    <b><u>Responsible Person:</u></b></p>	<p>None  None  The court agrees with this recommendation in principle, however since 2004, the court has lost 108 staff positions. In fact, since this audit was requested the court has lost 19 positions. While file stamping an individual parking ticket may only take seconds, stamping 200,000 per year adds up. Simply stated, in the best of all worlds, the court would stamp every case filed, but due to cutbacks in staff, we have not required this for parking cases.  Also, it bears mentioning that the new contract for parking services requires that parking tickets be filed electronically. That will make this recommendation moot.  Douglas Mincher</p>	
<b>Rec. # 8</b>	<p><b>Ensure that the file dates entered in CourtView are correct.</b> Municipal Court should make sure that data entry clerks enter the correct file dates into the system for all tickets. Court staff should also perform periodic quality assurance checks of the data entered into the system. Doing so would offer accountability and provide a means for the court staff to monitor whether they are meeting their goal of entering the tickets into CourtView within three business days of filing.</p>	
<b>MUNICIPAL COURT</b>		<b>Agree</b>
<p><b><u>Proposed Action:</u></b>  <b><u>Implementation Timeframe:</u></b>  <b><u>Comments:</u></b>    <b><u>Responsible Person:</u></b></p>	<p>The Court will monitor this more closely.  Ongoing  During the software change in 2007, the court opted to extend additional time to pay for parking defendants by using the entry date as the violation date. That is no longer necessary and so we will revert to entering the correct dates.  Douglas Mincher</p>	



## Appendix B Court Administrator's Response



### THE MUNICIPAL COURT OF ATLANTA 150 GARNETT ST., S.W. • ATLANTA, GEORGIA 30303-3612

Deborah S. Greene  
Chief Judge

Douglas J. Mincher  
Court Administrator/Clerk  
404.954.6711

October 27, 2008

TO: Leslie Ward, Director, Office of the City Internal Auditor  
 FM: Douglas J. Mincher  
 RE: The Atlanta Municipal Court Response to the Office of the City Auditor's Performance Audit: Traffic Tickets

The court would like to address the Auditor's findings in three specific areas, that being the decline of the number of tickets being filed, the timeliness of those filings, and parking.

I. Tickets being filed. The audit goes into detail about the volume of tickets filed during the recent past, however it is important to examine more than just the past few years. And although the audit was not tasked with examining criminal filings, it is important to consider these. The court has long argued that there has been a steady decline in the number of traffic cases filed, specifically stating that only half the cases that were once filed in Atlanta are currently being filed.

As the chart below indicates, the number of traffic tickets filed over the past decade has declined by 49%.<sup>1</sup> And, if current trends hold for this year, traffic filings will decline another 17%.

TRAFFIC								
1998	1999	2000	2003	2004	2005	FY07	FY08	
229,516	243,573	243,927	192,817	174,974	150,159	142,175	116,434	
	6%	0%	-21%	-9%	-14%	-5%	-18%	

In FY07, the court collected \$8M from the 142,175 tickets that were filed. If 230,000 tickets were filed in 2007 as there were a decade ago, the court could expect \$17M revenue.

And while the Audit did not consider criminal filings, the court has been vocal about this decline as well. Since 2005, the number of criminal filings in the court has also decline by half.

<sup>1</sup> Data from years 1998-2000 are from the State of the Judiciary, City Court of Atlanta, 2001. Accurate data from years 2001-2002 are unavailable. Data from 2003-present are from CourtView.

CRIMINAL				
2003	2004	2005	FY07	FY08
38,310	53,933	49,080	31,495	27,497
	41%	-9%	-36%	-13%

Finally, on page 14 there is information on the percentage of tickets written by police agencies other than the Atlanta Police department. The numbers above represent all agencies, and not just APD. However, APD has always filed the vast majority of cases with this court, 88% according to this audit. Due to legacy computer systems, the court has never seen accurate filing data previous to 2005.

II. Timeliness of Filings. During a Public Safety Committee meeting in June 2007, the Court Administrator was questioned on why the city was receiving so many calls from defendants who wanted to pay their tickets but could not. As the Administrator, I explained that there were two underlying issues causing this problem. One, we were finishing the implementation of a new software system and backlogs had occurred while we were transitioning. Anyone who has ever taken a large organization from one software system to another would know that this type of backlog could be expected and indeed occurred. I had also mentioned that it was not the case that every ticket issued was filed with the court or was filed timely with the court. So, even we the court fully transitioned to the new software, there would always be times when a defendant would have a legitimate complaint about a particular case.

The audit bears this out. From page 9 of the audit:

Police are not filing traffic tickets with the court quickly enough to ensure court staff enters the tickets before fines are due. Police are filing only 45% of traffic tickets within their self-imposed deadline of 1 business day after writing the ticket. Between 2% and 5% of traffic tickets are not entered into the system by the presumed deadline, meaning that defendants cannot pay fines online or by phone before their court dates, court dates must be reset, or, in some cases, the Solicitor's Office may reject the ticket.

"Between 2% and 5%" equates to approximately 3,000 -7,000 traffic tickets per year (2007 filings), or between 12 and 32 defendants a day who have trouble. *This is precisely the point the court was describing back in June 2007 that gave rise to the audit.*

III. Parking. There is considerable attention given to the period of time it takes the court to enter parking tickets (Audit, p.9-12). In pertinent part:

Parking fines are due 7 days after the ticket is written. As shown in exhibit 3, 77% of parking tickets were entered into CourtView within this time. Slow processing makes it difficult for violators to pay their tickets by the due date as they are not able to pay online or by phone when the tickets are not in the system. The court's website instructs violators to call customer service if they

cannot access their parking ticket online after 14 days of issuance, even though the fine is due a week earlier. The difficulty in paying parking fines likely contributes to the volume of unpaid fines.

A seven day period to respond, given filing and data entry times, mail time, etc., is a very fast turn around even with a system where every component is functioning smoothly. And so, partly as a response to having parking tickets filed late as well as new software being implemented, in April, 2007, the judges voted to extend the time for parking defendant to pay their fine. Defendants have 14 days to respond. Further, the penalty fine for not responding in a timely manner is not added until 30 days after violation.

Also as a result of late filings, the court had data entry staff use the input day as the day of violation thus giving parking defendants an additional day or more to respond. The court did not want to take a position of fining someone for not responding when they did not have the opportunity.

Once the change was made, the court informed APD and Public Works that parking tickets responses are no longer due in seven days but rather 14. The standard parking tickets that are being used were never updated by Public Works.

On page 10, the Audit notes,

The court's website instructs violators to call customer service if they cannot access their parking ticket online after 14 days of issuance, even though the fine is due a week earlier.

This is not correct. We ask people to call if they cannot locate their ticket online within 14 days, but this is to insure that we do not add the penalty for non response (which occurs on the 30<sup>th</sup> day). It is not due a week earlier.

It should also be mentioned that Exhibit 3 of the Audit states that 77% of parking tickets are entered within eight days, but there is no data on the percentage entered within the 14 days allotted. My belief is that this percentage would be in the high 90s.





## Appendix C Atlanta Police Department Response



City of Atlanta  
Atlanta Police Department

Internal Correspondence

### MEMORANDUM

TO: Greg Giomelli  
FROM: Chief Richard J. Pennington  
DATE: October 22, 2008  
RE: Response to Municipal Court Compliance Audit

The Atlanta Police Department Command Staff have reviewed the Municipal Court Compliance Audit and agree with the findings. The Atlanta Police Department was not in compliance in the two listed areas:

1. *"Police are filing only 45% of traffic tickets within their self imposed deadline of 1 business day after writing the ticket."*
2. *"APD acknowledged that 1,851 traffic tickets written between 2005 and 2007 were mistakenly delivered to Central Records rather than filed with the court."*

APD.SOP.3161 titled "Delivering Tickets to the Courts" and issued in 2005 clearly addresses these issues. This written directive will be re-issued immediately to all departmental employees in the form of Roll Call Training. The Command Staff will also be directed to address these two issues in their staff meetings, the weekly COBRA meeting, and the monthly Administrative COBRA meeting.

Any original traffic citation mistakenly delivered to Central Records will be immediately delivered to the Field Operations Division A/O office for processing.

Any employee found not to be in compliance with the written directive will be disciplined accordingly and supervisors will be held accountable for ensuring their employees are following this directive.



## **Appendix D**

### **City Auditor's Comments on the Court Administrator's Responses**

*Government Auditing Standards* require us to explain in the report our reasons for disagreeing with comments from the audited entity if they conflict with the audit's findings and recommendations or when planned corrective actions do not adequately address the recommendations. Our comments explain our concerns about the court administrator's responses to recommendations 2, 7 and 8 (see Appendix A, p. 31-35). In addition, we question the accuracy and validity of the court administrator's comments on our conclusions regarding the accuracy and timeliness of the court's processing of parking tickets (see Appendix B, p. 37-39).

Although the court administrator agrees with **recommendation 2** regarding additional collection efforts for unpaid red light fines, he proposes no action to implement the recommendation. The court administrator appears to have misinterpreted previous advice from the Law Department. The Law Department reviewed our recommendation and agreed that the court administrator has authority to take additional action to enforce red light fines as long as the court properly notifies violators, as described on page 15 in the report. We stand by the recommendation and urge the court to follow the advice of the Law Department on this issue, regardless of other actions the court may choose to take.

Similarly, the court administrator agrees in principle with **recommendation 7** to date stamp each parking ticket with the date it is filed, but proposes no action to implement the recommendation. We were reluctant to recommend a step that could delay an already slow process, but given that both the court and issuing agencies have performance goals based on the filing date, and that the court administrator has consistently and publicly blamed the issuing agencies for ticket processing delays, we conclude the benefits of the recommendation outweigh the cost. While electronic ticket filing should largely address the recommendation once the Department of Public Works has a contract for parking enforcement, the Atlanta Police Department and other jurisdictions will continue to manually write and file parking tickets. We stand by the recommendation and urge the court to improve the accuracy of ticket processing by implementing it.

We disagree with the court administrator's explanation of the data errors we seek to remedy with **recommendation 8**. He asserts that it was necessary to enter incorrect filing dates into CourtView to delay application of a late fee, so as to avoid penalizing defendants for lack of timeliness in filing by issuing agencies and/or data entry by court staff. Given that the court administrator has noted challenges arising from inaccurate data in its legacy systems, we find it disturbing that he would perpetuate the problem by instructing staff to enter incorrect data into its new system for the sake of expediency. Further, the practice is unnecessary and should be discontinued. The date a ticket is entered in CourtView is a separate, system-generated field; the court could base a late fee on this field while entering accurate dates in other fields. Otherwise, CourtView cannot generate accurate information on the timeliness of issuing agencies or court staff in filing and processing tickets.

Finally, the court administrator questions our conclusions on timeliness of processing parking tickets, asserting that since April 2007 parking tickets have been due 14 days after issuance rather than 7 (Appendix B, p. 39). On this basis, he argues our conclusion that one-quarter of parking tickets were entered into CourtView after the fines were due (see p. 8) is invalid.

We strongly disagree with the court administrator's charge and have made no changes in our analysis and conclusion. The court's change in due dates for parking tickets appears to have been made without public disclosure. In the many interviews we conducted with staff and managers from the court, police and public works departments over the past year, we received no information to contradict the 7-day payment notice that appears on the printed parking tickets issued by the city. After a 2-week review of a draft of the audit report, neither the court administrator nor his staff questioned the use of the 7-day benchmark in a lengthy discussion with the audit team. Nor did we find mention of the change in the testimony about traffic and parking tickets before the City Council Public Safety Committee, or contemporary newspaper accounts of the testimony, preceding the committee's request for the audit. Parking tickets state that fines are due within 7 days. Our analysis of processing time considers timeliness from the perspective of the ticket recipient. If the public perceives that parking tickets are due within 7 days, then 7 days is the appropriate benchmark for measuring timeliness.

With regard to the court administrator's assertion that data entry staff used the input date as the date of violation to compensate for late filings, without date stamping parking tickets or entering the correct file date, the court has no evidence that parking tickets were in fact filed

late. The audit evidence suggests that parking tickets issued by public works were, in fact, filed promptly (see p. 9). The court administrator's assertion that data entry staff "use the input day as the day of violation" does not appear to be accurate. Our review of parking tickets found that the offense dates were entered correctly. While we acknowledge the effort to minimize consequences to the ticket holders of the city's slow processing, we urge the court administrator to require accurate data entry into its system to establish accountability for all phases of ticket processing.