NEIGHBORHOOD & COMMUNITY AFFAIRS
PARKS AND RECREATION
ADMINISTRATION
AUDIT 23-03
JANUARY 13, 2023

City of Tampa
Jane Castor, Mayor

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

January 13, 2023

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

RE: Parks and Recreation-Administration, Audit 23-03

Dear Mayor Castor:

Attached is the Internal Audit Department's report on Parks and Recreation-Administration.

The Department of Parks and Recreation has already taken positive actions in response to our recommendations. We thank the management and staff of Parks and Recreation 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
Sherisha Hills, Parks and Recreation Director
Lisa Grizzle, Administration Manager
Carl Brody, Assistant City Attorney

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/s/ Abram Gablla

Senior Auditor

/s/ Vivian Walker

Lead Senior Auditor

/s/ Christine Glover

Audit Director

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BACKGROUND

The City of Tampa (City) Parks and Recreation Department (P&R)'s mission is to provide a quality park system that meets the community's need for recreation and learning opportunities to benefit health and well-being. P&R provides a wide variety of leisure and recreational opportunities in 194 city-owned open parks, 28 community/activity centers, 80 playgrounds, beaches, and marinas. P&R provided 1,600 cultural and recreational programs, serving over 35,000 citizens ranging in age from infants to seniors.

P&R Administrative Division (Admin)'s primary purpose is to assist the director and employees in steering the department in the appropriate strategic direction to realize its mission and vision. Admin has an extensive number of activities in which it is directly involved, for example:

- revenue and expense management;
- departmental HR liaison;
- department asset and cellular phone management;
- electrical, water, and fleet bill review and management;
- contract/permit instructor oversight and payment;
- RecTrac[1] coordination;
- prepares plans and manages the department's budget;
- ensures compliance with applicable risk, safety, maintenance, and/ or programming standards/ requirements for all Departmental Divisions programs, parks, and facilities;
- manages city cemeteries by authorizing any interment and disinterment request and keeping accurate records for each deceased; and
- provides summer financial assistance to help households pay for summer camps and specialty camps.

STATEMENT OF OBJECTIVES

This audit was conducted in accordance with the Internal Audit Department's FY 2023 Audit Agenda. The objectives of this audit were to ensure that:

1. The system of internal controls related to the fuel usage of small equipment is adequate.

2. Applicants receiving summer financial assistance meet the requirements.

3. The interment and disinterment processes are in compliance with the City of Tampa's municipal code of ordinances (Code).

[1] RecTrac is the system P&R uses to track all registrations, enrollments, pricing, invoices, and all types of activities and classes.

STATEMENT OF SCOPE

The audit period covered Admin activity that occurred from July 1, 2014, through June 30, 2022. Tests were performed to determine whether Admin 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

Admin uses the reporting module known as RecTrac software. Data reliability for RecTrac was evaluated in the previous audit of P&R-Recreation Services and was deemed reliable. The following steps were taken to evaluate Admin activities as they related to the stated objectives:

- Evaluated Admin implemented internal controls related to its core activities, including their policies and procedures.

- Reviewed judgmentally selected sample of 2022 summer financial assistance applications and required documentation provided by the applicants.

- Reviewed judgmentally selected sample of interment and disinterment records from July 1, 2014, through June 30, 2022. The sample included evidence of space ownership, transit or cremation certificates, proof of monument or vault, insurance certificates, and cemetery maps. We also reviewed Admin's Master Burial Permit Submission List.

- Discussed with Admin management and reviewed Tampa.gov, Intranet, and budget books for performance metrics related to Admin. While P&R does have performance metrics, none are specific to the Admin Division.

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.

AUDIT CONCLUSIONS

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

1. The system of internal controls related to the fuel usage of small equipment is inadequate.

2. The applicants receiving summer financial assistance meet the requirements.

3. The interment and disinterment processes do not always comply with the City of Tampa's municipal code of ordinances.

FUEL USAGE FOR SMALL EQUIPMENT

STATEMENT OF CONDITION: The City's Fleet Maintenance Division (Fleet) distributes green chip keys (key) to approved supervisory staff that need fuel for unlicensed small tools/equipment like lawnmowers, chainsaws, leaf blowers, etc. Using the key provides a method of tracking the user, the date used, the amount, and type of fuel or oil issued. A fuel activity/usage report can be generated by Fleet that lists the user ID, transaction amount, and date and time of the transaction.

Currently, P&R requires each staff member to fill out an internally kept Fuel Key Log (log). The log documents the staff's signature, the supervisor's initials, and the date and time the key was used. During our review, we noted that P&R does not periodically request the fuel usage report from Fleet to complete the policy required semi-annual review. It was also noted that the log does not capture enough information, such as the location and the purpose of using the key, to help P&R monitor fuel use.

CRITERIA: The Parks and Recreation policy and procedure titled "Unlicensed Fuel Chip Key Use" requires a semi-annual review of the Fleet Management Green Chip Key report by the Department.

CAUSE: Lack of adequate information to effectively monitor the fuel use of small equipment.

EFFECT OF CONDITION: Failure to implement a monitoring process increases the risk of fraud, waste, and abuse of fuel usage.

RECOMMENDATION: Management should enhance their monitoring processes by:

- Revising the Fuel Key Log so that adequate information is provided to assist in monitoring the key use.

- Comparing the Fuel Key Log to the fleet usage report to identify discrepancies and transaction trends, which might require further investigation.

- Working with Fleet to identify keys with zero usage to validate necessity and justification.

MANAGEMENT RESPONSE: Parks and Recreation agrees that all green chip key fuel consumption should be logged and monitored. The Fuel Key Log will be updated to include the suggested criteria from the audit including the location and purpose of the fuel acquisition. In addition, a training will be provided to all supervisors assigned a green chip key to discuss the updated log and to discuss the importance of monitoring fuel consumption. The administrative manager and fleet manager have discussed the need to monitor the Parks and Recreation Department fuel consumption more closely. In the future, the supervisors will be reminded to turn in their green chip key fuel logs on a monthly basis per the policy. The Parks and Recreation Administrative Team will conduct a semi-annual review of the Fleet Management Green Chip Key report.

TARGET IMPLEMENTATION DATE: The department is currently reviewing the fuel report to the green chip key fuel logs for the period of March 20 to September 20, 2022. The review will be completed no later than December 30, 2022.

Supervisors will be sent an email no later than December 1, 2022, directing them to submit all fuel logs for review each month by the 10th to the Administrative Manager.

A training will be provided to all supervisors assigned a green chip key to discuss the updated log and to discuss the importance of monitoring fuel consumption no later than January 27, 2023.

INTERMENT AND DISINTERMENT PROCESS

STATEMENT OF CONDITION: The City of Tampa owns and operates five cemeteries. The Parks and Recreation – Administration Division is responsible for authorizing any interment and disinterment requests and keeping accurate records for each grave. In reviewing Admin's interment and disinterment process, we noted the following:

- Admin is only providing verbal authorization to funeral homes or families for interment or disinterment requests.

- There are no clear guidelines written for the daily operations of the interment/disinterment process. However, Admin does have a checklist for all documents required to be received before an interment/disinterment can be authorized.

CRITERIA: Code Section 8-08 requires Admin to send written authorization after receiving all required documentation and before opening any grave. Additionally, Code Section 2-46 requires Admin to create and maintain proper documentation of its functions, policies, and procedures. Documented policies are useful and effective for retaining an organization's operational knowledge and new employee training, and reliable internal control.

CAUSE: Admin staff indicated written authorizations were not being submitted because the funeral homes usually do not use emails and sending a letter by mail would not be efficient as the burial might need to be done within 24 hours. It was also indicated that institutional knowledge, from experienced employees, has been relied upon to provide guidance on the performance of day-to-day responsibilities.

EFFECT OF CONDITION: Violating Code by not providing written authorization could result in a liability to the City if an improper interment/disinterment occurs. Without documented policies, there is likely to be inconsistency in the way processes and procedures are carried out. Ultimately, the effectiveness of the internal control system could be compromised.

RECOMMENDATION: Admin management should require that a written authorization is sent to the family or funeral home immediately after verbal authorization has been given. Additionally, consideration should be given to requiring that the recipient of the written authorization acknowledge receipt and return the authorization. If email is unavailable, other options such as a faxed written authorization or acknowledgment should be allowed.

Admin management should ensure internal policies are documented that reflect the current practice for processing interment/disinterment requests. Written policies will document compliance with Code.

MANAGEMENT RESPONSE: The Parks and Recreation Department agrees that documented policies are useful and necessary for all cemetery operations. Therefore, the staff is reviewing all cemetery processes and updating the technical manual to ensure there are written guidelines for daily operations. In addition, the Cemetery Office is implementing the use of the

Smartsheet software to increase the efficiency in tracking burial records and required documents.

The department also agrees with the recommendation that written authorization should be provided to the requestor of interment/disinterment services. The Cemetery Office works with various funeral homes, monument companies, and families for interment/disinterment requests. When all required documents are received for an interment/disinterment authorization, the cemetery office typically sends an email to the requestor for confirmation/approval. If the requestor did not have an email, the requestor was given verbal authorization. In the future as recommended, the department will provide written authorization to the requestor through email with a read receipt, fax with receipt confirmation, or USPS certified mail. Due to the time sensitivity of these services, an initial verbal approval may be given for the services followed by the written authorization.

TARGET IMPLEMENTATION DATE: Written authorizations will be provided to all requestors for interment/disinterment services effective January 1, 2023.