

INTERIM FOLLOW-UP For the Audit Committee

AUDIT OF LEISURE SERVICES - SPORT FIELDS ADMINISTRATION

**Report No. CAO 1603-1011-03
September 22, 2010**

Overview

Three audit recommendations have been implemented and closed:

- 3.2 Proper Authorization of Transaction (closing session activity once sessions are over)
- 14.1 Memorandum of Understanding
- 15.1 Disabling CLASS User Access

The department provided an estimated date of completion. For six audit recommendations, this date has not occurred. Therefore, these recommendations are considered to be Not Due.

- 2.1 Segregation of Duties Deficiencies, Estimated Date of Completion: 9/30/2011
- 4.1 CLASS Date Input Inconsistencies, Estimated Date of Completion: 9/30/2011
- 5.1 Inequities in the Allocation of City Sport Fields, Estimated Date of Completion: 1/31/2012
- 6.1 Lighting of Sport Fields (Evaluate the allocation of sport fields to user groups to ensure the assigned sport field time frames are consistent with user group actual schedules/usage), Estimated Date of Completion: 8/31/2011
- 6.4 Lighting of Sport Fields (Establish, document, and implement effective policies and procedures to mitigate the issues associated with lighting fields), Estimated Date of Completion: 8/31/2011
- 12.1 Concession Permits, Estimated Date of Completion: 9/30/2011

Overview

For eleven audit recommendations, the estimated date of completion provided by the department has already occurred. These audit recommendations are considered to be Incomplete.

- 1.1 Limited Assurance Fees are Always Collected
- 3.1 Proper Authorization of Transactions (CLASS security access rights)
- 3.3 Proper Authorization of Transactions (Retention of required documentation)
- 6.2 Lighting of Sport Fields (Evaluate the feasibility of charging user groups for lights)
- 6.3 Lighting of Sport Fields (Evaluate the feasibility of modifying the method used to light fields with the push button light activation feature)
- 7.1 City Sponsored League Liability Waivers
- 8.1 Liability Waiver Retention Policy
- 9.1 League and Tournament User Group Liability Waivers
- 10.1 Certificates of General Liability Insurance
- 11.1 Security Requirements
- 13.1 Non-Profit Status

Questions?