

Highlights

Why We Did This Audit

We initiated this performance audit after a hockey league participant complained that Line Creek employees would not accept a credit card to pay for league fees even though a card reader was available.

Our work focused on Line Creek Community Center staff's compliance with Parks and Recreation Department rules and procedures for managing the 2013 summer adult hockey league's use of the Line Creek ice arena.

Background

The Parks and Recreation Department operates Line Creek Community Center. Line Creek is primarily an ice arena with a small workout room, meeting room and pool. Scheduled ice activities include public, figure, and speed skating; youth and adult hockey; and curling.

During fiscal year 2013, the community center generated approximately \$408,000 in revenue.

For more information, contact the City Auditor's Office at 816-513-3300 or auditor@kcmo.org.

To view the complete report, go to <http://kcmo.gov/cityauditor> and click on Search Audit Reports.

Managing Audit Community Center Use: Summer 2013 Adult Hockey League at Line Creek

What We Found

Some Line Creek Community Center staff operated the summer 2013 adult hockey league at the center in a private capacity. Parks management told us it is not appropriate for Parks employees to independently operate a league at a Parks facility.

Line Creek staff's roles as Parks employees and operators of a non-Parks league confused some hockey league participants. Payments were not collected and processed as regular Parks Department transactions because the league was not a Parks league. Some adult hockey league participants paid fees with checks made out to the department. Staff reported using these checks to pay Parks for league ice rentals.

The employees' dual roles also presented the potential for a conflict of interest. Some Line Creek employees played in adult hockey league games and also refereed league games. Records were inadequate to confirm that these employees did not play or referee during work hours.

The *Board of Commissioners Philosophy and Policies* requires that any group must obtain permission before collecting a fee on Parks property. The employees running the summer 2013 adult hockey league did not obtain permission to collect league fees at the community center. Line Creek staff reported that in the past they had forwarded draft agreements for the operation of leagues by others to Parks management for review and approval, but the drafts were not returned.

Line Creek staff did not record ice rental payments by program or league. As a result, accounting records were inadequate for us to determine whether the Parks Department was compensated fully for ice time used by the league. Management would be better able to track, evaluate, and manage program performance if more detailed information was entered into RecTrac, the department's management software.

What We Recommend

Our recommendations include:

- Issuing current policies and procedures and training staff on the appropriate methods of providing league activities.
- Ensuring staff identifies revenues generated by each community center program or activity.
- Providing community center staff with additional training on the use and capabilities of RecTrac.

Management agreed with the recommendations.