

**DEPARTMENT OF
PARKS AND RECREATION
RECREATION SERVICES
AUDIT 25-03
December 17, 2024**



City of Tampa

Jane Castor, Mayor

Internal Audit Department

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

December 17, 2024

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

RE: Parks and Recreation – Recreation Services, Audit 25-03

Dear Mayor Castor:

Attached is the Internal Audit Department's report on Parks and Recreation – Recreation Services.

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
Lisa Grizzle, Administrative Manager, Parks & Recreation
Ted Fowler, Manager, Parks & Recreation
Regina McBride-Smith, Manager, Parks & Recreation
Megan Birnholz-Couture, Assistant City Attorney

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/s/ Jimmy Yu

Senior Auditor

/s/ Vivian Walker

Lead Senior Auditor

/s/ Christine Glover

Audit Director

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BACKGROUND

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

To further this mission, the Department offers recreation services to both residents and non-residents of all ages. These recreation services include afterschool programs, summer camp programs, ceramic sculpture, pottery, creative arts, computer labs, bingo, and senior recreation activities. Other parks and recreation opportunities offered by the Department include outdoor parks, boat ramps, walking trails, splashpads, and playgrounds.

STATEMENT OF OBJECTIVES

This audit was conducted in accordance with the Internal Audit Department's FY 2025 Audit Agenda. The objectives of this audit were to ensure that:

1. The system of internal controls is adequate.
2. Participants in afterschool and summer camp programs are not dually enrolled for the same program.
3. Corrective measure recommendations for incidents and accidents are implemented in a timely manner.
4. Art studios adequately maintain repair and maintenance logs for kilns.
5. Performance metrics are accurate and relevant.

STATEMENT OF SCOPE

The scope of this audit focused on the primary recreation services of afterschool and summer camp programs offered at various recreation centers around the City, ceramic and glass sculpting programs offered at the art studios, and safety considerations in delivering those services.

This operational audit covered fiscal years 2023 and 2024 and was conducted to assess whether internal controls are adequate in ensuring stated duties and responsibilities are carried out effectively and efficiently. The primary source of information reviewed was generated by the RecTrac software program (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 performed as it relates to our stated audit objectives:

- In person interviews and site visits were conducted with Department personnel and Risk Management personnel to document and gain an understanding of the internal controls.
- Both judgmental samples and random samples selected at 90% confidence level were reviewed during audit testing.
- Duplicate enrollments in afterschool and summer camp programs were reviewed for actual attendance.
- Onsite inspection of art studio kilns and review of maintenance logs were conducted for four art studios.
- Incident and accident reports were reviewed for completeness.
- Training records from the Department of Human Resources & Talent Development were used to validate audit criteria.

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

1. Identified RecTrac as the source for Department 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 system of internal controls over recreation services should be enhanced.
2. Some participants in afterschool and summer camp programs were dually enrolled in the same program at two different facilities.

3. Some corrective measure recommendations of the incident review panel were not timely implemented.
4. Art studios did not maintain adequate repair and maintenance logs for kilns.
5. Reported performance metrics are not accurate.

DUAL ENROLLMENTS

STATEMENT OF CONDITION: Afterschool and summer camp programs offered by the City fill up quickly and often develop waiting lists at some locations. Audit procedures indicated that during fiscal year 2023 and 2024:

- Nine participants were dually enrolled and attended both facilities
- Four participants were dually enrolled but did not attend either facility
- Sixteen participants transferred from one facility to another; however, the information system reflected them as dually enrolled
- Four facilities developed waiting lists in fiscal year 2023 and three had waiting lists in 2024 where dual enrollment occurred.

CRITERIA: The mission of the Department for the City is to provide and preserve quality park and recreation opportunities for all.

Section 2-46 of the City Code of Ordinances “require departments create and 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: The Department’s policies and procedures do not restrict dual enrollment of participants in the same program at two different locations nor does it address the proper cancellation and reporting of participants who transfer from one facility to another.

EFFECT OF CONDITION: Without policies and procedures addressing the issue of dual enrollment and transfers, eligible participants may be deprived the opportunity to participate in the programs which contradicts the Department’s mission statement.

RECOMMENDATION 1: The Department should refine its policies and procedures to address dual enrollment and the reporting of participant transfers.

MANAGEMENT RESPONSE: I agree with the comments and recommendations and agree that the department should refine its policies and procedures to address dual enrollment and the reporting of participant transfers.

- The action should be to request shared custody information for those who are asking for dual enrollment, if this is the case, and flag this so that the department may be more accountable due to ramifications with childcare (specific to conditions one and four).
- There is a need to check the status and clear enrollment on a more consistent basis in order to take participants off the list for lack of attendance and transfer. The department already has a policy in place that addresses this.

TARGET IMPLEMENTATION DATE: January 31, 2025

INCIDENT REVIEW PANEL RECOMMENDATIONS

STATEMENT OF CONDITION: The Department assembles incident review panels (IRPs) on a selective basis to review incidents and accidents that occur throughout the parks and recreation facilities within the City. The IRP reviews and evaluates such incident/accident so they can make recommendations for corrective action in an effort to prevent future occurrence. Supervisors are responsible for ensuring the recommendation(s) are completed in a timely manner.

Audit testing of 18 sampled IRP reports indicated 11 reviews in which the panel recommended the associate involved complete a defensive driving course by a certain deadline.

- Two associates did not complete the defensive driving course
- One associate completed the defensive driving course after the prescribed deadline
- 11 of 18 IRP reports did not document the completion date of the recommendation in the space provided by the standardized report

CRITERIA: Section 2-46 of the City Code of Ordinances “require departments create and 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: The Department’s policies and procedures do not require supervisors to report the completion of the recommendation to the IRP, nor does it require a member of the IRP to follow up with the responsible supervisor to close the communication loop.

EFFECT OF CONDITION: Without proper confirmation and documentation that the recommendation of the IRP was implemented, the Department cannot be sure it benefited from the collective experience of the panel and increases the risk the incident/accident can reoccur.

RECOMMENDATION 2: The Department should enhance their policies and procedures to ensure IRP recommendations are completed and documented in a timely manner.

MANAGEMENT RESPONSE: Parks and Recreation Management agrees that Incident Review Panel policies and procedures need to be updated to ensure that all Recommended Corrective/Preventive Measures are documented and completed by the given deadline. In addition, the Department has implemented the use of a Smartsheet to send an email reminder if the completion date has not been documented.

TARGET IMPLEMENTATION DATE: March 31, 2025

ART STUDIO KILNS

STATEMENT OF CONDITION: The Department offers a wide range of art classes through four art studios. Classes include ceramic sculpture, pottery, and glass fusion which requires the operation of high temperature kilns over several hours. The City owns 35 kilns between the four art studios.

Two art studios use repair and maintenance logs to track service performed on each kiln, while the other two studios do not. Additionally, the logs used by the two studios are not standardized.

The Department does not have written policies and procedures for the operation and maintenance of kilns across the four art studios.

CRITERIA: Section 2-46 of the City Code of Ordinances “require departments create and 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: The Department has historically relied on the knowledge and experience of individual site supervisors for the operation and maintenance of kilns at each site.

EFFECT OF CONDITION: Without standard policies and procedures, each art studio must rely on the experience and knowledge of individual site supervisors which could result in disparate operations and maintenance.

Turnover of personnel combined with the lack of written policies and procedures could also adversely affect the quality of art classes taught that require the use of kilns.

RECOMMENDATION 3: The Department should develop standard written policies and procedures for the operation and maintenance of kilns.

MANAGEMENT RESPONSE: We will develop policies and procedures that will standardize the operation, maintenance, and documentation of all kiln activity throughout our department. We will also develop an annual training for those operating kilns and maintain an accurate kiln inventory.

TARGET IMPLEMENTATION DATE: March 31, 2025

PERFORMANCE MEASURES

STATEMENT OF CONDITION: The information being reported as registrants for the afterschool program at various sites is inaccurate. The “Activity Roster Report” for the dates of 08/10/23 Thru 05/24/24” generated from the RecTrac system reported the 2023-24 school year total enrollments as 1,707. However, OpenGov reported total enrollments during the 2023-24 school year as 4,905.

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.

EFFECT OF CONDITION: Reporting inaccurate data could misrepresent the effectiveness or impact of an activity offered by the Department.

RECOMMENDATION 4: Department management should develop a quality assurance review before data is provided to Technology and Innovation to post on the dashboard to make sure only accurate information is reported.

MANAGEMENT RESPONSE: Parks and Recreation Management agrees that the Department Performance Measures information reported on the OpenGov needs to be accurate. The enrollment reports are auto generated from RecTrac, and P&R staff saves the reports in a shared folder with T&I. Upon investigating, it was determined that the parameters of the query used by T&I were including excessive data that should not have been included in the report. P&R staff is working with T&I to update the query to ensure that the data provided in OpenGov is accurate. In the future, P&R will implement additional metrics and staff will check the report monthly for quality assurance.

TARGET IMPLEMENTATION DATE: June 30, 2025