



Follow-up Review of Audit of Central Broward Regional Park and Stadium

Office of the County Auditor

Follow-up Review

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Report No. 26-01
October 08, 2025



OFFICE OF THE COUNTY AUDITOR

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October 08, 2025

Honorable Mayor and Board of County Commissioners,

We conducted a Follow-up Review of our Audit of Central Broward Regional Park and Stadium (Report No. 24-21) dated July 10, 2024. The objective of our review was to determine the implementation status of our previous recommendations.

We conclude that of the nine recommendations in the original report, six recommendations were implemented, two recommendations were partially implemented, and one recommendation was not implemented. The status of each of our recommendations is presented in this follow-up report.

Please be advised that the information presented herein is not considered an audit in accordance with Generally Accepted Governmental Auditing Standards. Had we conducted an audit, we may have identified additional findings and concerns.

We appreciate the cooperation and assistance provided by the Parks and Recreation Division throughout our review process.

Respectfully submitted,

A handwritten signature in blue ink that reads "Bob Melton".

Bob Melton
County Auditor

cc: Monica Cepero, County Administrator
Andrew Meyers, County Attorney
Kevin Kelleher, Deputy County Administrator
Sandy Michael-McDonald, Assistant County Administrator
Dan West, Director, Parks and Recreation

Broward County Board of County Commissioners

Mark D. Bogen • Alexandra P. Davis • Lamar P. Fisher • Beam Furr • Steve Geller • Robert McKinzie • Nan H. Rich • Hazelle P. Rogers • Michael Udine
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IMPLEMENTATION STATUS SUMMARY

Implementation Status of Previous Recommendations from the Audit of Central Broward Regional Park and Stadium

Rec. No.	PREVIOUS RECOMMENDATION	IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED	NOT APPLICABLE
1.A	We recommended management implement procedures to appropriately track and monitor items that are easily transportable and readily marketable or easily diverted to personal use.	✓			
1.B	We recommended management implement procedures to ensure compliance with County Policies and Procedures for capital assets, including: I. An accurate and complete list of all capital assets is maintained. II. All new capital assets are reported to the Accounting Division, asset tagged and recorded in PeopleSoft. III. All capital assets no longer in service or missing are promptly reported to the Accounting Division.		✓		
1.C	We recommended management implement procedures to ensure fuel pumps are secured and fuel usage is tracked and monitored.			✓	

Follow-up Review of our Audit of Central Broward Regional Park and Stadium
at the Parks and Recreation Division

Rec. No.	PREVIOUS RECOMMENDATION	IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED	NOT APPLICABLE
2.A	We recommended management improve access management procedures to ensure accounts are disabled timely when employees separate from Parks.	✓			
2.B	We recommended management implement user access review procedures to ensure reviews are performed at least annually, to determine whether access rights are commensurate with user job responsibilities. Reviews should be documented, including the outcome of the review, and tracking any required changes made as a result of the review.	✓			
3	We recommended management continue to strengthen the password settings in RecTrac to comply with the CAPP.	✓			
4	We recommended management implement procedures to ensure all deposits are picked up by the courier the next business day in compliance with the County Administrative Policies and Procedures.	✓			
5.A	We recommended management implement procedures to ensure the Safe Log is completed appropriately in accordance with policies and procedures.		✓		
5.B	We recommended management implement procedures to ensure safe access codes are changed or deleted immediately for employees who terminate or transfer in accordance with County policies and procedures.	✓			

INTRODUCTION

Scope and Methodology

The Office of the County Auditor conducts audits of Broward County's entities, programs, activities, and contractors to provide the Board of County Commissioners, Broward County's residents, County management, and other stakeholders with unbiased, timely and relevant information for use in promoting government accountability and stewardship and improving government operations.

We conducted a Follow-up Review of our Audit of Central Broward Regional Park and Stadium (Report No. 24-21) dated July 10, 2024. The objective of our review was to determine the implementation status of our previous recommendations.

Please be advised that the information presented herein is not considered an audit in accordance with Generally Accepted Governmental Auditing Standards. Had we conducted an audit, we may have identified additional findings and concerns.

Our follow-up review included such tests of records and other auditing procedures, as we considered necessary in the circumstances. The review period was January 1, 2025, through September 22, 2025. However, transactions, processes, and situations reviewed were not limited by the review period.

Overall Conclusion

We conclude that of the nine recommendations in the original report, six recommendations were implemented, two recommendations were partially implemented, and one recommendation was not implemented. The status of each of our recommendations is presented in this follow-up report.

OPPORTUNITIES FOR IMPROVEMENT

This section reports actions taken by management on the Opportunities for Improvement in our previous review. The issues and recommendations herein are those of the original review, followed by the status of the recommendations.

1. Tracking and Monitoring of Park Assets Required Improvement.

Park management did not adequately track or monitor asset inventories. Specifically, we noted the following:

- A. Park management did not maintain a complete inventory list of equipment valued under \$5,000 (non-capital assets). During our review, we noted non-capital assets that are of value and easily transportable for personal use that were not included on an inventory list.
- B. Park management did not maintain an accurate and complete inventory list of equipment valued at \$5,000 or more (capital assets). During our review, we identified capital assets that were not recorded or accounted for. We selected a sample of 32 items meeting the requirements of capital assets and noted the following:
 - i. Sixteen (50%) of 32 items identified were not recorded in PeopleSoft as a capital asset.
 - ii. One item recorded as a capital asset in PeopleSoft, a laser guided line making machine, valued at \$7,400, was not included in the Park's inventory listings.
 - iii. Two items identified as capital assets had different asset tag numbers but shared the same VIN/serial number and equipment number and appeared to be duplicates.
- C. Park management did not adequately secure and track fuel. We identified an unsecured fuel pumping station within the maintenance yard that provided gasoline and diesel fuel for Park equipment and vehicles.

We recommended management:

- A. Implement procedures to appropriately track and monitor items that are easily transportable and readily marketable or easily diverted to personal use.

- B. Implement procedures to ensure compliance with County Policies and Procedures for capital assets, including:
- i. An accurate and complete list of all capital assets is maintained.
 - ii. All new capital assets are reported to the Accounting Division, asset tagged, and recorded in PeopleSoft.
 - iii. All capital assets no longer in service or missing are promptly reported to the Accounting Division.
- C. Implement procedures to ensure fuel pumps are secured and fuel usage is tracked and monitored.

Implementation Status:

A. **Implemented.**

B. **Partially Implemented.**

- i. **Partially Implemented.** In early 2025, management partnered with the Broward County Accounting Division to identify all capital assets, update asset tags, and replace any that were damaged. A comprehensive asset listing and full reconciliation, aimed at confirming asset existence, adjusting inventory records, and establishing a baseline for future tracking, is expected to be completed by the end of Fiscal Year 2026.

We continue to recommend that an accurate and complete list of all capital assets is maintained.

- ii. **Implemented.**

- iii. **Partially Implemented.** Following the reconciliation process outlined in Section “B.i”, management intends to establish procedures to ensure that any items identified as missing or no longer in service, whether during routine operations or periodic inventories, are promptly reported to the Accounting Division.

We continue to recommend that all capital assets no longer in service or missing are promptly reported to the Accounting Division.

- C. **Not Implemented.** During our site visit on September 16, 2025, we observed that fuel pumps were left unlocked and unattended. While a manager is assigned to open and close the pumps, they are not responsible for updating the fuel usage log. Logging is left to the

individual operating the pump and is not monitored by management, resulting in unreliable recordkeeping.

In addition, the fuel pumps are equipped with analog meters; however, these readings are not incorporated into the logs, and no reconciliation is performed between recorded usage and actual fuel on hand.

Parks management intends to issue a Directive to Central Broward staff outlining required steps to request and dispense fuel, ensure fuel pump security, and reconcile usage. Furthermore, as Central Broward is the only Parks site that is on an analog system, Parks management also will be researching options to transition to an electronic tracking system as is used at the other three Parks dispensing sites.

We continue to recommend that management implement procedures to ensure fuel pumps are secured, and fuel usage is tracked and monitored.

2. User Account Management for the RecTrac System Needed Enhancement.

During our review, we noted the following areas where user administration to the RecTrac system needed improvement to comply with County policies and procedures.

- A. User access to RecTrac was not consistently revoked within 24 hours of an employee's termination or transfer to another agency or job function. Specifically, we reviewed 14 terminated employee accounts and noted that on average accounts were disabled 106 days after employee separation with a range of 21 to 168 days.
- B. RecTrac accounts were not periodically reviewed to ensure that user access remained commensurate with job responsibilities.

We recommended management:

- A. Improve access management procedures to ensure accounts are disabled timely when employees separate from Parks.
- B. Implement user access review procedures to ensure reviews are performed at least annually, to determine whether access rights are commensurate with user job responsibilities. Reviews should be documented, including the outcome of the review, and tracking any required changes made as a result of the review.

Implementation Status:

- A. **Implemented.**
- B. **Implemented.**

3. RecTrac Password Settings Required Enhancement to Comply with County Policies and Procedures.

Account and password security settings within RecTrac were not configured to comply with CAPP requirements, Volume 7, Chapter 2. During the audit, we were provided with additional information from management and noted that measures were taken to remediate a majority of these issues to ensure compliance with the CAPP. Management informed us that the remaining password issues required additional testing and analysis to ensure implementation of the feature did not cause an operational disruption.

We recommended management continue to strengthen the password settings in RecTrac to comply with the CAPP.

Implementation Status: Implemented

4. Courier Pick up of Daily Deposits Required Improvement.

Daily deposits were not consistently handled in accordance with County policies and procedures. We noted nine of 30, or 30%, of daily deposits tested were not picked up by the courier service the next business day as required by the CAPP. On average deposits were picked up every 2.3 business days.

We recommended management implement procedures to ensure all deposits are picked up by the courier the next business day in compliance with the County Administrative Policies and Procedures.

Implementation Status: Implemented

5. Safe Management and Cash Handling Procedures were not Consistently Followed.

Safe management and cash handling procedures did not consistently comply with the CAPP or the Park Divisions Cash Handling Policies and Procedures. Specifically, we noted the following:

- A. The safe activity log was not completed in accordance with the Park's Cash Handling Policies and Procedures. During our cash handling observations, we noted that while the safe log was completed each time the safe was opened and closed noting the date and time, the log did not include the items of value being put into or removed from the safe.

- B. For 1 out of 5 (20%) employees that resigned or transferred from the Park, the safe combination was not changed within 24 hours of termination or transfer. The employee's combination was deleted three days after their termination date.

We recommended management implement procedures to ensure:

- A. The Safe Log is completed appropriately in accordance with policies and procedures.
- B. Safe access codes are changed or deleted immediately for employees who terminate or transfer in accordance with County policies and procedures.

Implementation Status:

- A. **Partially Implemented.** During our September 16, 2025 site visit, we found that the safe log did not record items of value, as defined by the Park's Cash Handling Policies and Procedures, when placed into or removed from the safe; however, cash withdrawals were logged in accordance with policy.

To reinforce this requirement, Parks management indicates that staff have been counseled and reminded to complete the log accordingly. Additionally, Parks is in the process of updating its internal cash handling procedures to include a revised Safe Log to facilitate the inclusion of items of value in addition to cash. This log was provided in advance to Central Broward management.

We continue to recommend that the Safe Log is completed appropriately in accordance with policies and procedures.

- B. **Implemented.**