



**BOARD OF COUNTY COMMISSIONERS
OFFICE OF THE COMMISSION AUDITOR**

M E M O R A N D U M

TO: Jack Kardys, Director, Park and Recreation Department

FROM: Charles Anderson
Commission Auditor 

DATE: September 30, 2010

SUBJECT: Closure of Audit of Park and Recreation Department's Internal Control for Cash

The above audit report was issued on May 21, 2007, and Miami-Dade Park and Recreation Department (MDPR) concurred with our findings and recommendations.

As of our last follow-up in December 2009, MDPR staff indicated that several adjustments had been made in implementation plans due to budget considerations and revised understandings of software needs and capabilities. Descriptions of the recommendations to which we are referring and of MDPR's December 2009 responses to our follow-up questions are appended as Attachment 1 to this memo. We note and encourage MDPR's use of alternative strategies to reduce associated risks.

This audit is considered closed. As required by Government Auditing Standards, we will review this audit's findings and recommendations in future audits of your department. This audit should also be made available to other internal or external auditors who may conduct audits of MDPR.

We appreciate the courtesies and assistance extended to our staff during the audit process.

Attachment

c: Chris Mazzella, Inspector General
Cathy Jackson, Director, Audit and Management Services Department
Allison Diego, Assistant Director, MDPR
Christopher Moreno, Chief, Financial Management, MDPR

Responses from MDPR to OCA follow up on December 4, 2009

Recommendation 1.3. Where cost-effective, install equipment for and institute electronic check processing at facilities that accept checks in order to reduce the possibility of customers writing bad checks to the Department.

Management Response

This feature is not yet available to be implemented into our RMS system as it is cost prohibitive at this time.

Recommendation 2.1. For customers who are overdue on their payments, include a notice of default with the billing statement that is sent on the 10th day of the first month overdue. The notice should be worded to provide legal notice to the customer that the County could exercise its option to process a lien on the boat in accordance with F.S. 328.17(5)(b)7.

Management Response

We are awaiting an IT solution from ETSD to be deployed to allow for recurring charges.

Recommendation 4.1. MDPR adopt “accrual basis accounting” for contract related accounts receivable and revenue, including preparation of invoices and recording of accounts receivable and contract revenue as they accrue per contract terms, instead of waiting for payment to be received (which would be classified as “cash basis accounting.”)

Management Response

We started at the end of fiscal year 07 but this has not been done since we lost our contract payment and reporting position. We currently send out certified letters due but we have not accrued the revenue.

Recommendation 5.1. Require all contractors to provide back-up for their remittances, and verify the accuracy of payments with reference to the back-up and contract terms.

Management Response

This will be done by Finance Division, Revenue Accounting Section (Implementation date June 1, 2007). Yes, we receive back-up when a percentage of sales is due to us. However, these are spreadsheets or handmade documents prepared by the customer, not documentation from a financial accounting system.