

**TRUE Commission Audit Review of**  
**Audit #598 – Parks, Recreation and Entertainment Department**  
**Oceanfront Parks Revenue (August 2004)**

**February 15, 2005**

This audit report was reviewed at two meetings during January 2005 and should be approved with the following comments:

1. The TRUE Commission concurs with the audit findings that there are opportunities for increasing revenue and improving internal controls, especially those related to the generic City issue of weak cash management.
2. Only one of the eighteen actions included in the audit recommendations was reported as not completed by the Department of Parks, Recreation and Entertainment. The remaining action items were not in disagreement, but there were no commitments made concerning who would be responsible for implementation or when the actions were scheduled for completion.
3. The Parks, Recreation and Entertainment Department is commended for their good management practice of documenting follow-up action plans and their completion in order to implement the audit recommendations.
4. The TRUE Commission recommends that the Council Auditor's Office consider requiring that future audits request that the audited organization's management provide follow-up plans, including responsibilities and dates, to address audit recommendations within six months of the audit completion.

For reference purposes the record of the committee meetings with Parks and Recreation management and copies of the Department's follow-up reviews used to better implement the audit recommendations are attached.

Richard Berry, Commissioner  
2/15/05

Attachments (4)