

**STATUS OF IMPLEMENTING DEPARTMENT OF AUDIT REPORT RECOMMENDATIONS**

**Audit Title:** The Domes should evaluate its current admission practices, increase its monitoring of contracts and establish stronger controls, policies and procedures in order to position itself for success in the future  
**File Number:** 19-57

**Audit Issued:** December 2018

**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. Create a system for attendance revenue so the amounts from the POS system are in balance with the attendance revenues posted in the Advantage Financial System.						X	<p>Auditee: As stated in the initial audit response, Parks Accounting is annually able to reconcile revenue data after the close of the previous fiscal year indicating additional changes to the reported Point of Sale (POS) revenues. This report can be provided in early 2020 and in the first quarter of all subsequent years going forward. After making changes to the POS reporting categories for 2019, a year of reporting can be gathered.</p> <p><b><u>December 2019 Update:</u></b>                      Parks Accounting will be able to provide revenue data after the close of the fiscal year. This report will be available in the first quarter of 2020.</p>
2. Evaluate data from the 2018 change in admission price for non-residents to analyze its impact, if any, on attendance at the conclusion of 2018.					X		<p>Auditee: Attendance figures for 2018 reflect a total of 183,171 visitors to the Domes. Of that total, 88,951 visitors were charged the additional \$1 Non-Resident Rate. Comparing attendance data from 2017 which totaled 180,367 visitors, there seems to be no evidence that initiating the \$1 increase for Non-Residents was a deterrent for visitors or negatively impacted attendance.</p>

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3. Evaluate participation in various discount attendance programs such as AAA and the Entertainment Book prior to renewing participation in the programs.					X		<p>Auditee: It was determined that the discount given to AAA Members (\$1 per cardholder) had value because it drew tourists and out-of-town guests to the Domes looking for Milwaukee experiences. The additional marketing of the facility listing in the AAA Guidebooks was significant, as well as their sponsorship of several Conservatory events, confirmed that this program participation was valuable to the Conservatory and will continue.</p> <p>The Entertainment Book Coupon participation was evaluated as well. It was decided that this was not worthwhile and a submittal for removal was made to the Entertainment Company for 2019. The Conservatory was removed from the website list of participants, but the coupons which were printed in the previous November of 2018, are still in circulation and will be honored until the end of 2019.</p> <p>Other short-term discounted admission programs will be judged on a case by case basis, given that the Parks Dept. does participate in Visit Milwaukee and Experience Milwaukee programs when applicable.</p>
4. Conduct an analysis of the cost benefit operating the Domes during Floral Show and Special Events only.					X		<p>Auditee: As stated in the initial Audit response, admissions include access to the entirety of the facility; there is no separate fee for accessing the Show Dome. Costs to operate the facility remain steady during periods of show change – including care and maintenance of all the plants and mechanical systems. Collection of some admissions during these show change periods is preferred over collecting no admissions.</p>

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5. Prior to the six month follow-up Audit report, implement policies and procedures that are capable of recording accurate attendance at Floral Show and Special Events and general Domes admission to ensure that attendance at Floral Show Dome and Special Events can be segregated to provide management with usable data to make decisions on the success of shows.						X	<p>Auditee: The POS category screens were re-evaluated and updated to exclude the categories below for tracking after-hour attendance. These numbers are no longer included in the overall facility attendance totals since they fall outside the scope of the Conservatory's regular daytime public hours.</p> <p><u>Audit Services Division:</u>  <i>This item is held open pending our review of documentation/procedures associated with this change.</i></p> <p><b>December 2019 Update:</b>                      POS category screens were updated. The new POS category screen has been provided for review.</p> <p><b>Audit Services Division:</b>                      Reviewed Parks' current and prior comments and we are unclear as to how they relate to the recommendation. Will clarify with Parks and also request related attendance entry Policies &amp; Procedures updates.</p>
6. Due to problems with tracking zip codes attempt to modify the RecTrac system to track for non-resident visitors if they are from the Milwaukee Metro Area, the State of Wisconsin or Out of State.					X		<p>Auditee: As stated in the initial Audit response, Parks POS system allows for collection of ZIP Codes only and cannot be adjusted to define areas of residence. Parks will continue to collect ZIP Code data as is practical during all public hours.</p>

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7. Develop procedures to help staff identify where in the system to document and track free visitors versus paid visitors to accurately record data.					X		Auditee: Visitor data that can be appropriately tracked and has been incorporated into categories within the main POS admissions screen.  <u>Audit Services Division:</u> A copy of written procedures will be requested from Parks management.

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8. Evaluate the current practices at the Domes that allow visitors to routinely enter the facilities free, and consider implementation of the following recommendations: <ul style="list-style-type: none"> <li>Reduce the age of children admitted free to 3 and under and/or seek sponsorship to offset the cost of admitting children 5 and under such as the Kohl's program at the Milwaukee Art Museum.</li> <li>Eliminate the past practice of allowing individuals to attend special evening entertainment events free.</li> <li>Clarify the admission policies for volunteers from the Friends' group.</li> </ul>					X		<p>Auditee: Any changes in regard to admissions may be proposed in the 2020 budget.</p> <p>In regard to eliminating the practice of allowing individuals to attend special evening entertainment events for free: The Mitchell Park Domes Annex enters into a formalized Rental Agreement with interested outside parties that stage events. These rentals are handled like any other facility rental. A flat fee is paid by the organization to use the facility for their event and facility staff provides the setup required (tables, chairs, etc.). No additional admission is taken from the event attendees at the door given that the rental fee covers the expense of the organization using the facility during that specific day and time. When free concerts or similar events are proposed, they are with the intent of drawing increased exposure to the facility – and thus increased long-term benefit.</p> <p><b><u>December 2019 Update:</u></b>                      All these items have been evaluated. No reduction of admissions age is supported by Parks at this time. After hours events that are private rentals are paid for directly by the customer, as in all other Parks facilities. No additional admissions are charged in this case. Friends of the Domes events, including FOD volunteer admissions for events, are covered under the newly finalized MOU, with FOD providing compensation for the event space under the agreed upon terms. All points should now be addressed under this item.</p>

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9. Verify if free admission from the Annex events are occurring and establish written policies and procedures on when this should be allowed.					X		Auditee: The Mitchell Park Domes Annex enters into a formalized Rental Agreement with interested outside parties that stage events. These rentals are handled like any other facility rental. A flat fee is paid by the organization to use the facility for their event and facility staff provides the setup required (tables, chairs, etc.). No additional admission is taken from the event attendees at the door given that the rental fee covers the expense of the organization using the facility during that specific day and time.

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10. Evaluate the impact, if any, on revenues and attendance at the end of 2019 on the change to free days for residents from every Monday morning to the first Thursday of the month.						X	<p>Auditee: As of January 1, 2019, the Free Admission for Milwaukee County Residents was changed from Monday mornings to the first Thursday of each month. These recommended changes reflected more consistency in the current County policies of designated Free Days for Residents as well as extended the opportunity to visit the Conservatory all day rather than just the morning. Even though this change has only been in effect for a few months, there is a definite pattern of increased attendance.</p> <p><u>Audit Services Division:</u> Kept open to January 2020 to enable review of pattern for a full-year.</p> <p><b><u>December 2019 Update:</u></b> After a full year of implementing the change in free day at the Domes, there was indeed an increase in paid admissions when considering this change. Per the attached file, free admissions on Monday mornings in 2018 totaled 19,985 visitors and 2019 hosted 7,547 visitors all day on the first Thursdays of each month. It is anticipated that with increased familiarity, free admittance on the first Thursday of each month will continue to increase in future years.</p> <p><b><u>Audit Services Division:</u></b> We will follow-up with Parks to request a summary of revenue impact.</p>

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11. Develop the following controls to manage and oversee all provisions and conditions of the Agreement. <ul style="list-style-type: none"> <li>• Immediately require all necessary corrections to comply with the insurance requirements in the agreements.</li> <li>• Establish policies and procedures for approval by Parks of annual benefits offered to members of the Friends.</li> <li>• Require submittal of all required documents prior to the six month follow up audit report.</li> <li>• Determine whether or not Friends should be charged for County staffing at fundraising events.</li> </ul>						X	Auditee: Parks is finalizing an MOU with the Friends of the Domes for County Board consideration.  <u><b>December 2019 Update:</b></u> Parks has finalized an MOU with the Friends of the Domes. All items are addressed in the agreement.  <u><b>Audit Services Division:</b></u> We will request a copy of Parks Policy & Procedures relating to its approval of annual benefits offered to members of Friends (bullet 2 of recommendation). A copy of documents Parks received under bullet 3 will also be requested.
12. Domes should develop policies and procedures on the review of event commissions and establish required documentation of profits from the Friends. Prior to expenditures out of the Milwaukee County Compensation Fund, a letter of intent should be executed as required under the agreement.						X	Auditee: Parks is finalizing an MOU with the Friends of the Domes for County Board consideration.  <u><b>December 2019 Update:</b></u> Parks has finalized an MOU with the Friends of the Domes. All items are addressed in the agreement.  <u><b>Audit Services Division:</b></u> A copy of the Parks' Policy & Procedures associated with its review/monitoring of event commission and documentation of profits will be requested.



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13. Clarify the role Friends in relation to County staff reporting.					X		Auditee: Protocol was created defining the interaction of the Conservatory staff with the Friends of the Domes (FOD) organization relative to management, volunteer work, event participation and requests for financial support. All staff as well as the FOD received these Protocol terms and it has been added to the Domes Directives and Policy Manual.
14. Formally approve amendments to the agreement when provisions and conditions are changed.					X		Auditee: Parks is finalizing an MOU with the Friends of the Domes for County Board consideration.  <b><u>December 2019 Update:</u></b> Parks has finalized an MOU with the Friends of the Domes. This item is addressed in the agreement and requires that any changes to the agreement be in writing.

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15. Develop the following controls to manage and oversee all provisions and conditions of the Agreement. <ul style="list-style-type: none"> <li>• Immediately require Zilli to comply with the insurance requirements in the agreements.</li> <li>• Obtain proof that liquor licenses and all local licenses, and permits are current.</li> <li>• Require submittal of all required documents prior to the six month report on implementation of the audit recommendations.</li> <li>• Establish written policies and procedures to verify commission payments are received and accurate and deposited according to the terms in the agreement and take steps necessary to clarify and document the refund process.</li> <li>• Investigate and recoup all funds owed to the County through errors in room rental and set up fees, and overpayments made during 2016 when two processes for issuing credits and refunds was used.</li> </ul>						X	Auditee: Parks has requested from Zilli Hospitality Group (ZHG) all information and documentation.  <u><b>December 2019 Update:</b></u> <ul style="list-style-type: none"> <li>• Certificates of Insurance were received from ZHG.</li> <li>• This is a contractual requirement that is the responsibility of ZHG. A spot check form has been developed to review certain contractual requirements including items like liquor licenses, local licenses, and permits. Parks has requested the documents and a meeting to go through the spot check form with Zilli's operations at the Domes.</li> <li>• New contract provides examples of the form of financial reports. Parks will continue to ensure that payments and reports are compliant with the contract.</li> <li>• This issue is being discussed with corporation counsel due to the lawsuit and months of negotiations that led to the new agreement with Zilli's.</li> </ul>

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16. Document amendments to the agreement when provisions and conditions are changed including language for the room rental permit, if needed.					X		<p>Auditee: There is an updated MOU being crafted which will document all changes to the prior MOU. The new MOU requires that future amendments be in writing.</p> <p><b><u>December 2019 Update:</u></b>                      All changes to contractual terms are required to be in writing. A new contract is in place and will be amended if any contractual terms or practices change.</p>
17. Develop comprehensive written policies and procedures to provide structure, consistency, and accountability to the total operations at the Domes especially as it relates to: <ul style="list-style-type: none"> <li>• Financial and revenue generating activities.</li> <li>• Tracking, recording the life cycle of plants and trees and document proper care to over 1,200 species of plants and/or trees.</li> <li>• Sales tax issues.</li> <li>• Survey procedures.</li> <li>• Record retention.</li> </ul>					X		<p>Auditee: Policy and Procedure Manuals have been developed for each sub-category within the Conservatory. These include individual manuals for the overall care and maintenance of the plant collections, the operational guides to the Education Center and Admission Booth and other key components that are part of the business operations of the Conservatory. The manuals are listed and are scheduled for yearly evaluations for updates and additions as needed. All manuals reside in the Conservatory Director's office and are available for review.</p>

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18. Verify that Zilli's paid all applicable sales tax. If not, ensure that Zilli's remits a payment to the State of Wisconsin as soon as possible.						X	<p>Auditee: Auditee: Zilli's verbally confirmed that they have paid all sales taxes due. As an organization they file one sales tax report with the state per applicable period and it includes all sales taxes due. There is not a separate report for each branch of their operations.</p> <p><i>Audit Services Division:</i>                      A more substantive verification step was envisioned. ASD will reach out to Parks management to discuss options.</p> <p><b>December 2019 Update:</b>                      Parks is willing to discuss with ASD.</p> <p><b>Audit Services Division:</b>                      Some form of written documentation, such as an annual certification statement/signed affidavit from Zilli would be more substantive than a "verbal confirmation." In addition, procedures should be developed and documented to ensure the certification/affidavit is obtained on an annual basis. This item can be closed upon our receipt of documentation relating to both items.</p>
19. Clearly identify Parks staff responsible for managing contract compliance including their areas of compliance. Train staff on what is expected in the verification process.					X		<p>Auditee: Parks is internally reviewing and defining responsible parties for all aspects of contract oversight.</p> <p><b>December 2019 Update:</b>                      Parks has determined that daily operational oversight will be the responsibility of the Domes Director. Additionally, other aspects of agreements, including any document, license or revenue submittal will be the responsibility of the Parks Contract Manager and the Parks Revenue Office.</p>



