



PARKS AND RECREATION DIVISION • Administrative Offices
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*Winner of the National Gold Medal Award for Excellence in Park and Recreation Management
 Accredited by the Commission for Accreditation of Park and Recreation Agencies (CAPRA)*

MEMORANDUM

DATE: June 18, 2014

TO: Mayor and Board of County Commissioners

THROUGH: Bertha Henry, County Administrator

FROM: Dan West, Director

SUBJECT: Response to Compliance Review of
 C.B. Smith Park Cash Handling Process – County Auditor's Report No. 14 – 08

We have reviewed the Report/Review of cash handling processes and controls at C.B. Smith Park and offer the following commentary and management response to the findings and recommendations.

While we seek to improve our processes as a result of the Auditor's findings and recommendations, we are pleased to note no evidence of missing cash, passes or forms resulted from this audit. The segregation of duties is ultimately expected to require additional resources and support. Once a staffing and operational assessment is complete, personnel adjustments may be requested. In the FY 2015 Capital Budget, the Parks and Recreation Division (PRD) prioritized direct-service funding, to continue its Americans with Disabilities Act (ADA) Team (5 filled positions), as reflected in the FY 2015 Capital Budget.

County Auditor Recommendation: To address the issues raised in this report, the Auditor's Office recommends the Board of County Commissioners direct the County Administrator to take steps to improve controls over cash handling at C.B. Smith Park by: separating incompatible duties; controlling access to cash, and; improving management and accounting.

County Administration Response: Agree. PRD temporarily reassigned duties to segregate cash handling duties from processing adjustments in RecTrac, and cash receipt processing from billing functions, until a full review of staffing alternatives can be completed. Cash handling policies and deficiencies have been addressed by adopting the report's recommendations. A working group to review, update and publish revised Numbered Procedures Memorandum (NPM) PAC 83, *Internal Procedures for Cash Handling*, and NPM PAC 85, *Internal Procedures for Administration Accounting Section Receipt Processing* was formed.

Broward County Board of County Commissioners

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PRD's newly hired Security Manager is conducting a review of the security cameras and will develop a plan to ensure the cameras are functioning and monitored.

If you have any questions or wish to discuss this further, please do not hesitate to contact me.

BH/cc/ch

c: Evan Lukic, County Auditor
Rob Hernandez, Deputy County Administrator
Monica Cepero, Assistant County Administrator
Gretchen Hirt, Assistant to the County Administrator
Dan West, Director, Parks and Recreation Division