



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 19, 2014

**TO:** Mayor and Board of County Commissioners

**THROUGH:** Bertha W. Henry, County Administrator 

**FROM:** Dan West, Director

**SUBJECT:** Response to Compliance Review of  
 Markham Park Cash Handling Process – County Auditor's Report No. 14 - 10

We have reviewed the Report/Review of cash handling processes and controls at Markham 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 Markham Park by: separating incompatible duties; controlling access to cash, and; improving management and accounting, and; obtaining Board approval of fees.

**County Administration Response:** Agree. PRD temporarily reassigned duties to segregate cash handling 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

Broward County Board of County Commissioners

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83, *Internal Procedures for Cash Handling*, and NPM PAC 85, *Internal Procedures for Administration Accounting Section Receipt Processing* was formed.

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.

Finally, in response to the finding that certain target range fees were not properly authorized in accordance with County policy, it should be noted Park management (Director) retains broad latitude to institute rates and fees on a short-term basis (per Chapter 13.9.1.b, Administrative Code, utilizing *Pro Forma Parks Concession Operating Statement*). Such discretion is available to test the revenue-generation potential of certain fees, so that Park management may determine usage and long-term optimal rental charges. Charges identified in the Audit Report were initially instituted using appropriate Park authority, with the Director reviewing the Pro Forma, annually. The fees listed in the report were rarely charged (three times total, generating only \$3,170); however, PRD agrees that when retained for more than two years, fees should be included in the formally-approved schedule. A revised Fee Schedule will be presented for approval to the Board in September 2014.

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