



# Trumbull Recreation Cash Receipts Review Follow-up

**TOWN OF TRUMBULL, CT**

January 2, 2020  
Therese Keegan  
Financial/Accounting Controls Analyst



[tkeegan@trumbull-ct.gov](mailto:tkeegan@trumbull-ct.gov)

Phone: (203) 452-5072

January 2, 2020

Mrs. Elaine Hammers, Chairperson  
Town of Trumbull Board of Finance  
5866 Main Street  
Trumbull, CT. 06611

Dear Mrs. Hammers,

I respectfully submit the enclosed report entitled Trumbull Recreation - Cash Receipts Review Follow-Up.

The objectives of this audit were to:

- Ensure the 2015 Matrix Consulting Group audit findings associated with cash receipts and general matters have been appropriately and permanently addressed,
- Ensure the 2017 internal audit recommendations have been implemented, and if not, an explanation is available,
- Ensure the current Recreation cash receipts process adheres to internal controls designed to adequately identify and safeguard Town receipts throughout the revenue cycle.

I would like to thank the Superintendent of Parks and Recreation, Dmitri Paris, and his staff for their assistance in the completion of this report, as well as the assistance of Maria Pires and the Finance staff.

Respectfully submitted,

Therese Keegan  
Financial/Accounting Controls Analyst

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**Background**

1. In 2015 the Town contracted with the Matrix Consulting Group to review and report on the Town of Trumbull’s Parks and Recreation policies, processes and procedures. On December 15, 2015 Matrix issued a widely encompassing report, entitled “Management Audit of the Town’s Parks and Recreation Activities”. The report provided:
  - A profile of the Department of Parks and Recreation,
  - A comparison of current processes to “best practices”,
  - An evaluation of staffing, structure and service levels,
  - Twenty-five high level recommendations for improvement, including priority and estimated cost to implement. Subsequent chapters of the report provided guidance as to how to accomplish.

A section of the Matrix report was dedicated to Finance and Administration. Seven of the report’s 25 recommendations related to Cash Receipts.

#	Recommendation	Priority	Timeframe	Cost	Status
1	The Department should develop and implement clear, written policies regarding funds and expenditures.	High	Immediate	None	In process
2	The Department's section of the Trumbull Budget should include reporting on both the General Fund and Special Agency Account Revenues and expenditures	High	2017 budget cycle	None	Complete
3	The Department should develop and implement reporting to track use, cost, revenues and expenditures for all major programs.	High	within 6 mo.	None	Complete
4	The Department should move forward with automation of Recreation registration including availability of on-line registration for residents.	Medium	within 6 mo.	unknown	Complete
5	As an interim solution before RecTrac is implemented, Department should enter registration data into a shared spreadsheet that includes information regarding registration numbers and fees collected.	High	Immediate	None	NA
6	The Department should redesign revenue collection and cash handling processes in accordance with Best Practices and Trumbull's own cash handling guidelines.	High	Immediate	None	Complete
7	The Department should add the position of Business Manager to be in charge of all financial, HR and technology aspects of managing the Department.	Medium	within 6 mo.	Salary/Ben.	Complete

2. An internal audit dated 2/28/17, entitled Trumbull Recreation Cash Receipts Review identified 3 additional Findings with multiple Recommendations, summarized with a status column on page 11 of the Appendix. The full text of the Findings, Recommendations and Management Responses is included on pages 13-17 of the Appendix. Open items are included in Findings of this report.

**Scope and Methodology**

- Revenue collection and cash handling processes were documented for each of the Department’s revenue streams. These processes were reviewed for efficiency and for the existence and appropriateness of internal controls.
- All of the above Matrix recommendations were tested to ensure that they were appropriately and permanently addressed and that the solutions implemented did not create other issues.

- The February 2017 internal audit recommendations were tested to ensure that they were appropriately and permanently addressed and that the solutions implemented did not create other issues.

**Cash Receipts Processes**

The Recreation Department tracks revenue in RecTrac. Revenues are generated from multiple sources as follows:

Account numbers:			2019	2018	2017
Munis	RecTrac	Account Descriptions			
72130063	999999	Recreation Clearing Account	1,983	5,141	5,113
72130063	721363	Recreation Fees		136	263,717
72130057	721357	Coed Sports	8,018	10,326	10,194
30110000	30110	Youth Service - <b>COUNSELING INCOME</b>	6,065	-	-
72130056	721356	Field Use/Maint/Lights	16,486	17,910	17,207
72130020	721320	Memorial Donation		3,000	3,500
72130053	721353	Park Stickers	-	-	3,510
01080600	108060	Parks - Permits and Maintenance	8,670	9,615	
01080600	10806	Parks Revenue	60,602	6,624	
01080400	10804	Recreation Fees	319,641	329,564	
72050400	720504	Trumbull Youth (TYA)	28,795	22,435	24,510
72130055	721355	Mens Softball receipts			12,937
72130054	721354	Park Permits receipts	6,154		10,814
72130021	721321	Softball Lights	600	6,050	10,750
			<u>457,014</u>	<u>410,801</u>	<u>362,252</u>

The Town has been using VEOCI for Emergency Management since 2013 and is currently building solutions for DPW Citizen Service Requests. VEOCI is also building a permitting solution for Building/Fire Marshal/Planning & Zoning/Health that will replace the Energov system.

The last project that VEOCI is working on is for Recreation to replace the current RecTrac system. The new software can develop leagues, schedules, and other programs. The Recreation Department looks forward to the time when they will be brought into the discussion, planning, review and testing processes of new software implementation.

**1. Program Registration**

Registration can now be completed online with a credit card or in person at the Recreation office.

**Online:** Registration forms and credit card payments can now be completed online. Registration information flows to the Rec Department and credit card information flows directly to Finance where it is checked against bank information.

**In person:** The Department accepts cash, checks and credit cards. Clerks enter registration information into RecTrac which accumulates detail and provides customer receipts. Receipts are reconciled to sales at the end of each day. Cash, checks and credit card slips are stored in the safe with the daily reports which include a General Ledger Summary Distribution Report categorizing receipts by Special Revenue Account, and amounts collected for the day broken down by cash, check, and credit card.

- The Recreation Director uses the Daily Reports to prepare an Excel based Revenue Template. The Recreation Director counts out the cash, checks, and credit card slips to ensure all receipts have been submitted.
- The Revenue Template feeds a Deposit Transmittal form. The Deposit Transmittal summarizes the week's sales and receipts.
- The Recreation Director prepares a bank deposit ticket for cash and checks, and funds are taken to the bank. All deposits tested had been made in a timely manner. A copy of the validated deposit slip is attached to the weekly Deposit Transmittal and forwarded to Accounting for summary input to MUNIS.

## **2. Other Income**

- A. Movie tickets: purchased 2,000 at a time, usually twice annually. Tickets are purchased for \$8 each and sold for \$9 each. Packages are kept in safe and issued to clerks in batches of 100. Movie ticket receipts are included in the Recreation Fees account.
- B. Park stickers: non-residents may purchase for annual fee of \$112. Park stickers are free to Trumbull residents. Park sticker revenue is included in the Park Revenue account.
- C. Field permits and lighting charges: currently billed manually at end of each season. Tracked manually to receipt.

## **Findings & Recommendations**

**Finding #1:** Per the Findings (detailed in appendix) of the prior Rec Department cash receipts review dated February 2017, all 21 Special Revenue Accounts with balances at that time were to be reconciled, some combined or closed, balances moved, and unused accounts inactivated.

The balances of Recreation and Parks Special Revenue accounts have been updated from the 2017 review and are as follows as of 6/30/XX:

ACCOUNT	ACCT DESCRIPTION	STATUS	2019	2018	2017	2016	2015
72130079	Beautification Commission	A	3,095	3,095	3,095	3,095	4,395
72060000	Early Learning Playground	A	709	709	709	709	709
72130022	Indian Ledge Playground	A	8,351	8,351	8,351	8,351	8,351
72130014	Kachele Farm Irrigation	A	(7,959)	(7,959)	(7,959)	(7,959)	(7,959)
72130082	Memorial Walkway	A	350	350	350	350	350
72130089	Outdoor Planting	A	20	20	20	20	20
72130020	Park Ranger Endowment Gift	A	7,562	7,562	6,126	4,313	1,395
72130043	Vietnam Memorial	A	(4,664)	(4,664)	(4,664)	(4,664)	(4,664)
	<b>Total Parks</b>		<b>7,464</b>	<b>7,464</b>	<b>6,028</b>	<b>4,216</b>	<b>2,598</b>
72080900	Ex Artcomm	A	1,199	54	139	-	4,664
72130054	Park Permits	I	-	11,241	17,658	27,847	20,366
72130053	Park Stickers	A	-	-	2,295	12,007	18,148
72130055	Recreation Adult	I	-	8,415	8,645	2,851	6,859
72130057	Recreation Coed	A	23,449	20,914	22,590	16,750	18,393
72130063	Recreation Fees	A	4,653	4,428	107,948	156,184	151,628
72130056	Recreational Field Use	A	143,246	32,754	26,757	19,598	19,658
72130021	Softball Lights	I	-	83,034	75,284	61,834	49,184
72130062	Team	A	(26)	(26)	(26)	(26)	(26)
72130060	Youth - Kids First	A	1,296	1,296	1,296	1,296	1,296
72130061	Youth - Safe Rides	A	11	11	11	11	11
72130016	Youth - Trumbull Triad	A	414	414	414	414	414
72050400	Youth Commission	A	18,958	33,352	50,498	54,189	33,797
	<b>Total Recreation</b>		<b>193,200</b>	<b>195,887</b>	<b>313,508</b>	<b>352,956</b>	<b>324,393</b>
	<b>Total Parks &amp; Recreation</b>		<b>200,665</b>	<b>203,351</b>	<b>319,537</b>	<b>357,171</b>	<b>326,990</b>
	<b>Count</b>		<b>17</b>	<b>20</b>	<b>21</b>	<b>20</b>	<b>21</b>

**Recommendations:**

1. Reconciliations are not performed for any of the accounts used. Account activity should be compared to Munis postings on a monthly or at least a quarterly basis. Reconciliation will ensure the subledger agrees to the reporting ledger, and that balances are properly represented.

Movie tickets on hand should be reconciled to sales prior to purchasing an additional batch.

2. As recommended in the 2017 review, the Department now primarily records income to the General Fund. 5 Special Revenue Accounts are currently being used:
  - 2 Special Revenue Accounts remain combining specific program activity,
  - 1 for Trumbull Youth,
  - 1 for EX Arts and,
  - 1 clearing account.

It is important that these accounts are taken into consideration for budgetary purposes. If this activity and these balances are not captured in the budgetary process, disbursement from these funds is not subject to spending constraint.

**Recreation Management Response:** Now that multiple accounts have been reduced to five it will be easier to reconcile them on a regular basis. Over the past few years there have been many changes to the special revenue accounts which made it difficult. Some revenue has been moved from the special

agency accounts to the general fund, some have been inactivated but not closed, and others have been combined and completely closed so that the history is no longer visible.

The recreation staff has an inventory of the movie tickets on hand. We will reconcile the ticket sales to tickets on hand prior to purchasing the next batch of tickets.

The five special revenue accounts remaining are taken into consideration during the budgeting process.

**Finance Management Response:** Finance Department will coordinate with Recreation personnel to ensure accounts are reconciled and included in budget discussions. Additionally, Finance Department will continue to work on account inactivations per 2017 report recommendation.

**Finding #2:** Upon prior audit recommendation to close or combine several of the 21 Special Revenue Accounts, detail of income sources is now captured in the RecTrac subledger rather than in Munis. The RecTrac detail was presented on page 5 above.

Munis was compared to the RecTrac subledger to ensure department was relying upon complete and accurate income information for planning and scheduling throughout the year.

Account numbers:			2019		2018		2017	
Munis	RecTrac	Account Descriptions	Munis	RecTrac	Munis	RecTrac	Munis	RecTrac
72130063	999999	Recreation Clearing Account	(300)	1,983	55	5,141	89	5,113
72130063		Miscellaneous Revenue	1,649		-		518	
72130063		Munis adjustments					640	
72130063	721363	Recreation Fees	-		-	136	253,268	263,717
72130063		Munis adjustments					6,920	
72080900		Ex-Arts Comm	2,715		2,075		4,555	
72130057	721357	Coed Sports	7,587	8,018	12,050	10,326	9,744	10,194
72130057		Munis adjustments			(626)		5,625	
30110000	30110	Youth Service - <b>COUNSELING INCOME</b>	6,065	6,065	29,206	-	30,231	-
30110000		Munis adjustments - <b>COUNSELING</b>	(162)					
72130056	721356	Field Use/Maint/Lights	21,781	16,486	15,625	17,910	17,087	17,207
72130056		Munis adjustments	105,650					
72130020	721320	Memorial Donation				3,000	1,501	3,500
72130053	721353	Park Stickers	-	-	-	-	4,521	3,510
01080600	108060	Parks - Permits and Maintenance		8,670		9,615		
01080600	10806	Parks Revenue	69,349	60,602	16,612	6,624	-	
01080600		Munis adjustments	137					
01080400	10804	Recreation Fees	304,792	319,641	304,236	329,564	-	
01080400		Munis adjustments	(5,255)		(11,730)			
72050400	720504	Trumbull Youth (TYA)	99,488	28,795	90,133	22,435	92,018	24,510
72050400		Youth-dep's outside RecTrac						
72130055	721355	Mens Softball receipts			626		13,442	12,937
72130055		Munis adjustments	(5,855)		626		(720)	
72130054	721354	Park Permits receipts	5,219	6,154	-		12,719	10,814
72130054		Munis adjustments	(16,161)					
72130021	721321	Softball Lights	600	600	7,750	6,050	13,450	10,750
72130021		Munis adjustments	(83,634)					
<b>Totals by Year</b>			<b>513,664</b>	<b>457,014</b>	<b>466,639</b>	<b>410,801</b>	<b>465,607</b>	<b>362,252</b>
Entries net to zero				56,650		55,838		103,356

Variations are driven by:

- Coordinating/training on the use of the new accounts,
- the posting of ~\$78k of 2019 receipts directly to Munis (outside RecTrac),
- posting of payments against Munis revenue accounts rather than to expense accounts.

**Recommendations:**

- Access to Munis accounts needs to be reviewed and updated. Currently Recreation personnel do not have the ability to view all of the Special Revenue accounts for which they are responsible, and therefore cannot reconcile.
- All of the Department's income should be recorded in RecTrac and allowed to flow into Munis.
- Expense payments should be posted to separate Munis accounts, rather than netting against revenue.
- Additionally, Recreation personnel should reconcile:
  - Credit Card receipts to statement on a daily basis,
  - Refunds and returned checks as needed, but not less frequently than monthly,
  - RecTrac postings to Munis on a semimonthly or at least a monthly basis. This reconciliation process will ensure a complete and accurate depiction of income, which can then be used for planning, scheduling and budgeting purposes.

**Recreation Management Response:** We are working with the Youth Department and the Arts Department to coordinate all deposits through RecTrac. Historically these departments have made their own deposits and reported the deposits to the finance department. We would like to record all revenue in RecTrac so that we can easily run reports and track revenue.

Moving forward, all expenses will only be posted against expense accounts. However, there are credit card fees that are processed by the finance department that are posted against our revenue account. This change would need to come from the finance office and a new budgeted account would need to be created.

The recreation staff compares funds received from People's (from credit card payments) to the recreation software (RecTrac) records on a daily basis. We will begin tracking the refunds through finance on a monthly basis.

The recreation staff routinely compares the RecTrac revenue to postings in Munis in the parks revenue and the recreation revenue accounts. With the takeover of all of the Youth and the Arts Department accounts it will be easier for all off the accounts to be reconciled on a regular basis.

**Finance Management Response:** Finance Department will coordinate with Recreation personnel to ensure Munis permissions are updated and reconciliations are completed.

# Appendix

**Summary of 2017 Internal Audit Findings, Recommendations, Status of Completion (pg 1 of 2)**

2017 Finding	Recommendation	Status
The Matrix analysis of the accounts identified there was little consistency regarding fund use. As of June 2015 the Recreation Special Revenue Accounts totaled \$324K. As of June 2016 they totaled \$353K. As of February 2017 they totaled \$276K.	Balances of these accounts should be taken into consideration for budgetary purposes. If these balances are not captured in the budgetary process, disbursement from these funds is not subject to spending constraint.	Complete
Four of the five Youth accounts have not been used for as many as 12 years.	These four accounts, totaling \$1,695, should be cleared, and the accounts should be inactivated.	Open
The Park Permits and Field Light Special Revenue Accounts earn revenue but have no substantial associated expenses. Balances continue to grow and there is no written plan or policy for use of these amounts.	<ul style="list-style-type: none"> <li>• Balance of Park Permit account at fiscal yearend should be moved to General Fund. Subsequent activity should be budgeted and recorded in the General Fund and Special Revenue Account should be inactivated.</li> <li>• Agreement should be reached on the intended use of the Field Lights account balance.</li> </ul>	Complete
The Park Sticker account has little revenue but substantive expense. Expenses are driven by the cost of temporary summer labor, incurred to process in-person requests for park stickers. This activity runs through a special revenue account so it is not currently budgeted.	Balance at fiscal year-end should be moved to General Fund on June 30. Beginning July 1, 2017, activity should be budgeted and recorded in the General Fund and the Special Revenue Account should be inactivated.	Balance moved; remains active
There are four Recreation fee accounts currently used to collect fees and incur associated expenses. The balances are comprised of a historic buildup +/- current activity. The document prepared for budget purposes projects income and expense of programs but it is not tied to the Munis Special Revenue Accounts. Additionally, the document does not take the Special Revenue Account balances into consideration. Since these balances remain outside the budgetary process, amounts can be disbursed without scrutiny. Currently these accounts total \$119k.	<ul style="list-style-type: none"> <li>• Adult Recreation, Coed Recreation and Recreation Fee Special Revenue Accounts should be immediately reconciled. Income and expense will need to be tracked by program for the remainder of the 2017 fiscal year. Activity recorded prior to June 30 that represents programs to occur after June 30 will be reclassified to Deferred Revenue at June 30, and released July 1 to offset 2018 program expenses.</li> </ul>	Accounts are not routinely reconciled
	<ul style="list-style-type: none"> <li>• The portion of the Adult Recreation and Coed Recreation account balances that do not represent current activity (the historic buildup) should be transferred to the General Fund at June 30. The remaining balances in these two accounts could be combined into a single Special Revenue Account.</li> </ul>	Complete
	<ul style="list-style-type: none"> <li>• The balance of the Recreation Fees Special Revenue Account should be moved to the General Fund at June 30. Subsequent activity should be recorded through the General Fund.</li> </ul>	Open
All accounts should be routinely reconciled.		

**Summary of 2017 Internal Audit Findings, Recommendations, Status of Completion (pg 2 of 2)**

2017 Finding	Recommendation	Status
<p>Current audit In agreement with the Matrix audit; Department should add the position of Business Manager to be in charge of all financial, HR and technology aspects of managing the Department.</p>	<p>Department should move forward with automation of Recreation registration including availability of on-line payment ability for residents.</p>	<p>Complete</p>
	<p>Department has implemented RecTrac which acts as a subledger to capture all receipt information. The Department should move forward with implementation of the Facilities Scheduling module of RecTrac, so Field Use and other billables can be captured and invoiced systemically rather than manually, which is currently the situation.</p>	<p>Scheduling &amp; invoicing remains manual</p>
	<p>Cash Policy requires Departments make deposits more frequently than weekly, which was the Recreation Department practice.</p>	<p>Complete</p>
	<p>Department should move forward with their Administrative (how to) instructions, providing cash handling and depository guidance to personnel.</p>	<p>Complete</p>
	<p>Department should provide transparency to income from the sale of movie tickets. Ticket sales are now tracked via RecTrac. Revenue and expense should be reconciled each time a new batch of tickets are to be purchased.</p>	<p>In process</p>
	<p>Reference to movie ticket profits benefitting “the Barn” should be removed from the Town website.</p>	<p>Complete</p>

## **February 2017 Internal Audit Findings & Recommendations – Full Text**

**Finding #1:** Per the Matrix audit and the Special Revenue Fund Review, Budget discussions and considerations should include revenue and expense of the General Fund as well as the Special Revenue account activity.

Additionally, per the Town of Trumbull Special Revenue Fund Review dated January 2016, the balances of the 7 Recreation special revenue accounts, the Arts Commission account and 5 Youth accounts should be taken into consideration for budgetary purposes. If these balances are not captured in the budgetary process, disbursement from these funds is not subject to spending constraint. As of June 2015 the Recreation Special Revenue Accounts totaled \$324K. As of June 2016 they totaled \$353K. And as of the time of this review, the balances of these accounts totaled \$276K. (See Appendix, page 10, which also includes Parks Department Special Revenue Accounts for information purposes.)

1. Four of the five Youth accounts have not been used for as many as 12 years.  
**Recommendation:** These four accounts, totaling \$1,695, should be cleared, and the accounts should be inactivated.
2. The Park Permits and Field Light Special Revenue Accounts earn revenue but have no substantial associated expenses. Balances continue to grow and there is no written plan or policy for use of these amounts.
  - Park Permits: \$26,632 - includes \$5K encumbered for on-site RecTrac training.
  - Field Lights: \$73,484 - income generated from billing teams for use; currently held as a sinking fund for future lighting replacement.

### **Recommendations:**

- Balance of Park Permit account at fiscal yearend should be moved to General Fund. Subsequent activity should be budgeted and recorded in the General Fund and Special Revenue Account should be inactivated.
  - Agreement should be reached on the intended use of the Field Lights account balance.
3. The Park Sticker account has little revenue but substantive expense. Park stickers are free to Trumbull residents and available to non-residents for an annual fee of \$112. Expenses of this account are driven by the cost of temporary summer labor, incurred to process in-person requests for park stickers. Because this activity runs through a special revenue account it is not currently budgeted. The concept is to drain the balance over a period of time and then devise a policy. The current balance is \$10,650.  
**Recommendation:** Balance of Park Sticker account at fiscal year-end should be moved to General Fund on June 30. Beginning July 1, 2017, activity should be budgeted and recorded in the General Fund and the Special Revenue Account should be inactivated.
  4. Finally, there are four Recreation fee accounts currently used to collect fees and incur associated expenses. The balances are comprised of a historic buildup +/- current activity. The document prepared for budget purposes projects income and expense of programs but it is not tied to the Munis Special Revenue Accounts. Additionally, the document does not take the Special Revenue Account balances into consideration. Since these balances remain outside the budgetary process, amounts can be disbursed without scrutiny. Currently these accounts total \$119k.

**Recommendations:**

- Adult Recreation, Coed Recreation and Recreation Fee Special Revenue Accounts should be immediately reconciled. Income and expense will need to be tracked by program for the remainder of the 2017 fiscal year. Activity recorded prior to June 30 that represents programs to occur after June 30 will be reclassified to Deferred Revenue at June 30, and released July 1 to offset 2018 program expenses.
- The portion of the Adult Recreation and Coed Recreation account balances that do not represent current activity (the historic buildup) should be transferred to the General Fund at June 30. The remaining balances in these two accounts could be combined into a single Special Revenue Account.
- The balance of the Recreation Fees Special Revenue Account should be moved to the General Fund at June 30. Subsequent activity should be recorded through the General Fund.

The account summary in the Appendix includes proposed action plans for closing, combining or retaining each of the Special Revenue Accounts. Per Finding #2, the use of Special Revenue Accounts that remain should be formally documented, regularly reconciled and periodically compared to budget.

**Management Response:** We will work with finance to close/inactivate the appropriate accounts. There will be a budget impact to these changes if both revenues and expenditures are moved to the general fund. The purpose of these accounts, which is widely used in municipal Parks and Recreation Departments, is based on the potential for significant variation from budget based on changes in program registration and participation as well as impact of the timing of the FY year end in relation to program dates. Moving these accounts to the General Fund budget will expose the GF to these discrepancies. In order for the Parks and Recreation Department to be responsive to community needs the Finance Board will need to exhibit flexibility in allowing for additional appropriations based on program and activity enrollment.

The active Special Agency accounts will be managed in accordance with the SA Funds Policy referenced above. The recommendation that the account balances be returned to the General Fund do not appear reflect the purpose of the Special Agency accounts which (it is assumed) is to keep retained funds in place for expenditures related to the activity by which they were raised. The Parks and Recreation Commission should be consulted/informed prior to a determination on these funds being finalized.

**Finding #2:** Per recommendation of the Matrix Consulting Groups Management Audit dated December 2015, the Department should develop and implement clear, written policies regarding funds and expenditures. The Matrix analysis of the accounts identified there was little consistency regarding fund use.

To obtain receipt information for this audit, Special Revenue account detail was reviewed. Use of funds has not been documented. Although the account balances have not been reconciled, the Department is reviewing current receipt postings to the accounts.

**Recommendation:** The Department should develop and implement clear, written policies regarding receipts and disbursements from remaining Special Revenue Accounts. Based upon these policies, the accounts can then be reconciled on a regular basis.

**Management Response:** The following draft Special Agency Account revenues and Expenditures has been developed and will be submitted to the Parks and Recreation Commission for review and approval.

It should be noted that ALL Department revenue is now entered into the RecTrac system upon receipt providing detailed and trackable information on all revenues.

Account	Revenue Sources	Regular Expenses	Special Disbursements
Recreation Fees	Program Registration Fees, Movie Ticket sales, Sponsor fees, planned transfer in from GF to account for subsidies and discounts	All Program Expenses including payroll, vendor fees and supplies for recreation programs	Any capital purchase would require prior approval of the Parks and Recreation Commission
Arts Commission	Cabaret ticket sales, Sponsor Fees and Donations	Related Expenses	
Athletic Field Lights	Fees collected for light rentals	Routine maintenance and repair of lights	Capital replacement of lights
Co-ed Sports and Adult Recreation	Fees collected from participants	Related league expenses including game officials, insurance and equipment.	Related facility repairs/enhancements
Field Use	Field Use fees, Field Preparation fees	Expenses for maintenance of athletic fields	Any athletic field capital purchase would require prior approval of the Parks and Recreation Commission
Park Permits	Park use fees, payment for reimbursable services (porta-johns, rangers etc.)	Payment for reimbursable services, repairs to park picnic facilities (fire pits, picnic tables, pavilions), wildlife control services	Any capital purchase would require prior approval of the Parks and Recreation Commission
Park Stickers	Revenue from Non-Resident Park Stickers	Purchase of stickers, Seasonal help to process stickers	
Parks	Donations	Expenses related to donations	Permenant structiures of items over \$5,000 aproved b y Parks and Recreation Commission
Youth Commission	Participation fees, ticked sales, Sponsor contributions and donations	All Program Expenses	

**Finding #3:** Per the Matrix audit, the Departments should add the position of Business Manager to be in charge of all financial, HR and technology aspects of managing the Department.

**Recommendations:** The Department hired a Business Manager 12/16.

- The Department should move forward with automation of Recreation registration including availability of on-line payment ability for residents.
- The Department has implemented RecTrac which acts as a subledger to capture all receipt information. The Department should move forward with implementation of the Facilities Scheduling module of RecTrac, so Field Use and other billables can be captured and invoiced systemically rather than manually, which is currently the situation. Systemic billing will provide more consistent results and will aid currently manual collection efforts.
- During fieldwork, the Finance Department issued a Cash Receipt Policy, which specifies cash handling and depository requirements. Based on collections, the Policy potentially requires Departments make deposits more frequently than weekly, which was the Recreation Department practice. The Recreation Department immediately began making daily deposits to comply with the Cash Receipt Policy.

- The Department should move forward with their Administrative (how to) instructions, providing cash handling and depository guidance to personnel.
- The Department should provide transparency to income from the sale of movie tickets. Ticket sales are now tracked via RecTrac. Revenue and expense should be reconciled each time a new batch of tickets are to be purchased.
- Reference to movie ticket profits benefitting “the Barn” should be removed from the Town website.

**Management Response:** We are currently working on transitioning to online payment for residents. This will be the primary responsibility of the Business Manager who was hired in 12/2016.

- The Director and Programs Manager are currently awaiting training and implementation of the Facilities Scheduling module in RecTrac.
- Movie ticket sales are input into RecTrac and are easily trackable. Reports are available as needed/requested.
- The reference to “The Barn” has been removed from the website.

**Town of Trumbull Parks & Recreation  
Special Revenue Accounts**

Department	Fund#	Fund Name	June 2015	June 2016	Feb 2017	Fund is used for	Action Plan
Recreation	72130016	Youth - Trumbull Triad	414.43	414.43	414.43	Newsletter for youth programs	Not used - inactivate
Recreation	72130060	Youth - Kids First	1,295.61	1,295.61	1,295.61	Counseling for children and families	Not used - inactivate
Recreation	72130061	Youth - Safe Rides	11.00	11.00	11.00	To prevent drunk driving	Not used - inactivate
Recreation	72130062	Team	(25.69)	(25.69)	(25.69)	Not determined	Not used - inactivate
Recreation	72050400	Youth Commission	33,796.67	54,189.46	43,326.33	To assist in the social and cultural development of the youth of Trumbull with programs & summer play	Retain account
Recreation	72080900	EX ARTCOMM	4,664.36	-	1,033.56	Arts Commission	Retain account
Recreation	72130021	Trumbull Softball Lights	49,184.13	61,834.16	73,484.13	Fees collected from leagues for usage of field lights; last expense 6/14	Sinking fund
Recreation	72130053	Park Stickers	18,148.08	12,007.08	10,650.08	Non-resident fees only; expenses for stickers & personnel	Close to GF 6/30/17
Recreation	72130054	Park Permits	20,366.45	27,846.80	26,631.80	Fees collected for park usage by Town residents/picnics. Balance includes \$(5k) req. for on-site RecTrac training	Close to GF 6/30/17
Recreation	72130055	Recreation Adult	6,858.96	2,850.96	(2,127.04)	Fees collected for adult programs. Historically fees collected April/May. Should be ~ \$0- this time of year?	Combine and retain
Recreation	72130057	Recreation Coed	18,393.42	16,750.43	22,381.43	Payments to referees and umpires for recreational sports programs/league fees	
Recreation	72130056	Recreational Field Use	19,657.54	19,597.54	22,394.54	Field use and maintenance	Hold for Commission policy update
Recreation	72130063	Recreation Fees	151,627.97	156,183.90	76,679.37	Activity costs for recreation programs	Close to GF 6/30/17
<b>Total Recreation</b>			<b>324,392.93</b>	<b>352,955.68</b>	<b>276,149.55</b>		
Parks	72060000	Early Learning Center Playground	709.38	709.38	709.38	Fund for Middlebrooks special needs playground	Not used - inactivate
Parks	72130014	Kachele Farm Irrigation	(7,959.41)	(7,959.41)	(7,959.41)	Irrigation for soccer fields at Madison School	Not used - inactivate
Parks	72130043	Vietnam Memorial	(4,663.68)	(4,663.68)	(4,663.68)	Maintenance of Vietnam Memorial	Not used - inactivate
Parks	72130079	Beautification Commission	4,395.40	3,095.40	3,095.40	Beautify publicly owned land not already within the jurisdiction of the Park Commission	Not used - inactivate
Parks	72130082	Memorial Walkway	349.64	349.64	349.64	Funds for placement of plaques at memorial walkways	Not used - inactivate
Parks	72130089	Outdoor Planting	20.25	20.25	20.25	To improve town gateway plantings	Not used - inactivate
Parks	72130020	Parks	1,394.73	4,312.74	2,625.62	Park Rangers set up as an endowment gift	Retain for donations
Parks	72130022	Indian Ledge Playground	8,351.25	8,351.25	8,351.25	Funds for maintenance of playground; last used 6/13	Close to GF 6/30/17
<b>Total Parks</b>			<b>2,597.56</b>	<b>4,215.57</b>	<b>2,528.45</b>		
<b>Total Parks &amp; Recreation</b>			<b><u>326,990.49</u></b>	<b><u>357,171.25</u></b>	<b><u>278,678.00</u></b>		