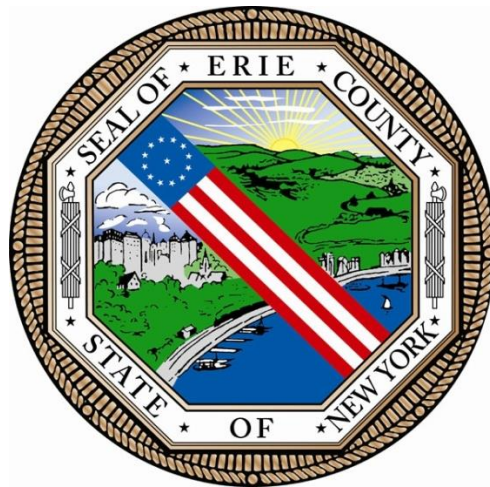


**FEBRUARY 2020**

**ERIE COUNTY DEPARTMENT OF  
PARKS, RECREATION AND FORESTRY  
AUDIT OF REVENUES  
JANUARY 1, 2019 THROUGH JUNE 30, 2019**



**STEFAN I. MYCHAJLIW  
ERIE COUNTY COMPTROLLER**

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**HON. STEFAN I. MYCHAJLIW  
ERIE COUNTY COMPTROLLER'S OFFICE  
DIVISION OF AUDIT & CONTROL  
95 FRANKLIN STREET  
BUFFALO, NEW YORK 14202**



October 8, 2019

Erie County Legislature  
92 Franklin Street, 4<sup>th</sup> Floor  
Buffalo, New York 14202

Dear Honorable Members:

The Erie County Comptroller's Office ("Comptroller's Office") has completed an audit of the Erie County Department of Parks, Recreation and Forestry ("Parks") revenues for the period January 1, 2019 through June 30, 2019.

Management of Parks is responsible for establishing and maintaining a system of internal control. The objectives of such a system are to provide management with reasonable, but not absolute, assurance that transactions are executed in accordance with management's authorization and are recorded properly. Because of inherent limitations in the system of internal control, errors or irregularities may nevertheless occur and not be detected.

Our responsibility is to express an opinion based on our audit. We conducted our audit in accordance with Generally Accepted Government Auditing Standards. 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. Our objectives were to evaluate internal controls over non-golf-related revenue accounts. To accomplish these objectives, we tested a sample of revenue transactions recorded during the audit period. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our audit opinion.

**Opinion**

In our opinion, the internal controls over non-golf-related revenue are adequately designed and operating effectively.

No other specific matters adversely affecting compliance and procedures came to our attention. Our audit was made for the purpose previously discussed, and would not necessarily disclose all instances of noncompliance with respect to areas of operations not audited.

## BACKGROUND

The Department of Parks, Recreation, and Forestry (“Parks”) is responsible for the design, construction, development, operation, and maintenance of all Erie County (“County”) parks, parklands, forestry lands, and related parcels. These facilities include two golf courses, nine County parks, two beaches, four natural habitat areas, a portion of the River Walk, bike paths, 3,500 acres of County forest land, and four County undeveloped parks.

Parks provides year-round recreational activities for County residents including golfing, picnicking, swimming, hiking, camping, nature study, and boating. Many parks have facilities specifically designed for winter activities including skiing, tobogganing, snowshoeing, snowmobiling, sledding, and ice skating. Parks is awarded state aid annually from the New York State Office of Parks, Recreation and Historic Preservation (“NYS OPRHP”) for snowmobile trail development and maintenance assistance, in accordance with Snowmobile Program guidelines. The funds provide financial assistance for maintaining approved snowmobile trails throughout Erie County. Funding is determined through a formula based on approved trail miles in the County.

Parks charges fees for the use of some of its facilities including shelter rentals and camp sites. Parks accepts credit card payments for camping site reservations as well as shelter reservations. Reservations can be made up to one year in advance. All reservations are final and no refunds are given. The scope of this audit excluded revenue earned from golf related activities.

## AUDIT RESULTS

We tested transactions in three accounts which recorded revenue for state aid, camp site rentals, and shelter rentals.

Parks records state aid for snowmobiling trail development and maintenance assistance in Erie County’s business enterprise software (“SAP”) in Business Area 164, Fund 110, G/L Account 409010 “State Aid – Other”.

We tested three out of a total of three transactions in G/L Account 409010. All transactions tested were in agreement with the award letter received from the NYS OPRHP.

Parks records credit card payments for camping site reservations in Business Area 164, Fund 110, G/L Account 418500 “Parks & Recreation Charges – Camping”.

We tested seven out of a total of sixteen transactions that were recorded in SAP in G/L Account 418500. All transactions tested were recalculated and were in agreement with SAP G/L Account Documents and Monthly Credit Card Revenue Reports.

Parks records credit card payments for shelter reservations in Business Area 164, Fund 110, G/L Account 418510 “Parks & Recreation Charges – Shelters”.

We tested seven out of a total of thirty-nine transactions that were recorded in SAP in G/L Account 418510. All transactions tested were in agreement with SAP G/L Account Documents and Monthly Credit Card Revenue Reports.

## **RESULTS OF EXIT CONFERENCE**

An exit conference was held with the Commissioner and a representative from the Division of Budget and Management on December 10, 2019. The audit draft report was reviewed and discussed. The Commissioner stated that Parks was in general agreement with the audit report.

The Erie County Comptroller's Office would like to thank the Department of Parks, Recreation, and Forestry for the cooperation extended to us during the audit.

## **APPENDIX A: AUDIT RESPONSE**

The management of the Department of Parks, Recreation, and Forestry stated during the exit conference that they are in general agreement with the results of this report. The Parks Commissioner notified the Comptroller's Office, in an email dated February 6, 2020, that Parks will not need to submit a formal response.

### **ERIE COUNTY COMPTROLLER'S OFFICE**

Cc: Hon. Mark C. Poloncarz, Erie County Executive  
Troy P. Schinzel, Commissioner, Erie County Department of Parks, Recreation, and Forestry  
Robert W. Keating, Director, Erie County Division of Budget and Management  
Erie County Fiscal Stability Authority