

**Performance Audit:  
Parks and Recreation Fees**

**October 2021**

**City Auditor's Office  
City of Atlanta**

File #21.08





**CITY OF ATLANTA**  
City Auditor's Office  
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October 2021

## ***Performance Audit:***

### ***Why We Did This Audit***

We undertook this audit because a City Council member expressed concern about inconsistent fees charged at the city's recreation centers. We reviewed city code and the department's policies and procedures to determine when fees were last set and to assess processes for setting, collecting, and recording fees.

### ***What We Recommended***

To improve the fee-setting process the Commissioner of Parks and Recreation should:

- work with Finance to review the 25 trust fund project numbers, remove unused accounts, and match project numbers to program areas
- develop cost recovery goals for specific programs where appropriate
- develop a policy that requires fees to be reviewed every two to three years

To ensure consistent application of fees, the commissioner should:

- document procedures for waiving fees
- retain customers' financial hardship application supporting documents for 2 years

To strengthen cash handling controls, the commission should:

- encourage guests to use self-service sign-up, pay for services using electronic payment options, and allow guests to register themselves at the facilities

For more information regarding this report, please use the "contact" link on our website at [www.atlaudit.org](http://www.atlaudit.org)

### **Parks and Recreation Fees**

#### ***What We Found***

The Department of Parks and Recreation manages 409 city parks and recreation facilities, which provide amenities for residents and nonresidents. Customer fees for amenities are outlined in Section 110-3 of city code. The department's shared goal with City Council is to focus on the accessibility of services more than generating revenues. We reviewed four peer cities' parks and recreation fees and found that the city's fees are generally comparable.

While best practices recommend parks and recreation agencies establish program cost-recovery goals, which can range from 0% to 125%, the city's financial system is not currently set up to capture program level expense data. Detailed cost data is needed to identify where costs can be recovered. Overall, fee revenue covered 8% of the department's total expenses in fiscal years 2016 through 2020.

The department does not have a documented process to review or update its customer fees. We reviewed ordinances amending Section 110-3 of city code and found most fees haven't changed in over ten years and no fees have been modified since 2016. Best practices recommend reviewing fees every two to three years.

City code authorizes the Parks and Recreation Commissioner to waive fees, but the department has no written procedures for how and when waivers will be provided or documented. The department offers youth residents reduced fees for afterschool and athletics programs based on financial hardship. About one-third of students enrolled in the 2018-2019 afterschool program paid reduced fees. The department was unable to provide supporting documents for 10 of our random sample of 22 participants and not all applications included the required supporting documents.

While the department follows several best practices for handling payments, collection of cash-equivalent payments at recreation facilities poses risk. The department could strengthen its cash handling procedures by ensuring key duties are segregated.

## Management Responses to Audit Recommendations

### Summary of Management Responses

**Recommendation #1:** We recommend that the Commissioner of Parks and Recreation work with Finance to review the 25 trust fund project numbers, remove unused accounts, and match project numbers to program areas.

**Response & Proposed Action:** Work with Finance to reconcile various trust fund projects and match project numbers to program areas where feasible and appropriate. **Agree**

**Timeframe:** April 2022

**Recommendation #2:** We recommend that the Commissioner of Parks and Recreation develop cost recovery goals for specific programs where appropriate.

**Response & Proposed Action:** Establish a list of appropriate programs to determine cost recovery goals. Cost recovery goals as recommended in the audit may be between 0%-105% or more depending on the program. **Agree**

**Timeframe:** April 2022

**Recommendation #3:** We recommend that the Commissioner of Parks and Recreation work with Finance to determine a procedure to tie expenses from the general fund to program areas with identified cost recovery goals.

**Response & Proposed Action:** Work with Finance to determine a procedure to tie expenses from the general fund to program areas and cost recovery goals as appropriate. **Agree**

**Timeframe:** April 2022

**Recommendation #4:** We recommend that the Commissioner of Parks and Recreation develop a policy that requires fees to be reviewed every two to three years.

**Response & Proposed Action:** Develop a department practice to review fees every two to three years. **Agree**

**Timeframe:** April 2022

<b>Recommendation #5:</b>	We recommend that the Commissioner of Parks and Recreation document procedures for waiving fees to ensure compliance with city code and consistency when issuing fee waivers.	
<b>Response &amp; Proposed Action:</b>	Establish a procedure to ensure fee waiver compliance with city code.	<b>Agree</b>
<b>Timeframe:</b>	December 2021	
<b>Recommendation #6:</b>	We recommend that the Commissioner of Parks and Recreation work with the Mayor's office staff to compile a list of nominations for the Parks Council for City Council consideration to assist the department.	
<b>Response &amp; Proposed Action:</b>	Review Section 110-2 of the Code of Ordinances and work with the Mayor's Office to consider organization of the Parks Council.	<b>Partially Agree</b>
<b>Timeframe:</b>	June 2022	
<b>Recommendation #7:</b>	We recommend that the Commissioner of Parks and Recreation ensure staff follow departmental policies and procedures to develop a system to organize iPARCS data and retain customers' financial hardship application supporting documents for 2 years according to Georgia code LG-23-002.	
<b>Response &amp; Proposed Action:</b>	Develop a process to organize data from available data base systems to determine best methods to retain customers' financial hardship application supporting documents for two years according to Georgia code LG-23-002.	<b>Agree</b>
<b>Timeframe:</b>	June 2022	
<b>Recommendation #8:</b>	We recommend that the Commissioner of Parks and Recreation encourage guests to use iPARCS, GolfNow, and Kourts self-service sign-up, pay for programs/services using electronic payment options and allow guests to register themselves at the facilities. If the department continues to accept checks and money orders, we recommend that it discontinue allowing the same employee to both accept cash and prepare the deposit.	
<b>Response &amp; Proposed Action:</b>	Continue to encourage customers to use iPARCS, GolfNow and Kourts self-service platforms. Review and further develop procedural recommendations regarding acceptance and depositing of checks and money orders.	<b>Agree</b>
<b>Timeframe:</b>	June 2022	
<b>Recommendation #9:</b>	We recommend that the Commissioner of Parks and Recreation install security cameras at the front desk of parks and recreation facilities to further reduce the risks associated with cash handling.	
<b>Response &amp; Proposed Action:</b>	Contingent upon budget and feasibility, assess installation of security cameras at all point-of-sale locations.	<b>Agree</b>
<b>Timeframe:</b>	June 2022	





## CITY OF ATLANTA

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October 7, 2021

Honorable Mayor and Members of the City Council:

A member of City Council expressed interest in a performance audit of the Department of Parks and Recreation's process for setting fees due to concerns about inconsistent fees charged at the city's recreation centers. Our audit focused on understanding how fees are set. We also assessed whether controls are sufficient to ensure that fees are collected and recorded accurately.

Our recommendations are intended to align fee-setting practices with best practices and to ensure that fee waivers are consistently documented.

The Audit Committee has reviewed this report and is releasing it in accordance with Article 2, Chapter 6 of the City Charter. We sent a draft report to management on September 13, 2021 and received their response on September 28, 2021. We appreciate the courtesy and cooperation of city staff throughout the audit. The team for this project was Imani Adams and Randi Hadeen.

Amanda Noble  
City Auditor

Danielle Hampton  
Chair, Audit Committee



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# Parks and Recreation Fees

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## Introduction

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The Department of Parks and Recreation provides programs and services, including afterschool programs for teens and youth, golf and tennis services, and facility rentals. Fees for programs and services are outlined in city code. We undertook this audit because a member of City Council expressed concerns about inconsistent fees at the city's recreation centers.

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## Background

The Department of Parks and Recreation operates 409 city parks and recreation facilities, which provide amenities for residents and nonresidents of the city of Atlanta. The department consists of five offices:

- Office of Parks
- Office of Recreation
- Office of Park Design
- Office of Management Services
- Office of Financial Management

The Office of Parks is primarily responsible for maintaining parks and outdoor-related amenities. Park facilities offer many services such as tennis and pavilion reservations classified by size, ranging from small to extra-large. The Office of Recreation is responsible for operating recreation centers, including indoor amenities such as athletics and aquatics. The department classifies recreational facilities by type. A class four recreational center has a full gymnasium and natatorium (swimming pool). A class three recreation center has a full gymnasium only. A Class 2 recreation center does not have a complete gymnasium or a natatorium.

NRPA's (National Recreation and Parks Association) Commission for Accreditation of Park and Recreation Agencies (CAPRA) provides quality assurance and quality improvement of accredited park and recreation agencies throughout the United States by providing agencies with a management system of best practices. CAPRA identifies 154 best practices parks and recreation agencies must comply with to achieve national accreditation.

## The City Operates 409 Parks and Recreational Facilities

According to the Department of Parks and Recreation's 2021 Strategic Plan, one of its priorities is to provide exceptional spaces, including parks, facilities, and programs, that are safe, accessible, and attractive to its customers. The department's inventory includes 373 parks and 36 recreation facilities throughout the city. Recreation facilities include 16 Centers of Hope with enhanced youth development afterschool programming. The Martin Luther King, Jr Recreation and Aquatic Center, one of the Centers of Hope, is pictured in Exhibit 1. Grant Park is shown in Exhibit 2. The city partners with various contractors to operate seven of the 36 recreation facilities; the remaining 29 facilities are operated by the city.

### Exhibit 1: Martin Luther King, Jr. Recreation and Aquatic Center Is a Center of Hope



**Source:** Photo of Martin Luther King, Jr Recreation and Aquatic Center taken by auditor on July 29, 2021

Parks and Recreation offers several types of programs for seniors, adults, teens, and youths. Senior programs—services for customers ages 55 and older—include physical fitness, social networking, arts and crafts, educational seminars, jewelry crafting, and more. Adult athletic programs for customers ages 18 and up include kickball, softball, and

basketball. Programs for teens ages 13-18 include afterschool programs and athletics. Youth programs for ages five to 17 include various afterschool programs, athletics and activities. The Office of Recreation also offers a Tot program for children between three to four years old that includes flag football, soccer, basketball, and T-ball. In addition to these programs, the department offers pavilions and other facility rentals. iPARCS (Internet Parks, Arts and Recreation Customer Service), the city's online reservation portal, allows customers to reserve programs and services online. Both residents and nonresidents can reserve facilities and participate in the city's parks and recreation programs.

The Office of Parks manages parks services, which include:

- tennis
- park reservations (pavilions, ball fields)
- special events
- vending and concessions

#### **Exhibit 2: Grant Park Offers Customers Tennis, Basketball, and Swimming Activities**



**Source:** Photo of Grant Park taken by auditor on July 29, 2021

Tennis services include league play and court reservations. Park reservations allow customers to reserve park amenities across the outdoor spaces.

The Office of Recreation oversees recreation programs and services, which include:

- afterschool programs
- summer programs
- aquatics
- athletics
- golf service
- building rentals

Afterschool programs provide educational, recreational, cultural, and athletic activities for teens and youth. Summer programs, such as Camp Best Friends, serve as summer day camps for youth ages five to 18. Aquatics provides natatoriums and outdoor pools around the city and activities and educational resources for its customers. Additionally, aquatics offers trained professionals that are able to assist everyone from toddlers learning to swim to senior citizens with aerobic exercises and programs. Golf offers 18- and 9-hole courses and youth play. Building rentals allows customers to reserve recreation amenities such as indoor and outdoor basketball, football fields, pools, and multipurpose rooms (see Exhibit 3). Customers can also hold special events at recreation facilities, such as weddings and birthday parties, but additional fees may be applicable.

### **Exhibit 3: Room Rentals Are Available in Some Facilities**



**Source:** Photo inside Martin Luther King, Jr Recreation and Aquatic Center taken by auditor on July 29, 2021

### **Customers are Charged Fees for Some Services**

The fee schedule in Section 110-3 of city code details fees that tax-exempt and other organizations, residents, and nonresidents are charged for using its services. Tax-exempt organizations are establishments that qualify for 501(c)(3) or 501(c)(4) status as defined by the Internal Revenue Service. The fee schedule provides standard and hourly fees for various programs and services across Parks, Recreation, and Cultural Affairs. Fees vary among residents, nonresident, and tax-exempt customers. Cultural Affairs' programs and services are under the Mayor's Office of Cultural Affairs. Standard fees are applied to programs and services, such as annual golf memberships or athletic fees, while hourly fees are charged for classes or reservations for facility rentals. According to staff, the fee for youth athletics includes the cost of individual equipment. Of 342 individual fees listed in Section 110-3, 38 refer to programs now operated by the Mayor's Office, which we excluded from our scope.

Fees can be waived by the Commissioner of Parks and Recreation at any location for a designated period of at least one month, if the decision is in writing and applied uniformly to anyone using that location during the designated period. Under the previous Mayor's administration, the department waived all senior fees, allowing seniors to participate in programs at no charge. The Department of Parks and Recreation's policies also allow for a sliding scale fee based on income for youth afterschool and athletic programs (see Exhibit 4). The sliding scale provides for reduced fees based on specific criteria, including residency and household income. Parents or guardians must complete a financial hardship application to receive an income-based fee. Eligibility and proof of current income are required to be submitted by the student's parent or legal guardian at the beginning of each program season to maintain the reduced fee. The goal of the sliding scale is to increase leisure opportunities for all community members regardless of their income level. The department advertises an annual fee of five dollars for the teen afterschool program, but this fee is not legislated in city code.

**Exhibit 4: Income-based Fees for Youth Programs Increase Accessibility for Residents**

Program	Resident Rate (Wkly)	Non-Resident Rate (Wkly)
Afterschool	\$35	\$110
Camp Best Friends	\$35	\$110
Youth Sports Camp	\$35	\$110
Lake Allatoona CBF	\$80	\$135
Youth Athletics	\$75 / Sport	\$150 / Sport
Teen Club	\$5 / Year	

**INCOME BASED FEE SCALE**

Income	Weekly Fee Family of 1 - 3	Weekly Fee Family of 4 - 6	Weekly Fee Family of 7 - 8
<b>Afterschool, Camp Best Friends, Youth Sports Camp</b>			
\$0 - 500	\$0.00	\$0.00	\$0.00
\$501 - 1,000	\$10.00	\$5.00	\$0.00
\$1,001 - 1,200	\$20.00	\$10.00	\$5.00
\$1,201 - 1,800	\$30.00	\$20.00	\$15.00
\$1,801 - 2,600		\$30.00	\$25.00
\$2,601 - 4,201			\$35.00
<i>Max Annual Income</i>	<i>\$21,600.00</i>	<i>\$31,200.00</i>	<i>\$50,400.00</i>

Income	Weekly Fee Family of 1 - 3	Weekly Fee Family of 4 - 6	Weekly Fee Family of 7 - 8
<b>Lake Allatoona &amp; Overnight</b>			
\$0 - 500	\$0.00	\$0.00	\$0.00
\$501 - 1,000	\$15.00	\$10.00	\$5.00
\$1,001 - 1,200	\$25.00	\$20.00	\$15.00
\$1,201 - 1,800	\$35.00	\$30.00	\$25.00
\$1,801 - 2,600		\$40.00	\$35.00
\$2,601 - 4,201			\$45.00
<i>Max Annual Income</i>	<i>\$21,600.00</i>	<i>\$31,200.00</i>	<i>\$50,400.00</i>

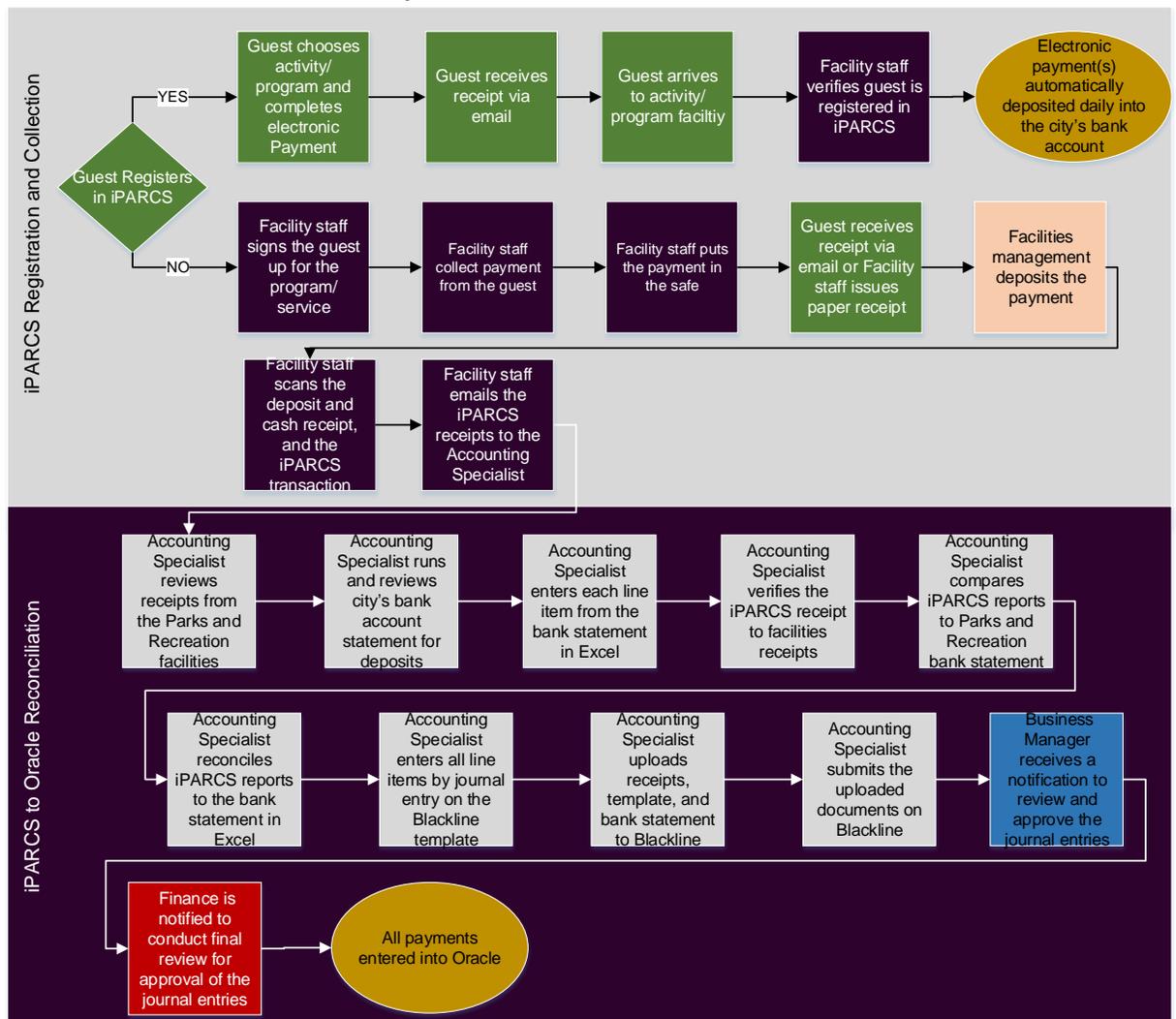
Income	Weekly Fee Family of 1 - 3	Weekly Fee Family of 4 - 6	Weekly Fee Family of 7 - 8
<b>Youth Sports &amp; Athletics</b>			
\$0 - 500	\$0.00	\$0.00	\$0.00
\$501 - 1,000	\$15.00	\$10.00	\$5.00
\$1,001 - 1,200	\$25.00	\$20.00	\$15.00
\$1,201 - 1,800	\$35.00	\$30.00	\$25.00
\$1,801 - 2,600		\$40.00	\$35.00
\$3,201 - 4,201			\$45.00
<i>Max Annual Income</i>	<i>\$21,600.00</i>	<i>\$31,200.00</i>	<i>\$50,400.00</i>

Source: Parks and Recreation staff

## Fees Are Collected Through Multiple Point of Sale and Reporting Systems

The Department of Parks and Recreation uses iPARCS (Internet Parks, Arts and Recreation Customer Service) as its primary online reservation portal. Customers can register for activities, reserve space at parks and recreation facilities, and pay required fees using the system. In addition to iPARCS, golf services fees are tracked through a separate website called GolfNow, previously TSnap, and tennis fees are tracked through Kourts. Payments accepted from the online registration systems are deposited into the city's bank account. Exhibit 5 describes the iPARCS customer registration process and how information is manually transferred into Oracle Cloud.

**Exhibit 5: Revenues Are Manually Recorded in Oracle Cloud**



**Source:** Developed by auditors using information from Parks and Recreation policies and procedures and interviews with staff.

The Office of Recreation's policies and procedures require all financial transactions to be recorded in the iPARCS system. If a customer does not register online, facility staff will register and collect payment from the customer in person. The Department of Parks and Recreation accepts credit and debit cards, money orders, and checks as payment. Staff places payments collected on-site into a safe pending daily deposit into the city's bank account. Staff reconciles system reports with the bank statement and prepares a journal entry to record the revenue in Oracle. Department of Finance staff review and approve the journal entries, which record revenue from parks and recreation reservations, programs, and activities in trust fund accounts by project number.

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## Audit Objectives

This report addresses the following objectives:

- How are Parks and Recreation fees set?
- Is Parks and Recreation's fee structure consistent with peer cities and best practices?
- Are controls sufficient to ensure that fees are collected and recorded accurately?

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## Scope and Methodology

We conducted this audit in accordance with generally accepted government auditing standards. We reviewed financial records from fiscal years 2016 to 2020 unless otherwise stated.

Our audit methods included:

- reviewing city code and related ordinances to determine when parks and recreation fees were last updated
- reviewing Parks and Recreation policies and procedures and interviewing staff to understand fee setting, collecting, and recordkeeping processes
- creating flowcharts of Parks and Recreation fee-setting and fee collection and recording procedures and practices to assess potential control gaps
- analyzing financial data from Oracle Cloud recorded in 25 Parks and Recreation project numbers from fiscal years 2016 to 2020
- analyzing expenditure data from Oracle Cloud for the department from fiscal years 2016 to 2020

- reviewing CAPRA (Commission for Accreditation of Park and Recreation Agencies) accreditation guidance and fee studies in other jurisdictions to identify benchmarks
- reviewing parks and recreation fees in four peer cities to compare to Atlanta
- analyzing iPARCS reports from August 6, 2018, to May 24, 2019, to review participant information

Generally accepted government auditing standards require that 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 our findings and conclusions based on our audit objectives.



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## Findings and Analysis

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### **Parks and Recreation Focuses on Access to Services Rather Than Cost Recovery**

The Department of Parks and Recreation's goal is to provide affordable activities, services, and programs to all city residents and therefore the department hasn't established cost-recovery goals for its programs. Best practices recommend parks and recreation agencies establish cost-recovery goals and evaluate fees every two to three years. Most of the city's parks and recreation fees have been unchanged since 2010 and many fees listed in city code are obsolete.

We recommend that the Commissioner of Parks and Recreation develop a policy to periodically review its fees and to establish goals and track cost-recovery by program. In order to do that, the department will need to develop a method to tie expenses paid from the general fund to specific program areas with identified cost recovery goals. We recommend that the Commissioner of Parks and Recreation work with the Mayor's office staff to prepare for City Council consideration a list of nominations for the Parks Council—an advisory body established in city code but never seated. A Parks Council could assist the department in establishing goals and evaluating fees.

The Commissioner of Parks and Recreation Commissioner has authority to waive fees as long as the decision is in writing and applied uniformly. The department has not documented its process for granting and documenting fee waivers, which could result in inconsistent practices. We recommend that the Commissioner of Parks and Recreation document procedures for waiving fees to ensure compliance with city code and consistency when issuing fee waivers.

About one-third of youth enrolled in recreation programs in the 2018-19 school year paid reduced fees based on financial hardship. The department was unable to provide supporting documents for most of our random sample of participants. We recommend that the Commissioner of Parks and Recreation follow its policies and procedures to retain customers' financial hardship application required supporting documents for at least two years.

#### **Parks and Recreation's Goal is to Provide Affordable Services**

The city focuses on accessibility to parks and recreation services rather than generating revenues, which is consistent with the department's goals. Compared to four peer cities, the department's fees for afterschool programming and adult athletics are higher and fees for aquatics, park reservations, recreation building rentals, golf, and tennis are lower.

**Parks and Recreation's goal is to provide services rather than generate revenues.** The Office of Recreation's mission statement is "to provide quality professional recreational services and programs to all citizens of Atlanta through balanced enjoyable and affordable activities." Parks and Recreation focuses on accessibility rather than recovering costs, which is a shared goal with members of City Council.

According to Parks and Recreation staff, other jurisdictions in Georgia, such as DeKalb County, manage their services by an outside entity and use revenue-generating operating models. Staff told us they use in-house resources, rather than contractors, to lower overhead expenses. While golf and tennis were previously managed by third-party entities, the city took over golf services in 2019 and tennis during the summer of 2020.

The Commissioner of Parks and Recreation requested fee studies of its golf, tennis, large events and youth athletics programs from the Department of Finance to assess its fee structure and recommend changes to these fees to potentially recover costs. The Department of Finance's Office of Management Consulting Services staff reviewed fiscal year 2019 revenue and expense data, which was provided by Parks and Recreation staff, and conducted benchmarking research to identify programs that could be self-sustaining. Finance staff determined that if the city charged commercial rates for golf, outsourced tennis, and charged higher rates for large events, such as Music Midtown, it could potentially recover costs, or at least break-even based on the results from its simulated models. Finance found that Parks and Recreation's program subsidies and discounts cause the department to sustain significant losses. Average discounts for Youth Athletics ranged between 0% and 73% of participation costs according to Finance's research. Finance recommended the department minimize its expenses for Youth Athletics, partner with other organizations to share costs, or discontinue offering its more expensive programs to recover costs for this program. In response, Parks and Recreation is reluctant to eliminate core programs because it goes against its operating philosophy of providing access to services. Finance did not review recreation programs such as after-school during its fee studies.

The city’s fees are comparable with peer cities. We compared the fees that Atlanta charges for afterschool programming, aquatics, park reservations, recreation building rentals, golf, tennis, and adult athletics to four peer cities based on 2019 population from the Census Bureau. Arlington, Raleigh, Milwaukee, and Baltimore, charge less than the city for afterschool programming and adult athletics. In aquatics, park reservations, recreation building rentals, golf, and tennis, the city’s fees are below or equal to the median fee of the peer cities (see Exhibit 6). Not all peer cities offered a different fee for nonresidents like the city.

We reviewed fees from each peer city by searching the website and contacting staff directly when the information was not available on the site. For comparison, we organized fees by program areas, but not all peer cities offered the same services as the city, for example golf. Across the peer cities, fees ranged in the unit of measurement (i.e., weekly, hourly, daily, annual); therefore, we scaled the fees according to the program area to a uniform unit of measurement. Parks and Recreation offers reduced fees for afterschool programs in cases of financial hardship. One of four peer cities also offers a scholarship, subject to budget allocation, for its customers under 16 years old; however, we did not review details of program components in each of the peer cities. Fields are left blank in peer cities where fees were not available, or a municipal service is not provided.

**Exhibit 6: Fees Across Peer Cities for Residents and Nonresidents are Comparable to Atlanta**

Residential		Nonresidential	
<b>After-School Programming (Weekly)</b>			
Baltimore, MD	\$0.00	Baltimore, MD	\$0.00
Arlington, TX	\$22.50	Arlington, TX	\$22.50
Milwaukee, WI	\$26.00	Raleigh, NC	\$36.50
Raleigh, NC	\$32.73	Milwaukee, WI	\$39.00
Atlanta, GA	\$35.00	Atlanta, GA	\$110.00
<b>Adult Athletics (Weekly)</b>			
Arlington, TX	\$31.82	Arlington, TX	\$31.82
Milwaukee, WI	\$37.00	Baltimore, MD	\$37.50
Baltimore, MD	\$37.50	Raleigh, NC	\$40.00
Raleigh, NC	\$40.00	Milwaukee, WI	\$47.00
Atlanta, GA	\$65.00	Atlanta, GA	\$110.00

Aquatics (Per Lesson)			
Baltimore, MD	\$2.86	Baltimore, MD	\$2.86
Milwaukee, WI	\$4.50	Milwaukee, WI	\$6.00
Atlanta, GA	\$5.42	Atlanta, GA	\$6.67
Arlington, TX	\$7.50	Arlington, TX	\$7.50
Raleigh, NC	\$30.00	Raleigh, NC	\$45.00
Park Reservations (Hourly)			
Arlington, TX	\$21.56	Arlington, TX	\$21.56
Raleigh, NC	\$25.00	Raleigh, NC	\$25.50
Atlanta, GA	\$25.00	Atlanta, GA	\$34.38
Milwaukee, WI	\$37.50	Milwaukee, WI	\$38.00
Baltimore, MD	-	Baltimore, MD	-
Recreation Building Rentals (Hourly)			
Arlington, TX	\$27.50	Arlington, TX	\$27.50
Atlanta, GA	\$30.00	Atlanta, GA	\$43.00
Raleigh, NC	\$75.00	Raleigh, NC	\$75.00
Baltimore, MD	-	Baltimore, MD	-
Milwaukee, WI	-	Milwaukee, WI	-
Tennis (Hourly)			
Arlington, TX	\$2.33	Arlington, TX	\$2.33
Atlanta, GA	\$3.50	Raleigh, NC	\$5.00
Raleigh, NC	\$5.00	Atlanta, GA	\$5.00
Milwaukee, WI	\$7.00	Milwaukee, WI	\$7.00
Baltimore, MD	\$7.00	Baltimore, MD	\$7.00
Golf (18-Hole Course)			
Atlanta, GA	\$23.50	Atlanta, GA	\$28.00
Arlington, TX	\$54.20	Arlington, TX	\$54.20
Baltimore, MD	-	Baltimore, MD	-
Milwaukee, WI	-	Milwaukee, WI	-
Raleigh, NC	-	Raleigh, NC	-

**Note:** In peer cities with blanks, we were unable to determine a fee, or a municipal service is not provided. Other program areas were not included as the program areas' details and peer cities unit of measurement varied by hourly, weekly, and annually.

**Source:** Prepared by auditor's creation based on peer cities parks and recreation website fees and information from 2019 Census Bureau data.

### Program Level Financial Data Are Needed to Determine Cost Recovery Goals

Best practices recommend parks and recreation agencies establish program cost-recovery goals. The department doesn't currently track expenses by program in the city's financial system. Overall, fee revenue covered 8% of the department's total expenses in fiscal years 2016-2020.

To identify specific revenues and expenses by program, we recommend that the Commissioner of Parks and Recreation work with the Department of Finance to review the 25 trust fund project numbers, remove unused accounts, and match project numbers to program areas. We also recommend the Commissioner of Parks and Recreation work with Finance to determine a procedure to tie expenses from the general fund to program areas with identified cost recovery goals.

The city's financial system is not currently set up to capture program level expense data, which is needed to identify where costs can be recovered in the department. The Department of Parks and Recreation staff record financial transactions in Oracle Cloud, but expenses are not categorized by the same programs as revenues, making it difficult to identify program level deficits. Reviewing revenues and expenses by program area would provide information to allow the Commissioner to set realistic cost recovery goals. Best practices for parks and recreation facilities suggest that organizations determine cost recovery goals as part of the fee-setting process. The CAPRA (Commission for Accreditation of Park and Recreation Agencies) Standard 5.1.1 suggests agencies establish strategies and methodologies for determining fees and levels of cost recovery.

The department records program level revenue data in 25 project numbers that are specific to afterschool programs, camp best friends and summer programs, aquatics, park reservations, building and recreation rentals, golf services, athletics, special events, vending/concessions and tennis. Each project number corresponds to a program but overlap exists as multiple project numbers correspond to one specific program area. Parks and Recreation staff told us that many of the trust fund project numbers are not in use, and the Department of Finance is in the process of updating the chart of accounts to eliminate obsolete project numbers.

While the department tracks program revenue through project numbers, it tracks most expenses through the general fund and organizational chart of accounts. Most direct program expenses are not easily identifiable. According to the department, staff are working on organizing expenses by program area. Staff stated that golf and tennis expenses are tracked individually.

We reviewed revenues recorded in the project numbers that the department identified as used to record fees and charges to customers between fiscal year 2016 to fiscal year 2020. We also reviewed the Department of Parks and Recreation total expenditures over the same period. Over the period, the Department of Parks and Recreation

collected \$24.3 million in fees and charges, covering 8% of the department’s total expenditures (see Exhibit 7).

**Exhibit 7: The Department Recovered 8% of Total Costs Through Fee Revenue**

Fiscal Year	Revenues	Total Department Expenditure	Percentage
2016	\$2,683,281	\$52,661,761	5.1%
2017	\$4,138,418	\$55,807,592	7.4%
2018	\$6,278,710	\$71,787,663	8.7%
2019	\$6,355,476	\$59,501,077	10.7%
2020	\$4,822,928	\$60,619,840	8.0%
<b>Total</b>	<b>\$24,278,813</b>	<b>\$300,377,933</b>	<b>8.1%</b>

**Source:** Oracle Cloud, Trial Balance Report.

To identify specific revenues and expenses by program, we recommend that the Commissioner of Parks and Recreation work with Finance to review the 25 trust fund project numbers, remove unused accounts, and match project numbers to program areas. We also recommend that the Commissioner of Parks and Recreation work with Finance to determine a procedure to tie expenses from the general fund to specific program areas.

**Most Fees Have Not Been Updated Since 2010**

While best practices recommend parks and recreation agencies update fees every two to three years, most Parks and Recreation fees haven’t changed in over ten years. According to staff, there is no formal policy to review or update fees on a scheduled basis—the fee-setting process is driven by customer complaints. We identified some legislated fees in city code not listed in iPARCS.

Although city code establishes a Parks Council to assist the department in programming and soliciting philanthropic donations, it has not been seated. Such a council could assist the department in reviewing and setting fees, as well as providing other advice.

We recommend that the Commissioner of Parks and Recreation develop a policy that requires fees to be reviewed every two to three years and use the information to develop cost recovery goals for specific program areas where appropriate. To assist the department in reviewing and setting its fees, we recommend that the Commissioner of Parks and Recreation work with the Mayor’s Office staff to compile a list of nominations for the Parks Council for City Council consideration, as provided for in city code.

Parks and Recreation does not have a policy to update or review fees. Best practices suggest departments should update fees every two to three years. Staff told us that there is no formal policy to review or update fees on a scheduled basis. CAPRA Standard 5.1.1 suggests agencies establish a policy that is periodically updated regarding fees for services.

City code identifies 304 Parks and Recreation fees. Based on our review of ordinances amending Sec 110-3 of city code, most fees haven't changed in over ten years and no fees have been modified since 2016. We identified Parks and Recreation fees in Section 110-3 of city code and reviewed the 51 ordinances that amended the section to note the date each fee was last modified. Exhibit 8 shows the year, the number of fees that were modified, and the percentage of fees updated each year.

**Exhibit 8: Most Fees Haven't Been Updated in Over Ten Years**

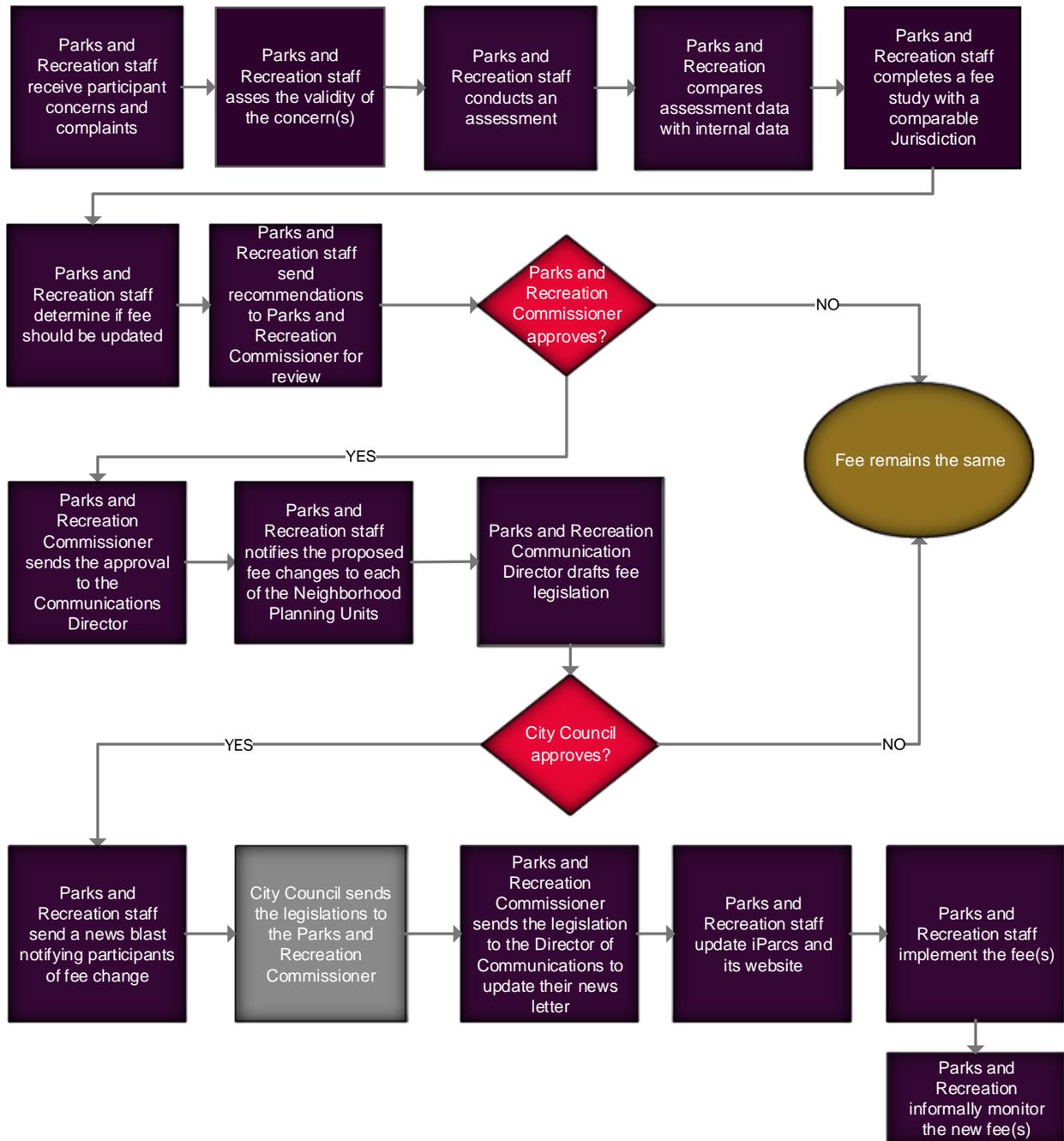
Year of Last Update	Number of Fees	Cumulative Count	Percentage	Cumulative Percentage
before 1992	26	26	9%	9%
1993	0	26	0%	9%
1994	0	26	0%	9%
1995	0	26	0%	9%
1996	0	26	0%	9%
1997	0	26	0%	9%
1998	0	26	0%	9%
1999	1	27	0%	9%
2000	0	27	0%	9%
2001	0	27	0%	9%
2002	1	28	0%	9%
2003	0	28	0%	9%
2004	0	28	0%	9%
2005	25	53	8%	17%
2006	0	53	0%	17%
2007	0	53	0%	17%
2008	50	103	16%	34%
2009	31	134	10%	44%
2010	78	212	26%	70%
2011	1	213	0%	70%
2012	20	233	7%	77%
2013	1	234	0%	77%
2014	0	234	0%	77%
2015	0	234	0%	77%
2016	70	304	23%	100%
2017	0	-	-	-
2018	0	-	-	-
2019	0	-	-	-
2020	0	-	-	-
2021	0	-	-	-
<b>Total</b>	<b>304</b>			

**Source:** Section 110-3 of City Code and 51 related ordinances.

Staff described the process for setting fees, last used in 2016 (see Exhibit 9). When a customer contacts Parks and Recreation staff with concerns regarding the existing fee structure, staff research the concern and perform a fee study, depending on the complexity of the complaint. For example, if several customers state that one of Parks and Recreation's service fees is too high compared to neighboring jurisdictions, staff will assess whether its fees need to be modified. The department receives complaints through email, text message, phone, or social media. During the assessment, Parks and Recreation staff will review and compare its internal data, program participation numbers, demographics, and other available statistics. Once the study is complete, staff decide the validity of the initial fee complaint and send their recommendation to the Parks and Recreation Commissioner for review. Fee studies are conducted internally within the department or through the Department of Finance.

The Department of Parks and Recreation's communication director sends a news blast to customers when the Commissioner and staff approve a fee to be updated. If the Commissioner and staff approve a fee change, Parks and Recreation communications staff draft a formal proposal for City Council approval. The staff also sends a proposal to the Neighborhood Planning Units (NPU) for input. Fees are not changed unless approved by City Council.

**Exhibit 9: City Council Must Approve Parks and Recreation Fees**



**Source:** Prepared by auditors based on a review of Recreation’s policies and procedures and interviews with Parks and Recreation staff.

We recommend that the Commissioner of Parks and Recreation develop a policy that requires fees to be reviewed every two to three years to assess cost recovery by program areas.

All fees in iPARCS are listed in city code. The 130 fees in Parks and Recreation's customer registration system are listed in city code. We reviewed the fees from iPARCS, shown in Exhibit 10, to determine whether the fees were consistent with city code. Not all of the fees listed in city code are in iPARCS, but department staff told us that many fees in code are obsolete.

**Exhibit 10: Fees Listed in iPARCS Match City Code**

Membership Package Rates							
	Unit	Adult		Youth		Senior	
		Resident	NonResident	Resident	NonResident	Resident	NonResident
Rec Center Athletic Pass*^	Annual	\$110.00	\$150.00	\$65.00	\$85.00	\$65.00	\$85.00
Splash Card	10 Day	\$37.50	\$37.50	\$17.50	\$17.50	\$17.50	\$17.50
Splash Card	20 Day	\$70.00	\$70.00	\$35.00	\$35.00	\$35.00	\$35.00
Hydrotherapy Card	12 Classes	\$55.00	\$70.00	\$55.00	\$70.00	\$55.00	\$70.00
Aqua Aerobics Card	12 Classes	\$55.00	\$70.00	\$55.00	\$70.00	\$55.00	\$70.00

\* Family Pass Packages are available for \$245.00 for Residents (\$345.00 for NonResidents) and include 4 passes. Additional family members can be added for \$55.00 each.

^ Persons under the age of 18 must be supervised by Recreation Staff or a paying adult in order to use the Fitness Centers.

Organized Activity Rates			
	Unit	Individual	
		Resident	NonResident
Centers of Hope Afterschool/ Camp Best Friends Program	Weekly	\$35.00	\$110.00
Athletic Sports Camp	Weekly	\$65.00	\$110.00
Lake Allatoona Overnight Camp	Weekly	\$80.00	\$135.00
Aquatics Swim Lessons; Youth and Adult	12 Lessons	\$65.00	\$80.00
Youth Athletics; Baseball, Basketball, Cheerleading, Football, Track	Seasonal	\$75.00	\$150.00
Chastain Arts Center Youth Visual Art Class*	10 Lessons	\$140.00	\$140.00
Chastain Arts Center Adult Visual Art Class; Drawing, Painting, Mixed Media**	10 Lessons	\$180.00	\$180.00
Chastain Arts Center Adult Visual Art Class; Jewelry**	10 Lessons	\$200.00	\$200.00
Chastain Arts Center Adult Visual Art Class; Framing, Printmaking**	10 Lessons	\$205.00	\$205.00
Chastain Arts Center Adult Visual Art Class; Pottery**	10 Lessons	\$231.00	\$231.00

\* Chastain Arts Center prices are calculated based on hourly rates. Rates listed for Youth Classes are for 10 lessons lasting an hour each. Rates vary based on lesson duration and number of lessons offered in a class.

\*\* Chastain Arts Center prices are calculated based on hourly rates. Rates listed for Adult Classes are for 10 lessons lasting three hours each. Rates vary based on lesson duration and number of lessons offered in a class.

Hourly Reservation Rates							
	Unit	Individual		Tax Exempt Organization		Non Tax Exempt Organization	
		Resident	NonResident	Resident	NonResident	Resident	NonResident
Arts and Crafts Room	Hourly	\$30.00	\$43.00	\$30.00	\$43.00	\$75.00	\$112.00
Classroom	Hourly	\$30.00	\$43.00	\$30.00	\$43.00	\$75.00	\$112.00
Multipurpose Room	Hourly	\$30.00	\$43.00	\$30.00	\$43.00	\$75.00	\$112.00
Conference Room	Hourly	\$42.00	\$60.00	\$30.00	\$43.00	\$70.00	\$100.00
Auditorium	Hourly	\$85.00	\$150.00	\$52.00	\$75.00	\$122.00	\$175.00
Auditorium 2, CT Martin	Hourly	\$100.00	\$150.00	\$52.00	\$75.00	\$122.00	\$175.00
Gymnasium	Hourly	\$90.00	\$210.00	\$88.00	\$125.00	\$157.00	\$225.00
After Hours Attendant	Hourly	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00
Ball Field (Lighted)	Hourly	\$83.00	\$101.00	\$63.00	\$72.00	\$83.00	\$101.00
Ball Field (Unlighted)	Hourly	\$63.00	\$73.00	\$50.00	\$55.00	\$63.00	\$73.00
Park Attendant [Gate Access]	Hourly	\$10.50	\$10.50	\$10.50	\$10.50	\$10.50	\$10.50
Small Pavilion	Daily	\$100.00	\$150.00	\$100.00	\$150.00	\$100.00	\$150.00
Medium Pavilion	Daily	\$150.00	\$200.00	\$150.00	\$200.00	\$150.00	\$200.00
Large Pavilion	Daily	\$200.00	\$300.00	\$200.00	\$300.00	\$200.00	\$300.00
X-Large Pavilion	Daily	\$300.00	\$400.00	\$300.00	\$400.00	\$300.00	\$400.00

Certain Reservations are not available online. If you are interested in reserving a ballfield to hold tournaments, access to Indoor Restrooms for your Park Reservation, Recreation Center Wedding or Vending Packages, pool reservations, Showmobile, or Chastain Arts Center, please contact the Centralized Reservations Office at [parkscustomerservice@atlantaga.gov](mailto:parkscustomerservice@atlantaga.gov) or the center where you wish to have your event.

**Note:** Cultural Affairs fees are in iPARCS, but were excluded from our scope.

**Source:** iPARCS website

City Council created a Parks Council in 1977, but it has not yet been seated. Section 110-2 of city code created a Parks Council governed by a board of directors, made up of 21 members - one person from each of the 12 City Council districts, and 9 members nominated by the mayor. All members would be confirmed by City Council and serve one-year terms. The Parks Council would be responsible for:

- expressing the recreational needs and desires of the people of the city
- planning and developing innovative techniques and programs in the bureaus of parks and recreation
- soliciting philanthropic contributions to be used to improve the quality of the city's recreation system

According to Parks and Recreation staff, the Parks Council has not been put in place. The Parks Council could assist the department in reviewing and setting fees, as well as providing other advice. CAPRA Standard 1.2.2 states there shall be citizen boards or committees that are advisory to the agency and the approving authority that appoints them. Advisory boards engage the community and serve as advocates for advancing programs, facilities, and services.

To assist the department, we recommend that the Commissioner of Parks and Recreation work with the Mayor's Office staff to compile a list of nominations for the Parks Council for City Council consideration.

## Waivers and Eligibility for Subsidized Fees Should Be Documented

Section 110-3 of the city code grants the Parks and Recreation Commissioner the authority to waive program and service fees. The department has not documented its process for waiving fees, which could result in inconsistent practices.

About one-third of youth enrolled in recreation programs in the 2018-19 school year paid reduced fees based on financial hardship. The department was unable to provide all supporting documentation for our random sample of participants.

We recommend that the Commissioner of Parks and Recreation document procedures for waiving fees to ensure compliance with city code and consistency when issuing fee waivers. We also recommend that the Commissioner of Parks and Recreation follow its policies and procedures and retain customers' financial hardship application required supporting documents for two years.

The Parks and Recreation Commissioner has the authority to waive recreation fees but has no written procedures for how and when waivers will be provided or documented. Although the Parks and Recreation Commissioner has the authority to waive fees, the department has not documented procedure for the waivers, which could result in inconsistent practices and non-compliance with city code. Section 110-3 of city code states that the Commissioner can waive fees at any given location but must provide that decision in writing and apply it uniformly at the location.

Parks and Recreation staff told us the Commissioner waives fees on a case-by-case basis. We asked staff for documentation of previous waivers, staff was unable to provide documentation, but told us waiver requests are infrequent.

One of four peer cities offers a fee waiver for its customers for specific fees that requires the fiscal managers approval.

We recommend that the Commissioner of Parks and Recreation document procedures for waiving fees to ensure compliance with city code and consistency when issuing fee waivers.

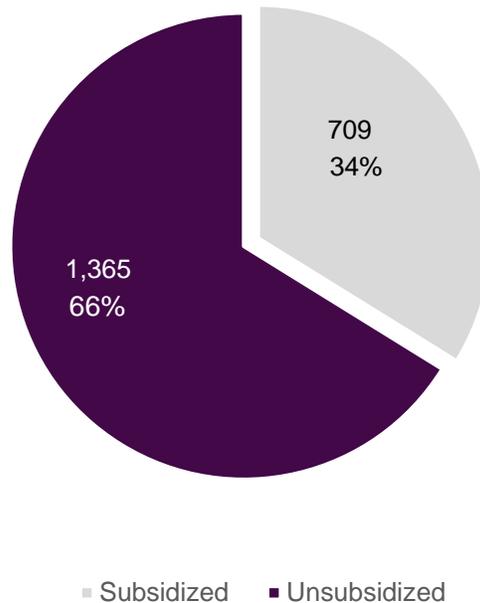
During the 2018-2019 school year, 34% of students enrolled in afterschool programs received fee subsidies. Parks and Recreation staff offer lower fees for youth through its sliding scale program by providing financial hardship applications to customers. The sliding scale

calculates a lower or subsidized fee based on income. Staff told us that the department assists youth gain access to programs and services despite financial barriers and only youth programs are eligible for financial assistance.

We reviewed an iPARCS enrollment report for the 2018-2019 school year, which identifies all registrants for all afterschool programs from August 6, 2018, to May 24, 2019. We did not review the most recent school year, as Covid-19 affected program participation. The enrollment report shows all enrollees across various program areas for youth and teens at each facility and which students were charged reduced fees. Students may be enrolled in multiple programs, such as summer camp and youth athletics, and receive multiple reduced fees; however, just because a student receives a subsidized fee in one program, does not necessarily mean they will receive it in another program as well.

The report shows 2,074 students enrolled in afterschool programs. Of those enrolled, 709 (34%) of students were charged reduced fees (see Exhibit 11).

**Exhibit 11: About One-Third of Youth Were Charged Reduced Recreation Fees During the 2018-2019 School Year**



**Source:** iPARCS Enrollment Report for August 6, 2018, to May 24, 2019

We selected a random sample of 22 students from the iPARCS enrollment report who received a reduced fee for financial hardship and requested the required documentation to qualify for the fee reduction from department staff. Parks and Recreation provided documentation supporting eligibility for 12 (55%) of the 22 students (see Exhibit 12).

**Exhibit 12: Recreation Provided Supporting Documents for 55% of Sample**

Documentation Received?	Count	Percentage
Yes	12	55%
No	10	45%
<b>Total</b>	<b>22</b>	<b>100%</b>

**Source:** Auditor’s creation from Parks and Recreation staff.

Staff told us that for the 10 sampled students for whom documentation of financial hardship was unavailable, the required documentation could not be located, the student was enrolled in the program, but was not on the roster, or the reduced fee was still showing for a different enrollment period in error.

We further reviewed the eligibility documentation and found that five of the 12 students that the department provided documentation for complied with the eligibility for the sliding scale. Documents for the remaining seven students did not comply with the department policies and procedures for financial hardship eligibility to receive a lower fee through its sliding scale. The financial hardship application requires a parent or guardian to fill out an application, list family size, and submit proof of residency and income. The types of documents accepted as proof of income depends on employment status.

Most students in our sample had one or more sliding scale. There are three types of sliding scales: Afterschool, Camp Best Friends, and Youth Athletics. Eighty-six percent (19) of students in our sample had at least an afterschool sliding scale applied to their enrollment. Fourteen percent (3) of the students in our sample had sliding scales that were not for afterschool, which means that while the student was showing on the afterschool enrollment report, they did not qualify for a reduced afterschool fee for this time period.

While the report provided by the department should accurately show all students enrolled in the afterschool program with sliding scales for the 2018-2019 school year, staff stated that the report may not be completely accurate. The department stated that staff are supposed to remove all sliding scales from iPARCS after each school year, but the report indicated instances where that was not the case.

To ensure that reduced fees for youth are properly supported, we recommend that the Commissioner of Parks and Recreation ensure staff follow departmental policies and procedures to develop a system to organize iParcs data and retain customers' financial hardship application supporting documents for 2 years according to Georgia code LG-23-002.

## Collecting Cash-Equivalent Payments Could Bypass Internal Controls

While the department follows several best practices for handling payments, collection of cash-equivalent payments at recreation facilities poses risk.

**Facility employees collect payments.** Parks and Recreation allows customers to register in-person at facilities before participating in a program or activity. If a guest does not sign-up for service in iPARCS in advance, staff will register the guest in the system and accept payment. Customers registering in-person can pay using a money order or check. Checks and money orders are stored in a safe and deposited daily by facility management or staff. While the department doesn't accept cash payments, checks and money orders are easily changeable and pose the same cash handling risk. Because an employee is responsible for both entering the transaction and collecting payment, the in-person registration process introduces risk of skimming—taking the cash before entering it into the accounting system.

While the department tracks payments and reconciles payments with enrollment in the iPARCS system, this control will not prevent skimming if a guest can participate in a program without being enrolled. Further, facility employees who maintain custody of in-person payments could also prepare deposits. Lack of separation of these incompatible duties increases cash handling risks.

The department's practices of safeguarding payments collected in a lockbox and depositing funds daily are consistent with best practices. The department could strengthen its controls by segregating critical duties to ensure no one individual controls all key aspects of a transaction, including approving transactions, processing transactions, and handling any related revenue.

To mitigate the risk of cash handling, we recommend that the Commissioner of Parks and Recreation encourage guests to use iPARCS, GolfNow, and Kourts self-service sign-up, pay for programs/services using electronic payment options and allow guests to register themselves at the facilities. If the department continues to accept checks and money orders, we recommend that it discontinue allowing

the same employee to both accept cash and prepare the deposit. We also recommend that the Commissioner of Parks and Recreation use security cameras at the front desk of parks and recreation facilities to further reduce the risks associated with cash handling.

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## Recommendations

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In order to improve the fee-setting process the Commissioner of Parks and Recreation should:

1. work with Finance to review the 25 trust fund project numbers, remove unused accounts, and match project numbers to program areas
2. develop cost recovery goals for specific programs where appropriate
3. work with Finance to determine a procedure to tie expenses from the general fund to program areas with identified cost recovery goals
4. develop a policy that requires fees to be reviewed every two to three years
5. document procedures for waiving fees to ensure compliance with city code and consistency when issuing fee waivers
6. work with the Mayor's office staff to compile a list of nominations for the Parks Council for City Council consideration to assist the department
7. ensure staff follow departmental policies and procedures to develop a system to organize iPARCS data and retain customers' financial hardship application supporting documents for 2 years according to Georgia code LG-23-002
8. encourage guests to use iPARCS, GolfNow, and Kourts self-service sign-up, pay for programs/services using electronic payment options and allow guests to register themselves at the facilities. If the department continues to accept checks and money orders, we recommend that it discontinue allowing the same employee to both accept cash and prepare the deposit
9. install security cameras at the front desk of parks and recreation facilities to further reduce the risks associated with cash handling



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## Appendices

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## Appendix A: Management Review and Response to Audit Recommendations

Report # 21.08	Report Title: Parks and Recreation Fees	Date: October 2021
<b>Recommendation 1:</b>		
We recommend that the Commissioner of Parks and Recreation work with Finance to review the 25 trust fund project numbers, remove unused accounts, and match project numbers to program areas.		
<b>Proposed Action:</b> Work with Finance to reconcile various trust fund projects and match project numbers to program areas where feasible and appropriate.	<b>Response:</b> <a href="#">Agree</a>	
<b>Person Responsible:</b> Henry Thompson, Program Management Officer	<b>Implementation Date:</b> April 2022	
<b>Recommendation 2:</b>		
We recommend that the Commissioner of Parks and Recreation develop cost recovery goals for specific programs where appropriate.		
<b>Proposed Action:</b> Establish a list of appropriate programs to determine cost recovery goals. Cost recovery goals as recommended in the audit may be between 0%-105% or more depending on the program.	<b>Response:</b> <a href="#">Agree</a>	
<b>Person Responsible:</b> Henry Thompson, Program Management Officer	<b>Implementation Date:</b> April 2022	
<b>Recommendation 3:</b>		
We recommend that the Commissioner of Parks and Recreation work with Finance to determine a procedure to tie expenses from the general fund to program areas with identified cost recovery goals.		
<b>Proposed Action:</b> Work with Finance to determine a procedure to tie expenses from the general fund to program areas and cost recovery goals as appropriate.	<b>Response:</b> <a href="#">Agree</a>	
<b>Person Responsible:</b> Henry Thompson, Program Management Officer	<b>Implementation Date:</b> April 2022	
<b>Recommendation 4:</b>		
We recommend that the Commissioner of Parks and Recreation develop a policy that requires fees to be reviewed every two to three years.		
<b>Proposed Action:</b> Develop a department practice to review fees every two to three years.	<b>Response:</b> <a href="#">Agree</a>	
<b>Person Responsible:</b> Doug Voss, Deputy Commissioner	<b>Implementation Date:</b> April 2022	

<b>Recommendation 5:</b>	
We recommend that the Commissioner of Parks and Recreation document procedures for waiving fees to ensure compliance with city code and consistency when issuing fee waivers.	
<b>Proposed Action:</b> Establish a procedure to ensure fee waiver compliance with city code.	<b>Response:</b> Agree
<b>Person Responsible:</b> John Dargle, Jr, Commissioner	<b>Implementation Date:</b> December 2021
<b>Recommendation 6:</b>	
We recommend that the Commissioner of Parks and Recreation work with the Mayor's office staff to compile a list of nominations for the Parks Council for City Council consideration to assist the department.	
<b>Proposed Action:</b> Review Section 110-2 of the Code of Ordinances and work with the Mayor's Office to consider organization of the Parks Council.	<b>Response:</b> Partially Agree
<b>Person Responsible:</b> John Dargle, Jr, Commissioner	<b>Implementation Date:</b> June 2022
<b>Recommendation 7:</b>	
We recommend that the Commissioner of Parks and Recreation ensure staff follow departmental policies and procedures to develop a system to organize iPARCS data and retain customers' financial hardship application supporting documents for 2 years according to Georgia code LG-23-002.	
<b>Proposed Action:</b> Develop a process to organize data from available data base systems to determine best methods to retain customers' financial hardship application supporting documents for two years according to Georgia code LG-23-002.	<b>Response:</b> Agree
<b>Person Responsible:</b> Ramondo Davidson, Director of Recreation	<b>Implementation Date:</b> June 2022
<b>Recommendation 8:</b>	
We recommend that the Commissioner of Parks and Recreation encourage guests to use iPARCS, GolfNow, and Kourts self-service sign-up, pay for programs/services using electronic payment options and allow guests to register themselves at the facilities. If the department continues to accept checks and money orders, we recommend that it discontinue allowing the same employee to both accept cash and prepare the deposit.	
<b>Proposed Action:</b> Continue to encourage customers to use iPARCS, GolfNow and Kourts self-service platforms. Review and further develop procedural recommendations regarding acceptance and depositing of checks and money orders.	<b>Response:</b> Agree
<b>Persons Responsible:</b> Ramondo Davidson, Director of Recreation, Adrienne Wright Special Events Director & Jeff King, Golf Program Manager	<b>Implementation Date:</b> June 2022

**Recommendation 9:**

We recommend that the Commissioner of Parks and Recreation install security cameras at the front desk of parks and recreation facilities to further reduce the risks associated with cash handling.

**Proposed Action:** Contingent upon budget and feasibility, assess installation of security cameras at all point-of-sale locations.

**Response:**

Agree

**Person Responsible:** Mike Silva, Safety and Security Manager

**Implementation Date:**

June 2022