

DEPARTMENT OF RECREATION AND HUMAN SERVICES  
REVIEW OF GENESEE VALLEY ICE RINK

Distribution: Malik D. Evans, Mayor  
Patrick Cunningham, Deputy Mayor  
Dr. Shirley J. A. Green, DRHS Commissioner  
Linda Kingsley, Corporation Counsel

Office of Public Integrity  
Date: June 2, 2023  
Contact: Tony Grugnale  
Phone: 428-7246

I. EXECUTIVE SUMMARY

In this review the Office of Public Integrity (OPI) examined cash collection activity at the Genesee Valley Park Sports Complex ice arena. We examined the accountability of reported cash collections, the adequacy of internal control procedures, and compliance with City and Bureau policies. We accounted for all cash receipts reported within the scope period. Additionally, the results of this review indicate adequate internal control procedures over ice rink operations and, in general, compliance with City and Bureau cash handling policies.

II. BACKGROUND, OBJECTIVES AND SCOPE

A. Assignment

The Office of Public Integrity routinely reviews cash handling procedures, accountability for cash collections and compliance with prescribed policies within City departments. OPI selected the Genesee Valley ice rink for this examination of cash handling activities.

B. Background

The Department of Recreation and Human Services, Bureau of Recreation provides leisure time programs and services to residents. Genesee Valley Park (GVP) Sports Complex is an all season facility that offers ice skating and aquatics amenities. The ice arena offers periods of open skating, skating lessons, birthday parties, reserved skating by permit and participation in hockey leagues. The Bureau's central office processes permits for use of the GVP rink, however, personnel at GVP record and deposit most cash collections.

During the 2022-2023 season the ice rink at GVP generated the following revenue:

Summary of Revenue  
Genesee Valley Ice Rink  
2022-2023 Ice Skating Season

Admissions, Skate & Shoot, and skate rentals	\$ 44,792.00
Permit Sales	156,071.25

Hockey league revenue	24,000.00
Other revenue	<u>44,875.00</u>
Total Revenue	<u>\$229,738.25</u>

The Department of Finance issued the most recent City Cash Collection Policies in March 2012. Additionally, the Bureau of Recreation issued a separate cash handling policy in May 2000, which supplements the City's overall policy. The Office of Public Integrity used these two policies as standards to review and evaluate internal controls and procedures in this examination.

C. Objectives and Scope

The objectives of the review were to assess the adequacy and effectiveness of internal controls, determine accountability of reported cash collections, and ascertain compliance with the City Cash Collection Policies and the Bureau of Recreation Cash Handling Policies. The scope of this review included ice rink revenue reported for Genesee Valley Park Sports Complex from October 1, 2022 through December 31, 2022.

Management is responsible for establishing and maintaining a system of internal accounting and administrative control. Fulfilling this responsibility requires estimates and judgments by management to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of accurate, informative reports that are fairly stated.

Because of inherent limitations in any system of internal accounting and administrative control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any system evaluation to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with procedures may deteriorate.

We conducted this audit in accordance with Generally Accepted Government Auditing Standards (GAGAS) and the International Standards for the Professional Practice of Internal Auditing. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our

audit objectives.

The recommendations presented in this report include the more significant areas of potential improvement that came to our attention during the course of the examination, but do not include all possible improvements that a more extensive review might develop.

### III. RESULTS OF REVIEW

The results of our testing indicate that, in general, internal control procedures over ice rink operations are adequate and ice rink personnel appear to comply with prescribed policy. The Office of Public Integrity accounted for all reported cash receipts within the test period, and receipts were deposited on time without exception.

### IV. DEPARTMENTAL RESPONSE


The response to this report of the Department of Recreation and Youth Services begins on the next page.



## City of Rochester

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Dr. Shirley JA Green Commissioner  
[Shirley.green@cityofrochester.gov](mailto:Shirley.green@cityofrochester.gov)

To: Timothy R. Weir, Director Office of Public Integrity 

From: Dr. Shirley J.A. Green, Commissioner Dept. of Recreation & Human Services

Date: June 1, 2023

Subject: Review of Genesee Valley Ice Rink

I have reviewed the audit and subsequent comments and recommendations from the Office of Public Integrity related to the Genesee Valley Ice Rink Ordinance audit, and concur with the recommendations. I thank you for the thorough review, and time committed to this audit.