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**EXECUTIVE SUMMARY**

**THEFT OF COIN – PARKING METERS**

**JULY 2010**

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**Note: The published version of this report omits some information which is of a sensitive nature to personal privacy, Halifax Regional Municipality, or other organizational security.**

**Background:**

Finance staff involved in day-to-day coin collection and maintenance of parking meters observed a decrease in volume of coin in a particular collection area. Subsequently a review completed by Finance staff indicated parking meter revenue appeared short of expected amounts.

The Office of the Auditor General, in cooperation with the business unit responsible for parking meter operations, undertook an examination to gather information and forwarded the details to Halifax Regional Police (HRP).

**Scope:**

The specific issues or allegations considered under this review included:

1. The suspected theft (loss) of coin from certain HRM on-street parking meters.
2. The manner in which thieves were able to access the high security locks on these parking meters in a non-destructive way.

To obtain information with respect to the suspected theft of coin, an initial surveillance process was engaged to gather intelligence.

**Details:**

Observations were initially conducted on both day and evening shifts. An attempted theft was observed around midnight of the 7<sup>th</sup> day. The investigator was able to get a description of the individual, the vehicle used and partial license plate. The file at this point was turned over to the Halifax Regional Police.

HRP continued the investigation with the initial information provided to them. Early in the investigation, Police were able to obtain a search warrant to be executed once an arrest was made. HRM and Police were interested in the manner in which coin was able to be removed.

**Recommendations:**

1. Any theft of a physical parking meter (not coin) should initiate a process where the key combination from the stolen meter is immediately changed for the remaining meters.
2. Staff familiarization with trends and volumes of coin was the first indication meter revenues were irregular. On a regularly scheduled basis, Finance staff should conduct a spot check to determine if expected coin to actual on an individual meter basis is within an acceptable range. Any differences should be followed up immediately to ascertain the possible cause.

**Management Response:**

*Management is in agreement with both audit recommendations. Once the new coin room is complete and operational, Finance will be presenting a business case proposing a FTE for the Parking Meter Unit, to be funded by a current level 3 vacancy. This position will foster more revenue audits as well as better segregation of duties over revenue collection and maintenance.*