

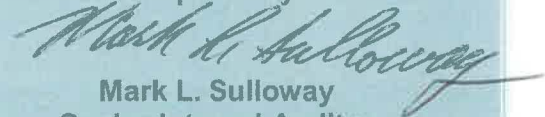
Audit #16-04:

# Robert L. Taylor Community Complex

Detailed Audit Report

Office of the City Auditor and Clerk  
Internal Audit

Prepared by:

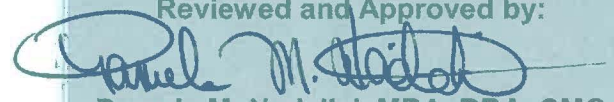


Mark L. Sulloway  
Senior Internal Auditor



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Reviewed and Approved by:



Pamela M. Nadalini, MBA, BBA, CMC  
City Auditor and Clerk /  
Chief Audit Executive

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[www.sarasotagov.com](http://www.sarasotagov.com)





**Date:** May 16, 2017

**To:** Mayor Shelli Freeland Eddie  
Vice Mayor Liz Alpert  
Commissioner Jen Ahearn-Koch  
Commissioner Hagen Brody  
Commissioner Willie Charles Shaw

**From:** Pamela M. Nadalini, MBA, BBA, CMC, City Auditor and Clerk / Chief Audit Executive

**Subject:** Audit #16-04: Robert L. Taylor Community Complex

Good afternoon, Mayor, Vice Mayor and Commissioners:

Attached for your information and review are copies of the detailed and executive summary audit reports.

If you have any questions, please do not hesitate to call me at (941) 954-4169.

Attachment(s):

Detailed Audit Report #16-04  
Executive Summary Audit Report #16-04

c: Thomas Barwin, City Manager  
Robert Fournier, City Attorney  
D. Edward Daugherty, CPA, Manager Internal Audit  
Mark Sulloway, Senior Internal Auditor  
File



**Date:** May 16, 2017  
**To:** Thomas Barwin, City Manager  
**From:** Pamela M. Nadalini, MBA, BBA, CMC, City Auditor and Clerk / Chief Audit Executive  
**Subject:** Audit #16-04: Robert L. Taylor Community Complex

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If you have any questions, please do not hesitate to call me at (941) 954-4169.

Attachment(s):

Detailed Audit Report #16-04  
Executive Summary Audit Report #16-04

- c: Marlon Brown, Deputy City Manager
- Jerry Fogle, Director, Parks & Recreation
- Arthur Larkins, Manager, Robert L. Taylor Community Complex
- D. Edward Daugherty, CPA, Manager Internal Audit
- Mark Sulloway, Senior Internal Auditor
- File



# TABLE OF CONTENTS

<b>BACKGROUND AND INTRODUCTION.....</b>	<b>5</b>
<b>AUDIT PURPOSE.....</b>	<b>5</b>
<b>AUDIT SCOPE.....</b>	<b>6</b>
<b>AUDIT OBJECTIVES.....</b>	<b>6</b>
<b>AUDIT STANDARDS.....</b>	<b>7</b>
<b>TESTING METHODOLOGY.....</b>	<b>7</b>
<b>AUDIT CRITERIA.....</b>	<b>7</b>
<b>AUDIT CONCLUSIONS.....</b>	<b>8-16</b>
Processes are in place to track membership, attendance attendee statistics, programs conducted, facility usage, expenses, purchases, and employee staffing levels, but there are areas that require improvement.....	8-12
Robert L. Taylor does not have an established policy to review and update amenity fees and room rental rates. Facilities provided at no cost are not tracked as in-kind donations..	13-14
Robert L. Taylor generally complies with the city’s revenue collection, safeguarding and deposit policies.....	14-15
Robert L. Taylor generally appears to have policies and procedures in place to protect attendees and staff with two exceptions noted.....	15
Robert L. Taylor generally appears to inventory fixed assets as required.....	15
Playground, pool and fitness equipment inspections are generally adequate with some exceptions noted. Robert L. Taylor is insured under the city’s self-insurance policy.....	16
<b>AUDIT OBSERVATIONS AND RECOMMENDATIONS.....</b>	<b>17-18</b>
<b>EXHIBIT A: AUDIT PRIORITY CLASSIFICATION SYSTEM.....</b>	<b>19</b>
<b>EXHIBIT B: ROBERT L. TAYLOR MEMBERSHIP AND FACILITY RATES.....</b>	<b>20</b>

## BACKGROUND AND INTRODUCTION

Robert L. Taylor Community Complex (Robert L. Taylor) is a 44,000 square foot multi-purpose facility open six days a week (Monday through Saturday) on 13 acres that opened September 2, 2011. The complex includes a fitness center, basketball courts, a large pool with slide (open Summer months), computer lab, recording studio, exercise and dance rooms. Other amenities include a game room, complete kitchen, resizable multifunction rooms and an outdoor park with playground. The facility was under the Public Works Department until the creation of the Parks and Recreation Department in March 2016. The facility Manager was promoted to the newly established position of Parks and Recreation Director. Robert L. Taylor currently employs eight full-time and 31 part-time staff members.

A variety of paid and free programs are offered by the Robert L. Taylor complex. Additionally, local non-profits may offer programs at the facility, with management approval. Participation in programs, leagues or classes is tracked. Leagues include youth and adult basketball and volleyball, Ping Pong for youth (through high school), and Dodgeball tournaments. Fitness and yoga classes are offered for full access members and on a fee basis for non-members. A pool is open during Summer months. Portions of the facility are available for rental use. The facility is also available for community events and non-profit group use at no charge. Membership and facility rates are included as [Exhibit B](#).



## AUDIT PURPOSE

To provide reasonable assurance that Robert L. Taylor facilities and resources are being utilized in the most efficient manner and in accordance with City policies and procedures. The completion of an independent internal audit of Robert L. Taylor operations was included in the 2016 City Risk Assessment.

## AUDIT SCOPE

The time period reviewed during the audit was July 1, 2014 to December 31, 2015 and included review of current department procedures, activities and processes.



## AUDIT OBJECTIVES

The audit focused on the following objectives:

1. Determine whether processes are in place to accurately track memberships, program attendance, attendee statistics, programs conducted, facility usage, expenses, purchases and employee staffing levels.
2. Determine whether a process is in place to develop, review and approve amenity fees and room rental rates, and whether fees for services are accurately assessed and consistently applied.
3. Determine whether fees, revenues and donations are properly collected, documented, safeguarded, and deposited in accordance with City policies.
4. Determine whether oversight processes are in place to monitor the facility and ensure the safety of the facility, attendees and staff.
5. Determine whether mechanisms are in place to verify fixed assets are properly identified, inventoried, and tracked for necessary replacement.
6. Determine whether playground, swimming pool, and fitness equipment is properly and timely inspected and maintained in accordance with relevant safety policies and adequate insurance coverage is maintained.



## AUDIT STANDARDS

The auditors conducted this audit in conformance with the International Standards for the Professional Practice of Internal Auditing and Generally Accepted Government Auditing Standards. Those standards require we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for findings and conclusions based on the audit objectives.

## TESTING METHODOLOGY

In order to fulfill the audit objectives, Internal Audit:

- Performed site visits of Robert L. Taylor and interviewed appropriate personnel;
- Surveyed other cities with similar facilities for industry standards and identification of best practices.
- Reviewed current Robert L. Taylor policies and procedures implementation;
- Reviewed a sample of sales transactions to verify appropriate fees were charged, collected, deposited and recorded in the City's general ledger system;
- Reviewed a sample of P-Card purchases and tested them against FMS accounting entries;
- Performed test counts of capital assets to ensure all items were on hand;
- Reviewed safety and inspection reports to confirm that inspections were being conducted.

## AUDIT CRITERIA

Conditions observed during audit fieldwork were evaluated against the following sources:

- City of Sarasota Administrative Regulations and Municipal Codes
- Public Works Policies and Procedures
- City and Sarasota County Robert L. Taylor Interlocal Agreement
- Health and Safety Standards
- Federal Regulations
- Government Auditing Standards (GAO) "General Standards for Preparing Accounting Records and Financial Standards"



## AUDIT CONCLUSIONS

Observations and recommendations in this report are offered as independent guidance to management for their consideration in strengthening controls. A complete list of Internal Audit's observations and recommendations begins on page 16 of this report. Verbal observations and recommendations, which are included in the draft report but will not appear in the final report, are included on page 18. For information on priority levels assigned to audit recommendations, please see [Exhibit A](#).

### **1) PROCESSES ARE IN PLACE TO TRACK MEMBERSHIP, PROGRAM ATTENDANCE ATTENDEE STATISTICS, PROGRAMS CONDUCTED, FACILITY USAGE, EXPENSES, PURCHASES, AND EMPLOYEE STAFFING LEVELS, BUT THERE ARE OPPORTUNITIES FOR IMPROVEMENT.**

Robert L. Taylor staff track membership and program attendance by the use of software. There are a minimal number of programs conducted year round and a variety of youth programs conducted at various times of the year. Room rentals are tracked manually, using a calendar to record individual rentals. Purchases are made through the use of City purchasing cards and purchase orders, in accordance with City procedures. Staffing levels are determined by Center management. The following exceptions were noted:

Internal Audit was unable to obtain evidence that members are tracked as "Active" or "Inactive" status (inactive members are not paying membership fees and are not using the facility). Members are not tracked as City Residents, County Resident or as Non-Residents and fees are the same for all three classes of residents. Non-members attending programs or events at the Center were not tracked. Reports are not easily generated with current software that could provide management with membership and facility usage trends and historic data. Audit staff used the membership listing provided by Robert L. Taylor staff to prepare the graphs included in this audit report. The City's IT Department / GIS Unit prepared the map included in this report at the auditor's request.

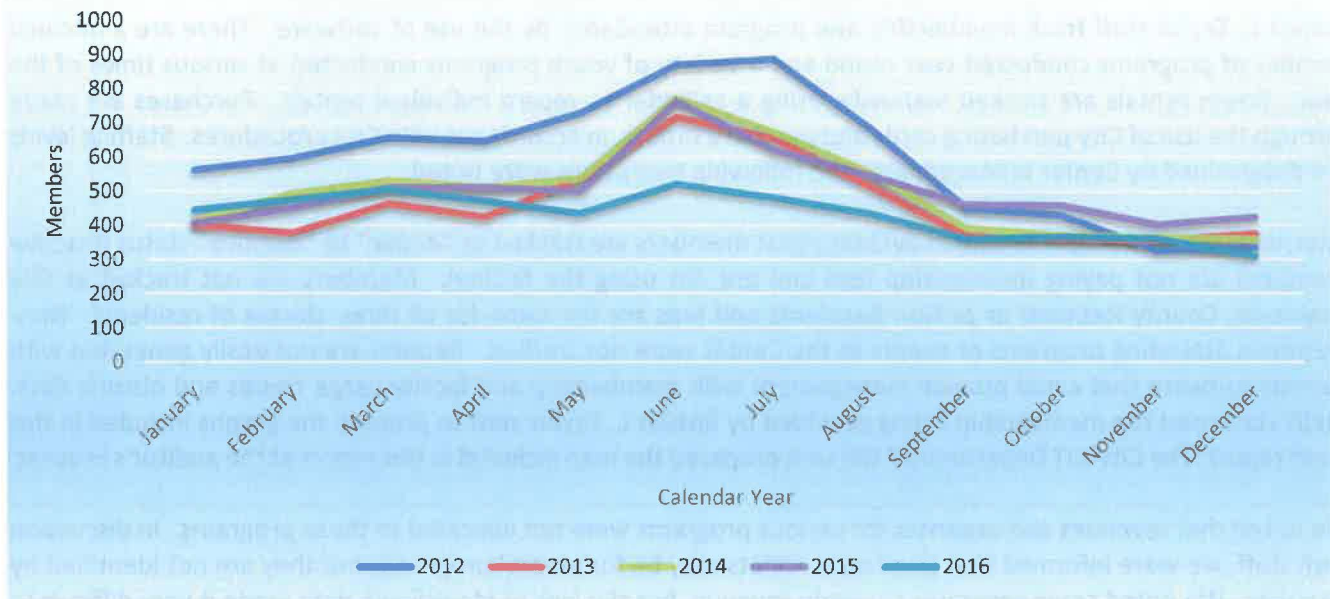
We noted that revenues and expenses for various programs were not allocated to those programs. In discussion with staff, we were informed that purchase receipts may be for several programs, but they are not identified by program. We noted some programs generate revenue, but the lack of identifiable data made it very difficult to determine if any programs are financially successful. We did not see any evidence of a budget process for individual programs. There was no evidence that receipt of purchases were verified, which is a good business practice.

## Robert L Taylor Community Complex Average Membership/Monthly Visits



This graph displays the average monthly active membership for each year and the average number of visits to the complex per month. Active membership during the individual years range from 885 (July 2012) to 309 (December 2016).

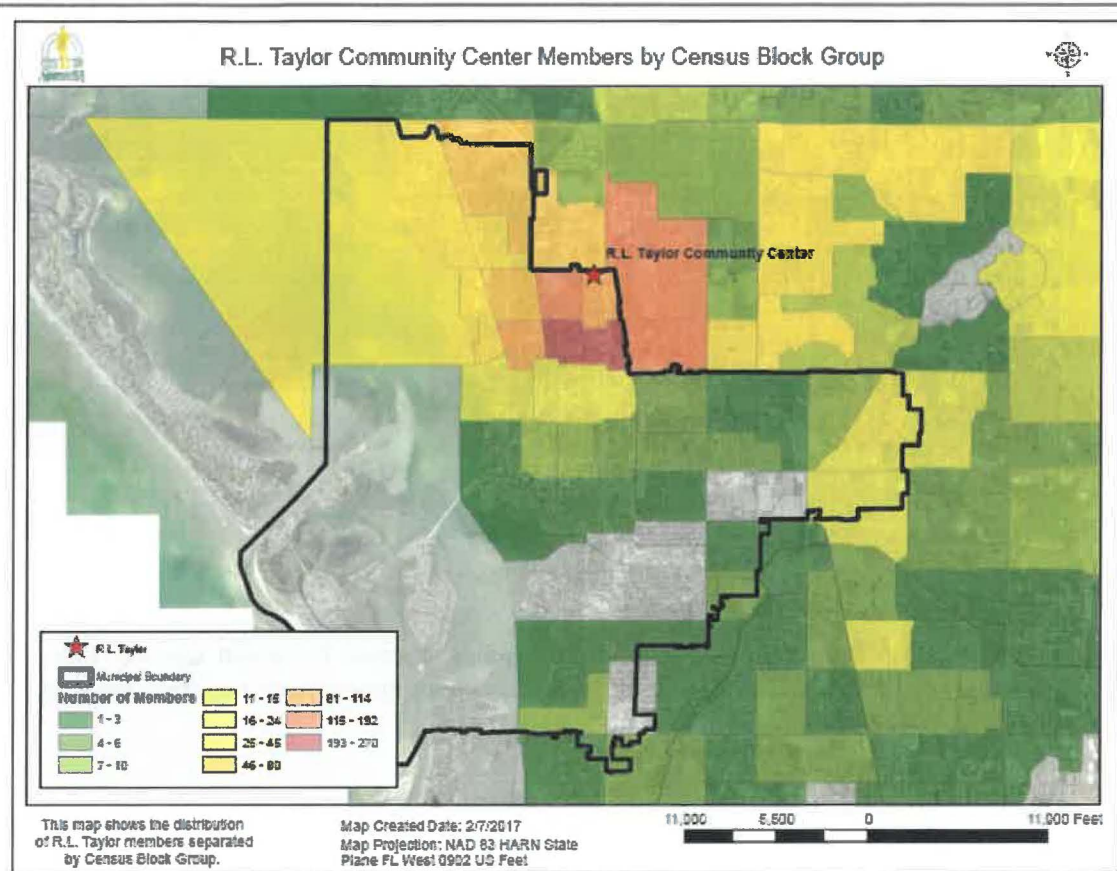
## Robert L Taylor Community Complex Active Membership by Month



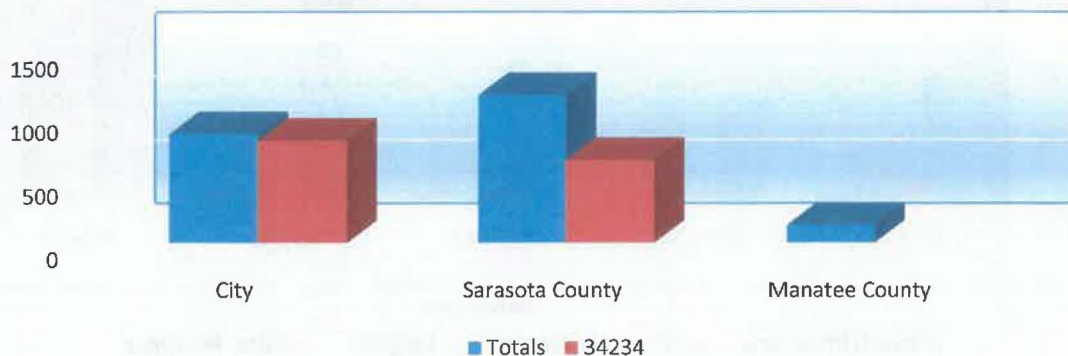
This graph displays the number of active members by month and year. Prior years' attendance demonstrated the bump in attendance due to the summer programs for area youth.



# Robert L. Taylor Community Complex Membership Map



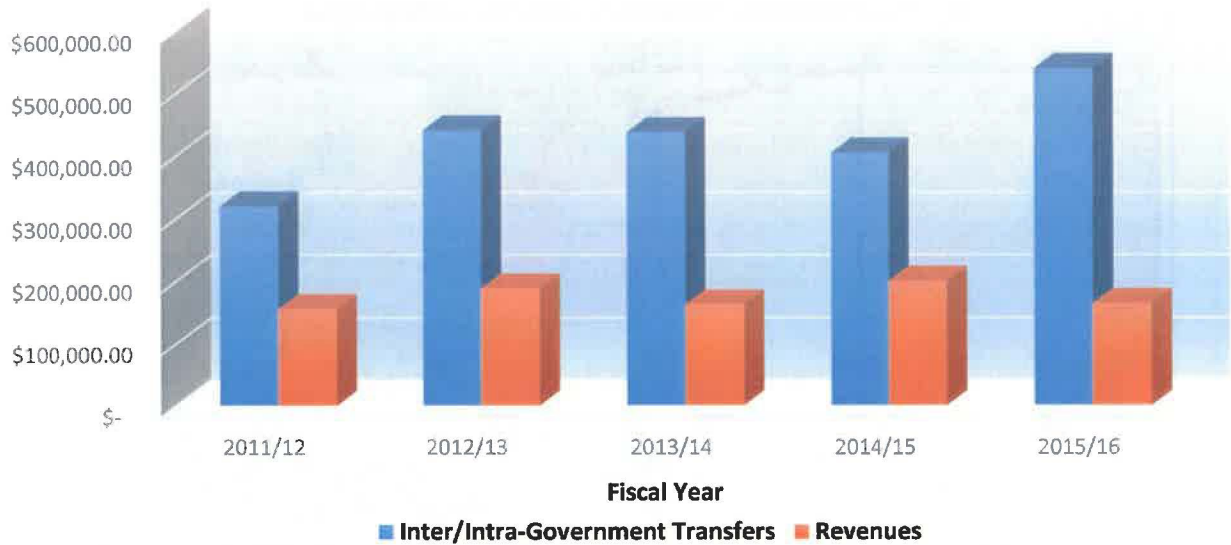
## R.L. Taylor Community Ctr. Membership Distribution



This graph displays the residential status of all members of the Community Complex as of April 2016. Members identified as City of Sarasota residents (39.84%), Sarasota County residents (53.72%) and Manatee County residents (6.44%), based upon data provided by Robert L. Taylor staff and analyzed by City's IT department. The Red columns represent the membership from the 34234 Zip code, where R.L. Taylor is centrally located.



## Robert L. Taylor Community Complex Revenues/Government Funding



This graph displays transfers from other governmental funding sources (Sarasota County, City of Sarasota Equipment Replacement Fund, Newtown Community Redevelopment Agency) and revenues from memberships, program fees, facility rentals, donations, etc.

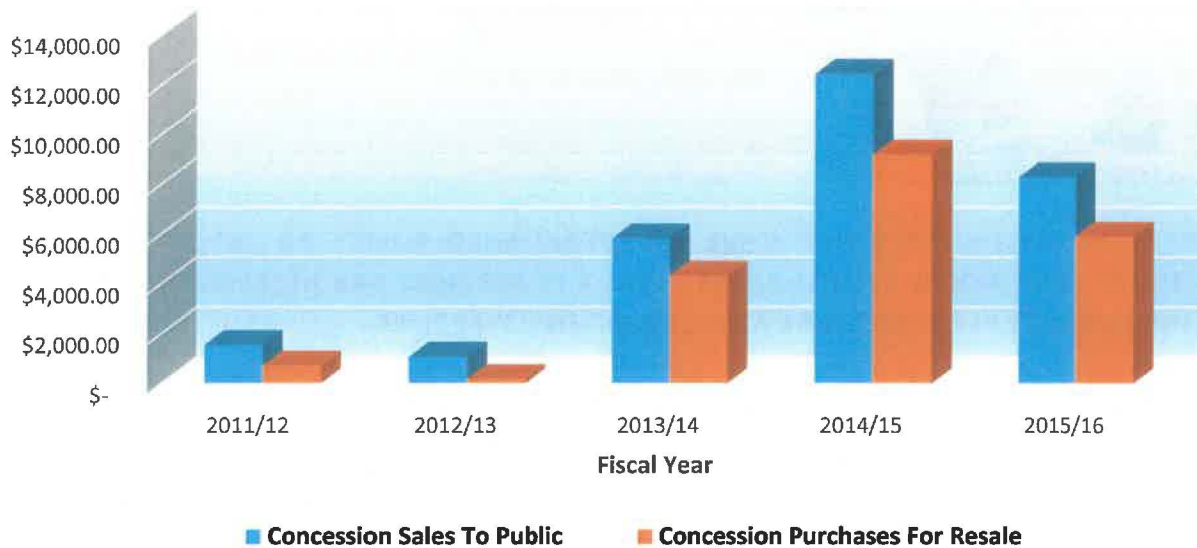
## Robert L. Taylor Community Complex Program Activity Revenue



The Program Activity Revenue graph (above) displays the sources for program revenue received at Robert L. Taylor. The primary sources of revenue are the Youth Camp programs (Spring and Summer) and the revenue from various leagues. Fitness classes (Zumba, Yoga and Blendzone) currently are held once a week and are free

to members and \$5.00 for guests. The Auditor was unable to determine expenses for the various programs because they were not accounted for separately.

## Robert L. Taylor Community Complex Concession Sales



Concession sales consist of snacks and drinks sold at the kitchen and front desk.

### Recommendations & Benefits:

The capabilities of Robert L. Taylor's point-of-sale software should be further examined to better account for membership usage, program revenues and expenditures. Determine if program reports are available for management review to help determine the efficacy of the programs offered. The software is functional, but outdated and we recommend management consider updating the software. Tracking room rentals with software can identify underutilized portions of the facility and provide historical record of rentals and facility usage.

Staff should verify the receipt of delivery of purchased items. We recommend staff evaluate the possibility of contracting with a food service vendor for direct delivery of program needs to reduce facility staff store shopping trips and reduce program costs.

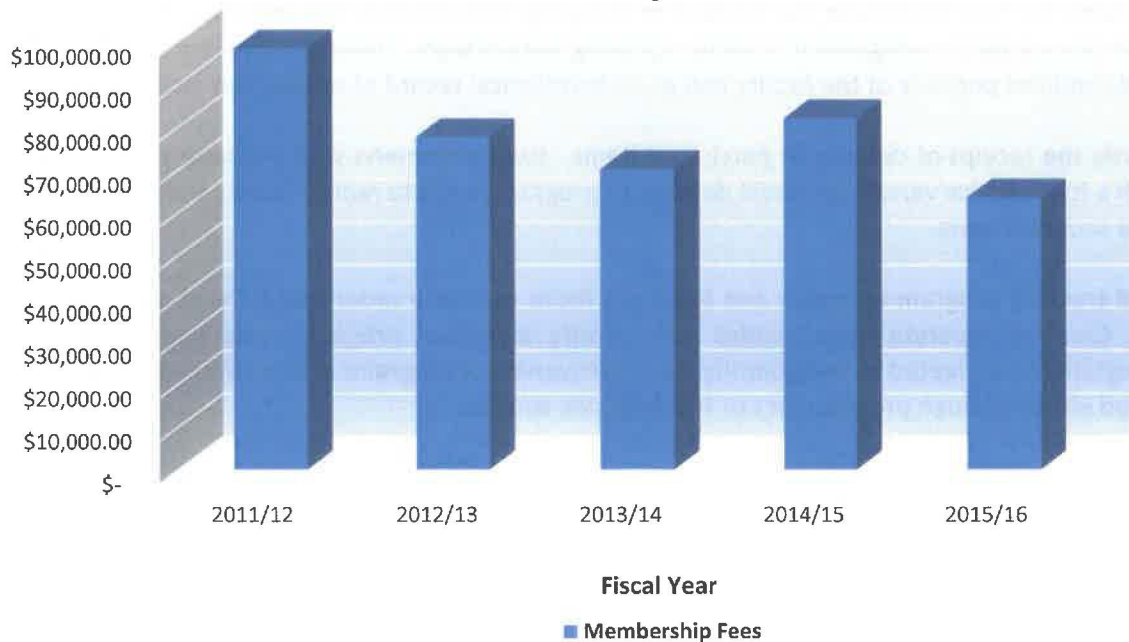
We recommend tracking program revenues and expenses (both purchase order and P-Card) on an activity or program basis. Creating separate object codes will identify individual program costs and receipts. We recommend programs be budgeted to help identify the effectiveness of programs offered and additional funding sources identified either through program fees or from outside sources.



**2) ROBERT L. TAYLOR DOES NOT HAVE AN ESTABLISHED POLICY TO REVIEW AND UPDATE AMENITY FEES AND ROOM RENTAL RATES. FEES FOR SERVICES ARE ASSESSED IN ACCORDANCE WITH THE CURRENT FEE STRUCTURE AND CONSISTENTLY APPLIED.**

Membership and facility rates have not been adjusted since 2011 (see [Exhibit B for current rates](#)). There is no identified process for updating rate charges. Member rates are the same for City and County residents and non-residents. Members are only charged for months that they utilize the facility and the monthly fee is allocated based upon the day of the month the member first uses the facility (Ex. – a member comes in on September 11<sup>th</sup> and the monthly rate is adjusted to 20 days). If a member does not come into the facility during the month, no member usage fee is charged. 25 member transactions were tested to verify fees were calculated correctly, per current practices. No exceptions were noted.

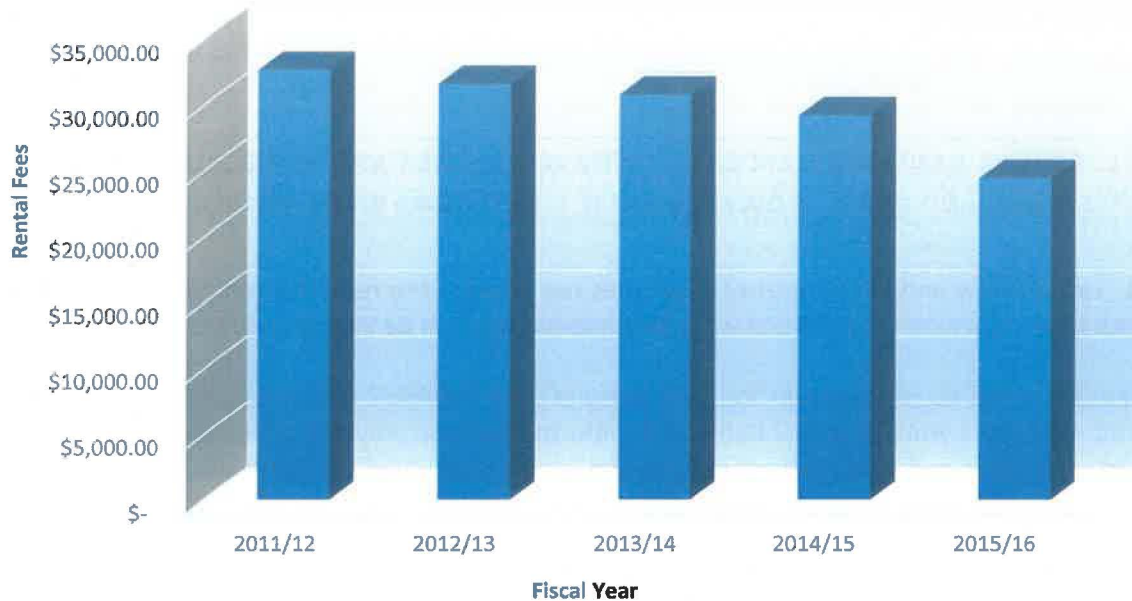
### Robert L. Taylor Community Complex Membership Fee Revenue



We tested ten (10) room rentals during the audit period and found that the fees charged were in accordance with the approved rates. Robert L. Taylor’s practice is that room rentals may be waived for non-profit organizations, Sarasota County Area Transit (SCAT) and City governmental use.



## Robert L. Taylor Community Complex Building and Field Rental Revenue



Rental revenues (with the exception of most picnic pavilion deposits) are posted to a deferred revenue account. Periodically Robert L. Taylor staff will submit a request to transfer funds from deferred revenue to the Building Rental account. Per staff, the number of rentals were 38 (2011/12); 43 (2012/13); 42 (2013/14); 34 (2014/15). The number of building rentals for FY 2015/16 was 64 per our review of the deferred revenue account. Rentals for 2015/16 includes rentals of the new athletic field.

### **Recommendations & Benefits:**

We recommend a process for reviewing and updating membership and facility rates be established and performed on an annual basis. The process should include analysis of membership and facility revenue and the cost to administer these programs. A survey of similar facilities should be conducted and fee adjustments made to maximize revenue and help reduce the City's subsidy of the facility. The practice of allocation of member fees should be reviewed, as well as the current practice of not charging a fee for inactive members.

### **3) ROBERT L. TAYLOR GENERALLY COMPLIES WITH THE CITY'S REVENUE COLLECTION, SAFEGUARDING AND DEPOSIT POLICIES.**

Robert L. Taylor accepts payments by cash, check, debit and credit card, or on-line payment. All receipts are entered into the point-of-sale software. Transaction summaries are posted to the City's financial software daily. The auditor tested a random sample of twenty-five (25) daily CSI software receipts for compliance with the City's revenue collection policies and noted no exceptions.

Staff maintains a handwritten list of room reservations accepted during the audit period. Ten (10) reservations with a value of \$4,580 and damage deposits of \$1,700 for facility rentals were tested. Testing indicated all balances due were received prior to the event date, per R.L. Taylor policy. Rental rates charged in each instance matched the published rental rates. The Robert L. Taylor Policy and Procedures Manual prohibits most refunds. No refunds other than post-event returned damage deposits were identified.

Robert L. Taylor accepts donations of both cash and property. 21 donations with a total value of \$4,092 were identified during the audit period. Seven (7) donations with a total value of \$1,575 were tested to ensure funds were deposited and recorded in accordance with City policy. Corresponding FMS accounting entries were reviewed for each of the donations tested and no exceptions were noted.

**Recommendations & Benefits:**

None

**4) ROBERT L. TAYLOR GENERALLY APPEARS TO HAVE POLICIES AND PROCEDURES IN PLACE TO PROTECT ATTENDEES AND STAFF, HOWEVER SOME EXCEPTIONS WERE NOTED.**

The Robert L. Taylor Policy and Procedures Manual does not address the requirements for safety inspections, including which inspections are required and what information needs to be included with each inspection.

We also noted there was no requirement for third party service providers to conduct background checks for employees and volunteers working at the Center. No information was provided concerning liability insurance from third party providers and organizations utilizing the facility. We noted no certificate of liability insurance naming the City as an "additional insured" was on file.

Cameras are installed throughout the facility and parking area and recordings are available for review by supervisory staff. Staff indicated video reviews are conducted as needed. Cameras are also accessed by the Sarasota Police Department.

**Recommendations & Benefits:**

We recommend that the policies and procedures manual be expanded to include a facilities management section, including a list of all required inspections. Inspection reports should be both dated and signed. Confirmation of completed background checks on all staff working at the center should be obtained from all agencies administering programs at the facility. A certificate of liability insurance listing the City as an additional insured should be provided by all non-profit organizations administering programs at the facility.

**5) ROBERT L. TAYLOR GENERALLY APPEARS TO INVENTORY FIXED ASSETS AS REQUIRED.**

The facility maintains a variety of assets with individual value exceeding \$500 with an FY 2015 total value of \$311,833. Fixed assets were inventoried annually by Robert L. Taylor staff in accordance with City policy. The auditor tested 49 items from the facility's inventory records and located all items. Additionally, the auditor tested 24 items in the facility and traced all items back to the inventory records. Expenses were reviewed for unidentified capital assets. No exceptions were noted.

**Recommendations & Benefits:**

None



**6) PLAYGROUND, POOL AND FITNESS EQUIPMENT INSPECTIONS ARE GENERALLY ADEQUATE, HOWEVER SOME EXCEPTIONS WERE NOTED. ROBERT L. TAYLOR IS INSURED UNDER THE CITY'S SELF-INSURANCE POLICY.**

Robert L. Taylor staff include a certified Aquatic Facility Operator. A Certified Playground Inspector with the Public Works Department conducts annual playground inspections. An outside contractor, Dart Pool Solutions, was contracted to provide regular maintenance and inspection service of the Robert L. Taylor pool. State inspectors conduct annual pool slide inspections. Records indicated multiple daily pool water quality inspections during periods of high usage were being conducted. Documents reviewed indicated that fitness equipment safety inspections are conducted throughout the year however; the auditor noted that the 2014 safety inspection reports were dated but did not identify the staff member completing the inspections. One of five 2015 inspection reports for fitness equipment was dated, but unsigned. The 12/2/14 electrical hazard inspection indicates two outlets were missing covers. The subsequent 8/20/15 electrical hazard inspection still indicated two missing outlets covers.

Based upon the documentation provided, the required inspection reports, with some exceptions, were generally completed as required but there was no evidence of management review and correction of identified issues. There was no master listing and timetable of all required facility inspections and the person responsible for their completion.

Robert L. Taylor is covered under the City's self-insurance. No umbrella liability insurance policy was identified for Robert L. Taylor during the audit period. City Risk Management advised there were no liability insurance claims during the audit period.

**Recommendations & Benefits:**

We recommend Management establish a procedure to review inspection reports and confirm that noted deficiencies are corrected in a timely manner. Management should determine if obtaining an umbrella liability insurance policy including Robert L. Taylor would reduce the exposure risk for the City. Any risk reduction could potentially save the City additional costs in the event of claims.



## AUDIT OBSERVATIONS AND RECOMMENDATIONS

#	Subject	Priority	Observation	Recommendation	Concur Yes/No	Management Response	Committed Action Item Due Date
1	Outside Agencies	High	<p>There were no documented procedures to monitor outside organizations administering programs or utilizing the Robert L. Taylor facility.</p> <p>Completion of staff background checks for the vendor Brothers and Sisters Doing the Right Thing could not be confirmed.</p> <p>Liability insurance could also not be confirmed for the same vendor.</p>	<p>We recommend procedures be established to monitor all outside organizations utilizing the facility.</p> <p>Confirmation that background checks have been completed on all third-party staff utilizing the facility should be obtained. Background screenings should be completed to ensure the safety of all minors.</p> <p>We recommend a certificate of liability insurance be obtained from all non-profit organizations administering a program at Robert L. Taylor. Liability insurance can reduce the City's exposure to claims.</p>	Yes	A volunteer background check policy has been developed for all persons that volunteer their time with programming at the Robert L. Taylor Community Complex.	6/12/17
2	Management and Facility Usage Reports	Medium	Management reports identifying program attendance and facility usage are not being generated with current software. Staff maintains a handwritten list for the number of room reservations and activities.	We recommend software and its usage be evaluated for the generation of management and facility usage reports for management's review. Trends may be identified that will assist in program development or cost savings and assist with marketing strategies.	Yes	Staff currently maintains facility usage via a handwritten calendar book. The current software (CSI Spectrum/NG) does not easily generate facility usage reports for events. We are looking at evaluating new software that will better suit the needs of this facility.	10/1/17



#	Subject	Priority	Observation	Recommendation	Concur Yes/No	Management Response	Committed Action Item Due Date
3	Program Expenses	Medium	Program revenues and expenses (both purchase order and P-Card) are not being tracked on an activity or program basis for budget comparisons and cost analysis.	We recommend separate account codes be used to identify each activity or program. Identifying actual program costs should help match a program's expenses with its revenues, providing management with a full accounting of the program.	No	Programs expenses are tracked via spreadsheets kept by RLT Staff. They are not separate lines items shown in the FMS Budget Inquiry.  <b>Auditor's Comment:</b> During the audit, RLTC staff was unable to provide expense reports of individual programs.	N/A
4	Retail Purchases	Medium	There was no evidence of on-site receipt of retail purchases by a staff member other than the purchaser.	We recommend that a policy be established verifying purchases are received on site.	Yes	The Staff of RLTC have developed a written policy on receiving items purchased with either a P-card or Purchase Order. Receipts for items purchased will be signed and verified by another RLTC Supervisor or Administrator.	5/1/17
5	Membership Rates and Facility Rental Charges	Medium	Per Robert L. Taylor staff, there is no policy or procedure to review and update amenity fees, membership and room rental rates.	We recommend new rate comparison with other similar facilities be conducted and rates adjusted to maximize income. Rate adjustments should help to maximize revenue and cover costs.	Yes	Event Rental fees will be reviewed every 12 months to ensure we remain competitive in the local market. Rates charged for Fitness and Full Passes will also be reviewed annually to remain competitive locally.	5/1/17
6	Liability Insurance	Medium	Robert L. Taylor is covered under the City's self-insurance. No umbrella liability insurance policy was identified.	We recommend management determine if obtaining an umbrella liability insurance policy including Robert L. Taylor would reduce the exposure risk for the City. Any risk reduction could potentially save the City additional costs in the event of a claim.	Yes	The Robert L. Taylor Community Center was added to the City's General Liability Policy effective 10/1/2016. Insurance coverage beginning 10/1/2016 is provided through Nautilus Insurance Company.	10/1/16
7	Inspection Report Management	Medium	Inspections issues identified were generally corrected in a timely manner. No written policies were noted for the review and management of required inspections. Not all facility inspection reports included the name of the staff member completing the inspection, nor their signature.	We recommend policies and procedures be established to manage inspection reports. Inspection reports should be both dated and signed. Required corrective actions should be tracked for completion. Signed and dated inspection reports assign individual responsibility for the reviews.	Yes	A policy has been developed to manage all Robert L. Taylor safety inspections and inspections for the Pool, Slide, Commercial Kitchen and Fire System.	5/1/17

## EXHIBIT A: AUDIT PRIORITY CLASSIFICATION SYSTEM

Internal Audit utilizes the following classification scheme applicable to internal audit recommendations and the appropriate corrective actions:

Priority Level <sup>1</sup>	Description	Implementation Action <sup>3</sup>
High	Fraud or serious violations are being committed or have the potential to occur, security issues, significant financial or non-financial losses are occurring or have the potential to occur. <sup>2</sup>	Immediate
Medium	A potential for incurring moderate financial or equivalent non-financial losses exists. <sup>2</sup>	Within 60 days
Low	A low priority observation indicates that the controls reviewed at the time of the audit indicated a satisfactory or acceptable state of control however operation or administrative process may be improved if certain additional changes are implemented.	60 days to 6 months

<sup>1</sup>The City Auditor and Clerk is responsible for assigning internal audit recommendation priority level categories. A recommendation that clearly fits the description for more than one priority level will be assigned the higher priority level.

<sup>2</sup> For an audit recommendation to be considered related to a significant financial loss, it will usually be necessary for an actual loss of \$25,000 or more to be involved, or for a potential loss (including unrealized revenue increases) of \$50,000 to be involved. Equivalent non-financial losses would include, but not be limited to, omission or commission of acts on behalf of the City which would be likely to expose the City to adverse criticism in the eyes of its citizens.

<sup>3</sup> The implementation time frame indicated for each priority level is intended as a guideline for establishing target dates. Determining proposed action dates is the responsibility of the Charter Official(s) over the area(s) or function(s) audited.

*NOTE: Please note that this exhibit is a standard form which appears in every audit and is meant to be utilized to aid management in understanding the seriousness or potential seriousness of an audit observation. A "High" or "Medium" priority rating assigned to an audit observation should not be construed to mean that fraud or wrongdoing is, in fact, occurring but rather fraud or wrongdoing has the potential to occur in the absence of adequate internal controls.*

## EXHIBIT B: MEMBERSHIP AND FACILITY RATES 2016

### Passes

Full Access Passes	Monthly Fee	Annual Fee
Youth (13-17)	\$13	\$156
Adult (18+)	\$16	\$192
2 Person Household	\$25	\$300
Family	\$34	\$408
Seniors (55+)	\$14	\$168
Aquatic Passes	Monthly Fee	Annual Fee
Youth	\$11	\$132
Adult	\$14	\$168
2 Person Household	\$22	\$264
Family	\$26	\$264
Seniors (55+)	\$12	\$144
Fitness Passes	Monthly Fee	Annual Fee
Adult	\$10	\$120
2 Person Household	\$16	\$192
Seniors	\$9	\$108
Daily Pass		
\$5.35		

### Summer Camp

Boys & Girls 6-12	Monday-Friday	7:30 A.M. – 5:30 P.M.
	\$35 per week	

### Athletics

Registration Type	Pass Holder Fee	Non-Pass Holder Fee
Youth	\$20 + Tax	\$25 + Tax
Youth Team	\$140 + Tax	\$175 + Tax
Adult	\$35 + Tax	\$40 + Tax
Adult Team	\$350 + Tax	\$400 + Tax

### Rentals

Room	Capacity	First Hour	Add Hour	½ Day	Full Day
East or West	50	\$125	\$75	\$300	\$550
Center	90	\$150	\$100	\$400	\$750
Center + E or W	140	\$275	\$175	\$700	\$1,400
Center + E + W	275	\$375	\$225	\$1,000	\$1,850
Art Room	20	\$100	\$50	\$200	\$350
½ Gym	325	\$150	\$100	\$400	\$750
Full Gym	650	\$250	\$150	\$650	\$1,200
Pool	88	\$300	\$300	\$1,150	\$2,300
Use of Kitchen	N/A	\$175	\$100	\$200	\$400
Audio & Projector	N/A	\$75	\$75	\$300	\$600