



AGENDA MEMORANDUM
Audit Committee Meeting of April 11, 2023

DATE: April 11, 2023

TO: Gil Hernandez, Audit Committee Chair

FROM: George Holland, City Auditor
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<p>AU17-001 Parks and Recreation Tennis Center Revenue Collection Follow-up Report</p>
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CAPTION:

Motion to accept the AU17-001 Parks and Recreation – Tennis Center Revenue Follow-up Report.

PURPOSE:

Discuss current status of prior audit recommendations.

BACKGROUND:

As part of our annual audit plan, we conducted a follow-up of the AU17-001 Parks and Recreation - Tennis Center Revenue Collection audit dated May 21, 2018. This report is in conformity with the *Code of Ordinances, Chapter 12 ½ City Auditor, Section 6 Follow-up on audits*.

The objective of the original audit was to determine if sufficient controls were in place for revenue collections at the tennis centers. The report concluded that although controls were in place over revenue reporting at tennis centers, they were not always adhered to.

The original audit contained fifteen recommendations. Management accepted these recommendations and agreed to make appropriate changes in their processes. We reviewed information submitted during the follow-up and determined twelve recommendations were implemented or in progress.

Management agrees with the conclusions of this report, and we would like to commend them for their assistance during the process.

ALTERNATIVES:

The Audit Committee may reject all or part of this follow-up report as presented.

FINANCIAL IMPACT: N/A

FUNDING DETAIL: N/A

RECOMMENDATION:

Staff recommends the Audit Committee accept this follow-up report.

LIST OF SUPPORTING DOCUMENTS:

AU17-001 Parks and Recreation – Tennis Center Revenue Follow-up Report