

**PARKS AND RECREATION DEPARTMENT
P&R AQUATICS
AUDIT 22-05
MAY 5, 2022**



City of Tampa

Jane Castor, Mayor

Internal Audit Department

315 E. Kennedy Boulevard
Tampa, Florida 33602
Office (813) 274-7159

May 5, 2022.

Honorable Jane Castor
Mayor, City of Tampa
1 City Hall Plaza
Tampa, Florida

RE: P&R Aquatics, Audit 22-05

Dear Mayor Castor:

Attached is the Internal Audit Department's report on P&R Aquatics, Audit 22-05. The Aquatics Division has already taken positive actions in response to our recommendations. We thank the management and staff for their cooperation and assistance during this audit.

Sincerely,

/s/ Christine Glover

Christine Glover
Internal Audit Director

cc: John Bennett, Chief of Staff
Ocea Wynn, Neighborhood and Community Affairs Administrator
Dennis Rogero, Chief Financial Officer
Gina Grimes, City Attorney
Sherisha Hills, Parks and Recreation Director
Kelly Austin, Human Resources and Talent Development Director
Lee Huffstutler, Chief Accountant
Heather Erickson, Athletics, Aquatics and Special Facilities Manager
Caryn Kirley, Accounting Operations Manager
Valerie Horton Rakes, Risk Manager
Peggy Lenny, Aquatics Team Supervisor II
Louis Campanello, Team Supervisor I
Greg Mazer, Safety and Loss Prevention Supervisor

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/s/ Stephen Mhere

Senior Auditor

/s/ Christine Glover

Audit Director

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BACKGROUND

The Department of Parks and Recreation (P&R) Aquatics Division includes 12 swimming pools throughout the City of Tampa (City). Eight are open year-round except when closed for maintenance, and four are seasonal, open during the summer.

The City hires its own permanent and seasonal lifeguards. Permanent lifeguards must be at least 18 years old, and seasonal lifeguards must be at least 16 years old. In order to attract candidates to hire for lifeguard duties, P&R Aquatics offers a Lifeguard Rookie School for anyone interested in lifeguarding but with no present skills. The Rookie School trains candidates to be able to do the following:

- Swim 300 yards continuously using the breaststroke or front crawl with rhythmic breathing.
- Swim 20 yards, retrieve a 10-pound object from the bottom of the deep end, return to the starting point, and exit the pool within 1 minute, 40 seconds.
- Tread water only using their legs for two minutes.

After a candidate passes the Rookie School, they must pass the American Red Cross Lifeguard Course and become Red Cross certified to be hired by the City.

There is a state statutory requirement for the Florida Department of Health (DOH) to perform site inspections, and the City's Risk Management Division also performs annual inspections.

Within the last three full calendar years (2019-2021) there have been over 410,000 attendees – averaging over 136,000 per year, which includes two summers of the Covid-19 pandemic.

STATEMENT OF OBJECTIVES

This audit was conducted in accordance with the Internal Audit Department's FY 2022 Audit Agenda. The objectives of this audit were to ensure that:

1. The system of internal controls for the Aquatics Division is adequate.
2. Performance metrics are accurate, consistent, relevant, and verifiable.
3. Pool sites comply with safety protocols.
4. Actions are taken to correct violations identified by the DOH and the City's Risk Management Department inspection reports.

5. Accidents are treated according to procedures and that actions are taken to prevent the same type of accident from reoccurring.

STATEMENT OF SCOPE

The audit period covered activity that occurred in FY 2021. Tests were performed to determine whether the Aquatics Division personnel were fulfilling their stated duties and responsibilities in an effective and efficient manner. Original records as well as copies were used as evidence and verified through observation and physical examination.

STATEMENT OF METHODOLOGY

The following steps were taken to determine compliance with the objectives:

1. Conducted site visits on January 4-5, 2022, for the six open pools to determine compliance with health and safety protocols.
2. Verified lifeguard certifications were valid for the lifeguards on duty during the site visits.
3. Determined procedures were followed for emergency pool closures.
4. Reviewed DOH and the Risk Management Division's inspection reports to determine violations were resolved.
5. Reviewed accident reports for the period April 1, 2021 through September 30, 2021.

The following steps were performed to determine the accuracy, consistency, and relevance of metrics reported:

1. Identified RecTrac as the source/system for metrics reported.
2. Reviewed data reliability testing for system generated data in RecTrac.

STATEMENT OF AUDITING STANDARDS

We conducted this performance audit in accordance with generally accepted government auditing standards. Those 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. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

NOTEWORTHY ACCOMPLISHMENTS

DOH statutory requirement (64D-9.008(10)) requires a manually conducted pool water test at least once every 24 hours. The Aquatics Division performs the pool water test three times a day and reports it through the Aquatics Maintenance email address.

AUDIT CONCLUSIONS

Based upon the test work performed and the audit findings noted below, we conclude that:

1. The system of internal controls for the Aquatics Division is adequate. However, a policy from the Revenue and Finance Department is so restrictive that it requires cash to be deposited daily even when amounts are minimal.
2. Performance metrics are accurate, consistent, relevant, and verifiable.
3. Pool sites are complying with safety protocols. However, documentation is lacking to validate compliance in some instances.
4. Actions were taken to correct violations identified by DOH. However, response to Risk Management Division's inspection reports could be improved.
5. Accidents are treated according to procedures and actions are taken to prevent the same type of accident from reoccurring.

DAILY BANK DEPOSITS

STATEMENT OF CONDITION: Aquatics staff are making daily bank deposits for very small amounts of cash. A judgmental sample of two pools and two days (November 18 and 19, 2021) was selected to determine cash received and deposited. Each pool had only one deposit for one day. One deposit was \$2.00, and the other deposit was \$4.00.

The daily trips to make these deposits are at the expense of P&R employees who make deposits at the bank then deliver the paperwork to Columbus Municipal Office Building using their personal vehicles.

CRITERIA: The Revenue and Finance Department Accounting Division, Banking Section issued Cash Handling Policies and Procedures in 2019 that state “Funds should be deposited daily.” It further states “It is not uncommon for City Departments and Divisions to promulgate their own Policies and Procedures on a given topic. The Policies and Procedures in this Revenue & Finance Department are intended to provide minimum practices City Departments and Divisions must follow. More stringent practices may be developed by other departments as long as the minimum requirements found herein are followed.”

CAUSE: The Cash Handling Policies and Procedures in place do not allow for less frequent deposits when cash received is minimal.

EFFECT OF CONDITION: This practice is an inefficient use of resources and creates an increased risk of liability to the City as up to 12 staff members make minimal daily deposits.

RECOMMENDATION 1: P&R should work with Revenue and Finance to determine an amount and time frame for depositing small amounts of cash.

MANAGEMENT RESPONSE – P&R: Agree: Parks and Recreation will continue discussions with Revenue and Finance to come up with a formal guideline for depositing small amounts of cash and will adjust the departmental policies and procedures as mutually agreed upon.

TARGET IMPLEMENTATION DATE – P&R: 6/30/22

MANAGEMENT RESPONSE – R&F: Though it was understood there would be times where it would be inefficient to deposit daily (i.e., small dollar amounts, short staff) and that less than daily would be acceptable in these situations, Revenue and Finance will continue discussions with P&R to come up with a formal guideline for depositing small amounts of cash and adjust the Policy and Procedure to reflect the guideline.

TARGET IMPLEMENTATION DATE – R&F: 6/30/22

HEALTH AND SAFETY PROTOCOLS

STATEMENT OF CONDITION: Site visits were conducted January 4 & 5, 2022, at the six pools, open to the public on those dates, to test compliance with health and safety protocols. Our observations were as follows:

- Three did not have the latest DOH inspection report posted.
- Three did not have current Safety Checklists (open and close logs) completed.
- One did not have the Emergency Action Plan (EAP) posted.

We noted all critical safety equipment was in place and accessible, and water tests were completed three times daily at all pools, exceeding DOH requirements.

CRITERIA: Florida Statute 64E-9.004(8) states “When use of a public swimming pool requires an admission or membership fee, the most recent pool inspection shall be posted in plain view of existing and potential members and patrons.”

The P&R Aquatics Operations Manual states “A safety check must be conducted before the facility opens daily, on a regular basis during open hours and prior to closing at the end of the day” and provides Opening and Closing Checklists in Appendices G1 and G2.

Also, the P&R Aquatics Operations Manual states “Each facility will have site-specific emergency procedures posted...Lifeguard blows their whistle three (3) times and/or pushes the air horn activating the EAP.” An example of an EAP is included in Appendix E.

CAUSE: There is a lack of evidence that opening and closing procedures are taking place consistently. Staff were unable to find the inspection reports and EAP.

EFFECT OF CONDITION: Making the DOH inspection reports available for public view provides transparency and informs patrons of the condition of the pool. Posting the EAP informs/reminds staff of what to do in an emergency.

RECOMMENDATION 2: Pool staff have in-service training every Friday. The above discrepancies should be a topic of discussion during this training and reemphasized periodically. In addition, the lifeguard in charge could review the weeks’ documents and report to management.

MANAGEMENT RESPONSE: Agree. DOH inspection reports were not posted at the sites audited and two of the sites did not have the report on site as in these cases they were sent to the administration office. DOH audits are performed randomly from DOH, from a variety of different inspectors and sent to a variety of different staff members or sites upon completion. On three occasions we have filled out the paperwork with DOH to change the primary contact information for consistency in the delivery of the audits to our department. Additionally, we will be adding a step in our manual and in our in-service trainings compelling staff to contact

the Aquatics Maintenance Supervisor once DOH has made their site visit so they are aware, looking for the follow up report and can follow up with DOH to ensure proper delivery to the pool sites.

Agree. Safety checklists/open and close logs are required per the aquatic's manual and staff will continue to be reminded during in service training as well as supervisory audits.

Agree. Internal Aquatics operation manual requires the EAP to be posted at the site. The EAP was on site in the pool manual but was not posted as internally required.

TARGET IMPLEMENTATION DATE: Implemented promptly upon auditor's inquiry.

RISK MANAGEMENT INSPECTION REPORTS

STATEMENT OF CONDITION: The City's Risk Management Division (Risk Management) performs annual inspections of pool facilities to ensure a safe environment for patrons. Results of the inspections are provided to Aquatics for resolution. In most cases Risk Management includes a due date for corrections but does not follow up with the Aquatics Division to ensure the violations have been addressed when due dates have passed.

For FY 2021 inspections:

- Aquatics did not receive one report; therefore, no responses were provided to Risk Management.
- Aquatics stated they cleared violations for four inspection reports but forgot to send results to Risk Management until December 2021; therefore, responses were not timely.
- Aquatics did not respond to all violations that were listed.
- All violations were rated low priority.

CRITERIA: Violations identified in the inspection reports should be resolved and reported back to the report originator.

CAUSE: There is a process breakdown between P&R Aquatics and Risk Management. Also, the 2021 inspections took place between April and July, which is the busiest time of the year for Aquatics.

EFFECT OF CONDITION: Based on the priority levels established by Risk Management, some of the identified violations would not be considered low priority (such as algae present on pool deck, which can create a slip hazard or swim lane divider tied to lifeguard chair, creating a possible trip hazard). Risk Management performs inspections of pool facilities to identify any type of violation that would be a safety concern for the City. Safety violations create liability issues for the City.

RECOMMENDATION 3: P&R management should work with Risk Management to establish a process where violations identified during the pool inspections are resolved. Risk Management should have a process in place to follow up if P&R does not respond timely.

MANAGEMENT RESPONSE – P&R: Agree. Aquatics did not timely confirm and report back to Risk Management that all items on the Risk report were addressed, however, items were addressed upon receipt of the report but did not report back to Risk Management in a timely manner. Parks and Recreation Aquatics leadership has met with Risk Management to collaborate and develop an appropriate preseason time frame for site facility reviews as well as a more appropriate process for follow up.

TARGET IMPLEMENTATION DATE: Will be implemented with next review cycle in spring of 2022.

MANAGEMENT RESPONSE – RISK MANAGEMENT: Agree. Conditions such as noted above are reviewed following inspections, with priority levels set based on actual conditions and risk at the time. Pool inspections for 2022 are being conducted with Aquatics maintenance personnel to facilitate communication of any hazards and identification of corrective actions. All pool inspections are on-track to be completed by April 30th.

TARGET IMPLEMENTATION DATE: 04/30/2022

ACCIDENT REPORTS

STATEMENT OF CONDITION: Accident reports are prepared at the pool site and reviewed and signed off by the Site Supervisor. They are then forwarded to the team supervisor and manager for review and sign off, after which they are forwarded to Office Support Staff (OSS) for filing. The OSS scans and saves the reports on the shared drive. They are not logged at any point in the process.

CRITERIA: Accident reports should be recorded for tracking purposes. They should also be analyzed to identify any common incidents.

CAUSE: Participant accidents are not part of the Aquatics Policies and Procedures. The Aquatics Operating Manual Appendix H includes an “Aquatics Rescue Report,” but it does not cover other types of incidents.

EFFECT OF CONDITION: If a report is lost, there is no way to track it through the process. In addition, if the pool site did not keep a copy, this could present a problem if a participant decided to bring action against the City.

RECOMMENDATION 4: Procedures should be created for preparing and maintaining the reports. Reports should be logged at the pool site, copied, and forwarded to management to be reviewed and evaluated. Information evaluated should include the number of accidents, types of accidents, and causes of the accidents for each pool site and overall.

For consistency, accident reporting should be part of the mandatory in-service training for all aquatic staff.

MANAGEMENT RESPONSE: Agree. Participant accident reports are not included in the Aquatics policies and procedures manual as they are part of the departmental accident reporting procedures and are covered in department manual. Currently, the Parks and Recreation Administrative team is working with risk management to develop a policy outlining participant and staff accident reporting which will be applicable to not only aquatics but all departmental reporting and tracking.

TARGET IMPLEMENTATION DATE: Target implementation date 6/30/22.