

**DEPARTMENT OF  
PARKS AND RECREATION  
SPECIAL FACILITIES  
AUDIT 24-02  
FEBRUARY 19, 2024**



# City of Tampa

*Jane Castor, Mayor*

## Internal Audit Department

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Tampa, Florida 33602  
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February 19, 2024

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

RE: Parks and Recreation - Special Facilities, Audit 24-02

Dear Mayor Castor:

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

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, Administrator of Neighborhood and Community Affairs  
Dennis Rogero, Chief Financial Officer  
Tony Mulkey, Director of Parks & Recreation  
Heather Erickson, Manager, Aquatics, Athletics and Special Facilities  
Lisa Grizzle, Administrative Manager, Parks & Recreation  
Ted Fowler, Manager, Parks & Recreation  
Megan Birnholz, Assistant City Attorney

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*/s/ Rachael Dennis*

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Senior Auditor

*/s/ Vivian Walker*

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Lead Senior Auditor

*/s/ Christine Glover*

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Audit Director

**DEPARTMENT OF  
PARKS AND RECREATION  
SPECIAL FACILITIES  
AUDIT 24-02**

**BACKGROUND**

The mission of the Parks and Recreation Department (P&R) for the City of Tampa (City) is to provide and preserve quality parks and recreation opportunities for all.

To further this mission, in addition to parks and recreation centers, there are facilities that provide special services. The scope of this audit focused on a selection of these special facilities. Special facilities, as defined by P&R for this audit, included: the Sandra W. Freedman Tennis Complex, Joe Abrahams Fitness and Wellness Center (Fitness Center), Marjorie Park Yacht Basin (Marina), Seminole Garden Center (SGC), Julian B. Lane River Center and Boathouse (JBL), gymnastics and dance programs at New Tampa Community Park and Recreation Center and Wayne C. Papy Athletic Center, and specialty camps.

**STATEMENT OF OBJECTIVES**

This audit was conducted in accordance with the Internal Audit Department's FY 2024 Audit Agenda. The objectives of this audit were to ensure that:

1. The internal control system, over special facilities, is adequate.
2. Contract instructors and the not-for-profit partner are in compliance with the contract terms.
3. Openings for gymnastics/dance and Marina permanent slips are filled from the waitlist in proper order.
4. Facility use of the JBL and SGC are charged appropriately.
5. Performance metrics are accurate and relevant.

**STATEMENT OF SCOPE**

The audit period covered special facilities' activities that occurred from May 2018 to September 2023. Tests were performed to determine whether P&R personnel were fulfilling their stated duties and responsibilities in an effective and efficient manner. The source information reviewed was generated from RecTrac, which has previously been evaluated and deemed reliable. 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 evaluate special facilities' activities as they related to the stated objectives:

- Evaluated core activities at special facilities to assess the adequacy of internal controls.

- Reviewed independent contractor agreements to ensure payments to the City were complete and accurate.
- Reviewed the contract between the City and the not-for-profit partner for team sports, gymnastics, and dance for compliance.
- Reviewed documentation to evaluate the filling of vacancies for the gymnastics and dance programs offered at Wayne Papy and New Tampa Recreation Centers.
- Reviewed the waitlist and rental registration forms for the Marina permanent boat slips to determine if they were offered in the appropriate order.
- Reviewed reservation and payment information for JBL and SGC.

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

1. Identified RecTrac as the source for P&R related metrics reported.
2. Data reliability testing for RecTrac generated data was previously deemed reliable.
3. Traced reported data to RecTrac to determine accuracy.

#### **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 internal control system, over special facilities, needs to be improved.
2. Contract instructors and the not-for-profit partner did not always comply with the terms in their contracts.
3. Openings for gymnastics/dance and Marina slips were not always filled from the waitlist in proper order.
4. Facility use of JBL and SGC was not always charged appropriately.
5. Performance metrics being reported were inaccurate or not the most relevant.

## **PARTNERSHIP CONTRACT**

**STATEMENT OF CONDITION:** A review of the contract between the City and the not-for-profit organization (organization) used for various team sports, gymnastics, and dance revealed the following deficiencies:

- A copy of the organization's annual financial report was not submitted to the City's Revenue & Finance (R&F) Director.
- An annual list of donated items was not provided by the organization.
- According to the organization, between 2018-2023, P&R received donated items valued above \$200,000, from the organization. There is no record of City Council approving the receipt of donated items or acceptance by the Mayor.

**CRITERIA:** The contract between the City and the organization states that the organization shall provide the City with an annual list of donated program-related equipment and supplies ("items") at the end of each calendar year identifying the items by description, amount, date of donation, and cost. The organization shall provide certified financial reports to R&F Director after each calendar year. The report shall be filed with the R&F Director within 120 days after the end of each calendar year.

P&R policy states that the approval of City Council and acceptance by the Mayor are required for donated personal property exceeding \$250.

**CAUSE:** Lack of a contract compliance review of agreement with the not-for-profit partner.

**EFFECT OF CONDITION:** Non-compliance with agreement terms can result in increased risk of liability to the City. The City's assets could be understated in the financial reports.

**RECOMMENDATION 1:** Contract monitoring should be ongoing to ensure partners are complying with signed agreement.

**MANAGEMENT RESPONSE:** Agree: Year-end financials were submitted to the department but not forwarded on to R&F Director. Will work with R&F to clarify requirements and enact the needed process.

The list of donated items will be formalized and presented to the Director for submission to the council for approval and acceptance. End of year meeting will be established with leadership of the partner organization at the end of their fiscal year (January – December) on an ongoing basis.

**TARGET IMPLEMENTATION DATE:** March 1, 2024

## **GYMNASTICS AND DANCE WAITLISTS**

**STATEMENT OF CONDITION:** A review of a judgmentally selected sample of 25 enrolled participants in the gymnastics and dance program at Wayne Papy and New Tampa identified the following deficiencies:

- Four of the enrolled participants by-passed the waitlist and did not have a waitlist registration date.
- There were individuals listed on the waitlist in the same eligible age range as one participant that was removed from the waitlist and permitted to enroll. P&R was unable to provide evidence that some of the individuals that remained on the waitlist had also been invited to enroll but declined, therefore providing the opportunity for the enrolled participant.
- Some enrolled participants are still on the waitlist for the program.

Currently, there are no written policies for the processes being followed to fill a vacancy using the waitlists being kept at either facility.

**CRITERIA:** City Ordinance Chapter 2-46 requires all departments to “maintain all records with adequate and proper documentation of the organization, together with the functions, policies, decisions, procedures, and essential transactions, of the department.”

P&R’s stated practice is to enroll participants into the gymnastics and dance program in chronological order from the waitlist.

**CAUSE:** Employees are allowed to make concessions that conflict with the current practices. There are no written policy and procedures for the gymnastics and dance programs.

**EFFECT OF CONDITION:** Without proper documentation of policies and procedures, there is high likelihood of inconsistency on how tasks are carried out leading to inefficiencies and a loss of institutional knowledge.

Non-compliance with established process for enrollment in the gymnastics and dance program could be perceived by the public as unfair or preferential treatment.

**RECOMMENDATION 2:** P&R Management should develop formal policies and procedures to ensure openings in the gymnastics and dance programs are filled in the correct order. Additionally, to support vacancies that are filled, the appropriate documentation should be retained.

Once developed, policies and procedures should be enforced and applied fairly to all customers. This would allow an independent observer to reach the same conclusion as the decision that was made.

MANAGEMENT RESPONSE: Agree, the waiting list process is cumbersome and complicated with the volume of over 2,000 on the waiting list and over 5,000 class slots offered weekly. Many of the participants enroll in multiple disciplines for ongoing developmental programs. The process that is currently in place, while dynamic in nature, has demonstrated to be effective but needs better definition. A policy and formalized procedures will be developed to clarify this process and ensure consistency and proper documentation.

TARGET IMPLEMENTATION DATE: March 1st, 2024



## **JBL AND SGC**

**STATEMENT OF CONDITION:** Documentation for rentals at both JBL and SGC need to be improved. A statistical sample of 24 rentals was selected using Excel software and criteria of 90% confidence and 10% error. Of the 24 events, two were cancelled and one was an established event that was grandfathered in and had no permit on file. For the remaining 21 rentals, the following discrepancies were identified:

- Certificates of insurance (COI) by vendors who were going to be “operating” on the premises were not submitted 60 days prior to the event for 15 rentals. P&R Management indicated that there is follow-up by staff and no vendor is allowed to operate onsite without a COI on file on the day of the event. However, this is not documented in the event file.
- Three of four catering commissions, from the same vendor (totaling more than \$400), were incorrect. P&R Management has a spreadsheet that documents the commissions received and has “audited” the amounts in the past.
- There was an average of 15 business days to obtain approval of the rentals reviewed. The number of days to approve a rental ranged from 2 to 53 business days.

**CRITERIA:** The rental agreements for both the JBL and SGC require vendors to submit their COI with the appropriate coverage “60 days prior to event.”

The JBL “Event Catering and Banquet Terms and Conditions” states that a 15% “share fee” will be charged and defines what is included to calculate the fee, which is paid to the City. It also includes a late fee if not remitted “within the month of the event.”

The rental agreement indicates that an approval will be provided to the applicant in a “minimum” of 10 business days.

**CAUSE:** The communication between P&R staff and vendors about their COI is not included in the file documentation. Additionally, P&R Management has not been consistent in reviewing commissions received from caterers for accuracy.

**EFFECT OF CONDITION:** Noncompliance with the catering terms and conditions can result in a loss of revenue when the commission is inaccurate. Additionally, the City can become liable for injuries created by a vendor, operating on City property, without a COI.

**RECOMMENDATION 3:** P&R Management should include documentation to support efforts to obtain COIs from vendors prior to an event. Additionally, a standard process should be implemented that would include verifying that commissions remitted are accurate and the process to follow if there is an inaccuracy.

**MANAGEMENT RESPONSE:** Agree to findings with an understanding of the following:

COI: Improved front end communication with clients to ensure that certificates are received in a timely manner. The 60-day notice currently provided in the rules is often not reasonable due to the sourcing of services associated with an event. Language on communications can be updated to reflect that final permitting will not be issued until insurance is provided. Internal processes emphasizing 90/60/30-day notices and points of standard communication with clients will help ensure compliance.

Catering Commissions: For reference to scope, since opening in May 2018, TRC catering vendors have generated over \$3.7 million in gross sales, with \$550k commissionable. The internal process has been for the supervisor to audit vendor rebates at the conclusion of the fiscal year. Discrepancies have been discovered in this process and rectified with vendor representatives. The city has a written contract as well as a \$1K deposit for each caterer. To improve tracking and review, after event closeout procedures will be developed to document actuals and assist with our annual review procedures. These procedures will be governed by a policy developed to support the city's interests.

Permit approval: The date of the final permit issuance will vary, and permits can be delayed due to a variety of reasons including all client paperwork and submissions not turned in. Staff will work toward transitioning the permitting process to a digital format, and desired deadlines will be worked into the communication procedures.

TARGET IMPLEMENTATION DATE: Procedures and policy completed by May 1, 2024

## **BOATHOUSE STORAGE RENTALS**

**STATEMENT OF CONDITION:** P&R charges rowing teams a fee to store their equipment at the JBL. Based on a review of the documentation submitted for storage approval, it was determined that improvements in the process are required. A judgmental sample of five annual permits and two transient storage permits was selected. The review identified the following deficiencies in the process:

- The current boat storage fees have not been presented to City Council for approval and are not posted on the P&R website for public notification. Note: P&R Management indicated that the use of the boathouse for storage is restricted to rowing teams, which is why the fees were not posted on the website.
- There were storage fees being waived or pro-rated without approval by the City Administration. The amount pro-rated or waived for 2022 exceeded \$29,000 for both the annual and transient storage permits reviewed.
- The payments, for the charged storage fees, were allowed to be withheld for more than a year but were not recorded as an account receivable. The annual permits were signed between February and May 2022, but payments were not due until “the end of their fall 2023 season.”

Additionally, there are currently no written policies for the permit process when storing or using the boathouse.

**CRITERIA:** City Code Section 16-3 indicates that City Council establishes the “schedule of charges and fees.” P&R established fees for boat storage based on the type of boat being stored (annual permit) or a flat rate of \$8 per athlete/per day (transient permit).

The Accounts Receivable and Billings policy issued by R&F defines a receivable as “money owed by customers to the City in exchange for goods or services that have been delivered or used, but not yet paid for. Accounts Receivable are booked as assets. Bills should be generated within a month of delivery of services or goods . . .”

City Ordinance Chapter 2-46 requires all departments to “maintain all records with adequate and proper documentation of the organization, together with the functions, policies, decisions, procedures, and essential transactions, of the department.”

**CAUSE:** P&R considered City Code Section 16-1 and section 7.0 in the City Council approved fee schedule as authority to create the fees being charged. The fee waiver was for a transient rowing team and the pro-rated fees were for local nonprofits. Both the waiver and pro-rating was due to COVID and P&R was trying to alleviate the financial burden on the organizations. P&R was unaware of the account receivable policy issued by R&F.

EFFECT OF CONDITION: Waiver and/or pro-rating fees result in a loss of revenue to the City. Additionally, permitting the extension of payment without recording the receivable results in an understatement of City assets.

Without proper documentation of policies and procedures, there is high likelihood of inconsistency on how tasks are carried out leading to inefficiencies and a loss of institutional knowledge.

RECOMMENDATION 4: P&R Management should, at a minimum, post the fees charged for boat storage on their website and submit to City Council for approval. Additionally, any current permit holder that has not remitted the amount due should be billed and an account receivable established through R&F's Accounting Division.

P&R Management should establish with the City's Administration when fees are to be waived or discounted in future transactions.

MANAGEMENT RESPONSE: Agree, when the boathouse opened in 2018 the P&R Director established the fees through the authority in the existing fee schedule guidelines. Fees will be presented to City Council for approval in the fee schedule and once passed be published to the website.

The rental fees were suspended during the COVID-19 pandemic by the P&R Director while activities were not happening. The resumption of fee collection coincided with activities starting back up in the fall of 2022. The teams were provided an opportunity to pay once their revenue streams were reestablished. P&R traditionally collects fees prior to services or permitting so this situation was an anomaly, and all accounts are currently in good standing. P&R will work with Revenue & Finance to ensure that accounting procedures are followed according to circumstance.

TARGET IMPLEMENTATION DATE: May 1, 2024 for City Council consideration of fees.

## **MARINA RENTAL PROCESS**

**STATEMENT OF CONDITION:** There is currently no written policy for the process followed when filling a vacancy from the waitlist. A walk-through of Marina operations and a review of six judgmentally sampled Marina permanent slip renters identified the following areas needing improvement:

- P&R allowed a previous renter to assign his slip to the current renter upon sale of his boat.
- P&R did not have a signed registration form on file for one of the renters. The form was obtained from the customer after the testing date.
- P&R Marina staff gave permission to R&F to stop charging the Marina permanent slip deposit due to an Oracle functionality issue. Only one of the six renters was charged a slip deposit.
- The current waitlist is not properly documented to identify the next available renter based on boat size.
- A portion of the waitlist registration fee is not properly applied to the first month rental as stipulated in the published P&R fee schedule.
- The current rental fees do not appear to be based on residency as stipulated in the fee schedule.
- The Accounting Division in R&F is not provided with a signed registration form to confirm slip rental. The Marina staff emails the effective date of the rental, renter's contact information, boat size, frequency of payment requested, and slip location.

It was also observed that the method used to allocate charges for utilities for permanent rentals is not efficient and doesn't recoup the cost incurred by the City. Currently, each permanent slip's meter is read, and the number of kilowatt hours used is charged \$.12 per kilowatt hour.

**CRITERIA:** City Ordinance Chapter 2-46 requires all departments to "maintain all records with adequate and proper documentation of the organization, together with the functions, policies, decisions, procedures, and essential transactions, of the department."

The Marina reservation permit states that "the use of the slip is given solely to permittee and is not assignable or transferable." Changes in fees/fee structure require P&R Director's and City Council approval. P&R's stated practice is to fill vacancies in a chronological order from the waitlist.

The current fees charged by the Marina for rentals doesn't agree with the City Council approved and published fee schedule. Additionally, prudent business practice would suggest recouping any expenses incurred by the City on behalf of the renter (i.e., utilities).

CAUSE: Lack of Management oversight on the Marina's daily activities. Historically, only an email was sent to the Accounting Division in R&F to setup new permanent rentals. The document used as the waitlist does not reflect the reported practice for renting a permanent slip. Additionally, the Marina staff indicated that the current reported fees are incorrect.

EFFECT OF CONDITION: Without proper documentation of policies and procedures, there is high likelihood of inconsistency on how tasks are carried out leading to inefficiencies and a loss of institutional knowledge.

Rental fees billed at rates lower than the posted fee schedule along with the current practice for billing electric usage, will result in a loss of revenue to the City. There is also a potential for a loss of revenue in the current method of notifying R&F when there is a new permanent rental.

The inability to support how vacancies from the waitlist are filled could be perceived by the public as unfair or preferential treatment to those being allowed to rent permanent slips.

RECOMMENDATION 5: P&R Management should develop the guidelines to be followed when filling a permanent rental vacancy. The current rental fees being reported should be evaluated to determine if they are appropriate. If they are deemed appropriate, R&F should be instructed to revise its billings to permanent slip renters to reflect the correct fee. Additionally, in order to ensure the City recoups all costs associated with the rental, consideration should be given to an alternative method for billing electricity use.

To ensure permanent slips are being rented to the next available applicant, documentation should be retained for the appropriate period according to State of Florida retention guidelines. This would allow an independent observer to reach the same conclusion as the decision that was made.

MANAGEMENT RESPONSE: The Parks and Recreation Department agrees that written policies should be developed and/or updated to reflect the daily operating procedures for filling vacancies on various waitlists to ensure institutional knowledge is passed on. The boat slip permitting process and document currently in place is from 2006 and is outdated.

New or updated written policies and Standard Operating Procedures will be developed by Management and implemented to ensure consistency and proper documentation for the operations. These policies and procedures will be reviewed and updated on an annual basis to ensure that they reflect changing business needs.

Boat slip permit will be updated through legal and will be converted into a sharable digital format for real time access and more appropriate levels of approval. All documents will be accessible and visible through a shared platform to ensure all permit protocols are followed.

Management will evaluate the current posted fees on the intranet and revise as deemed appropriate for slip permit holders per the conditions of the permit and fee schedule. R&F will begin to share all Marina receivables on regular intervals as mutually determined and ensure

and communication is with Marina Coordinator and their direct reports for follow up and evaluation.

An alternate method of billing for electricity will be explored and implemented as approved for efficiency.

Historically two to three slips become available to the public annually. The slip waiting list process as well as accessibility to the signed permits will be converted to a sharable digital format for real time access and viewing off site.

TARGET IMPLEMENTATION DATE: May 1, 2024

## **CONTRACT INSTRUCTORS**

**STATEMENT OF CONDITION:** A judgmentally selected sample of five contracts was reviewed. One contract selected for was a non-instructional pilot program. For the remaining four contracts, the following discrepancies were identified:

- No written policy for the intake process for “staffed locations” that have contract instructors.
- No written policy for the reporting process for “unstaffed locations” that have contract instructors.
- Two instructors did not remit payment within 30 days after instruction.
- The roster submitted by one instructor did not include the participant’s contact information.
- One instructor did not submit a roster.
- The signed participant waivers for one instructor did not name the City as a party to hold harmless against liability. Additionally, one instructor was unable to provide signed participant waivers.

**CRITERIA:** City Ordinance Chapter 2-46 requires all departments to “maintain all records with adequate and proper documentation of the organization, together with the functions, policies, decisions, procedures, and essential transactions, of the department.”

The contract between the City and the contract instructors states that “if the instructor offers the program at a non-staffed outdoor facility, and accepts walk-ups, walk-ins, drop-ins or other unregistered participants to participate in the program, the instructor shall obtain signed Activity Registration forms from those participant(s), or their parent/guardian(s), full waiver and release agreements holding the Recreation Department harmless from any and all liabilities resulting from or in connection with any activity relating to the Program.”

The contract also states that the instructor shall provide:

- A roster for the program that includes the participants' names and contact information.
- Payment in a sum equal to twenty percent (20%) of the gross registration fees received for the program to the P&R within 30 days following the final day of the program.

**CAUSE:** Lack of a contract compliance review of agreements with contract instructors. No written procedures.

**EFFECT OF CONDITION:** Non-compliance with agreement terms can result in increased risk of liability to the City.



Without proper documentation of policies and procedures, there is high likelihood of inconsistency on how tasks are carried out leading to inefficiencies and a loss of institutional knowledge.

RECOMMENDATION 6: P&R Management should work with the contract instructors to ensure the instructor’s participant waiver is sufficient for the City’s Risk Management Division and protects the City from liability. Contract monitoring should be ongoing to ensure contract instructors are complying with signed agreement.

MANAGEMENT RESPONSE: The Parks and Recreation Department agrees that written policies should be developed and/or updated to reflect the daily operating procedures for the areas identified above including:

- The intake process for “staffed locations” that have contract instructors.
- The reporting process for “unstaffed locations” that have contract instructors.

New or updated written policies and Standard Operating Procedures will be developed by Management and implemented to ensure consistency and proper documentation for the operations. These policies and procedures will be reviewed and updated on an annual basis to ensure that they reflect changing business needs.

The Parks and Recreation Department agrees that staff should proactively monitor the Contract Instructors to ensure they are in compliance with the terms of their signed agreement. The department has a Contract Monitor that will be assigned to routinely meet with each Contract Instructor twice annually to ensure compliance and provide any refresher training that may be needed associated with completing the required documentation. More frequent meetings will be prescribed through updated operating procedure guidance if an instructor fails to meet requirements. Additionally, the Contract Monitor will provide copies of the City of Tampa Liability Waiver to each Contract Instructor for the participants to complete.

TARGET IMPLEMENTATION DATE: May 1, 2024

## **PERFORMANCE METRICS**

**STATEMENT OF CONDITION:** The calendar year 2023 data being reported by P&R for “Total Enrollments by Season and Year” is not accurate. RecTrac software is used to capture enrollment and attendance for activities held at various sites. A judgmentally selected sample of 10 activities was selected to compare the attendance roster from RecTrac with the data used to generate the enrollments reported on the Tampa.Gov performance dashboard (dashboard). Four of the activities selected had no attendees because the activity code was considered inactive. For the remaining six activities, the following discrepancies were noted:

- Three activities had enrollees being reported on the dashboard that were greater than the roster listed in RecTrac.
- One activity had multiple sessions, which repeated each attendee’s name. However, once the duplicated names were removed, RecTrac recorded more enrollees than the dashboard.
- One activity had a manual roster that was later entered into RecTrac, which resulted in more enrollees than the dashboard.
- One activity had a manual roster that was not entered into RecTrac, therefore, participants were not considered enrolled at all.

P&R staff indicated that the current process is to extract the required information, from RecTrac software, based on established criteria and place it in a designated file determined by the Technology & Innovation Department (T&I).

P&R Management noted that the total enrollment data does not provide relevant information for decision making. For planning purposes, P&R relies on data based on the school year, not calendar year.

**CRITERIA:** The accuracy of performance measures is critical in evaluating the effectiveness of a program.

**CAUSE:** The lack of a quality assurance review contributes to inaccurate or irrelevant data. Additionally, there were activities that used a max count of multiple “9s” (for example, 99999) to indicate unlimited attendance available. However, this quantity is not practical and does not allow an achievable measure of attendance.

P&R staff indicated that manual rosters are often used because of no access to RecTrac by the coach.

**EFFECT OF CONDITION:** Reporting inaccurate data could misrepresent the effectiveness or impact of an activity offered by P&R.

RECOMMENDATION 7: P&R Management should re-evaluate the data being reported for relevance. Additionally, a quality assurance review should be included before data is provided to T&I to post on the dashboard to make sure only accurate information is reported. The quality assurance review should include determining whether any manual rosters were created, and the information from those rosters was entered in RecTrac before activity reports are generated.

MANAGEMENT RESPONSE: The Parks and Recreation Department agrees that the data being reported should be re-evaluated for relevance and accuracy. Currently, the department has three metrics on the Tampa.Gov performance dashboard including:

Total Enrollments by Season and Year  
Total Afterschool Enrollments by School Year  
Trees Planted for all Projects by Fiscal Year

Total Enrollments by Season and Year:

Since all program participation is not entered into RecTrac, using the monthly reports and data from RecTrac for this calculation has led to the information online being inaccurate. Many programs have multiple sessions with the same participants which may also cause duplicate enrollments to be calculated. All measurement data will be collected through a central process to include programs that are not in RecTrac. This data will be reviewed for accuracy before submission.

Total Afterschool Enrollments by School Year:

The information for this metric is collected in RecTrac and the reports submitted to T&I should be accurate. There is no need to modify this metric, however the max counts for each location may need to be updated based on current staff levels and ratios. An analysis will be performed to determine this value.

Trees Planted for all Projects by Fiscal Year:

The information for this metric is collected from three different programs including the Tremendous Tree Program, Planning and Design projects, and Keep Tampa Bay Beautiful projects. Since the Mayor has an initiative to plant 30,000 trees by 2030, this is an important metric, and the department will review the current data and update as needed to ensure accuracy.

TARGET IMPLEMENTATION DATE: April 1, 2024

## **FITNESS CENTER ACCESS**

**STATEMENT OF CONDITION:** The current practice at the Fitness Center permits members with a past due balance to access and use the gym. The status of a membership is verified at sign-in upon entering the facility. However, if there is no Fitness Center employee at the desk when the member arrives, the individual is required to sign a log before proceeding into the facility. The Fitness Center's employee will later use the log to access the individual's account in RecTrac to determine if their account is current.

**CRITERIA:** Only active members are permitted to use the Fitness Center.

**CAUSE:** The front desk is not always manned by Fitness Center staff.

**EFFECT OF CONDITION:** Loss of revenue, to the City, when individuals with past due balances are permitted to use the facility.

**RECOMMENDATION 8:** P&R Management should make every effort to have someone available to determine the status of a member prior to accessing the gym.

**MANAGEMENT RESPONSE:** We have made changes to our sign in/out sheets to reflect each member and their membership expiration date. When recording attendance, our RecTrac system also prompts the employee recording the attendance when a member is within one week of membership expiration.

The Department will review staffing patterns to improve coverage at the front desk.

**TARGET IMPLEMENTATION DATE:** March 1, 2024