

## 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:** December 2019

**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	Auditee: Parks currently uses a shared drive and excel spreadsheets to track contracts, vendor agreements, leases, and related accounts.  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.
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	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.
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	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.
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	Auditee: Parks currently manages a spreadsheet to track payments and financial terms.

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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>
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>

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7. A. Establish a system to review items within agreements to ensure the invoices issued match contract terms, review invoices for accuracy.  B. Work with the DAS-CBDP to ensure vendors are following agreement provisions regarding Targeted Business enterprise participation.		X				X	<p><b>Auditee:</b></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>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 CBDP to monitor contractor payments on B2G. This allows CBDP to monitor TBE participation.</p>

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8. Work with Zilli's to attempt to reconcile the invoices to the Commission and Room Rental Schedules.		X				X	Auditee: Zilli's is currently submitting invoices with the monthly commission check
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	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 complementary food and beverage during the sales process.
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	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 complementary room rentals during the sales process.
11. Request documentation from Zilli's when a credit for room rental is issued.		X				X	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.

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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	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.
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	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.
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	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.

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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.		X				X	<p>Auditee:</p> <p>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>