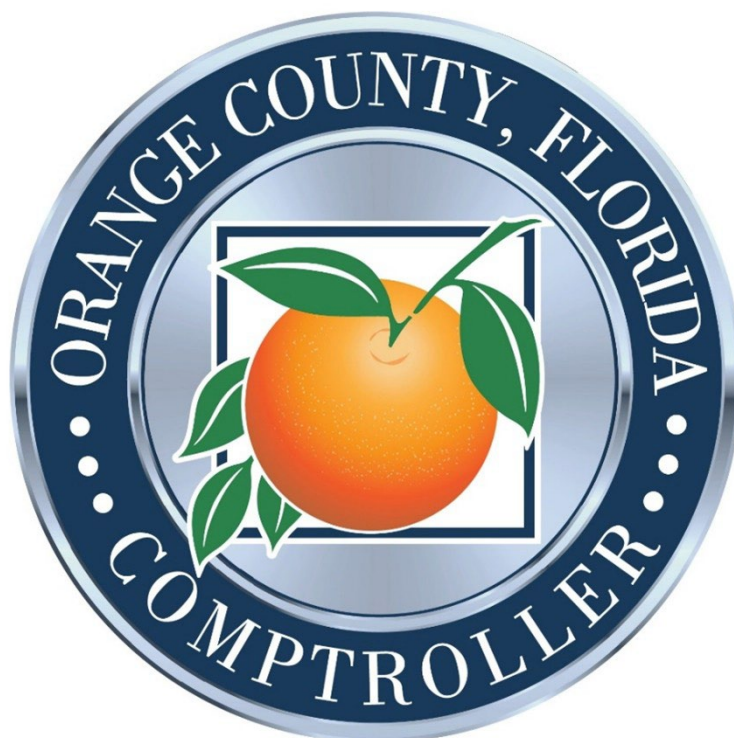


# **Follow-up Audit of Orange County Convention Center Parking Revenue**



**Phil Diamond, CPA  
County Comptroller  
Orange County, Florida**

[www.occompt.com](http://www.occompt.com)



**Report No. 521  
November 2025**

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### Orange County Comptroller's Office

#### Mission

The mission of the Orange County Comptroller's Office is to serve the citizens of Orange County and our customers by providing responsive, ethical, effective, and efficient protection and management of public funds, assets, and documents, as specified in the Florida Constitution and Florida Statutes.

#### Vision

The vision of the Orange County Comptroller's Office is to be recognized as a highly competent, cohesive team leading the quest for continuing excellence in the effective safeguarding and ethical management of public funds, assets, and documents.



## OFFICE OF THE COMPTROLLER

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November 12, 2025

Jerry L. Demings, County Mayor  
and  
Board of County Commissioners

We have performed a follow-up audit of the Orange County Convention Center Parking Revenue (Report No. 465). The prior audit, issued in July 2017, reviewed the period from October 2015 through June 2016. To test the status of the previous recommendations, we reviewed the period from January 2024 through January 2025.

This report summarizes the current status of the previous recommendations, including implementation status and remaining recommended work. Additionally, a new recommendation was identified during this review. The Convention Center management response follows the new recommendation.

We appreciate the cooperation of Convention Center personnel during the audit.

  
Phil Diamond, CPA  
County Comptroller

c: Byron W. Brooks, County Administrator  
Mark Tester, Executive Director, Convention Center  
Ray Walls, Deputy Director of Finance & Accounting, Convention Center

# ORANGE COUNTY CONVENTION CENTER PARKING REVENUE FOLLOW-UP AUDIT

Audit Period  
January 2024 – January 2025

We conducted a follow-up audit of our July 2017 audit of the Orange County Convention Center Parking Revenue (Report No. 465). The prior audit report can be viewed at <https://www.occompt.com/186/Audits-Investigations>.

The previous report contained four recommendations. The statuses of those recommendations are summarized below. We also identified an additional concern that was not identified in the prior audit. That issue involves the collection and retention of customer sales tax exemption certificates.

## RECOMMENDATION STATUS



## BACKGROUND


The Orange County Convention Center (Convention Center) is one of the largest convention centers in the United States and a major economic driver for the Central Florida region. The Convention Center hosts hundreds of events annually, including national conventions, trade shows, expos, and public events that attract millions of visitors each year.

Parking operations play a critical role in the overall functionality and customer experience at the Convention Center. With approximately 6,600 on-site parking spaces and additional off-site parking as needed during peak events, the Convention Center must effectively manage traffic flow, accessibility, and revenue collection. Revenue is generated through daily and event-specific parking fees. Parking rates vary depending on event and vehicle size.

Parking is a significant source of revenue for the Convention Center. Parking revenues were approximately \$9.1 and \$11.3 million for fiscal years 2023 and 2024, respectively. The Security, Parking, and Transportation Division (Parking) is responsible for parking operations at the Convention Center. Parking employs over 40 employees. Given the volume of events and high visitor traffic, efficient parking operations are essential.

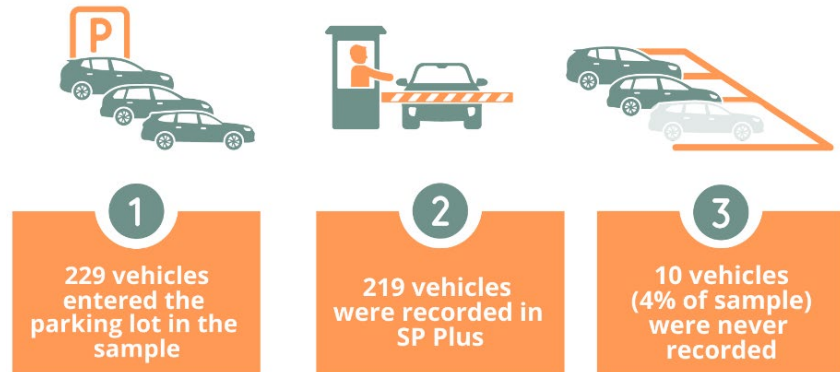


## PRIOR RECOMMENDATIONS

<p><b>Prior Recommendation 1</b></p>	<p><b>Convention Center management should establish procedures to ensure that tollbooth operators record a transaction for each vehicle entering the parking lot through their tollbooth. In addition, management should consider installing cameras in each tollbooth.</b></p>
 <p><b>PARTIALLY IMPLEMENTED</b></p>	<p>In our initial audit, we observed and counted vehicles entering a Convention Center parking lot over two separate two-hour periods. We compared the number of vehicles observed to the number of parking transactions recorded in the parking point-of-sale system. The audit identified that approximately 30% of vehicles entering the parking lot were not recorded. Due to the absence of tollbooth cameras, we were unable to determine the reason for the missing entries. At the time, management believed the discrepancies were related to complimentary parking or vehicle re-entries, which do not require payment upon entry.</p> <p>In response to the previous audit, the Convention Center installed two cameras in each of the 18 tollbooths in 2017. Additionally, in February 2023, management implemented a new point-of-sale system, SP Plus, which included features to log all vehicle entries regardless of whether payment was collected at the time of entry.</p> <p>As part of this follow-up audit, we observed vehicles entering a parking lot over four hours. We compared the number of vehicles observed to the number of parking transactions recorded in SP Plus.</p>



Our comparison showed that:



Of the 10 unrecorded vehicles, five appeared to be prepaid entries, as drivers presented some type of paper to the tollbooth operator. However, no transactions were logged in SP Plus for these 10 vehicles. This indicates a continued gap in recording all vehicle activity, despite system enhancements intended to resolve the issue.

#### **Additional Observation: Rehired Employee Involved in Parking Fee Theft**

Management informed us that an employee had been involved in parking fee theft that was discovered before we began the follow-up audit. Management used tollbooth camera footage to confirm that this employee had been stealing parking fees with an external device used to process credit card transactions. Management filed a police report, and the employee was arrested and charged with felony theft of \$57,182 in parking fees over a four-month period between May and August 2024.

#### **Felony Theft Charges**

**\$57,182**

**2,353 Vehicles**

We reviewed the investigation documentation. We noted that this employee was the same employee who worked at the tollbooth with unrecorded transactions during the initial 2016 audit. As a result, parking removed this employee from the work schedule in 2016. However, this same employee was **rehired in 2024**.



This audit did not identify the employee theft discovered in 2024. However, this situation highlights the importance of regularly reviewing tollbooth activity.

We reviewed 34 days of SP Plus parking transactions between May 2024 and August 2024. The tollbooth operator suspected of fraud had the highest variance in recorded vehicles compared to other tollbooth operators on 25 of 34 (74%) days. On at least three days, the tollbooth operator recorded less than half the number of transactions.

## Vehicle Count Analysis

South Concourse Lot: July 16, 2024

6:00 a.m. – 4:00 p.m.




Had management regularly reviewed employee transactions, these variances could have been identified earlier, and theft losses could have been reduced.

### WHAT REMAINS TO BE DONE

Convention Center management should:



- Provide additional training for tollbooth operators to ensure all vehicle entries are recorded in SP Plus;
- Evaluate whether additional transaction codes are needed to ensure all vehicles are recorded; and,
- Routinely review SP Plus transaction data and use camera footage to further review questionable variances or anomalies.




<p><b>Prior Recommendation 2</b></p>	<p><b>Convention Center management should:</b></p> <p><b>A) Review and revise the formulas for calculating and paying Florida sales tax; and,</b></p> <p><b>B) Work with the Orange County Comptroller's Office to obtain a refund for overpaid Florida sales tax.</b></p>
<p>   <b>FULLY IMPLEMENTED</b> </p>	<p>In the prior audit, it was noted that the Convention Center used Excel formulas to manually calculate sales tax on parking fees, based on the Florida Department of Revenue's (DOR) former bracket system. This method led to incorrect allocations of sales tax and parking revenue, particularly for the \$10 and \$25 parking rates.</p> <p>Effective July 1, 2021, legislation replaced the bracket system with a rounding algorithm for calculating sales tax. DOR required businesses to comply with this change by September 30, 2021.</p> <p>During our follow-up audit, we tested parking transactions from three separate days. We confirmed that sales tax was calculated and reported accurately for all ticket types, including the previously problematic \$10 and \$25 tickets.</p> <p>In the prior audit, we identified an overpayment of sales tax totaling \$6,647. Convention Center management provided documentation showing that a refund request was submitted to the Comptroller's Finance Department. In response, the DOR advised applying the overpaid amount as a credit against the following month's tax liability.</p>
<p><b>WHAT REMAINS TO BE DONE</b></p>	<p>No further action is required.</p>





<p><b>Prior Recommendation 3</b></p>	<p><b>Convention Center management should develop and implement additional procedures related to canceled transactions. These procedures should include:</b></p> <ul style="list-style-type: none"> <li><b>A) Tollbooth operators submitting a signed receipt for each canceled transaction with appropriate justification documented; and,</b></li> <li><b>B) Preventing employees with the ability to cancel transactions from having access to cash.</b></li> </ul>
<div data-bbox="196 657 412 831">  <p><b>FULLY IMPLEMENTED</b></p> </div>	<p>In response to our prior audit, the Convention Center has implemented significant changes to its parking operations that have addressed our original concerns. Specifically, the Convention Center no longer accepts cash for parking transactions.</p> <p>If a refund is needed, customers are directed to contact the Parking Supervisor by phone using the number displayed on signs at each tollbooth. Refunds are processed solely by the Parking Supervisor or their designee, in accordance with the Convention Center's Standard Operating Procedures.</p> <p>Given that cash is no longer accepted, the conditions that led to the prior audit recommendation no longer exist. As a result, the recommendation has been fully implemented.</p>
<p><b>WHAT REMAINS TO BE DONE</b></p>	<p>No further action is required.</p>
<p><b>Prior Recommendation 4</b></p>	<p><b>Convention Center management should ensure that passwords used to access the BRAVA parking system meet minimum password security controls.</b></p>
<div data-bbox="215 1661 407 1839">  <p><b>NOT APPLICABLE</b></p> </div>	<p>In the prior audit, we noted that tollbooth operators at the Convention Center used two-digit passwords to access the BRAVA point-of-sale (POS) system and shared passwords among users, creating a security risk.</p>



	<p>Since then, the Convention Center has implemented SP Plus. Under the new system, tollbooth operators no longer handle cash or have the ability to cancel transactions, significantly reducing the associated risks.</p> <p>Given these operational changes and the reduced security risk exposure, the recommendation is no longer applicable.</p>
<b>WHAT REMAINS TO BE DONE</b>	No further action is required.
<b>NEW RECOMMENDATION</b>	
<b>New Recommendation</b>	<b>Certificates should be retained for all tax-exempt parking transactions.</b>
 <p><b>NEW RECOMMENDATION</b></p>	<p>Florida law requires taxpayers to maintain all records necessary to determine tax liability, including consumer exemption certificates.<sup>1</sup> These records must be retained for at least three years from the date the tax return was filed (or was required to be filed, whichever is later).</p> <p>Tax-exempt customers are exempt from paying sales tax if they present a valid tax-exempt certificate to the tollbooth operator. While tollbooth operators are instructed to verify the validity of these certificates, no copies are retained for recordkeeping.</p> <p>Unless the taxpayer obtains the required documentation from the purchaser, the sale shall be deemed to be taxable. Failure to retain tax exemption certificates may result in additional tax liability for the Convention Center. It may also subject the Convention Center to penalties and interest.</p>
<b>WHAT SHOULD BE DONE</b>	We recommend that the Convention Center retain a copy of the consumer exemption certificates for all tax-exempt parking transactions in accordance with the Florida Department of Revenue's record retention requirements.

<sup>1</sup> Florida Administrative Code Rule 12-24.023 – Recordkeeping Requirements



## AUDIT SCOPE, PERIOD, AND OBJECTIVES

The scope of this follow-up audit was limited to the Convention Center's parking revenue, focusing on the recommendations outlined in the previous audit (Report No. 465). The follow-up audit period covered January 2024 through January 2025.

The objective of the follow-up audit was to determine the implementation status of the recommendations from our earlier audit of Orange County Convention Center Parking Revenue.

## METHODOLOGY

To determine the implementation status of our previous recommendations, we conducted the following procedures:

- Observed that tollbooth operators no longer accept cash for parking transactions;
- Verified cameras were installed in each tollbooth;
- Reviewed camera footage to identify the number of vehicles entering the parking lot and compared these totals with the vehicle counts recorded in SP Plus;
- Recalculated the amounts due for sales tax for a sample of parking transactions to determine accuracy;
- Reviewed documentation to confirm that the Convention Center submitted a refund request to Comptroller's Finance Department for the overpaid Florida sales tax identified in the prior audit; and,
- Analyzed parking transactions by tollbooth operator for anomalies.



# APPENDIX – MANAGEMENT RESPONSE



## Interoffice Memorandum

October 20, 2025

TO: Phil Diamond, CPA, Orange County Comptroller  
Orange County Comptroller's Office

FROM: Mark Tester, Executive Director *M.T.*  
Orange County Convention Center

SUBJECT: **Response to Follow-up Audit of Orange County Convention Center Parking Revenue**

The Orange County Convention Center appreciates the opportunity to respond to the follow-up audit of parking revenue operations. We value the Comptroller's Office partnership in identifying opportunities to strengthen internal controls, safeguard County assets, and enhance operational efficiency. Below is our detailed response to each recommendation.

### Prior Recommendation No. 1:

*"Convention Center management should establish procedures to ensure that tollbooth operators record a transaction for each vehicle entering the parking lot through their tollbooth. In addition, management should consider installing cameras in each tollbooth."*

### Recommendation Status: Partially Implemented

Convention Center management should:

- Provide additional training for tollbooth operators to ensure all vehicle entries are recorded in SP Plus;
- Evaluate whether additional transaction codes are needed to ensure all vehicles are recorded; and,
- Routinely review SP Plus transaction data and use camera footage to further review questionable variances or anomalies.

### **Convention Center Response to Recommendation No. 1 Status:**

Concur. The Convention Center concurs with the audit team's recommendations and is continuing its implementation of a revamped and technically modernized parking system and procedures that specifically address this recommendation.

Following discovery of the parking fee theft, the Convention Center notified the County's Office of Professional Standards and referred the case to the Orange County Sheriff's Office Economic Crimes Unit. Management also began conducting an internal fraud risk assessment, which revealed that the employee involved was removed from the work schedule in 2016 and rehired by a new supervisor in 2024. Human Resources was contacted to determine if there was any documentation regarding why the employee was let go.

At that time, Human Resources notified management that the County's Human Resources Information System (HRIS) PeopleSoft does not allow departments to record a termination reason. Instead, when an employee separates from the



organization, their employment status is changed in PeopleSoft to "Terminated" regardless of whether the termination was voluntarily or involuntarily. Human Resources agreed that this limitation increases the risk of inadvertently rehiring individuals previously terminated for misconduct, and they are currently working with PeopleSoft to identify a solution.

Another key finding of the internal review was the need to regularly monitor transaction data. In response, Parking supervisors began reviewing transactions for questionable variances, checking security footage when issues are identified, and conducting random "spot checks" of staff to help reinforce policies and provide retraining where needed. Additionally, the Convention Center's Quality Assurance Specialist performed an independent review of the employees with the highest transactions variances in 2024 which found no evidence of theft.

To help automate monitoring and analysis of transaction data, the OCCC also began working with County ISS to explore possible car-counting technology. Currently, the Convention Center is testing upgrades to its existing security cameras which will allow vehicles to be counted as they pass through each tollbooth lane. As part of the County's AI initiative, the Convention Center will also test the use of software that will assist staff with analysis of transaction data to flag anomalies that are possible indicators of theft or data manipulation.

In addition to these security measures, the Convention Center has implemented customer receipt protection. To access their digital parking receipts, customers are now sent to a secure website. If a customer cannot access their receipt by inputting their unique information, they can contact the Parking Office which will alert supervisors to possible fraud.

These recent security enhancements build upon the work the Convention Center has done to strengthen internal controls, reduce opportunities for human error, and deter potential theft. In 2017, following the original audit, the Convention Center worked with its previous POS provider to add features that allowed tollbooth operators to select and account for each vehicle. Cameras were also installed in each booth and lane to allow for monitoring by Parking supervisors and Convention Center Security.

To test the effectiveness of these solutions, the Convention Center invited the Comptroller's Office to perform a limited review in 2021. The review showed progress, but also opportunities for improvement. Where the initial audit found that 30% of vehicles were not recorded, new testing showed tollbooth operators missed 9% of vehicles. As a result of this finding, the Convention Center again sought out ways to optimize the process and improve security.

In 2023, the Convention Center became a cashless facility and transitioned to a new POS provider that specializes in parking. As noted in the Comptroller's report, the new system has enhanced features to log all vehicle entries regardless of whether payment is collected. Additionally, tollbooth operators now use handheld devices which allow for all transactions to be processed car-side rather than requiring that operators return to the booth to record each transaction at a cash register.

Finally, the follow-up audit spanning January 2024 – January 2025 has once more showed improvement while also highlighting human errors that can be addressed





through further training and automation. Specifically, the report states that of the 10 unrecorded vehicles identified during testing, seven (7) presented a paper to the tollbooth operator. Based on a review of the footage, these paper passes were printed vouchers for complimentary or pre-sold parking that the tollbooth operator failed to record.

To eliminate this type of error, the Convention Center has spent the last year launching the following uses of digital ticketing with scannable QR codes:

- Pre-Sale Parking – Customers can now purchase parking passes online before any event. After completing the purchase, a QR code is sent to the customer's phone and will be scanned at the tollbooth to automatically record the transaction in the POS system.
- Parking Passes / Vouchers – As of the writing of this response, the Convention Center is finalizing testing to issue QR codes for complimentary parking passes as well as parking vouchers which are counted and later billed to the client. Over the course of the next year, the Convention Center will completely replace all paper passes/vouchers with scannable QR codes.

As with all previous modifications to Parking operations, the Convention Center will monitor the success of these changes and make changes as needed to ensure accurate record keeping and to swiftly identify any attempts of theft.

**Prior Recommendation No. 2:**

*"Convention Center management should:*

- A) Review and revise the formulas for calculating and paying Florida sales tax; and,*
- B) Work with the Orange County Comptroller's Office to obtain a refund for overpaid Florida sales tax."*

Recommendation Status: Fully Implemented

**Convention Center Response to Recommendation No. 2 Status:**

Concur. At the time of the prior audit, Convention Center Parking utilized a formula to build sales tax into the published parking rates which vary by event. The formula was used so all fees were rounded, and tollbooth operators could quickly provide exact change without the need to count coins. However, this practice was eliminated when the Convention Center went cashless in 2023. Now sales tax is automatically added to the published parking rates for each event, and the flow of traffic into the facility is no longer slowed by the need to count change.

**Prior Recommendation No. 3:**

*"Convention Center management should develop and implement additional procedures related to canceled transactions. These procedures should include:*

- A) Tollbooth operators submitting a signed receipt for each canceled transaction with appropriate justification documented; and,*
- B) Preventing employees with the ability to cancel transactions from having access to cash."*



Recommendation Status: Fully Implemented

**Convention Center Response to Recommendation No. 3 Status:**

Concur. Following the prior audit, procedures for cancelled transactions were updated to reflect the Comptroller's recommendations. Then in 2023, the Convention Center became a cashless facility thus eliminating the need to ensure those handling cash do not have the ability to cancel transactions.

As noted in the follow-up audit, the Convention Center has also implemented a new point-of-sale (POS) system which only allows tollbooth operators to record vehicles entering and process credit card payments. Canceling/refunding a transaction can now only be performed by those in supervisory positions after confirming there is supporting documentation to show the charge was made erroneously. A record of the cancellation/refund request and approval is then made in the POS system including the name of the customer, reason for the cancellation/refund, and name of the supervisor that approved the request.

**Prior Recommendation No. 4:**

*"Convention Center management should ensure that passwords used to access the BRAVA parking system meet minimum password security controls."*

Recommendation Status: Not Applicable

**Convention Center Response to Recommendation No. 4 Status:**

Concur. As noted in the follow-up audit, the Convention Center has made multiple operational changes that have significantly reduced security risk exposure related to password controls. These changes include becoming a cashless facility and transitioning to a new POS system which only allows tollbooth operators to record vehicles entering and process credit card payments. Additionally, a two-step verification process is now required for supervisors to login to the backend of the POS system.

**New Recommendation:**

*"We recommend that the Convention Center retain a copy of the consumer exemption certificates for all tax-exempt parking transactions in accordance with the Florida Department of Revenue's record retention requirements."*

**Convention Center Response to New Recommendation:**

Concur. In consultation with the audit team, the Convention Center revised its procedures to ensure compliance with State record retention requirements. Tax-exempt transactions are no longer processed at the tollbooths and customers are instead directed to contact the Parking Office to request a refund of the tax. Refunds are then issued by a supervisor after obtaining the consumer exemption certificate and proof that payment was made using the organization's funds.

While this process satisfies the State's documentation requirements, it is time consuming, and customers have expressed frustration that tax-exempt purchases cannot be completed at the tollbooth. Some have also questioned whether the new procedure aligns with Florida Administrative Code 12A-1.038, which allows an entity with a valid consumer exemption certificate to provide the certificate to a selling dealer in lieu of paying sales tax.



To address these concerns, the Convention Center is currently working to identify an alternative solution that balances both compliance and operational efficiency. Specifically, management seeks to find a solution that does not substantially increase transaction times. Tollbooth operators currently process up to five transactions per minute, and maintaining this pace is critical to prevent traffic congestion on surrounding roadways and to avoid delayed emergency response times in the area. As parking transactions exceeded 563,000 in the last fiscal year, ensuring a quick flow of vehicles into the lots will remain a top priority in the years to come.

In closing, I would like to note that it was a pleasure working with the audit team involved with this report. Their professionalism and thoroughness throughout the process was greatly appreciated. Their work and resulting recommendations will support our continued efforts to be exemplary stewards of taxpayer dollars.

cc: Byron W. Brooks, AICP, County Administrator  
Anthony Camarillo, General Manager, Orange County Convention Center  
Ray Walls, Deputy Director, Orange County Convention Center  
Heather Peeples, Quality Assurance Specialist, Orange County Convention Center  
Wendy Kittleson, Assistant Comptroller, Orange County Comptroller's Office  
Erin Boley, Deputy Director, Orange County Comptroller's Office  
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