



## INTERNAL AUDIT REPORT

# CAR PARKING INCOME

## PEAK DISTRICT NATIONAL PARK AUTHORITY

	Critical	Significant	Moderate	Opportunity
Findings	0	1	3	1
Overall audit opinion	<b>Reasonable assurance</b>			

Status: Final

Date Issued: 12 May 2026

Responsible Officer: Finance Manager

## INTRODUCTION

The Peak District National Park Authority (the Authority) is responsible for managing 44 car parks in the National Park. For the period 1 April 2024 to 31 March 2025 the Authority received £684k in car parking fees, £71.5k for parking permits and £10.2k in fines. Customers can pay by cash or card at pay and display machines, or by card with RingGo. They may also purchase parking permits online or from the National Park visitor centres.

The Authority is responsible for enforcing parking in the National Park under the National Park Authority Byelaws for Car Parks 2024. Where there is an offence against the Byelaws, a Notice of Charge and Intention to Prosecute may be issued and a fine payable.

## OBJECTIVES AND SCOPE

The purpose of this audit was to provide assurance to management that procedures and controls within the system ensure that:

- ▲ All income that is received from car parks, permits and fines has been appropriately reconciled and banked.
- ▲ Parking machines are effectively monitored and maintained.
- ▲ Parking enforcement is cost effective, and fines are not inappropriately cancelled.

## KEY FINDINGS

In February 2024 a business case was presented to the Authority Resources Management Meeting, seeking approval to create income through the operation of an in-house parking enforcement system for the Authority's car park estate; the two-year trial commenced November 2024. In May 2024 the National Park Authority<sup>1</sup> approved a report to make proposed car park byelaws and implement and enforce them.

Car park machine information, in the most part<sup>2</sup>, can be viewed 'live'. This includes machine faults and income data. A

<sup>1</sup> [National Park Authority 17 May 2024](#)

<sup>2</sup> There are 5 car park machines that have limited signal, which means they cannot transmit live data and card payments cannot be processed at the machine.

contract is in place for cash collection from the car park machines. There are processes for the review of information received, recording on Iplicit (the Authority's financial management system), and checking income is received at the bank. However, there is no reconciliation between car park income data, Iplicit and income received at the bank. During our testing we confirmed that cash and card payments at machines were received at the bank and recorded on Iplicit in line with income collection information. Where car park machines have limited signal, the Authority uses RingGo who provide a cashless payment solution. It was not possible to confirm all RingGo parking sessions had resulted in payment as the Authority does not collect car park entry and exit data.

Customer services and visitor centre staff issue parking permits. Customer services maintain a spreadsheet of permits issued; however, we found discrepancies in the information contained on the spreadsheet. We also found that there is no reconciliation of permit stock. Refunds for car parking card payments are processed when authorised by the property manager, however, there are no procedures detailing the circumstances in which a refund may be permitted, nor are there procedures that set out how each type of refund should be confirmed and processed.

There is a procedure for dealing with machine faults, including how to resolve minor issues and how to report unresolved issues to the machine supplier. However, there is no record maintained of faults and fixes from which to monitor that machines are working as expected, identify recurring faults or unplanned maintenance which is chargeable.

Authorised officers patrol car parks to confirm parking complies with the byelaws, and any found contravention results in the issue of a notice. We found that there has been no review of the patrol regime to ensure that coverage remains appropriate, nor has there been review of the number of notices voided by officers. This is, however, being addressed by the property manager. Notice of Charge and Intention to Prosecute (NIP) issued to vehicles include details of how to pay and appeal the notice.

There is separation of duties between officers issuing notices and those dealing with appeals. The Authority has access to notice reporting software, and standard notice reminders are automated and sent for unpaid notices. There are suitable documented procedures for the cancelling of and appeals against notices, but there is a lack of clarity as to who can deal with the appeals. There are no documented formal reporting requirements during this trial period, however, periodical updates are provided to the chief executive.

## OVERALL CONCLUSIONS



There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited. Our overall opinion of the controls within the system at the time of the audit was that they provided Reasonable Assurance.

## 1 Lack of oversight of appeals against NIPs

**Significant**

### Control weakness

There is insufficient oversight of Notice of Charge and Intention to Prosecute challenges and decisions.

### What is the risk?

Challenges and appeals against NIPs may be incorrectly accepted, leading to reputational harm or financial loss to the Authority. There may be procedural unfairness and perceived bias where officers issuing notices deal with appeals against notices.

### Findings

In May 2024 the National Park Authority approved a report to make proposed car park byelaws and implement and enforce them. The approval included delegated authority to the head of assets and enterprise and the Authority solicitor to implement and enforce the byelaws in their entirety once confirmed and in effect.

When enforcement processes commenced there was an intention that the legal team would process appeals against notices, however, although this took place at the start of the process, the capacity of the team has meant that appeals are now dealt with by officers that are managed by the property manager.

A total of 2,309 notices had been issued between 14 November 2024 and 30 January 2026, resulting in £80,600 income. Of these issued notices, 531 (23%) resulted in appeals.

We reviewed 10 notices that had been either cancelled or appealed. We found that none had been dealt with by the officer issuing the notice, and that the process had been followed correctly for all but one of the notices. This was where an appeal had been accepted, but a review by the property manager during the audit revealed that the information supplied did not support the cancellation of the notice. We also identified there is a lack of review of the administration of appeals against notices.

While there is guidance about the appeals process, there is a lack of clarity regarding separation of duties for dealing with appeals against notices. Where an officer issues a notice they should not be involved in the administration of an appeal against that notice. Although the property manager was found to have issued a limited number of notices when

enforcement started at the Authority, and recorded notes on appeal cases during staff training, they have not issued any in the last year of enforcement. They are of an appropriate senior position to review decisions against appeals to ensure that approvals and rejections of challenges follow procedure.

### **Agreed action**

Monthly monitoring of appeal decisions will be implemented, including review of decisions by all officers issuing decisions in that month, to ensure that appeals against NIPs are accepted or rejected for valid reasons and follow process. The review will be enhanced by the addition of sub-status for appeal decisions to enable easier identification of reasons for the decision and identification of officer issuing the decision.

Going forward we will develop a more sustainable and permanent arrangement for the consideration of appeals; however, this remains separate to this action.

**Responsible officer:** Property Manager

**Timescale:** 31 July 2026

## 2 Lack of oversight of permit stock

**Moderate**

### Control weakness

The permits spreadsheet was not complete, and there is no review of the record of permits issued. There is no reconciliation of parking permit stock held at visitor centres or by customer services.

### What is the risk?

Permits may not be paid for and issued appropriately, or may be used fraudulently, leading to financial loss to the Authority.

### Findings

Customers can purchase annual and weekly parking permits. An annual permit is £78 and a weekly permit £20.50. These permits have a holographic logo, unique reference number and start/expiry dates. Permits can be purchased from the Authority e-shop, visitor centres and customer services. Free permits are managed by the property manager, these consist of staff, volunteer and day permits.

We were supplied with the customer services procedure for the issue of annual and weekly permits. The procedure includes the process for preparing and completing the permit for issue and updating the parking permit excel spreadsheet. Batches of permits are issued to visitor centres. Once they have been issued the supporting paperwork should be returned to customer services to enable the update of issue details in the spreadsheet. The property manager confirmed that there is no check of the main stock held within customer services, and no check of permits held at visitor centres.

We reviewed the spreadsheet for inclusion of information as set out in the procedure. We found batches of permits recorded where they had been issued to the visitor centres, and most customer and despatch fields completed appropriately. However, we found unexplained gaps in permit numbers during 2025/26 and six permits where no issue information was recorded. The 2026/27 permit numbers started where the previous year permit number ended and included details of all permits issued to visitor centres where issue paperwork had not yet been received. However, we found that all permits held in stock were not pre-filled in the spreadsheet where we would expect these numbers to be evident and provide a control record.

We also found that of the 77 permits supplied to the property manager and administration assistant for issue, 37% did not contain the details of where they were issued to. We also found permits issued to visitor centres where details of a

previously issued permit remained outstanding from early in 2025/26.

**Agreed action**

Quarterly reconciliation of permit stock and review of the permit spreadsheet will be implemented to ensure that permits are paid for and issued appropriately. This will include all sales outlets providing sales information and remaining stock details at the end of each quarter. The business centre will be required to complete all sections of the permit spreadsheet including internally requested permits.

Going forward we will develop a digital only permit system, however this remains separate to this action.

**Responsible officer:** Property Manager

**Timescale:** 31 October 2026

### 3 Lack of refund procedures

**Moderate****Control weakness**

There is no documented guidance on when refunds may be made, nor the process to follow to request and authorise a refund.

**What is the risk?**

Refunds may not be appropriately authorised and may be processed incorrectly.

**Findings**

Refunds for car park payments may be processed for a limited number of reasons, including where a review of car park transactional data show that two payments were made at the same time. All refunds should be authorised by the property manager and processed by finance assistants. During our work we found that although officers were knowledgeable of the process, neither the service nor finance had a procedure or guidance that set out the process for confirming that a refund was appropriate and how to process the refund.

We were supplied with payment data for card at machine and RingGo transactions during September 2025. No refunds were evident in the card at machine data, and there had been three refunds, with a value of £17.60 processed via RingGo. We reviewed the information supplied for card payments refunded via tills during 2025/26 and found a total value of £90.25 had been refunded relating to 36 transactions. Evidence of the request or ticket are retained by finance.

**Agreed action**

The procedure for the refund of car park payments will be documented to ensure that refunds are appropriately authorised and processed.

**Responsible officer:** Property Manager**Timescale:** 31 July 2026

## 4 Lack of record of machine maintenance

**Moderate**

### Control weakness

Machine faults reported to the supplier are not recorded.

### What is the risk?

Outstanding maintenance may not be chased, and timely responses cannot be monitored, which may lead to unacceptable machine downtime and therefore possible financial loss.

### Findings

The procedure for dealing with minor machine faults is documented. This includes how to resolve issues such as changing ticket rolls. The procedure also includes details of how to contact the machine supplier for reporting faults that Authority employees cannot resolve.

However, we found that no record of faults and fixes is maintained. This record would allow the Authority to monitor for repeated faults, the timeliness of repairs and machine downtime and pending invoices for non-planned maintenance.

### Agreed action

A corporate system for recording maintenance call outs and machine issues will be developed and implemented. This will include recording resolution dates to ensure that faults and issues can be monitored and follow up action taken when required.

Going forward this system will work alongside changes in responsibility for overall machine maintenance and support with co-ordination moving to the Countryside Maintenance and Projects Team manager, however this remains separate to this action.

**Responsible officer:** Property Manager

**Timescale:** 31 July 2026

## 5 Review of car park compliance checks and the existing regime

### Opportunity

#### Area for potential improvement

There has been no formal review of compliance activity, and the compliance and financial effects of the trial.

#### What is the opportunity?

Conducting a review may enable the Authority to determine whether the two-year trial enforcement has achieved its aims and objectives.

#### Findings

In February 2024 a business case was presented to the Authority Resources Management Meeting, seeking approval to create income through the operation of an inhouse parking enforcement system for the Authority's car park estate. This would be implemented as a two-year trial, and should it prove a success, it would then be implemented on a permanent basis. The proposal included the level of income from fines expected to be collected and associated operating costs.

Enforcement commenced in November 2024. An enforcement regime was put in place to ensure that all car parks received coverage. This was based on car park usage, with the ability to complete ad-hoc checks outside of planned coverage where required. The property manager can monitor when checks are being completed from data and feedback and is confident with the regime.

Although there has been ongoing review and development of the processes by the property manager, legal and finance, there has been no formal review of the enforcement trial to confirm that it has achieved its income aims and whether associated costs remain in line with those in the business case. The property manager has expressed their intention to undertake a formal review.

#### Agreed action

Ongoing review and development of the enforcement system will be formalised. A presentation will be made to the Authority via the Members Forum 10 July 2026, as required by the February 2024 Resources Management Meeting, to report on progress against meeting the aims and objectives of the enforcement trial.

**Responsible officer:** Property Manager

**Timescale:** 31 July 2026

Audit opinions

Audit work is based on sampling transactions to test the operation of systems. It cannot guarantee the elimination of fraud or error. Our opinion is based on the risks we identify at the time of the audit. Our overall audit opinion is based on four grades of opinion, as set out below.

Opinion	Assessment of internal control
Substantial assurance	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
Reasonable assurance	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Limited assurance	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
No assurance	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

Finding ratings

Critical	A fundamental system weakness, which presents unacceptable risk to the system objectives and requires urgent attention by management.
Significant	A significant system weakness, whose impact or frequency presents risks to the system objectives, which needs to be addressed by management.
Moderate	The system objectives are not exposed to significant risk, but the issue merits attention by management.
Opportunity	There is an opportunity for improvement in efficiency or outcomes but the system objectives are not exposed to risk.

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