

Richland County Recreation Commission Management Audit – Final Report

Richland County, South Carolina

March 24, 2017



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1. EXECUTIVE SUMMARY

The management audit of the Richland County Recreation Commission (RCRC) was undertaken by the Richland County Council (RCC) in response to various activities, reports, and publicity surrounding the management of the Richland County Recreation Commission that came to light during 2016. The Richland County Recreation Commission is an independent entity established under state legislation – it is not a department or function of Richland County. Richland County and the Richland County Council have no statutory oversight of the Commission. Richland County Recreation Commissioners are selected by the State Delegation and appointed by the Governor. The Richland County Recreation Commission appoints an Executive Director to oversee and manage the organization on their behalf. The Executive Director is responsible to the Commission and has day-to-day oversight of the Richland County Recreation Commission staff and service delivery of the organization.

While Richland County has no direct oversight responsibilities, the Richland County Council has historically provided funding to the Richland County Recreation Commission to support the provision of recreational services by RCRC to the residents of Richland County. This funding has historically substantially exceeded the required funding amount (which is approximately 5 mills). This funding has been provided without any requirements or limitations on spending with no accountability to the County Council.

OVERVIEW OF THE RICHLAND COUNTY RECREATION COMMISSION

The Richland County Recreation Commission (RCRC) is a special purpose district created by the state of South Carolina as an independent unit of local government governed by a seven-member volunteer board of Commissioners appointed by the Governor of South Carolina. The current annual RCRC budget is \$15,707,125 with annual program and fee revenues generated of approximately \$1,600,000. The agency has 159 FTE authorized positions plus 73 PT positions and approximately 100 part-time/seasonal employees. RCRC operates and maintains 1,044 acres of park lands.

The mission of RCRC is “dedicated to enriching lives and connecting communities through diverse recreational opportunities.” The vision of the agency is: “to be recognized as a leader in park management and the delivery of quality recreation programs to better promote health and improve the quality of life in Richland County.”

RCRC is currently organized into several operational divisions including Administration, Financial Operations, Human Resources, Facility Operations, Property Management, Safety, Security and Aquatics, and Community Relations Divisions. With the Executive Director position, currently vacant the Chief of Staff position is fulfilling the responsibilities of the Executive Director position.

RCRC was the first recreation agency in South Carolina to receive CAPRA (Commission for Accreditation of Park and Recreation Agencies) accreditation from the National Park and Recreation Association (NPRA). This accreditation was first achieved by RCRC in 2006 and RCRC was reaccredited last year.

Accreditation is based upon an agency’s compliance with 151 national standards. To achieve accreditation, the agency must comply with all thirty-seven fundamental standards and 103 (90%) of the 114 non-fundamental standards to gain initial accreditation. During reaccreditation, the agency must comply with all thirty-seven fundamental standards and 108 (95%) of the 114 non-fundamental standards. CAPRA accreditation is recognized in the parks and recreation industry as the gold-standard for parks and recreation agencies. Achieving accreditation demonstrates that the organization has in place the policies and procedures necessary for effective management and service delivery. Additional information on the accreditation process can be accessed at: <http://www.nrpa.org/certification/accreditation/>.

A detailed organizational profile of the Richland County Recreation Commission detailing for the organizational structure, staffing allocations, and major services provided for each major functional area is provided in Appendix D.

OBJECTIVE OF THE MANAGEMENT AUDIT

This audit was undertaken by Richland County to provide an external objective review of the systems and processes utilized by the Richland County Recreation Commission in providing services. The audit was designed to evaluate the Richland County Recreation Commission from the highest level downward to determine whether appropriate management and financial practices were in place and followed consistently in the performance of assigned duties and the provision of services. In addition, the audit included an evaluation of financial practices including whether funds provided by Richland County were being utilized solely for the benefit of promoting recreational opportunities for Richland County residents.

More specifically, the functions of the organization to be evaluated included the following areas: management / personnel, objectives and strategy, organizational structure and staffing, organizational planning, budgeting process, human and financial resources management, decision making, marketing, equipment and operations and management information systems as appropriate to ascertain a determination of the overall efficiency and effectiveness of the Recreation Commission.

PROJECT METHODOLOGY FOR CONDUCTING THE MANAGEMENT AUDIT

In conducting the data collection and analytical activities for this engagement, the project team undertook the following activities:

- **Identified key issues impacting the Parks and Recreation Commission.** To understand and evaluate the organizational structure, staffing allocations, and service provided, the Matrix Consulting Group conducted interviews with various employees throughout the Richland County Recreation Commission organization. The project team interviewed all executives, key managers, and selected staff necessary to gain an understanding of the operational practices utilized in providing services. Each interview focused on a core set of questions related to the positions roles and responsibilities, RCRC goals and objectives, management systems, the use of technology, the levels of service provided, and the resources available to provide those services. A listing of the individuals interviews and the topical interview guide are provided in Appendix B.

- **Developed a profile of operations.** The Matrix Consulting Group conducted interviews with executive, management and selected other staff throughout the RCRC organization to document current organization of services, the structure and functions of the various divisions, budgets, workload data, management systems, etc. This document provides a “status quo” snapshot of the Richland County Recreation Commission as it currently operates and provided the project team with a more detailed understanding of organizational structure, service delivery approaches, and staff allocations. The complete profile is provided as Appendix D. A listing of the individuals interviewed is provided in Appendix B. Additionally, some information was gathered from public sources (i.e. – Richland County Recreation Commission website), or from materials provided to the project team based upon our request. A listing of documents and data received from RCRC is provided in Appendix C.
- **Compared the Richland County Recreation Commission against peer Recreation entities.** The Matrix Consulting Group conducted a comparative survey of other South Carolina Recreation service provided specifically focused on their organizational structure, staffing allocations, and selected operational practices. Because each recreation organization has a different set of programs, service levels and varying facilities and acreage, the comparative was used principally to address key issues identified by the project team – such as executive structure and staffing, budget approaches, and availability of on-line services and information for the public. The organizations included within the comparative effort included: Greenville County Recreation; Charleston Parks and Recreation; City of Rock Hills Parks, Recreation and Tourism; Irmo Chapin Recreation Commission; Lexington County Recreation and Aging Commission; and Mecklenburg County Recreation. The only other NRPA accredited entities are Greenville County and Charleston.
- **Reviewed existing Administrative, Financial and Human Resources policies adopted by the RCRC.** RCRC adopted administrative, financial and human resources policies were acquired and reviewed to provide the project team with an understanding of current operational practices and requirements. The project team evaluated whether or not these policies and procedures were aligned with industry best practices for governmental entities. The project team found that these policies and procedures outlined appropriate approaches to managing the organization and its’ finances and personnel in a fair and objective manner if followed by RCRC staff.
- **Conducted a compliance review.** The compliance review focused on ensuring that existing policies and procedures related to financial expenditures – both capital and operating expenses - were appropriately: (1) obligated, expended, and paid. In reviewing financial expenditures, the project team examined documentation related to fund obligations (purchase orders, RFPs, RFQs, etc.), and payments to ensure that appropriate policies adopted by the RCRC were followed. To ensure that funds were appropriately expended, the project team randomly selected invoices and purchase orders from the last

two fiscal years and reviewed them, along with all supporting documentation, to ensure that the funds were appropriately budgeted, encumbered, and approved for payment. Additionally, we reviewed whether appropriate procurement practices adopted by the RCRC were followed during the contracting or fund obligation phase. Finally, the project team reviewed credit card transactions to ensure appropriate controls were in place and that expenditures were related to Richland County Recreation Commission purposes.

- **Conducted further analysis of the issues identified and summarized major issues into findings.** Based on the work activities outlined above, the project team developed a series of findings related to the operations of the Richland County Recreation Commission. Specific recommendations were developed to address each finding and provide a framework for the implementation of more professional business operational practices and greater public transparency regarding operations.

In conducting the audit of the financial compliance of the Richland County Recreation Commission's procurement and accounts payables processes, we utilized the following sampling methodology:

- A print-out of all purchase order and payments over the last two years was requested from the Richland County Recreation Commission.
- A random selection of transactions from this listing was selected for evaluation. This included 61 transactions from operating funds, and 54 transactions from capital and bond funds.
- For each transaction, we required RCRC staff to provide the supporting documentation for each transaction including: requisition, purchase order, and the invoice related to the transaction. We reviewed all documentation against the established, adopted and applicable RCRC administrative procedures to ascertain compliance or non-compliance. Compliance reviews included determining whether or not RCRC staff utilized the appropriate procurement methodology (based upon dollar amount of the procurement), whether quotes were obtained where necessary, and whether invoice were appropriately approved (prior to payment) and contained the required supporting documentation.
- In addition, where Request for Proposal (RFP) or Request for Qualification (RFQ) processes were utilized, we reviewed the RFP issued, the responses received, and the selection process for compliance with RCRC policies and procedures for procurement.
- We also reviewed randomly selected credit card statements to ensure the business purpose of the expenditure and that all charges were appropriately supported with necessary supporting documentation and appropriately approved for payment. Twenty-three monthly credit card statements were reviewed covered four different accounts (Lowes, HomeDepot, WalMart and a Visa card). The charges to these accounts were

reviewed and payment documents evaluated to ensure charges were appropriately reconciled, paid (based upon supporting documentation), and were for legitimate business purposes.

The financial policies were also reviewed for compliance with industry best practice recommended policies and procedures for handling accounts payables and credit card payments.

KEY FINDINGS AND RECOMMENDATIONS

Overall the project team identified as a major issue some fundamental operational practices related to Board Governance and Executive Director accountability that should be addressed in the future. Board and executive leadership was lacking at RCRC and, as a result, organizational performance and compliance with adopted policies were negatively impacted.

The level of oversight exercised by the RCRC Board was insufficient to ensure efficient or effective operations throughout the RCRC and specifically by the Executive Director. In the absence of providing strong oversight, the Board effectively, and inappropriately, delegated this role to the Executive Director. The most critical recommendations are those designed to strengthen the operation and accountability of the RCRC Board and the Executive Director. This is the highest priority area to be addressed to remediate the issues identified at the RCRC.

While the basic organizational components (planning documents, policies and procedures, etc.) are present at RCRC, they have not historically been effectively utilized nor consistently followed by RCRC staff. Additionally, managerial responsibility and accountability for assigned service areas was not at the level expected for a well-run organization and should be enhanced.

The findings are grouped into the following major categories:

- Commission Governance and Operations,
- Budgeting and Monitoring,
- Management and Administrative Policies,
- Organizational Structure and Reporting Relationships,
- Financial Management, and
- Service Planning and Delivery.

The following table summarizes the key findings and the specific recommendations that were developed following the completion of the management audit.

Key Finding	Recommendation
COMMISSION GOVERNANCE AND OPERATIONS	
<p>1. The RCRC Board should undertake a more active oversight role of Richland County Recreation Commission operations and enhance transparency.</p>	<p>The Board should conduct a retreat to be trained on their roles and responsibilities, establish working relationships, and an annual work plan.</p>
	<p>The Board should adopt a transparency policy and direct staff to expand online information available to the public including service delivery standards, service levels, board agendas and actions and planning documents.</p>
<p>2. The RCRC Board should implement a stronger focus on budget oversight and accountability.</p>	<p>The RCRC Board should implement a Budget Sub-Committee that quarterly reviews budget performance with RCRC executive staff.</p>
<p>3. The RCRC Board should collectively provide oversight, direction and evaluation of the performance of the Executive Director to ensure actions are compatible with the will of the entire board.</p>	<p>The RCRC Board should adopt a new policy that provides for evaluation of the Richland County Executive Director by the entire board.</p>
<p>4. The RCRC Board should increase transparency of their operations and actions by providing public access to agendas and all supporting documentation.</p>	<p>The RCRC Board should publish full board agendas and supporting documents online for transparency and public use.</p>
BUDGETING AND FINANCIAL MANAGEMENT	
<p>5. The RCRC Executive Director should modify the role of Department Directors in the budget process.</p>	<p>Department directors should be involved in the entire internal process of developing budget recommendations for future budget cycles.</p>
	<p>Department directors should be held accountable for managing their budgets during the year and ensuring compliance with the adopted budget.</p>
<p>6. The RCRC does not provide sufficient budget detail to the County Council to support their requested funding levels nor to the public to demonstrate budget priorities and allocations.</p>	<p>The RCRC should develop a more detailed budget document after adoption and publish this budget on its website.</p>
<p>7. The RCRC does not provide sufficient on-going information to the County Council to enable well-informed decisions regarding budget allocations.</p>	<p>The RCRC Executive Director should provide a detailed budget annually to Richland County as part of their budget submission and provide quarterly budget updates.</p>
<p>8. The RCRC is not sufficiently planning for future expenditures by taking a multi-year focus and</p>	<p>The RCRC Executive Director should develop a comprehensive five-year budget forecast and 5-year Capital Improvement Program for RCRC operations.</p>

Key Finding	Recommendation
<p>approach to operational and capital budget requirements.</p>	
<p>9. The RCRC is compliant with the implementation of funding related to the capital bond expenditures.</p>	<p>No modifications to capital project implementation related to financial oversight are recommended. However, a long-range capital planning effort is critically needed to effectively manage and maintain RCRC’s facilities, parks, and recreation infrastructure.</p>
<p>10. The RCRC Finance Department needs to provide additional training and oversight to staff to increase internal controls.</p>	<p>The RCRC Finance Department needs to provide additional training and oversight to RCRC staff to increase internal controls and compliance with adopted policies.</p>

MANAGEMENT AND ADMINISTRATIVE POLICIES

<p>11. The adopted administrative and HR policies for RCRC are in alignment with those utilized by best practices organizations; however, they are not always fully implemented and staff training and periodic compliance evaluations are lacking.</p>	<p>The Executive Director should develop a plan for training all staff on adopted administrative and human resources policies.</p> <p>The Executive Director should implement an internal process for a periodic review of all policies and procedures to identify necessary modifications and propose modifications for consideration by the RCRC.</p> <p>Relevant RCRC staff (for example, Human Resources staff and Finance staff) should conduct periodic compliance audits to ensure the policies they are responsible for implementing are being followed by all staff in the organization.</p> <p>The annual work program for the Internal Auditor should include specific projects to evaluate compliance with the adopted policies and procedures – evaluating several key policies annually.</p>
<p>12. The RCRC should review the policies related to compensation and nepotism and implement more consistent application of these policies.</p>	<p>After a new board is appointed and oriented, they should review the compensation philosophy and the nepotism policy and consider modifications to modify both policies to ensure greater internal compliance and equitable treatment of all employees.</p>

ORGANIZATIONAL STRUCTURE AND STAFFING

<p>13. Overall staffing allocations are appropriate for the organization; however, the number of managerial and executive positions should be streamlined and the responsibilities of Department Directors expanded.</p>	<p>Staffing allocations are appropriate for the provision of services. Some internal reallocations will be required with the implementation of enhanced programming and planning efforts.</p> <p>The Assistant Executive Director position should be eliminated.</p>
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Key Finding	Recommendation
<p>14. The RCRC need to enhance internal auditing and provide an independent and objective position to whom employee and public issues can be reported and investigated.</p>	<p>The RCRC should implement a new position of Internal Auditor / Compliance Officer that reports directly to the Recreation Commission and who is responsible for investigating issues related to employee and public complaints, and has an annual audit work plan for continuous improvement.</p>
<p>SERVICE PLANNING AND DELIVERY</p>	
<p>15. Richland County Recreation Commission has a strong service planning approach in place that provides a strong foundation for the future but it is not being operationalized or fully implemented at the present time.</p>	<p>As part of their longer-range planning effort, the RCRC should develop a plan for implementation of the 10-year master plan and integrate this operational plan into the budget process outlined earlier including the 5-year financial forecasting and the 5-year capital improvement plan.</p> <p>The Richland County Recreation Commission should develop a plan to enhance programs and services, in line with their adopted master plan, to provide expanded programs to underserved populations, and continue to integrate public input into program planning and development.</p>

The following chapter of this report provides additional detail and narrative regarding each of the specific findings and recommendations.

IMPLEMENTATION APPROACH

As noted at the beginning of the executive summary, the Richland County Council does not have any oversight responsibilities or operational control over the Richland County Recreation Commission. However, it contributes a significant percentage of the annual RCRC budget to the RCRC from County tax funds. Since the majority of the recommendations provided are based upon industry best practices approaches and/or common operational practices employed by well-run organizations, the new Richland Council Recreation Commission may decide to voluntarily comply or implement these changes.

The Richland County Council only has a couple of direct methods to effectuate change at the Commission including:

- Seeking modifications to state legislation that governs the operations of the Richland County Recreation Commission, or

- Through the County’s budget process by making continued funding contingent on certain actions being implemented by the RCRC Board.

While the County would need to seek legal advice on whether previously appropriated funds for the Richland County Recreation Commission can be withheld after appropriation, in future years the County Council should consider entering into an inter-governmental agreement with the Richland County Recreation Commission that defines the services to be provided, the accountability mechanisms that will be put into place, and the reporting requirements that the Commission must comply with to receive the additional revenue provided to the Commission from the County. This would only apply to that amount of funding above the state designated level but could provide leverage for the County to ensure that recommended changes in operations are achieved.

2. KEY FINDINGS AND RECOMMENDATIONS

Based upon the performance and financial review conducted by the project team as part of the audit, a series of finding have been developed. The findings are grouped into the following major categories:

- Commission Governance and Operations,
- Budgeting and Monitoring,
- Management and Administrative Policies,
- Organizational Structure and Reporting Relationships,
- Financial Management, and
- Service Planning and Delivery.

Overall, the project team has found that during the last year, significant enhancements in the management of the RCRC has been implemented - specifically related to enforcement of the RCRC's Administrative, Financial and HR Policies and Procedures. Enforcement of existing procedures adopted by the RCRC has resulted in more defensible and compliant management actions and begun to address the serious findings identified by the project team. This effort should be supported and encouraged to continue to fully address all noted operational and managerial deficiencies. The implementation of recommendations to address each of the key findings below will further ensure that the RCRC is well-managed, operating in a manner consistent with adopted policies and procedures, and is transparent in its decision-making process.

It is important to note that the Richland County Recreation Commission adopted Administrative, Financial and HR policies that are compliant with best practices. This conclusion was reached by the project team after review of these policies and comparing to those seen in other well-managed operations or recommended by professional industry associations supplemented by our professional experience working with hundreds of local government entities. However, in several areas, the RCRC organization did not follow the adopted policies and procedures.

When evaluating the financial policies – the project team compared the internal administrative policies government financial transactions (invoice payments, credit card reconciliation and payments, purchase requisitions and order) to model policies or practices recommended by the Governmental Finance Officers Association (GFOA). The best practices policies of GFOA can be accessed at: <http://www.gfoa.org/best-practices>. Other internal policies, such as those covering human resources activities, were similarly compared to practices recommended by professional associations including the International Public Management Association for Human Resources (IPMA-HR) and Society for Human Resources Management (SHRM).

However, existing policies have not always been followed strictly or consistently by the RCRC executive staff. So no matter how strong individual policies are, the RCRC has left itself open for mismanagement and increased operational risk by failing to ensure the adopted policies are complied with by all staff (including the Executive Director).

The RCRC Board of Commissioners has not historically had a mechanism in place to ensure that the Executive Director was accountable for compliance with adopted policies. This is a fundamental function of any Board of Commissioners and the failure by the prior Board to ensure this was occurring is a failure to perform a fundamental duty of a governing board. The RCRC can reduce its internal risk by more strictly applying and enforcing the existing Administrative, Fiscal and Human Resources policies and procedures. These policies provide a strong foundation to ensure both appropriate financial and operational practices but also public confidence that operations are being handled in a responsible manner and that public tax dollars are being effectively utilized.

A. COMMISSION GOVERNANCE AND OPERATIONS.

FINDING 1: The RCRC Board should undertake a more active oversight role of Richland County Recreation Commission operations and enhance transparency.

The principal finding related to RCRC Board operations is that the Board has been too “hands-off” in overseeing RCRC operations including operational and financial performance. The new Board, once implemented, should take a strong leadership role in ensuring operations of the RCRC are done in a professional manner.

The Board should conduct an annual workshop focused on training the Board on Commission policies and procedures, their statutory duties, Board oversight responsibilities, and developing a focus for the coming year. While the Board should maintain its primary focus on setting policy, and not daily operational decisions, the Board needs to strengthen the oversight it provides to the organization and ensure that it is a well-managed operation.

Since the Richland County Recreation Commission will have essentially an entirely new Board overseeing operations, it would be beneficial for a retreat of the entire Board to be conducted with a facilitator to train and educate them on their roles and responsibilities and provide guidance on effective Board operations.

The Board should adopt a formal policy on transparency of operations and direct staff to immediately implement additional measures to provide additional information on operations to the public by making additional information available online. While the RCRC provides a significant amount of information on-line, expanding the public’s access to information regarding service delivery standards, service levels, board actions, and planning documents can begin to address the concerns that have developed regarding operations.

Recommendation: The Board should conduct a retreat to be trained on their roles and responsibilities, establish working relationships, and an annual work plan.

Recommendation: The Board should adopt a transparency policy and direct staff to expand online information available to the public including service delivery standards, service levels, board agendas and actions and planning documents.

FINDING 2: The RCRC Board should implement a stronger focus on budget oversight and accountability.

The Board should implement a budget sub-committee that meets quarterly to conduct the following activities:

- Review of budget performance for the current budget,
- Review and comment on a five-year plan developed by the Executive Director and staff,
- Consider alternatives to more effectively utilize existing revenues (or reduce expenditures) and to evaluate proposed alternatives for expanding revenue sources.

One of the most critical duties of a Board of an organization is to establish policies, and adopt an annual budget. Inherent in that budget adoption is to ensure that the organization's staff are appropriately implementing and managing the budget to achieve adopted policies, programs and service levels. There is no more important oversight role than ensuring fiscal integrity. This financial oversight has been lacking at the RCRC and must be enhanced.

The role of the Richland County Recreation Commission Board in this area should be enhanced and expanded to include formal budget review every quarter.

Recommendation: The RCRC Board should implement a Budget Sub-Committee that quarterly reviews budget performance with RCRC executive staff.

FINDING 3: The RCRC Board should collectively provide oversight, direction and evaluation of the performance of the Executive Director to ensure actions are compatible with the desires of the entire board.

Historically, the evaluation of the Executive Director was conducted by the Chair of the Richland County Recreation Commission. Industry practices delineate that the entire board, or a designated sub-committee of the Board, be responsible for the evaluation of the Chief Executive of an organization. Given the relatively small size of the Richland County Recreation Commission, it is our recommendation that the entire Board rather than a sub-committee should be responsible for this activity. Therefore, in the future, the Executive Director's evaluation should be conducted by the entire board of the Richland County Recreation Commission and an annual

work plan should be adopted for the coming year. The adoption of an annual work plan will provide an objective method for evaluating performance and ensure that the Executive Director is responsible and accountable to the entire Richland County Recreation Commission Board.

Recommendation: The RCRC Board should adopt a new policy that provides for evaluation of the Richland County Executive Director by the entire board.

FINDING 4: The RCRC Board should increase transparency of their operations and actions by providing public access to agendas and all supporting documentation.

Similar to approaches utilized by most local governmental entities, the Richland County Recreation Commission should publish all Board agendas online to provide public access. The RCRC should post both the agenda and all supporting documentation for each agenda item. Supporting documentation should include a staff report with recommendation and appropriate background documentation related to the item under consideration. Documentation regarding closed session items would not be posted or made public, as is customary for all local government entities. We would recommend this approach even if the Commission had not faced extensive publicity regarding its' operational practices over the last year – as it is the right thing to do.

At the present time, it is even more critical for all decisions that are made by the Board to be conducted openly and with full transparency to begin to repair the public's perception of how the Board operates and makes decisions. This approach will increase transparency for RCRC Board of Commissioners meetings and actions coming before them.

Recommendation: The RCRC Board should publish full board agendas and supporting documents online for transparency and public use.

B. BUDGETING AND FINANCIAL MANAGEMENT.

FINDING 5: The RCRC Executive Director should modify the role of Department Directors in the budget process.

In evaluating the internal budgeting practice, the project team determined that the internal budget process implemented by RCRC is based upon developing individual departmental budget requests based upon services provided and business needs. The budget is developed

initially by each department / division manager and presented to the Executive Director for further review and modification. However, at this point, historically, the directors had limited further involvement in the budget process. There are some improvement opportunities in how the budget process is conducted that would bring the RCRC process more in alignment with industry standards and practices utilized by well-managed public sector organizations.

Historically, department / division directors were not as actively engaged in budget development or on-going budget monitoring as would be expected for positions at their level in the organization. Department and Division Directors and Managers were not actively involved in discussions with the Executive Director (or the Board) regarding modifications to their submitted budget, nor fully aware of the final budget proposal being submitted to the County for their area. Additionally, once adopted, directors and managers were not actively involved in the day-to-day management of their budget nor held accountable for budget compliance or implementation. Ongoing budget management is a core function of a manager.

While this process has changed in the last year, the process currently being utilized to develop the current budget should be formalized and adopted by the RCRC. Department Directors should be held responsible for developing detailed budget submissions, involved in discussions with RCRC executives regarding budget modifications prior to adoption, and then be responsible for implementation and ongoing management of their budgets after adoption.

The Directors should be responsible for on-going budget management throughout the year and accountable for the service outcomes they achieve with the budget provided. Since this has not historically been a duty assigned to them (though one which is inherent in their management position), if training or guidance is initially needed, RCRC should provide this training to managerial staff so that expectations are clear regarding expected performance.

Recommendation: Department directors should be involved in the entire internal process of developing budget recommendations for future budget cycles.

Recommendation: Department directors should be held accountable for managing their budgets during the year and ensuring compliance with the adopted budget.

FINDING 6: The RCRC does not provide sufficient budget detail to the County Council to support their requested funding levels nor to the public to demonstrate budget priorities and allocations.

While detailed supporting documentation is developed as part of the internal budget process, the final budget document that has historically been published is devoid of detailed information regarding programs services, service levels, goals and objectives and other information that would enable the public or casual reader the ability to fully understand how the funds are being utilized. The final budget document should be more fully developed and distributed online to enable residents to understand how allocated funds are being utilized.

The Richland County Recreation Commission should use the guidelines developed by the Governmental Finance Officers Association (GFOA) as a basis for developing their new budget. Longer-term they should seek certification of their budget from GFOA as a public acknowledgement that they have a well-developed budget. It will take several years before they are ready to pursue this approach.

However, there are good examples of budgets published by other Recreation Commissions in the state that can serve as a model for Richland County Recreation Commission. These provide a reference point for the RCRC in developing a new budget document that more clearly outlines the budget request and the outcomes to be achieved from the budget. This information will serve to enhance understanding of the RCRC budget, and provide a means – through greater transparency – to hold the RCRC accountable for the adopted budget.

The following link allows access to the budget developed by Charleston County Recreation Commission:

<https://dl.dropboxusercontent.com/u/37623969/Charleston%20County%20Recreation%20Commission%20Budget.pdf>

This would be a good start for the development of a public document for Richland County Recreation Commission to develop and distribute to the County and the public.

Recommendation: The RCRC should develop a more detailed budget document after adoption and publish this budget on its website.

FINDING 7: The RCRC does not provide sufficient on-going information to the County Council to enable well-informed decisions regarding budget allocations.

Historically, the RCRC has provided limited information to the County regarding how allocated funds will be utilized despite the fact that this level of detail was developed as part of their internal budget development process. Moving forward, the RCRC should provide to the County a budget request (similar to that outlined in Finding 6) that details the specific purpose of all funds, and includes information on the goals, objectives and outcomes to be achieved from the recommended budget. This approach to budgeting and the level of detail is both a common and best practice for public sector entities.

Additionally, the RCRC should provide a quarterly budget update to Richland County to keep them aware of their budgetary performance. Since Richland County is funding RCRC well above the statutory requirement, it is appropriate that they be provided detailed information on how the budget is being utilized and to keep the elected officials informed. A quarterly budget update would accomplish this and not represent an undue burden on RCRC to develop and present.

Recommendation: The RCRC Executive Director should provide a detailed budget annually to Richland County as part of their budget submission and provide quarterly budget updates.

FINDING 8: The RCRC is not sufficiently planning for future expenditures by taking a multi-year focus and approach to operational and capital budget requirements.

To effectively manage an operation of this size, the Richland County Recreation Commission should be taking a longer-view of operations than the current year. They should have a high-level five-year financial plan that covers both operating budgets and capital improvement programs. This approach will enable better planning on both the operational and capital budgets and enable early identification of needs and financial requirements.

As part of the annual budget submission to Richland County, a copy of the 5-year plan should be provided and discussed with the Richland County Council. Since funding is provided by the Richland County Council above the statutory level required, the plan should demonstrate the outcomes that will be achieved from the allocated funding.

Recommendation: The RCRC Executive Director should develop a comprehensive five-year budget forecast and 5-year Capital Improvement Program for RCRC operations.

FINDING 9: The RCRC is compliant with the implementation of funding related to the capital bond expenditures.

The review of project implementation, including amendments, did not disclose any major issues related to the procurement or expenditure of funds related to this funding stream. Generally recognized best practices (and RCRC policies and procedures) for procuring the necessary vendors for execution of these projects were followed and approvals appear appropriately processed by staff.

The project team also conducted site visits to locations where capital investments had been scheduled to ensure that the capital improvements were actually implemented and found that all projects selected in the random selection had been implemented as planned. The following section highlights the specific projects that were evaluated. The following sections outline the process utilized to evaluate bond expenditures.

An onsite analysis of selected park bond projects was completed by the project team to determine the status of the individual park bond projects and compliance with the project construction elements identified in the approved Park Bond Act list of proposed improvements for each site. The following sites were randomly selected for the onsite analysis:

- Candlewood Mini Park
- Caughman Road Park
- Crane Creek Community Park

- Kelly Mill Area – Complex
- Perrin Thomas Community Center
- Polo Road Park
- Summerhill Park

The following activities were incorporated by the project team in the completion of the park bond act project analysis:

- Reviewed resolution approved by Richland County Recreation Commission authorizing issuance and sale of \$50,000,000 General Obligation Bonds dated September, 2008.
- Reviewed report entitled “Board Approved and Staff Recommended Bond Project List” dated 3/30/2011.
- Reviewed of report entitled “Bond Budget as of 4/15/2016” dated 10/19/2016.
- Interviews with the Director of Facility Management Division and the Manager of Facility Management.
- Onsite analysis of project design elements and construction progress at each of the selected park bond project sites included in the compliance analysis.

The Park Bond Act required the appointment of a Park Bond Ad-Hoc Committee charged with the responsibility for management and oversight of the construction and implementation of the \$50 million park bond project. The committee met regularly to review and approve the status of project construction, review schematic plans and approve costs estimates and/or bids provided by the construction management consulting team. The Ad-Hoc Committee also reviewed the style, design and budgetary compliance of projects to ensure that they met the fiscal parameters of the bond act budget. Minor changes approved by the Ad-Hoc Committee were implemented as part of the construction process. Any major project design changes approved by the Ad-Hoc Committee were referred to the County Council for final authorization prior to actual implementation and construction. Park Bond Act construction management consultants, engaged by RCRC to assist in the implementation of the of bond act project construction, assisted and advised the Ad Hoc Committee throughout their review and oversight of the construction process.

The Park Bond Act Ad-Hoc Committee includes the following membership:

- Two members of the RCRC Commission (one serving as Committee Chair)
- RCRC Park Bond Act Project Consultant

- RCRC Bond Attorney
- RCRC Department Head-Property Management
- RCRC Department Head-Recreation
- RCRC Director of Construction
- Director of Bond Procurement (non-voting member)

The project team's onsite analysis of selected park sites and its onsite inspection of completed park bond project construction projects included review of the following for each selected park project: development phase, the approved budget for the total improvements and the actual expenditures for the completed project elements along with the project team's determination of the actual construction element status.

The following summarizes the findings identified by the project team related to the evaluated bond projects:

- Park bond project development and/or acquisition for the selected park sites were primarily completed in Phases 1 and 2 of the Park Bond Act construction process beginning in FY 2014-15 and continuing into FY 2015-16 and 2016-17.
- Proposed minor project changes were reviewed and approved by the RCRC Ad-Hoc Park Bond Committee and/or the Executive Director prior to actual construction.
- One project (Candlewood Mini Park) has not been completed due to the lack of an appropriate development site.
- Of the seven projects included in this analysis four projects (Crane Creek Community Center, Perrin Thomas Community Center, Polo Road Park, Summerhill Park) have been completed in accordance with the design elements included in the Park Bond Act list of project authorized for funding.
- Two of the proposed park development projects required major changes in the project design elements (Kelly Mill Area Complex and Caughman Park). The proposed design changes for these sites along with the budgetary impacts were reviewed and approved by the Ad-hoc Park Bond Committee. Changes approved by the Ad Hoc Committee for Kelly Mill Area Complex were referred to the County Council for final approval in accordance with the bond act approval process.

- Four of the seven projects included in this analysis (Crane Creek Community Center, Kelly Mill Area Complex, Perrin Thomas Community Center, Summerhill Park) were completed within the approved budget appropriations included in the Park Bond Act for the project.
- Two park development projects exceeded their approved project budget allocation for construction (Caughman Road Park, \$76,551; Polo Road Park, \$57,048).
- With the completion of all authorized park construction projects in phases 1, 2, and 3 the Park Bond Act program the Bond Act continues to maintain a balance of approximately \$1,000,000.

Based on the review of the park bond act project implementation process and the onsite inspection of selected park construction projects conducted by the project team has determined that the process and procedures utilized by RCRC in the implementation of the park development program is in compliance with provisions of the 2008 Park Bond Act.

Recommendation: No modifications to capital project implementation related to financial oversight are recommended. However, a long-range capital planning effort is critically needed to effectively manage and maintain RCRC’s facilities, parks, and recreation infrastructure.

FINDING 10: The RCRC Finance Department needs to provide additional training and oversight to staff to increase internal controls.

While a minor issue compared to other findings, the project team identified a need for greater training and auditing of cash handling at remote facilities to ensure:

- compliance with adopted policies,
- all program fees are appropriate charged and collected,
- timely reconciliation and deposit of collected funds, and
- potential for fraud or misuse is reduced.

It is important to note that while we are recommending enhanced training and oversight, this is based upon best practices for financial management practices and not based upon the identification of any specific or identified incident of fraud or misuse of funds. This is a proactive recommendation to reduce the potential for misuse of funds to occur.

Recommendation: The RCRC Finance Department needs to provide additional training and oversight to RCRC staff to increase internal controls and compliance with adopted policies.

C. MANAGEMENT AND ADMINISTRATIVE POLICIES.

FINDING 11: The adopted administrative and HR policies for RCRC are in alignment with those utilized by best practices organizations; however, they are not always fully implemented and staff training and periodic compliance evaluations are lacking.

The project team reviewed all administrative policies and procedures of the Richland County Recreation Commission and found that overall, these policies and procedures are compliant with those seen in other comparable entities or compliant with recommended practices by the applicable professional associations (as outlined elsewhere in the report). Further, these policies and procedures were critical to the RCRC’s ability to achieve national certification – as they are a required component of that review.

The biggest opportunity for improvement in this area are focused on ensuring that all current adopted Administrative and HR policies are appropriately followed and enforced by all employees at RCRC. To this end, the following is recommended:

- Training sessions should be provided to all staff of the RCRC that must utilize and enforce the administrative policies and procedures in their daily work activities. This training should be conducted as soon as practical and an annual refresher training session conducted thereafter.
- Policies and procedures should be routinely reviewed for necessary improvements by RCRC executive staff.
- RCRC should ensure a compliance audit is conducted of selected processes under a rotating review program. The RCRC Board of Commissioners should adopt an annual work plan for the proposed Internal Auditor. This work plan should include defined annual compliance audits of major policies (i.e. – invoice payment, procurement, recruitment and selection, cash handling, etc.) to ensure that these policies are being effectively administered and complied with by RCRC staff.

Recommendation: The Executive Director should develop a plan for training all staff on adopted administrative and human resources policies.

Recommendation: The Executive Director should implement an internal process for a periodic review of all policies and procedures to identify necessary modifications and propose modifications for consideration by the RCRC.

Recommendation: Relevant RCRC staff (for example, Human Resources staff and Finance staff) should conduct periodic compliance audits to ensure the policies they are responsible for implementing are being followed by all staff in the organization.

Recommendation: The annual work program for the Internal Auditor should include specific projects to evaluate compliance with the adopted policies and procedures – evaluating several key policies annually.

FINDING 12: The RCRC should review the policies related to compensation and nepotism and implement more consistent application of these policies.

While no formal findings were identified indicating non-compliance with the existing compensation plan, there has been inconsistent application of the policy to staff positions. There are internal inequities in compensation levels for both initial hiring rate (i.e. – consideration of prior experience) and for pay increases granted to existing employees. The existing policy provides a solid framework for complying with best practices in recruitment, selection and employment if they are followed by the RCRC staff.

While compliant with adopted RCRC administrative and HR policies, they do not appear to have been granted based upon consistently applied principals of merit and comparable worth. Available documentation is insufficient to enable an independent assessment of the business need for some of the increases granted. The RCRC should conduct an internal equity evaluation and adopt more stringent criteria for key personnel actions including: establishing a salary upon hire, increase amounts granted upon a change in assigned work duties, and upon promotion.

Similarly, while compliant with existing State nepotism policies that must be followed as directed by the State regulations, the RCRC should adopt a more stringent nepotism policy and procedure. Additionally, all positions must be filled in accordance with the adopted RCRC HR policy covering recruitment and selection and documentation maintained to demonstrate this has occurred. This has not consistently been followed in the past.

Recommendation: After a new board is appointed and oriented, they should review the compensation philosophy and the nepotism policy and consider modifications to modify both policies to ensure greater internal compliance and equitable treatment of all employees.

D. ORGANIZATIONAL STRUCTURE AND STAFFING.

FINDING 13: Overall staffing allocations are appropriate for the organization; however, the number of managerial and executive positions should be streamlined and the responsibilities of Department Directors expanded.

The general staffing plan for the Richland County Recreation Commission is appropriate for an organization of this size and complexity. However, there are a couple areas where the project team is recommending modifications including:

- **Executive Management:** The organization is slightly top-heavy with administrative and executive positions. This finding is based upon a variety of data points including: a review of other organizational structures, the project teams experience with similar organizations, and a review of the organization’s performance over the last year when many of these key executive positions have been vacant. For example, when reviewing the organizational charts and staffing allocations for comparable Parks and Recreation organizations, we noted that those organization had either an Assistant Director or a Chief of Staff but not both. While this was important in identifying an area to review, more importantly, in our professional assessment of the duties performed at RCRC by those positions and evaluating the operating effectiveness of the organization over the last year (a time period where key executive positions have been vacant), we determined there is not an operational need for an Executive Director, an Assistant Executive Director and a Chief of Staff at this time. We are recommending a streamlining of the organizational structure positions to eliminate the Assistant Director position. The roles of the Departmental Directors should be strengthened to require they perform the full duties allocated to their position regarding key managerial functions such as budget development and management, personnel management, and ensuring compliance with adopted policies and procedures.
- Given the extensive turn-over in staff over the last year in key management positions, it was more difficult to assess performance of some specific functional areas. However, we have identified the need for RCRC to consider minor internal reallocations of positions that further reduce the number of managerial position and focus greater staff resources on front-line service delivery. Over the last year, the interim Executive Director has begun evaluation of staffing needs as opportunities arose (i.e. – vacancies) and begun implementing modifications in staff allocations designed to improve efficiencies.

Following the development of a five-year plan for the organization, a more holistic review of staffing allocations should be conducted to ensure fiscal stability and alignment with adopted service levels and demands. It is critical that the RCRC establish service delivery targets to enable an effective evaluation of staffing requirements since programs and service delivery targets are the primary driver of staffing needs. Comparisons to other organizations can provide a broad comparison but are ineffective for detailed analysis of staffing needs as it is not an “apples to apples” comparison. During interviews with individual department directors, and when evaluating service delivery within each functional area, project team members looked at current staffing levels (as outlined in the profile) and found them broadly consistent with the types and numbers of staffing utilized in other parks and recreation organizations evaluated.

Recommendation: Staffing allocations are appropriate for the provision of services. Some internal reallocations will be required with the implementation of enhanced programming and planning efforts.

Recommendation: The Assistant Executive Director position should be eliminated.

FINDING 14: The RCRC need to enhance internal auditing and provide an independent and objective position to whom employee and public issues can be reported and investigated.

There is a notable lack of any designated position within the RCRC focused on ensuring efficient and effective operations, or conducting performance and financial reviews. While an “internal audit” function is a common and best practice in local government entities, it is even more critical for RCRC given the events of the last several years. A strong internal audit program would increase the likelihood that adopted administrative procedures would be followed (or identify when they are not). Additionally, it would provide an avenue for employees and the public to report complaints regarding inappropriate behavior or financial mismanagement.

This position should be charged with conducting periodic internal audits – both performance reviews of specific programs and financial compliance audits. Additionally, this position should oversee a hotline that enables staff or the public to submit questions, concerns

or issues directly to the Internal Auditor for handling. Most organizations institute a hotline for this purpose where complaints can be filed. These can be filed anonymously, if needed.

This approach ensures an objective and independent review of operations. In comparable organizations, this position either reports directly to the Executive Director or to the Commission. Given the issues that have faced the Richland County Recreation Commission over the last several years, the recommendation is that the position have a direct reporting relationship to the Commission to ensure independence and objectivity. This necessitates having a Board that is focused on oversight and ensuring accountability for RCRC operations.

Recommendation: The RCRC should implement a new position of Internal Auditor / Compliance Officer that reports directly to the Recreation Commission and who is responsible for investigating issues related to employee and public complaints, and has an annual audit work plan for continuous improvement.

E. SERVICE PLANNING AND DELIVERY.

FINDING 15: Richland County Recreation Commission has a strong service planning approach in place that provides a strong foundation for the future but it is not being operationalized or fully implemented at the present time.

The Richland County Recreation Commission was the first accredited parks commission in the State of South Carolina. This accreditation is provided by the National Recreation and Parks Association – the leading professional association for parks and recreation organizations and professionals in the United States. Achieving accreditation recognizes that the agency has in place the appropriate policies, procedures, and planning documents necessary for a well-run operation. However, it is important to note that the accreditation process does not evaluate how well these policies and procedures are actually implemented by the organization nor that they are followed and continue to be utilized after accreditation.

Additionally, Richland County Recreation Commission adopted in February 2016 a Parks and Recreation Comprehensive Needs Assessment that provides a long-range plan (10 year) for

the organization. Both accreditation and the adoption of a master plan are industry best practices.

While the Commission has these in place, they need to institutionalize the utilization of this information in developing operating and capital budgets and developing service delivery plans to enhance services and service delivery. Additionally, these documents should be shared with the Richland County Council to provide valuable background and insight into operations of the Richland County Recreation Commission.

The mission of RCRC is “dedicated to enriching lives and connecting communities through diverse recreational opportunities.” Parks and recreation programming serve as the cornerstone of the services RCRC provides to the citizens of Richland County. The agency provides a broad range of facilities including recreation centers, community centers, playgrounds, adult activity centers, technology centers, athletic facilities and walking trails to accommodate the needs and interests of citizens in Richland County.

Recent staffing changes and vacancies in the Programming and Parks Division have necessitated the combining of the two program-focused organizational units into the Facility Operations Department and transitioned recreation/athletics and aquatics programming divisions to the Safety and Security Department. The current organizational structure of the Facility Operations Department incorporates afterschool programming, general programming, parks, community centers, adapted recreation programs and senior citizen programming.

As part of the NRPA Accreditation process RCRC developed a Recreation Programming Plan dated September 2015. The plan provides an overview and guidelines for the development of recreation programming throughout the county and to its diverse citizen populations utilizing a range of modalities including self-directed and leader-directed programs, facilitated and cooperative programming and fee-based programs and services.

As part of the Richland County Recreation Commission Audit the project team reviewed the current organizational structure and scope of programs and services offered by the Facility Operations and Safety and Security departments to serve the citizens of Richland County. In its initial review of the current programs and services being offered, discussions with RCRC administrative staff, review of recent staffing changes and vacancies and visitations to park and community center sites the project team determined there are ample opportunities to significantly improve and expand the scope, breadth and quality of recreational experiences currently being offered by RCRC. It is the project team's understanding that the only standard not fully met in the NRPA Accreditation process was standard 6.0 – Programs and Services Management, which reflects the project team's analysis.

The programs and services offered at parks and facilities throughout the county provide the most direct service impact RCRC offers its citizens. It is incumbent upon RCRC to move forward with the development of a plan to ensure consistently high quality parks and recreational experiences, that meet the RCRC mission, are available to citizens throughout Richland County. The planning process must evaluate its current programming offerings, assess community needs and interests for programs and services and identify strategies to improve and increase the effectiveness and consistency of parks and recreational programming, while allowing for neighborhood input and participation in the programming offered at individual park and community center sites.

The framework for updating and improving recreational opportunities in Richland County exists in the 2015 Recreation Program Plan as an initial guideline for increasing the scope of programming opportunities. It is critical to the effective planning process that consideration be given to currently underserved populations, opportunities for citizen and participant involvement in the planning process, the incorporation of a variety of program models and modalities, participant safety and security and opportunities to build and enrich community connections. The planning process must identify a departmental organizational structure that can effectively and efficiently implement the programs and strategies identified in the planning process and

ensure the training and development of qualified and dedicated staff to effectively implement the improved programs and services developed through the planning process.

Recommendation: As part of their longer-range planning effort, the RCRC should develop a plan for implementation of the 10-year master plan and integrate this operational plan into the budget process outlined earlier including the 5-year financial forecasting and the 5-year capital improvement plan.

Recommendation: The Richland County Recreation Commission should develop a plan to enhance programs and services, in line with their adopted master plan, to provide expanded programs to underserved populations, and continue to integrate public input into program planning and development.

APPENDIX A

MATRIX CONSULTING GROUP PROJECT TEAM

The Matrix Consulting Group was founded in 2002 and provides management consulting services exclusively to the public sector. These services include organizational assessments, organizational structure and staffing analysis, operational evaluations, financial compliance assessments, and policy and procedure development. The firm has extensive experience evaluating parks and recreational operations throughout the nation including prior work with the following clients:

Athens-Clarke County, Georgia	Irvine, California
Alexandria, Virginia	Los Angeles, California
Ashland, Oregon	Salt Lake City, Utah
Beverly Hills, California	San Bernardino, California
Boise, Idaho	Seattle, Washington
Elmhurst Park District, Illinois	Southlake, Texas
Grand Rapids, Michigan	Trumbull, Connecticut

In addition to conducting project related to operational practices, the firm has extensive experience conducting financial compliance audits including recent work for the following clients: Marshall University (accounts payables and procurement compliance audit), Riverside, California (two audits assessing compliance of all financial transactions for the Finance and Human Resources Departments), and West Virginia University (accounts payables and procurement compliance).

The project team on this engagement included the following individuals:

ALAN PENNINGTON, PROJECT MANAGER. Mr. Pennington is a Vice President with the Matrix Consulting Group with over 10 years of local government management consulting experience. He is based in our Illinois Office. He also has over 15 years of experience as a top manager in the public sector in Illinois and Maine prior to joining the Matrix Consulting Group. These top management positions included Assistant City Manager, Assistant Human Resources Director and Labor Relations Manager. Mr. Pennington has conducted dedicated parks and recreation studies for the following clients: City of Los Angeles (CA), Grand Rapids (MI), Elmhurst Park District (IL), Salt Lake County (UT), and Southlake (TX). He is currently evaluating recreational services for the City of Seattle (WA). Mr. Pennington has also served as Project Manager (or principal analyst) on the following organizational assessment studies which included parks and recreation include: Johnson County (KS), Orland Park (IL); Albuquerque (NM), Avon (CT), Fort Morgan (CO), Half Moon Bay (CA), Montpelier (VT), Rancho Mirage (CA), Rancho Palos Verdes (CA), Raymore (MO), Roseville (CA). Mr. Pennington is a member of the following professional associations: Association of Local Government Auditors, International City-County Management Association, and the International Public Management Association for Human Resources.

DR. GINNY JAQUITH, PROJECT ANALYST. Dr. Jaquith is a Senior Manager with the Matrix Consulting Group, with over 35 years of experience in the public sector as a consultant to local government and as a professor and department chair in the Recreation, Parks and Tourism Department at San Francisco State University. Dr. Jaquith has also previously served for over 17 years as the Department Director for the Parks, Beaches and Recreation Department in Pacifica, California. Dr. Jaquith has conducted over 30 management audits for governmental and non-profit organizations including for the following clients: Ashland (OR), Beverly Hills (CA), Los Angeles County (CA), Mountain View (CA), Orange (CA), Palo Alto (CA), Reno (NV), San Francisco (CA), Salt Lake City (UT), Trumbull (CT), and Washoe County (NV). She is currently conducting parks and recreation studies for Athens-Clark County (GA) and Seattle (WA). Dr. Jaquith has a B.A. from San Jose State University, a M.S. degree from San Francisco State University, and a doctoral degree from the University of San Francisco.

ROBIN HALEY, PROJECT ANALYST. Mr. Haley is a Senior Manager with the Matrix Consulting Group and brings over 25 years of consulting experience at the local and state level. His primary areas of work include analyses of parks and recreation in management audits, organization and management consulting, productivity and benchmarking studies. Mr. Haley has conducted over 50 parks and recreational operational reviews, including those for Athens-Clarke County (GA), Trumbull and Fairfield (CT), Brunswick and Glynn County (GA), Gainesville and Hall County (GA), Jamestown (RI), Salt Lake City (UT), Brattleboro (VT), Roseville (CA) and many others. He received his B.S. degree from the Georgia Institute of Technology and his M.B.A. from Georgia State University.

CODY RENEAU, PROJECT ANALYST. Mr. Reneau is a Manager with the Matrix Consulting Group based in our Mountain View Headquarters. Mr. Reneau has over four years as a local government consultant in this and other firms. Mr. Reneau also served as a policy analyst with the City of Los Angeles for two years. He has extensive experience conducting a variety of analytical tasks including for the following clients: BART (CA), Irvine (CA), Los Angeles (CA), Riverside (CA), Sacramento County (CA), Santa Clara County (CA), Santa Rosa (CA), and Vancouver (WA). Mr. Reneau has a BA from the University of California Davis and a Master's Degree in Public Policy from UCLA.

APPENDIX B

STAFF INTERVIEW LISTING AND INTERVIEW GUIDE

During the engagement, the project team conducted personal interviews with the following staff to gather information regarding RCRC operational practices, to collect and review data and policies regarding operations, and to develop an understanding of operational practices and approaches utilized by RCRC in providing services. The individuals interviewed are shown in the following table:

Name	Title
Tara M. Dickerson	Chief of Staff
Kasey Wilson	Director of Finance
Connie Reaves	Director of Parks
Erica Smalls	Director of Human Resources
Robert Hickman	Division Head of Safety Security and Aquatics
Freddie Foust	Director of Maintenance
David Stringer	Division Head of Human Resources
Marta Aldinger	Director of Property Management
William Daugherty	Director of Information Technology
Bryan Crider	Division Head of Property Management
Lisa Lewis	Executive Director of the Foundation
Felicia Venable	Director of Community Relations
Theron Chandler	Park Manager, Trenholm Park
Charles Douglas	Park Manager, Forest Lake Park
Tracey Underwood	Assistant Park Manager, Forest Lake Park

All interviews were conducted with the assurance of confidentiality to encourage open, direct and honest input to the project team. Some staff were interviewed multiple times or contacted for follow-up information or clarification as information was reviewed and analyzed.

The project team developed a standard set of interview topics to be covered with all staff during the initial interview to gather a broad understanding of the operational practices of the Richland County Recreation Commission. These topics are provided on the following page and served as the foundation of the interview. Additional follow-up questions were asked based upon the specific responses received during the interview. During subsequent interviews or

conversations, the topics were tailored to address specific questions or clarifications needed by the project team.

Richland County Recreation Commission
Initial Interview Guide:

Background:

- Current Position
- Number of years in position
- Previous experience
- Reporting lines of authority

Overview of Division/Program/Services:

- Budget expenditures/revenues
- Number FTE staff/ PT Temp positions
- Number of sites managed/Acres maintained (for field personnel)
- Organizational structure of division / department overseen
- Constituencies (who are key constituencies for services provided in this department / division)

Roles and Responsibilities:

- Mission/Goals/Objectives of Division or Department
- Guiding strategic plans that are in place (name, what it covers, when adopted)
- Needs assessments (have any been done? What did they disclose? What are key need of the division / department)
- Key programs/functions
- Decision making process

Key policies/procedures/systems in place:

- Key policies that guide operation
- Key procedures implemented as part of operations
- Individual systems/policies, etc. relative to your assigned work area
- Working relationships with other divisions
- Hiring process – How effective is it for acquiring appropriately qualified individuals? What is your role in the process? Is it conducted timely?
- Evaluation processes – how to do you evaluate performance of:
 - Personnel
 - Program

Relationships (please describe the effective and ineffective aspects of your interaction and relationships with the following entities?):

- Commission
- Community partnerships
- Advisory councils
- Outside relationships (please indicate the group, if applicable)
- Foundation

What changes in each of the following areas would increase effectiveness of operations?

- Org structure
- Staffing
- Budget
- Policy changes
- Procedural improvements
- Constraints
- Program Improvements/New directions

What are the primary challenges that you face in providing services within your division / department?

there anything additional that you would like to share with the project team regarding operations at the Richland County Recreation Commission?

APPENDIX C

DATA RECEIVED FROM RICHLAND COUNTY RECREATION COMMISSION

The table below shows documentation and data requested and received from the Richland County Recreation Commission throughout the course of the management audit.

ADMINISTRATIVE DOCUMENTS

Administrative Policies	
	Adapted Recreation
	Administrative
	Aquatic Programs
	Community Relations
	Disbursements - General
	Facility Use and Fee Schedules
	Finance
	Information Technology
	Programming
	Property Management
	Purchasing Procedures and Bid Requirements
	RCRC Facilities
	Safety and Security
	Tennis Center
By-laws of Richland County Recreation Commission	
Goals and Objectives from most recent strategic plan (2010) with updated status of progress / implementation (last revision date: 8/18/2015)	
HR Manual	
	Alcohol Use and Testing
	Annual Leave
	Background Checks
	Code of Conduct
	Compensation
	Conflict of Interest
	Continuing Education
	Contract Staff
	Credit Union

	Death in the Family
	Disciplinary Action
	Dress Code -Personal Appearance
	Drug Use and Drug Testing
	Employee Assistance Program
	Employment and Credit Checks
	Employment of Relatives
	Employee Performance Management System
	Equal Employment
	Ethics
	Family and Medical Leave
	Grievances
	Group Insurance
	Harassment
	Holiday Pay
	Hours of Work
	Inclement Weather
	Introductory Period
	Jury Duty
	Leave of Absence
	Longevity Pay
	Military Leave
	Outside Employment
	Privileges and Discounts
	Retirement Program
	SC Deferred Compensation
	Service Awards
	Sick Leave
	Social Media
	Staff Reductions
	Uniforms
	Voluntary Separation Retirement
	Whistleblower Policy
	Workers Compensation
	Employee Handbook
	RCRC Accreditation Standards and all Supporting Documents
	1.0 Agency Authority, Role and Responsibility
	2.0 Planning
	3.0 Organization and Administration

	4.0 Human Resources
	5.0 Financial Management
	6.0 Programs and Services Management
	7.0 Facility and Land Use Management
	8.0 Public Safety, Law Enforcement and Security
	9.0 Risk Management
	10.0 Evaluation and Research

Commission for Accreditation of Parks and Recreation Agencies - Self Assessment Report (2014 CAPRA Standards)

Organizational Charts for RCRC (Dated 12/1/16)

Parks and Recreation Comprehensive Needs Assessment (dated February 2016) [commonly referred to as 10 year master plan]

State Legislation / Acts covering establishment and authority of Richland County Recreation Commission

Visitation Report Letter Dated 6/15/16 from CAPRA to Mr. James Brown, III including visitation report and findings on Accreditation

Visitation Report dated June 1-3, 2016 from Commission for Accreditation of Park and Recreation Agencies

FINANCIAL DOCUMENTS

Bond Project Listing (Phases I, II, and III)

RCRC Budget Document FY 16-17

RCRC Budget Support Documents

Budget Worksheets FY16-17

RCRC FY15-16 Actual Revenue Report by Source

RCRC FY16-17 YTD Actual Revenue Report by Source (as of 2/17)

Letter dated 8/12/16 from Tara Dickerson to Roxanne Ancheta and Daniel Driggers re: RCRC Budget Status with revised cash flow projections

Letter dated 6/29/16 to County Council from James Brown, III RCRC Executive Director re: budget and transmitting audit FY ending 6/20/15

Estimated RCRC Cash Flow Projections (Revised 11-22-16)

Various Credit Cards Statements utilized in transaction sampling:

Lowes Credit Card Statement - June 2015

Lowes Credit Card Statement - August 2015

Lowes Credit Card Statement - Oct 2015

Lowes Credit Card Statement - June 2016

Lowes Credit Card Statement - August 2016

Lowes Credit Card Statement - Oct 2016

Staples Credit Card Statement - June 2015

Staples Credit Card Statement - Oct 2015

	Walmart Credit Card Statement - June 2015
	Walmart Credit Card Statement - August 2015
	Walmart Credit Card Statement - October 2015
	Walmart Credit Card Statement - June 2016
	Walmart Credit Card Statement - August 2016
	Walmart Credit Card Statement - October 2016
	Visa Credit Card Statement - June 2015
	Visa Credit Card Statement - August 2015
	Visa Credit Card Statement - October 2015
	Visa Credit Card Statement - June 2016
	Visa Credit Card Statement - August 2016
	Visa Credit Card Statement - October 2016
	Home Depot Credit Card Statement - June 2016
	Home Depot Credit Card Statement - August 2016
	Home Depot Credit Card Statement - October 2016

Listing of All Current Credit Cards Issued to RCRC and RCRC Staff

Listing of All Credit Cards Issued to RCRC and RCRC Staff (under former Executive Director)

Program revenue download detailed revenues received from program registrations (for most recent year)

Various Accounts Payable / Purchasing Transactions including all supporting documentation.
Reviewed onsite as part of the financial compliance audit tasks.

APPENDIX D

PROFILE OF THE RICHLAND COUNTY RECREATION COMMISSION

RICHLAND COUNTY RECREATION COMMISSION

General Scope of Services – The purpose of this Commission profile is to document the project team’s understanding of the organizational structure, staffing allocations by division and the principal programs and services provided by the Commission.

The Richland County Recreation Commission (RCRC) is a special purpose district created by the state of South Carolina as an independent unit of local government governed by a seven-member volunteer board of Commissioners appointed by the Governor of South Carolina. RCRC was the first recreation agency in South Carolina to receive CAPRA accreditation from National Park and Recreation Association in 2006 and the agency and individual employees have been recognized by the South Carolina Recreation and Parks Association and other national, state and local agencies.

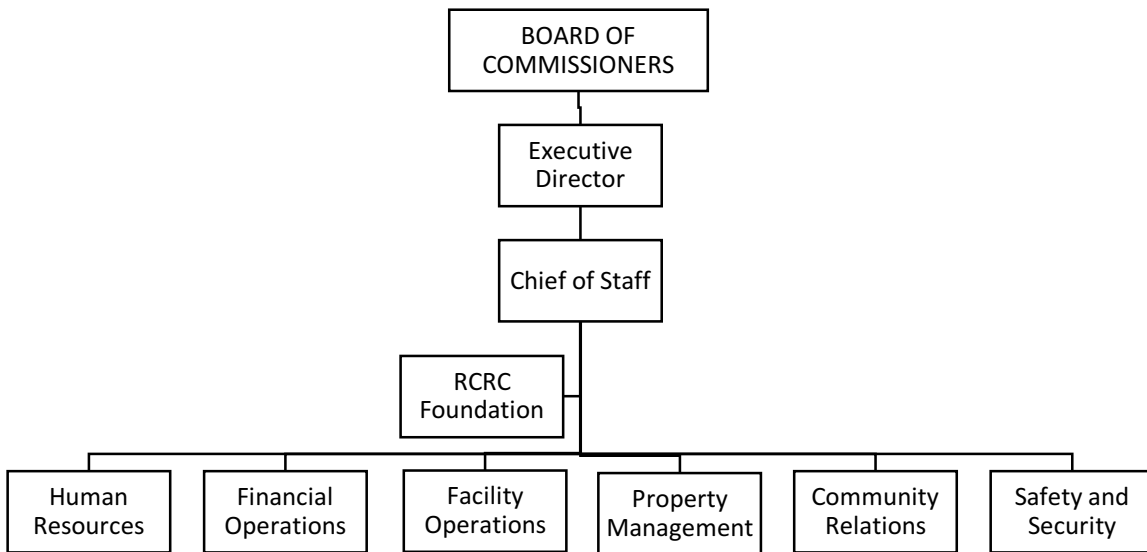
The mission of RCRC is “dedicated to enriching lives and connecting communities through diverse recreational opportunities.” The vision of the agency is: “to be recognized as a leader in park management and the delivery of quality recreation programs to better promote health and improve the quality of life in Richland County.”

The current annual RCRC budget is \$15,707,125 with anticipated program and fee revenues generated in the amount of \$1,600,000. The agency has 159 FTE authorized positions plus 73 PT positions and approximately 100 part-time/seasonal employees. RCRC operates and maintains 1044 acres of park lands.

RCRC is currently organized into several operational divisions including Administration, Financial Operations, Human Resources, Facility Operations, Property Management, Safety, Security and Aquatics, and Community Relations Divisions. With the Executive Director position, currently vacant the Chief of Staff position is fulfilling the responsibilities of the Executive Director position.

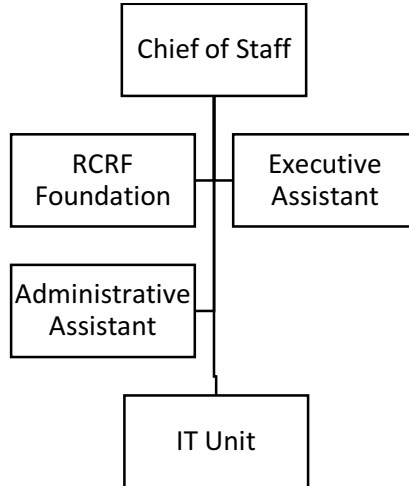
The following sections of this service profile provide brief information regarding the services offered by RCRC along with budget and staffing information. Following each section is an organization chart depicting the division’s current organizational structure.

RICHLAND COUNTY RECREATION COMMISSION



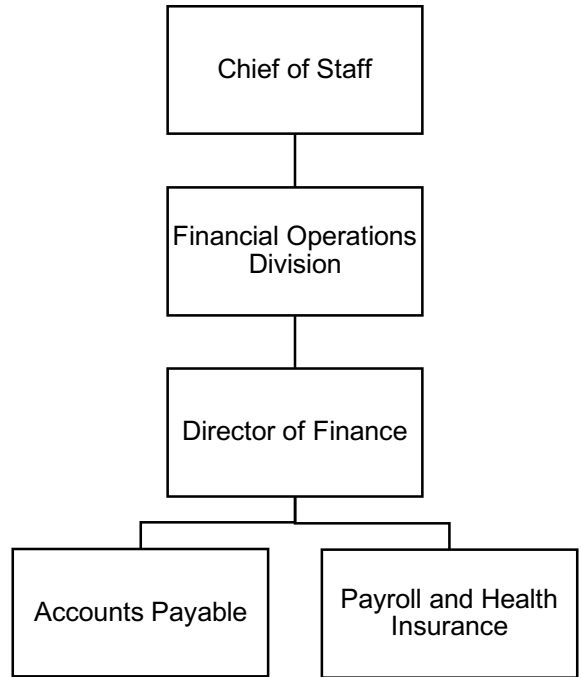
ADMINISTRATION DIVISION	
Unit	Description of Services
Administration	<ul style="list-style-type: none"> • Total authorized positions: 7.0 FTE • Chief of Staff position responsible for RCRC operations with current Executive Director position vacancy. Normally positions shown reporting to Chief of Staff would report to the Executive Director. • Chief of Staff position now reports directly to Board of Commissioners. • Direct reports: 9.0 FTE • Provides staff support to and presents agency operations, proposals and requests for authorization to Board of Commissioners for review and consideration. • Oversees overall direction and leadership to RCRC operating divisions and programs and services offered by Commission including Financial Operations, Human Resources, Property Management, Facility Operations, Safety, Security and Aquatics, and Community Relations Divisions. • Responsible for implementation of 2010 RCRC strategic plan and CIP • Oversees work of Richland County Recreation Foundation (RCRF). • Prepares and manages annual RCRC budget and 2008 bond measure funds.
RCRC Foundation	<ul style="list-style-type: none"> • Total authorized positions: 1.0 FTE • Executive Director reports to RCRF Board of Directors and RCRC Chief of Staff • Current funds total: \$74,249.62 • Raises funds and in-kind support from grants, sponsorships, individual donor contributions, fundraisers and partnerships to support RCRC programs and services. • Provides financial support to RCRC programs and individuals needing assistance to participate in programs and services. • Manages foundation programs including “We Care” employee contribution program, Midlands Gives program and Afterschool Program Scholarship project. • Meets quarterly and provides staff support to seven-members RCRF Board of Directors. • Implements variety of publicity and social media activities.
IT Unit	<ul style="list-style-type: none"> • Total Authorized positions: 2.0 FTE • Reports to Chief of Staff • Direct Reports: 1.0 FTE • Unit transferred from Community Relations Division. • Oversees all information technology systems at 50 individual RCRC office, maintenance facilities and park and community center sites. • Maintains server and networking systems for agency IT system. • Manages individual computers and server systems including 25 computers each at two dedicated technology centers. • Provides desktop support for employees related to Microsoft office programs and computer and printer hardware issues. • Responds for requests for one-on-one assistance with computer issues. • Manages phone system including installation, servers and equipment for all RCRC sites. • Assists with RCRC website, hosted by outside vendor, and with Facebook page technical issues.

RICHLAND COUNTY RECREATION COMMISSION
Administration Division



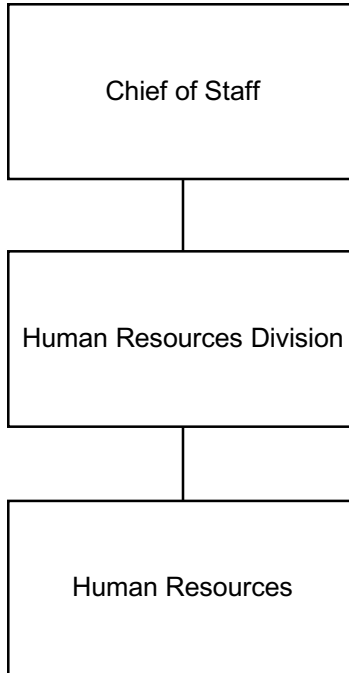
FINANCIAL OPERATIONS DIVISION	
Unit	Description of Services
Finance Administration	<ul style="list-style-type: none"> • Total authorized positions: 4 FTE • Division currently managed by Director of Finance with current department head position on leave. • Direct reports: 2 FTE • Reports to Chief of Staff • Manages Payroll and Health Insurance and Accounts Payable Units • Administers online class, program and facility rental registration systems for all park and community center sites. • Manages and reconciles daily program fee deposits from park, community center, aquatic and program sites. • Manages RCRC budget process and conducts regular reconciliation of existing funds. • Responsible for RCRC fixed asset management system. • Conducts monthly inventories of Limrick Golf Course Pro Shop and Kelly Mill Sports Complex concessions including chemical use. • Manages 2008 Bond Act accounts and reporting processes.
Payroll and Health Insurance	<ul style="list-style-type: none"> • Total Authorized positions: 1.0 FTE • Reports to Director of Finance • Administers RCRC payroll for all full-time and part-time/seasonal personnel. • Administers employee health insurance program.
Accounts Payable	<ul style="list-style-type: none"> • Total authorized positions: 1.0 FTE • Reports to Director of Finance • Manages and process all accounts payable billing from all RCRC divisions. • Prepares program instructor contracts and processes payments monthly.

RICHLAND COUNTY RECREATION COMMISSION
Financial Operations Division



HUMAN RESOURCES DIVISION	
Unit	Description of Services
Human Resources Administration	<ul style="list-style-type: none"> • Total authorized positions: 3 FTE • Direct reports: 1 FTE • Report to Chief of Staff • Oversees implementation of all human resources processes within agency including employee relations, hiring and selection, employee training, risk management and insurance programs. • Oversees all employee-related reporting systems required by law. • Manages Human Resources Unit • Maintains records of all human resources-related policies and procedures and recommends updates as appropriate. • Works with department heads on individual matters related to employee discipline and other issues within individual divisions. • Directs employee training programs including driver training, maintenance training, risk management and other related training programs. • Manages annual employee evaluation process with division directors. • Serves on employee risk management and safety committee.
Human Resources	<ul style="list-style-type: none"> • Total authorized positions: 2 FTE • Direct reports: 1 FTE • Reports to Human Resources Division Department Head • Oversees recruitment, selection and hiring processes for new employees to the agency including background checks. • Manages the recruitment, selection and hiring processes for approximately 200 part-time/seasonal employees each year, including background checks. • Conducts orientation programs and prepares information packets for newly hired employees. • Manages worker’s compensation, state benefits program and retirement program for all employees. • Manages billing processes for employee benefit accounts. • Prepares reports mandated by OSHA, Worker’s Compensation and other outside agencies. • Serves on Risk Management and Employee Safety Committee.

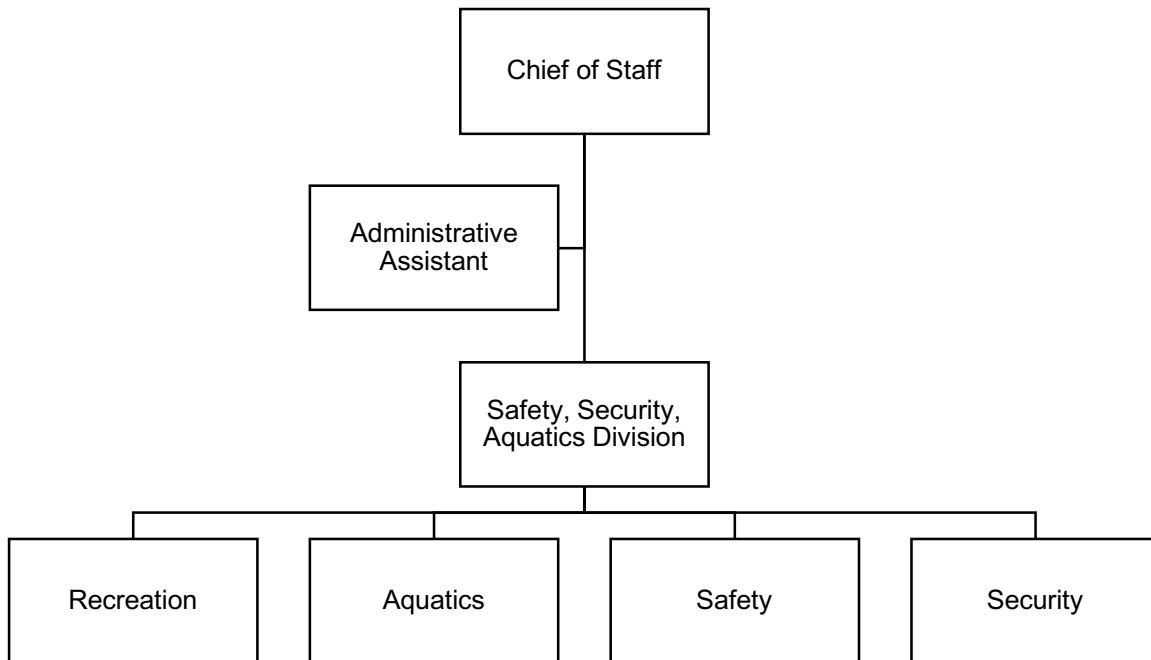
RICHLAND COUNTY RECREATION COMMISSION
Human Resources Division



SAFETY, SECURITY AND AQUATICS DIVISION	
Unit	Description of Services
Administration	<ul style="list-style-type: none"> • Total authorized positions: 18 FTE • Direct reports: 7 FTE • Reports to Chief of Staff • Oversees all safety and security operations within parks and facilities operated by RCRC. • Oversee aquatics programming and pool maintenance operations at 4 aquatic facilities. • Currently oversees Recreation program unit including athletics, tennis centers and golf course as part of internal restructuring resulting from vacant positions in Facility Operations Divisions.
Safety	<ul style="list-style-type: none"> • Total authorized positions: 2 FTE • Provides employee training on safety including first aid, driver training and risk management topics. • Conducts playground safety equipment inspections as required by law at all park sites. • Maintains incident data base of employee and patron accidents and complaints. • Recommends changes and improvements to playground equipment to ensure safety compliance of playground areas.
Security	<ul style="list-style-type: none"> • Total authorized positions: 1 FTE, 4 PT positions • Provides non-law enforcement security services at all park sites throughout the county. • Provides traffic control for major events sponsored by RCRC and outside organizations at park sites. • Conducts daily routine inspections at parks and properties to ensure facilities are safe and secure.
Aquatics	<ul style="list-style-type: none"> • Total authorized positions: 1 FTE, 25 PT/seasonal positions • Oversees aquatics program at 4 pool facilities operating from June to mid-August. • Conducts swim lessons for children from 3 years through adults. • Offers open swim sessions through the summer operation. • Provides daily maintenance to swimming pools in accordance with health and safety codes. • Implements established daily cash handling procedures making deposits from aquatic program fee revenue.

Recreation	<ul style="list-style-type: none">• Total authorized positions: 14 FTE, 10 PT/seasonal positions, plus volunteers• Conducts community recreation sports leagues and at 5 sites including adult and youth basketball, volleyball, softball, soccer, kickball, flag football and baseball leagues through the year.• Coordinates scheduling and facility use for sports leagues sponsored by community sports organizations including adult basketball, softball and soccer.• Maintains working relationships with community organizations providing sports leagues at RCRC facilities.• Operates 3 tennis center facilities including lessons, camps and clinics for children and adults, tournaments and open play opportunities.• Operates and maintains par 73, 18-hole golf course and pro shop open to the public year-round.
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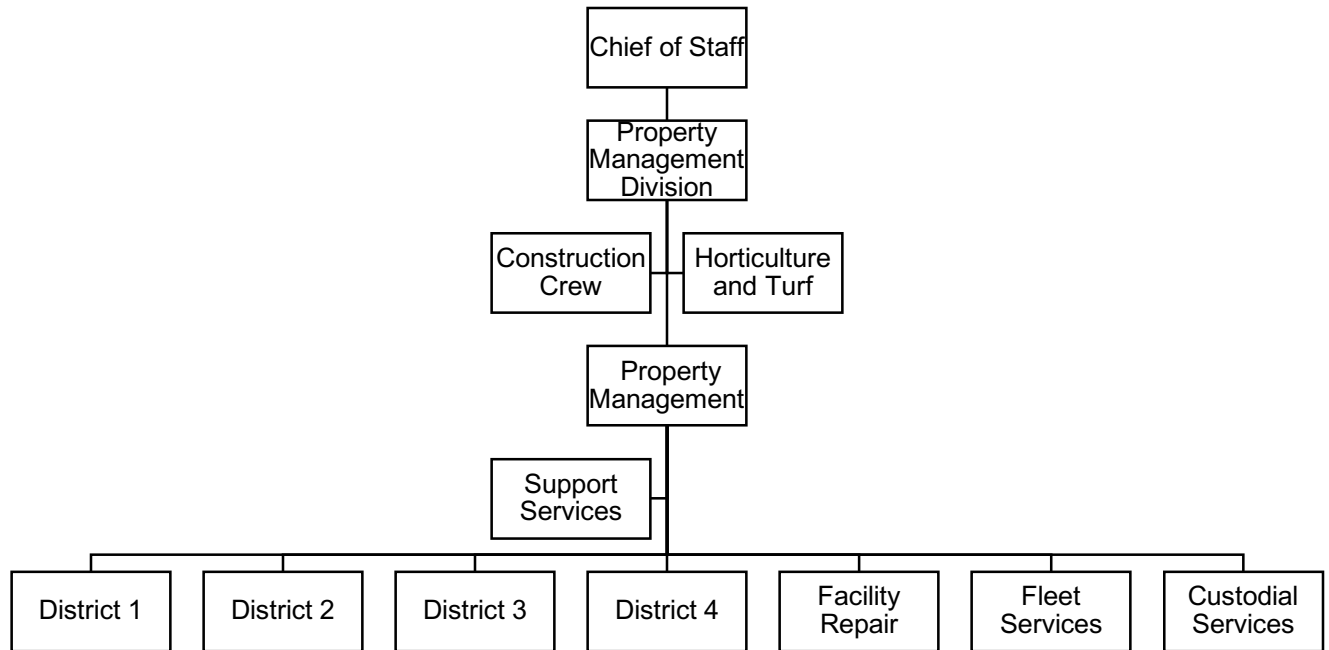
**RICHLAND COUNTY RECREATION COMMISSION
Safety, Security and Aquatics Division**



PROPERTY MANAGEMENT DIVISION	
Unit	Description of Services
Administration	<ul style="list-style-type: none"> • Total authorized positions: 64 FTE, 6-8 PT/seasonal positions • Direct reports: 3 FTE • Current vacant positions: 5 FTE • Reports to Chief of Staff • Oversees RCRC property including parks, landscape areas, community center facilities, parking lots, sports fields, tennis courts, swimming pool facilities, office buildings and open space areas. • Provides direction and leadership to operational units including construction, horticulture, custodial services, facility repair, fleet management and 4 district crew providing day-to-day maintenance at facilities. • Serves as agency-wide Chief Procurement Officer for major purchases in compliance with RCRC policies. • Oversees division work order management system. • Manages park infrastructure data base. • Implements and manages completion of 2008 bond measure projects including final construction projects and fund accounting services. • Supervises Construction and Horticulture and Turf Units.
Support Services	<ul style="list-style-type: none"> • Total authorized positions: 1 FTE • Reports to: Director of Property Management • Maintains daily operation of maintenance work order requests, scheduling systems and work completion reports for division work crews. • Provides weekly reports of work order requests and status of projects. • Maintains park infrastructure data base. • Processes purchase order requests for supplies and parts for maintenance operations. • Maintains inventory of supplies and parts available. • Maintains preventive maintenance data base.
Construction	<ul style="list-style-type: none"> • Total authorized positions: 5 FTE • Reports to: Property Management Department Head • Provides construction services for new projects and existing facility needs. • Provide skilled construction services and assistance to other Property Management Division units requiring skills such as plumbing, electrical and lighting work, HVAC maintenance and repairs and related skills.
Horticulture and Turf	<ul style="list-style-type: none"> • Total authorized positions: 3 FTE • Reports to: Property Management Department Head • Install new landscape areas and grounds at RCRC parks and facilities. • Installs, repairs and maintains irrigation systems in landscape areas of field through the park system.

<p>District Grounds Maintenance</p>	<ul style="list-style-type: none"> • Total authorized positions: 32 FTE • Reports to: Property Management Department Head • Direct Reports: 6 • Unit divided into 4 maintenance districts each with crews of between 5 to 10 FTE serving each district plus separate maintenance unit for Kelly Mill facility. • Maintains park and field grounds including mowing and weeding, trash pick-up, landscaping on regular schedule. • Provides daily inspection of parks and facilities to determine repair and maintenance needs required and ensure that facilities are safe for patrons. • Maintains on-site recreational equipment as needed. • Marks athletic fields as required for sports leagues and programs at park sites. • Maintains lighting at 75 tennis courts. • Assists with events sponsored by RCRC and facility rentals as scheduled. • Responds to and completes work requests for maintenance improvements at parks, community centers and facilities.
<p>Facility Repair</p>	<ul style="list-style-type: none"> • Total authorized positions: 5 FTE • Reports to: Director of Property Management • Responds to work orders requests for repairs needed at community centers and other agency facilities.
<p>Fleet Maintenance</p>	<ul style="list-style-type: none"> • Total authorized positions: 1 FTE • Reports to: Director of Property Management • Provides safety checks, oil changes, tire replacement, brake repairs and preventive maintenance to 80 RCRC vehicles, mowers and equipment based on regular schedule of maintenance. • Maintains inventory of maintenance supplies and submits orders for additional parts and supplies as needed. • Provides repair reports for inclusion in maintenance management data base. • Manages repair of major repair work by outside contractors. • Responds to vehicle or equipment emergencies in the field as needed. • Assists construction unit when needed.
<p>Custodial Services</p>	<ul style="list-style-type: none"> • Total authorized positions: 20 FTE • Reports to: Director of Property Management • Provides daily custodial services at community centers, parks, office sites, IT centers and related sites. • Provides set up assistance for agency sponsored events and facility rentals.

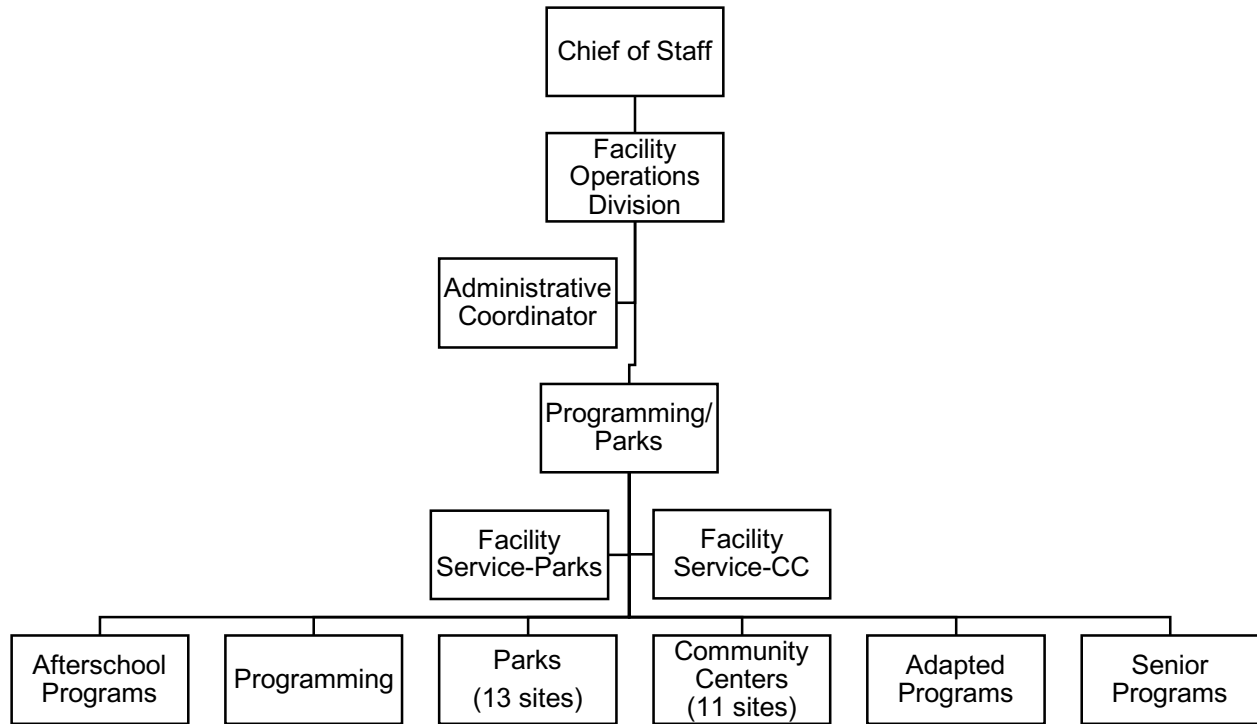
RICHLAND COUNTY RECREATION COMMISSION
Property Management Division



FACILITY OPERATIONS DIVISION	
Unit	Description of Services
Administration	<ul style="list-style-type: none"> • Total authorized positions: 64 FTE, 40+ PT/seasonal positions • Direct reports: 8FTE • Current vacant positions: 7 FTE • Reports to Chief of Staff • Oversee and provides direction to newly combined Division merging the Programming Division and Parks Division into the Facility Operations Division. The Recreation Program unit has been transferred from the Programming Division to the Safety, Security and Aquatics Division. • Manages recreation facilities including 13 community centers, 2 adult activity centers that include technology centers, 13 parks sites and 2 gymnasiums. • Oversees a variety of recreation programs and leisure experiences offered year-round for County residents from 3 years through adults and seniors. • Oversees adaptive recreation program for persons with disabilities. • Manage facility rental program available to residents, businesses, agencies and organizations at individual RCRC facilities. • Oversee the maintenance and custodial operations of community center and park facilities.
Community Centers	<ul style="list-style-type: none"> • Total authorized positions: 32FTE, 20+ PT/seasonal positions • Direct reports: 16 FTE • Reports to Director of Parks and Programming • Oversees programming at 13 Community Center sites and 2 Adult Activity Centers which include Technology Centers. • Provides a wide variety of programs at community centers including instructional classes, fitness programs, arts and crafts, events, dance programs and sports available Monday through Friday each week. • Offers a variety of adult-oriented health and fitness, arts and crafts, instructional classes, dance, community service projects, trips and events at Adult Activity Centers. • Provides programs related specifically to Seniors at selected community centers. • Offers a variety of computer-related courses along with access to computers for adults at IT Centers. • Implements city-wide events produced by Community Relations Division. • Coordinates rental of community center facilities for private and open events. • Supervises and schedules the work of onsite custodians to ensure facilities are maintained and provide a clean and safe environment for participants. • Works with Recreation Enrichment Committees to assist with program ideas and activities held at community centers.

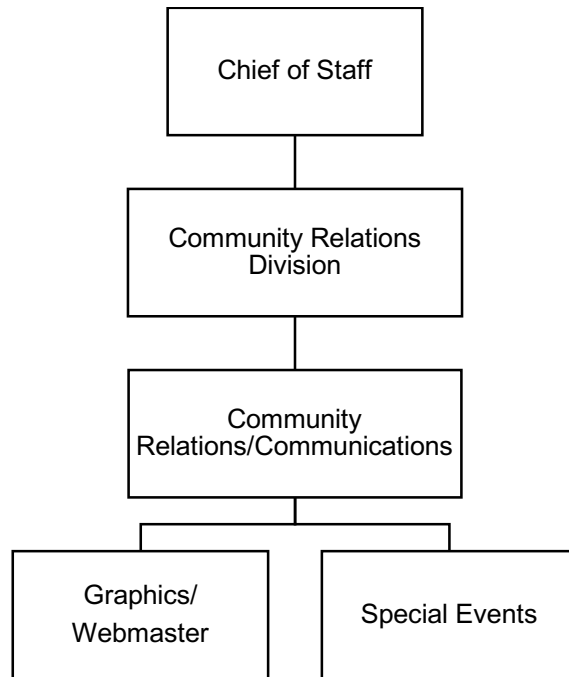
<p>Parks</p>	<ul style="list-style-type: none"> • Total authorized positions: 32FTE, 20+ PT/seasonal positions • Direct reports: 3 FTE • Reports to Director of Parks and Programming • Oversees programming at 13 park sites and 2 gymnasiums. • Provides a wide variety of programs at park facilities including instructional classes, fitness programs, arts and crafts, events, dance programs and sports leagues available 7 days per week. • Offers health and fitness programs at Gymnasiums along with a variety of sports and games related activities 7 days per week. • Implements city-wide events produced by Community Relations Division. • Coordinates rental of facilities for private and public events. • Produces special events including Back to School Bash and Halloween events. • Supervises and schedules the work of custodians to ensure facilities are maintained and provide a clean and safe environment for participants.
<p>Adaptive Programs</p>	<ul style="list-style-type: none"> • Total authorized positions: 5 FTE • Direct reports: 1 FTE • Reports to Director of Parks and Programming • Provides a variety of sports-related programs for persons with disabilities including sports leagues, health and fitness programs and events for ages 5 to 25. • Provides general recreation opportunities daily including arts and crafts, games, movies and gardening Monday through Friday each week. • Offers a 3-week Camp Sunshine day camp experience for persons with disabilities offering a variety of adapted recreation experiences that develop social skills and personal growth.
<p>Program Services</p>	<ul style="list-style-type: none"> • Total authorized positions: 4 FTE, 15 PT/seasonal positions • Direct reports: 1 FTE • Reports to Director of Parks and Programming • Provides afterschool programs during the school year at 4 sites in the County during after school hours including homework assistance, fitness programs, cultural activities and nutrition program along with bussing from the school site to program site. • Offers fee-based morning or all-day summer camp programs at 13 park sites during summer months including educational enrichment activities, swimming, field trips and a variety of creative programs for participants.

RICHLAND COUNTY RECREATION COMMISSION
Facility Operations Division



COMMUNITY RELATIONS DIVISION	
Unit	Description of Services
Administration	<ul style="list-style-type: none"> • Total authorized positions: 4 FTE • Direct reports: 2 FTE • Current vacant positions: 1 FTE • Reports to Chief of Staff • Provides community relations events and promotional opportunities to increase resident awareness of the programs and services offered by the RCRC. • Attends of variety of public events and networking opportunities to increase awareness of RCRC. • Produces 5 major annual county-wide events for residents. • Produces a variety of print materials, press releases and promotional items to increase awareness of RCRC programs, facilities and services. • Maintains a RCRC website along with Twitter and Facebook pages and You Tube videos to inform residents about recreational opportunities and increase participation in programs and services. • Conducts employee “Excellence” awards program. • Develops proposals to and maintains relationships with event sponsors in support of major events offered by the Division. • Work with Recreation Enrichment Committees to increase support to existing parks, community centers and recreation programs. • Promote volunteer opportunities for individuals in the community to support existing programs.
Graphics/Webmaster	<ul style="list-style-type: none"> • Total authorized positions: 1 FTE • Reports to Director of Community Relations/Communications • Develops and maintains content for RCRC website and Facebook and Twitter pages. • Produces program flyers, sponsorship packets, Game Plan program guides and the RCRC annual report calendar. • Produces promotional materials for major events sponsored by Division.
Major Events	<ul style="list-style-type: none"> • Total authorized positions: 1 FTE • Reports to Director of Community Relations/Communications • Produces 5 annual major events including Breakfast with Santa, Disco Dash, Cottontail Festival, Showtime Carousel and Senior Games. • Develops and coordinates volunteer opportunities for involvement in and support of existing RCRC programs and services.

RICHLAND COUNTY RECREATION COMMISSION
Community Relations Division



APPENDIX E

FINANCIAL TRANSACTION ASSESSMENT

As part of the management audit, the Matrix Consulting Group was tasked with evaluating the compliance of the Richland County Recreation Commission’s handling of financial transactions. In conducting this compliance assessment, we selected specific financial transactions – both through random and risk-based selection processes – for review. RCRC staff were provided a listing of the transactions selected and requested that all documentation related to these transactions be pulled and made available for review. As the transactions were reviewed, we compared documentation to ensure that they were processed in compliance with the existing financial policies (including but not limited to policies related to accounts payable, disbursements, procurement) for approvals, documentation, and processing. Financial transactions were tested from both annual operating expenditures and bond expenditures.

While minor deviations were noted indicating either failure to fully follow the adopted disbursement or procurement policy, no findings were identified that indicated abuse, misuse of funds, or spending unrelated to legitimate Richland County Recreation Commission business purposes.

The following table outlines the assessment conducted on selected operating expenditure financial transactions.

Fiscal Year	Check #	Date Paid	Check Amount	Receipt of Delivery	PO Matches Check Amount	PO Signed	Invoice or Cost Calculation	Signed "Fair and Reasonable"	Verbal Quote (3)	Written Quote (3)	15-day wait	Advertised in newspaper	30-day wait	Awarded to Lowest	Award Letter	Pass?
2014-15	4882	1/30/15	\$434,869.00	N/A	YES	YES	YES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2014-15	4549	1/9/15	\$96,486.43	N/A	NO	NO	YES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
2014-15	3032	8/22/14	\$96,285.97	N/A	YES	YES	YES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2014-15	5906	4/24/15	\$50,753.00	YES	YES	YES	YES	N/A	N/A	N/A	N/A	UNKNOWN	UNKNOWN	YES	YES	YES
2014-15	3401	9/26/14	\$26,600.00	N/A	YES	YES	YES	N/A	N/A	NO	NO	N/A	N/A	NO	NO	NO
2014-15	6763	6/26/15	\$15,649.00	YES	YES	YES	YES	N/A	YES	N/A	N/A	N/A	N/A	YES	N/A	YES
2014-15	5355	3/9/15	\$15,204.00	YES	YES	YES	YES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2014-15	6355	5/29/15	\$7,076.70	YES	YES	YES	YES	N/A	NO	N/A	N/A	N/A	N/A	N/A	N/A	NO
2014-15	2199	7/18/14	\$60.00	N/A	YES	YES	YES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES

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2014-15	4287	12/12/14	\$168.75	N/A	YES	N/A	YES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2014-15	4545	1/9/15	\$1,200.00	N/A	YES	YES	YES	NO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2014-15	6830	6/30/15	\$80.00	N/A	YES	YES	YES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2014-15	5624	4/3/15	\$210.66	N/A	YES	YES	YES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2014-15	2143	7/18/14	\$90.00	N/A	YES	YES	YES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2014-15	3101	8/29/14	\$692.25	N/A	YES	YES	YES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2014-15	5090	2/13/15	\$86.25	N/A	YES	YES	YES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2014-15	2555	8/1/14	\$80.00	N/A	YES	YES	YES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2014-15	5875	4/17/15	\$400.00	N/A	YES	YES	NO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
2014-15	2561	8/1/14	\$20.00	N/A	YES	YES	YES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2014-15	6482	6/5/15	\$1,829.50	N/A	YES	YES	YES	N/A	N/A	N/A	N/A	UNKNOWN	UNKNOWN	UNKNOWN	UNKNOWN	NO
2015-16	10393	4/29/16	\$36,527.26	YES	YES	YES	YES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2015-16	10964	6/10/16	\$34,527.21	N/A	NO	NO	YES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
2015-16	10075	3/31/16	\$33,342.50	N/A	YES	YES	YES	N/A	N/A	NO	NO	N/A	N/A	UNKNOWN	UNKNOWN	NO
2015-16	9468	2/5/16	\$33,266.68	N/A	YES	YES	NO	N/A	N/A	N/A	N/A	NO	NO	UNKNOWN	UNKNOWN	NO
2015-16	10273	4/15/16	\$222,602.57	N/A	YES	YES	YES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2015-16	8192	10/16/15	\$170,727.99	N/A	YES	YES	YES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
2015-16	10639	5/20/16	\$41,879.00	YES	YES	YES	YES	N/A	N/A	YES	YES	N/A	N/A	YES	NO	YES
2015-16	8056	10/2/15	\$7,989.84	YES	YES	YES	YES	N/A	YES	N/A	N/A	N/A	N/A	N/A	N/A	YES
2015-16	8482	11/6/15	\$78.75	N/A	NO	NO	NO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
2015-16	8041	9/25/15	\$105.00	N/A	NO	NO	YES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
2015-16	9953	3/18/16	\$56.45	YES	YES	YES	YES	NO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2015-16	9096	1/8/16	\$236.25	N/A	NO	NO	NO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
2015-16	7422	8/7/15	\$646.10	N/A	YES	YES	YES	NO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES

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2015-16	6919	7/10/15	\$104.50	YES	YES	YES	YES	NO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2015-16	7060	7/17/15	\$200.00	N/A	YES	YES	YES	NO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2015-16	10465	5/6/16	\$56.25	N/A	NO	NO	NO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
2015-16	7248	7/31/15	\$150.00	N/A	YES	YES	YES	NO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2015-16	10543	5/5/16	\$12.00	N/A	NO	NO	YES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
2015-16	10639	5/20/16	\$41,879.00	YES	YES	YES	YES	N/A	N/A	YES	YES	N/A	N/A	YES	NO	YES
2015-16	10229	4/8/16	\$38,759.04	YES	YES	YES	YES	N/A	N/A	NO	NO	N/A	N/A	UNKNOWN	NO	YES
2016-17	12243	9/23/16	\$97,267.20	N/A	YES	YES	YES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2016-17	12204	9/16/16	\$96,925.58	N/A	NO	NO	YES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
2016-17	11952	8/26/16	\$37,164.17	N/A	YES	YES	YES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2016-17	11376	7/8/16	\$27,974.86	N/A	YES	YES	YES	N/A	N/A	YES	N/A	N/A	N/A	YES	YES	YES
2016-17	11331	7/8/16	\$12,741.65	N/A	YES	YES	YES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2016-17	12232	9/23/16	\$8,005.13	N/A	YES	YES	YES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2016-17	11812	8/12/16	\$7,500.00	YES	YES	YES	NO	N/A	NO	N/A	N/A	N/A	N/A	N/A	N/A	NO
2016-17	11976	8/26/16	\$11,513.00	N/A	NO	NO	YES	N/A	NO	N/A	N/A	N/A	N/A	N/A	N/A	NO
2016-17	12409	10/7/16	\$67.50	N/A	NO	NO	NO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
2016-17	11292	7/8/16	\$238.22	N/A	NO	NO	NO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
2016-17	11756	8/5/16	\$60.00	N/A	YES	YES	YES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2016-17	11747	8/5/16	\$40.00	N/A	YES	YES	YES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2016-17	11830	8/12/16	\$1,368.96	N/A	YES	YES	YES	NO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2016-17	13209	12/22/16	\$1,183.94	YES	YES	YES	YES	NO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2016-17	11827	8/12/16	\$61.39	YES	YES	YES	NO	NO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2016-17	12868	11/18/16	\$29.94	N/A	YES	YES	YES	NO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2016-17	12948	12/2/16	\$247.90	N/A	YES	YES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES

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2016-17	12771	11/10/16	\$975.00	N/A	YES	YES	YES	NO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2016-17	12225	9/23/16	\$32.46	N/A	YES	YES	YES	NO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2016-17	12971	12/2/16	\$25.00	N/A	YES	YES	YES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES

Existing RCRC policies outline the following requirements for approval and payment of invoices. These requirements were all tested during the above financial compliance assessment.

Category	Requirement	Additional
<\$2,500	ED or Designess shall sign "Price is fair and reasonable" with signature; receipts for out-of-pocket	All charges provided prior to purchase order; receipt/delivery of item
\$2,500 to \$25,000	Verbal quotes from 3 qualified sources documented; awarded to lowest responsive and responsible	All charges provided prior to purchase order; receipt/delivery of item
\$25,000 to \$50,000	Written quotes from 3 qualified sources; awarded to lowest responsive and responsible; 15 day send to awarded minimum; letter awarding contract	File to contain quote requests, quote responses, and letters of award.
>\$50,000	Advertised in state newspaper 3 days; 30 day post to awarded minimum; lowest responsive and responsible	File to contain bid requests, proposal package (all bid instructions and specs), bid responses, letters of award.

The following table outlines the assessment conducted on selected bond fund financial transactions. Similar to the assessment of the operating transactions, the findings related to policy and procedure compliance for bond expenditures found no significant deviations from the adopted RCRC financial policies and procedures. The notable area where non-compliance existed was the failure of staff to notate at signing off of payments that the pricing was “fair and reasonable” – a requirement within the RCRC policies.

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2014-15	1556	4/17/15	\$104,200.68	YES	YES	YES	YES	N/A	N/A	N/A	N/A	YES	YES	YES	YES	YES
2014-15	1245	9/12/14	\$1,722.60	YES	YES	YES	YES	NO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2014-15	1230	8/1/14	\$140.91	YES	YES	YES	YES	NO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2014-15	1221	7/11/14	\$20,726.25	YES	YES	YES	YES	N/A	N/A	N/A	N/A	UNKNOWN	UNKNOWN	NO	YES	YES
2014-15	1321	2/13/15	\$199,747.51	YES	YES	YES	YES	N/A	N/A	N/A	N/A	YES	YES	YES	YES	YES
2014-15	1381	5/29/15	\$318.75	YES	YES	YES	YES	NO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2014-15	1360	5/1/15	\$860.00	N/A	YES	YES	YES	NO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2014-15	1357	4/24/15	\$126,994.00	YES	YES	YES	YES	N/A	N/A	N/A	N/A	YES	YES	YES	YES	YES
2014-15	1330	3/13/15	\$20,726.25	YES	YES	YES	YES	N/A	N/A	N/A	N/A	UNKNOWN	UNKNOWN	NO	YES	YES
2014-15	1234	8/8/14	\$44,086.03	YES	YES	YES	YES	N/A	N/A	N/A	N/A	YES	YES	YES	YES	YES
2014-15	1346	4/3/15	\$52,638.82	YES	YES	YES	YES	N/A	N/A	N/A	N/A	YES	YES	YES	YES	YES
2014-15	1341	4/3/15	\$47,454.84	YES	YES	YES	YES	N/A	N/A	N/A	N/A	YES	YES	YES	YES	YES
2014-15	1349	4/10/15	\$20,726.25	YES	YES	YES	YES	N/A	N/A	N/A	N/A	UNKNOWN	UNKNOWN	NO	YES	YES
2014-15	1248	9/12/14	\$57,325.83	YES	YES	YES	YES	N/A	N/A	N/A	N/A	YES	YES	YES	YES	YES
2014-15	1377	5/22/15	\$438.76	N/A	YES	YES	YES	NO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2014-15	1396	6/12/15	\$213,837.02	YES	YES	YES	YES	N/A	N/A	N/A	N/A	YES	YES	YES	YES	YES
2014-15	1251	10/3/14	\$45,344.19	YES	YES	YES	YES	N/A	N/A	N/A	N/A	YES	YES	YES	YES	YES
2014-15	1380	5/29/15	\$155,287.99	YES	YES	YES	YES	N/A	N/A	N/A	N/A	YES	YES	YES	YES	YES
2014-15	1545	12/5/14	\$1,613.05	YES	YES	YES	YES	NO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2014-15	1342	4/3/15	\$12,430.00	N/A	YES	YES	YES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2015-16	1557	3/25/16	\$1,448.52	YES	YES	YES	YES	NO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2015-16	1617	3/18/16	\$273.00	YES	YES	YES	YES	NO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2015-16	1414	7/17/15	\$4,061.12	YES	YES	YES	YES	NO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2015-16	1606	2/19/16	\$1,090.12	YES	YES	YES	YES	NO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2015-16	1615	3/10/16	\$1,056.77	YES	YES	YES	YES	NO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2015-16	1439	7/31/15	\$228.88	YES	YES	YES	YES	NO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES

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2015-16	1496	10/30/15	\$4,196.30	YES	YES	YES	YES	YES	N/A	N/A	N/A	UNKNOWN	UNKNOWN	NO	YES	YES
2015-16	1576	8/14/15	\$2,465.60	YES	YES	YES	YES	NO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2015-16	1477	9/25/15	\$86.67	YES	YES	YES	YES	NO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2015-16	1456	8/14/15	\$3,848.75	YES	YES	YES	YES	N/A	YES	N/A	N/A	N/A	N/A	N/A	N/A	YES
2015-16	1434	7/31/15	\$203.03	YES	YES	YES	YES	N/A	YES	N/A	N/A	N/A	N/A	N/A	N/A	YES
2015-16	1508	11/20/15	\$600.30	YES	YES	YES	YES	N/A	YES	N/A	N/A	N/A	N/A	N/A	N/A	YES
2015-16	1589	11/13/15	\$348.51	YES	YES	YES	YES	N/A	YES	N/A	N/A	N/A	N/A	N/A	N/A	YES
2015-16	1603	2/17/16	\$2,900.00	YES	YES	YES	YES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2015-16	1438	7/31/15	\$212,954.37	YES	YES	YES	YES	N/A	N/A	N/A	N/A	YES	YES	YES	YES	YES
2015-16	1630	4/15/16	\$1,310.60	YES	YES	YES	YES	N/A	YES	N/A	N/A	N/A	N/A	N/A	N/A	YES
2015-16	1551	3/11/16	\$97.39	YES	YES	YES	YES	N/A	YES	N/A	N/A	N/A	N/A	N/A	N/A	YES
2015-16	1486	10/16/15	\$22,741.18	YES	YES	YES	YES	N/A	N/A	N/A	N/A	YES	YES	YES	YES	YES
2015-16	1585	10/23/15	\$12,112.68	YES	YES	YES	YES	N/A	YES	N/A	N/A	N/A	N/A	N/A	N/A	YES
2015-16	1543	3/4/16	\$55.51	YES	YES	YES	YES	N/A	YES	N/A	N/A	N/A	N/A	N/A	N/A	YES
2015-16	1452	8/14/15	\$49,015.01	YES	YES	YES	YES	N/A	N/A	N/A	N/A	YES	YES	YES	YES	YES
2015-16	1466	8/28/15	\$153,576.18	YES	YES	YES	YES	N/A	N/A	N/A	N/A	YES	YES	YES	YES	YES
2015-16	1446	8/14/15	\$146,016.18	YES	YES	YES	YES	N/A	N/A	N/A	N/A	YES	YES	YES	YES	YES
2015-16	1421	7/17/15	\$118,532.99	YES	YES	YES	YES	N/A	N/A	N/A	N/A	YES	YES	YES	YES	YES
2016-17	1581	7/15/16	\$563.29	YES	YES	YES	YES	NO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2016-17	1582	7/15/16	\$439.78	N/A	YES	YES	YES	NO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2016-17	1583	7/22/16	\$664.43	YES	YES	YES	YES	NO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2016-17	1584	9/16/16	\$97.50	N/A	YES	YES	YES	NO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2016-17	1585	9/23/16	\$750.00	N/A	YES	YES	YES	NO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2016-17	1586	10/21/16	\$1,500.00	N/A	YES	YES	YES	NO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2016-17	1587	10/21/16	\$480.00	N/A	YES	YES	YES	NO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2016-17	1588	10/21/16	\$788.57	N/A	YES	YES	YES	NO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES

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2016-17	1589	10/28/16	\$693.00	N/A	YES	YES	YES	NO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES
2016-17	1590	11/18/16	\$261.33	YES	YES	YES	YES	NO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES

APPENDIX F

Compliance Analysis of Selected Park Bond Project Completion

INTRODUCTION

An onsite analysis of selected park bond projects was completed by the project team to determine the status of the individual park bond projects and compliance with the project construction elements identified in the approved Park Bond Act list of proposed improvements for each site. The following sites were randomly selected for the onsite analysis:

- Candlewood Mini Park
- Caughman Road Park
- Crane Creek Community Park
- Kelly Mill Area – Complex
- Perrin Thomas Community Center
- Polo Road Park
- Summerhill Park

The following activities were incorporated by the project team in the completion of the park bond act project analysis:

- Reviewed resolution approved by Richland County Recreation Commission authorizing issuance and sale of \$50,000,000 General Obligation Bonds dated September, 2008
- Reviewed report entitled “Board Approved and Staff Recommended Bond Project List” dated 3/30/2011
- Reviewed of report entitled “Bond Budget as of 4/15/2016” dated 10/19/2016
- Interviews with the Director of Facility Management Division and the Manager of Facility Management.
- Onsite analysis of project design elements and construction progress at each of the selected park bond project sites included in the compliance analysis.

PARK BOND ACT CONSTRUCTION APPROVAL PROCESS

The Park Bond Act required the appointment of a Park Bond Ad-Hoc Committee charged with the responsibility for management and oversight of the construction and implementation of the \$50 million park bond project. The committee met regularly to review and approve the status of project construction, review schematic plans and approve costs estimates and/or bids provided by the construction management consulting team. The Ad-Hoc Committee also reviewed the style, design and budgetary compliance of projects to ensure that they met the fiscal parameters of the bond act budget. Minor changes approved by the Ad-Hoc Committee were implemented as part of the construction process. Any major project design changes approved by the Ad-Hoc Committee were referred to the County Council for final authorization prior to actual implementation and construction. Park Bond Act construction management consultants, engaged by RCRC to assist in the implementation of the of bond act project construction, assisted and advised the Ad Hoc Committee throughout their review and oversight of the construction process.

The Park Bond Act Ad-Hoc Committee includes the following membership:

- Two members of the RCRC Commission (one serving as Committee Chair)
- RCRC Park Bond Act Project Consultant
- RCRC Bond Attorney
- RCRC Department Head-Property Management

- RCRC Department Head-Recreation
- RCRC Director of Construction
- Director of Bond Procurement (non-voting member)

FINDINGS

The attached exhibit entitled “Compliance Analysis of Selected of Park Bond Project Completion” summarizes the project team’s onsite analysis of the selected park sites and its onsite inspection of completed park bond project construction projects. The table identifies the selected park project, development phase, the approved budget for the total improvements and the actual expenditures for the completed project elements along with the project team’s determination of the actual construction element status. The following summarizes the findings identified by the project team:

- Park bond project development and/or acquisition for the selected park sites were primarily completed in Phases 1 and 2 of the Park Bond Act construction process beginning in FY 2014-15 and continuing into FY 2015-16 and 2016-17.
- Proposed minor project changes were reviewed and approved by the RCRC Ad-Hoc Park Bond Committee and/or the Executive Director prior to actual construction.
- One project (Candlewood Mini Park) has not been completed due to the lack of an appropriate development site.
- Of the seven projects included in this analysis four projects (Crane Creek Community Center, Perrin Thomas Community Center, Polo Road Park, Summerhill Park) have been completed in accordance with the design elements included in the Park Bond Act list of projects authorized for funding.
- Two of the proposed park development projects required major changes in the project design elements (Kelly Mill Area Complex and Caughman Park). The proposed design changes for these sites along with the budgetary impacts were reviewed and approved by the Ad-hoc Park Bond Committee. Changes approved by the Ad Hoc Committee for Kelly Mill Area Complex were referred to the County Council for final approval in accordance with the bond act approval process.
- Four of the seven projects included in this analysis (Crane Creek Community Center, Kelly Mill Area Complex, Perrin Thomas Community Center, Summerhill Park) were completed within the approved budget appropriations included in the Park Bond Act for the project.
- Two park development projects exceeded their approved project budget allocation for construction (Caughman Road Park, \$76,551; Polo Road Park, \$57,048).
- With the completion of all authorized park construction projects in phases 1, 2, and 3 the Park Bond Act program the Bond Act continues to maintain a balance of approximately \$1,000,000.

Based on the review of the park bond act project implementation process and the onsite inspection of selected park construction projects conducted by the project team has determined that the process and procedures utilized by RCRC in the implementation of the park development program is in compliance with provisions of the 2008 Park Bond Act.

APPENDIX G

LIST OF ABBREVIATIONS

CAPRA	Commission for Accreditation of Park and Recreation Agencies
NPRA	National Parks and Recreation Association
GFOA	Governmental Finance Officers Association
IPMA-HR	International Public Management Association for Human Resources
RCC	Richland County Council
RCRC	Richland County Recreation Commission
RFP	Request for Proposal
RFQ	Request for Qualifications
SHRM	Society for Human Resources Management