

**City of Tampa
Internal Audit Department
Audit Program Guide
Audit 02-36, Parks Operations**

Budget Hours	Audit Procedures	Done By	W/P Ref.
<i>Background</i>			
	The Parks Department is responsible for maintenance parks, road medians and parkways, playgrounds, ballfields, buildings and cemeteries.		
<i>Statistics</i>			
	<p>The Department is authorized 317 full-time and 23 part-time positions. About 26 of these positions are vacant. The operating budget is about \$16 million. The Parks Department is responsible for:</p> <ul style="list-style-type: none"> ▪ 164 Parks ▪ 79 playgrounds ▪ 123 ballfields ▪ 82 public buildings ▪ 82 miles of irrigation ▪ 4 City cemeteries ▪ The N.E.A.T. program 		
<i>Planning the Audit</i>			
	<ol style="list-style-type: none"> 1. Print Quality Control Package and process Auditor Assignment and Independence Statement page. 2. Prepare and send an entrance letter to applicable personnel in the area under review. 3. Prepare a planning program and include a time budget for the preliminary survey work. 4. Conduct an in-house review of the following: <ol style="list-style-type: none"> a) Financial Data b) Internal Policy & Procedures Manuals c) Applicable Rules, Laws and Regulations, and d) Prior internal audit reports and management comments 		

Budget Hours	Audit Procedures	Done By	W/P Ref.
	<ol style="list-style-type: none"> 5. Schedule and hold an entrance conference with the Auditee. Obtain the name of the departmental contact person and secure a place from which to conduct the fieldwork portion of the audit. 6. Begin Preliminary Survey by interviewing the appropriate personnel in the Auditee Department. Document the interviews with narratives in the work file. 7. Review and document Internal Control System. (Include control points, such as the location within the system of approvals, authorizations, segregation of duties, supervision, reconciliations, computer-generated error and edit listings, exception reports, etc.) 8. After gaining an understanding of various functions, conduct several transaction walk-throughs. Revise documentation as necessary. 9. Prepare a survey memo listing the strengths and weaknesses of the system. Discuss the areas of greatest risk and exposure to the City. Also, include suggested audit objectives and test procedures. Discuss with Audit Supervisor and the Deputy Director. 10. Prepare the audit program and include a time budget and estimated completion date. Index the preliminary survey file and turn in for review. The Planning Checklist page of the Quality Control Package should be completed by the Audit Supervisor. 11. Clear review notes and revise the audit program, if necessary. 		
<i>Audit Scope</i>			
	Based on the work performed during the preliminary survey and the assessment of risk, the audit period will cover the operations of the Parks Department from October 1, 2001 to September 30, 2002.		
<i>Audit Objectives</i>			
	<ol style="list-style-type: none"> 1. Determine if landscape and building maintenance is performed at prescribed intervals 2. Determine if provisions of contracted maintenance is enforced 3. Determine if Equipment used by the public is maintained in a safe manner. 4. Determine if Cash controls are reasonable. 5. Determine if Safety of security personnel is properly addressed 		

Budget Hours	Audit Procedures	Done By	W/P Ref.
<i>Objective 1: Landscape and facilities maintenance is performed at prescribed intervals.</i>			
	<ol style="list-style-type: none"> 1. Obtain maintenance schedules from area supervisors. 2. Review/discuss reasonableness of frequency. 3. Become familiar with computer program used to monitor work. 4. Determine how work done by City crews is monitored. 5. Select one large parks, 4 other parks, and two major roads (including the Bayshore, use a segment if necessary) and four parkways/medians for scheduled maintenance. Select one month during high growth season and review for compliance with schedule. <i>Some of this will overlap with Objective 2 if work is contracted out.</i> 6. If material amount of work is not done or behind schedule, determine reasons. 7. Discuss any audit findings with the Audit Supervisor, Deputy Director and Audit Director. After receiving their approval discuss audit findings with Auditee management. 8. Summarize and conclude. 		
<i>Objective 2: Provisions of contracted maintenance is enforced.</i>			
	<ol style="list-style-type: none"> 9. Review contracts, discuss general performance with Parks personnel 10. Review documentation of work done and verification by the Department. <i>Some of this will overlap with Objective 1.</i> 11. Determine if computer program is generating exception reports or other useful data that can be compared to payments. Determine if reasonable assurance is obtained before payments are approved. 12. Discuss any audit findings with the Audit Supervisor, Deputy Director and Audit Director. After receiving their approval discuss audit findings with Auditee management. 13. Summarize and conclude. 		

Budget Hours	Audit Procedures	Done By	W/P Ref.
<i>Objective 3: Equipment used by the public is maintained in a safe manner.</i>			
	<p>14. Obtain schedule of maintenance on public parks equipment (such as playground equipment) from area supervisors or other sources.</p> <p>15. Review/discuss reasonableness of frequency and risk.</p> <p>16. Determine how work done by City crews is monitored.</p> <p>17. Determine if it is being done on schedule.</p> <p>18. Determine if hazardous conditions are addressed in a timely and appropriate manner.</p> <p>19. Discuss any audit findings with the Audit Supervisor, Deputy Director and Audit Director. After receiving their approval discuss audit findings with Auditee management.</p> <p>20. Summarize and conclude.</p> <p><i>Note: If practical, this will be done concurrently with Objective 1 testing.</i></p>		
<i>Objective 4: Controls over cash provide reasonable assurance.</i>			
	<p>21. Review cash procedures over:</p> <ul style="list-style-type: none"> ➤ Shelter Rentals ➤ Building Rentals ➤ Marina Slip rentals and Fuel Sales <p>22. Compare number of shelter rentals to revenue for reasonableness. Test bookings in the database to pre-numbered cash receipts. Determine if cancellations are reasonable.</p> <p>23. Test cash receipt numbers for gaps.</p> <p>24. Trace Receipts for one month to the bank deposits and/or FAMIS entries. (Marina slip rentals are billed quarterly, so that will be taken into account.)</p> <p>25. Compare Marina Slip Rentals to cash receipts. Visit marinas to determine if revenue is reasonable to the number of actually slips being used (many are said to be unused).</p> <p>26. Determine if controls over cash and credit sales at the marina are adequate. Perform reasonableness test on gas purchases and sales.</p> <p>27. Determine when rental rates were last reviewed and whether they are still reasonable.</p>		

Budget Hours	Audit Procedures	Done By	W/P Ref.
	28. Discuss any audit findings with the Audit Supervisor, Deputy Director and Audit Director. After receiving their approval discuss audit findings with Auditee management. 29. Summarize and conclude.		
<i>Objective 5: Safety of Security personnel</i>			
	30. Review procedures used by security personnel. 31. Determine if reasonable safety measures are being taken, especially by night personnel. 32. Ride with a security patrol one night. 33. Discuss any audit findings with the Audit Supervisor, Deputy Director and Audit Director. After receiving their approval discuss audit findings with Auditee management. 34. Summarize and conclude.		
<i>Audit Wrap Up</i>			
	35. Complete and index working papers. 36. Prepare a preliminary draft of the audit report. 37. Clear review notes. 38. Forward draft to auditee and request responses within 10 working days. 39. Incorporate auditee responses into the final audit report. 40. If requested, schedule and hold exit conference. 41. Quality Control Checklist of the Quality Control Package to be completed by the Deputy Director. 42. Present the audit report to the Mayor.		