



# MESA CONVENTION CENTER 2<sup>nd</sup> FOLLOW-UP REVIEW

Parks, Recreation and Community Facilities



## OBJECTIVES

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The objective of this follow-up review was to determine whether Parks, Recreation and Community Facilities (PRCF) effectively implemented the action plan based on recommendation 8-1 from the November 2019 Mesa Convention Center audit report.

## BACKGROUND

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On November 26, 2019, we issued a report on our audit of the PRCF Mesa Convention Center. The objective of the audit was to determine whether effective controls were in place to ensure all due fees and charges are accurately calculated, collected, and recorded; prevent or detect errors, fraud, waste, or abuse; and ensure compliance with policies, statutes, and other applicable requirements. The audit concluded that PRCF needed improved controls to ensure revenue is accurately calculated, collected, recorded in a timely manner, and protected from loss or fraud. The audit report included ten recommendations to help ensure revenue is accurate, recorded timely, and safeguarded. The department agreed to the recommendations and developed action plans to implement the recommended changes.

On June 1, 2022, we issued a report on our follow-up review that concluded nine out of ten recommendations were implemented.

## CONCLUSION

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The recommendation has been implemented and is summarized in the following table:

| Recommendation   | Status  |
|--|---|
| <b>8-1:</b> PRCF Finance staff should implement a process which ensures that revenue is recognized within one accounting period after it is earned. This process should also ensure that accounting methods are applied consistently and accurately. |  |



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