

Manatee County

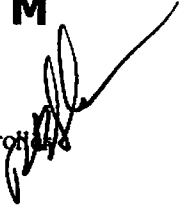
Clerk of the Circuit Court and Comptroller

R. B. Chips Shore

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MEMORANDUM

To: Cindy Turner, Parks and Recreation Department Director

From: R. B. "Chips" Shore, Clerk of the Circuit Court and Comptroller 

Date: August 27, 2008

Subject: Parks and Grounds Maintenance Division Follow-up Audit #2

The Internal Audit Department has completed a 2nd follow-up audit based on the Clerk of the Circuit Court's Follow-up Audit Memorandum issued on April 18, 2007, and the original Audit Report issued August 4, 2003. The follow-up consisted of reviewing the management action plans included in the Follow-up Audit Memorandum to ensure corrective actions have been implemented by the Parks and Grounds Maintenance Division's management.

During the previous follow-up audit two areas for improvement were identified. One of those areas has been addressed, and the Division's Administrative and Standard Operating Procedures relating to attendance at Safety Meetings has been updated. The current policy no longer requires that all staff attend every safety meeting, and allows for individuals to rotate attendance at the meetings in order for the parks to remain properly staffed.

The operations of the Small Engine Repair Section remain an audit concern. This section sharpens blades, repair tires, performs equipment maintenance and does repair work for moderately priced equipment used by the Department's maintenance personnel. High-cost equipment requiring specialized repair is currently performed by the private sector. Operating expenses of this section are not separately accounted for in financial budgeting; however, most of the operating expenses are accounted for in the Departments equipment repair and maintenance costs and the Section employs four people with personnel costs of approximately \$200,000.

During the follow-up audit the Small Engine Repair Section began implementation of work flow tracking using the MainTrac software system currently used by other sections of the Department. This software program will be used to record and document work performed by the Small Engine Repair Section, as well as to maintain an inventory of supplies and materials. When fully implemented, the tracking of the work order system will improve management's ability to access information about inventories and frequencies of repairs of equipment that could assist management's future purchases of equipment.

The Small Engine Repair Section could represent a viable opportunity for outsourcing. With the new work order system in place, management will be better able to determine whether the services provided by the Small Engine Repairs Section could be more efficiently performed through bidding these services to the private sector.

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Management Action Plan: We support Management's renewed efforts to improve operations of the Small Engine Repair Section. Once the new work order system has been in place for a period of time, this will provide management with comparative data to be used for consideration of outsourcing this repair work to the private sector. The increase in oversight over operations should improve by January, 2009.

We would like to thank you and your staff for the attention given to the audit findings and the cooperation given to the Internal Audit staff. Another follow-up audit will be scheduled after the implementation of the Management Action Plan.

RBS/RJOLJS

CC: Board of County Commissioners
Ed Hunzeker, County Administrator
Len Carswell, Parks Operations Manager