

# Parks and Recreation – Special Populations Audit

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**Report Issued**

April 2, 2024

**Audit Report No. 24-03**




**City of Cape Coral  
City Auditor's Office**

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TO: Mayor Gunter and Council Members

FROM: Andrea R. Russell, City Auditor 

DATE: April 2, 2024

SUBJECT: Parks and Recreation Special Populations (Special Pops) Audit

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The City Auditor's Office has completed the performance audit of the Parks and Recreation Special Pops program. The audit was conducted in conformance with Generally Accepted Government Auditing Standards by the authority granted through City Ordinances 28-02 and 79-10.

We would like to express our sincere appreciation to Parks and Recreation Special Pops management and staff for the courtesy, cooperation, and proactive attitude extended to the team members during the audit. If you have any questions or comments regarding this audit, please contact Andrea Russell at 242-3380 or Timothy DiSano at 242-3308.

C: Michael Ilczyszyn, City Manager  
Connie Barron, Assistant City Manager  
Aleksandr Boksner, City Attorney  
Kimberly Bruns, City Clerk  
Joe Petrella, Parks and Recreation Director  
Lucille Vaillancourt-Kreider, Revenue/Special Facilities Superintendent  
Milena Park, Special Populations Supervisor  
Audit Committee

**PARKS AND  
RECREATION – SPECIAL  
POPULATIONS (SPECIAL  
POPS) AUDIT**

Issued April 2, 2024

**Objective**

To determine if controls are in place and operating effectively to allow the Special Populations program to achieve the mission of promoting independence for individuals with intellectual disabilities through exposure, education, experience, and encouragement in a safe, caring environment.

**Background**

Special Pops' mission is to promote independence through exposure, education, experience, and encouragement in a safe, caring environment. Programs include life skills development and adult day training in addition to after school, evening, and special events, providing an array of activities and options. Programs are held at the Freida B. Smith Center and Pops Café at City Hall.

**REPORT HIGHLIGHTS**

**WHY THIS MATTERS**

There is a wait list for participation in the Special Pops program. Updates to policies and procedures as well as an increase in resources would help to efficiently administer the program to a larger group of residents in need.

**WHAT WE FOUND**

The City Auditor's Office conducted a performance audit of the Parks and Recreation Special Pops Program. This audit is included in the City Auditor's approved FY24 Audit Plan.

The Special Pops Program could provide services to more individuals in the special needs community by implementing improvements to administrative policies and procedures as well as obtaining more staff resources and more facilities. While we noted several administrative areas that need improvements, Special Pops meets its goals and delivers quality activities that are beneficial to participants. We noted opportunity for improvement in the following areas:

- Facility and staff resources to allow the program to provide services to a larger population.
- Increased oversight in program administrative areas to more efficiently deliver services and adherence to policies and procedures and program requirements.
- Update outdated or inaccurate policies and procedures, to help ensure compliance with program mission, vision, and goals as well as state and county requirements.

While controls over administrative processes need improvement, no material control deficiencies were noted.



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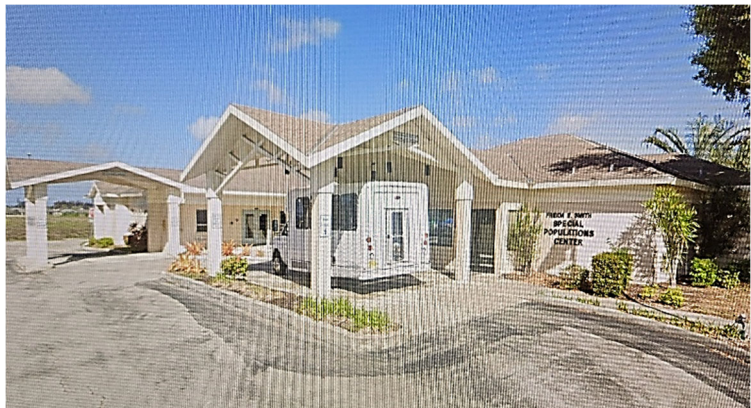
## BACKGROUND

Special Pops' mission is to promote independence through exposure, education, experience, and encouragement in a safe, caring environment. Programs include life skills development and adult day training in addition to after school, evening, and special events providing an array of activities and options. Special Pops is managed by Parks



and Recreation and offers programs for adults and children with intellectual disabilities at the Freida B. Smith Center located at Lake Kennedy Community Park and Pops Café at City Hall. The center is named after Freida Bell Smith, a pioneer in the field of special education in New York State. After retiring to Cape Coral with her husband Norman, Freida joined and volunteered in many community organizations. In 1979, when Special Populations first opened, Freida volunteered once a week, teaching through music. The Freida B. Smith Special Populations Center currently provides services for approximately 80 individuals with developmental disabilities.

The Special Pops program is a Group 1 – Life Skills Development Level 3 – Adult Day Training facility funded by the State of Florida as provided by the Developmental Disabilities Individual Budgeting (iBudget) Medicaid Waiver. iBudget was established by Florida State Statute Chapter 393, Section 0662, to provide home and community-based support and services (HCBS) and to improve opportunities for eligible persons with developmental disabilities living at home, or in a home-like setting, through an individual budgeting approach. HCBS waivers are authorized by Section 1915(c) of the Social Security Act and governed by Title 42, Code of Federal Regulations, Parts 440 and 441.





## **FINDINGS AND RECOMMENDATIONS**

### **FINDING 2024-01: Limited Resources Limit Special Populations Ability to Provide Services to all Eligible Individuals**

**Rank: High**

**Condition:**

Special Pops strives to promote independence for persons with intellectual disabilities living within the city. They are unable to provide services to all eligible individuals due to insufficient resources including number and size of facilities, resources, and staff. There is currently a waiting list of over 50 individuals in the city that are eligible for participation in the program. In addition, due to current Agency for Persons with Disabilities (APD) criteria, there are limits on the number of participants based on their individual level of service needed. Based on population projections, it can be expected that the need for additional services will continue to increase as well.

**Criteria:**

- Special Pops' mission
- APD waiting list criteria
- Adequate facility and staff resources

**Cause:**

- City population growth
- Lack of sufficient facility space
- Insufficient number of facilities
- Lack of sufficient staffing
- Special Pops was not included in the Facilities Needs Assessment

**Effect:**

- Unable to provide services to all eligible individuals
- Inability to fully accomplish program mission

## Recommendation

### 2024-01:

*Develop a plan to explore options for additional resources required to provide services to more eligible individuals.*

## Management Response and Corrective Action Plan:

2024-01    ☒ Agree   ☐ Partially agree\*   ☐ Disagree\*

**\*For partially agree or disagree a reason must be provided as part of your response:**

**2024-01**    In relation to space needs, the department will be updating the Parks and Recreation Master Plan in Fiscal Year 2025 and will work on an overall strategic plan to address indoor facility needs and staffing resources throughout the department. The Facilities Needs Assessment did not address recreation program space or participation and was more geared toward the City's overall employee workspace. The Department will work with Special Pops on developing an overall strategic plan that will help guide us over the next 5 years. Funding is limited to what is approved in the annual budget. For Master Plan and Strategic Plan, additional space and staffing are contingent of funding.

**2024-01    Management Action Plan Coordinator:**  
Parks and Recreation Director

**2024-01    Anticipated Completion Date:** 09/30/2025



## **FINDING 2024-02: Driver License Checks Not Performed**

**Rank: High**

**Condition:**

Special Pops policy and Administrative Regulation (AR) 2, Use of Vehicles by City Employees, state verification of a valid driver license “should be performed when hired and semi-annually thereafter.” We reviewed driver license information from Human Resources for all Special Pops staff members. Of 18 staff members that required driver license checks, three (17%) had no verification of a valid driver license on file at the time of hire. One staff member (6%) had neither a pre-hire nor subsequent semi-annual driver license verification on file. 16 (100%)<sup>1</sup> staff members did not have any semi-annual verifications as required by both Special Pops policy and AR 2. Special Pops maintains a copy of each staff member’s most recent driver license on file; however, there is no verification that the driver license is still valid.

**Criteria:**

- Special Pops Policy – Health, Safety and Well Being
- AR 2

**Cause:**

- Noncompliance with Special Pops Policy
- Noncompliance with AR 2

**Effect:**

- Potential for staff operating Special Pops vehicles without a valid driver license.
- Potential increased liability

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<sup>1</sup> Two staff members were not yet required to have semi-annual driver license checks due to recent hire date.

## Recommendation

### 2024-02:

*Comply with AR2 driver license requirements.*

## Management Response and Corrective Action Plan:

2024-02    ☒ Agree   ☐ Partially agree\*   ☐ Disagree\*

**\*For partially agree or disagree a reason must be provided as part of your response:**

**2024-02**    Driver License checks are part of Administrative Regulation 2 and are conducted by Human Resources. Special Pops will update their policies and procedures manual to reflect Admin. Reg 2 only. Staff will inquire with HR annually on staffs' driver's license requirements.

**2024-02**    **Management Action Plan Coordinator:**  
Parks and Recreation Director

**2024-02**    **Anticipated Completion Date:** 04/15/2024



## **FINDING 2024-03: Daily Vehicle Checks Are Not Documented**

**Rank: High**

**Condition:**

Special Pops policy states “staff completes daily checks on City vehicles we use” for transporting program participants. Drivers document the daily vehicle check by utilizing a checklist. We tested 167 daily checklists for one month in FY22 and one month in FY23. The first section of the checklist contains a precheck of specific vehicle items. Although visual inspection is completed, this section of the checklist was not completed for all 167 (100%). Current practice is to note only if there is an issue observed with the vehicle. The second section requires noting daily mileage, time, and the driver’s signature. This section was completed for all checklists tested. Also, there is no support to indicate management reviews these checklists to identify or escalate repairs or damage to the vehicles.

**Criteria:**

- Special Pops Policy - Health, Safety and Well Being Daily checks

**Cause:**

- Noncompliance with Special Pops Policy
- Daily vehicle checks not fully documented

**Effect:**

- Potential for operation of unsafe vehicles
- Increased liability
- Inability to locate equipment and supplies

## Recommendations

### **2024-03a:**

*Fully complete all sections of the daily vehicle checklist.*

### **2024-03b:**

*Establish a policy for periodic review of the checklists by management to ensure fully completed and ensure any issues with the vehicle are handled in a timely manner.*

#### **Management Response and Corrective Action Plan:**

**2024-03a** ☒ Agree ☐ Partially agree\* ☐ Disagree\*

**\*For partially agree or disagree a reason must be provided as part of your response:**

**2024-03a** Staff will complete daily checklist when utilizing a vehicle and will update policy and procedure manual.

**2024-03a** **Management Action Plan Coordinator:**  
Parks and Recreation Director

**2024-03a** **Anticipated Completion Date:** 05/31/2024

#### **Management Response and Corrective Action Plan:**

**2024-03b** ☒ Agree ☐ Partially agree\* ☐ Disagree\*

**\*For partially agree or disagree a reason must be provided as part of your response:**

**2024-03b** Special Pops will establish a monthly review of vehicle checks and repairs.

**2024-03b** **Management Action Plan Coordinator:**  
Parks and Recreation Director

**2024-03b** **Anticipated Completion Date:** 05/31/2024



## **FINDING 2024-04: Updates Needed to Policies and Procedures**

**Rank: Medium**

**Condition:**

Special Pops has documented policies and procedures in place for the operation and administration of the program; however, some areas of the policy have not been updated or do not agree with current practices and program requirements.

For example:

*APD Affidavit of Good Moral Character requirements:* The policy states that volunteers and staff members must complete an APD Affidavit of Good Moral Character (Affidavit) prior to volunteering<sup>2</sup> or start of employment. We determined that a notarized Affidavit is no longer required for volunteers and APD allows for the Affidavit to be submitted subsequent to being hired but prior to interacting with program participants.

*Staff reference letters:* According to the policy, staff are required to submit three reference letters prior to beginning employment. We reviewed 57 reference letters for 19 staff members and determined: 24 of 57 (42%) were not dated and we were unable to determine if they were submitted prior to staff start dates; and 14 of 57 (25%) were dated after the staff member's hire date<sup>3</sup>.

An updated manual ensures business process continuity; identifies specific methods and standards for how work is performed and documented; and provides process consistency. A policy manual should be periodically reviewed and updated to ensure it remains consistent with current business practices and program requirements.

**Criteria:**

- Special Pops Policy
- APD volunteer and staff screening requirements

**Cause:**

- Outdated and inaccurate policies and procedures
- No review of policy to ensure accuracy

**Effect:**

- Outdated policies and procedures
- Inconsistent program administration
- Noncompliance with Special Pops Policy

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<sup>2</sup> The policy requires Volunteer Affidavits to be notarized.

<sup>3</sup> During testing we noted several other areas where current practices do not agree with the current policies and procedures or were not included in the policy. These included: staff driver license verification (Finding 2024-02); vehicle safety check process (Finding 2024-03); CONFIDENTIAL (Finding 2024-06); and participant funding source.

## Recommendations

### **2024-04a:**

*Periodically review and update policies and procedures to ensure that all sections of the policy are accurate and reflect current business practices and program requirements.*

### **2024-04b:**

*Monitor the hiring process to ensure pre-employment requirements are completed prior to employment.*

#### **Management Response and Corrective Action Plan:**

**2024-04a**   ☒ Agree   ☐ Partially agree\*   ☐ Disagree\*

**\*For partially agree or disagree a reason must be provided as part of your response:**

**2024-04a**   Staff will update policy and procedures manual and will review annually.

**2024-04a**   **Management Action Plan Coordinator:**  
Parks and Recreation Director

**2024-04a**   **Anticipated Completion Date:** 04/15/2024

#### **Management Response and Corrective Action Plan:**

**2024-04b**   ☒ Agree   ☐ Partially agree\*   ☐ Disagree\*

**\*For partially agree or disagree a reason must be provided as part of your response:**

**2024-04b**   Special Pop will ensure reference letters are obtained, dated, and signed for staff members moving forward.

**2024-04b**   **Management Action Plan Coordinator:**  
Parks and Recreation Director

**2024-04b**   **Anticipated Completion Date:** 04/15/2024



## **FINDING 2024-05: Improvements Needed for Time and Attendance Tracking and Billing**

**Rank: High**

**Condition:**

Time and attendance recording for program participants is currently a manual process. Participants do not utilize a time clock or have badges to document their arrival and departure times. Instead, staff manually records each participant's arrival and departure times onto a daily time sheet. Attendance times are transferred daily from these time sheets into an Excel spreadsheet then entered weekly into the system billing program.

We tested eight program participants to verify time and attendance was accurately recorded for billing purposes. We noted that for three of eight participants (38%) the total hours were not accurately transferred from the daily time sheet to the Excel spreadsheet. This resulted in an underbilling of 42 hours and a loss of over \$200 in reimbursement revenue. Although Special Pops staff stated that they review the Excel spreadsheet hours entered into the billing system, there was no documented evidence to support the review was performed.

**Criteria:**

- iBudget time and attendance tracking requirements

**Cause:**

- Manual time and attendance recording process
- No review prior to submission to billing

**Effect:**

- Labor intensive and time-consuming attendance tracking process
- Increased risk of errors in transferring hours from daily time sheet
- Inaccurate billing to State

## Recommendations

### **2024-05a:**

*Develop an automated process for tracking participant time to increase efficiency and reduce errors.*

### **2024-05b:**

*Develop a process for review of information prior to the billing submission to the state.*

#### **Management Response and Corrective Action Plan:**

**2024-05a** ☒ Agree ☐ Partially agree\* ☐ Disagree\*

**\*For partially agree or disagree a reason must be provided as part of your response:**

**2024-05a** Special Pops will utilize membership in Rec-Trac to check them in and out of the program.

**2024-05a Management Action Plan Coordinator:**  
Parks and Recreation Director

**2024-05a Anticipated Completion Date:** 07/01/2024

#### **Management Response and Corrective Action Plan:**

**2024-05b** ☒ Agree ☐ Partially agree\* ☐ Disagree\*

**\*For partially agree or disagree a reason must be provided as part of your response:**

**2024-05b** Process has already been developed. Auto generated report will be reviewed by the supervisor.

**2024-05b Management Action Plan Coordinator:**  
Parks and Recreation Director

**2024-05b Anticipated Completion Date:** 04/15/2024



**FINDING 2024-06: CONFIDENTIAL**

This finding and recommendation is considered confidential due to certain safety and security information and is intentionally omitted from the public report. The finding and recommendation have been provided to Parks and Recreation and a management action plan and anticipated completion date has been discussed and agreed upon with Parks and Recreation management.

## **SCOPE**

Based on the work performed during the planning and the assessment of risk, the audit covers Special Populations for the period of October 1, 2021, to September 30, 2023. We performed testing using applicable Administrative Regulations, Special Populations policies and procedures, and relevant laws and regulations that were in place during the scope.

## **STATEMENT OF AUDITING STANDARDS**

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards. Those 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.

## **METHODOLOGY**

To achieve the audit objective and gain a better understanding of the Special Populations program, we conducted several interviews and walkthroughs with key staff. Original records as well as copies were used as evidence and verified through physical examination. Sample size and selection were based on the CAO Sample Methodology. We utilized information obtained from Special Populations management to select a random sample of program participants to test for compliance with Special Pops policy and program requirements. We utilized judgmental sampling to select samples from a list of donations provided by Special Pops and vehicle check lists to test compliance with Special Pops policy. We elected to test 100% of the population for Special Pops staff (19), for training requirements. We also utilized information from Human Resources to test certain staff hiring and retention requirements. Lastly, due to very small populations, we elected to test 100% of the populations for volunteers (7), and participant grievances filed (2). We analyzed the sampled items to test attributes to support the audit objective.

We also utilized data from the City's financial accounting system as it relates to payments from the State for program participants. The information is tested by the external auditors as part of the Annual Comprehensive Financial Report. Based on the results of their procedures, no additional data reliance testing was deemed necessary.

Unless specifically stated otherwise, based on our selection methods, and testing of transactions and records, we believe that it is reasonable to project our results to the population and ultimately draw our conclusions for testing, findings, and recommendations on those results. Additionally, for proper context we have presented information concerning the value and/or size of the items selected for testing compared to the overall population and the value and/or size of the exceptions found in comparison to the items selected for testing.

# APPENDIX

## Finding Classification

Findings are grouped into one of three classifications: High, Medium or Low. Those findings that are categorized as low are not included in the report but rather are communicated separately to management. Classifications prioritize the findings for management to address and also indicate the level of testing required to determine if a finding's Corrective Action Plan is fully implemented in accordance with recommendations and Management's Response.

**High:** A finding that is ranked as "High" will have a significant impact on the organization. It is one that *prevents* the achievement of a substantial part of significant goals or objectives, or noncompliance with federal, state or local laws, regulations, statutes or ordinances. Any exposure to loss or financial impact for a High finding is considered *material*. Examples include direct violation of City or Department policy, blatant deviation from established policy and procedure, such as actions taken to circumvent controls in place, material non-compliance with federal, state or local laws, regulations, statutes or ordinances, or an area where significant cost savings could be realized by the Department or the City through more efficient operations.

*High findings require immediate management attention and should take management's priority when considering implementation for corrective action.*

**Medium:** A "Medium" finding is one that *hinders* the accomplishment of a significant goal or objective or non-compliance with federal, state or local laws, regulations, statutes or ordinances, but can't be considered as preventing the accomplishment of the goal or objective or compliance with federal, state or local laws, regulations, statutes or ordinances.

Exposure to loss or potential or actual financial impact is *significant but not material* to the Department or City. Examples include lack of monitoring of certain reports, insufficient policies and procedures, procedure in place or lack of procedure that can result in *potential* noncompliance with laws and or regulations.

Medium findings require management attention within a time frame that is agreed upon by the Department and the City Auditor. Priority for implementation of management's corrective action should be considered in light of other High or Low findings.

**Low:** A "Low" finding is one that warrants communication to management but is one that isn't considered as hindering the accomplishment of a significant goal or objective and isn't causing noncompliance with federal, state or local laws, regulations, statutes or ordinances. Financial impact or risk of loss is minimal to none; however, low findings can *hinder the effectiveness or quality of department operations and thus are communicated to management separately. Low ranked findings are not included in the final audit report.*

The City Auditor's Office will not follow up on the status of Low findings communicated to Management.