

DEPARTMENT NAME AND CONTACT	AUDIT NAME AND DATE <small>(see cover of report)</small>	FINDINGS <small>(list findings located in the report)</small>	RECOMMENDATIONS <small>(list recommendations located in the report)</small>	IMPLEMENTED YES OR NO	REASON FOR NON-IMPLEMENTATION
<p>Planning & Community Svcs Tony Phillips</p>	<p>2012 South Fulton Tennis Center Audit</p>	<ol style="list-style-type: none"> 1. Non-compliance with Facility Use Agreement 2. Inconsistent Financial Documentation. 3. Receipts excluded from the deposit log and cash used for disbursements. 4. Bank Statements Not Reconciled. 5. Inoperable Equipment 6. Credit Cards Not Deposited 	<ol style="list-style-type: none"> 1. Operator fully comply with terms of the FUA entered into on 4/7/2008 and to remit to Fulton County \$39,659.52 in commission fees. 2. The Center need to reconcile the deposit log to the sales summary report on a consistent basis. 3. Strengthen internal controls. The Center should deposit all collections into its business account and make all disbursements through its financial reporting system. 4. To detect any errors or misappropriation of funds, it is recommended that the Center reconcile its accounting records to the bank statements on a monthly basis. 5. It is recommended that the Department of Parks & Recreation fully comply with terms of the agreement. 6. It is strongly recommended that the Operator contract its bank and credit card vendor. 	<ol style="list-style-type: none"> 1. Yes/No 2. Yes/No 3. Yes/No 4. Yes/No 5. Yes 6. Yes/No 	<ol style="list-style-type: none"> 1. The Operator was apprised of their failures to comply with the FUA and of the amount owed. Their response was to consult with an attorney. The contract ended in December of 2012 2. The Operator was made aware of the concerns about inconsistent financial documentation and policies. Their response was to consult with an attorney. The contract ended in December of 2012. 3. See #2 4. The Operator would not provide complete financial records. Their response was to consult with an attorney. The contract ended in December of 2012. 6. See #2