

Internal Audit Report

New Parking Rules

29 April 2025

PL2405

**Overall
Assessment**

**Substantial
Assurance**

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This Internal Audit review is conducted for the City of Edinburgh Council under the auspices of the 2024/25 internal audit plan approved by the Governance, Risk and Best Value Committee in March 2024. The review is designed to help the City of Edinburgh Council assess and refine its internal control environment. It is not designed or intended to be suitable for any other purpose and should not be relied upon for any other purpose. The City of Edinburgh Council accepts no responsibility for any such reliance and disclaims all liability in relation thereto.

The internal audit work and reporting has been performed in line with the requirements of the Global Internal Audit Standards (UK Public Sector) and as a result is not designed or intended to comply with any other auditing standards.

Although there are specific recommendations included in this report to strengthen internal control, it is management’s responsibility to design, implement and maintain an effective control framework, and for the prevention and detection of irregularities and fraud. This is an essential part of the efficient management of the City of Edinburgh Council. Communication of the issues and weaknesses arising from this audit does not absolve management of this responsibility. High and Critical risk findings will be raised with senior management and elected members as appropriate.

Executive Summary

Overall Assessment	Substantial Assurance
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Engagement conclusion summary of findings

There is a sound system of governance, risk management and control in place, with internal controls operating effectively and being consistently applied to support management of the new parking rules.









The following areas of improvement which aim to strengthen the control environment were identified to further support this. The majority were housekeeping issues related to changes made by management to existing processes to incorporate the new parking rules:

- version control for all key documented processes in place should be updated to include dates of the next scheduled review
- the enforcement parking protocol should always be publicly accessible on the Council’s website
- further guidance being developed for additional enforcement requests and multiple contraventions observed and enforced should be prepared in formats that can be easily shared with relevant key stakeholders
- an operational team risk register to identify, capture, assess and manage the risks associated with parking and traffic regulation processes should be developed
- the higher-level network management risk register should be reviewed and updated to ensure it is being effectively managed
- operational issues should be formally recorded and supported by escalation processes that align to the risk framework being developed.

Areas of effective practice

- training materials prepared by the third-party provider were subject to Council officer review, with further reviews on an ongoing basis to ensure any improvements identified are captured
- a clear phased approach was taken to roll out training, with no enforcement action undertaken by individual parking attendants until completion of training
- weekly operational and monthly contract meetings are held with the third-party provider, with the first operational meeting each month focusing on additional enforcement request outcomes, and a clear trail of discussions and actions agreed and completed in relation to footway parking issues recorded in minutes for both forums
- ongoing monitoring and surveys of identified problem areas continued throughout the first year of operation, with mitigating actions being progressed where issues have persisted
- a comprehensive awareness campaign and communications strategy and plan was prepared and delivered by the Parking and Communications teams, and an industry award given to the Parking team for their work in introducing the new rules celebrated with Council colleagues in a News Beat article
- there was regular and comprehensive Committee reporting on the roll out of enforcement of the new parking rules, with further reporting on potential measures being considered for specific problem areas and streets.

Audit Assessment

Audit Area	Control Design	Control Operation	Findings	Priority Rating
1. Management of Enforcement of the New Parking Rules			Finding 1 - Completeness, Review and Accessibility of Process Documents	Low Priority
2. Communicating the New Arrangements			No Findings Raised	N/A
3. Managing the Impact of Compliance			See Finding 2	N/A
4. Risk Management			Finding 2 – Risk Management and Escalation of Operational Issues	Medium Priority

[See Appendix 1 for Control Assessment and Assurance Definitions](#)

Background and scope

The [Transport \(Scotland\) Act 2019](#) introduced new parking prohibitions to give Scottish Local Authorities additional enforcement powers to address parking on pavements, double parking, and parking at pedestrian dropped crossing points. The new rules came into force on 11 December 2023, and on 29 January 2024, the City of Edinburgh Council (the Council) became the first local authority to begin enforcing these rules.

In preparation, the Council assessed 5,217 streets as part of a footway parking assessment project. Results of the survey findings and proposals for the introduction of the new parking rules in Edinburgh were outlined in a [report to Transport and Environment \(T&E\) Committee in November 2023](#).

Publicity campaigns and awareness raising activities were undertaken to support the introduction of the new parking rules, and [Council website pages detail the new rules and frequently asked questions, with a link to report incorrectly parked vehicles](#). Targeted communications focused on streets which the survey had identified as having significant footway parking.

The Council’s Parking Services Contract team manage the new parking rules, with enforcement services delivered on behalf of the Council by a third-party provider, NSL Limited, as part of the decriminalised parking enforcement (DPE) services contract. The Council’s Customer Transactions team respond to correspondence in respect of enforcement challenges and appeals.

The Council’s [parking enforcement protocol](#) acts as a single point of reference for all Council staff, NSL employees and the public. It describes the different types of parking restrictions alongside the Council’s enforcement approach to each of these restrictions and any exceptions and exemptions that apply. The protocol was updated to reflect the new parking rules.

Parking Attendants are both proactive in enforcement action and reactive to reports of inconsiderate parking raised by the public. From January to June 2024, 3,576 parking tickets were issued for contraventions associated with the new parking rules, with a peak in March. In the same period, there were 4,379 enforcement requests in relation to footway parking, with a peak in February.

[An update report to T&E Committee in August 2024](#) noted that since January 2024 compliance had been high. The report also confirmed that the impact of enforcement of the new rules was subject to ongoing monitoring and that additional restrictions would be considered, where required on streets where parking problems persist as a result of the introduction of the new parking rules. [A further update report to T&E Committee in March 2025](#) outlined potential measures being considered for specific problem areas and streets.

Scope

The objective of this review was to assess the adequacy of design and operating effectiveness of the key controls established for managing the new parking rules, considering enforcement and awareness arrangements.

Alignment to Risk and Business Plan Outcomes

The review also provided assurance in relation to the following Corporate Leadership Team (CLT) risks categories:

- Health and Safety (including public safety)
- Supplier, Contracts and Partnership Management
- Service Delivery
- Regulatory and Legislative Compliance

Business Plan Outcomes:

- Edinburgh is a cleaner, better maintained city that we can all be proud of.

Limitations of Scope

The review did not include income from enforcement action.

Reporting Date

Testing was undertaken between 29 January and 6 March 2025. Audit work concluded on 13 March 2025, and the findings and opinion are based on the conclusion of work as at that date.

Findings and Management Action Plan

Finding 1 – Completeness, review and accessibility of process documents

Finding Rating	Low Priority
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A review of key process documents to confirm the inclusion of new parking rules content identified a number of housekeeping issues in relation to the wider management of parking enforcement processes and supporting guidance in place:

- both the Edinburgh parking enforcement protocol, and the Edinburgh parking rules spreadsheet, (issued to Parking Services to support their work in determining the validity of parking charge notice challenges) had been updated to include content covering the new parking rules. However, dates for future scheduled annual reviews of these documents were not recorded in either document:
 - The protocol was last updated in July 2024 to reflect changes for Low Emissions Zone (LEZ) enforcement and general updates, but no date of next review is recorded
 - For the parking rules spreadsheet, next review dates in version control recorded past dates
- a key purpose of the parking enforcement protocol is to ensure that enforcement requirements and policies are clear and understandable for members of the public. Management advised during the audit that while the protocol was still available online, the webpage in the Council website that links to the protocol had been removed as part of a previous web team review. This made the document less easily accessible to the public
- for additional enforcement work requested via online reports or email, a key setting out high medium and low priorities for different types of restrictions is included in daily outcomes spreadsheets and used to categorise and schedule this work. The service plans to determine and add indicative response times to the priorities table in these operational spreadsheets.

However, there is no supporting guidance note outlining this approach and methodology. Response times in respect of online requests were subject to Council questions during 2024

- where more than one contravention is observed, e.g., one under the Road Traffic Act 1991 and one under the Transport Scotland Act 2019, parking attendants have discretion to determine on which legislation to issue a notice, using the key priorities as a guide. During the audit, through discussion the need for further guidance was recognised, and this is being developed to ensure greater consistency in practice in such cases, in order that drivers have no grounds to challenge on the basis of inconsistent practice
- the Parking Services Contract team advised that new guidance is also being provided to Parking Services to ensure greater consistency where two different codes could be used for the same situation, for example, a vehicle parked on a footway which is also next to a yellow line. This is due to recent instances where valid notices had been wrongly cancelled as parking attendant errors on the basis that the incorrect code was applied, where the two different codes were both applicable.

Risks

Supplier, Contracts and Partnership Management / Service Delivery

- A lack of clear and accessible guidance for all operational processes may result in the parking prohibitions not being enforced adequately, correctly or consistently.

Recommendations and Management Action Plan: Completeness, review and accessibility of process documents

Ref.	Recommendation	Agreed Management Action	Action Owner	Lead Officers	Timeframe
1.1	Version control on both the protocol and parking rules spreadsheet should be reviewed to ensure that the date of last review, and the date of the next scheduled review are included.	Version controls will be applied to the parking enforcement protocol and the parking rules spreadsheet, to confirm the date of last review and the date of the next scheduled review. A separate version control document will be created to help manage/track this process going forward.	Interim Executive Director, Place	Senior Transport Team Leader – Parking Transport Officer	31/10/2025
1.2	The current enforcement protocol should be uploaded to the Parking tickets and bus lane notices landing page. Regular checks should be undertaken to ensure that the protocol is reinstated in a timely manner following any website maintenance or development.	The service has submitted a change request to the Web Team to amend the Parking tickets and bus lane notices landing page. In the meantime, the service have submitted change requests to add links to the enforcement protocol to the following pages: Reasons you may have received a parking ticket – The City of Edinburgh Council Bus lane notices – The City of Edinburgh Council As noted above, the enforcement protocol is and has always remained online, but regular checks regarding its availability will be built into the annual review process.		Senior Transport Team Leaders Transport Officers	31/10/2025

1.3	<p>A formal guidance document should be created setting out the methodology and risk-based approach adopted for management of additional enforcement work requested, alongside the table of priorities and indicative response times determined for each category of restriction.</p> <p>This should be communicated to relevant Council colleagues / stakeholders and supported by a formal review schedule.</p>	<p>A formal risk-based methodology outlining the Council's desired approach to prioritising responses to additional enforcement requests will be completed and issued to the service provider and relevant stakeholders, this will include desired reaction times for various categories of restriction.</p> <p>As part of the new DPE Contract this will also be considered as a potential future KPI.</p>		<p>Senior Transport Team Leader – Parking</p> <p>Transport Officers</p>	31/10/2025
1.4	<p>The team should ensure that further guidance being developed covering multiple contraventions is formalised and circulated to both NSL Operatives and the Parking Services team to ensure consistency in both enforcement work undertaken and in decisions made when enforcement action is challenged.</p>	<p>Guidance on the appropriate enforcement code for dual contravention circumstances is currently being finalised. Once completed this will be issued to the service provider and Parking Services team.</p>		<p>Senior Transport Team Leader – Parking</p> <p>Transport Officer</p>	31/10/2025

Finding 2 – Risk Management and Escalation of Operational Issues

Finding
Rating

Medium
Priority

Risk Management

Effective risk management is essential to ensure that risks associated with parking are actively monitored, managed, reviewed, and escalated to the appropriate directorate level. It is best practice to have risk registers at team, service, division and directorate levels to support effective risk management.

For parking risks, while work has been done to identify, understand and manage the risks associated with parking processes, an operational risk register has not been developed for the Parking and Traffic Regulation function to capture the key risks identified. Any key risks currently identified would only be recorded in the service level Network Management risk register, as there is no team register. It was noted that two of three key parking risks outlined during the audit, bad weather and DPE contract renewal, were not reflected in the Network Management register.

A review of the most up to date version of the Network Management risk register available confirmed that this register is still being developed, following workshops with the Risk team in 2024. Due to management changes, some controls, and the majority of actions, owners and dates are still to be recorded for the risks included.

Recording Operational Issues

A specific issue was noted in relation to engagement with Waste and Cleansing services. The Parking team had requested details of any issues they were experiencing when the new rules were rolled out. However, there was an initial lack of engagement, and when a list of problem streets was obtained, this was not supported by details of any specific issues despite further requests for this information. When the Council Parking Services Contracts team reviewed the list provided, it was identified that a significant number of streets listed had had no previous or current footway problems. Communication with the service is via email.

Risks

Service Delivery





- risks identified may not be managed, may reoccur and may not be escalated appropriately
- poor working relationships impact on effective management of ongoing issues.

Recommendations and Management Action Plan: Risk Management and Escalation of Operational Issues

Ref.	Recommendation	Agreed Management Action	Action Owner	Lead Officers	Timeframe
2.1	In line with the Council's risk management framework, a risk register should be developed for parking and traffic regulation and maintained on a quarterly basis, ensuring that current and emerging risks are captured, documented, assessed, with mitigating action identified and implemented.	The parking and traffic regulation teams have reached out to colleagues from the CRT to help develop a new risk register for the service area and identify appropriate escalation paths for risks wherever required.	Interim Executive Director, Place	Parking & Traffic Regulation Manager	31/10/2025

	<p>In developing the register, consideration should be given to ensuring that risks identified remain within the Council's risk appetite for each category of risk.</p> <p>Issues raised in this report should also be reviewed to establish if they should be reflected in the register until actioned.</p> <p>The service should seek support and advice from the Corporate Risk Team (CRT) in developing the register and arrange a risk workshop with the CRT where needed.</p>			<p>All Senior Transport Team Leaders</p> <p>Corporate Risk Team</p>	
2.2	<p>The review process put in place for the register developed should include the requirement for risks to be escalated to the Network Management service register, Divisional register, and Directorate and Council's Corporate Leadership Team risk committees where required.</p>	<p>Once developed the parking and traffic regulation risk register will be reviewed at three monthly intervals at team meetings and recorded in team minutes.</p>		<p>Parking & Traffic Regulation Manager</p> <p>Senior Transport Team Leader – Parking</p>	31/01/2026
2.3	<p>Formal meetings should be held to resolve issues where there is a lack of engagement from any other services who the team regularly engage with, to ensure that issues are recorded, post meeting actions and delivery timescales agreed, and any barriers more effectively escalated, for example, via the operational risk register being developed.</p>	<p>Appropriate contact trees and escalation routes will be developed to ensure that the contact points are known within the applicable service areas. In cases where there is an ongoing lack of engagement, this will be escalated through the relevant line management channels.</p>		<p>Senior Transport Team Leader – Parking</p> <p>Transport Officers</p>	31/10/2025
2.4	<p>The Network Management risk register requires to be reviewed to ensure that all controls, actions, owners and dates have been recorded to ensure effective monitoring and review of these.</p>	<p>The Network Management and Enforcement management team plan to undertake a risk register workshop with the Corporate Risk Team in May 2025 to review and update the existing register.</p> <p>A review schedule will be prepared in line with CLT risk review schedule.</p>		<p>Interim Head of Network Management & Enforcement</p> <p>Corporate Risk Team</p>	30/06/2025

Appendix 1 – Control Assessment and Assurance Definitions

Control Assessment Rating		Control Design Adequacy	Control Operation Effectiveness
Well managed		Well-structured design efficiently achieves fit-for purpose control objectives	Controls consistently applied and operating at optimum level of effectiveness.
Generally Satisfactory		Sound design achieves control objectives	Controls consistently applied
Some Improvement Opportunity		Design is generally sound, with some opportunity to introduce control improvements	Conformance generally sound, with some opportunity to enhance level of conformance
Major Improvement Opportunity		Design is not optimum and may put control objectives at risk	Non-conformance may put control objectives at risk
Control Not Tested	N/A	Not applicable for control design assessments	Control not tested, either due to ineffective design or due to design only audit

Overall Assurance Ratings	
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 Priority Ratings	
Advisory	A finding that does not have a risk impact but has been raised to highlight areas of inefficiencies or good practice.
Low Priority	An issue that results in a small impact to the achievement of objectives in the area audited.
Medium Priority	An issue that results in a moderate impact to the achievement of objectives in the area audited.
High Priority	An issue that results in a severe impact to the achievement of objectives in the area audited.
Critical Priority	An issue that results in a critical impact to the achievement of objectives in the area audited. The issue needs to be resolved as a matter of urgency.

Appendix 2 – Areas of Audit Focus and Control Objectives

Audit Areas	Control Objectives
Management of Enforcement of the New Parking Rules	<ul style="list-style-type: none"> • A clear approach and methodology is in place for enforcement of the new parking rules • Third party enforcement officers are aware of their roles and responsibilities for the new parking prohibitions and are provided with adequate training to ensure compliance with their duties in accordance with the enforcement protocol • The Customer transaction team are aware of their roles and responsibilities for responding to customer correspondence in relation to new parking prohibition penalty charge notice (PCN) challenges and appeals, and are provided with adequate training to ensure compliance with their duties in accordance with guidance issued • Monitoring processes in place ensure that third party officers involved in enforcement processing are following methodologies, protocols and guidance issued.
Communicating the New Arrangements	<ul style="list-style-type: none"> • An effective communications strategy is in place to ensure awareness of the new arrangements for all residents and drivers, including targeted communications to residents in streets identified as having significant levels of footway parking • Committee reporting in place ensures effective oversight and scrutiny of the new arrangements.
Managing the Impact of Compliance	<ul style="list-style-type: none"> • There is ongoing monitoring of the impact of the new rules to consider if additional restrictions are required in any streets as a result of compliance with the new rules • Parking Operations work with other Council services, and external partners such as Lothian buses and Police Scotland to manage ongoing issues (for example road safety and disruption to bin collections or public transport).
Risk Management	<ul style="list-style-type: none"> • Current and emerging risks related to parking are identified, recorded and managed within a service risk register, and regularly reviewed to ensure appropriate mitigating actions are in place and remain effective, with escalation to divisional and directorate level risk committees where required • Parking Operations have engaged with the Corporate Risk team to ensure their approach to risk management aligns to current templates and processes.