



CITY OF ORLANDO

Office of Audit Services and Management Support

MEMORANDUM

To: Rodney I. Williams, Recreation Division Manager

From: Beryl H. Davis, Director
Office of Audit Services and Management Support

Re: Follow-Up Review of Beardall Senior Center – Thursday Night Dances.
(Report No. 06-11)

Date: April 17, 2006

Attached is a summary of the status of recommendations as determined from our follow-up review of the Beardall Senior Center – Thursday Night Dances (*Report No. 05-22*), issued May 20, 2005. Our review procedures consisted of staff inquiries and review of the status of the recommendations provided by Division management.

Our follow-up was made in accordance with generally accepted government auditing standards, except that we did not perform substantial tests of evidence supporting responses from the officials responsible for resolving audit findings and recommendations.

All seven recommendations contained in the original report have been implemented.

We wish to thank the officials and personnel of the Family, Parks and Recreation Department for their cooperation during this review. We also commend them for the timely implementation of our recommendations. This indicates that the management and staff of the department and the Recreation Division are committed to providing high quality services to the public and performing these services with efficiency and effectiveness.

Christopher Polke, Auditor II, performed this follow-up review.

BHD/cip

Attachment

c: Honorable Buddy Dyer, Mayor
Cheryl J. Henry, Chief of Staff
Jody Litchford, Deputy City Attorney
Rebecca W. Sutton, Chief Financial Officer
Lisa Early, Families, Parks and Recreation Director

REPLY AND IMPLEMENTATION SUMMARY
FOLLOW-UP REVIEW OF AUDIT OF THE BEARDALL SENIOR CENTER – THURSDAY NIGHT DANCES

#	RECOMMENDATION	RESPONSE	CURRENT STATUS	IMPLEMENTATION DATE	AUDITEE COMMENTS
1	Recreation Division Manager should determine whether discipline is needed for individuals who did not follow Recreation Division policies and procedures.	Concur	Implemented	March 25, 2005	Verbal counseling was given by Supervisor.
2	The Recreation Division, in consultation with the Families, Parks and Recreation Fiscal Manager, should design a cash collection methodology for properly collecting dance or class fees that meet all requirements of the department's policies and procedures for cash collections	Concur	Implemented	June 1, 2005	Recreation Division policy and procedure Manual Section 3.
3	The Recreation Division should expedite the training of all employees in the division involved in cash collection activities by utilizing, along with other tools and techniques, the PowerPoint presentation given to the division after the recent Control Self Assessment.	Concur	Implemented	May 4, 2005 Dec. 16, 2005 Jan. 2006	Providing on-going training.
4	The Recreation Division should ensure that the proper sales taxes for the Thursday night dances held between October 2004 and February 2005 are determined and paid to the State of Florida.	Concur	Implemented	May 31, 2005	Journal Entry completed.
5	Families, Parks and Recreation fiscal management section should regularly reconcile the cash collection entries made in its CLASS system to bank deposit information, to ensure that all collections are deposited.	Concur	Implemented	April 2005	The daily cash balance report by location is run each day and reconciled against deposits to the bank.

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6	The Recreation Division should consult with knowledgeable City officials regarding continuing use of the current "Employment Agreement," whether such employees should be paid through the City's payroll system to ensure payroll taxes are deducted and whether the Division is required to track the number of hours worked and hourly wages paid to these employees.	Concur	Implemented	Nov. 16, 2005	Employment agreements for instructors were approved through HR and Legal for processing payment through the payroll system.
7	The Recreation Division should discuss with Legal Affairs the need to formalize event sponsorship through formal agreements or other appropriate documentation.	Concur	Implemented	March 16, 2006	Discussed with Legal. Until a policy is adopted by City Council, individual event sponsors must be approved by City Council. A committee is being formed by the Mayor's Office to review municipal marketing opportunities.