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**Operational Review/Interim Report –**  
**War Memorial Auditorium**

**Reports of Audit 08/09-XX-09 & 08/09-XX-10**

**December 18, 2009**



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Office of Management and Budget  
Internal Audit

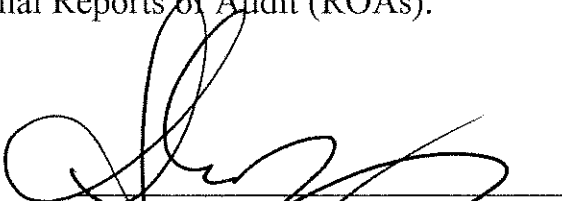
**MEMORANDUM NO. 09-66**

**DATE:** December 18, 2009

**TO:** Cate McCaffrey, Business Enterprises Director  
Jeff Justinak, Acting Fire Chief  
Kirk Buffington, Director of Procurement Services

**SUBJECT:** *Operational Review/Interim Report - War Memorial Auditorium*

Enclosed is the “subject” Final Reports of Audit (ROAs).



Shonda Singleton-Taylor  
Acting Director, Office of Management and Budget

Attachment – ROA Nos. 08/09-XX-09 and 08/09-XX-10

c: City Commission  
George Gretsas, City Manager  
Allyson C. Love, Assistant City Manager  
Ted Lawson, Assistant City Manager  
David Hebert, Assistant City Manager

SST/am

## REPORT OF AUDIT NO. 08/09-XX-10

**DATE:** June 12, 2009

**TO:** Cate McCaffrey, Business Enterprises Director  
James Eddy, Fire Chief  
Kirk Buffington, Director of Procurement Services

**FROM:** Renée C. Foley, Assistant Internal Audit Director, Dede Alexakis  
and Diane N. Lichenstein, Financial Management Analysts

**SUBJECT:** *Operational Review – War Memorial Auditorium*

### **BACKGROUND**

The City of Fort Lauderdale (City) War Memorial Auditorium (WMA) is a multi-purpose facility located in downtown Fort Lauderdale. WMA was opened to the public on January 14, 1950. The City leases out the Auditorium to Exhibitors (lessees/Event Promoters) for various purposes. WMA is part of the City's Business Enterprises Department. In addition to a large outdoor display area, WMA has 20,000 square feet of exhibit space which can accommodate 125 8'x10' booths and has seating for 2,110. WMA has developed an event information guide that describes the services offered and service charges. WMA provides an exclusive in-house Box Office for ticket sales to public events, as well as being affiliated with the computerized Ticketmaster ticketing system. The Auditorium also offers food and beverage services operated by Professional Concessions, Inc. (Contractor).

The City retains a portion of revenues generated from events that represent the cost/charge of the City's services rendered (materials and labor) to lessees during events. Check disbursements are then made to lessees for their portion of revenues via Settlement Statements.

### **SCOPE**

The overall objective of our audit was to determine through audit tests, the adequacy of internal controls and management procedures used over WMA operations and cash collections. We also reviewed various contracts/agreements to verify compliance with certain terms and conditions. Judgmental sampling techniques were used to review documents and transactions for the period October 2007 through September 2008. The audit was conducted in accordance with generally accepted government auditing standards.

## REPORT OF AUDIT NO. 08/09-XX-10

### OVERALL EVALUATION

On March 24, 2009, an Interim Report (**Attachment - ROA 08/09-XX-09**) was issued during our review of hours worked and amounts paid to International Alliance of Theatrical Stage Employees Local Union 500 (IATSE) and non-union Event Workers for events held at WMA.

Significant weaknesses in the internal control environment and lack of management oversight have been identified. The accuracy of percentage rent payments remitted by Contractor could not be independently validated since detailed reports were not submitted by Contractor/obtained by City nor cash register tapes requested. The City did not receive an annual audited statement of income from the Contractor as required. Late fee and interest was not charged for rental payment received subsequent to grace period. The City did not appropriately charge lessees for certain Auditorium event services rendered in accordance to contracted service fees/charges. WMA did not utilize Brinks armored car services for maximum security to transport bank bags/deposits although WMA was listed in the contract. Internal controls were not adequate to: 1) identify full chain of custody from revenue collection to removal from drop safe; thus, responsibility could not be fixed; 2) detect Parking and Box Office Ticket Reports accounting for tickets and change bank issued/returned and sales/revenues collected were not completed in full by staff; thus, we could not determine if review/confirmation was performed since initials/signatures were not evidenced; and 3) confirm review and approval of Contractor and Event Promoters' insurance certificates for compliance with contract requirements. Although the City's contract with Ticketmaster expired, competitive bids were not solicited and business continued.

### FINDING 1

***We were unable to independently verify the accuracy of percentage rent payments remitted by Contractor since detailed reports were not submitted and cash register tapes were not requested/obtained. Furthermore, the City did not receive an annual audited statement of income from the Contractor as required.***

*Contract No. 722-8702, Part III-Special Conditions, Section 21. RENT, Subsection A. Percentage Rent states, "The Contractor shall pay to City as monthly percentage rent*

## REPORT OF AUDIT NO. 08/09-XX-10

*the percentage of gross receipts. Said percentage rental shall be paid to the City by the 15<sup>th</sup> of each month for the preceding month, and said payment shall be accompanied by a statement of gross receipts for the preceding month.” Section 22. GROSS RECEIPTS states, “The term “gross receipts” as used herein shall include all receipts, whether collected or accrued, derived by Contractor from all business conducted upon or from the premises, including but not limited to receipts from sale of food, beverages, beer and wine, merchandise, or from any source whatsoever.” Section 23. RECORDS, ACCOUNTS AND STATEMENTS states, “Contractor shall keep...true, accurate, and complete records and accounts of all sales, rentals, and business being transacted upon or from the premises.... Such records shall be maintained, as an independent certified public accountant would need to examine in order to certify a statement of Contractors gross receipts.... Contractor shall submit a detailed report of each event and statement shall be provided to the City within forty-eight (48) hours after completion of event.... An annual audit by a Certified Public Accountant shall be submitted to the City no later than sixty (60) days after the end of each agreement year.... Cash registers must be used in all operations at which cash and payments are received for the proper control and accounting of revenue. Daily cash register tapes must be saved and available for the City to compare with the monthly statements....”*

*Contract No. 722-8702, CONCESSIONS & CATERING SERVICES – War Memorial Auditorium states, “Payment to the City: Percentage rent in the amount of 32.5% of annual gross receipts net of sales tax....”*

Our review of the accuracy of Contractor percentage rent payments during FY07/08 revealed the following:

4 of 4 (100%) Contractor’s monthly statements consisted of 16 events, including 4 events sampled for which no detailed reports were received within 48 hours of event completion (**Schedule 1**). According to WMA staff, the Contractor verbally conveyed concession sales for 2 of 4 (50%) events. The other 2 (50%) events contained handwritten information on a sheet of paper that was not date-stamped upon receipt, nor was originator denoted. Consequently, a verification of Contractor’s monthly remittances of percentage rent payments to gross receipts was not performed by WMA staff. Furthermore, the Contractor did not submit an annual audit of concession sales as required.

The Auditorium Manager did not enforce the requirement for the Contractor to provide detailed reports within 48 hours after completion of events, nor were cash register tapes requested when Contractor submitted handwritten sheet of paper in order to perform reconciliations and verify concession sales to monthly statements. Furthermore, the requirement to submit an annual audit within 60 days after the end of each agreement year was also not enforced.

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Enforcement of records, accounts and statements requirements and verification of reporting will provide assurance that revenues earned are accurate; and establishment of a system to validate/track all items sold will provide essential evidence of gross receipts to support and reconcile monthly rent payments.

### **RECOMMENDATIONS AND MANAGEMENT COMMENTS**

The *Business Enterprises Director* should require the *Auditorium Manager* to:

**Recommendation 1.** *Enforce the requirement for the Contractor to submit a detailed report to the City within 48 hours after completion of each event on Contractor letterhead and/or equivalent.*

**Management Comment.** *Management concurred with the finding and recommendation and stated:* Business Enterprises will require the Contractor to submit a detailed report within 48 hours of event completion. **This item is closed.**

**Recommendation 2.** *Request from the Contractor cash register “Z” tapes for all gross receipts/sales.*

**Management Comment.** *Management concurred with the finding and recommendation and stated:* Business Enterprises will require the contractor to provide cash register tapes along with the monthly concessions sales statement. **This item is closed.**

**Recommendation 3.** *Require the Clerk III to date-stamp all documentation received from the Contractor in order to verify receipt of detailed reports within 48 hours after each event, timely rental payments and receipt confirmation of any additional documentation.*

**Management Comment.** *Management concurred with the finding and recommendation and stated:* Business Enterprises will date stamp documentation, unless date and time of receipt can be separately verified when documentation is received via email. **This item is closed.**

**Recommendation 4.** *Establish a written procedure to reconcile Contractor’s monthly remittances of percentage rent payments (i.e., comparison of cash*

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*register “Z” tapes to Concession Sales Statement). Any variances should be resolved immediately with the Contractor.*

**Management Comment.** *Management concurred with the finding and recommendation and stated:* Business Enterprises will establish a written procedure to reconcile Contractor’s monthly remittance of percentage rent payments. **Estimated completion date December 31, 2009.**

**Recommendation 5.** *Request Contractor to immediately submit an annual audit by a CPA disclosing the revenues associated with the Auditorium as of December 31, 2008.*

**Management Comment.** *Management non-concurred with the recommendation and stated:* The current Concession & Catering Services contract (785-10025) does not call for an “annual audit by a CPA” but rather, an “annual CPA certified statement of gross receipts, a balance sheet and a profit and loss statement specifically related to this concession....” Business Enterprises will request that Contractor submit the required annual reports for the year ending December 31, 2008. **Estimated completion date December 31, 2009.**

**Recommendation 6.** *Enforce the requirement for the Contractor to submit an audited statement of concession sales on an annual basis.*

**Management Comment.** *Management concurred with the finding and recommendation and stated:* “Business Enterprises will enforce the contractual requirements for annual reports including the annual CPA certified statement of gross receipts, a balance sheet and a profit and loss statement.” **This item is open.**

### **FINDING 2**

***Late fee and applicable interest was not charged to/collected from Contractor whose rental payment was received subsequent to grace period.***

*Contract No 722-8702, Part III, Section 21. Subsection C. Penalty for Late Payments states, “In the event Contractor fails to pay any rental payment due hereunder within five (5) days of the due date, there shall be added to such payment a late charge of*

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*\$50.00, and interest at the highest rate allowed by law until the rental payment is brought up to date.”*

*Section 687.03, Florida Statutes, Title XXXIX states, "(1)...it shall be usury and unlawful for any person...to reserve, charge...to enforce the collection of any sum of money, or other obligation a rate of interest greater than the equivalent of 18 percent per annum simple interest...."*

Our review to determine whether rental payments were received timely from Contractor and whether applicable fees and interest were assessed for late payments revealed the following conditions found:

- 1 of 4 (25%) rental payments was received late. Fees and 18% interest were not assessed/collected by the City.<sup>1</sup>
- 4 of 4 (100%) rental payments were not date-stamped by the City to confirm date received in order to determine/calculate applicable late fees and interest.

The Auditorium Manager did not enforce requirement to assess late fee and interest when rental payment was not received timely and procedures were not in place to evidence date payments were received.

Collection of late fees and interest penalties will provide incentive for the Contractor to make timely rental payments.

### **RECOMMENDATION 7**

*The Business Enterprises Director should require the Auditorium Manager to enforce the requirement to assess late fees and applicable interest to the Contractor for monthly rental payments received after the 20th of each month (due date of the 15,<sup>th</sup> plus 5 day grace period).*

### **MANAGEMENT COMMENT**

*Management non-concurred with the finding and concurs with the recommendation and stated:* “Since at least March of 2006, there has not been an incidence wherein the Contractor should have been assessed with a late fee or interest payment. The Contractor has not been late with the monthly payments.

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<sup>1</sup> Internal Audit determined late fee and interest via check date, date check was deposited, and bank statement.



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There was one month, July 2008, where due to an oversight, the Contractor omitted sales in the amount of \$254, a month when the overall gross sales were \$13,978.00. The July 2008 report along with the appropriate payment to the City was submitted on time. The City advised the Contractor that the \$254 could be included as part of the August 2008 submittal. No late fee or interest was assessed. Business Enterprises will continue to enforce the requirement to assess late fees and interest payments in accordance with the terms of the contract.”  
**This item is closed.**

### FINDING 3

*The City did not appropriately charge lessees for certain Auditorium event services rendered according to the WMA service charges established. Furthermore, internal control procedures were not adequate to determine whether lessees were billed accurately.*

*WMA Financial Operations Procedures, Settlement Statement section states, “A settlement statement is prepared for each event. The statement details all money received or collected by War Memorial and all expenses incurred by the lessee. It also shows what amount is due from or to the lessee....” (Exhibit)*

*WMA Event Promoters’ Contract, Page 1, Paragraph 9 states, “This agreement is made and entered into upon the following express covenants and conditions: Tickets to be sold through Ticketmaster/Florida. Lessee to receive 600 advance tickets to sell at health clubs....”*

Our review of four (4) Settlement Statements during FY07/08 revealed the City inappropriately over/(under) charged for the following:

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Line Items w/Exceptions	Lessees/Event Promoters				
	Sun Coast Gun & Knife Show	Kruse Collector Car Auction	Pridefest	USA Sports Promotion	Total Over/(Under)
Gross Ticket Sales	\$12.00	\$10.00	\$4.00	\$20.00	\$46.00
Less: Sales Tax	0.68	0.56	N/A <sup>2</sup>	1.13	2.38
<b>Net Ticket Sales</b>	<b>\$11.32</b>	<b>\$9.44</b>	<b>\$4.00</b>	<b>\$18.87</b>	<b>\$43.62</b>
Rent Items	(150.00)	(2,370.00)	780.00	(370.00)	(2,110.00)
Tax for Rent Items	(9.00)	(142.20)	N/A	(22.20)	(173.40)
Event Workers' hrs	18.50	(405.00)	(39.75)	5.25	(421.00)
IATSE Union Worker hrs	(18.00)	12.00	(108.00)	207.00	93.00
Custodial Workers hrs	0.00	297.00	751.50	0.00	1,048.50
Operations Mgr. hrs	0.00	828.00	1,296.00	660.00	2,784.00
*Payroll administrative fee	0.09	131.77	341.96	157.01	630.82
<b>Net Cost Variance</b>	<b>(\$158.41)</b>	<b>(\$1,648.44)</b>	<b>\$3,021.71</b>	<b>\$637.06</b>	<b>\$1,851.92</b>
<b>City Over/(Under) Charged</b>	<b>\$169.73</b>	<b>\$1,657.87</b>	<b>(\$3,017.71)</b>	<b>(\$618.19)</b>	<b>(\$1,808.29)</b>

*\*18% payroll administrative net effect of fee includes social security, workman's compensation, pension and health for all hours above.*

- Certain contracted fees for rental items were increased, decreased, and waived to the taxable items listed in the event checklist; other items were not in contract but were charged in Settlement Statement without obtaining approval/authorization from the Business Enterprises Director.
- Auditorium Manager gave 55 additional advanced tickets to the Event Promoter than specified and agreed to in the executed contract.
- Electric fees, Wi-Fi charges, and City license fees are referred to inconsistently throughout event documentation causing incorrect rates charged to Event Promoters.
- Custodial hours were not evidenced for 2 of 4 (50%) events, resulting in a \$1,048.50 overcharge. Furthermore, union/event worker hours billed did not reconcile to support documentation (i.e., timecards, log book).
- Stage and Operations Manager's hours, who is a City management employee, was listed in Stewards Report and erroneously billed in Settlement Statements as an IATSE union worker.

<sup>2</sup> N/A – Not applicable due to Not-for-Profit organization status.

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- “Preparer” of Settlement Statements was typed instead of requiring a signature to evidence who actually prepared documents.
- Fire Safety Data Control Clerk billed the Fire Marshal’s hours directly to the Event Promoter and not at the contracted rate via verbal confirmation by WMA staff of hours worked; however, Police hours were billed by WMA in the Settlement Statements.

The Auditorium Manager did not adhere to the contracted terms and conditions including rates approved by the Business Enterprises Director and written approval was not obtained/evidenced for any revisions to contract terms/rates. Neither Auditorium Manager nor Fire Marshal maintained documentation/approval of all employee hours worked at WMA.

Adherence/enforcement of contracted terms, including rates, and establishment/implementation of controls to manage, track/monitor employee hours worked will provide accurate reporting of services rendered in Settlement Statements and promote fair business practices.

### **RECOMMENDATIONS AND MANAGEMENT COMMENTS**

The *Business Enterprises Director* should require the *Auditorium Manager* to:

**Recommendation 8.** *Bill/charge Event Promoters according to the contractual terms/rates. Obtain Business Enterprises Director’s approval for any modifications prior to implementation of any changes to the original contract terms and conditions, including rates.*

**Management Comment.** *Management concurred with the finding and recommendation and stated:* Event Promoters are charged in accordance with the contractual rates. The above “Lessees/Event Promoters” chart appears to infer that Rent Items in the amount of \$2,370 should have been charged to Kruse Collector Car Auction. This figure was apparently derived by assuming a charge for the 650 chairs used by the Car Auction, however chairs have not been a chargeable item for that event for the last 15 years. Furthermore, the chart infers that \$780 was inappropriately charged to Pridefest. The \$780 was the cost for portalets and a dumpster, which were provided pursuant to a City contract. These charges were included in the Settlement Statement, but were not listed on the Service Charge Sheet, a matter that can be resolved by listing such charges on the

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Service Charge Sheet attached to the contract, which will have the Business Enterprises Director's approval. The Service Charge Sheet will be amended. **Estimated completion date no later than December 31, 2009.**

**Recommendation 9.** *Review/approve employee hours to support documentation (i.e., timecards, Stewards Report, log book) prior to submission on the Settlement Statement. Furthermore, exclude Stage and Operations Manager's hours on the IATSE Stewards Report.*

**Management Comment.** *Management concurred with the finding and recommendation and stated: "Effective immediately employee hours will be reviewed/approved prior to submission on the Settlement Statement. Also, the Stage & Operations Manager's hours are no longer included on the IATSE Stewards Report." This item is closed.*

**Recommendation 10.** *Update the Financial Operational Procedures to include signatures for preparer/reviewer requirements on the Settlement Statement and proof of business tax exemption for non-profit organizations requirement. Furthermore, amend the appendix to include a non-profit Settlement Statement.*

**Management Comment.** *Management concurred with the finding and recommendation and stated: Signature lines for the preparer and the reviewer have been added to the Settlement Statement. The Financial Operational Procedures will include the need for the signatures and will also include proof of business tax exemption for non-profit organizations. Further, the appendix will be amended to include a non-profit Settlement Statement. Estimated completion date January 29, 2010.*

**Recommendation 11.** *Enforce the updated policy and procedure above and verify both signatures are present prior to submission of the Settlement Statement to the Event Promoter.*

**Management Comment.** *Management concurred with the finding and recommendation and stated: The updated policy and procedure will be enforced and prior to submission of the Settlement Statement, it will be verified that both signatures are present. This item is closed.*

**Recommendation 12.** *Update the Settlement Statement/Contract/Event Check List to use consistent terminology throughout the event process documentation*

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*to avoid omitting or erroneously billing fees to Event Promoters (i.e., type of utility fee, City license, occupational license and promoter license). Furthermore, format the Settlement Statement to include, but not be limited to the following:*

- *column description headings*
- *per day contractual rate column*
- *number of days specific item rented*
- *date Settlement Statement prepared by Auditorium Manager.*

**Management Comment.** *Management concurred with the finding and recommendation and stated:* The Settlement Statement/Contract/Event Check List will be updated to ensure consistent terminology throughout the event process. **Estimated completion date January 29, 2010.**

The *Fire Chief* should instruct the *Fire Lieutenant* to:

**Recommendation 13.** *Obtain confirmation from the Auditorium Manager for the Fire Marshal's hours worked and assess fees to the Event Promoter according to contractual rates.*

**Management Comment.** *Management concurred with the finding and recommendation and stated:* "The Lieutenant in charge of the overtime scheduling shall receive written confirmation from the Auditorium Manager on the actual hours worked by each fire inspector and assess fees to the event promoter according to the contractual rates. This procedure will begin immediately with all War Memorial events requiring a fire watch." **This item is closed.**

### **FINDING 4**

***WMA did not utilize Brinks armored car services for maximum security when transporting bank bags/deposits.***

*WMA Financial Operations Procedures, Recordkeeping, Drop Safe – Manifest section states, "All money bags put into the drop safe are recorded on a manifest sheet and taken to the bank by the Auditorium Manager, who signs the form. He delivers the bags to the bank.... For large deposits Auditorium Manager requests a Park Ranger to accompany him to the bank." Procedures Summary, Ticketmaster-*

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*Outlet Sales states, "Money collected for Ticketmaster outlet sales is taken to the bank once a week by the Auditorium Manager or his designee."*

*Brinks Incorporated, Contract No. 542-9019,<sup>3</sup> Contract Award, ARMORED CAR SERVICES, Optional Services states, "War Memorial Auditorium, Flat Monthly Rate, Unit Price \$25.00 Next Day Service, Extended Amt. \$300.00; \$45.00 Same Day Service, Extended Amt. \$540.00...."*

Our review of the Brinks, Inc. contract services revealed although WMA was listed as an optional pick-up location, Auditorium Manager was personally transporting bank bags to the bank. In FY07/08, WMA's revenues totaled \$1,144,793 (\$95,399 per month); thus, there was a cost benefit to safeguard funds collected and provide secure transportation.

Although Auditorium Manager indicated that they were considering using the City's contract with Brinks, the current practice continues to be the Auditorium Manager transporting bank bags/deposits.

Utilization of licensed and insured armored car services will provide proper security, safeguarding the City's assets during transportation to the bank.

### **RECOMMENDATIONS AND MANAGEMENT COMMENTS**

The *Business Enterprises Director* should require the *Auditorium Manager* to:

**Recommendation 14.** *Immediately utilize the City's armored car services for same day, next day pickup options to transport bank bags/deposits from WMA directly to the bank and discontinue the practice of transporting bank bags/deposits personally. Furthermore, armored car services' logs should be maintained to record chain of custody (Sample).*

**Management Comment.** *Management concurred with the finding and recommendation and stated:* WMA is using the City's armored car services for Monday morning transports to the bank as needed. Armored car services logs will be maintained accordingly. The Auditorium Manger is exploring the possibility of expanding armored car service to additional days as well as how to fund the service. Until such time as this can be determined, some deposits may be transported personally. **This item is open.**

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<sup>3</sup> The City has a contract with Brinks in effect from 7/1/04 to 6/30/09.

## REPORT OF AUDIT NO. 08/09-XX-10

**Recommendation 15.** *Update WMA procedures to reflect the utilization of the City's armored car services for bank bags/deposits transported from WMA directly to the bank and maintenance of armored car services' logs to record chain of custody.*

**Management Comment.** *Management concurred with the finding and recommendation and stated:* WMA procedures will be updated to reflect the utilization of the City's armored car services for bank bags/deposits transported from WMA to the bank and maintenance of applicable logs. **Estimated completion date January 15, 2010.**

### **FINDING 5**

***Internal controls were not adequate to identify full chain/transfer of custody from point of sale/revenue collection through to removal from drop safe; thus, responsibility could not be fixed.***

*WMA Financial Operations Procedures, Procedures Summary, Parking section states, "When parking operations for the day are concluded, or their shift has ended, the ticket seller turns in all unsold tickets and cash to the house supervisor who, in the presence of the ticket seller, counts the money and verifies the tickets returned. The ticket seller and house supervisor initial the Parking Ticket Report form to indicate agreement on the accuracy of the report. The house supervisor returns the change bank to the safe and places the cash collected for parking revenue in a tamperproof deposit bag and drops it into the drop safe." Recordkeeping, Parking Reports section states, "The house supervisor prepares a deposit slip and money collected for sales is put into a temper proof deposit bag and put into the drop safe in the presence of the ticket seller." Box Office Reports section states, "The ticket seller prepares a deposit slip and the money collected for sales is put into a tamperproof deposit bag and put into the drop safe in the presence of the house supervisor." Drop Safe – Manifest section states, "All money bags put into the drop safe are recorded on a manifest sheet and taken to the bank by the Auditorium Manager, who signs the form. He delivers the bags to the bank. The deposits are made and the Auditorium Manager brings back the validated deposit slip. For large deposits the Auditorium Manager requests a Park Ranger to accompany him to the bank."*

Our review of parking and box office revenues collected revealed the following internal control weaknesses:

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- Parking Attendants who actually collected parking funds to account for the revenues collected were not required to perform a reconciliation of parking funds to tickets; however, Box Office Ticket Sellers were required to balance their cash at the end of their shift (*fixed responsibility/asset accountability/consistency*).
- Box Office Ticket Sellers/Parking Attendants and House Supervisor<sup>4</sup> were not required to sign a Safe Manifest of monies collected and placed into the drop safe. A Manifest of Cash Transfer was signed by the Auditorium Manager only when removing money bags to transport to the bank (*chain/transfer of custody/fixed responsibility/asset accountability/safeguarding of assets*).
- Pre-numbered bank bags received from Treasury were not tracked and monitored by WMA for division usage, which is critical if a bank bag were missing (*fixed responsibility/asset accountability*).

Establishment of procedures to track and monitor bank bags and revisions to procedure/form for drop safe manifest to include all staff dropping bank bags in/removing from safe will fix responsibility/accountability providing an accurate chain of custody in safeguarding the City's assets.

### **RECOMMENDATIONS AND MANAGEMENT COMMENTS**

The *Business Enterprises Director* should require the *Auditorium Manager* to:

**Recommendation 16.** *Require Parking Attendants who actually collect parking funds to perform a reconciliation of parking funds to tickets and balance their cash at the end of their shift.*

**Management Comment.** *Management concurred with the finding and recommendation and stated:* "Parking Attendants are required to reconcile parking funds to tickets. This is done in the presence of the House Supervisor in accordance with the existing WMA Financial Operations Procedures. This practice has been implemented." **This item is closed.**

**Recommendation 17.** *Require Parking Attendants/Box Office Ticket Sellers and House Supervisor<sup>4</sup> to sign Safe Manifest for money bags placed in drop*

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<sup>4</sup> Actual position title is Event Worker.



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*safe and record the bag number on Parking/Box Office Reports in addition to stapling tamperproof bag strip in the event it becomes detached.*

**Management Comment.** *Management concurred with the finding and recommendation and stated:* All WMA staff will be required to sign Safe Manifest for money bags placed by them in the drop safe. The bag number will be recorded on the Parking Box Office Report and the bag strip will be securely fastened to the Report. **This item is closed.**

**Recommendation 18.** *Track and monitor pre-numbered money bags received from Treasury in order to fix responsibility and account for WMA division usage.*

**Management Comment.** *Management concurred with the finding and recommendation and stated:* “WMA staff is currently tracking and monitoring pre-numbered money bags received from Treasury.” **This item is closed.**

**Recommendation 19.** *Update written procedures to reflect above recommendations.*

**Management Comment.** *Management concurred with the finding and recommendation and stated:* Written procedures will be updated no later than January 29, 2010. **Estimated completion date January 29, 2010.**

### **FINDING 6**

*Internal controls were not adequate to detect initials/signatures on Parking Ticket and Box Office Reports were missing and not obtained; thus, we were unable to determine by whom the tickets and change bank were issued/received and whether reviews/confirmations were actually performed.*

*WMA Financial Operations Procedures, Procedures Summary section, Parking states, “Parking staff ticket sellers are issued a change bank and numbered tickets by the house supervisor. They are required to confirm the amount of the change bank and the tickets issued by initialing the Parking Ticket Report form. When parking operations for the day are concluded, or their shift has ended, the ticket seller turns in all unsold tickets and cash to the house supervisor who, in the presence of the ticket seller, counts the money and verifies the tickets returned. The ticket seller and the house supervisor initial the Parking Ticket Report form to indicate agreement on*

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*the accuracy of the report.” Events Open to the Public section states, “...The ticket seller and the house supervisor initial the box office supplemental information form to indicate agreement on the accuracy of the report.” Recordkeeping section, Parking Reports and Box Office Reports states, “...The house supervisor and the ticket seller sign or initial the form to indicate agreement on the accuracy of the report.”*

Our review of Parking Ticket/Box Office Reports for four (4) events during FY07/08 revealed the following exceptions (**Schedules 2 - 3**):

<b>Parking Ticket Reports (PTR)</b>						
<b>Required fields <u>not</u> initialed/signed and/or completed</b>						
Total PTRs	Reviewer (Event Supvr)	Starting Bank Issued By	Tickets Issued By	Bank & Ticket Nos. Confirmed By	Agreed By	
					Reviewer <sup>5</sup>	Seller <sup>6</sup>
33	27	14	19	6	2	1
Variance:	82%	42%	58%	18%	6%	3%

<b>Box Office Reports (BOR)</b>			<b>Supplemental Information Reports</b>
<b>Required fields <u>not</u> initialed/signed:</b>			
Total BORs	Starting Bank Issued By (Event Supvr)	Ending Ticket Nos. Verified By	Confirmed By
31	10	8	14
Variance:	32%	26%	45%

When initials/signatures were not evidenced, we were unable to determine whether a review/confirmation was actually performed. Language in procedures was also inconsistent (i.e., initial, sign or initial), as well as initials were hard to decipher when evidenced.

The House Supervisor<sup>4</sup> did not verify reports were fully completed/initialed/signed prior to submission to WMA office. Furthermore, Auditorium Manager did not perform a periodic review to verify reports were completed in full.

Reports fully completed with properly documented issuance/confirmations/authorizations enhance asset accountability and fixed responsibility for change banks, tickets, and cash collected.

<sup>5</sup> Represents 1 unauthorized report and 1 unable to determine.

<sup>6</sup> Represents 1 unable to determine.

## REPORT OF AUDIT NO. 08/09-XX-10

### RECOMMENDATIONS AND MANAGEMENT COMMENTS

The *Business Enterprises Director* should require the *Auditorium Manager* to:

**Recommendation 20.** *Revise procedures and report forms to require signature authorizations opposed to initials for all parties involved in issuance/receipt/exchange of tickets and funds to provide asset accountability/fixed responsibility, as well as identify those areas where name needs to be printed (i.e., attendant, reviewer (event supervisor)) at top of form. Furthermore, develop a staff signature list for audit purposes.*

**Management Comment.** *Management concurred with the finding and recommendation and stated:* Procedures and report forms will be revised. Signature authorizations will be required for all parties involved in issuance/receipt/exchange of tickets and funds, and areas where name needs to be printed will be identified. Completion date no later than January 29, 2010. Staff signatures are maintained in accordance with City policy. **Estimated completion date January 29, 2010.**

**Recommendation 21.** *Enforce procedures requiring House Supervisor<sup>4</sup> to review all Parking Ticket and Box Office Reports for accuracy via evidence of implementing signature authorization in recommendation 19 above. Furthermore, House Supervisor<sup>4</sup> should conduct a final review to validate all required signature authorizations are evidenced.*

**Management Comment.** *Management concurred with the finding and recommendation and stated:* House Supervisor will review all Parking Ticket and Box Office Reports in accordance with signature requirements provided in written procedures. **This item is closed.**

**Recommendation 22.** *Perform a periodic review of Parking Ticket and Box Office Reports to verify required signatures are evidenced by Parking Attendants/Ticket Sellers, Issuer and House Supervisor.<sup>4</sup>*

**Management Comment.** *Management concurred with the finding and recommendation and stated:* A periodic review of Parking Ticket and Box Officer Reports to verify signatures will be performed. **This item is closed.**

## REPORT OF AUDIT NO. 08/09-XX-10

### FINDING 7

***Internal controls were not adequate to confirm review and approval of Contractor<sup>7</sup> and Event Promoters' certificates of insurance (COIs) for compliance with insurance requirements. Furthermore, outdated language lacked current City insurance standards to adequately protect the City from potential liability.***

*Policy and Standards Manual, Chapter 9, Section 9.1(2) states: "The policy and procedures for the City's Risk Management Division are contained in and administered through the City's Risk Management Manual, Document 9.9."*

*City of Fort Lauderdale, Risk Manual, 3/15/04 Contractor's Insurance and Indemnity Requirements states: "Risk Management must review all insurance requirements."*

*WMA Event Promoters' Contract states, "(2) The Lessee is required to furnish to the Lessor, one week prior to date of performance, a Landlords' and Tenants' Public Liability Policy to the extent of not less than \$500,000.00 to cover claim of damage for any single or specific cause for any one person, and to the extent of \$1,000,000.00 to cover any particular accident or occurrence, together with coverage of property damage in the amount of not less than \$100,000.00. The City of Fort Lauderdale, a municipal corporation of Florida, shall be named in the policy as additional insured, along with yourself as Lessee...."*

*Contract No. 722-8702 for Concession & Catering Services War Memorial Auditorium, Section 19. INSURANCE states, "The Contractor shall carry at all times the following insurance coverage: Worker's Compensation & Employer's Liability Insurance Limits: Worker's Compensation – Statutory Employer's Liability \$100,000; Comprehensive General Liability Insurance Limits: Combined single Limit Bodily Injury/Property Damage - \$1,000,000; Automobile Liability Insurance Limits: Bodily Injury - \$250,000 each person/ \$500,000 each occurrence, Property Damage - \$100,000 each occurrence. The City shall be named as an additional insured...."*

Our review revealed Contractor and Event Promoters' COIs were not forwarded to Risk Management for review and approval according to the Auditorium Manager. 1 of 4 (25%) Event Promoters' coverage did not meet the property damage requirement. Furthermore, according to the Risk Manager, language used in the boilerplate contracts for Event Promoters' insurance coverage did not contain current COI requirements (i.e., auto liability and worker's compensation).

According to Auditorium Manager, COIs were sent to Risk Management for review only if an injury report should occur and did not understand the need for Risk Management's review. Furthermore, language in the boilerplate contract

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<sup>7</sup> Professional Concessions Inc. (PCI).

## REPORT OF AUDIT NO. 08/09-XX-10

was not updated to reflect current standards for insurance requirements according to Risk Management.

Enforcement to submit COIs with their respective contracts to Risk Management for compliance review and approval will limit the City's liability exposure and provide assurance that the City's assets are protected.

### **RECOMMENDATIONS AND MANAGEMENT COMMENTS**

The *Business Enterprises Director* should require the *Auditorium Manager* to:

**Recommendation 23.** *Forward copies of contracts and COIs received by Contractor and Event Promoters to Risk Management for compliance review and approval and follow-through to resolution with Contractor/Event Promoters on any deficient items identified.*

**Recommendation 24.** *Consult with the City Attorney's Office and Risk Management in order to update/revise and/or draft a new contract to be used when securing Event Promoters at WMA in order to effectively provide for the proper liability protection to the City.*

**Management Comment.** *Management concurred with the finding and recommendations 23-24 and stated:* Copies of contract and COI will be forwarded to Risk Management for review. The City Attorney's Office will be requested to assist in determining appropriateness and adequacy of the contract and COI to effectively provide for proper liability protection for the City. **Estimated completion date December 31, 2009.**

### **FINDING 8**

*Although the City's contract with Ticketmaster expired in 1997, business has not ceased; thus, competitive bids have not been solicited for electronic ticketing services. Furthermore, the City was administering ticket sales on behalf of Ticketmaster for non-WMA affiliated events.*

*Ticketmaster Contract (previously TIX-BY-PHONE of Miami, Inc., referred to as Bass) 2. Term: states, "The term of this Agreement shall commence retroactively on July 17, 1984, and shall continue until July 16, 1985...5. OBLIGATIONS OF BASS:*

## REPORT OF AUDIT NO. 08/09-XX-10

C. *“Bass shall collect the proceeds from sales of tickets, hold the same for the benefit of and remit such proceeds to LICENSOR no later than Tuesday of the week following the performance for which respective tickets have been sold....”*

*Constitution of the State of Florida, Article VII, Section 10, Pledging Credit states, “Neither the state nor any county, school district, municipality...shall become a joint owner with, or stockholder of, or give, lend or use its taxing power or credit to aid any corporation, association, partnership or person....”*

Our review of the Ticketmaster contract revealed the following conditions found:<sup>8</sup>

- Contract/renewals expired and business continued opposed to soliciting competitive bids.
- City employees working in the Box Office selling tickets/collecting revenues for non-WMA events on behalf of Ticketmaster.
- Procurement did not maintain the Ticketmaster agreement on file, nor did they attach same to the Purchasing agenda items which would have corresponded to the contract renewals.

According to the Auditorium Manager, Ticketmaster sales for WMA events were less than \$900 annually; thus, City Commission approval was not necessary for the contract renewals. However, we determined over \$190,000 was collected in ticket sales for Ticketmaster in FY07/08. It was further stated that Ticketmaster is the only electronic ticketing service in South Florida; however, we identified other entities who use an alternative ticketing service. Procurement did not have a system in place to competitively solicit bid when contract expired.

Solicitation of competitive bids upon contract expiration will prevent lapse in services and confirm optimal bids to maintain the City’s professional integrity, secure its revenue, and protect the City from liability.

### **RECOMMENDATIONS AND MANAGEMENT COMMENTS**

The *Business Enterprises Director* should:

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<sup>8</sup> Ticketmaster ticketing service was used for the USA Sports Promotion sample event tested.

## REPORT OF AUDIT NO. 08/09-XX-10

**Recommendation 25.** *Request Procurement Services solicit competitive bids for electronic ticketing services at WMA and include provisions with details on the non-inclusion of the City's administration/sale of tickets for non-City events.*

**Management Comment.** *Management concurred with the finding and recommendation in principle and stated:* Procurement Services will be requested to assist with soliciting competitive bids for ticketing services. The City Attorney's Office will be asked to render a legal opinion with regard to including the sale of tickets for non-City events, and Business Enterprises will be guided accordingly. The request to the City Attorney's Officer will be made and the request to Procurement will be made after receiving a response from the City Attorney's Office. **Estimated completion date January 29, 2010.**

The *Director of Procurement Services* should:

**Recommendation 26.** *Verify City contracts/agreements are current and maintained on file as well as include with Commission meeting agenda items.*

**Management Comment.** *Management concurred with the finding and recommendation and stated:* "If a requirement is needed by Business Enterprises to provide electronic ticketing sales services, and it's determined to be a competitive bid requirement by Procurement, Procurement will monitor this contract as it does all other Procurement Contracts, process renewals, and keep all required documents in our files, or sent to archives." **This item is closed.**

### **EVALUATION OF MANAGEMENT COMMENTS**

Management comments provided and actions taken and/or planned are considered responsive with the exception of recommendations 5, 6, 7, and 14 as follows.

Recommendation 5 and 6: An "annual audit by a Certified Public Accountant" should be submitted by the Contractor since the Contract that was in effect at that time required for same. Furthermore, we are unsure why language changed in the new contract and "submitted to the City no later than 60 days after the end of each agreement year" stipulation omitted.

## **REPORT OF AUDIT NO. 08/09-XX-10**

Recommendation 7: A late fee and interest should have been charged/collected for late payment due to sales omitted.

Recommendation 14: Deposits should not be transported personally since Internal Audit has already determined it is cost beneficial and reduces liability to the City by safeguarding funds collected and providing secure (armored car) transportation due to revenue collected annually.



## MEMORANDUM NO. 09-35

**DATE:** March 24, 2009

**TO:** Cate McCaffrey, Director of Business Enterprises

**VIA:** Shonda Singleton-Taylor, Acting Director, Office of Management and Budget

**FROM:** Renee C. Foley, Assistant Internal Audit Director/5851

**SUBJECT:** *Operational Review - War Memorial Auditorium – Interim Report*

**Background.** During our audit survey of War Memorial Auditorium (WMA) cash collections and controls, Internal Audit conducted a review of hours worked and amounts paid to International Alliance of Theatrical Stage Employees Local Union 500 (IATSE) and non-union Event Workers for events held at WMA. The City of Fort Lauderdale (City) entered into a Working Agreement with IATSE on May 7, 2002 through to September 30, 2004, and thereafter from year to year until terminated. This Agreement remains in effect since it was never terminated.<sup>1</sup> Although IATSE Working Agreement lists various positions (**Exhibit 1**) and corresponding pay rates, these employees were hired with the City as Event Workers (**Exhibit 2**).

**Scope.** We reviewed the Working Agreement and analyzed hours worked from IATSE Event Worker timecards, Steward Reports, WMA Clerk III's (timekeeper) Excel spreadsheets, Labor and History of IATSE Workers FY07/08 Report (**Exhibit 3**) and hours paid via City payroll registers from Cyborg for the period 12/26/07-1/7/08, as well as current All Assignments-All Positions, All Vacancies report (**Exhibit 2**). We performed a limited review that is being reported at this time due to the magnitude of the issue and in order for the problem to be rectified and cease.

We also reviewed how non-union Event Worker hours were documented and paid.

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<sup>1</sup> Agreement may be terminated by either party upon written notice of termination to other party at least 90 days prior to anniversary date of the Agreement.

**Issue.** Numerous IATSE Event Workers<sup>2</sup> were not paid at the rates in accordance with their Working Agreement<sup>3</sup> and hours paid were not reflective of timecard hours worked. We were also unable to determine whether gross pay was accurate without proof of position. Furthermore, non-union Event Workers were not required to punch in/out on timecards or complete timesheets.

Conditions found and/or internal control weaknesses included the following:

### **IATSE Event Workers**

- Employees' base wage was \$10 on IATSE employment application submitted from WMA to Human Resources; thus, their hourly rate is \$10 in the Cyborg payroll system.
- Timecards were not signed as required in Working Agreement, Section 2.1 (**Exhibit 1**).
- Spreadsheets were maintained in Excel by timekeeper to calculate the number of hours at the employees' rates in Cyborg (\$10) to back into gross wages total recorded on the Steward Reports.
- Hours and rates listed on Steward Reports authorized by WMA management and submitted to the union were not the hours and rates in the Cyborg payroll system (**Exhibit 3**) nor paid to IATSE workers. Some of the pay rates on the Steward Reports were also increased above agreement rates by WMA management. Furthermore, hours punched on timecards were not always the hours recorded on the Steward Reports.
- Pay rates recorded on Steward Reports were not in accordance to Working Agreement and hours were not in accordance with time punched and Working Agreement (i.e., WMA Steward Report recorded 59.5 regular hours @ \$17.16 and 60 overtime hours @ \$25.74 opposed to 60 regular hours @ \$16.55 and 61.25 overtime hours @ \$24.83 according to timecard and Working Agreement (**Exhibit 1**), resulting in an overpayment of \$146.50 for a bi-weekly period for 1 employee).

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<sup>2</sup> Twenty-eight (28) IATSE workers in FY07/08 (**Exhibit 3**). Position Assignments-All Positions, All Vacancies Report dated 3/5/09 indicates there are 72 active IATSE Event Workers whose pay rate is incorrect and will need to be corrected (**Exhibit 2**).

<sup>3</sup> All IATSE Event Workers' rates of pay in the Cyborg system was \$10 (**Exhibit 3**) opposed to pay rates in Working Agreement with hourly rates ranging from \$16.15 to \$17.32 (**Exhibit 1**).

- No written documentation was evidenced to identify IATSE “position” for each employee (i.e., journeyman, houseman, etc.); instead, we were advised verbally. Hourly/performance rates are listed by position in the Working Agreement (**Exhibit 1**); thus, identification of position is essential.
- IATSE workers were not paid timely/in the pay period immediately following the bi-weekly period of hours worked.
- Dates on timecards did not evidence the year that time/hours were worked.
- Hours worked according to time cards and hours entered in the Cyborg system far exceeded what staff classified as Event Workers, who are part-time (i.e., bi-weekly hours should not exceed 80 hours), should normally work. Conversely, Working Agreement allows IATSE workers to exceed 40 hours and receive overtime. No preventative and/or system control(s) were in place to detect this situation from occurring.
- Employees worked up to 18 hours without any breaks. Although there was no requirement in the Working Agreement, staff working these extended periods of time without a break jeopardizes safety (i.e., when employees are tired, they are not as alert to operate equipment/machinery) and can result in injury to the employee and liability to the City.

### **Non-Union Event Workers**

- Event Workers were not required to use time clock or complete timesheets. Instead, they were required to record name and time worked in log book. Not all Event Workers’ names were signed, some were printed and certain times recorded were illegible. Furthermore, no supervisory signature was evidenced.
- Event Workers who worked less than three (3) hours if they were called in were paid a minimum of 3 hours although there is no written requirement/provision; thus, resulting in overpayment of hours rounded.

According to Auditorium Manager and Stage and Operations Manager, they were having the timekeeper enter the hours in this manner after having been advised years ago that the payroll system did not have the capability to accommodate various pay rates/types and were not aware the Cyborg system had the capability. However, no written correspondence was provided to evidence same.

Establishment/implementation of controls to manage, track/monitor hours worked and rates paid will provide accountability of labor costs incurred, employees are paid and reported to the union accurately, as well as provide compliance with the Working Agreement and City policy and procedures.

### **RECOMMENDATIONS AND MANAGEMENT COMMENTS**

The *Director of Business Enterprises* should require the *Auditorium Manager* to:

**Recommendation 1.** *Prepare/submit list of IATSE employee names/numbers, all positions (i.e., dual/multiple) held by each employee and corresponding pay rates/types in accordance to and a copy of the Working Agreement with the union, to the Director of Business Enterprises for submission to Human Resources in order for proper pay rates to be paid and for position numbers and pay schedules to be established. Furthermore, obtain from the union and attach proof of position held for each employee and maintain on file.*

**Management Comment.** *Management concurred with the recommendation and stated:* “A list of IATSE employee names/numbers, all positions held by each employee and corresponding pay rates in accordance with the Working Agreement with the union will be presented to the Director of Business Enterprises for submission to HR in order for the proper pay rates to be paid and for the position numbers and pay schedules to be established. The proof of position for each employee that has been provided by the IATSE union will be attached. This will be completed by July 15, 2009.” **Estimated completion date July 15, 2009.**

**Recommendation 2.** *Require the timekeeper to enter hours in the Cyborg payroll system from the timecards for IATSE staff and using the proper HED codes for regular, overtime, and pay types (i.e., “on call,” etc.).*

**Management Comment.** *Management concurred with the recommendation and stated:* “As soon as the Cyborg system is set up to accommodate the varied hourly and performance rates of IATSE the timekeeper will enter the hours using the proper HED codes for regular, overtime, and pay types (i.e. “performance,” etc.). The Director’s of Finance, Parks and Recreation and the City’s Labor Department were involved in setting up the current payment system.” **This item is open.**

**Recommendation 3.** *Require all IATSE staff to sign their timecards as required prior to submission to supervisor for review and approval via signature. Require Stage and Operations Manager to review timecards for employee signatures.*

**Management Comment.** *Management concurred with the recommendation and stated:* “Timecards will be signed by the employee and reviewed by the Stage Manager. The current sign in sheet that is required by the IATSE union for the U.S. Department of labor will be continued. **This recommendation has been completed and has been effective since April 1, 2009.**”

**Recommendation 4.** *Establish a policy for all non-union Event Workers to utilize time clock for hours/events worked, sign timecard, and require submission to supervisor for review and approval via signature. Furthermore, purchase time clock with imprint format, including year, month, date and time if existing time clock is unable to record the year.*

**Management Comment.** *Management concurred with the recommendation and stated:* “A policy has been established for all non-union Event Workers to use the time clock for hours/events worked. The Event Worker and the House Supervisor will sign the timecard. We have purchased 2 new time clocks that will imprint the month, day and year. Completion date no later than October 1, 2009.” **Estimated completion date October 1, 2009.**

**Recommendation 5.** *Enforce policy (Timekeeper Training Time Entry Manual)<sup>4</sup> for all hours to be entered timely (i.e., weekly/Mondays) in the Cyborg system by the timekeeper in order to pay employees in the proper pay period.*

**Management Comment.** *Management concurred with the recommendation and stated:* “We will enforce the policy for all hours to be entered timely in the Cyborg System as soon as the new rates are put into the Cyborg system hopefully this can be completed by October 1, 2009.” **Estimated completion date October 1, 2009.**

**Recommendation 6.** *Require Stage and Operations Manager to prepare Steward Reports verifying all rates of pay are in accordance with the IATSE Working Agreement for each employees’ position and hours worked agree with timecards prior authorization and submission to Auditorium Manager. Furthermore, Auditorium Manager should review Steward Reports prepared by*

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<sup>4</sup> Manual issued by Human Resources.

*Stage and Operations Manager for accuracy to supporting documentation prior to authorization and submission to the union.*

**Management Comment.** *Management concurred with the recommendation and stated:* “Steward reports will be done by the Stage & Operations Manager in accordance with the IATSE Working Agreement for each employee’s position, rates of pay and hours worked, which will agree with timecards prior to authorization and submission to the Auditorium Manager.” **Estimated completion date June 12, 2009.**

**Recommendation 7.** *Require policy and procedure be written to establish a maximum number of hours an employee can work in a given shift/day involving overtime (i.e., If the maximum is 12 hours, immediately preceding the 12<sup>th</sup> hour a decision should be made to call in another employee or continue with the same employee if work is nearly completed and health/safety of employee is not at an increased risk).*

**Management Comment.** *Management concurred with the recommendation and stated:* “The maximum number of hours an employee can work providing when work is nearly complete and health/safety of employee is not at an increased risk is 16 hours. A written policy relative to maximum daily hours will be established. Estimated completion date is October 1, 2009.” **Estimated completion date October 1, 2009.**

The *Director of Business Enterprises* should:

**Recommendation 8.** *Perform a review to verify above recommendations have been implemented, including but not limited to specifically confirming all proof of positions have been obtained from the union for each IATSE worker and reviewing list (recommendation 1) for accuracy prior to submission to Human Resources.*

**Management Comment.** *Management concurred with the recommendation and stated:* “A memo with proof of positions and pay rates dated August 6, 2009 was sent to Human Resources. Human Resources is in receipt of this information.” **This item is closed.**

The *Director of Human Resources* should:

**Recommendation 9.** *Require Classification and Compensation Manager to establish new position numbers, classifications and pay schedules, etc., once information in recommendation 1 is received in order to get IATSE workers paid at their correct pay rate according to position and pay type.*

**Management Comment.** *Management concurred with the recommendation and stated:* “The Human Resources Department concurs with the recommendation to establish new position numbers, classifications and pay schedules, etc. once information in recommendation 1 is received in order to get IATSE workers paid at their correct pay rate according to position and pay type. We will implement within three weeks of receipt of the list of affected employees.” **This item is open.**

**Recommendation 10.** *Instruct Personnel Records Specialist to provide a training session regarding time entry to WMA timekeeper including, but not limited to using proper HED codes and verification of accuracy of payroll, as well as verify that all IATSE workers are set up in the Cyborg payroll system appropriately for all rates/pay types.*

**Management Comment.** *Management concurred with the recommendation and stated:* “The Human Resources Department concurs with the recommendation to instruct the Personnel Records Specialist to provide a training session regarding time entry to WMA timekeeper including, but not limited to using proper HED codes and verification of accuracy of payroll, as well as verify that all IATSE workers are set up in the Cyborg payroll system appropriately for all rates/pay types.” **This item is open.**

**Recommendation 11.** *Instruct Personnel Records Specialist to contact Information Systems Technology Strategist for the Cyborg system to establish system controls to run a report to alert system administrator(s) to activity out of the median range (i.e., highly excessive hours (256) entered for a bi-weekly period, etc.). Report should be generated during every pay run and researched to resolution for every exception reported.*

**Management Comment.** *Management concurred with the recommendation and stated:* “Information Technology Services (ITS) staff will create two new (2) custom reports. The first report will show each employee’s name and the number of work hours in a bi-weekly pay period that exceed their normal, regularly scheduled bi-weekly hours. For example, John Doe’s normal bi-weekly work schedule is 80 hours (40 hours each week). John Doe’s name and hours worked will appear on this report for any bi-weekly pay period during which his work

hours exceed 80. The second report will be a list of employees whose total gross bi-weekly earnings for a particular pay period exceed an established percentage of their normal gross bi-weekly earnings. For example, Jane Doe is a Paramedic/Firefighter and her normal gross bi-weekly pay is \$2,899.10 (\$2,520.96 base pay + \$378.14 paramedic certification pay). Assuming an established criteria for inclusion in this report of 10% above normal bi-weekly earnings, Jane Doe's name will appear on the report whenever her gross bi-weekly earnings exceed \$3,189.01 (\$2,899.10 x 110%). ITS staff will create these reports no later than November 15, 2009." **Estimated completion date November 15, 2009.**

**Recommendation 12.** *Establish a policy for all hourly/part-time employees to complete/sign and utilize a standard timesheet Citywide for those areas without a time clock and require submission to their supervisors for review and approval. Furthermore, all data recorded in the timesheet should be written legibly.*

**Management Comment.** *Management concurred with the recommendation and stated:* "The Human Resources Department is currently developing such a policy for all hourly employees." **Estimated completion date July 3, 2009.**

The *Director of Business Enterprises* should:

**Recommendation 13.** *Discontinue the practice of paying a minimum of 3 hours to non-union event workers who work less than three (3) hours, since there is no such requirement/provision.*

**Management Comment.** *Management concurred with the recommendation and stated:* "The practice of paying a minimum of 3 hours will be discontinued by July 1, 2009. All non-union workers will work a minimum of 3 hours." **This item is closed.**

Request written comments be provided to all recommendations with corrective action taken or planned by *April 1, 2009.*

SST/RF/ROA No. 08/09-XX-09

c: George Gretsas, City Manager  
Allyson C. Love, Assistant City Manager  
Averill Dorsett, Director of Human Resources  
Michael Kinneer, Director of Finance



WORKING AGREEMENT

WITH



CITY OF FORT LAUDERDALE

War Memorial Auditorium  
NE 8<sup>th</sup> Street  
Fort Lauderdale, Florida 33304

Office: (954) 828-5380  
Fax: (954) 828-5361

AND

INTERNATIONAL ALLIANCE OF THEATRICAL STAGE EMPLOYEES AND MOTION  
PICTURE TECHNICIANS, ARTIST AND ALLIED CRAFTS OF THE UNITED STATES  
AND CANADA



Local Union 500  
15 Southwest 7<sup>th</sup> Street  
Fort Lauderdale, Florida 33301

Office: (954) 463-6175  
Fax: (954) 763-1769

May 7, 2002 through September 30, 2004

## Working Agreement

This memorandum of understanding constitutes, in whole, the Working Agreement adopted by I.A.T.S.E. Local 500 (Union) and the City of Fort Lauderdale for its facility known as War Memorial Auditorium.

### Article 1 Scope of Work

#### Section 1.1

When requested by the War Memorial Auditorium (hereinafter referred to as "WMA") Stage Manager, the Union will provide stage crews to perform duties to include the following areas: carpentry and fly rail, stage lighting, sound, and rigging. Expressly excluded are those duties involving the telescopic seating system, audio-visual equipment and trade show decorating unless otherwise requested by the Stage Manager.

#### Section 1.2

Work covered by this Working Agreement is, at times, performed by the City at locations other than the WMA. The City is not required to use members referred by the Union at these other locations, but may do so by the request and sole discretion of the City's Director of Parks and Recreation. When referred Union workers are employed for such events, the terms of this agreement will apply to all workers involved in such events, at any and all alternate venues.

#### Section 1.3

Administration and payroll for work performed at such other locations will be conducted through the WMA in order to mandate continuity.

### Article 2 Hours of Work

#### Section 2.1

Stage Crew Members must register the time when beginning and ending all work assignments by punching a time clock imprinting such times on a time card, which also must be signed by the individual.

#### Section 2.2

Any work performed in excess of the four (4) hour minimum shall be paid on the basis of each completed quarter (1/4) hour worked.

#### Section 2.3

In the case of multiple crews with different assigned starting times, the different starting time shall be separated by a thirty (30) minute minimum.

#### Section 2.4

When repair services on the City's special event equipment are performed, the minimum call will be two (2) hours. Any such work in excess of the two (2) hours minimum will be paid on the basis of each completed quarter (1/4) hour.

**Article 3**  
**Overtime / Premium Pay**

**Section 3.1**

All hours worked in excess of eight (8) hours within any twenty four (24) hour period shall be considered overtime, and paid at the rate of one and one-half (1-1/2) times the regular rate of pay.

**Section 3.2**

Overtime at the rate of one and one-half (1-1/2) times the regular rate of pay shall be paid for all hours actually worked in excess of forty (40) hours in a workweek. Daily overtime paid pursuant to Section 3.1 of this agreement shall be applicable toward overtime compensation due under this provision.

**Section 3.3**

With forty eight (48) hours notice, the Stage Manager shall have the option of changing crewmembers, excluding department heads, after the total work exclusive of the show call exceeds forty (40) hours in a scheduled workweek.

**Section 3.4**

All hours worked between twelve midnight and eight a.m. and Saturdays, Sundays, and holidays shall be paid at the rate of one and one-half (1-1/2) times the regular rate of pay. The holidays shall be Thanksgiving Day, Christmas Day, New Year's Day, Memorial Day (Last Monday in May) and Labor Day (1<sup>st</sup> Monday in September)

**Article 4**  
**Rates of Pay**

**Section 4.1**

Journeyman shall be experienced stagehands with at least five (5) years experience in the trade.

Effective the first pay period following the execution of this Agreement, hourly and show call rates shall be paid in accordance with the following schedule:

<u>Position</u>	<u>Hourly Rate/Performance Rate</u>		
	<u>Upon Ratification</u>	<u>Oct 2002</u>	<u>Oct 2003</u>
<b><u>Journeyman/Wardrobe</u></b>			
Hourly rate	\$15.22	\$15.68	\$16.15
Show call rate	\$61.78	\$63.63	\$65.54
<b><u>Houseman (per City)</u></b>			
Hourly rate	\$15.60	\$16.07	\$16.55
Show call rate	\$63.50	\$65.41	\$67.37
<b><u>Spec. Evt. Equip. Repair</u></b>			
Hourly rate	\$15.60	\$16.07	\$16.55
<b><u>Spotlight Operator</u></b>			
Hourly rate	\$16.33	\$16.82	\$17.32
Show call rate	\$62.89	\$64.78	\$66.72
<b><u>Department Heads</u></b>			
Hourly rate	\$15.37	\$15.83	\$16.30
Show call rate	\$62.06	\$63.92	\$65.84
<b><u>Crew Leaders</u></b>			
Hourly	\$15.70	\$16.17	\$16.66
Show Call	\$62.39	\$64.26	\$66.19

Section 4.2

Seat moves shall utilize three (3) journeymen to be used for assembly and disassembly work.

Section 4.3

Load In and Out – Journeymen shall be used for assembly and disassembly work.

Section 4.4

Effective the first pay period upon ratification by the City Commission, wage rates shall be increased by 1%, in October 2002 wages will increase another 3% and finally in October 2003 wages will increase 3%.

Article 5  
Benefits

Section 5.1

Whenever the City hires referred members of the Union the City will be subject to the following benefits to be paid for all such employees in addition to any and all other wages:

a. Six percent (6%) of the gross wages for all employees payable to the National Annuity Fund established by the I.A.T.S.E., or any optional plan that the Union may opt to use, provided that said Annuity Fund maintains its approval by the Internal Revenue Service as an acceptable plan. The City shall forward such monies to I.A.T.S.E. Local 500 for deposit in the appropriate Annuity Fund.

b. Nine percent (9%) of the gross wages for all employees payable to the I.A.T.S.E. Local 500 Health and Welfare Fund. Such monies shall be forwarded to I.A.T.S.E. Local 500 for deposit in the Health and Welfare Fund.

Section 5.2

I.A.T.S.E. Local 500 shall indemnify and hold the City harmless for any and all claims arising from the City's contributions for the I.A.T.S.E. Local 500 Annuity and Health and Welfare Funds

Article 6  
Working Conditions

Section 6.1

A show call shall consist of a maximum of three (3) hours work. After three (3) hours work, the rate of pay is based on the hourly rate. At the City's discretion, a show call can start up to one (1) hour before the advertised curtain time on the ticket.

Section 6.2

A rehearsal call shall consist of a maximum of three (3) hours for each call, and shall be paid at performance rate. At the City's discretion, rehearsal calls can start up to one (1) hour prior to the commencement of rehearsal. A sound check or similar testing of apparatus or equipment shall not be considered a rehearsal or separate show call and therefore will not be paid a performance rate.

**Section 6.3**

When there are two (2) Special Children's Theater performances, which are not separated by more than one (1) hour, the performance rate for the two (2) performances shall be equal to five (5) hours at the straight rate. This special performance rate call shall commence one-half (½) hour before curtain and shall end not later than one-half (½) hour after the final curtain of the second show. The maximum duration of the two (2) shows and both one-half (½) hours shall not exceed four (4) hours.

**Section 6.4**

Show installation, removal or maintenance work shall only be on an "on call" basis with no less than four (4) hours work for each call.

**Section 6.5**

The City recognizes five (4) separate areas of activities, which are designated as Electrical, Sound, Carpentry, and Props. When there is more than one (1) individual assigned to one (1) of these individual departments, the Stage Manager shall designate one (1) of the crew members as Head of the Department.

**Section 6.6**

A member of the crew shall be designated by the Stage Manager as Stage Crew Leader when assuming the duties of the absent Stage Manager. If the Stage Crew leader is also a Department Head as described in section five above, such member will not be eligible for Department Head pay supplement while being paid Stage Crew Leader supplemental pay.

**Section 6.7**

The City shall provide all workers at any and all City venues with workers compensation coverage as defined by Florida Statutes.

**Article 7**  
**Duration**

**Section 7.1**

This agreement shall become effective upon ratification by both parties and shall begin the first pay period after execution of this Agreement, and shall remain in full force and effect until September 30, 2004, and thereafter from year to year until terminated. This Agreement may be terminated by either party at the end of the specified contractual period or at the end of any subsequent contractual year and shall require that such notice of termination be submitted in writing to other party at least ninety (90) days prior to the anniversary date of the Agreement.

**Section 7.2**

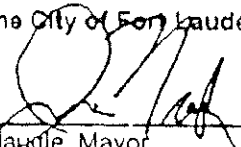
This Working Agreement replaces and supersedes the current working agreement.

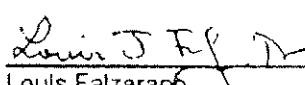
IN WITNESS WHEREOF, THE PARTIES HERETO HAVE SET THEIR HANDS THIS

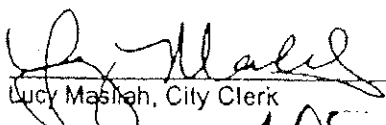
22 DAY OF July, 2002

For the City of Fort Lauderdale

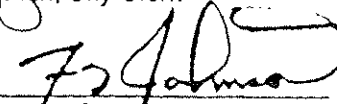
for IATSE Local 500

  
\_\_\_\_\_  
Jim Maugle, Mayor


  
\_\_\_\_\_  
Louis Falzarano  
International Representative

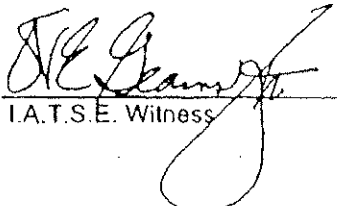
  
\_\_\_\_\_  
Lucy Mashah, City Clerk



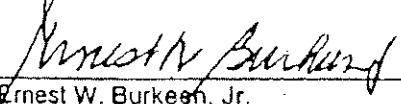
  
\_\_\_\_\_  
F. T. Johnson, City Manager

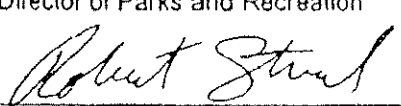
Approved as to form:

  
\_\_\_\_\_  
Dennis E. Lyles, City Attorney

  
\_\_\_\_\_  
I.A.T.S.E. Witness

  
\_\_\_\_\_  
John R. Dargis  
Assistant Employee Relations Director

  
\_\_\_\_\_  
Ernest W. Burke, Jr.  
Director of Parks and Recreation

  
\_\_\_\_\_  
Robert Stried  
Auditorium Manager

### Position Assignments - All Positions, All Vacancies

Dept	Div	Act	Sub Act	Position Number	Position Name	BC	Emp Stat	Mgmt Cal	Emp Group	EE Number	Employee Name	Inc Type Code	HC for Position	Bgid HC	Vacant Count	Fund
BUS	05CH	01PG	01JI	EWA15	EWA15 EVENT WORKER	B	X		06	014346		O	22	99	77	001
						B	X		06	014768		O				001
						B	X		06	014900		P				001
						B	X		06	015327		O				001
						B	X		06	015728		P				001
						B	X		06	016149		O				001
						B	X		06	016261		O				001
						B	X		06	016577		O				001
						B	X		06	016615		O				001
						B	X		06	016637		O				001
						B	X		06	016874		O				001
						B	X		06	017030		O				001
				EWA16	EWA16 EVENT WORKER	B	X		06	014176		O	1	99	98	001
				IATSE1	IATSE1 EVENT WORKER	B	X		06	010676		P	72	350	278	001
						B	X		06	011738		P				001
						B	X		06	011776		P				001
						B	X		06	011839		P				001
						B	X		06	012125		P				001
						B	X		06	012544		P				001
						B	X		06	012862		P				001
						B	X		06	013223		P				001
						B	X		06	013892		P				001
						B	X		06	014936		P				001
						B	X		06	015027		P				001
						B	X		06	015472		P				001
						B	X		06	016166		P				001
						B	X		06	016682		P				001
						B	X		06	017677		P				001
						B	X		06	018167		P				001
						B	X		06	018298		P				001
						B	X		06	019138		P				001
						B	X		06	019842		P				001
						B	X		06	019887		P				001
						B	X		06	020444		P				001

### Position Assignments - All Positions, All Vacancies

Dept	Div	Act	Sub Act	Position Number	Position Name	BC	Emp Slat	Mgmt Cat	Emp Group	EE Number	Employee Name	Inc Type Code	HC for Position	Bgld HC	Vacant Count	Fund
BUS	05CH	01PG	01JI	IATSE1	IATSE1 EVENT WORKER	B	X		06	020501		P	72	350	278	001
						B	X		06	020648		P				001
						B	X		06	020707		P				001
						B	X		06	020708		P				001
						B	X		06	020850		P				001
						B	X		06	020868		P				001
						B	X		06	020962		P				001
						B	X		06	020994		P				001
						B	X		06	021004		P				001
						B	X		06	021268		P				001
						B	X		06	021287		P				001
						B	X		06	021344		P				001
						B	X		06	021356		P				001
						B	X		06	021358		P				001
						B	X		06	021412		P				001
						B	X		06	021439		P				001
						B	X		06	021525		P				001
						B	X		06	021811		P				001
						B	X		06	021845		P				001
						B	X		06	022030		P				001
						B	X		06	023370		O				001
						B	X		06	023643		P				001
						B	X		06	023680		P				001
						B	X		06	023703		P				001
						B	X		06	023909		P				001
						B	X		06	023937		P				001
						B	X		06	024019		P				001
						B	X		06	024055		P				001
						B	X		06	024056		P				001
						B	X		06	024057		P				001
						B	X		06	024058		P				001
						B	X		06	024112		P				001
						B	X		06	024113		P				001
						B	X		06	024137		P				001
						B	X		06	024256		P				001



## Position Assignments - All Positions, All Vacancies

Dept	Div	Act	Sub Act	Position Number	Position Name	BC	Emp Stat	Mgmt Cat	Emp Group	EE Number	Employee Name	Inc Type Code	HC for Position	Reg'd HC	Vacant Count	Fund
BUS	05CH	01PG	01JI	IATSE1	IATSE1 EVENT WORKER	B	X		06	024257		P	72	350	278	001
						B	X		06	024661		P				001
						B	X		06	024698		P				001
						B	X		06	024823		P				001
						B	X		06	024881		P				001
						B	X		06	025035		P				001
						B	X		06	025217		P				001
						B	X		06	025232		P				001
						B	X		06	025243		P				001
						B	X		06	025282		P				001
						B	X		06	025291		P				001
						B	X		06	025503		P				001
						B	X		06	025510		P				001
						B	X		06	025528		P				001
						B	X		06	025800		P				001
						B	X		06	025801		P	1	1	1	001
				R126	R126 CLERK III	B	P		05	023150		P	1	1	1	001
				R128	R128 AUDITORIUM MANAGER	B	P	4	01	017358		P	1	1	1	001
				R130	R130 MUN MNT WKR II	B	P		05	015088		P	1	1	1	001
				R131	R131 STAGE AND OPERATION	B	P	5	01	022375		P	1	1	1	001
				RXX288	RXX288 CLERK TYPIST I	B	X		05	012377		P	1	1	1	001
Sub Activity Totals																
Activity Totals																
Division Totals																
07AA	01C1	01HZ		AXX299	AXX299 INTERN	N	X		06	025003		P	1	1	1	0468
				E023	E023 NOISE ABATEMENT OFFI	B	P	4	08	022297		P	1	1	1	0468
				E024	E024 SECRETARY I	B	P		05	025121		P	1	1	1	0468
				E025	E025 AIRPORT MANAGER	B	P	3	01	019052		P	1	1	1	0468
				E026	E026 ADMIN ASST I	B	P	5	01	015609		P	1	1	1	0468
				E027	E027 ASST AIRPORT MANAGE	B	P	4	01	011991		P	1	1	1	0468
Sub Activity Totals																
Activity Totals																
Division Totals																

Labor and History of IATSE workers FY 07/08

Emp No	Name-Last, First	Run Date	Period End Date	HED	Ernd Hrs	Hrly Rate	Earned Amt	Dept	Div	Function Code
012862		10/09/2007	09/29/2007	001	3.31	10.00	33.10	BUS	05CH	IATSE101
			10/06/2007	001	28.14	10.00	281.40	BUS	05CH	IATSE101
31.45										
		10/23/2007	10/13/2007	001	23.59	10.00	235.90	BUS	05CH	IATSE101
			10/20/2007	001	13.24	10.00	132.40	BUS	05CH	IATSE101
36.83										
		11/06/2007	10/27/2007	001	19.63	10.00	196.30	BUS	05CH	IATSE101
			11/03/2007	001	11.59	10.00	115.90	BUS	05CH	IATSE101
31.22										
		11/20/2007	11/10/2007	001	24.00	10.00	240.00	BUS	05CH	IATSE101
			11/17/2007	001	13.24	10.00	132.40	BUS	05CH	IATSE101
37.24										
		12/04/2007	11/24/2007	001	1.66	10.00	16.60	BUS	05CH	IATSE101
			12/01/2007	001	13.66	10.00	136.60	BUS	05CH	IATSE101
15.32										
		12/18/2007	12/08/2007	001	9.93	10.00	99.30	BUS	05CH	IATSE101
			12/15/2007	001	12.83	10.00	128.30	BUS	05CH	IATSE101
22.76										
		12/31/2007	12/22/2007	001	18.62	10.00	186.20	BUS	05CH	IATSE101
			12/29/2007	001	9.11	10.00	91.10	BUS	05CH	IATSE101
27.73										

Labor and History of IA ISE workers FY 07/08

Emp No	Name-Last, First	Run Date	Period End Date	HED	Ernd Hrs	Hrly Rate	Earned Amt	Dept	Div	Function Code
012862		01/15/2008	01/05/2008	001	19.86	10.00	198.60	BUS	05CH	IATSE101
			01/12/2008	001	9.93	10.00	99.30	BUS	05CH	IATSE101
29.79										
		01/29/2008	01/19/2008	001	16.97	10.00	169.70	BUS	05CH	IATSE101
			01/26/2008	001	6.62	10.00	66.20	BUS	05CH	IATSE101
23.59										
		02/12/2008	02/02/2008	001	22.35	10.00	223.50	BUS	05CH	IATSE101
			02/09/2008	001	18.21	10.00	182.10	BUS	05CH	IATSE101
40.56										
		02/26/2008	02/16/2008	001	13.24	10.00	132.40	BUS	05CH	IATSE101
13.24										
		03/11/2008	03/01/2008	001	7.49	10.00	74.90	BUS	05CH	IATSE101
			03/08/2008	001	17.38	10.00	173.80	BUS	05CH	IATSE101
24.87										
		03/25/2008	03/15/2008	001	19.86	10.00	198.60	BUS	05CH	IATSE101
			03/22/2008	001	12.42	10.00	124.20	BUS	05CH	IATSE101
32.28										
		04/08/2008	03/29/2008	001	16.97	10.00	169.70	BUS	05CH	IATSE101
			04/05/2008	001	16.56	10.00	165.60	BUS	05CH	IATSE101
33.53										

Labor and History of IATSE workers FY 07/08

Emp No	Name-Last, First	Run Date	Period End Date	HED	End Hrs	Hrly Rate	Earned Amt	Dept	Div	Function Code
012862...		04/22/2008	04/12/2008	001	9.52	10.00	95.20	BUS	05CH	IATSE101
			04/19/2008	001	72.62	10.00	726.20	BUS	05CH	IATSE101
					82.14					
		05/06/2008	04/26/2008	001	18.62	10.00	186.20	BUS	05CH	IATSE101
			05/03/2008	001	15.73	10.00	157.30	BUS	05CH	IATSE101
					34.35					
		05/20/2008	05/10/2008	001	3.73	10.00	37.30	BUS	05CH	IATSE101
			05/17/2008	001	10.35	10.00	103.50	BUS	05CH	IATSE101
					14.08					
		06/03/2008	05/24/2008	001	7.04	10.00	70.40	BUS	05CH	IATSE101
					7.04					
013223		10/09/2007	09/29/2007	001	19.86	10.00	198.60	BUS	05CH	IATSE101
					19.86					
014936		07/29/2008	07/19/2008	001	49.26	10.00	492.60	BUS	05CH	IATSE101
					49.26					
015472		03/11/2008	03/01/2008	001	6.46	10.00	64.60	BUS	05CH	IATSE101
					6.46					
016166		02/12/2008	02/02/2008	001	6.46	10.00	64.60	BUS	05CH	IATSE101
					6.46					
		09/23/2008	09/13/2008	001	21.40	10.00	214.00	BUS	05CH	IATSE101

### Labor and History of IATSE workers FY 07/08

Emp No	Name-Last, First	Run Date	Period End Date	HED	Ernd Hrs	Hrly Rate	Earned Amt	Dept	Div	Function Code
21.4										
016682		06/03/2008	05/24/2008	001	19.86	10.00	198.60	BUS	05CH	IATSE101
19.86										
017677		07/29/2008	07/19/2008	001	49.26	10.00	492.60	BUS	05CH	IATSE101
49.26										
019138		08/26/2008	08/16/2008	001	10.30	10.00	103.00	BUS	05CH	IATSE101
10.3										
019842		07/15/2008	07/05/2008	001	38.69	10.00	386.90	BUS	05CH	IATSE101
38.69										
019887		12/18/2007	12/15/2007	001	32.71	10.00	327.10	BUS	05CH	IATSE101
32.71										
		04/08/2008	03/29/2008	001	59.95	10.00	599.50	BUS	05CH	IATSE101
59.95										
020501		05/06/2008	05/03/2008	001	50.78	10.00	507.80	BUS	05CH	IATSE101
50.78										
		06/03/2008	05/31/2008	001	29.79	10.00	297.90	BUS	05CH	IATSE101
29.79										
		09/23/2008	09/20/2008	001	33.52	10.00	335.20	BUS	05CH	IATSE101
33.52										

Labor and History of IATSE workers FY 07/08

Emp No	Name-Last, First	Run Date	Period End Date	HED	Ernd Hrs	Hrly Rate	Earned Amt	Dept	Div	Function Code
020707		10/23/2007	10/13/2007	001	16.55	10.00	165.50	BUS	05CH	IATSE101
					16.55					
		04/22/2008	04/12/2008	001	8.28	10.00	82.80	BUS	05CH	IATSE101
		04/19/2008	04/19/2008	001	70.96	10.00	709.60	BUS	05CH	IATSE101
					79.24					
		07/15/2008	07/05/2008	001	51.07	10.00	510.70	BUS	05CH	IATSE101
					51.07					
		07/29/2008	07/19/2008	001	71.58	10.00	715.80	BUS	05CH	IATSE101
					71.58					
020962		10/23/2007	10/13/2007	001	23.17	10.00	231.70	BUS	05CH	IATSE101
			10/20/2007	001	6.62	10.00	66.20	BUS	05CH	IATSE101
					29.79					
		07/15/2008	07/05/2008	001	19.04	10.00	190.40	BUS	05CH	IATSE101
					19.04					
		09/23/2008	09/20/2008	001	33.52	10.00	335.20	BUS	05CH	IATSE101
					33.52					
020994		03/11/2008	03/01/2008	001	12.12	10.00	121.20	BUS	05CH	IATSE101
					12.12					
		09/23/2008	09/20/2008	001	25.44	10.00	254.40	BUS	05CH	IATSE101
					25.44					

### Labor and History of IATSE workers FY 07/08

Emp No	Name-Last, First	Run Date	Period End Date	HED	Ernd Hrs	Hrly Rate	Earned Amt	Dept	Div	Function Code
25.44										
021356		07/29/2008	07/19/2008	001	46.84	10.00	468.40	BUS	05CH	IATSE101
45.84										
021412		10/09/2007	09/29/2007	001	55.99	10.00	559.90	BUS	05CH	IATSE101
			10/06/2007	001	80.87	10.00	808.70	BUS	05CH	IATSE101
136.86										
		10/23/2007	10/13/2007	001	78.51	10.00	785.10	BUS	05CH	IATSE101
			10/20/2007	001	55.35	10.00	553.50	BUS	05CH	IATSE101
133.86										
		11/06/2007	10/27/2007	001	70.79	10.00	707.90	BUS	05CH	IATSE101
			11/03/2007	001	33.60	10.00	336.00	BUS	05CH	IATSE101
104.39										
		11/20/2007	11/10/2007	001	65.56	10.00	655.60	BUS	05CH	IATSE101
			11/17/2007	001	107.55	10.00	1075.50	BUS	05CH	IATSE101
173.11										
		12/04/2007	12/01/2007	001	81.73	10.00	817.30	BUS	05CH	IATSE101
81.73										
		12/18/2007	12/08/2007	001	128.28	10.00	1282.80	BUS	05CH	IATSE101
			12/15/2007	001	53.72	10.00	537.20	BUS	05CH	IATSE101
182										

Labor and History of IATSE workers FY 07/08

Emp No	Name-Last, First	Run Date	Period End Date	HED	Ernd Hrs	Hrly Rate	Earned Amt	Depl	Div	Function Code
021412		12/31/2007	12/22/2007	001	119.14	10.00	1191.40	BUS	05CH	IATSE101
			12/29/2007	001	3.44	10.00	34.40	BUS	05CH	IATSE101
122.58										
		01/15/2008	01/05/2008	001	159.59	10.00	1595.90	BUS	05CH	IATSE101
			01/12/2008	001	96.96	10.00	969.60	BUS	05CH	IATSE101
256.55										
		01/29/2008	01/19/2008	001	64.13	10.00	641.30	BUS	05CH	IATSE101
64.13										
		02/12/2008	02/02/2008	001	93.25	10.00	932.50	BUS	05CH	IATSE101
			02/09/2008	001	109.61	10.00	1096.10	BUS	05CH	IATSE101
202.86										
		02/26/2008	02/16/2008	001	72.10	10.00	721.00	BUS	05CH	IATSE101
72.1										
		03/11/2008	03/01/2008	001	72.23	10.00	722.30	BUS	05CH	IATSE101
			03/08/2008	001	56.91	10.00	569.10	BUS	05CH	IATSE101
129.14										
		03/25/2008	03/15/2008	001	95.00	10.00	950.00	BUS	05CH	IATSE101
			03/22/2008	001	64.79	10.00	647.90	BUS	05CH	IATSE101
159.79										
		04/08/2008	03/29/2008	001	80.72	10.00	807.20	BUS	05CH	IATSE101



Labor and History of IATSE workers FY 07/08

Emp No	Name-Last, First	Run Date	Period End Date	HED	Ernd Hrs	Hrly Rate	Earned Amt	Dept	Div	Function Code
021412...		04/08/2008...	04/05/2008	001	19.27	10.00	192.70	BUS	05CH	IATSE101
					99.99					
					154.54					
		04/22/2008	04/12/2008	001	59.54	10.00	595.40	BUS	05CH	IATSE101
			04/19/2008	001	95.00	10.00	950.00	BUS	05CH	IATSE101
					163.10					
		05/06/2008	04/26/2008	001	53.85	10.00	538.50	BUS	05CH	IATSE101
			05/03/2008	001	163.10	10.00	1631.00	BUS	05CH	IATSE101
					216.95					
		05/20/2008	05/10/2008	001	42.03	10.00	420.30	BUS	05CH	IATSE101
			05/17/2008	001	52.10	10.00	521.00	BUS	05CH	IATSE101
					94.13					
		06/03/2008	05/24/2008	001	76.95	10.00	769.50	BUS	05CH	IATSE101
			05/31/2008	001	87.24	10.00	872.40	BUS	05CH	IATSE101
					164.19					
		06/17/2008	06/07/2008	001	79.53	10.00	795.30	BUS	05CH	IATSE101
					79.53					
		07/01/2008	06/21/2008	001	75.75	10.00	757.50	BUS	05CH	IATSE101
			06/28/2008	001	22.06	10.00	220.60	BUS	05CH	IATSE101
					97.81					
		07/15/2008	07/05/2008	001	61.29	10.00	612.90	BUS	05CH	IATSE101

### Labor and History of IATSE workers FY 07/08

Emp No	Name-Last, First	Run Date	Period End Date	HED	Ernd Hrs	Hrly Rate	Earned Amt	Dept	Div	Function Code
					61.29					
		07/29/2008	07/19/2008	001	77.05	10.00	770.50	BUS	05CH	IATSE101
					77.05					
		08/12/2008	08/02/2008	001	15.76	10.00	157.60	BUS	05CH	IATSE101
			08/09/2008	001	101.95	10.00	1019.50	BUS	05CH	IATSE101
					117.71					
		08/26/2008	08/16/2008	001	46.97	10.00	469.70	BUS	05CH	IATSE101
			08/23/2008	001	53.85	10.00	538.50	BUS	05CH	IATSE101
					100.82					
		09/23/2008	09/13/2008	001	56.47	10.00	564.70	BUS	05CH	IATSE101
			09/20/2008	001	39.40	10.00	394.00	BUS	05CH	IATSE101
					95.87					
021439		06/03/2008	05/31/2008	001	25.44	10.00	254.40	BUS	05CH	IATSE101
					25.44					
021525		09/23/2008	09/20/2008	001	25.44	10.00	254.40	BUS	05CH	IATSE101
					25.44					
022030		11/20/2007	11/17/2007	001	6.46	10.00	64.60	BUS	05CH	IATSE101
					6.46					
023937		10/09/2007	10/06/2007	001	59.77	10.00	597.70	BUS	05CH	IATSE101

Labor and History of IATSE workers PY 07/08

Emp No	Name-Last, First	Run Date	Period End Date	HED	Ernd Hrs	Hrly Rate	Earned Amt	Dept	Div	Function Code
					59.77					
		11/20/2007	11/17/2007	001	75.82	10.00	758.20	BUS	05CH	IATSE101
					75.82					
		12/31/2007	12/22/2007	001	11.84	10.00	118.40	BUS	05CH	IATSE101
					11.84					
		01/15/2008	01/05/2008	001	12.49	10.00	124.90	BUS	05CH	IATSE101
			01/12/2008	001	77.16	10.00	771.60	BUS	05CH	IATSE101
					89.65					
		03/11/2008	03/08/2008	001	46.83	10.00	468.30	BUS	05CH	IATSE101
					46.83					
		04/22/2008	04/19/2008	001	12.49	10.00	124.90	BUS	05CH	IATSE101
					12.49					
024019		11/05/2007	10/27/2007	001	13.24	10.00	132.40	BUS	05CH	IATSE101
			11/03/2007	001	25.83	10.00	258.30	BUS	05CH	IATSE101
					39.07					
		12/18/2007	12/15/2007	001	45.22	10.00	452.20	BUS	05CH	IATSE101
					45.22					
		02/12/2008	02/09/2008	001	32.10	10.00	321.00	BUS	05CH	IATSE101
					32.1					

Labor and History of IATSE workers FY 07/08

Emp No	Name-Last First	Run Date	Period End Date	HED	Ernd Hrs	Hrly Rate	Earned Amt	Dept	Div	Function Code
024019...		04/08/2008	03/29/2008	001	36.00	10.00	360.00	BUS	05CH	IATSE101
					36					
024112		11/20/2007	11/17/2007	001	24.93	10.00	249.30	BUS	05CH	IATSE101
					24.93					
025035		07/15/2008	07/05/2008	001	33.52	10.00	335.20	BUS	05CH	IATSE101
					33.52					
		08/12/2008	08/02/2008	001	8.08	10.00	80.80	BUS	05CH	IATSE101
		08/09/2008	08/09/2008	001	6.46	10.00	64.60	BUS	05CH	IATSE101
					14.54					
025232	SWORTH, ALAN	11/20/2007	11/17/2007	001	55.32	10.00	553.20	BUS	05CH	IATSE101
					55.32					
		12/18/2007	12/08/2007	001	6.46	10.00	64.60	BUS	05CH	IATSE101
			12/15/2007	001	32.71	10.00	327.10	BUS	05CH	IATSE101
					39.17					
		01/15/2008	01/05/2008	001	16.15	10.00	161.50	BUS	05CH	IATSE101
			01/12/2008	001	6.46	10.00	64.60	BUS	05CH	IATSE101
					22.61					
		03/11/2008	03/01/2008	001	18.58	10.00	185.80	BUS	05CH	IATSE101
					18.58					
		04/08/2008	03/29/2008	001	35.13	10.00	351.30	BUS	05CH	IATSE101

### Labor and History of IATSE workers FY 07/08

Emp No	Name-Last, First	Run Date	Period End Date	HED	End Hrs	Hrly Rate	Earned Amt	Dept	Div	Function Code
					35.13					
		05/06/2008	05/03/2008	001	7.27	10.00	72.70	BUS	05CH	IATSE101
					7.27					
		06/03/2008	05/24/2008	001	19.38	10.00	193.80	BUS	05CH	IATSE101
			05/31/2008	001	25.44	10.00	254.40	BUS	05CH	IATSE101
					44.82					
		07/15/2008	07/05/2008	001	44.42	10.00	444.20	BUS	05CH	IATSE101
					44.42					
		07/29/2008	07/19/2008	001	37.15	10.00	371.50	BUS	05CH	IATSE101
					37.15					
025243		12/18/2007	12/08/2007	001	25.84	10.00	258.40	BUS	05CH	IATSE101
					25.84					
		01/15/2008	01/05/2008	001	16.15	10.00	161.50	BUS	05CH	IATSE101
					16.15					
		02/26/2008	02/16/2008	001	11.40	10.00	114.00	BUS	05CH	IATSE101
					11.4					
		03/25/2008	03/15/2008	001	9.69	10.00	96.90	BUS	05CH	IATSE101
			03/22/2008	001	8.08	10.00	80.80	BUS	05CH	IATSE101
					17.77					

Labor and History of IATSE workers FY 07/08

Emp No	Name-Last, First	Run Date	Period End Date	HED	End Hrs	Hourly Rate	Earned Amt	Dept	Div	Function Code
025243...		05/06/2008	05/03/2008	001	137.31	10.00	1373.10	BUS	05CH	IATSE101
					137.31					
		05/20/2008	05/10/2008	001	39.72	10.00	397.20	BUS	05CH	IATSE101
			05/17/2008	001	49.24	10.00	492.40	BUS	05CH	IATSE101
					88.96					
		06/03/2008	05/24/2008	001	71.86	10.00	718.60	BUS	05CH	IATSE101
			05/31/2008	001	76.81	10.00	768.10	BUS	05CH	IATSE101
					148.67					
		06/17/2008	06/07/2008	001	71.46	10.00	714.60	BUS	05CH	IATSE101
					71.46					
		07/01/2008	06/21/2008	001	23.17	10.00	231.70	BUS	05CH	IATSE101
			06/28/2008	001	20.57	10.00	205.70	BUS	05CH	IATSE101
					43.74					
		07/15/2008	07/05/2008	001	57.93	10.00	579.30	BUS	05CH	IATSE101
					57.93					
		07/29/2008	07/19/2008	001	75.31	10.00	753.10	BUS	05CH	IATSE101
					75.31					
		08/12/2008	08/02/2008	001	8.28	10.00	82.80	BUS	05CH	IATSE101
			08/09/2008	001	35.82	10.00	358.20	BUS	05CH	IATSE101
					44.1					

Labor and History of IATSE workers FY 07/08

Emp No	Name-Last, First	Run Date	Period End Date	HED	Ernd Hrs	Hrly Rate	Earned Amt	Dept	Div	Function Code
025243...		08/26/2008	08/16/2008	001	43.56	10.00	435.60	BUS	05CH	IATSE101
					43.56					
		09/23/2008	09/13/2008	001	23.17	10.00	231.70	BUS	05CH	IATSE101
			09/20/2008	001	33.52	10.00	335.20	BUS	05CH	IATSE101
					56.69					
025503		11/20/2007	11/17/2007	001	6.46	10.00	64.60	BUS	05CH	IATSE101
					6.46					
025510		12/18/2007	12/08/2007	001	6.46	10.00	64.60	BUS	05CH	IATSE101
					6.46					
025528		01/15/2008	01/05/2008	001	6.46	10.00	64.60	BUS	05CH	IATSE101
					6.46					
					6272.35					

**VERIFICATION OF WHETHER DETAILED REPORT WAS RECEIVED WITHIN 48 HOURS BY  
CONTRACTOR (PROFESSIONAL CONCESSIONS, INC.)**

Schedule 1

Per Contractor									Per IA		
Item #	Monthly Stmt	Date	Concessions/ Catering Sales	Gross Sales	Net Sales	Sub Total Net Sales	Sub Total 32.5% Due City on Concession Sales	Sub Total 20% Due City on Catering Sales	32.5% Due City on Concession Sales	20% Due City on Catering Sales	Detailed Report Received?
1	Nov-07	11/7/07	Business Expo	\$ 774.00	\$ 730.19				\$ 237.31	\$ -	No
2		11/8/07	Ladies Expo	1,389.00	1,310.38				425.87	-	No
3		11/9-11/26/07	Church Show	355.00	334.91				108.85	-	No
4		11/24-11/26/07	Gun Show	3,836.00	3,618.87	\$ 5,994.35	\$ 1,948.16	\$ -	1,176.13	-	No
5	Jan-08	1/4-1/6/08	Kruse (Auto) Auction	25,434.00	23,994.34				7,798.16	-	No
6		1/12-13/08	Gun Show	5,157.00	4,865.09				1,581.15	-	No
7		1/25-27/08	Antique Show	1,093.00	1,031.13	29,890.56	9,714.32	-	335.12	-	No
8	Apr-08	4/5-6/08	Gun Show	5,017.00	4,773.02				1,551.23	-	No
9		4/12/13	Pridefest	40,796.00	38,486.79				12,508.21	-	No
10		4/24-27/08	Spirit of Tribes	4,593.00	4,333.02	47,592.83	15,467.67		1,408.23	-	No
11		4/3/08	City Luncheon	850.00	850.00					170.00	No
12		4/16/08	Drug Free Summit	2,812.50	2,812.50					562.50	No
13		4/20/08	Jinny Trade Show	16,302.80	15,380.00	19,042.50		3,808.50		3,076.00	No
14	Jul-08	7/11/08	Female Body Building	2,877.00	2,714.15				882.10	-	No
15		7/12/08	Men's Body Building	4,912.00	4,633.96	7,348.11	2,388.14		1,506.04	-	No
16		7/14-18/08	Bambino Camp	6,189.00	5,838.68	5,838.68		1,167.74		1,167.74	No
*	Aug-08	JULY	Sat AM Body Bldg.	254.00	239.62	239.62	77.88		77.88	-	No
				\$ 122,641.30	\$ 115,946.65	\$ 115,946.65	\$ 29,596.17	\$ 4,976.24	\$ 29,596.28	\$ 4,976.24	
<b>Legend:</b>											
*	Event held in July 2008; however, final payment was made in August 2008 and 32.5% x \$239.62 = \$77.88 out of \$3,672.50 due City was calculated by IA.										
IA	Internal Audit										





City of Fort Lauderdale, Florida

War Memorial Auditorium



## War Memorial Auditorium Service Charges\*

Services required by the War Memorial Auditorium shall be limited to those considered essential and as being beneficial to the Lessee during their occupancy of the Auditorium. The Management shall supply these services whether it be manpower or materials. Management shall act as the contractor and bill the Lessee for required time. The nature of the event determines the use of any personnel listed below. A 18% Payroll Administration Fee will be charged to cover the cost of social security, workman's compensation, pension and health.

### Stage Technicians / I.A.T.S.E Local 500

A minimum of two persons for all events including rehearsals, set-ups and strikes is required. Minimum set-up and takedown for all performances is four hours per person. A performance/ rehearsal shall be considered a period of 3 hours. All rehearsals shall be scheduled at the discretion of the Management. Rehearsals are considered to be a "stage only" use of the building. Any audience will incur charges as second performance. All expenses incurred on behalf of the Lessee's rehearsal are an obligation of the Lessee, including manpower and all overtime. Management will order security when considered necessary for the safety of occupants and building during rehearsals.

Hourly Rate, per person	\$ 24.00
Saturday & Sunday Rate, per person	\$ 36.00
Midnight to 8:00 a.m. and after eight consecutive hours	\$ 36.00
Performance Rate, per person	\$100.00

### Electricians / I.A.T.S.E. Local 500

The same pay rates as above apply for those persons laying down portable power distribution and the striking of the same system. During trade shows, a minimum of one person will be on duty for all hours when the building is occupied by exhibitors or show attendees. Management will decide if the show required more than one person.

### Event Employees

Box Office Cashier, per hour	\$ 15.00
Custodial Services, per hour*	\$ 18.00
Custodial Services Overtime Rate, per hour*	\$ 27.00
Fire Marshall, per hour	\$ 60.00
House Supervisor, per hour	\$ 21.00
Nightwatchman, per hour	\$ 18.00
Parking Lot Attendant, per hour	\$ 12.00
Police, per hour	\$ 32.00
Registration/Phones per hour	\$ 15.00
Restroom Attendant, per hour	\$ 12.00
Ticket Takers, per hour	\$ 14.00

(\*Services shall be assessed to the Lessee for above normal duties or excess cleaning after a performance if it becomes necessary because of Lessee's occupancy.)

### Service Equipment

CD Player, Mini Disc, or Multi Disc each per day	\$ 35.00
Chairs (portable), per day	\$ 1.00
Clean up fee (as needed)	\$400.00
Dumpster Fee	\$300.00
Pallet Jack per day	\$ 25.00
Electric 20 AMP per day	\$ 25.00
Load In Kit	\$ 15.00
Tables, 8' X 30"	\$ 8.00
Water Hookups per day	\$ 30.00
Wireless Mike per day	\$ 40.00
WIFI per day	\$ 75.00

This list shall serve as your notice of service charges. We encourage you to plan ahead and estimate your costs in order to avoid any surprises. Charges are subject to change without notice.

\* Charges were verified by Internal Audit to the War Memorial Auditorium Contract

**Operational Review-War Memorial Auditorium  
Test to Verify Authorization of Parking Ticket Reports**

Per IA	Per Parking Ticket report (PTR)				Per IA (using PTRs)							Per IA (using Collection Reports)		
Item No.	Event Title	Date	Ticket Start #	Ticket End #	Attendant (Signed/Initialed)?	Reviewer EVENT SUPERVISOR (Signed/Initial)?	Starting Bank Issued by (Signed/Initial)?	Tickets Issued by (Signed/Initial)?	Bank and Ticket Numbers Confirmed by Ticket Seller (Signed/Initial)?	Agreed by Seller (Signed/Initial)?	Agreed by Reviewer (Signed/Initial)?	Preparer's Signature Present?	Supervisor Approval Present?	
			A	B										
1	Sun Coast Gun Show	11/24/07	4001	4403	Y	N	Y	Y	N	Y	Y	Y	Y	
2		11/24/07	2072	2525	Y	N	Y	Y	Y	Y	Y			
3		11/24/07	1215	1632	Y	N	N	N	Y	Y	Y			
4		11/25/07	1101	1757	Y	Y	Y	Y	Y	Y	Y			
5		11/25/07	2171	2465	Y	Y	Y	Y	Y	Y	Y			
6		11/25/07	4001		N/A	N/A	N/A	N/A	N/A	N/A	Y*			
7		11/25/07	3001		N/A	Y*	N/A	Y*	N/A	N/A	Y*			
8	Kruse Collector Car Show & Auction	1/4/08	5600	6000	Y	N	Y	N	N	Y	Y	Y	Y	
9		1/4/08	2629	2709	Y	N	Y	N	Y	Y	Y			
10		1/5/08	2525	2977	Y	N	N	N	Y	Y	Y			
11		1/5/08	5001	5371	Y	Y	Y	Y	Y	Y	Y			
12		1/5/08	3077	3402	Y	N	Y	Y	Y	Y	Y			
13		1/5/08	4908		N/A	N/A	N/A	N/A	N/A	N/A	N/A			
14		1/6/08	3571	3854	Y	N	Y	Y	Y	Y	Y			
15		1/6/08	1785	1947	Y	N	N	N	N	Y	Y			
16	1/6/08	2713	3000	Y	N	Y	Y	Y	Y	Y				
17	Pridefest	4/12/08	3153	3455	Y	N	N	N	Y	Y	Y	Y	Y	
18		4/12/08	1001	1163	Y	N	N	N	Y	Y	Y			
19		4/12/08	2001	2395	Y	N	Y	N	N	Y	Y			
20		4/12/08	4122	4706	Y	N	N	N	Y	Y	Y			
21		4/13/08	2001	2302	Y	N	N	N	N	Y	Y			
22		4/13/08	1455	1737	Y	N	N	N	Y	Y	Y			
23		4/13/08	4149	4807	Y	N	N	N	Y	Y	Y			
24		4/13/08	5406	5815	Y	N	N	N	Y	Y	Y			
25	NAC Southern States Fitness & Figure	7/11/08	2877	2904	Y	N	Y	N	Y	Y	Y	Y	Y	
26		7/11/08	5521	5763	Y	N	Y	N	Y	Y	Y			
27		7/11/08	3557	3654	Y	N	Y	N	Y	Y	Y			
28		7/12/08	1807	1921	Y	N	N	N	Y	Y	Y			
29		7/12/08	2302	2417	Y	N	Y	Y	Y	UTD	UTD			
30		7/12/08	3001	3338	Y	N	Y	Y	Y	Y	Y			
31		7/12/08	5001	5008	Y	N	N	Y	N	Y	Y			
32		7/12/08	2794	2901	Y	N	N	N	Y	Y	Y			
33		7/12/08	4001	4176	Y	N	N	N	Y	Y	N			
			<b>Total "N"/Exceptions</b>		<b>0</b>	<b>27</b>	<b>14</b>	<b>19</b>	<b>6</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	
				<b>Total "Y"</b>	<b>30</b>	<b>3</b>	<b>16</b>	<b>11</b>	<b>24</b>	<b>29</b>	<b>28</b>	<b>4</b>	<b>4</b>	
				<b>Total "N/A"</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>0</b>	
				<b>Total "Y*"</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	
				<b>Total "UTD"</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	
				<b>Total Items</b>	<b>33</b>	<b>33</b>	<b>33</b>	<b>33</b>	<b>33</b>	<b>33</b>	<b>33</b>	<b>4</b>	<b>4</b>	
				<b>Percentage variance of No.</b>	<b>0%</b>	<b>82%</b>	<b>42%</b>	<b>58%</b>	<b>18%</b>	<b>0%</b>	<b>3%</b>	<b>0%</b>	<b>0%</b>	
<b>Legend:</b>									<b>For DROA</b>	<b>Agreed by Seller (Signed/Initial)?</b>	<b>Agreed by Reviewer (Signed/Initial)?</b>			
	Tickets/bank bag not used.													
	N No initial/signature									<b>Total "N"/Exceptions</b>	<b>0</b>	<b>1</b>		
	Y Yes									<b>Total "UTD"</b>	<b>1</b>	<b>1</b>		
	Y* Reviewer initials were present to approve bank change fund and tickets were not used.										<b>1</b>	<b>2</b>		
	N/A Not Applicable, because parking tickets/bank change fund was not used.									<b>Total Items</b>	<b>33</b>	<b>33</b>		
	UTD Unable to determine									<b>Percentage variance</b>	<b>3%</b>	<b>6%</b>		