

# CITY OF PHILADELPHIA PENNSYLVANIA

## OFFICE OF THE CONTROLLER

*Promoting honest, efficient, and fully accountable government*

**AGREED UPON PROCEDURES REVIEW OF  
DEPARTMENT OF PARKS AND RECREATION  
ADVISORY COUNCIL BANK ACCOUNTS  
FISCAL 2012**



City Controller  
**ALAN BUTKOVITZ**



# CITY OF PHILADELPHIA

OFFICE OF THE CONTROLLER  
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ALAN BUTKOVITZ  
City Controller

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Deputy City Controller

December 9, 2014

Michael DiBerardinis, Deputy Mayor for Environmental  
and Community Resources and Commissioner  
Department of Parks and Recreation  
One Parkway – 10<sup>th</sup> Floor  
1515 Arch Street  
Philadelphia, PA 19102-1587

Dear Mr. DiBerardinis:

Pursuant to Section 6-400 (d) of the Home Rule Charter the Office the Controller commissioned and oversaw an agreed upon procedures review, conducted by the independent accounting firm of Holmes and Company, LLC, to examine the fiscal year 2012 financial activity of three selected Recreation Center Advisory Councils – Fox Chase, Vare, and Vogt. The review included determining whether the selected Advisory Councils properly safeguarded and spent funds in accordance with established regulations for the operation and maintenance of Advisory Council bank accounts. Results of the independent accountant's review are summarized in the executive summary attached to this report.

We discussed the findings and recommendations with your staff at an exit conference and included your written response to the independent accountant's findings in Section II of the report. We believe the recommendations in the attached report, if implemented, will improve Advisory Councils' compliance with established regulations for their bank accounts.

In closing, we thank you and your staff for the courtesy and support displayed during the conduct of our work. However, the lack of cooperation by representatives of the Advisory Councils caused over a year's delay in starting the engagement, hindered the accounting firm's ability to confirm bank account information, and raised our level of skepticism regarding the potential for undetected fraudulent activity involving the remaining 100 or more accounts at various recreation centers throughout the City.

Very truly yours,

A handwritten signature in blue ink, appearing to read "Alan Butkovitz".

ALAN BUTKOVITZ  
City Controller

cc: Honorable Michael A. Nutter, Mayor  
Honorable Darrell L. Clarke, President  
and Honorable Members of City Council  
Members of the Mayor's Cabinet  
Michael McCrea, President, Philadelphia Recreation Advisory Council



# **AGREED UPON PROCEDURES REVIEW OF DEPARTMENT OF PARKS AND RECREATION ADVISORY COUNCIL BANK ACCOUNTS**

## **EXECUTIVE SUMMARY**

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### **Why the Controller's Office Conducted the Review**

Pursuant to Section 6-400 (d) of the Philadelphia Home Rule Charter, the Office of the Controller commissioned and oversaw an agreed upon procedures review, conducted by the independent accounting firm of Holmes and Company, LLC, to examine the fiscal year 2012 financial activity of three selected Recreation Center Advisory Councils – Fox Chase, Vare, and Vogt. The review included determining whether the selected Advisory Councils properly safeguarded and spent funds in accordance with established regulations for the operation and maintenance of Advisory Council bank accounts (i.e. Advisory Council Manual).

### **What the Controller's Office Found**

The review revealed the following deficient practices and instances of non-compliance with Advisory Council Manual (Manual) requirements, which placed Advisory Council funds at an increased risk for impropriety:

- At Fox Chase, concerns over the former Advisory Council Treasurer's handling of that facility's account suggested there was a high potential for undetected irregularities. The former Treasurer was the only signer on disbursement checks, signed checks payable to herself, and had the bank statements and cancelled checks mailed to her home. Also, Recreation Center personnel stated that the former Treasurer refused the facility supervisor's request for access to data on a computer only she used and took the account's financial records when she left in December 2011.
- From June through December 2011, the Fox Chase Advisory Council paid total compensation of \$31,150 to four Advisory Council officers and four Recreation Center employees, a practice expressly prohibited by the Manual.
- At Vogt, we observed that blank checks were being pre-signed by Advisory Council officers.
- Testing of expenditures from the three selected Advisory Council bank accounts disclosed non-compliance with Manual guidance. Checks were only signed by one Advisory Council officer instead of two officers. Additionally, disbursements lacked supporting documentation, such as invoices, contracts, and requisition vouchers documenting the expenditure's purpose and approval signatures.

### **What the Controller's Office Recommends**

To improve oversight of Advisory Council funds, Parks and Recreation management in conjunction with the Philadelphia Recreation Advisory Council (PRAC) should assign Recreation Center facility supervisors and/or PRAC officials with the responsibility for overseeing compliance with Manual guidance. The oversight authority's monitoring procedures should include examining disbursements to ensure that checks contain the required signatures, expenditures are adequately supported, and no compensation is paid to Advisory Council members or facility employees. Also, management should instruct Advisory Councils that pre-signing blank checks is prohibited. Lastly, Holmes and Company, LLC has recommended to the Office of the Controller that it conduct a forensic audit of the Fox Chase funds to determine if any improprieties occurred. These and other recommendations are more fully described in the report.

**Section**

**INDEPENDENT ACCOUNTING FIRM'S REPORT..... I**

**MANAGEMENT'S RESPONSE ..... II**

**SECTION I**

**INDEPENDENT ACCOUNTING FIRM'S REPORT**

**AGREED UPON PROCEDURES REVIEW**  
**OF**  
**Department of Parks and Recreation Advisory Council Bank Accounts**  
**PERFORMED FOR**  
**Office of the City Controller**

Prepared by  
**Holmes & Company, LLC**

Report Date: June 30, 2012  
Final Report Submission Date: March 21, 2014

**Office of the City Controller**  
**Department of Parks and Recreation Advisory Council Bank Accounts**

**AGREED UPON PROCEDURES REVIEW**

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## INTRODUCTION



## INTRODUCTION

### **Background:**

The City of Philadelphia's Department of Parks and Recreation (Parks and Recreation) is responsible for managing and operating all city Recreation Centers. The Philadelphia Recreation Advisory Council (PRAC) is a partnership between community members and Parks and Recreation created to support Recreation Centers. PRAC is the representative body of all local Advisory Councils, which were established to serve as vehicles for citizen involvement in the individual Recreation Centers and to help ensure that recreation services are geared to the needs of the community. Local Advisory Councils are composed of community residents, participants of Recreation Center programs, parents of participants, and facility staff.

One of the functions of an Advisory Council is to raise funds to enhance and improve the recreation opportunities in a community. At July 1, 2011, the Advisory Council bank accounts reportedly totaled \$1,927,797. Advisory Councils are governed by the Advisory Council Manual, which is a compilation of policies and procedures developed by an agreement between Parks and Recreation, PRAC, and the Advisory Councils. The Advisory Council Manual includes requirements for Advisory Council members to follow with regard to the receipt, disbursement, safeguarding, and accounting for their funds.

Parks and Recreation's financial responsibilities listed in the Advisory Council Manual include holding all checkbooks and petty cash, approving all fund raising activities, approving applications for grants or funds, and reviewing all monthly financial reports. Parks and Recreation is responsible for overseeing adherence to Advisory Council Manual guidelines.

The Philadelphia Home Rule Charter §6-400 (c) gives the City Controller the responsibility to audit the financial affairs of all city-funded agencies. Since the Advisory Council bank accounts had not been previously audited by the Office of the City Controller, there was a high risk that funds may have been used improperly and not detected by city management.

### **Scope:**

Holmes & Company, LLC was engaged by the Office of the City Controller to perform specific agreed-upon procedures enumerated in this report, of the Advisory Council bank accounts. The Advisory Council bank accounts for the following Recreation Centers were selected for review:

- Fox Chase Recreation Center
- Vare Recreation Center
- Vogt Recreation Center

Our review covered the financial activity of the selected Advisory Councils during the period from July 1, 2011 through June 30, 2012 (fiscal year 2012). However, we were only provided with financial records from July 2011 through December 2011 for Fox Chase Recreation Center's Advisory Council. See Appendix I for a schedule detailing the monthly financial activity in each of the three selected Advisory Council bank accounts during fiscal year 2012.

## INTRODUCTION

### **Engagement Process:**

The engagement process was as follows:

- Prior to commencement of test work, conducted an Entrance Conference with the Office of the City Controller, Parks and Recreation, and representatives from various Recreation Center Advisory Councils to describe the purpose and scope of the review.
- Performed interviews of the Recreation Centers' management and Advisory Council members to determine their understanding of the Advisory Council's policies and procedures with regard to their responsibilities.
- Obtained and reviewed relevant documentation, including checks, receipts and other financial support.
- Summarized and documented the results by applying the agreed-upon procedures listed below.
- Discussed all preliminary findings with the individuals responsible for the areas tested.
- Prepared this agreed-upon procedures report for submission to the Office of the City Controller.

### **Agreed Upon Procedures**

The agreed-upon procedures were:

1. Review physical controls over Advisory Council funds to ensure that funds are adequately safeguarded in accordance with the Advisory Council Manual and best practices.
2. For each sampled account, prepare a proof of cash statement for the year ended June 30, 2012 that reconciles and accounts for all transactions between the Advisory Council accounting records and those reflected in the bank statements of the financial institution where the funds are being held.
3. Confirm the following information with the financial institution where the selected accounts are held:
  - a. Account balances as of June 30, 2012.
  - b. Authorized signers on the account.
  - c. A statement representing that there are no debit or credit cards associated with the account.

## INTRODUCTION

4. For a sample of disbursements in each selected bank account, make inquiries of Recreation Center personnel and inspect supporting documentation, the cancelled check, and any acquired equipment/materials to ascertain that:
  - a. Funds were used exclusively for purposes directly related to Recreation facility programs, the improvement of recreational activities at the Recreation facility, and in support of Parks and Recreation programs.
  - b. There were at least two (2) signatures from members of the Advisory Council. One must be the Treasurer and the other signatory should be another officer of the Advisory Council.
  - c. As required, the disbursement record supporting the transaction contained the amount, the person to whom the disbursement was given, the reason for the expenditure, and a receipt or paid bill.
  - d. If the disbursement was made from dedicated funds in connection with a specific program or activity, the disbursement actually supported the particular program or activity for which it was designated and that it was in compliance with the dedicated funding requirements of the Advisory Council Manual.
  - e. If the disbursement was made for the acquisition of equipment and / or materials, the purchase was directly related to the improvement and enhancement of the recreation program and/or Recreation facility.
  - f. If any selected disbursement was made for the acquisition of equipment and was \$500 or more, the equipment has a property tag affixed to it identifying it as property of the City of Philadelphia and that it is maintained in a completed equipment inventory list. This list will be provided by the City Controller's Office.
5. For the fiscal year that ends June 30, 2012, scan selected account disbursement records and bank statements, as appropriate, to ascertain that:
  - a. No Advisory Council member, officer or Parks and Recreation staff was paid any fees, stipend or other form of compensation at any time by the Advisory Council for the performance of their official duties other than for reimbursement or petty cash disbursements for legitimate expenses related to the Recreation facility, programs and activities. For such reimbursements or expenses observed, select a judgmental sample of five (5) transactions and ascertain if they were approved in advance via a voucher-type system.
  - b. No checks were made payable to "cash" and that there were no cash withdrawals.
6. For Recreation Centers associated with the three (3) selected bank accounts, review procedures over the handling of petty cash funds and related transactions to ensure they are adequately safeguarded against misuse and handled in accordance with the Advisory Council Manual and best practices.
7. For monthly financial and petty cash reports ascertain by inspection that the reports pertaining to the three (3) selected bank accounts are up-to-date for the fiscal year.

## INTRODUCTION

8. For the sampled bank accounts, select four (4) financial reports (one judgmentally selected from each quarter of the fiscal year) and two (2) petty cash reports (one judgmentally selected from each half of the fiscal year) and determine that the reports are in compliance with the requirements stipulated in section III G. (RECORDS AND REPORTS) of the Advisory Council Manual.
9. For any selected bank account that has been suspended, dissolved, or inactive, ascertain by inquiry and inspection that the account was handled in accordance with section III. G.8. (Disposition of Finances/Sanctions) of the Advisory Council Manual.

### **Limitations**

This report does not constitute an audit, the objective of which would be to express an opinion on financial statements or assertions. Accordingly, we do not express such an opinion. Instead, this report is a comprehensive, professional analysis focused on compliance with the Advisory Council Manual established by Parks and Recreation. Since data provided by the selected Advisory Councils were assumed to be accurate, any inherent limitations, errors, or fraud that may have occurred might not have been detected.

The sufficiency of the procedures detailed in the Introduction section of this report is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described in the Introduction section either for the purpose for which this report has been requested or for any other purpose.

Except for discussions of specific concerns with the Office of the City Controller, all other procedures summarized in the Introduction section of this report were performed on-site at the three (3) selected Recreation Centers from:

- June 2012 through September 2012,
- January 2013 through February 2013, and
- September 2013 through January 2014.

**INDEPENDENT ACCOUNTANT'S REPORT**



**INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES**

Alan Butkovitz, Esquire, City Controller  
Office of the City Controller  
City of Philadelphia  
Room 1230 Municipal Services Building  
1401 John F. Kennedy Boulevard  
Philadelphia, PA 19102-1679

We have performed the procedures enumerated in this report, which were agreed to by the City of Philadelphia, Office of the City Controller, solely to assist you in determining selected Recreation Center Advisory Councils' compliance with applicable regulations for their bank accounts, including required procedures for the receipt, disbursement, safeguarding, record keeping, and reporting of these funds. The Advisory Councils are responsible for following applicable regulations for their bank accounts while the Department of Parks and Recreation is responsible for overseeing adherence to those guidelines.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and in accordance with *Generally Accepted Government Auditing Standards* issued by the Comptroller General of the United States. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described in the Introduction section either for the purpose for which this report has been requested or for any other purpose.

The agreed-upon procedures and associated findings are documented in the Introduction and Findings sections, respectively.

We were not engaged to, and did not conduct an examination, the objective of which would be to express an opinion on compliance with requirements for Advisory Council bank accounts. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the City of Philadelphia, Office of the City Controller, and the Department of Parks and Recreation and is not intended to be and should not be used by anyone other than these specified parties.

*Holmes & Company LLC*

Cherry Hill, New Jersey  
March 21, 2014

<b>FINDINGS</b>
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## FINDINGS

Following is a summary of our findings related to the Recreation Center Advisory Councils under review. A matrix summarizing the results of the agreed upon procedures review is located in Appendix II to this report.

Our review found the following instances of non-compliance with Advisory Council Manual requirements and other deficient practices, which placed Advisory Council funds at a higher risk for impropriety:

- Our discussions with the Fox Chase Recreation Center (Fox Chase) Facility Supervisor revealed various concerns over the former Advisory Council Treasurer's handling of the account that suggested a high potential for undetected irregularities, as follows:
  - No general ledger was maintained.
  - During the former Treasurer's tenure, the bank statements and cancelled checks were mailed directly to the former Treasurer's home address.
  - When the former Treasurer left the position in December 2011, she took Fox Chase's financial records, including bank statements and cancelled checks.
  - The former Treasurer was the only signer on disbursement checks.
  - The former Treasurer was signing checks payable to herself.
  - While the former Treasurer was the sole user of a computer at Fox Chase that may have contained financial records, the former Treasurer did not comply with the Facility Supervisor's request for access to the data on this computer.
  - Prior to the arrival of the current Facility Supervisor, at least ten individuals had access to the key which opened the office where the account's financial records were kept.
- Accounting records for the Vare Recreation Center's (Vare's) Advisory Council bank account did not contain sufficient information to enable reconciliation of those records to bank statements. We were provided with a book of expense and deposit information that was unorganized. Deposits could not be agreed to totals in the bank statements. There was no detailed support for expenses, and information was not presented in sequential date order.
- At Vogt Recreation Center (Vogt), we observed that blank checks were being pre-signed by Advisory Council officers.
- Testing of sampled check disbursements at the three selected Recreation Centers revealed the following non-compliance with Advisory Council Manual requirements:
  - Checks were only being signed by one Advisory Council officer instead of two officers as required (Fox Chase and Vare).
  - There were no requisition vouchers detailing the reason for the expenditure, the amount, a description of what the disbursement was for, and approval signatures (Fox Chase, Vare, and Vogt).



## FINDINGS

- For most sampled disbursements, there was no supporting documentation such as invoices, contracts, or receipts (Fox Chase, Vare, and Vogt).
  - We could not determine compliance with dedicated funding requirements because either (1) financial records did not indicate whether payments were made from dedicated funds or for dedicated program activities (Fox Chase) or (2) disbursements lacked supporting documentation (Vare and Vogt).
  - An air conditioner unit costing \$92,000 purchased with Advisory Council funds did not have a City of Philadelphia property tag affixed to it (Fox Chase).
- From June 2011 through December 2011, the Fox Chase Advisory Council paid total compensation of \$18,976 to four Advisory Council officers and \$12,174 to four Parks and Recreation employees, a practice expressly prohibited by the Advisory Council Manual.
- Since Parks and Recreation personnel did not track when they received the required monthly financial and petty cash reports from the Advisory Councils, we could not determine whether the selected Advisory Councils submitted their reports on a timely basis.
- Our review of selected monthly financial and petty cash reports disclosed the following:
  - For all selected monthly financial reports, there were no requisition vouchers to support disbursements (Fox Chase, Vare, and Vogt).
  - No accounting records were available to verify the reported financial transactions on the selected monthly financial reports (Fox Chase).
  - There were no monthly petty cash reports or any other records to support petty cash disbursements for the period under review (Fox Chase).
  - Testing of selected monthly petty cash reports revealed there were no requisition vouchers to support petty cash expenditures (Vare and Vogt).

Additional details concerning these findings by Recreation Center are presented on the following pages.

## FINDINGS

### **FOX CHASE RECREATION CENTER (FOX CHASE)**

#### **Results/Analysis for Procedure 1 – Physical Safeguarding Controls:**

Our review of physical safeguarding controls noted no exceptions.

#### **Results/Analysis for Procedure 2 – Proof of Cash Statement:**

We were unable to prepare a proof of cash statement because Fox Chase personnel could not provide any accounting records such as a general ledger detailing the Advisory Council bank account's financial transactions, which could be reconciled to the bank statements.

Our discussions with Fox Chase's Facility Supervisor disclosed concerns regarding the former Treasurer's handling of the account, as follows:

- No general ledger was maintained for the account.
- The bank statements and cancelled checks were mailed directly to the former Treasurer's home address.
- When the Advisory Council's former Treasurer left in December 2011, she took the account's financial records with her, including bank statements and cancelled checks.
- The former Treasurer was the only signer on disbursement checks.
- The former Treasurer was signing checks payable to herself.
- Prior to the arrival of the current Facility Supervisor, at least ten individuals had access to the key which opened the office where the account's financial records were kept.

At our request, the Facility Supervisor obtained copies of the bank statements and cancelled checks from the bank for July 2011 through December 2011 (which had been taken by the former Treasurer) and provided those documents to us. However, as of the end of our fieldwork, the bank statements and cancelled checks for January 2012 through June 2012 had not been provided to us.

Furthermore, we learned from the Facility Supervisor that the former Treasurer was the sole user of a computer on which she may have kept financial records for the account. According to the Facility Supervisor, he asked the former Treasurer for the financial information she kept on this computer prior to her departure, but the former Treasurer did not comply with his request. As of December 2013, this computer was still at Fox Chase. However, the Facility Supervisor stated that the computer had not been used since the former Treasurer left, and no one else had the ability to access the former Treasurer's user account on the computer.

## FINDINGS

### **Results/Analysis for Procedure 3 – Confirmation of Bank Account Information:**

#### A. Account Balance at June 30, 2012

We were unable to perform this procedure due to the authorized signer on the account failing to timely cooperate with our request to confirm the information.

#### B. Authorized Signers

We were unable to perform this procedure due to the authorized signer on the account failing to timely cooperate with our request to confirm the information.

#### C. Statement As to Whether Account Has Debit or Credit Cards

We were unable to perform this procedure due to the authorized signer on the account failing to timely cooperate with our request to confirm the information.

### **Results/Analysis for Procedure 4 – Testing of Sampled Disbursements:**

Sample Selection: A sample of 52 check disbursements totaling \$ 31,346.61 was randomly selected.

#### A. Use of Funds Exclusively for Recreation Facility

Our test of 52 sampled disbursements noted that only two selections gave a description of what the funds were being used for. The lack of supporting documentation for disbursements did not allow us to complete this step.

#### B. Two Required Signatures on Checks

Our review of cancelled checks for all 52 sampled disbursements noted that checks contained only one Advisory Council officer's signature instead of two officers' signatures, as required by the Advisory Council Manual.

#### C. Required Disbursement Documentation

Our test of 52 sampled disbursements noted the following:

- All 52 selections did not have requisition vouchers detailing the reason for the expenditure, the amount, a description of what the disbursement was for, and approval signatures.

## FINDINGS

- For 43 of the 52 sampled disbursements, there was no supporting documentation such as invoices, contracts, or receipts.

### D. Proper Use of Dedicated Funds

Since there was no description for all 52 selected disbursements stating whether the payments were made from dedicated funds or for dedicated program activities, we could not determine whether Fox Chase was in compliance with the dedicated funding requirements of the Advisory Council Manual.

### E. Purchases of Equipment for Benefit of Recreation Center Only

Our disbursements testing found no exceptions with regard to this procedure.

### F. Tagging and Recording of Purchased Equipment as City Property

Our testing found that an air conditioner unit costing \$92,000 purchased with Advisory Council funds did not have a City of Philadelphia property tag affixed to it.

## **Results/Analysis for Procedure 5 –Review of Disbursement Records for Improper Compensation Payments and Cash Withdrawals:**

### A. Compensation Paid Out of Advisory Council Funds to Advisory Council Members and Parks & Recreation Employees

The Advisory Council Manual expressly forbids the Advisory Council to pay any form of compensation to its members, its officers, or Parks and Recreation employees for the performance of their official duties. As detailed in Appendix III, our scan of disbursement records revealed the following instances of improper compensation paid out of Fox Chase Advisory Council funds:

- Four Fox Chase Advisory Council officers – the President, Vice President, Treasurer, and Secretary – received a total of \$18,976 from July 2011 through December 2011.
- Four Parks and Recreation employees were paid a total of \$12,174 from June 2011 through December 2011.

### B. Checks Made to “Cash” or Cash Withdrawals

Our review of disbursement records noted no exceptions with regard to this procedure.

## **FINDINGS**

### **Results/Analysis for Procedure 6 – Handling of Petty Cash Funds:**

We could not perform this procedure because Fox Chase was unable to provide the required monthly petty cash reports or any other records to support petty cash disbursements for the period under review.

### **Results/Analysis for Procedure 7 – Submission of Monthly Financial and Petty Cash Reports:**

Since Parks and Recreation personnel did not track when they received the required monthly financial and petty cash reports from the Advisory Councils, we could not determine whether Fox Chase submitted its reports on a timely basis.

### **Results/Analysis for Procedure 8 – Test of Selected Monthly Financial and Petty Cash Reports:**

From our review of four monthly financial reports (July 2011, October 2011, January 2012, and May 2012), we noted the following:

- There were no requisition vouchers to support disbursements, detailing the reason for the expenditure, the amount, a description of what the disbursement was for, and approval signatures, for all sampled selections.
- There were no accounting records available to verify the financial transactions for all sampled selections.

We could not perform the test of selected petty cash reports because Fox Chase was unable to provide these reports or any other records to support petty cash disbursements for the period under review.

### **Results/Analysis for Procedure 9 – Review of Suspended, Dissolved, or Inactive Accounts:**

This procedure was not applicable since our review found no instances of suspended, dissolved, or inactive accounts.

## FINDINGS

### **VARE RECREATION CENTER (VARE)**

#### **Results/Analysis for Procedure 1 – Physical Safeguarding Controls:**

Our review of physical safeguarding controls noted no exceptions.

#### **Results/Analysis for Procedure 2 – Proof of Cash Statement:**

We were unable to complete this procedure because Vare's accounting records for its Advisory Council bank account did not contain sufficient information to enable reconciliation of those records to the bank statements. We were provided with a book of expense and deposit information that was unorganized. Deposits could not be agreed to totals in the bank statements. There was no detailed support for expenses, and information was not presented in sequential date order. See Appendix IV for examples of Vare's accounting records.

#### **Results/Analysis for Procedure 3 – Confirmation of Bank Account Information:**

##### A. Account Balance at June 30, 2012

We were unable to perform this procedure due to the authorized signer on the account failing to timely cooperate with our request to confirm the information.

##### B. Authorized Signers

We were unable to perform this procedure due to the authorized signer on the account failing to timely cooperate with our request to confirm the information.

##### C. Statement As to Whether Account Has Debit or Credit Cards

We were unable to perform this procedure due to the authorized signer on the account failing to timely cooperate with our request to confirm the information.

#### **Results/Analysis for Procedure 4 – Testing of Sampled Disbursements:**

Sample Selection: A sample of 49 check disbursements totaling \$58,031.86 was randomly selected.

##### A. Use of Funds Exclusively for Recreation Facility

Based upon our observation of the memo line on the cancelled checks, our test of 49 sampled disbursements noted no exceptions with regard to this procedure.

## FINDINGS

### B. Two Required Signatures on Checks

Our review of cancelled checks for all 49 sampled disbursements noted that checks contained only one Advisory Council officer's signature instead of two officers' signatures, as required by the Advisory Council Manual.

### C. Required Disbursement Documentation

Our test of 49 sampled disbursements noted the following:

- All 49 selections did not have requisition vouchers detailing the reason for the expenditure, the amount, a description of what the disbursement was for, and approval signatures.
- For all 49 disbursements, there was no supporting documentation such as invoices or contracts.

### D. Proper Use of Dedicated Funds

The procedure could not be performed because of the lack of supporting documentation for the disbursements.

### E. Purchases of Equipment for Benefit of Recreation Center Only

Our test of sampled disbursements noted no exceptions with regard to this procedure.

### F. Tagging and Recording of Purchased Equipment as City Property

Our test of sampled disbursements noted no exceptions with regard to this procedure.

### **Results/Analysis for Procedure 5 – Review of Disbursement Records for Improper Compensation Payments and Cash Withdrawals:**

#### A. Compensation Paid Out of Advisory Council Funds to Advisory Council Members and Parks & Recreation Employees

Our review of disbursement records noted no exceptions with regard to this procedure.

#### B. Checks Made to “Cash” or Cash Withdrawals

Our review of disbursement records noted no exceptions with regard to this procedure.

## FINDINGS

### **Results/Analysis for Procedure 6 – Handling of Petty Cash Funds:**

Our review of the accompanying documentation for two selected monthly petty cash reports (October 2011 and January 2012) revealed there were no requisition vouchers to support petty cash expenditures. Requisition vouchers detail the reason for the expenditure, the amount, a description of what the disbursement was for, and approval signatures.

### **Results/Analysis for Procedure 7 – Submission of Monthly Financial and Petty Cash Reports:**

Since Parks and Recreation personnel did not track when they received the required monthly financial and petty cash reports from the Advisory Councils, we could not determine whether Vare submitted its reports on a timely basis.

### **Results/Analysis for Procedure 8 – Test of Selected Monthly Financial and Petty Cash Reports:**

Our review of supporting documentation for four selected monthly financial reports (September 2011, December 2011, March 2012, and April 2012) disclosed there were no requisition vouchers to support disbursements. Requisition vouchers detail the reason for the expenditure, the amount, a description of what the disbursement was for, and approval signatures.

Our review of the accompanying documentation for two selected monthly petty cash reports (October 2011 and January 2012) revealed there were no requisition vouchers to support petty cash expenditures.

### **Results/Analysis for Procedure 9 – Review of Suspended, Dissolved, or Inactive Accounts:**

This procedure was not applicable since our review found no instances of suspended, dissolved, or inactive accounts.



## FINDINGS

### **VOGT RECREATION CENTER (VOGT)**

#### **Results/Analysis for Procedure 1 – Physical Safeguarding Controls:**

Our review of physical safeguarding controls noted no exceptions.

#### **Results/Analysis for Procedure 2 – Proof of Cash Statement:**

Our performance of this procedure noted no exceptions.

#### **Results/Analysis for Procedure 3 – Confirmation of Bank Account Information:**

A. Account Balance at June 30, 2012

We were unable to perform this procedure due to the authorized signer on the account failing to timely cooperate with our request to confirm the information.

B. Authorized Signers

We were unable to perform this procedure due to the authorized signer on the account failing to timely cooperate with our request to confirm the information.

C. Statement As to Whether Account Has Debit or Credit Cards

We were unable to perform this procedure due to the authorized signer on the account failing to timely cooperate with our request to confirm the information.

#### **Results/Analysis for Procedure 4 – Testing of Sampled Disbursements:**

Sample Selection: A sample of 29 check disbursements totaling \$31,142.15 was randomly selected.

A. Use of Funds Exclusively for Recreation Facility

Based upon our observation of the memo line on the cancelled checks, our test of sampled disbursements noted no exceptions with regard to this procedure.

B. Two Required Signatures on Checks

Our review of cancelled checks for all 29 sampled disbursements disclosed no exceptions with regard to the two required signatures. However, we observed that blank checks were being pre-signed by Advisory Council officers.

## FINDINGS

### C. Required Disbursement Documentation

Our test of 29 sampled disbursements noted the following:

- All 29 selections did not have requisition vouchers detailing the reason for the expenditure, the amount, a description for what the disbursement was for, and approval signatures.
- For 26 of 29 sampled disbursements, there was no supporting documentation such as invoices or contracts.

### D. Proper Use of Dedicated Funds

The procedure could not be performed because of the lack of supporting documentation for the disbursements.

### E. Purchases of Equipment for Benefit of Recreation Center Only

Our test of sampled disbursements noted no exceptions with regard to this procedure.

### F. Tagging and Recording of Purchased Equipment as City Property

Our test of sampled disbursements noted no exceptions with regard to this procedure.

### **Results/Analysis for Procedure 5 – Review of Disbursement Records for Improper Compensation Payments and Cash Withdrawals:**

#### A. Compensation Paid Out of Advisory Council Funds to Advisory Council Members and Parks & Recreation Employees

Our review of disbursement records noted no exceptions with regard to this procedure.

#### B. Checks Made to “Cash” or Cash Withdrawals

Our review of disbursement records noted no exceptions with regard to this procedure.

### **Results/Analysis for Procedure 6 – Handling of Petty Cash Funds:**

Our review of the accompanying documentation for two selected monthly petty cash reports (July 2011 and June 2012) revealed there were no requisition vouchers to support petty cash

## FINDINGS

expenditures. Requisition vouchers detail the reason for the expenditure, the amount, a description of what the disbursement was for, and approval signatures.

### **Results/Analysis for Procedure 7 – Submission of Monthly Financial and Petty Cash Reports:**

Since Parks and Recreation personnel did not track when they received the required monthly financial and petty cash reports from the Advisory Councils, we could not determine whether Vogt submitted its reports on a timely basis.

### **Results/Analysis for Procedure 8 –Test of Selected Monthly Financial and Petty Cash Reports:**

Our review of supporting documentation for four selected monthly financial reports (August 2011, October 2011, February 2012, and May 2012) disclosed there were no requisition vouchers to support disbursements. Requisition vouchers detail the reason for the expenditure, the amount, a description of what the disbursement was for, and approval signatures.

Our review of the accompanying documentation for two selected monthly petty cash reports (July 2011 and June 2012) revealed there were no requisition vouchers to support petty cash expenditures.

### **Results/Analysis for Procedure 9 – Review of Suspended, Dissolved, or Inactive Accounts:**

This procedure was not applicable since our review found no instances of suspended, dissolved, or inactive accounts.

## **RECOMMENDATIONS**

## RECOMMENDATIONS

To better safeguard Advisory Council bank accounts, Parks and Recreation management in conjunction with PRAC officials must improve their oversight of these funds by instituting procedures to monitor compliance with Advisory Council Manual (Manual) requirements, such as the following:

- Assign Recreation Center Facility Supervisors and/or PRAC officials with the responsibility for overseeing compliance with Manual requirements. Each month, the oversight authority's monitoring procedures should include:
  - Ensuring that the Advisory Council maintains accounting records detailing the receipt and disbursement transactions.
  - Determining that the monthly financial and petty cash reports are prepared and submitted on a timely basis.
  - Examining disbursements and related documents to determine that
    - Expenditures are for the benefit of the facility or its programs, and disbursements out of dedicated funds actually support the program or activity for which it was designated.
    - Checks are signed by the Treasurer and another Advisory Council officer.
    - Disbursements are adequately supported by (a) requisition vouchers which contain the reason for the expenditure, the type of expenditure, the payee, the amount, and required approval signatures and (b) invoices or receipts.
    - No compensation is paid to Advisory Council members or Parks and Recreation employees for the official performance of their duties.
  - Reviewing the monthly bank and petty cash reconciliations for accuracy.
  - Determining that all equipment purchases of \$500 or more are affixed with a City of Philadelphia property tag and included on the City's equipment inventory list.

A checklist of these monitoring procedures should be developed for the oversight authority's use. Someone completing the checklist should sign it to evidence performance of these procedures and submit the form to Parks and Recreation management each month.

- Designate staff independent of the facilities and the Advisory Councils the task of performing periodic site visits to review compliance with the Manual. A checklist should also be developed for this review. Assigned staff should complete and sign this checklist and submit the form to Parks and Recreation management after each site visit.
- Instruct Advisory Councils that pre-signing blank checks is prohibited.
- Develop a tracking schedule which will record the date when Advisory Councils submit their monthly financial and petty cash reports to Parks and Recreation. Review this schedule each month to determine which reports are outstanding and contact the responsible Facility Supervisors to request the missing reports.

## **RECOMMENDATIONS**

Given the concerns raised regarding the former Fox Chase Treasurer's handling of its Advisory Council funds, we believe there is a high risk that irregularities may have occurred and not been detected by city management. Therefore, we have recommended to the Office of the Controller that it conduct a forensic audit of the Fox Chase funds to determine if any improprieties occurred.

## APPENDICES

## APPENDIX I: FISCAL YEAR 2012 FINANCIAL ACTIVITY FOR SELECTED ACCOUNTS

### VARE RECREATION CENTER ADVISORY COUNCIL

	<u>Beg. Cash balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>End. Cash balance</u>
<b><u>Old Checking Account</u></b>				
July 2011	\$51,512.30	\$5,565.00	\$17,163.52	\$39,913.78
August 2011	\$39,913.78	\$9,244.00	\$23,533.60	\$25,624.18
September 2011	\$25,624.18	\$3,765.06	\$4,889.31	\$24,499.93
October 2011	\$24,499.93	\$2,260.00	\$11,645.24	\$15,114.69
November 2011	\$15,114.69	\$0.00	\$2,215.75	\$12,898.94
December 2011	\$12,898.94	\$0.00	\$525.00	\$12,373.94
<b><u>New Checking Account</u></b>				
October 2011	\$0.00	\$12,345.00	\$0.00	\$12,345.00
November 2011	\$12,345.00	\$8,925.00	\$52.55	\$21,217.45
December 2011	\$21,217.45	\$2,775.00	\$1,626.14	\$22,366.31
January 2012	\$22,366.31	\$4,979.05	\$6,228.15	\$21,117.21
February 2012	\$21,117.21	\$2,725.00	\$4,249.33	\$19,592.88
March 2012	\$19,592.88	\$5,635.00	\$3,388.52	\$21,839.36
April 2012	\$21,839.36	\$3,012.50	\$2,644.00	\$22,207.86
May 2012	\$22,207.86	\$36,673.94	\$2,180.13	\$56,701.67
June 2012	\$56,701.67	\$12,709.50	\$8,197.60	\$61,213.57
<hr/>				
<b>TOTAL RECEIPTS AND DISBURSEMENTS</b>		\$110,614.05	\$88,538.84	

- Vare changed accounts during fiscal year 2012.
- The last bank statement provided for the old account was December 2011 which showed a \$12,373.94 balance.
- Vare did not provide documentation for the disposition of the old account's \$12,373.94 balance.

**NOTE: APPENDIX I CONTINUES ON THE NEXT PAGE.**



**APPENDIX I: FISCAL YEAR 2012 FINANCIAL ACTIVITY FOR SELECTED ACCOUNTS  
(CONTINUED FROM PREVIOUS PAGE)**

**VOGT RECREATION CENTER ADVISORY COUNCIL**

	<u>Beg. Cash balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>End. Cash balance</u>
<b><u>Checking Account</u></b>				
July 2011	\$106,725.52	\$1,377.40	\$8,855.23	\$99,247.69
August 2011	\$99,247.69	\$2,436.07	\$6,252.14	\$95,431.62
September 2011	\$95,431.62	\$12,605.00	\$4,571.84	\$103,464.78
October 2011	\$103,464.78	\$4,101.44	\$3,188.86	\$104,377.36
November 2011	\$104,377.36	\$3,263.32	\$1,612.71	\$106,027.97
December 2011	\$106,027.97	\$5,142.53	\$3,331.57	\$107,838.93
January 2012	\$107,838.93	\$9,864.72	\$2,641.09	\$115,062.56
February 2012	\$115,062.56	\$11,408.08	\$1,725.60	\$124,745.04
March 2012	\$124,745.04	\$15,709.42	\$3,512.49	\$136,941.97
April 2012	\$136,941.97	\$11,828.28	\$14,912.45	\$133,857.80
May 2012	\$133,857.80	\$13,918.02	\$2,712.99	\$145,062.83
June 2012	\$145,062.83	\$4,905.88	\$8,466.12	\$141,502.59
<b>TOTAL RECEIPTS AND DISBURSEMENTS</b>		\$96,560.16	\$61,783.09	

**FOX CHASE RECREATION CENTER ADVISORY COUNCIL**

	<u>Beg. Cash balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>End. Cash balance</u>
<b><u>Checking Account</u></b>				
July 2011	\$187,382.09	\$15,006.87	\$45,585.59	\$156,803.37
August 2011	\$156,803.37	\$23,577.00	\$39,948.96	\$140,431.41
September 2011	\$140,431.41	\$15,822.90	\$24,573.01	\$131,681.30
October 2011	\$131,681.30	\$33,177.55	\$40,196.16	\$124,662.69
November 2011	\$124,662.99	\$16,792.39	\$22,327.69	\$119,127.39
December 2011	\$119,127.39	\$42,759.13	\$44,315.81	\$117,570.71
<b>TOTAL RECEIPTS AND DISBURSEMENTS</b>		\$147,135.84	\$216,947.22	

**Source: Bank statements provided by Advisory Councils and/or Parks and Recreation employees (NOTE: Fox Chase only provided bank statements for the months of July 2011 through December 2011.)**

**APPENDIX II: AGREED UPON PROCEDURES REVIEW OF ADVISORY  
COUNCIL BANK ACCOUNTS – SUMMARY OF RESULTS**

<b>Agreed Upon Procedure</b>	<b>Fox Chase</b>	<b>Vare</b>	<b>Vogt</b>
<b>1. Physical safeguarding controls were adequate</b>	Yes	Yes	Yes
<b>2. Proof of cash statement reconciled accounting records to bank statements</b>	Not completed	Not completed	Yes
<b>3. Confirmation of account information:</b>			
<b>A. 6/30/12 account balance confirmed</b>	Not completed	Not completed	Not completed
<b>B. Authorized signers confirmed</b>	Not completed	Not completed	Not completed
<b>C. No debit or credit cards confirmed</b>	Not completed	Not completed	Not completed
<b>4. Test of sampled disbursements:</b>			
<b>A. Funds used only for facility</b>	Not completed	Yes	Yes
<b>B. Checks contained two signatures</b>	No	No	No
<b>C. Required documentation present</b>	No	No	No
<b>D. Dedicated funds used properly</b>	Not completed	Not completed	Not completed
<b>E. Equipment purchased only for facility</b>	Yes	Yes	Yes
<b>F. Purchased equipment tagged and recorded as city property</b>	No	Yes	Yes
<b>5. Review for improper payments:</b>			
<b>A. No instances of compensation paid to Advisory Council members and/or Parks &amp; Recreation employees</b>	No	Yes	Yes
<b>B. No checks made to “Cash” or cash withdrawals</b>	Yes	Yes	Yes
<b>6. Petty cash funds properly handled</b>	Not completed	No	No
<b>7. Monthly financial and petty cash reports timely submitted</b>	Not completed	Not completed	Not completed
<b>8. Monthly financial and petty cash reports properly prepared and supported</b>	No	No	No
<b>9. Suspended, dissolved, or inactive accounts handled properly</b>	N/A	N/A	N/A

**LEGEND:**

Yes = Performance of procedure found no instances of non-compliance with Advisory Council Manual or other exceptions.

No = Performance of procedure did find instances of non-compliance with Advisory Council Manual or other exceptions.

N/A = Not applicable

Not completed = Procedure could not be completed because the required documentation was not provided to Holmes and Company, LLC, and/or the documentation provided did not contain sufficient information to enable completion of the procedure.

**APPENDIX III: FOX CHASE ADVISORY COUNCIL PAYMENTS TO  
ADVISORY COUNCIL OFFICERS AND PARKS & RECREATION EMPLOYEES**

<b>TITLE</b>	<b>TIME PERIOD OF PAYMENTS</b>	<b>TOTAL AMOUNT PAID</b>
<b>ADVISORY COUNCIL OFFICERS:</b>		
Advisory Council Treasurer	July through December 2011	\$5,987.97
Advisory Council Vice President	July through December 2011	5,885.00
Advisory Council Secretary	July through December 2011	4,848.00
Advisory Council President	July through December 2011	2,255.50
<b>TOTAL PAYMENTS TO ADVISORY COUNCIL OFFICERS</b>		<b><u>\$18,976.47</u></b>
<b>PARKS &amp; RECREATION EMPLOYEES:</b>		
Recreation Specialty Instructor	June through December 2011	\$5,370.40
Recreation Specialty Instructor	September through December 2011	3,964.30
Recreation Leader 3	September 2011	323.99
Recreation Specialty Instructor	June through December 2011	2,515.50
<b>TOTAL PAYMENTS TO PARKS &amp; RECREATION EMPLOYEES</b>		<b><u>\$12,174.19</u></b>
<b>GRAND TOTAL OF PAYMENTS TO ADVISORY COUNCIL OFFICERS AND PARKS &amp; RECREATION EMPLOYEES</b>		<b><u>\$31,150.66</u></b>

**Source:** The payment information scheduled above was derived from cancelled checks for the Fox Chase Advisory Council bank account, which were obtained by the Fox Chase Facility Supervisor directly from the bank and provided to Holmes and Company, LLC. However, only cancelled checks for the months of July 2011 through December 2011 were provided.

GP	Yours	4/23	60	GP	Brown	7/23	115
GP	Flower	5/1	50	GP	Beard	Res. Amer	509
GP	Jackson	5/1	50	GP	Fraser	Delephant	5,000
GP	Taylor	4/11	80	GP	J.H.		5,000
GP	Paper		200	GP	Paper		100
4/12	GP	Quinn	4/2	175	GP	J.H. (Sp. for Paul)	1,000
GP	Bishop	4/2	175	GP	White/Carter	4/4	75
GP	Chas	4/4	75	GP	Taylor	4/2	295
GP	Quinn	4/10	175	GP	Woods	Woods	60
GP	Stark	4/17	125	GP	Woods	Woods	150
GP	Yours	4/23	100	GP	Woods	Woods	50
GP	Jones	4/30	165	GP	Woods	Woods	200
GP	Dixon	4/15	50	GP	Woods	Woods	380
GP	Flaming	4/15	50	GP	Woods	Woods	205
GP	Kennedy	5/21	50	GP	Woods	Woods	250
GP	Turner	5/21	30	GP	Woods	Woods	60
GP	Paper		250	GP	Woods	Woods	125
GP	Woods		303	GP	Woods	Woods	70
GP	Woods		300	GP	Woods	Woods	250
GP	Woods		65	GP	Woods	Woods	230
GP	Woods		75	GP	Woods	Woods	120
GP	Woods		175	GP	Woods	Woods	80
GP	Woods		175	GP	Woods	Woods	130
GP	Woods		175	GP	Woods	Woods	225
GP	Woods		60	GP	Woods	Woods	65
GP	Woods		75	GP	Woods	Woods	75
GP	Woods		50	GP	Woods	Woods	150
GP	Woods		400	GP	Woods	Woods	100
GP	Woods		125	GP	Woods	Woods	1080
GP	Woods		50	GP	Woods	Woods	400
GP	Woods		175	GP	Woods	Woods	945
GP	Woods		175	GP	Woods	Woods	100
GP	Woods		100	GP	Woods	Woods	100

**NOTE: APPENDIX IV CONTINUES ON THE NEXT PAGE.**



**Source: Document was provided by Vare Recreation Center Management.**

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## **SECTION II**

### **MANAGEMENT'S RESPONSE**



## CITY OF PHILADELPHIA

DEPARTMENT OF PARKS  
AND RECREATION  
One Parkway – 10<sup>th</sup> Floor  
1515 Arch Street  
Philadelphia, PA 19102-1587

MICHAEL DIBERARDINIS  
Deputy Mayor

December 8, 2014

Honorable Alan Butkovitz  
City Controller  
1230 Municipal Services Building  
1401 John F. Kennedy Blvd.  
Philadelphia, PA 19102

**Re: Department Response to Agreed Upon Procedures Review of Department of Parks and Recreation Advisory Council Bank Accounts Fiscal 2012**

Dear Mr. Butkovitz:

Thank you for the opportunity to respond to audit referenced above. Philadelphia Parks and Recreation (PPR) offers the following responses to the findings and recommendations found in the Controller's Office review for Fiscal 2012.

To ensure Parks and Recreation Advisory Councils properly safeguard and spend funds in accordance with the established regulations for the operation and maintenance of the Advisory Council bank accounts (i.e. Advisory Council Manual revised March 2014), the department has added some additional procedures. PPR via the bi-weekly Deputy Commissioner Program Manager Meetings will monitor the compliance of each Advisory Council. Mandatory training session(s) by a third party will be provided during 2015 to each Advisory Council, and the corresponding Recreation Supervisor and Recreation Leader. In addition, PRAC officers will quarterly review all Advisory Council financial reports for compliance.

The following comments correspond to the recommendations listed in the review:

- **Recommendation - Assign Recreation Center Facility Supervisors and/or PRAC officials with the responsibility for overseeing compliance with Manual requirements.**
  - Response: Facility Supervisors will collect monthly reports from their Advisory Councils by the 15<sup>th</sup> of the following month and review for compliance.



## CITY OF PHILADELPHIA

### DEPARTMENT OF PARKS AND RECREATION

One Parkway – 10<sup>th</sup> Floor  
1515 Arch Street  
Philadelphia, PA 19102-1587

MICHAEL DIBERARDINIS  
Deputy Mayor

- **Recommendation – A checklist of monitoring procedures for oversight authority's use**
  - Response: The Deputy Commissioner of Programming's office will develop and provide a checklist to the Recreation Center Facility Supervisor. The checklist will incorporate the requirements of the Manual.
- **Recommendation – Designate staff independent of the facilities and the Advisory Councils the task of performing periodic site visits to review compliance with the Manual. A checklist should also be developed for this review. Assigned staff should complete and sign this checklist and submit the form to Parks and Recreation management after each site visit.**
  - Response: PRAC will hire an independent accountant to do random site visits for selected Advisory Councils to monitor compliance on an annual basis. The accountant will check financial reports and supporting documentation for the year in question. If the Advisory Council fails to provide the proper documents or perform the corrective action, the appropriate penalties will be assessed against the Advisory Council.
- **Recommendation - Instruct Advisory Councils that pre-signing blank checks is prohibited**
  - Response: The Deputy Commissioner's office will issue an official memorandum to all Program staff and Advisory Council officers informing them that the practice of pre-signing blank checks is prohibited. For Advisory Councils that implement and/or continue this practice may result in sanctions imposed by PRAC.
- **Recommendation – Develop a tracking schedule which will record the date when Advisory Councils submit their monthly financial and petty cash reports to Parks and Recreation. Review this schedule each month to determine which reports are outstanding and contact the responsible Facility Supervisors to request the missing reports**
  - Response: The Deputy Commissioner's office will develop a tracking schedule and assign a program staff person who is independent of the facility or PRAC to monitor the process and to follow up on discrepancies with the Program District Managers who in turn will ensure compliance by the Facility Supervisor and Advisory Councils.





## CITY OF PHILADELPHIA

**DEPARTMENT OF PARKS  
AND RECREATION**

One Parkway – 10<sup>th</sup> Floor  
1515 Arch Street  
Philadelphia, PA 19102-1587

**MICHAEL DIBERARDINIS**  
Deputy Mayor

In closing, I would also like to thank you and the members of your office for the professionalism and courtesy extended during this review process.

Sincerely,

A handwritten signature in black ink, appearing to read "Michael DiBerardinis".

Michael DiBerardinis  
Deputy Mayor