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HIGHLIGHTS

Highlights of City Auditor Report #1209, a report to the City Commission and City management

WHY THIS AUDIT WAS CONDUCTED

We conducted an audit of the City's contract with Warner Sports Promotions, Inc. (Warner) to schedule and bill for field rentals and manage soccer and soccer-related activities at the Meadows Soccer Complex during the period January 1, 2010 through December 31, 2011. Our objectives were to answer and provide recommendations related to four questions. 1) Has Parks, Recreation, and Neighborhood Affairs (PRNA) staff complied with relevant City policies and procedures and processes related to the City's contract with Warner? 2) Has Warner complied with the contract requirements? 3) Have the soccer fields been equitably allocated by the City? 4) What percent of soccer costs do soccer revenues recover (i.e., what is the cost recovery of the soccer program)?

WHAT WE RECOMMENDED

We recommended City PRNA management:

- Continue with their plans to re-evaluate the City's soccer facility management services needs and determine the most cost effective and highest quality strategy to obtain those services in the City. Options include: 1) Bring in-house functions relating to scheduling, billing, and managing soccer facilities. 2) Contract with a provider that does not rent soccer fields or have any conflicts of interest with major soccer field users to perform scheduling, billing, and managing the soccer program. 3) Continue to contract with a company that manages the program and has perceived or actual conflicts of interest. As applicable, City management should determine the additional cost to the City to monitor and mitigate any conflict of interest risks.
- Re-visit the policies related to prioritization of scheduling at soccer fields and seek alternative ways to accommodate as many groups and users as possible (for example, through revised prioritization of scheduling, additional lighting, facilities, operating hours, etc.).
- Conduct periodic surveys of soccer user groups to assess facility needs and satisfaction with various aspects of the soccer facilities, scheduling, and billing.
- Periodically track costs by program to have sufficient information to set fees and better monitor PRNA cost recovery efforts.

We also recommended Warner improve their documentation supporting the billing of field usage by including all scheduled activities (practices and games) on the Daily Sheet used by field supervisors to record actual field use by organization and that field supervisors sign the Daily Sheet to attest to its accuracy.

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May 10, 2012

AUDIT OF THE CITY'S SOCCER CONTRACT WITH WARNER SPORTS PROMOTIONS, INC.

WHAT WE CONCLUDED

The City has contracted with Warner to perform soccer management services since 1993; the current contract has been in place since 1999. Our audit supports the view that the City's soccer program has grown and strengthened over a number of years largely due to the leadership, dedication, and work of Warner Sports Promotions and other leading soccer organizations in the community. The accomplishments, issues, and recommendations provided in this audit report should be considered by City management in making decisions going forward. Below are the answers to our audit questions.

- 1) PRNA generally complied with City policies. We noted PRNA was not complying with one City policy related to communicating rental non-payment information to Warner and one instance where best practices related to contract competitiveness that should be considered.
- 2) Warner complied with the key contract requirements and Warner's billing of recorded soccer field usage was materially accurate, however supporting documentation needed to be improved.
- 3) Soccer fields are not being equitably allocated because prioritization of scheduling at the Meadows soccer fields is given by the City to "primary user groups" over other soccer groups and users. The prioritization is defined in the City's facility user guidelines and procedures and implemented by Warner in the scheduling process. This type of partnership and prioritization is common in PRNA operations.
- 4) PRNA increased the recovery of costs for the City's soccer program from 28% to 35%. Billing records for 2011 showed that PRNA field usage at 3%, and for-profit and not-for-profit field rentals at 90%. Therefore, we estimated that in 2011, the City subsidized approximately 65% of the costs to maintain the soccer fields that were used by for-profit and not-for-profit organizations 90% of the time.

Additionally, in our view, there is a conflict of interest in that 1) Warner is a renter of the soccer fields (using the fields 43% and 53% of the time, in calendar year 2010 and 2011, respectively) and also manages the scheduling, billing, and on-site activities of all Meadows soccer field uses; and 2) Warner's management is in a position to directly influence the persons performing the scheduling, on-field supervision, and billing activities. During our audit, no factual information came to our attention to lead us to conclude the Warner timekeeper or person scheduling fields and creating billing invoices for field usage had in fact either not recorded or not billed Warner, or had given preferential treatment to Warner for field rentals.

Lastly, we noted that the information about the Meadows Soccer Complex on the City's web site needed to be regularly updated.

Office of the City Auditor

Audit Report



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City Auditor

Parks, Recreation, and Neighborhood Affairs’ Contract with Warner Sports Promotions, Inc.

Report #1209

May 10, 2012

Executive Summary and Conclusions

We conducted an audit of the City’s contract with Warner Sports Promotions, Inc. (Warner) to schedule and bill for field rentals and manage soccer and soccer-related activities at the Meadows Soccer Complex (the Meadows) during the period January 1, 2010 through December 31, 2011. The City has contracted with Warner to perform these management services since 1993; the current contract has been in place since 1999.

Our objectives were to answer and provide recommendations related to four questions. Below is a summarized answer and related recommendations for each question and the description of two additional issues identified during the audit.

1) Has Parks, Recreation, and Neighborhood Affairs (PRNA) staff complied with relevant City policies and procedures and processes related to the City’s contract with Warner?

PRNA generally complied with City policies; however, we noted that PRNA was not complying with one City policy related to communicating rental non-payment information to Warner. Additionally, we noted one instance regarding the contract where best practices related to competitiveness should be considered.

PRNA did not comply with Administrative Policy and Procedures #630, “Internal

Controls,” specifically related to monitoring and communicating information because PRNA had not been notifying Warner when organizations had not paid their outstanding invoices and were in the collections process. The risk is that Warner could continue to rent fields to a user that has not paid for past uses. PRNA reported they now have a process to monitor invoices sent to collections and will inform Warner when an outstanding soccer invoice is sent to collections.

The 1993 and 1999 sole-source contracts with Warner were approved by the City Commission. PRNA is currently evaluating whether to bid the soccer facility management services or to perform those services with existing staff. We recommended that PRNA management continue with their plans to re-evaluate the City’s soccer facility management services needs and determine the most cost effective and highest quality strategy to obtain those services in the City, whether by internal PRNA staff or with an outside provider. If a non-competitive contract is determined to be appropriate, we recommend PRNA document the reasons according to City policies.

2) Has Warner complied with the contract requirements?

We concluded that Warner has complied with the key contract requirements. Additionally, our testing showed that the billing of recorded soccer field usage was materially accurate. Warner field staff is provided a Daily Sheet of scheduled activities, including who is to practice on what field at what time, and the

number of games that are to be played on what field between what times. For games as compared to practices, the schedule does not consistently identify the name of the organizations playing each game. Field staff note on the Daily Sheet actual times each organization practicing is on and off the fields, any change in fields (number and size) used by an organization, and if fields were closed due to weather or condition. For games, field staff records the above information, but not who played each game. That information is important to support the organization that actually played the games on the field size billed. We recommended that Warner improve their documentation supporting the billing of field usage by including all scheduled activities (practices and games) on the Daily Sheet used by field supervisors to record actual field use by organization and that field supervisors sign the Daily Sheet to attest to its accuracy.

3) Have the soccer fields been equitably allocated by the City?

We concluded that soccer fields are not being equitably allocated because prioritization of scheduling at the Meadows soccer fields is given by the City to "primary user groups" over other soccer groups and users. The prioritization is defined in the City's "Elinor-Klapp Phipps Park/Meadows Soccer Complex Facility User Guidelines, Procedures and Fees," and implemented by Warner in the scheduling process.

When the City purchased the Meadows facility in 1993, PRNA formed a partnership with the user groups who were providing soccer leagues and programs to the public, guaranteeing them priority use of the facility to ensure that soccer programs would be available to the public at no additional cost to the City. This type of partnership is utilized by PRNA in a number of areas with both not-for-profit and for-profit organizations, where a primary user group or groups are recognized and given priority usage, allowing programs and services to be available to the public without the City incurring programming or administrative costs.

Even though this type of partnership and prioritization is common in PRNA, we believe it potentially prevents newer organizations from increasing their opportunities to utilize the facilities and perpetuates market dominance by the organizations receiving the scheduling prioritization. We recommended that PRNA revisit the policies related to prioritization of scheduling at soccer fields and seek alternative ways to accommodate as many groups and users as possible (for example, through revised prioritization of scheduling, additional lighting, facilities, operating hours, etc.). We also recommended that PRNA periodically survey soccer user groups to assess facility needs and satisfaction with various aspects of the soccer facilities, scheduling, and billing.

4) What percent of soccer costs do soccer revenues recover (i.e., what is the cost recovery of the soccer program?)

According to City Commission Policy #224, "Financing the Government," Section III, PRNA should seek to recover costs for its activities and programs through implementing a rate structure that increases overall revenue generation by the Consumer Price Index (CPI) plus an additional percentage. Over the six years between 2007 and 2012, PRNA has substantially implemented the average annual percentage increase prescribed in the policy (3.1% actual vs. 3.4% prescribed - See Table 3 on page 7).

Additionally, the policy directive addresses the recovery of program costs. PRNA annually measures cost recovery on a department level, and only measures cost on a program level as needed.

During our audit, we estimated that from FY 2008 to FY 2011, PRNA had increased the recovery of costs for the City's soccer program from 28% to 35%. Billing records for 2011 showed that PRNA field usage at 3%, and for-profit and not-for-profit field rentals at 90%. Therefore, we estimated that in 2011, the City subsidized approximately 65% of the costs to maintain the soccer fields that were used by for-profit and not-for-profit organizations 90% of

time.

To have sufficient information to set fees and better monitor PRNA cost recovery efforts, we recommended PRNA management periodically track costs by program.

Other issues identified during the audit.

We noted two additional issues and provided recommendations.

First, there is a conflict of interest in that Warner is a renter of the soccer fields (using the fields 43% and 53% of the time, in calendar year 2010 and 2011, respectively) and also manages the scheduling, billing, and on-site activities of all Meadows soccer field uses.

The City contracts with Warner Sports Promotions to manage the soccer field rentals at Meadows Soccer Complex and Tom Brown Park. Warner receives requests for field usage, schedules the fields for practices and games, observes the actual uses on the Meadows fields, and creates the billing requests for the field usage. Warner is also a company that provides soccer services, including soccer leagues (youth and adult), and soccer player and coach training programs and camps.

In our view, there are two conflicts of interest at Warner when PRNA contracts with them to manage field rentals. First, Warner manages the scheduling, billing, and on-site activities of all Meadows soccer fields for PRNA and is also a major user (renter) of those same fields. Warner effectively bills itself by using its own scheduler/billing person and on-field supervisor that records field usage. Second, Warner's management is in a position to directly influence the persons performing the scheduling, on-field supervision and billing activities.

During our audit, no factual information came to our attention to lead us to conclude the Warner timekeeper or person scheduling fields and creating billing invoices for field usage had in fact either not recorded or not billed Warner, or had given preferential treatment to Warner for field rentals.

We recommended that PRNA re-evaluate the risks associated with conflict of interest issues related to the services contracted with Warner and determine whether the current contractual arrangement best meets the needs of the City and facility users. Options available to the City include:

1. Bring in-house functions relating to scheduling, billing, and managing soccer facilities.
2. Contract with a provider that does not rent soccer fields or have any conflicts of interest with major soccer field users to perform scheduling, billing, and managing the soccer program. PRNA will also have to take into consideration the monitoring cost associated with this option.
3. Continue to contract with a company that manages the program and has perceived or actual conflicts of interest. In such arrangements, the City should determine the additional cost to the city to monitor and mitigate conflict of interest risk.

Second, we noted that the City's web site that posts information about the Meadows Soccer Complex should be updated to include soccer field fees and facility use policies. Also, operating hours should be updated on a quarterly or seasonal basis.

Our audit supports the view that the City of Tallahassee has a very strong soccer program. This strength has grown over a number of years and can be attributed to the leadership, dedication, and work of Warner Sports Promotions and other leading soccer organizations in the community. The above accomplishments, issues and recommendations should be given consideration and weight to decisions made by City management going forward.

We would like to thank staff in PRNA and Department of Management and Administration (DMA) Accounts Receivable Section, as well as staff at Warner Sports Promotion, Inc., for their cooperation and assistance during this audit.

Scope, Objectives, and Methodology

The scope of this audit is to evaluate the internal controls and associated compliance related to the PRNA contract with Warner soccer operations to schedule and bill for soccer field usage during the period January 1, 2010, through December 31, 2011.

Specifically, we will answer the following audit questions:

- 1) Has PRNA staff complied with relevant City policies and procedures and processes related to the City's contract with Warner?
- 2) Has Warner complied with the contract requirements?
- 3) Have the soccer fields been equitably allocated by the City?
- 4) What percent of soccer costs do soccer revenues recover (i.e., what is the cost recovery of the soccer program?)

Additionally, we will provide recommendations for PRNA's consideration to improve the City's soccer program and the contract with Warner.

To answer these questions and identify recommendations, we reviewed the policies and procedures and contract, interviewed key staff and reviewed supporting documentation to obtain an understanding of the related operations and processes performed by City and Warner staff. We reviewed and tested the accuracy and completeness of relevant documentation, including (but not limited to) schedules, daily activity records, billing requests, accounts receivable invoices, and payment records.

The City maintains its financial records on a fiscal year basis and Warner maintains its records using a calendar year basis. The majority of the information provided in this report is based on a calendar year; however, the financial information analyzing the revenues, costs, and cost recovery are based on fiscal year information. Each table in the report will state which type of year was used (i.e., calendar or fiscal).

We conducted this audit in accordance 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 the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Background

City Soccer program

The City's Soccer program consists of two types of soccer operations: 1) PRNA organizes and operates one winter youth soccer league; and 2) PRNA contracts with a for-profit company, Warner Soccer Promotions, Inc. (Warner), to promote and market soccer, manage soccer operations at the Meadows Soccer Complex (the Meadows), and rent soccer fields at Tom Brown Park (the contractor does not manage the soccer fields at Tom Brown Park).

Tom Brown Park, located in East Tallahassee off Capital Circle Southeast, has two large soccer fields totaling 4.35 acres (The large soccer fields can be configured to be multiple smaller fields as needed). The fields are not lighted and are open for play whenever the park is open (operating hours are sunrise to sunset). Individuals or groups can guarantee availability by reserving the fields for a fee or "drop in" to use the fields on a first come first serve basis for no fee.

The Meadows, located in Northeast Tallahassee off Meridian Road, consists of a clubhouse (including an office, conference room, and concessions area), eight large fields (including one artificial turf field), and six small fields totaling 14.25 acres. Five of the large fields are lighted. (The large soccer fields can be configured to be multiple smaller fields as needed).

Typically, the Meadows soccer fields are available to rent on Monday – Friday afternoons and evenings, Saturday morning and afternoon,

and Sunday afternoon for games and practices. Specific hours of operation change during each season and are determined by the reservations and schedules developed prior to the start of each season.

The Meadows fields are closed unless the fields have been previously reserved by groups. The soccer fields are not open for “drop-in play” by individuals or groups unless the fields are already open and there is field space available. When the fields are in use, individuals or small groups (3 or less) can walk-in and request to play at no cost. This is different than other sports complexes owned by the City. PRNA management reports that the soccer fields at the Meadows are very popular and over-used. Keeping the park closed when not rented helps to preserve the field quality. When the fields are closed or full,

individuals or groups can utilize nearby Meridian Youth Sports Complex fields for “drop-in play.”

PRNA only operates one eight-week youth soccer league in the winter season using the Meadows, Tom Brown Park, and converted public school fields and other PRNA sports fields. PRNA reported participation in that program in FYs 2010 and 2011 was 1,227 and 1,266 players. All other soccer programs utilizing the Meadows and Tom Brown Park are operated by schools, not-for-profit organizations, or for-profit companies.

PRNA management sets all athletic field rental fees, including renting soccer fields. Table 1 below shows the soccer field rental fees for fiscal years 2006 through 2012.

The fees are based on the number of games played and the number of hours practiced on each field size.

Table 1
Schedule of Soccer Field Size Rentals by Fiscal Year

Type of Use	FY2006 Actual fees	FY2007 Actual fees	FY2008 Actual fees	FY2009 Actual fees	FY2010 Actual fees	FY2011 Actual fees	FY2012 Actual fees
Games (fee for each game)							
Full Field (11 person teams)	\$ 27.00	\$ 28.50	\$ 28.50	\$ 29.75	\$ 31.00	\$ 31.00	\$ 32.00
U-12 Field (8 person teams)	\$ 20.00	\$ 21.00	\$ 21.00	\$ 22.00	\$ 23.00	\$ 23.00	\$ 23.75
U-10 Field (6 person teams)	\$ 13.00	\$ 14.00	\$ 14.00	\$ 14.50	\$ 15.25	\$ 15.25	\$ 15.75
U-8 Field (for younger players and 4 person teams)	\$ 6.00	\$ 6.50	\$ 6.50	\$ 6.75	\$ 7.00	\$ 7.00	\$ 7.25
Practices (fee for each hour)							
Full Field	\$ 24.00	\$ 25.00	\$ 25.00	\$ 26.00	\$ 27.00	\$ 27.00	\$ 28.00
Half Field	\$ 12.00	\$ 12.50	\$ 12.50	\$ 13.00	\$ 13.50	\$ 13.50	\$ 14.00
U-12 Full Field	\$ 18.00	\$ 19.00	\$ 19.00	\$ 19.75	\$ 20.50	\$ 20.50	\$ 21.25
U-12 Half Field	\$ 9.00	\$ 9.50	\$ 9.50	\$ 10.00	\$ 10.50	\$ 10.50	\$ 11.00
U-10 Full Field	\$ 12.00	\$ 12.50	\$ 12.50	\$ 13.00	\$ 13.50	\$ 13.50	\$ 14.00
U-10 Half Field	\$ 6.00	\$ 6.50	\$ 6.50	\$ 6.75	\$ 7.00	\$ 7.00	\$ 7.25
U-8 Full Field	\$ 6.00	\$ 6.50	\$ 6.50	\$ 6.75	\$ 7.00	\$ 7.00	\$ 7.25
U-8 Half Field	\$ 4.50	\$ 5.00	\$ 5.00	\$ 5.25	\$ 5.50	\$ 5.50	\$ 5.75
Camps/Clinics							
Per Camper fee	\$ 5.00	\$ 5.25	\$ 5.25	\$ 5.50	\$ 5.75	\$ 5.75	\$ 6.00

Source: PRNA Fee Schedule

The primary users of the Meadows soccer fields during the last two calendar years are provided in Table 2. In calendar years 2010 and 2011, the primary users made up 90.4% and 92.5% of the soccer field rentals. The primary users consist of for-profit and not-for-profit organizations and PRNA. Non primary users include: public and for-profit schools (Chiles and Leon High Schools, Community Christian School, Maclay School, John Paul II School, Trinity Catholic School, Cornerstone Learning Community School, and Darton College), not-for-profit organizations

(Over 40's Soccer), and for-profit organizations (Game Speed Soccer and APX360 Health Fitness & Sports Performance).

As shown below, in calendar year 2011, approximately 90% of use was by the primary users, i.e., for-profit (53%) and not-for-profit organizations (37%), and 3% of use was by PRNA soccer programs. The remaining 7% of rentals were made by non-primary users consisting of schools (for-profit and public) and for-profit health and fitness organizations.

**Table 2
Field Usage by Organization Determined by Amount Billed
in Calendar Years 2010 and 2011**

User	2010 Amount Collected for Usage	2010 Percent Usage	2011 Amount Collected for Usage	2011 Percent Usage
Primary Users:				
Capital Soccer Association (a)(nfp)	\$0	0.0%	\$1,060	1.1%
Top of Florida Instructional Soccer (nfp)	\$10,373	11.4%	\$7,913	7.9%
Top of Florida Travel Soccer (nfp)	\$1,799	2.0%	\$1,139	1.1%
Tallahassee Soccer Association (nfp)	\$12,453	13.7%	\$14,002	14.0%
Tallahassee United Futbol Club (nfp)	\$15,629	17.2%	\$12,945	12.9%
Warner Soccer league (fp)	\$39,274	43.2%	\$52,609	52.6%
PRNA Usage (if rented fields) (b)	\$2,637	2.9%	\$2,891	2.9%
Total Usage by Primary Users	\$82,165	90.4%	\$92,559	92.5%
Non-primary users	\$8,745	9.6%	\$7,545	7.5%
Total soccer field usage	\$90,910	100.0%	\$100,104	100.0%

} 37%

Source: Amount billed these organizations through the City AR system.

Notes:

(a) The amounts above do not include rentals at Tom Brown Park. Capital Soccer Association rented the soccer fields at Tom Brown Park, totaling \$10,679 and \$3,198 in 2010 and 2011, respectively.

(b) PRNA does not pay for league field usage. This is the estimated value of their field usage.

(fp) - for-profit corporation

(nfp) – not-for-profit corporation

In 2007, the City Commission revised Policy #224, “Financing the Government” to require PRNA to begin increasing fees and charges to increase overall revenue generation to offset program costs (i.e. cost recovery). PRNA was given the discretion to “select the fees and level of increase necessary to accomplish the goal of increasing revenue collections by the above

mentioned formulas.” Using the fiscal year 2006 fees as a baseline, fees were to increase utilizing the following formula (CPI + a defined percent). As shown in Table 3 below, over the six years between 2007 and 2012, PRNA has substantially implemented the average annual percentage increase prescribed in the policy (3.1% actual vs. 3.4% prescribed).

**Table 3
Actual Percent Fee Increase Compared to Annual CPI and
Commission Policy Prescribed Increase
between Fiscal Years 2007 and 2012**

FY	CPI increases (a)	+ Additional Percent Increase Prescribed in CC Policy 224 (b)	= Total Percent Increase Prescribed in CC Policy 224	Actual Average Percent Increase Implemented
2007	2.80%	2.0%	4.8%	6.4%
2008	3.80%	2.0%	5.8%	0.0%
2009	-0.40%	1.5%	1.1%	4.2%
2010	1.60%	1.5%	3.1%	4.2%
2011	3.20%	1.0%	2.9%	0.0%
2012	TBD	1.0%	2.7%	3.8%
6 year Average	2.20%		3.4%	3.1%

Notes: (a) Source is the U.S. Department of Labor Consumer Price Index, All Urban Consumers (CPI-U), U.S. City Average
(b) Source is City Commission Policy #224.

Brief History of the Meadows Soccer Complex and Contract with Warner Sports Promotions, Inc. (Warner)

In 1984, a resident of Leon County, Mr. Colin Phipps, worked with several Tallahassee Soccer Association members to plan and construct soccer fields and a clubhouse on his property located just off of Miller Landing Road. The next year, Mr. Phipps hired Andrew Warner to build a regional soccer program using the new soccer fields (called the Meadows). The cost of operations and maintenance were funded from the revenues received from various soccer programs utilizing the complex. In 1989, the City of Tallahassee Parks and Recreation Department (currently called the Parks Recreation and Neighborhood Affairs, or PRNA) began utilizing the Meadows for its winter youth soccer program under an agreement that allowed the City to utilize the Meadows at no cost in exchange for some minimal routine maintenance of the fields during the winter season.

In 1992, the City, in conjunction with the Northwest Florida Water Management District, purchased the 870 acre Elinor-Klapp Phipps

Park, including the Meadows. PRNA entered into a non-competitive five-year contract with Warner Sports Promotion, Inc. (Warner), owned by Andrew Warner, in 1993 to operate, manage, and maintain the complex in a fashion similar to what they were already doing on a private basis with Mr. Phipps in order to continue the soccer programs that were being offered at the Meadows. The contract had minimal (if any) cost to the City because Warner collected fees from soccer field users and paid for maintenance of the facility and there was a benefit to the community with the provision of soccer facilities.

Initially, the field use fees covered the costs associated with the 1993 contract. However, over the five-year life of the contract, the revenues did not cover the cost of operations to keep the fields at the expected quality level as other PRNA sports complexes. In 1999, the City executed a new contract with Warner in which the City provided the maintenance and Warner continued to promote and market soccer, schedule use, manage operations, and coordinate billing of soccer field use for the City. The City paid Warner a management fee (\$35,000 for a portion of 1999) for their services

and Warner paid the City to rent the soccer fields for Warner’s soccer programs just like any other soccer field user.

In 1998, a fire destroyed the soccer clubhouse, office, and storage buildings at the Meadows. Funding to rebuild the Meadows field house was obtained from the City, Florida Recreation Development Assistance Program, and members of the established Tallahassee Soccer Coalition (made up of Warner, Tallahassee Soccer Association, Capital Soccer Association, Top of Florida Soccer, and the current Tallahassee United Futbol Club). Each of the five coalition members contributed \$10,000, and PRNA management noted that the financial contributions were “accepted by the City with no future obligation, including preferential scheduling or reduced fees.” The new clubhouse was opened in 2001.

Since 1999, three amendments to the City’s contract with Warner have been executed.

- The first amendment, in 2001, added the soccer fields at Tom Brown Park to Warner’s scheduling and billing responsibilities. Non-soccer activities occurring on Tom Brown Park soccer fields are the responsibility of PRNA to schedule and bill.
- The second amendment, in 2007, changed 1) the manner in which concessions operated and concession revenues were shared (the City eliminated its responsibilities to manage or share any revenues related to concessions); and 2) the method and amount of Warner’s compensation, setting the annual management fee to \$42,566 for the Meadows and \$5,040 for Tom Brown Park (Warner has been paid \$47,606 annually). Table 4 below shows the annual payments the City made to Warner over the last 10

years. There has not been an increase in the contract since 2007, when the contract amount was increased from \$45,480 to \$47,606.

Table 4
City Annual Payments to Warner
for Fiscal Years 2002 - 2011

Fiscal Year	Annual Payments
2002	\$ 45,480
2003	\$ 45,480
2004	\$ 45,480
2005	\$ 45,480
2006	\$ 45,480
2007	\$ 46,366
2008	\$ 47,606
2009	\$ 47,606
2010	\$ 47,606
2011	\$ 47,606
10 year total	\$ 464,190

Source: City financial records

- The third amendment, in 2010, further refined the method of revenue sharing of concessions operations between Warner and other participating sponsoring organization at the Meadows, so that other organizations could provide concessions at their events if they desired.

Additionally, after the 1999 contract was successfully in place for five years, a requirement went into effect that a 365-day notice is now required should either party decide to terminate the contract without cause. Some other key terms and requirements of the contract are provided in Table 5 below.

**Table 5
Current City and Warner Soccer Operations Contract
Key Contract Terms**

City Terms/Requirements:	Warner Terms/Requirements:
Retains ownership of the property, structures, and facilities for the operation of a full-service soccer program at the Meadows	Manages the soccer and soccer-related activities at the Meadows and Tom Brown Park soccer fields. (This includes scheduling and initiating billing at both parks and providing on-site field supervision at the Meadows)
Pays and provides for all costs and expenses in the day-to-day care of the Meadows	Helps the City plan for maintenance of the facility
Develops policies, rules, and regulations for operation and use of the Meadows and provides governing interpretation of the implementation and enforcement of those policies, rules, and regulations.	Assists PRNA in formulating policies, rules, and regulations for operation and use of the Meadows and provides day-to-day interpretation, implementation, and enforcement of those policies, rules, and regulations
Has the right to inspect and audit all of Warner’s books, accounts, and financial and administrative records related to the operations at Meadows and Tom Brown Park.	Maintains books, accounts, and records regarding management of the Meadows, including invoices and supporting documentation, field use, collections (<i>see note below</i>), field schedules, and all costs and expenses.
Has complete responsibility for, and shall bear all costs and expenses required in, the day-to-day care of all soccer fields, fences, equipment, structures, and improvements of all kind or type located at the Facility and owned by the City.	Assists the City in developing a plan for both short and long term use, repair, maintenance and improvement of the facility.
Can use the Meadows for the City’s winter youth soccer program at no cost.	Coordinates billing of soccer field use, including billing for use and collecting payments (made out to the City of Tallahassee). <i>Note: Since January 2007, Warner prepares the billing request, but does not distribute billings or collect payments. The billing requests are used by the City’s Accounts Receivable Section to create invoices. Payments are collected by the City’s Revenue Division.</i>
	Promotes and markets soccer at the Meadows.
	Manages activities and secures the Meadows when the facility is open.
	Reports annually to PRNA the monthly statement of operations.
	Obtains commercial general liability insurance in the name of both Warner and the City and workers’ compensation insurance for all employees.

Source: City 1999 contract with Warner and related amendments

Answers to the Audit Questions and Related Recommendations

Question #1: Has PRNA staff complied with relevant City policies and procedures and processes related to the City's contract with Warner?

To determine compliance with City policies and procedures and the adequacy of implemented internal controls, we obtained an understanding of the processes in place to perform the key responsibilities required in the contract with the City, and performed testing of billing of soccer activities. The relevant City policies and procedures are related to procuring services contracts, City Commission Policy #242, "Procurement Policy," and Administrative Policy and Procedures (APP) #691, "Procurement of Consulting Services." City Commission Policy #224, "Financing the Government" is relevant to how PRNA sets the fees for programs and services. City Commission Policy #220, "Internal Control" and APP #630, "Internal Control Guidelines," identifies the internal controls that should be in place for financial and operational activities.

During our audit, we noted that PRNA generally complied with City policies; however, we noted that PRNA was not complying with one City policy related to communicating rental non-payment information to Warner. Additionally, we noted one instance regarding the contract where best practices related to competitiveness should be considered.

PRNA did not comply with Administrative Policy and Procedures #630, "Internal Controls," specifically related to monitoring and communicating information because PRNA has not been notifying Warner when organizations have not paid their outstanding invoices and are in the collections process.

APP #630.07(IV) requires that management timely communicate pertinent information to internal and external parties needed for decision-

making. DMA AR monitors payments received and updates the AR System. If payments are not received within 60 days, the invoice is written off in the AR system, and the invoice is passed on to Utility Business and Customer Service for collections.

Warner handles scheduling of fields and initiating the billing of field usage. PRNA has not been notifying Warner of non-payments so Warner could prevent users from continuing to use soccer fields when they have outstanding balances due for previous use.

A similar issue was identified at PRNA during a recently completed audit of the selected accounts receivable processes in the City (Audit of Selected Departments Performing Accounts Receivable Functions, Report #1204). As a result of that audit, PRNA implemented a process to monitor payments of outstanding invoices for all sports programs. We recommend that PRNA inform Warner when invoices for soccer field rentals are sent to collections (and subsequent payments are received by the City) in order to prevent users from continuing to utilize the soccer fields when they have outstanding invoices that are in the collections process.

During their evaluation of the City's soccer facility management services' needs, PRNA should consider the most cost effective and highest quality strategy to perform those services in the City, whether by internal PRNA staff or with an outside provider.

Historical and current City procurement policies have consistently emphasized the importance of competitive bidding. The policies also provided alternative non-competitive procurement methods such as sole-source and negotiated selection for departments to use when appropriate. Reasons for non-competitive procurements should be documented.

In 1993, PRNA's contract with Warner was a minimal cost to the City because Warner was collecting the user fees and paying for maintenance. The City Commission agenda item to approve the contract described Warner as "a

nationally recognized expert in soccer education, and has strong support in the local soccer community.” The agenda item also stated that Warner had been managing the Meadows for the previous five years during which time the programs had seen significant growth. While a competitive process was not utilized, proper approvals were obtained from the City Commission.

In 1999, the City and Warner executed a new five-year contract. In this contract, the City agreed to maintain the fields and pay Warner a management fee and Warner agreed to provide the same management and supervision services at the Meadows and pay for the use of the soccer fields just like other soccer field users. PRNA management indicated that there were no other known organizations that provided the services provided by Warner. The contract also included a stipulation that after five years, the contract could be extended indefinitely until one party decides to terminate for cause or to terminate without cause after providing a 365-day notice. The contract was extended and remains in place today. Similar to 1993, while a competitive process was not utilized, proper approvals were obtained from the City Commission.

PRNA management acknowledged there was a lack of competitiveness related to the awarding of the prior contracts and in February 2012 released a “Request for Letter of Interest for Services” to identify all local qualified companies that would be interested and capable of managing and operating the Meadows Soccer Complex.

We recommend that PRNA management continue with their plans to re-evaluate the City's soccer facility management services' needs and determine the most cost effective and highest quality strategy for obtaining those services in the City, whether by internal PRNA staff or with an outside provider. If a non-competitive contract is determined to be appropriate, we recommend PRNA document the reasons according to City policies. [Note: During their evaluation, PRNA should consider requirements in all applicable City policies (such as CC #242, “Procurement

Policy” and APP #691, “Procurement of Consulting Services”).

Question #2: Has Warner complied with the contract requirements?

Based on our audit, we concluded that Warner has complied with these key contract requirements:

- Managing the Meadows facility for soccer activities;
- Scheduling all activities taking place at the Meadows and soccer activities at Tom Brown Park;
- Assisting PRNA formulate policies, rules, and regulations for operations;
- Maintaining familiarity with current developments in the world of soccer;
- Assisting in marketing the Meadows facility;
- Maintaining and ensuring the accuracy of all financial books, accounts, and records; and
- Billing and collecting all fees for soccer use and safekeeping of deposits (the City currently collects all fees, not Warner).

The City has two policies (City Commission Policy #220 and APP #630) that establish basic internal controls that are to be implemented in carrying out City operations and responsibilities to ensure that resources are safeguarded and reliable data are obtained, maintained, and fairly disclosed in reports. It is expected that Warner would also implement such controls when performing City-related financial and operational activities.

To determine whether Warner had implemented adequate controls related to the financial and operational activities, we obtained an understanding of the scheduling and billing processes and performed detailed testing of soccer billings during two months (March 2010 and November 2011).

Our testing showed the billing of recorded soccer field usage during those two months was materially accurate; however, the documentation

supporting the billing of field usage needs to be improved.

To determine whether all field usage was recorded, billed, and payments were received, we traced field use from the:

- 1) Field Schedules (who was scheduled to either practice or play games on which fields), to the
- 2) Daily Activity Sheets (Warner’s official record of who practiced or played games on which fields), to the

3) Billing requests (prepared by Warner submitted to the City to be processed and distributed), to the

4) Payments received by the City.

Our results showed that billing performed by Warner was approximately 98% correct based on recorded activities (see our recommendation below regarding improving documentation supporting billing). As shown in Table 6 below, we identified only 29 (2.9%) billing errors in 994 recorded scheduled activities with a total under-billing of \$261 (1.6%) of the total \$16,399 billings tested.

**Table 6
Results of Testing Sampled Billing Transactions for
Two Selected Months in Calendar Years 2010 and 2011**

	March	November	Total
# Practice Sessions	364	257	621
# Games Played	152	218	370
# of days of Camp	3	0	3
Total number of activities scheduled	519	475	994
Total Amount billed for Month	\$7,258	\$9,141	\$16,399
# of Differences between Daily Sheets and Warner End of Month Billing Report	34 (6.6%)	34 (7.2%)	68 (6.8%)
# Errors on Activities Billed	18 (3.5%)	11 (2.3%)	29 (2.9%)
# Activities where Billings were correct but were not supported by Daily Sheets	16 (3.1%)	23 (4.8%)	39 (3.9%)
Net amount Overbilled(+) or Underbilled (-)	-\$283 (3.9%)	+\$22 (0.2%)	-\$261 (1.6%)

We noted the documentation supporting the billing should be improved. Specifically, the Daily Sheets should reflect the correct information to facilitate billing accuracy and should be signed off by field supervisors to attest that the information is accurate.

For each day’s activities at the Meadows Complex, Warner field staff is provided a Daily Sheet of scheduled activities, including who is to practice on what field at what time, and the number of games that are to be played on what field between what times. For games as compared to practices, the Daily Sheet does not consistently identify the name of the organization playing each game. Field staff note on the Daily Sheet actual times each organization practices on the fields,

any change in fields (number and size) used by an organization, and if fields were closed due to weather or condition. For games, field staff records the above information, but not who played each game. Each activity billed should be supported by the information on the Daily Sheets, and each Daily Sheet should be signed by field staff to attest that the information is accurate.

During our testing, we noted that the activity reported on the Daily Sheets did not in some instances support the information on the billing reports. Some differences were due to billing errors, but most were due to different information on the Daily Sheets such as different field numbers and sizes. Of the 994 activities tested, we identified 97 discrepancies where the Daily

Sheets did not support the amount billed. When verifying our test results, explanations by the Warner billing staff were reasonable for 68 of the 97 discrepancies to support the billed amount (i.e., the Daily Sheet was incorrect), with the remaining 29 differences being billing errors or 1.6% of the total billings tested.

Additionally, while the Daily Sheets indicated the number of games that were scheduled to be played on each of the fields, the sheets did not identify the names of the organizations playing. Warner used separate game schedules to support the billing of games, and those game schedules had not been provided to field staff.

In order to improve support for billings, we recommend 1) Warner revise the Daily Sheets to include all activities that are scheduled so field staff can attest that the activity took place for the named organization on the correct field and field size; and 2) field staff sign and date to attest to the accuracy and completeness of each completed Daily Sheet.

Question #3: Have the soccer fields been equitably allocated by the City?

We concluded that soccer fields are not being equitably allocated because prioritization of scheduling at the Meadows soccer fields is given by the City to "primary user groups" over other soccer groups and users.

A goal of the Tallahassee Parks and Recreation Department stated on the City's website is "to provide worthwhile leisure programs for citizens of all ages and a well maintained parks system." In line with this goal is to provide equal opportunities for recreation participation.

The "Elinor Klapp Phipps Park/Meadows Soccer Complex Facility User Guidelines, Procedures and Fees" lists the following scheduling priorities defined by the City and implemented by Warner:

- (1) All City of Tallahassee sponsored or endorsed programs given highest priority.
- (2) Main user groups who are part of the "Soccer Coalition," including Capital Soccer

Association, Top of Florida Soccer Club, Tallahassee United Futbol Club, Tallahassee Soccer Association and Warner Soccer Programs.

- (3) Recreational youth programs not sponsored by the City.
- (4) Competitive youth programs not sponsored by the City.
- (5) Other programs outside the regularly scheduled users (proof of insurance required).

New users are placed in one of the existing priorities.

Warner begins the scheduling process months before each playing season (fall, winter, spring, and summer). Each of the main user groups submits their requested needs for practices and games to Warner staff for development of the season's schedule. Non-primary user organizations and individuals submit their field reservation requests both prior to the season and during the season. Warner staff develops and posts the season schedules and provides periodic updates scheduling the field requests based on the prioritization criteria provided above.

As described earlier, PRNA partnered with the identified primary soccer user groups in 1993 guaranteeing them priority use of the facility to ensure that soccer programs would be available to the public at no additional cost to the City. One known soccer user group approached PRNA to become a primary user in order to participate in the scheduling prioritization, but was not approved. The primary users groups and prioritization of scheduling have remained unchanged over the last 19 years.

This model (partnering with for-profit and not-for-profit organizations) is utilized by PRNA in a number of areas where a primary user group or groups have been recognized and given priority usage. The benefit to the City is that programs and services are made available to the public without the City incurring programming or administrative costs. Examples of these partnerships include: upper level youth baseball

and softball leagues at various ballfields; bicycle motocross at the BMX track provided by not-for-profit organizations; and competitive and synchronized swimming at City pools provided by for-profit companies.

PRNA management reported that their priority use status was based on this service delivery model and the historic relationship with these primary groups, who were initially the only users of the facility. PRNA management believes that the City benefits from primary users because of the additional recreational opportunities and stream of revenues brought to the City.

Even though this type of partnership and prioritization is common in PRNA, we believe it potentially prevents newer organizations from increasing their opportunities to utilize the facilities and perpetuates market dominance by the organizations receiving the scheduling prioritization. We recommend that PRNA re-visit the policies related to prioritization of scheduling at soccer fields and seek alternative ways to accommodate as many groups and users as possible (for example, through revised prioritization of scheduling, additional lighting, additional facilities, operating hours, etc.). We also recommend that PRNA periodically survey soccer user groups to assess facility needs and satisfaction with various aspects of the soccer facilities, scheduling, and billing.

Question #4: What percent of soccer costs do soccer revenues recover (i.e., What is the cost recovery of the soccer program?)

According to City Commission Policy #224, “Financing the Government,” Section III, PRNA

should seek to recover costs for its activities and programs through implementing a rate structure that increases overall revenue generation by the Consumer Price Index (CPI) plus an additional percentage. Additionally, the policy directive addresses the recovery of program costs.

Currently, PRNA annually measures cost recovery on a department level, and only measures cost on a program level as needed.

During our audit, we met with PRNA management and maintenance staff to estimate the costs associated with the soccer program. Soccer program costs included the labor, materials and supplies, services, and proportionate use of equipment to maintain the soccer fields for FY 2011. We used the CPI (from Table 3) to estimate the three prior years’ costs to determine if PRNA was increasing their cost recovery. Table 7 below provides our analysis of revenues to program costs.

We estimated that from fiscal year 2008 to 2011, PRNA increased the recovery of costs from 28% to 35%. PRNA management indicated that the revenues grew due to increased rentals after improvements were made to fields over the last two years, such as lighting. As shown previously in Table 2, approximately 90% of the field usage at the Meadows is by the primary user groups that are for-profit and not-for-profit organizations, and only 3% is by PRNA youth soccer program. Therefore, we estimated that in 2011, the City subsidized approximately 65% of the costs to maintain the soccer fields that were used by for-profit and not-for-profit organizations 90% of time.

Table 7
Revenues and Estimated Costs to Determine Cost Recovery
for Fiscal Years 2008-2011

	FY2008 (c)	FY2009 (c)	FY2010 (c)	FY2011
Soccer Field Rental Revenues	\$76,205	\$81,823	\$89,855	\$102,341
Soccer Program Costs:				
Meadows Warner Contract (a)	\$47,606	\$47,606	\$47,606	\$47,606
Meadows Maintenance (b)	\$209,160	\$217,422	\$216,556	\$220,077
Tom Brown Park Maintenance (b)	\$19,973	\$20,762	\$20,680	\$21,016
Total Program Costs	\$276,740	\$285,791	\$284,842	\$288,699
Net Program Gain (Loss)	(\$200,534)	(\$203,968)	(\$194,987)	(\$186,359)
Percent of costs recovered	28%	29%	32%	35%
Percent subsidized by City	72%	71%	68%	65%

Notes: (a) Source – these are actual payments made to Warner during each FY.

(b) Source – these are estimated program costs identified by PRNA maintenance supervisors using FY 2011 amounts, time, materials, salaries, etc.

(c) Source – these are estimated using the prior year's amount and reducing it by the CPI for that year (FY2010 – 1.6%; 2009 (.4%); and FY 2008 - 3.8%).

We commend PRNA for increasing their cost recovery over the last four fiscal years. However, at the same time, the City soccer field maintenance cost subsidized 65% of the soccer field use by for-profit and not-for-profit organizations.

To have sufficient information to set fees and better monitor PRNA cost recovery efforts, we recommend PRNA management periodically track costs by program.

Other Issues Noted During the Audit

During the audit, we noted two additional issues and provided three additional recommendations.

There is a conflict of interest in that Warner is a renter of the soccer fields (using the fields 43% and 53% of the time, in calendar year 2010 and 2011, respectively) and also manages the scheduling, billing, and on-site activities of all Meadows soccer field uses.

The City contracts with Warner to promote, market, manage the Meadows, and schedule and bill for soccer field rentals at the Meadows and Tom Brown Park. Warner receives requests for field usage, schedules the fields for practices and games, observes the actual uses on the Meadows

fields, and creates the billing requests for the field usage. Warner is also a company that provides soccer services, including soccer leagues (youth and adult), soccer player and coach training programs and camps.

In our view, there is a conflict of interest when PRNA contracts with Warner to perform these management activities. Warner manages the scheduling, billing, and on-site activities of all Meadows soccer fields for PRNA and also is a primary user (renter) of those same fields. Warner effectively bills itself by using its own scheduler/billing person and on-field supervisor that records field usage. There also exists a conflict of interest issue within Warner as management is in a position to directly influence the persons performing the scheduling, on-field supervision, and billing activities.

During our audit, no factual information came to our attention to lead us to conclude the Warner timekeeper or person scheduling fields and creating billing invoices for field usage had in fact either not recorded or not billed Warner, or had given preferential treatment to Warner for field rentals. However, given the current organizational structure and practices followed, if such activities were occurring it is unlikely they would be identified. For PRNA to establish a compensating

control to detect any real or perceived fraud or abuse, it would come with a financial cost. The above conflict of interest risk should be weighed by PRNA against the cost for PRNA to perform additional independent monitoring, or take over managing the timekeeping, scheduling, and billing processes itself.

PRNA staff indicated they regularly review the amounts billed to Warner, but PRNA has not conducted any testing of scheduling, actual field use, and billing to ensure that all field usage by Warner has been properly billed.

We recommend that PRNA re-evaluate the risks associated with conflict of interest issues related to the services contracted with Warner and determine whether the contractual arrangement best meets the needs of the City and facility users. If the services continue to be provided in the similar manner, we recommend PRNA implement processes to mitigate the risks and ensure that Warner and other users are being billed for all soccer field use. Options available to the City include:

1. Bring in-house functions relating to scheduling, billing, and managing soccer facilities.
2. Contract with a provider that does not rent soccer fields or have any conflicts of interest with major soccer field users to perform scheduling, billing, and managing the soccer program. PRNA will also have to take into consideration the monitoring cost associated with this option.
3. Continue to contract with a company that manages the program and has perceived or actual conflicts of interest. In such arrangements, the City should determine the additional cost to the City to monitor and mitigate conflict of interest risk.

The City's web site regarding the Meadows Soccer Complex had not been updated to include soccer field fees, facility use policies, and quarterly operational hours.

During our audit, we noted that the City's web site with information about the Meadows Soccer Complex had not been updated since fall 2011. For example, in March 2012, the field operational hours were for the fall season through the end of November 2011. Additionally, the field sizes available to rent were posted, but not the rental fees or the detailed facility use policies.

To better communicate policies, procedures, and costs to rent and use the soccer fields, we recommend that PRNA make the policies and rental fees available on the City's PRNA web site and update the hours of operation on a quarterly or seasonal basis.

Appointed Official's Response

City Manager:

As noted in the audit, we too recognize that Tallahassee has a very strong soccer program and much of that success can be attributed to the work of Warner Sports Productions, Inc. It should be noted that this audit verified that Warner Sports has complied with the key contract requirements and that past contracts were approved by the City Commission. Currently, the fields are provided to primary user groups which PRNA believes is the best method of use allocation for the limited number of fields. However, PRNA will re-evaluate this issue and the conflict of interest issue discussed in the audit to determine the most effective strategy to maintain the high quality services expected by the community.

Statement on behalf of Warner Sports from Chuck Hobbs, Esquire dated May 4, 2012

The audit reflects the due diligence and professional manner in which Warner has conducted its contractual obligations on behalf of the City and the user groups and the numbers reflects the success at which Warner has helped coordinate local soccer groups and met the contractual elements of growing the game within the community and promoting Tallahassee in event planning which has seen significant economic impact for the City. It is our position that this public private partnership has been a model from its inception and any inherent conflicts were present from day one and until recent challenges has not been an issue and dealt with at the City departmental level and with the user groups. The apparent success of this program has led to outside challenges from individuals or groups yet to be identified who have made statements about this contract which are patently false. We believe that the actions taken at the Commission level and City Manager level were based on these allegations regarding Warner which have been found to be false. We represent the City and thousands of users who we believe would want a voice in the present discussions. A few individuals initiating these actions must be buoyed by the thousands of users and citizens who are impacted by this contract. We hope to continue providing the best services under the contract in the future.

Copies of this audit report #1209 may be obtained from the City Auditor's website (<http://talgov.com/auditing/index.cfm>) or via request by telephone (850 / 891-8397), by FAX (850 / 891-0912), by mail or in person (Office of the City Auditor, 300 S. Adams Street, Mail Box A-22, Tallahassee, FL 32301-1731), or by e-mail (auditors@talgov.com).

Audit conducted by:

Beth Breier, CPA, CISA, Audit Manager

Sam M. McCall, Ph.D., CPA, CGFM, CIA, CGAP, City Auditor

Appendix A – Management’s Action Plan

Action Steps	Responsible Employee	Target Date
A. Objective: <i>To improve compliance with City policies and contracts.</i>		
1. PRNA implement a process to inform the contractor when invoices for soccer field rentals are sent to collections (and subsequent payments are received by the City) in order to prevent users from continuing to utilize soccer fields when they have outstanding invoices that are in the collections process.	Cindy Mead	6/1/12
2. The Daily Sheets used by Warner to support amount billed should include all activities (practices and games) that are scheduled so field staff can attest to the name of the organization and the activity that took place on the correct field and field size.	Cindy Mead	6/1/12
3. Field staff observing activities at the Meadows should sign and date the Daily Sheets used by Warner to attest to its accuracy and completeness.	Cindy Mead	6/1/12
B. Objective: <i>To improve equity of soccer field allocation.</i>		
1) PRNA re-evaluate the policies related to prioritization of scheduling at soccer fields to confirm that the current method is the most effective.	Ashley Edwards	6/1/12
2) Periodically survey user groups to assess facility needs, as well as satisfaction with various aspects of the soccer facilities, scheduling, and billing.	Cindy Mead	10/1/12
C. Objective: <i>To improve measurement of program cost recovery.</i>		
1) PRNA re-evaluate the resource allocation impact vs. benefits of tracking costs by program on an ongoing basis rather than on an as needed basis.	Ashley Edwards	6/1/12

D. Objective: <i>To mitigate risks associated with contractual conflict of interests.</i>		
1) PRNA re-evaluate the risks associated with conflict of interest issues related to the services contracted with Warner and determine whether the contractual arrangement best meets the needs of the City and facility users. If the services continue to be provided in the similar manner, PRNA should implement processes to mitigate the risks and ensure that Warner and other users are being billed for all soccer field use.	Ashley Edwards	10/1/12
E. Objective: <i>To improve communications.</i>		
1) Make policies and rental fees available on the City's PRNA web site and update the hours of operation on a quarterly or seasonal basis.	Cindy Mead	6/1/12