



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



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**FILE COPY**

March 10, 2014

Gary D. Bess, Director of Parks, Recreation & Forestry  
5600 Clayton Road  
St. Louis, Missouri 63110

RE: Special Review—Department of Parks, Recreation & Forestry - Expanded Recreation Services Program (Tandy Recreation Center), (Project #2014-FHL08)

Dear Mr. Bess:

Enclosed is the Internal Audit Section's report of the special review-Expanded Recreation Services Program (Tandy Recreation Center) for the period September 1, 2012 through October 31, 2013. A description of the scope of our work is included in the report.

Fieldwork was completed on January 13, 2014. Management's responses to the observations and recommendations noted in the report were received on February 27, 2014 and have been incorporated in the report.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

If you have any questions, please contact the Internal Audit Section at (314) 657-3490.

Respectfully,

Dr. Kenneth M. Stone, CPA, CGMA  
Internal Audit Executive

Enclosure:

Cc: Evelyn O. Rice-Peebles, Commissioner of Recreation



# CITY OF ST. LOUIS

**DEPARTMENT OF PARKS, RECREATION & FORESTRY  
EXPANDED RECREATION SERVICES PROGRAM REVIEW  
(TANDY RECREATION CENTER)**

**SEPTEMBER 1, 2012 THROUGH OCTOBER 31, 2013**

**PROJECT #2014-FHL08**

**DATE ISSUED: MARCH 10, 2014**

**Prepared by:  
The Internal Audit Section**



## OFFICE OF THE COMPTROLLER

**HONORABLE DARLENE GREEN, COMPTROLLER**

## **EXECUTIVE SUMMARY**

### **Purpose**

The purpose was to determine if the Expanded Recreation Services Program (Tandy Recreation Center) effectively and efficiently manages risks to ensure:

- Compliance with applicable laws, regulations, policies and procedures.
- All recreation services is recorded and reported accurately.
- The reliability and integrity of Expanded Recreation Services Program information.

### **Scope and Methodology**

The scope of the review included recreation services for Tandy Recreation Center from September 1, 2012 through October 31, 2013. The review was confined to evaluating internal controls over the fiscal activities relating to the objectives noted above. The review procedures included:

- Inquiries of management.
- Observations of relevant processes.
- Reviews for compliance with policies and procedures, as well as applicable laws and regulations.
- Limited tests of controls.
- Other procedures considered necessary.

### **Background**

The Parks, Recreation and Forestry Department (Tandy Recreation Center) offers swimming, weight lifting, boxing, basketball, youth football, volleyball, aerobics, arts and crafts, and additional activities for residents of all ages throughout the City of St. Louis. The Recreation Division activities are fully or partially funded through the Department of Housing and Urban Development, through a grant from the Community Development Administration (CDA) in the form of Community Development Block Grant dollars.

### **Exit Conference**

An exit conference was offered to the Department of Parks, Recreation and Forestry on February 14, 2014, but the department declined.

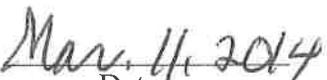
## Conclusion

The Department of Parks, Recreation and Forestry (Tandy Recreation Center) addressed internal controls and risks relating to the objectives noted above, except for the following observations:

1. Opportunity to provide participants' signatures on sign-in sheets.
2. Opportunity to report the correct number of participants for expanded recreation services.

These observations are discussed in more detail in the *Detailed Observations, Recommendations and Management's Responses* section of this report.

  
Dr. Kenneth M. Stone, CPA, CGMA  
Internal Audit Executive

  
Date

**CITY OF ST. LOUIS**  
**DEPARTMENT OF PARKS, RECREATION AND FORESTRY**  
**EXPANDED RECREATION SERVICES (TANDY RECREATION CENTER)**  
**SEPTEMBER 1, 2012 THROUGH OCTOBER 31, 2013**

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## OBSERVATIONS

### **Status of Prior Observations**

The Internal Audit Section has not performed a recent review of Tandy Recreation Center.

## DETAILED OBSERVATIONS, RECOMMENDATIONS AND MANAGEMENT'S RESPONSES

### 1. Opportunity To Provide Participants' Signatures On Sign-In Sheets

The Expanded Recreation Services Program site (Tandy Center) provided typed participants names on sign-in sheets instead of participants' signatures for the sport/activity De La Salle Middle School on the following days in September 2013:

- September 11
- September 18
- September 25

The sub-recipient agreement Part B Work Program (B8) states "the Operating Agency shall furnish the CDA program coordinator with two copies of complete and accurate programmatic reports.

According to the Community Development Specialist II, typed names are unacceptable and not allowed.

Without the actual participants' signatures, there is no assurance that the individuals actually participated in the activities reported.

#### **Recommendation**

IAS recommends that Tandy Recreation Center personnel ensure that all participants sign-in for purposes of tracking and reporting data and for complying with Part B Work Program.

#### ***Management's Response:***

*We agree with the recommendations by IAS. We have implemented a posted policy that all participants must sign in and that rosters with check offs are unacceptable.*

## **2. Opportunity To Report The Correct Number Of Participants For Expanded Recreation Services**

The Expanded Recreation Services Program end-of-month program summary, weekly tracking and sign-in sheets for the Tandy site were examined for the months of June and September 2013. We noted that the end-of-month program summary, weekly tracking and sign-in sheets data did not agree for the following reasons:

For the month of September 2013, the following issues were noted:

- The sport/activity boxing, cheerleading, dance, Summer volleyball, water aerobics, and zumba attendance numbers did not agree with sign-in-sheets for the month of September 2013.
- The sport/activity basketball (youth), dance, zumba, cheerleading, and Summer volleyball data did not agree with log-in sheets when cross-referenced to the weekly tracking sheets.

For the month of June 2013, several issues were noted with the sport/activity sign-in sheets or weekly tracking sheet which reconciles to the end-of-month program summary:

- Boxing, open swim, and summer camp participants data did not agree with the end-of-month program summary and weekly tracking sheet.
- Sign-in sheets for the sport/activity boxing were missing for June 4, 5, 7, 17, and 19 according to the weekly tracking sheet.
- The activity open swim, did not indicate a date on the sign-in sheet, but indicated on the weekly tracking sheet participants' attendance for June 10-14, 18-21, and 24-29.
- The same issue was noted for the activity summer day camp.
- Several sign-in sheets clearly show participant's names, but did not indicate which activity participants attended.
- One particular sign-in sheet has the sport/activity indicated, but the sport/activity was not part of the end-of-month program summary but was indicated on the weekly tracking sheet.

The sub-recipient agreement Part B Work Program (B8) states "the Operating Agency shall furnish the CDA program coordinator with two copies of complete and accurate programmatic reports."

According to the Community Development Specialist II, data indicated on sign-in sheets and end-of-month program summary is data counted for new participants. It was also indicated that data may have been mis-counted.

Failure to report accurate participants for each sport/activity may make it difficult to do the following:

- Provide evaluation of the programs.
- Determine if the center has the ability to satisfactorily complete program goals and objectives.
- Evaluate what kind of impact or effect the services have upon clients and their quality of life.

### **Recommendation**

IAS recommends that Tandy Recreation Center Management ensure that all data recorded is accurate and complete.

### ***Management's Response:***

*We agree with the recommendations by IAS. We have implemented a policy of the person reporting the data performing a double check before sending data to the main office.*