



# CITY OF ORLANDO

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## MEMORANDUM

To: The Honorable Glenda E. Hood, Mayor

From: Beryl H Davis, CPA, CGFM, Audit and Evaluation Director

Date: January 13, 2003

Subject: Follow-Up Review of Orlando Science Center – Earned Revenues, Attendance Figures and Prices (Report No. 03-05)

Attached is a summary of the status of recommendations as determined from our follow-up review of the Orlando Science Center – Earned Revenues, Attendance Figures and Prices (*Report No. 01-15*) issued June 14, 2001. Our review procedures consisted of inquiries of a member of the Board of Directors of the Orlando Science Center (OSC), review of the status of the recommendations with the Executive Director and Chief Financial Officer of OSC, and limited review of written documentation.

Our follow-up was made in accordance with generally accepted government auditing standards, except that (a) we did not perform substantial tests of evidence supporting representations from the officials responsible for resolving audit findings and recommendations and (b) our office is not independent because the Audit and Evaluation Director of the City of Orlando is on the Board of Directors, the Executive Committee, and the Finance Committee of OSC. Responses contained in the accompanying matrix were provided by the Audit and Evaluation Director and confirmed by Dr. Brian Tonner, Chief Executive Officer and John Mallozzi, Chief Financial Officer.

Of the seven recommendations we made, six have been fully implemented. Recommendation 3 has been partially implemented by increasing the number of education weeks from 312 in 2001 to 512 in 2002. We support and encourage the new OSC Chief Executive Officer's plans to expand the educational experience, currently emphasizing elementary school children, to include teenagers and other age groups.

This follow-up review was performed by Mona S. Mellon, Audit Program Manager.

We wish to thank the officials and personnel of the Orlando Science Center for their cooperation during this review.

BHD/am

Attachment

c: Fred Kittinger, Jr., Chief of Staff  
Richard L. Levey, AICP, Chief Administrative Officer  
Kevin J. Edmonds, Deputy Chief Administrative Officer  
Brenda Robinson, Arts & Cultural Affairs Executive Director  
Brian Tonner, Chief Executive Officer and President, Orlando Science Center  
John C. Mallozzi, Chief Financial Officer, Orlando Science Center