

AUDIT/ASSESSMENT/PREFORMANCE REVIEWS IMPLEMENTATION PROGRESS REPORT

DEPARTMENT NAME AND CONTACT	AUDIT NAME AND DATE <small>(see cover of report)</small>	FINDINGS <small>(list findings located in the report)</small>	RECOMMENDATIONS <small>(list recommendations located in the report)</small>	IMPLEMENTED YES OR NO	REASON FOR NON-IMPLEMENTATION
<p>Planning & Community Svcs Tony Phillips</p>	<p>2010 Review of the South Fulton Tennis Center</p>	<ol style="list-style-type: none"> 1. Records Not Provided 2. Numerous Accounting Discrepancies 3. Condition of the Tennis Courts 4. Underpaid Fees 	<ol style="list-style-type: none"> 1. The contract requires that the Operator submit quarterly reports on participation, financial statistics, and other related activities on a quarterly basis. The Department of Parks & Recreation should request that the Operator submit this information timely, evaluate the Operator's performance, and document all corrective action taken. Additionally, all documents should be maintained as required by the contract. 2. It is recommended that the QuickBooks ledgers are reconciled to the bank statement at the end of the month and to the daily revenue report on a weekly basis. Periodic review by a qualified accountant should be a requirement. 3. The Department of Parks & Recreation should immediately assign qualified personnel to inspect the South Fulton Tennis Center and determine the total cost of repairs needed to restore the facility good operating condition. All surface repairs should be made by the Operator as specified in the 	<ol style="list-style-type: none"> 1. N/A 2. N/A 3. N/A 4. N/A 	<ol style="list-style-type: none"> 1. The Department was under a previous management in 2010. There is no direct documentation on what audit recommendations were implemented. The subsequent 2012 audit of the same vendor noted similar findings. <ol style="list-style-type: none"> 2. See #1 3. See #1 4. See #1

