



# Mesa Tennis & Pickleball Center Revenues Follow-up Review

Parks, Recreation and Community Facilities



## OBJECTIVES

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The objective of this follow-up review was to determine whether the Mesa Tennis and Pickleball Center effectively implemented the action plan based on the recommendation from the September 2022 Mesa Tennis and Pickleball Center Revenues audit report.

## BACKGROUND


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On September 28, 2022, we issued a report on our audit of the Mesa Tennis and Pickleball Center's revenues. The objective of the audit was to determine whether effective controls were in place to ensure all due fees and charges were accurately calculated, recorded, and collected. The audit report included one recommendation for the Parks, Recreation and Community Facilities (PRCF) department to develop and implement a process to ensure revenue generated from fees and charges are applied the proper tax rates in their internal system. The PRCF department agreed with the recommendation and developed an action plan to implement the recommended change.

## CONCLUSION

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Status of recommendations:

Recommendations	Status
<p><b>1-1:</b> To ensure revenue generated from fees and charges are applied the proper tax rates, the PRCF department should develop and implement written policies and procedures, which include the following:</p> <ul style="list-style-type: none"><li>○ Requiring a supervisory review of all activity codes created in the department's internal system.</li><li>○ Guidance on the proper tax rates to apply to the services provided by the department.</li><li>○ Periodically reviewing the amount of taxes withheld for reasonableness and to ensure the tax rates were properly applied.</li></ul>	



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