

STATE OF MINNESOTA

Office of the State Auditor



Rebecca Otto
State Auditor

MANAGEMENT AND COMPLIANCE REPORT FOR

**MINNEAPOLIS PARK AND
RECREATION BOARD
(A COMPONENT UNIT OF THE
CITY OF MINNEAPOLIS)**

YEAR ENDED DECEMBER 31, 2010

Description of the Office of the State Auditor

The mission of the Office of the State Auditor is to oversee local government finances for Minnesota taxpayers by helping to ensure financial integrity and accountability in local governmental financial activities.

Through financial, compliance, and special audits, the State Auditor oversees and ensures that local government funds are used for the purposes intended by law and that local governments hold themselves to the highest standards of financial accountability.

The State Auditor performs approximately 160 financial and compliance audits per year and has oversight responsibilities for over 3,300 local units of government throughout the state. The office currently maintains five divisions:

Audit Practice - conducts financial and legal compliance audits of local governments;

Government Information - collects and analyzes financial information for cities, towns, counties, and special districts;

Legal/Special Investigations - provides legal analysis and counsel to the Office and responds to outside inquiries about Minnesota local government law; as well as investigates allegations of misfeasance, malfeasance, and nonfeasance in local government;

Pension - monitors investment, financial, and actuarial reporting for approximately 730 public pension funds; and

Tax Increment Financing - promotes compliance and accountability in local governments' use of tax increment financing through financial and compliance audits.

The State Auditor serves on the State Executive Council, State Board of Investment, Land Exchange Board, Public Employees Retirement Association Board, Minnesota Housing Finance Agency, and the Rural Finance Authority Board.

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**MINNEAPOLIS PARK AND
RECREATION BOARD
(A COMPONENT UNIT OF THE
CITY OF MINNEAPOLIS)**

Year Ended December 31, 2010



Management and Compliance Report

**Audit Practice Division
Office of the State Auditor
State of Minnesota**

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**MINNEAPOLIS PARK AND RECREATION BOARD
MINNEAPOLIS, MINNESOTA**

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**MINNEAPOLIS PARK AND RECREATION BOARD
MINNEAPOLIS, MINNESOTA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2010**

I. SUMMARY OF AUDITOR'S RESULTS

- A. Our report expresses unqualified opinions on the basic financial statements of the Minneapolis Park and Recreation Board, a component unit of the City of Minneapolis.
- B. No matters involving internal control over financial reporting were reported in the "Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*."
- C. No instances of noncompliance material to the financial statements of the Minneapolis Park and Recreation Board were disclosed during the audit.
- D. A significant deficiency relating to the audit of the major federal award programs is reported in the "Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133." The significant deficiency is not a material weakness.
- E. The Auditor's Report on Compliance for the major federal award programs for the Minneapolis Park and Recreation Board expresses an unqualified opinion.
- F. A finding relative to a major federal award program for the Minneapolis Park and Recreation Board was reported as required by Section 510(a) of OMB Circular A-133.
- G. The major programs are:
- | | |
|--|--------------|
| Workforce Investment Act - Youth Activities - ARRA | CFDA #17.259 |
| Highway Planning and Construction Cluster | |
| Highway Planning and Construction | CFDA #20.205 |
| Highway Planning and Construction - ARRA | CFDA #20.205 |
| Temporary Assistance to Needy Families - ARRA | CFDA #93.558 |
- H. The threshold for distinguishing between Types A and B programs was \$300,000.

- I. The Minneapolis Park and Recreation Board was not determined to be a low-risk auditee.

II. FINDINGS RELATED TO FINANCIAL STATEMENTS AUDITED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

INTERNAL CONTROL

PREVIOUSLY REPORTED ITEMS RESOLVED

Monitoring Internal Controls (07-1)

The Minneapolis Park and Recreation Board did not have documentation of significant internal controls and had not developed a formal process of assessing and addressing risks related to internal controls.

Resolution

The Park Board has formally adopted an internal audit policy that details its process of monitoring internal controls. Park Board finance staff, serving as the internal audit function, develops an audit plan based on their risk assessment. Transaction testing is performed and documented, and any findings or proposed process changes are communicated to the respective departments and followed up on at a later time.

Audit Adjustments (08-2)

Material audit adjustments were identified and reflected in the financial statements.

Resolution

No material audit adjustments were identified during our audit of the 2010 financial statements.

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARD PROGRAMS

ITEM ARISING THIS YEAR

10-1 Time Reporting - Temporary Assistance to Needy Families - ARRA (CFDA #93.558)

The Park Board received federal funding under the Temporary Assistance to Needy Families - ARRA program (CFDA #93.558) as a subrecipient of the City of Minneapolis. The funding was provided to cover payroll costs (hourly wages) for some participants in the Teen Teamworks program. The following conditions were identified during our testing of time reporting records for this program.

- In three instances, the timesheets had no indication of supervisory review. Timesheets are normally signed by the participant and approved by the supervisor.
- In three separate instances, participants' wages totaling \$199 were coded to federal expense accounts when they had not yet been determined eligible for the program. Expenses for a federal program should be charged only if the participant has been determined eligible. Until that time, those expenses should be charged to another funding source.
- One timesheet did not list a start time. The employee was paid for seven hours for that day. We were informed that this would have been based on a call to the employee's supervisor. Although this may have been a reasonable amount to pay the participant based on the employee's typical schedule, we could not verify that the correct number of hours were paid based on the documentation available.
- One participant was paid for 57.5 hours for a two-week pay period when the grant agreement between the Park Board and the City states that participants will not be paid for more than 56 hours.

The conditions noted resulted from an oversight or error. In all cases, the City of Minneapolis reimbursed the Park Board based on its review of supporting documentation submitted with the reimbursement requests.

To ensure that all expenditures are accurate, complete, and comply with the grant agreement, we recommend all time reporting be sufficiently reviewed, authorized, and documented.

Corrective Action Plan:

Contact Person:

Lisa Beck
612-313-7717

Corrective Action Plan:

- *All timesheets will be reviewed during the supervisor bi-weekly meetings. Timesheets with incomplete information or missing signatures will be returned to the supervisor for correction. Payroll will not be entered until the timesheet has been verified and signed.*
- *Teen Teamworks has requested separate payroll codes for all funding sources. All participants will be coded to Teen Teamworks general fund payroll until eligibility is approved. Once eligibility has been approved payroll coding and timesheets will reflect the program funding source in which the participant has been assigned. Payroll reports will be utilized to verify accurate billing.*
- *All timesheets will be audited by an intern prior to being filed. At this point, the timesheet will have been reviewed three times.*
 - *Timesheets reviewed when turned in at the supervisor meeting*
 - *Timesheets reviewed when time is entered by office staff*
 - *Timesheets audited prior to filing*
- *All grant proposals, both privately and federally funded, have been changed to state that the participants shall work “approximately 56 hours per payroll period”.*

Anticipated Completion Date:

May 11, 2011

PREVIOUSLY REPORTED ITEMS RESOLVED

Identification of Federal Awards - Workforce Investment Act - Youth Activities--ARRA (CFDA #17.259) (09-1)

The Park Board’s preliminary estimate of federal awards did not include Workforce Investment Act - Youth Activities--ARRA (CFDA #17.259). This federal program was discovered during the audit of the General Fund.

Resolution

The Park Board’s preliminary estimate of federal awards for 2010 included all federal awards; no additional federal programs were discovered throughout the course of the audit.

Support for Reimbursement Requests - Workforce Investment Act - Youth Activities--ARRA (CFDA #17.259) (09-2)

The Park Board requested reimbursement from the City of Minneapolis for payroll expenditures related to the Workforce Investment Act - Youth Activities--ARRA (CFDA #17.259). When testing those reimbursements, we were unable to recalculate some of the amounts requested for reimbursement for both participant and supervisor wages. For participant wages, we were unable to determine the amount of hours worked based on the start and end times recorded on the timesheets. For supervisor wages, the Park Board used a formula rather than the actual wages; however, we were unable to calculate the same amount when using the formula.

Resolution

For 2010, for all but one timesheet reviewed, the hours recorded on the timesheet agreed with the hours paid. The one instance where the hours on the timesheet did not agree with what the participant was paid resulted in the participant being paid for one quarter of an hour more than was noted on the timesheet. This is a nominal difference, and we consider the matter resolved. For 2010, supervisor wages were not charged to the program.

IV. OTHER FINDINGS AND RECOMMENDATIONS

OTHER ITEM FOR CONSIDERATION

GASB Statement 54

The Governmental Accounting Standards Board (GASB) recently issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The intention of this standard is to enhance the usefulness of information included in the financial report about fund balance through clearer fund balance classifications that can be more consistently applied, as well as to clarify existing governmental fund type definitions.

Fund Balance Reporting

Statement 54 establishes new fund balance classifications based on constraints imposed on how resources can be spent. The existing components of fund balance reserved, unreserved, designated, and undesignated are being replaced by nonspendable, restricted, committed, assigned, and unassigned as defined below:

- *Nonspendable* - amounts that cannot be spent because they are either not in spendable form (for example, inventory or prepaid items) or legally or contractually required to be maintained intact (such as the corpus of a permanent fund).
- *Restricted* - amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
- *Committed* - amounts that can be used only for specific purposes determined by a formal action of a government's highest level of decision-making authority.
- *Assigned* - amounts a government intends to use for a specific purpose but that do not meet the criteria to be classified as restricted or committed.
- *Unassigned* - spendable amounts not contained in the other classifications.

Governmental Fund Type Definitions

The definitions of the general fund, special revenue fund type, capital projects fund type, debt service fund type, and permanent fund type are clarified in Statement 54. Interpretations of certain terms within the definition of the special revenue fund type have been provided and, for some governments, those interpretations may affect the activities they choose to report in those funds. The capital projects fund type definition also was clarified for better alignment with the needs of preparers and users. Definitions of other governmental fund types also have been modified for clarity and consistency.

The requirements of GASB Statement 54 are effective for the Park Board for the year ending December 31, 2011.



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Commissioners
Minneapolis Park and Recreation Board

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Minneapolis Park and Recreation Board, a component unit of the City of Minneapolis, as of and for the year ended December 31, 2010, which collectively comprise the Minneapolis Park and Recreation Board's basic financial statements, and have issued our report thereon dated May 12, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Minneapolis Park and Recreation Board's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Park Board's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Park Board's internal control over financial reporting.

A deficiency in internal control over financial reporting exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting such that there is a reasonable possibility that a material misstatement of the Park Board's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Minneapolis Park and Recreation Board's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Minnesota Legal Compliance

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the provisions of the *Minnesota Legal Compliance Audit Guide for Political Subdivisions*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65. Accordingly, the audit included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The *Minnesota Legal Compliance Audit Guide for Political Subdivisions* contains six categories of compliance to be tested: contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, and miscellaneous provisions. Our study included all of the listed categories, except that we did not test for compliance in deposits and investments, public indebtedness, claims and disbursements, conflicts of interest, and miscellaneous provisions because they were tested in conjunction with the audit of the financial statements of the City of Minneapolis.

The results of our tests indicate that, for the items tested, the Minneapolis Park and Recreation Board complied with the material terms and conditions of applicable legal provisions.

Also included in the Schedule of Findings and Questioned Costs is an other item for consideration. We believe this information to be of benefit to the Park Board, and it is reported for that purpose.

This report is intended solely for the information and use of the Board of Commissioners, management, others within the Minneapolis Park and Recreation Board, and federal awarding agencies and pass-through entities and is not intended to be, and should not be, used by anyone other than those specified parties.

/s/Rebecca Otto

REBECCA OTTO
STATE AUDITOR

May 12, 2011

/s/Greg Hierlinger

GREG HIERLINGER, CPA
DEPUTY STATE AUDITOR

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REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of Commissioners
Minneapolis Park and Recreation Board

Compliance

We have audited the compliance of the Minneapolis Park and Recreation Board, a component unit of the City of Minneapolis, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2010. The Minneapolis Park and Recreation Board's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Park Board's management. Our responsibility is to express an opinion on the Park Board's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Minneapolis Park and Recreation Board's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Park Board's compliance with those requirements.

In our opinion, the Minneapolis Park and Recreation Board complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2010.

Internal Control Over Compliance

Management of the Minneapolis Park and Recreation Board is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Park Board's internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Park Board's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified a deficiency in internal control over compliance that we consider to be a significant deficiency as described in the accompanying Schedule of Findings and Questioned Costs as item 10-1. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Minneapolis Park and Recreation Board as of and for the year ended December 31, 2010, and have issued our report thereon dated May 12, 2011. Our audit was performed for the purpose of forming opinions on the Minneapolis Park and Recreation Board's financial statements that collectively

comprise the Park Board's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards (SEFA) is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. The SEFA is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The SEFA has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the SEFA is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The Minneapolis Park and Recreation Board's corrective action plan to the federal award finding identified in our audit is included in the accompanying Schedule of Findings and Questioned Costs. We did not audit the Park Board's corrective action plan and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Board of Commissioners, management and others within the Minneapolis Park and Recreation Board, and federal awarding agencies and pass-through entities and is not intended to be, and should not be, used by anyone other than those specified parties.

/s/Rebecca Otto

REBECCA OTTO
STATE AUDITOR

/s/Greg Hierlinger

GREG HIERLINGER, CPA
DEPUTY STATE AUDITOR

May 12, 2011

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**MINNEAPOLIS PARK AND RECREATION BOARD
MINNEAPOLIS, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2010**

Federal Grantor Pass-Through Agency Grant Program Title	Federal CFDA Number	Expenditures
U.S. Department of Justice		
Direct		
Juvenile Mentoring Program	16.726	<u>\$ 131,697</u>
U.S. Department of Labor		
Passed Through City of Minneapolis Employment & Training Program		
Workforce Investment Act - Youth Activities - ARRA	17.259	<u>\$ 102,723</u>
U.S. Department of Transportation		
Passed Through Minnesota Department of Transportation		
Highway Planning and Construction Cluster		
Highway Planning and Construction	20.205	\$ 295,308
Highway Planning and Construction - ARRA	20.205	<u>259,160</u>
Total U.S. Department of Transportation		<u>\$ 554,468</u>
U.S. Department of Health and Human Services		
Passed Through City of Minneapolis Employment & Training Program		
Temporary Assistance for Needy Families - ARRA	93.558	\$ 111,354
Passed Through City of Minneapolis Election Department		
Voting Access for Individuals with Disabilities - Grants to States	93.617	12,172
Passed Through City of Minneapolis Health and Family Support		
Prevention and Wellness - Communities Putting Prevention to Work		
Funding Opportunities Announcement - ARRA	93.724	<u>50,000</u>
Total U.S. Department of Health and Human Services		<u>\$ 173,526</u>
Total Federal Awards		<u>\$ 962,414</u>

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MINNEAPOLIS PARK AND RECREATION BOARD
MINNEAPOLIS, MINNESOTA

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2010

1. Reporting Entity

The Schedule of Expenditures of Federal Awards presents the activities of federal award programs expended by the Minneapolis Park and Recreation Board. The Park Board's reporting entity is defined in Note 2 to the financial statements.

2. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Minneapolis Park and Recreation Board under programs of the federal government for the year ended December 31, 2010. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of the Minneapolis Park and Recreation Board, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Minneapolis Park and Recreation Board.

3. Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through grant numbers were not assigned by the pass-through agencies.

4. Subrecipients

The Park Board did not pass any federal money to subrecipients during the year ended December 31, 2010.

5. American Recovery and Reinvestment Act

The American Recovery and Reinvestment Act of 2009 (ARRA) requires recipients to clearly distinguish ARRA funds from non-ARRA funding. In the schedule, ARRA funds are denoted by the addition of ARRA to the program name.