

**POST AUDIT REVIEW
PARKS AND RECREATION
Report No. PAR19-06**



WEST PALM BEACH

Internal Audit

**Beverly Mahaso, Esq. CIA, CFE
Chief Internal Auditor**

Audit Committee
City of West Palm Beach
401 Clematis Street
West Palm Beach, Florida

RE: POST AUDIT REVIEW OF PARKS AND RECREATION, AUD15-03.

Dear Audit Committee Members:

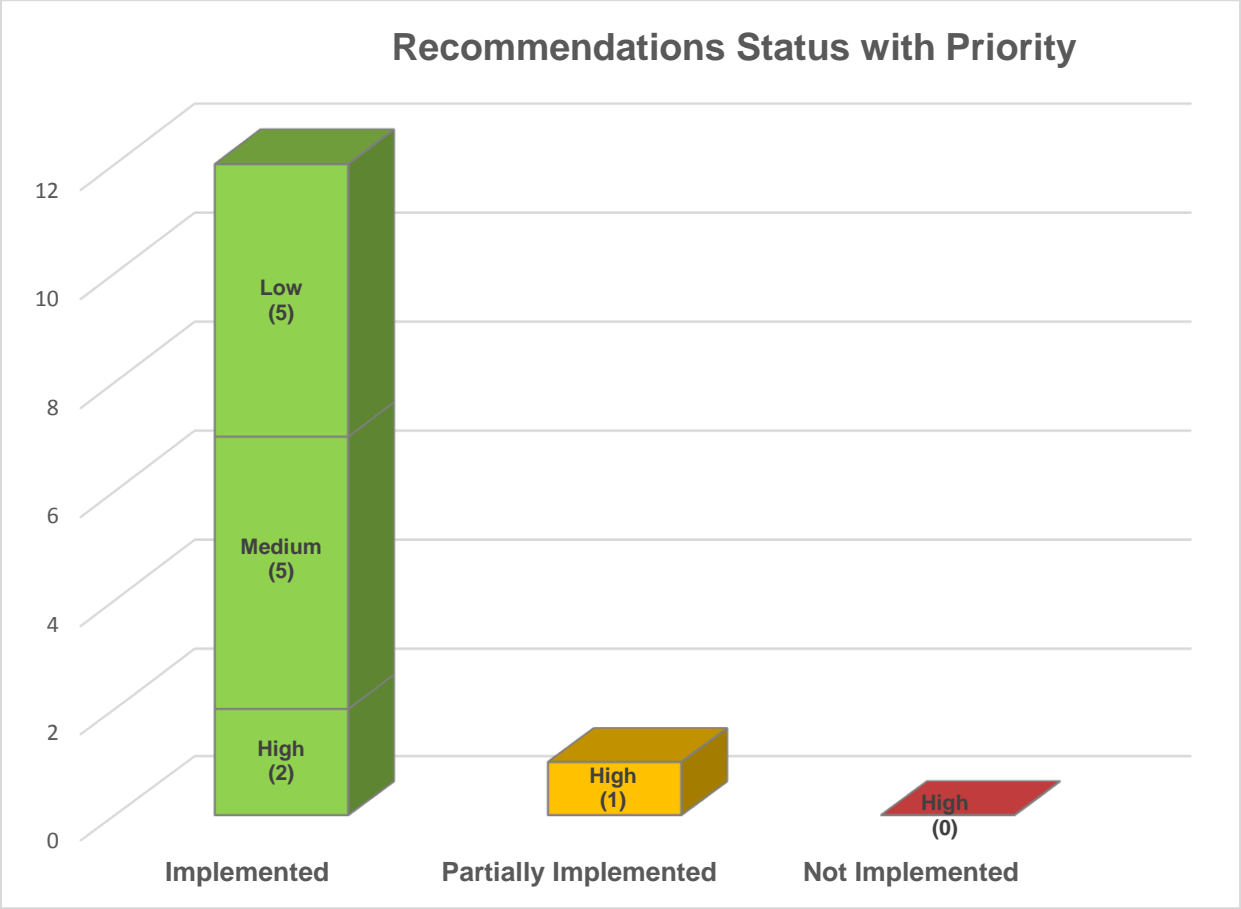
In FY 2016, the Internal Auditor's Office released an audit of Parks and Recreation. We performed certain procedures, as enumerated below, with respect to activities of the Parks and Recreation Department in order to render a conclusion on the status of the recommendations made as a result of that review.

This Post Audit Review (PAR) consisted primarily of inquiries of City personnel and examinations of various supporting documentation. It was substantially less in scope than an audit in accordance with generally accepted government auditing standards.

The evidence obtained provided a reasonable basis for our conclusions; however, had an audit been performed, other matters might have come to our attention that would have been reported to you and our conclusions may have been modified.

The audit contained thirteen (13) recommendations that addressed the audit's findings. Based on the review performed, we concluded that recommendations 1 and 3-13 were implemented, and recommendation 2 was partially implemented.

We have enclosed a table listing all the recommendations with the current statuses. We found that management made significant efforts to take corrective action. Further, we note that the Parks and Recreation Department is actively continuing to make improvements. As such, additional steps may have been taken to implement the recommendations after the conclusion of this Post Audit Review. We will conduct another Post Audit Review in approximately 6 to 12 months, resources permitting, at which time we will review all additional changes made after the conclusion of this Post Audit Review.



We thank the personnel at the Parks and Recreation Department for their assistance in conducting this review, and on continuing implementation efforts.

Respectfully Submitted,

s/ Beverly Mahaso
 Chief Internal Auditor

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| Christina Lambert, Commission President | Keith James, Mayor |
| Kelly Shoaf, Commissioner | Jeff Green, City Administrator |
| Cory Neering, Commissioner | Armando Fana, Assistant City Administrator |
| Richard Ryles, Commissioner | Leah Rockwell, Parks & Recreation Director |
| Joseph Peduzzi, Commissioner | |

Encl.

POST AUDIT REVIEW PARKS AND RECREATION

Legend
■ Implemented
■ Partially Implemented
■ Not Implemented

AUDIT RECOMMENDATIONS

No.	Auditor's Condition and Recommendation	Management's Response	Management's Status Update
1 High Priority	<p>Condition: As part of the Parks and Recreation audit, we noted that the Department of Parks and Recreation supplements its staff by utilizing the services of volunteers. Being one of the departments most affected by the budget cuts following the most recent recession, it welcomes volunteers, who lend a helping hand in solving many pressing local needs. However, we noted the following:</p> <ul style="list-style-type: none"> -One-time volunteers are not background checked. -Regular volunteers, including athletic coaches, are not fingerprinted; instead a national search is performed based on the volunteer's social security number only. -No record is kept of who participates as a group volunteer and group volunteers are not background checked. 	<p>We agree; however, Level 2 can only be performed through the State Clearing House for Licensed Child Care facility employees. A national background check is presently done based on National Parks & Rec standards. One-time volunteers, if around children, are supervised by our staff, and large group volunteers typically work on park clean up and are not working with children.</p> <p>The Department will investigate options for background checks that are similar to the Department of Children and Families Level 2 for volunteers that are around children and vulnerable adults, such as coaches. We will evaluate the risk versus the cost as well.</p>	<p>IMPLEMENTED</p> <p>MANAGEMENT UPDATE: 8/2019:</p> <p>It was determined that the Recreation Division will continue to use the current national background check firm which was a sanctioned organization through the National Parks and Recreation Association and the National Alliance for Youth Sports.</p> <p>Auditor's Comment:</p> <p>Parks and Recreation has been requesting and recording Level 1 and Level 2 background checks along with notarized Affidavits of Moral Character.</p>

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	<p>-The department has a relationship with Prime Time, a non-profit organization, that also provides the City with volunteers. It is Prime Time's responsibility to background check these individuals; however, the Department does not obtain copies of the background checks.</p> <p>-The Department also processes all volunteer applications for the Library and Grassy Waters Preserve.</p> <p>Recommendation: As a minimum, we recommend the following for each volunteer type:</p> <p>A. One time and regular volunteers, including athletic coaches, should be asked to provide a notarized Affidavit of Moral Character, like the one provided on the Florida Department of Children and Families' web site.</p> <p>B. A record should be kept of each person volunteering as part of a group. In addition, each individual volunteer in the group should be asked to</p>	
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	<p>provide a notarized Affidavit of Moral Character. If any of these volunteers are expected to be around children or vulnerable adults, the organizer (for example, their employer) should be asked to provide proof that the volunteer has received Level 2 background check (with fingerprints) within the past year.</p> <p>C. The Department should ask Prime Time to provide proof of Level 2 background checks with fingerprints for all volunteers that may be around children or vulnerable adults. The Department should also ask Prime Time to provide proof that all other volunteers have been background checked. Finally, all volunteers should be asked to sign an Affidavit of Moral Character.</p> <p>D. The Department should apply the above recommendations when processing any volunteer applications for the Library</p>		
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	<p>and Grassy Waters Preserve.</p> <p>During the audit, we contacted a number of municipalities in the State of Florida and noted that some of them also performed drug and tuberculosis tests on their volunteers. The Department should consider this as well.</p> <p>As an alternative, the Department could consider outsourcing its volunteer recruitment to a company that specializes in providing fully background checked volunteers.</p>		
<p>2 High Priority</p>	<p>Condition: As part of the Parks and Recreation Audit, we noted that instructor related background checks are not centrally maintained.</p> <p>In addition, the Department was unable to locate six (6) of the nine (9) files requested, or sixty seven percent (67%).</p> <p>Recommendation: We recommend that the Department of Parks and</p>	<p>We agree with this recommendation.</p>	<p>PARTIALLY IMPLEMENTED</p> <p>MANAGEMENT UPDATE: 9/2019:</p> <p>A policy was updated in September 2019, and there is a file that contains HR documents for the instructors. As per the Health Department, background checks are kept on file at the Center where the instructors are working with children.</p> <p>Target Implementation Date: FY2020-2nd Quarter.</p>

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	<p>Recreation develop appropriate records policies and procedures.</p> <p>While policies are more general, procedures are very useful in communicating specific requirements such as forms, dates, or the responsible party for a specific action. Most importantly, the files should be maintained centrally and safeguarded.</p>		
<p>3 High Priority</p>	<p>CLOSED</p>	<p>NA</p>	<p>IMPLEMENTED (APRIL 2017)</p>
<p>4 Medium Priority</p>	<p>Condition: As part of the Parks and Recreation Audit, it came to our attention that at some locations all staff with RecTrac access also have access to the safes on premises.</p> <p>Recommendation: We recommend that the Department of Parks and Recreation limit the access to the safes to three (3) staff members, including the center supervisor and two (2) other persons who serve as backup in</p>	<p>We agree with this finding. In certain instances, due to the hours and days that the Center is open, additional individuals may be required to have access to the safes.</p>	<p>IMPLEMENTED</p> <p>MANAGEMENT UPDATE:</p> <p>As of the 2017 review, the Drop Safe Operations policy was implemented and has been adhered to by the Community Centers. The Department's Accountant keeps records of spot checks.</p> <p>Auditor's Comment:</p> <p>Parks and Recreation has created and implemented a Drop Safe Operations policy which limited the access to the</p>

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	the absence of the center supervisor.		safes to three (3) staff members for the Parks and Recreation Centers/Collection points.
5 Medium Priority	CLOSED	NA	IMPLEMENTED (APRIL 2017)
6 Medium Priority	CLOSED	NA	IMPLEMENTED (APRIL 2017)
7 Low Priority	CLOSED	NA	IMPLEMENTED (APRIL 2017)
8 Low Priority	CLOSED	NA	IMPLEMENTED (APRIL 2017)
9 Medium Priority	CLOSED	NA	IMPLEMENTED (APRIL 2017)
10 Medium Priority	CLOSED	NA	IMPLEMENTED (APRIL 2017)
11 Low Priority	CLOSED	NA	IMPLEMENTED (APRIL 2017)
12 Low Priority	CLOSED	NA	IMPLEMENTED (APRIL 2017)

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13 Low Priority	CLOSED	NA	IMPLEMENTED (April 2017)
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