

MEMORANDUM

To: Cindy Turner, Interim Director of Parks and Recreation Department
From: R.B. "Chips" Shore, Clerk of the Circuit Court and Comptroller
Date: October 5, 2000
Subject: Audit of Contracted Employees Follow-up Audit

The Internal Audit Department has completed a follow-up audit based on the Clerk of the Circuit Court's Audit Report for the Parks and Recreation Department Audit of Contracted Employees issued on October 28, 1999. This follow-up consisted of reviewing corrective actions implemented by the Parks and Recreation Department for the areas where we provided constructive criticism and recommendations. Internal Audit did not perform tests of compliance with these newly implemented controls. We will review compliance during the next regularly scheduled audit of the Parks and Recreation Department Audit of Contracted Employees to determine whether the controls are functioning effectively and efficiently in accordance with management's designs and objectives.

We are pleased with the corrective actions implemented on the findings and recommendations included in the Audit Report issued October 28, 1999. Internal Audit believes the controls implemented will significantly improve the accountability over the Department's operations. Management has addressed all of the areas where we recommended improvements, however a few areas still require some additional attention.

AREA FOR IMPROVEMENT #1.....

Subject: Spot Checking of Instructor's Classes at the Activity Center, Racquet Center, and Gymnasium Center

The Parks and Recreation Department maintains a policies and procedures manual that is updated annually. Subsequent to the original audit, management implemented a Management Action Plan that updated spot-checking and documentation procedures for the Activity Center, Racquet Center, and the Gymnasium Center. This Management Action Plan will be incorporated into the policies and procedures manual during the annual manual updates scheduled for October 1, 2000.

Documented spot-checks were not consistently performed for instructor's classes by the Activity Center, Racquet Center, and Gymnasium Center personnel to ensure all participants attending classes have paid the County.

Management Action Plan:

Written procedures for performing random, independent spot-checks of instructor's classes will be updated for the Activity Center, Racquet Center, and Gymnasium Center by October 1, 2000. Procedures requiring personnel to properly document spot-checks of instructor's classes will be communicated to the Activity Center, Racquet Center, and Gymnasium Center. Management will also perform random verifications to ensure the centers are in compliance with documentation requirements.

AREA FOR IMPROVEMENT #2.....

Subject: Special Interest Classes at the Activity Center- Policies and Procedures Manual Updates

Procedures have been established and are being followed by Activity Center Management for the prorating of monthly fees paid by program participants when an instructor cancels a class and for the submission of all instructor's sign-in sheets and their retention. These procedures, however, have not been included in their policies and procedures manual.

Management Action Plan:

Activity Center management will include established procedures for the prorating of monthly fees when an instructor cancels a class and for the submission of all sign-in sheets and their retention in their Policies and Procedures Manual by October 1, 2000.

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. An additional follow-up audit will not be necessary. Please send us a copy of the Policies and Procedures Manual updates as they become approved.

RBS/RJO/MLB

CC: Board of County Commissioners
Ernie Padgett, County Administrator

MEMORANDUM

TO: City Desk Editor, Bradenton Herald
City Desk Editor, Manatee AM
Islander Bystander
Sid Thomas, Editor
WHNZ, Newsroom

FROM: R. B. "Chips" Shore, Clerk of the Circuit Court, County Comptroller and Auditor

DATE: October 5, 2000

RE: Announcement of the Release of an Internal Audit Report

My office is releasing today the Internal Audit Memorandum for the Parks and Recreation Department Audit of Contracted Employees Follow-up Audit that was performed as of July 31, 2000. Anyone interested in obtaining a copy may contact the Internal Audit Department at (941) 741-4017. Copies of the memorandum can either be mailed or picked up at the County Courthouse room 158.