

**PARKS AND RECREATION
COMMUNICATIONS AND EVENTS
SPECIAL EVENTS
AUDIT 16-14
NOVEMBER 16, 2016**



CITY OF TAMPA

Bob Buckhorn, Mayor

Internal Audit Department

Christine Glover, Internal Audit Director

November 16, 2016

Honorable Bob Buckhorn
Mayor, City of Tampa
1 City Hall Plaza
Tampa, Florida

RE: Parks and Recreation - Special Events, Audit 16-14

Dear Mayor Buckhorn:

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

The Communications and Events Division 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: Dennis Rogero, Chief of Staff
Sonya Little, Chief Financial Officer
Greg Bayor, Director of Parks and Recreation

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/s/ Vivian Walker

Vivian Walker, Auditor

/s/ Christine Glover

Christine Glover, Audit Director

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BACKGROUND

The Parks and Recreation Department has a Special Events Office (SEO) to serve the community and to guide event planners through the special event permitting procedure. All reservations for special events, such as festivals, runs / walks, parades, block parties, and citywide holiday celebrations that take place on public property are initiated through SEO.

To facilitate a successful event, SEO has a “one-stop” process in which it coordinates with all City of Tampa departments that may be impacted by the event. The coordination includes pre-event meetings with the applicant / promoter, which allow departments to obtain a better understanding of the event and if required, request additional comments from the applicant / promoter. As a result, SEO is the primary contact for an applicant / promoter unless services are required from the Police or Fire departments – who schedule their personnel as well as collect their fees directly.

STATISTICS

ACTIVITY	FY15	FY16
Event*	195	194
Run / Walk	109	88
Series**	8	9
Cancelled	<u>58</u>	<u>61</u>
Totals	370	352

*Examples are concerts, festivals, parades, and corporate picnics.

**Examples are the downtown market, monthly food truck rallies, and movie or concert series.

STATEMENT OF OBJECTIVES

This audit was conducted in accordance with the Internal Audit Department's FY2016 Audit Agenda. The activities of the Special Events office were reviewed during the planning phase of this audit to identify compliance with requirements when issuing special event and related permits. Based on that review, (see Statement of Methodology below) the audit was concluded and additional testing was not considered necessary.

STATEMENT OF SCOPE

SEO activities were reviewed to ensure they were effective and efficient in the issuance of event permits. The process review also assessed compliance with any regulatory agency requirements. Original records as well as copies were used as evidence and verified through observation and physical examination.

STATEMENT OF METHODOLOGY

Discussions were held with SEO staff and pre-event meetings were attended for upcoming events and for the Co-Sponsorship Committee. Both pre-event and Co-Sponsorship Committee meetings were attended, which allowed an opportunity to observe the one-stop process in practice. During these meetings, all applicable City departments impacted by the event submit comments to the applicant / promoter of the event.

Also, through discussions with Management, an understanding was obtained related to activities the day of and post-event. The process includes identifying those functions within an event that went well and any items identified as opportunities for improvement.

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 work performed, we conclude that the current process for permitting special events has some opportunities for improvement.

CASH COLLECTIONS

STATEMENT OF CONDITION: There is no process in place to ensure fees collected by Parks and Recreation (P&R) staff members for green space on the day of an event are remitted to the department for deposit. Additionally, there is no process to ensure green space used after P&R staff shifts end is collected.

Weekly Service Attendants at park locations receive a Special Events Reservations Report from the Customer Service Representative that identifies all shelter reservations and whether or not a bounce house will be used. A part of their duties is observing the use of green space in the parks - especially if there are any bounce houses being used. The report received can be compared to what is observed, and if there is a discrepancy, the applicant is requested to produce evidence they paid the fee for use of green space. If the applicant can't show proof of payment, P&R staff collects the fee on site and are required to submit it to the office. There are no receipts issued to the applicant or other log maintained to document that fees were collected.

CRITERIA: Best practices in internal controls promote a separation of duties between the assessment and collection of revenues. Also, prudent cash handling and safety measures would dictate a more secure environment for fee collections.

CAUSE: There is no process that creates a paper trail to account for any collection activity by P&R staff when the Administrative offices are not open for transacting business.

EFFECT OF CONDITION: Potential for revenues to be misappropriated.

RECOMMENDATION 1: Management should re-evaluate the method for collecting fees on the day of an event and only accept checks for payment, issue a pre-numbered invoice, or where applicable, put measures in place to hold the vendor accountable.

MANAGEMENT RESPONSE: Agree. The Office of Special Events will work with the Parks Division on ending the practice of accepting payments in the parks for green space fees for inflatable bounce houses that were not properly reserved through the shelter rental process. This will require notification of the vendors on our approved vendor list that they will be responsible for ensuring that the park patron has the space properly reserved before setting up any inflatable amusements. Non-compliance will be enforced through a violating vendor being removed from the approved list. Shelter and green space reservations will also not be accepted after the Thursday preceding the weekend for which the reservation is to occur. This will eliminate missing information from the weekly reservation reports that go to field staff.

TARGET IMPLEMENTATION DATE: Completed

SPECIAL EVENT FILE REVIEW

STATEMENT OF CONDITION: There is no documented quality control process in place – after an event – to ensure all of the special event process requirements have been met. Currently, each Event Coordinator is responsible for an assigned event from the receipt of application through the after-event action process, which includes payment acceptance.

CRITERIA: A best practice for ensuring that all requirements of a process have been met would be to have a file review performed by someone other than the person coordinating the event.

CAUSE: There is no established policy. Additionally, while Management does perform a review for some events, they are not documented.

EFFECT OF CONDITION: Missing documentation and / or payments could become unresolved or are not resolved in a timely manner.

RECOMMENDATION 2: Management should develop a policy and procedure that would require a documented review of each event's documentation (including RecTrac and Esponder) for completeness and compliance with special event requirements by someone other than the assigned Event Coordinator.

MANAGEMENT RESPONSE: Agree. The Special Events Office will devise a policy and procedure to hold a formal after action review within 30 days of the conclusion of a permitted event. Comments from other divisions and departments will be collected and documented into a standard after-action form and reviewed and signed off by both the Event Coordinator and Superintendent. This after action document will be stored in the event file, and with the promoter's information in the active data management system (RecTrac, E-Sponder, or similar).

TARGET IMPLEMENTATION DATE: Completed