

STATUS OF IMPLEMENTING AUDIT SERVICES DIVISION - AUDIT REPORT RECOMMENDATIONS

Audit Title: Parks' Agreements Provide Enhanced Opportunities to Residents and Major Revenues are Received but more Attention to Details is Required

File Number: 19-591

Audit Issued: June 2019

Status Report Date: November 2020

Department: Parks

Number & Recommendation	Deadlines Established		Deadlines Achieved		Implementation Status		Comments
	Yes	No	Yes	No	Completed	Further Action Required	
1. Establish within six months a formal written policy and procedures manual for the handling of outside agreements and develop a tracking mechanism to ensure all agreements are known and being monitored. The documented system should be clear about assignments, responsibilities and communication.	X					X	<p>Auditee: Parks currently uses a shared drive and excel spreadsheets to track contracts, vendor agreements, leases, and related accounts.</p> <p>An employee manual is being developed that will formalize policies and procedures for Parks' employees, which will include the Contracts Manager position. The goal is to have the manual completed in the first half of 2020.</p> <p>May 2020 Update: Due to the public health emergency the manual anticipated completion date is delayed and is expected to be completed in the 4th quarter of 2020.</p> <p>November 2020 Update: Due to the ongoing public health emergency and the redeployment of staff during the emergency the manual anticipated completion date continues to be delayed and is expected to be completed in the 1st quarter of 2021. The current Excel tracking mechanism has been updated to include all active contracts. Currently, Contract Management Software is in the budget for 2021. Parks worked with IMSD to test the software this year. The software provides robust tools for tracking contracts, documenting assignments and responsibilities, tracking communication, monitoring contract requirements, and more. If the budget is approved, implementation of the software will begin in the 1st quarter of 2021. Parks has also included the creation of 1.0 FTE Contract Management Assistant in the 2021 budget. Roles and responsibilities will be determined for that position the</p>

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							intent of which is the better support contract management in the Department.

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2. Conduct an annual customer survey on services provided by outside vendors to determine satisfaction with services offered and seek guidance on other services the community desires to see added to County Parks and maintain a log of complaints.	X					X	<p>Auditee: Parks is in the process of developing a customer service feedback process for use by our third-party vendors. Over the winter of 2019/20 we will discuss the possibility of using this process with our third-party vendors. A template will be provided once it is available.</p> <p><u>May 2020 Update:</u> Parks does an annual beer garden survey that includes third-party vendors. Responses are maintained in SurveyMonkey (Survey information attached). Marketing Division logs incoming emails and queries received through Parks website regarding park services (Help Scout report attached). Marketing Division monitors Yelp, Google Places, and TripAdvisor for park related feedback.</p> <p><u>ASD Comments:</u> <i>Parks efforts to date are appreciated. However, we suggest that the survey process be expanded broadly to outside vendors and it be conducted on an ongoing basis. Ultimately, we would look for Parks to develop a plan for implementation in 2021.</i></p> <p><u>November 2020 Update:</u> Parks is conducting an annual "Love Your Parks" survey that will include outside vendors services and seek information on services the community desires. This will be completed in the first quarter of 2021. Parks Marketing Division will continue to monitor incoming emails and queries regarding park services, conduct beer garden surveys, and monitor Yelp, Google Places, and TripAdvisor.</p>

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3. Establish a policy and procedures to execute amendments to agreements or letters of agreement when establishing practices both not cited in agreements or in variance to what is established in the agreement.		X			X		<p>Auditee: Parks does document all material changes to agreements as written and recorded amendments. Recent examples include a vendor amendment that added an additional location to the contract, a key agreement with a Friends group that reflects actual practices, and an update to a contract with MMSD.</p> <p><u>May 2020 Update:</u> Policy and procedure attached and implemented.</p>
4. Establish a method or spreadsheet to enable easier monitoring of financial terms of agreements and require submittal of all necessary financial documents from vendors in order to calculate payments owed.					X		<p>Auditee: Parks currently manages a spreadsheet to track payments and financial terms.</p> <p><u>May 2020 Update:</u> Contract Manager and Revenue Analyst meet annually to review financial terms and ensure invoice accuracy. Revenue Analyst requires financial documents are received for any payments that require financial documents for payment calculation (Commission Tab on the billing checklist). Billing Checklist Attached.</p>

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5. Work with Risk Management to devise a system to allow for the Contracts Manager at Parks to track what insurance is required for each agreement to ensure that when COI are reviewed on an annual basis by the Parks Department proper insurance is held by each vendor.		X			X		<p>Auditee: Risk Management provides a template of current insurance requirements and an example COI. It is the responsibility of each department to monitor its contracts. The contract manager will review COI's as they come in to ensure they comply with the contractual insurance requirements. The Contracts Manager can contact Risk Management for questions regarding insurance requirements. Risk Management reviewed all of Parks standard insurance provisions and provided training to the Contracts Manager on all insurance provisions.</p> <p>When a COI is received the Contracts Manager reviews it to ensure it complies with the contract and then saves it in the contracts file. If there is a discrepancy the Contracts Manager contacts the vendor and requests a corrected COI. COI's are tracked on the Excel spreadsheet and checked on a monthly basis.</p> <p><u>May 2020 Update:</u> Parks worked with Risk Management to review process and create example COI's of the current insurance requirements. The process for reviewing COI's is in place and being utilized.</p>

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6. Establish a system to periodically conduct and document that spot checking of vendors to verify that they are in compliance with all required permits, licenses and payment of property taxes if applicable and conduct any inspection as allowed within the agreement.		X			X		<p>Auditee: Parks will utilize its spot check form and process with our third party contracted vendors.</p> <p><u>May 2020 Update:</u> Contracts Manager has begun implementing an annual meeting with lease partners to do a walk-through and review contract provisions. This meeting has been completed with Boys and Girls Club, Urban Ecology Center at Washington Park, The Park People, and the Rock Snow Park. An annual spot check form for concessionaires will be implemented this summer. Draft form attached.</p> <p><u>ASD Comments:</u> <i>Draft material looks good and progress is appreciated. Parks should evaluate how well the spot checking works this summer. Once finalized, the methodology to be used for selecting vendors to spot check and procedures for conducting the spot checks should be documented in the Parks policy and procedures manual.</i></p> <p><u>November 2020 Update:</u> Due to the ongoing public health emergency and redeployment of staff, the implementation of the spot check form has been delayed but will be incorporated into Parks practices once vendors operations resume. Procedures for annual meetings and check-ins with contract partners have been developed and are currently being implemented. These procedures will be incorporated into the policy and procedures manual.</p>

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<p>7. A. Establish a system to review items within agreements to ensure the invoices issued match contract terms, review invoices for accuracy.</p> <p>B. Work with the DAS-CBDP to ensure vendors are following agreement provisions regarding Targeted Business enterprise participation.</p>		X			X		<p>Auditee:</p> <p>A. Parks Revenue Analyst works closely with the Contracts Manager to ensure invoices match the contract terms. Contracts Manager cc's Revenue Analyst on all revenue contracts to ensure timely notification. Revenue Analyst reviews new contracts and discusses any questions of contractual terms with the Contracts Manager. Revenue Analyst keeps an excel sheet of all contract terms, which is reviewed annually. Contracts Manager and Revenue Analyst will meet annually in the month of January to reconcile the Contracts Excel spreadsheet and the Revenue Excel spreadsheet.</p> <p><u>May 2020 Update:</u> Parks Revenue Analyst and Contracts Manager implemented annual meeting to review contract terms and ensure all invoices are accurate and match contract terms. Billing Checklist Attached.</p> <p>B. Many of Parks contracts do not require TBE participation, but it is still recommended to Parks partners. All contracts are reviewed in DocuSign by CBDP as to TBE recommendations. Parks was working with the previous director of CBDP to develop more opportunities for TBE participation in Parks contracts, as well as discussing how to increase voluntary participation. This work will continue with the new Director of CBDP. The current procedure that is used to ensure participation requirements are being met (when required), is for the project manager and</p>

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							<p>CBDP to monitor contractor payments on B2G. This allows CBDP to monitor TBE participation.</p> <p>May 2020 Update: Parks will continue to use B2G for monitoring of contractor payments. Email on process discussion with CBDP attached.</p> <p>November 2020 Update: Procedure for monitoring TBE participation has been developed and is attached.</p>
8. Work with Zilli's to attempt to reconcile the invoices to the Commission and Room Rental Schedules.		X			X		<p>Auditee: Zilli's is currently submitting invoices with the monthly commission check.</p> <p>May 2020 Update: Parks and Zilli's met to discuss these items on February 5, 2020. A letter of understanding is drafted based on that meeting. It is being reviewed with an anticipated execution date of June 1, 2020. Complimentary food and beverage items will continue to be documented on the invoices that are sent to Parks monthly. Example invoice attached.</p> <p>November 2020 Update: Parks and Zilli's executed a Letter of Understanding based on the February 5, 2020, meeting that resolves this issue. Complimentary food and beverage items continue to be documented on monthly invoices.</p>

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9. Execute a letter of understanding on the ability of Zilli's to offer complimentary food and beverage that is then not included in its commission remittance to Parks and establish a system to periodically conduct spot checking of total sales to verify that the amounts submitted for commission payments are accurate. Recoup revenue from 2016 to 2018, if appropriate.		X			X		<p>Auditee: Parks have reached out to Zilli's to discuss a contract or potential amendment to the existing agreement to outline the rules related to offering complimentary food and beverage during the sales process.</p> <p><u>May 2020 Update:</u> Parks and Zilli's met to discuss these items on February 5, 2020. A letter of understanding is drafted based on that meeting. It is being reviewed with an anticipated execution date of June 1, 2020. Zilli's includes a cumulative sheet in its reports now, which is reviewed by Parks Revenue Analyst for accuracy (2nd Page of Attached example invoice).</p> <p><u>November 2020 Update:</u> Parks and Zilli's have executed a Letter of Understanding, which is attached. Invoices and the cumulative revenue sheet from Zilli's will continued to be reviewed monthly by Parks Revenue Analyst for accuracy.</p>

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10. Execute a letter of understanding on the ability of Zilli's to offer complimentary room rentals or waive the cost of room rentals at Boerner Botanical Gardens and establish policies and procedures for Zilli's to obtain Parks authority to do so.		X			X		<p>Auditee: Parks have reached out to Zilli's to discuss a contract or potential amendment to the existing agreement to outline the rules related to offering complimentary room rentals during the sales process.</p> <p><u>May 2020 Update:</u> Zilli's will use the "Fee Reduction Request" form for complimentary room rentals or to waive the cost of room rentals. This process was established and implemented in January 2020 and the Assistant Director of Recreation and Business Services approves the request. The form is submitted to the Botanical Gardens Director. Form attached.</p>
11. Request documentation from Zilli's when a credit for room rental is issued.		X			X		<p>Auditee: The potential new contract or amendment would cover the process for offering room rental credits and will include a requirement for document, if allowed.</p> <p><u>May 2020 Update:</u> Zilli's will use the "Fee Reduction Request" form for complimentary room rentals or to waive the cost of room rentals. This process was established and implemented in January 2020 and the Assistant Director of Recreation and Business Services approves the request. The form is submitted to the Botanical Gardens Director. Form attached.</p>

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12. Determine whether Parks or Zilli's should be paying the sales tax to the State of Wisconsin. If Parks determines that Zilli's should pay as a part of its room coordination duties, Parks needs to establish clear instructions on what documentation is needed to verify monthly payments of sales tax to the State for room rentals at Boerner.		X			X		<p>Auditee: Parks has not changed the process that Zilli's is responsible for submission of the tax they collect. Copies of invoices will establish if sales tax is being collected.</p> <p><u>May 2020 Update:</u> Parks and Zilli's met to discuss these items on February 5, 2020. A letter of understanding is drafted based on that meeting. It is being reviewed with an anticipated execution date of June 1, 2020. Zilli's will continue to be responsible for the payment of all Wisconsin Sales Tax, which is addressed in the letter of understanding.</p> <p><u>November 2020 Update:</u> Parks and Zilli's address the payment of sales tax in the Letter of Understanding developed from the February 5, 2020, meeting. A Certification for the payment of Sales and Use Tax has been developed by Parks and was executed by Zilli's (attached). The Certification will be requested annually from Zilli's and covers operations at both Boerner and the Domes.</p>

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13. Work with Zilli's to attempt to determine which chairs were used from 2016 to 2018 and recoup funds as necessary. In addition, establish a policy and procedures to track the use of Parks' chairs and receipt of payments from Zilli's for use of the Parks' chairs to ensure proper rental payments are received by Parks.		X			X		<p>Auditee: Parks have reached out to Zilli's to discuss a contract or potential amendment to the existing agreement to outline the rules related to renting Parks' chairs during the sales process.</p> <p><u>May 2020 Update:</u> Parks and Zilli's met to discuss these items on February 5, 2020. Zilli's will leave a folder at front desk for when chairs are needed and will fill out a sheet. Zilli's invoices have a line item for County chairs. The Botanical Garden Director's Assistant will confirm chairs with the Zilli's folder. Form attached.</p> <p><u>November 2020 Update:</u> The process for the use of County chairs continues to be utilized by Boerner staff. Parks and Zillis have executed a Letter of Understanding based on the February 5, 2020, meeting regarding previous chair use.</p>

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14. Execute a letter of understanding on the ability of Zilli's to charge a coordination fee for events held at Boerner Botanical Gardens including specifically if the coordination fee should apply to the room rental portion of the agreement.		X			X		<p>Auditee: Parks have reached out to Zilli's to discuss a contract or potential amendment to the existing agreement to outline all fees collected by Zilli's during the sales process.</p> <p><u>May 2020 Update:</u> Parks and Zilli's met to discuss these items on February 5, 2020. A letter of understanding is drafted based on that meeting. It is being reviewed with an anticipated execution date of June 1, 2020. The coordination fee was documented in the 2013 Agreement between the County and Zilli's but was called a "Service fee" at that time.</p> <p><u>November 2020 Update:</u> Parks and Zilli's have executed a Letter of Understanding based on the February 5, 2020, meeting that addresses the coordination fee.</p>

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<p>15. Execute a letter of understanding regarding the amount to be charged for phone service due to the multiple phone accounts currently at Boerner Botanical Gardens. Remit to Zilli's the overcharge of \$397 for 2018.</p>		X			X		<p>Auditee: Parks have reached out to Zilli's to discuss a contract or potential amendment to the existing agreement to outline all phone charges. IMSD is currently looking for a February start date for Boerner phone system replacement. Once we design the new system, we will compare costs including separating phone lines.</p> <p>Parks researched the bill discrepancy and determined that there had been no overcharge but was instead related to informal agreements. This information was communicated to Zilli's and will be discussed at the meeting with Zilli's. The current billing practices will be formalized in writing.</p> <p><u>May 2020 Update:</u> Parks and Zilli's met to discuss these items on February 5, 2020. A letter of understanding is drafted based on that meeting. It is being reviewed with an anticipated execution date of June 1, 2020. Through the meeting it was determined the billing was accurate and letter of understanding reflects the County's current billing practices.</p> <p><u>November 2020 Update:</u> Parks and Zilli's have executed a Letter of Understanding based on the February 5, 2020, meeting that clarifies the billing for phones. Parties agree that Zilli's was not overcharged. Per the amendment procedure, any future changes in the way phones are billed will be documented in writing.</p>
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