

Aquatics Program Follow-Up Audit

April 2017

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April 10, 2017

Honorable Mayor and Members of the City Council:

The City Auditor's Office has completed the Aquatics Program Follow-Up Audit. The audit objective was to determine the implementation status of prior audit recommendations.

Audit follow-up procedures indicate management has fully implemented all but one of the prior audit recommendations. For one recommendation regarding cost recovery, management states they are currently investigating options for obtaining cost recovery information.

We would like to thank the Aquatics Department staff for their assistance and cooperation during the audit.

Lori Brooks

Lori Brooks, CPA, CIA, CGAP, CRMA
City Auditor

c: Trey Yelverton, City Manager
Theron Bowman, Deputy City Manager
Jim Parajon, Deputy City Manager
Gilbert Perales, Deputy City Manager
Lemuel Randolph, Director of Parks & Recreation
Maria Campbell, Aquatics Manager

Aquatics Program Follow-Up Audit

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Background

The City Auditor's Office conducted a follow-up audit of the Aquatics Program completed in July 2015. 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 objective. The audit objective was to determine the implementation status of prior audit recommendations.

Management concurred with eight of nine recommendations in the initial audit report, and partially concurred with one. Audit follow-up procedures indicate management has addressed all but one recommendation.

Audit Scope and Methodology

The scope of the project was limited to follow up on management's implementation of previous audit recommendations. The following methodology was used in completing the audit:

- Interviewed Aquatics department management and staff
- Reviewed relevant supporting documentation provided by management
- Performed visual inspection of the aquatics facilities

Status of Prior Audit Recommendations

AUDIT RECOMMENDATION	CONCUR /DO NOT CONCUR	MANAGEMENT RESPONSE	RESPONSIBLE PARTY	DUE DATE	IMPLEMENTATION STATUS
1. Parks and Recreation Department Management should establish a specific cost recovery goal for the Aquatics Division.	Concur	A cost recovery goal will be established for the Aquatics Division that provides realistic performance expectations for staff based on relative level of maintenance, reinvestment, operating cost and market competition.	Director	February 2016	Not Implemented. Management states that budget limitations prohibit the department from conducting a cost recovery study. However, the department continues to investigate less expensive options to acquire the information.
2. The Aquatics Manager should document a policy related to a pricing model and rate setting. The policy should require that rates be evaluated annually and that the analysis of rates be documented. The methodology used to determine any rate adjustments should also be documented.	Concur	The Aquatic Program Coordinator will complete an annual report in October/November that includes price comparisons of nearby cities and private organizations that compete for our target audience. Price comparison data will be gathered through survey of the North Texas Aquatic Association (NTAA) and by online website research. Adjustments will be made accordingly to appear in January edition of Fun Times Magazine.	Erin Ward	October 2015	Implemented. The Program Coordinator has completed an annual report.
3. The Aquatics Manager should periodically verify that the deposits recorded in Lawson match the deposit documentation sent to Parks and/or the CLASS reports. Additionally, amounts recorded for concession deposits should be reconciled with the concessionaire's report.	Concur	Once a month Aquatics Manager will verify deposits in Lawson.	Maria Campbell	July 2015	Implemented. The Aquatics Manager checks each account in Lawson once a month to ensure all outdoor pool deposits have been received.
4. The Aquatics Manager should ensure that all cashiers have individual log-in credentials and operate with separate cash funds/drawers.	Partially Concur	Due to lower participation and cost recovery, Hugh Smith and Helen Wessler do not have designated cashiers. The managers and lifeguards at these facilities are all trained in cash handling.	Maria Campbell	June 2015	Implemented at all pools except Hugh Smith and Helen Wessler, as agreed.

AUDIT RECOMMENDATION	CONCUR /DO NOT CONCUR	MANAGEMENT RESPONSE	RESPONSIBLE PARTY	DUE DATE	IMPLEMENTATION STATUS
		<p>One of the rotations is the cashier position. Each person has to log in and out when they rotate through the cashier position.</p> <p>Allen Bolden, BK, Howard Moore, Randol Mill and Woodland West all have designated cashier position and maintain separate cash drawers.</p>			
<p>5. The Aquatics Manager should require that combinations to safes be changed periodically, or at a minimum consideration should be given to changing the combination when there is staff turnover.</p>	Concur	<p>Pool Technicians will get safe combinations changed every 1-2 years during the off season.</p>	<p>Maria Campbell Matthew Brinkley</p>	<p>October 2015</p>	<p>Implemented.</p>
<p>6. The Aquatics manager should ensure that safety/rescue equipment remains out and available for use whenever there is water in a swimming pool</p>	Concur	<p>Pool Technician will ensure all proper safety equipment ring buoys and shepherd crooks will remain out at BK and Allen Bolden during the off season months. Helen Wessler, Howard Moore, Randol Mill and Woodland West are all drained at the end of the season and do not fall under this rule.</p>	<p>Maria Campbell Matthew Brinkley Josh Anderson</p>	<p>September 2015</p>	<p>Implemented. Proper safety equipment is left on site and outside at both Allen Bolden and BK pools.</p>
<p>7. Parks and Recreation Department Management should consider adding signage in other languages that are spoken by a large number of patrons.</p>	Concur	<p>Signs in the languages of significant populations in Arlington will be placed in time for the summer 2016 season.</p>	<p>Maria Campbell</p>	<p>May 2016</p>	<p>Implemented. Admission signs in Spanish were placed at the entrance of all pools in May 2016.</p>
<p>8. The Aquatics Manager should assure that all information necessary for documenting the tests of disinfect and pH level be included on the log. This includes assuring that the date</p>	Concur	<p>We will place pre-dated log sheets in the binder to help maintain proper documentation.</p>	<p>Maria Campbell</p>	<p>August 2015</p>	<p>Implemented. All logs were printed, with dates, at the beginning of 2016 season.</p>

AUDIT RECOMMENDATION	CONCUR /DO NOT CONCUR	MANAGEMENT RESPONSE	RESPONSIBLE PARTY	DUE DATE	IMPLEMENTATION STATUS
for the test is documented.					
9. The Aquatics Manager should assure that each employee has provided a copy of their required certifications.	Concur	This is on-going collection of certification. We will have potential employees bring certifications to Mass processing dates to add to their file.	Maria Campbell	March 2016	Implemented. The Aquatics Manager continues to collect certifications as employees update their certifications. It will continue to be an ongoing process.