



CITY OF ORLANDO

Office of Audit Services and Management Support

MEMORANDUM

To: Robert Bowden, Leu Gardens Executive Director

From: J. T. Sirak, CPA, Director
Office of Audit Services and Management Support

Re: Follow-Up Review of the Leu Gardens Administrative Personnel
Management Study (Report No. 09-03M)

Date: April 21, 2009

Attached is a summary of the status of recommendations as determined from our follow-up review of the Leu Gardens Administrative Personnel Management Study (*Report No. 08-03M*), issued April 21, 2008. Our review procedures consisted of a review of the status of the recommendations provided by Leu Gardens administrative personnel, inquiries of management, and examination of certain documents.

Our follow-up was made in accordance with generally accepted government auditing standards. The standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives.

Three of the five recommendations contained in the original report have been implemented. Two recommendations are partially implemented. One of the recommendations partially implemented is expected to be fully implemented by December 2009 once management determines how the division of labor will be adequately transferred. The other recommendation is scheduled to be implemented by January 2010 or when additional staffing is available to assume financial responsibilities.

We would like to thank the officials and personnel of Leu Gardens affected by these recommendations for their cooperation during this follow-up review.

Christopher Polke, Strategic Performance Manager, performed this follow-up review.

JTS/am
Attachment

C: Honorable Buddy Dyer, Mayor
Byron W. Brooks, Chief Administrative Officer
Leland Brown, Human Resources Division Manager
Mayanne Downs, City Attorney
Allen Johnson, Orlando Venues Department Director
Jody M. Litchford, Deputy City Attorney
Rebecca W. Sutton, Chief Financial Officer

REPLY AND IMPLEMENTATION SUMMARY
FOLLOW-UP REVIEW OF LEU GARDENS ADMINISTRATIVE PERSONNEL MANAGEMENT STUDY

#	RECOMMENDATIONS	RESPONSE	CURRENT STATUS	IMPLEMENTATION DATE	AUDITEE COMMENTS
1	The following functional activities should be transferred from the Sr. Administrative Assistant to the Accounting Specialist II position: 1) Processing of cash reports; 2) Calculation of late fees and interest for caterers' payments; and 3) Creation of verification report from Bank of America transactions statement. (HIGH)	Concur	Partially Implemented	December 2009	1) Cash Reports are first reviewed by the Sr. Admin. Asst. then 85-90% of Cash Reports are completed by Acct. Spec. II (during vacation, etc. reports are completed by Sr. Admin. Asst.) 2) On Hold 3) On Hold; will start Instruction May 2009.
2	Management should provide summaries of financial activities to the Department Director for review. (MEDIUM)	Concur	Implemented	March 1, 2009	Financial reports listing revenues and expenditures are reported monthly to management.
3	Management should identify independent back-up personnel to perform the financial responsibilities of the Sr. Administrative Assistant and Accounting Specialist II when either is out of the office. (MEDIUM)	Concur	Partially Implemented	January 2010	Some financial responsibilities have been reassigned by management but not all, due to limited number of available staff. Management will attempt to fully implement the recommendation by January 2010.
4	Consider creating an on-line secure ticket purchasing feature on the Division's website. (MEDIUM)	Concur	Implemented	April 17, 2009	Representatives from Ticketmaster and Orlando Venues met on April 17, to discuss possible on-line purchasing options for Leu Gardens.
5	Improve the website to better inform all visitors about special events: the upcoming event should be advertised on the first page, so the customer would not have to go through multiple searches finding the necessary information and ultimately call in to inquire or make ticket purchases. (MEDIUM)	Concur	Implemented	Fall 2008	