

FISCAL AUDIT

DEPARTMENT OF PARKS AND RECREATION
SPECIAL PARKS PROGRAMS IMPREST FUND (SPPIF)

Report by the
Office of City Controller

MICHAEL E. LAMB
CITY CONTROLLER

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August, 2014



MICHAEL E. LAMB

CITY CONTROLLER

First Floor City-County Building • 414 Grant Street • Pittsburgh, Pennsylvania 15219

August 27, 2014

To the Honorable: Mayor William Peduto and
Members of Pittsburgh City Council:

The Office of the City Controller is pleased to present this Fiscal Review of the **Special Parks Programs Imprest Fund**, conducted pursuant to the Controller's powers under Section 404(b) of the Pittsburgh Home Rule Charter.

EXECUTIVE SUMMARY

The Special Parks Programs Imprest Fund (SPPIF) was established in 1995 via resolution #203 to make funds available, on an imprest basis to the Department of Parks and Recreation for payment of expenses related to Citiparks programs and events. The fund's balance set at \$10,000 is accounted for in a separate checking account and routinely replenished from the general fund after supporting documentation for expenditures charged to the fund are reviewed by the Controller's Office.

We performed certain procedures to determine whether policies and internal controls relating to the administration of the imprest fund are adequate and that payments made through the Imprest fund are properly supported. We found that there are no written procedures for managing the fund and supporting documentation for payments made to Referees through the Big League Umpire Association are inadequate.

Our observations and recommendations are explained further in the Result section of this report. We appreciate the cooperation of those involved with the administration of the fund.

Sincerely,


Michael E. Lamb
City Controller

