

MINUTES

City of San Diego Park and Recreation Board

MISSION BAY PARK IMPROVEMENT FUND OVERSIGHT COMMITTEE

October 8, 2013

Meeting Location:

Santa Clara Point Recreation Center
1008 Santa Clara Place
San Diego, CA 92109

Mailing Address is:

Park and Recreation Department
Developed Regional Parks Division
Attn: Mission Bay Park Manager
2125 Park Boulevard
San Diego, CA 92101

Members Present

David Potter
Paul Robinson
Cynthia Hedgecock
Willie Gardner
Matt Spencer
Patrick Owen
Gary Rotto

Members Absent

Kevin Konopasek
Matt Spencer

Staff Present

Stacy McKenzie

CALL TO ORDER - Mr. Robinson called the meeting to order at 6:15 PM

APPROVAL OF THE MINUTES

MSC IT WAS MOVED/SECONDED (POTTER/GARDNER) TO APPROVE THE MINUTES OF THE APRIL 2, 2013 MEETING AS WRITTEN. CARRIED UNANIMOUSLY (6-0-0)

REQUEST FOR CONTINUANCE

None

NON-AGENDA PUBLIC COMMENT / COMMUNICATIONS

None

CHAIRPERSONS REPORT

None

ACTION ITEMS

Consent (These items are adopted without discussion; they can be moved to adoption by any committee member.)

101. None

Adoption (Each adoption item requires individual action; they can be moved to consent by action of the committee.)

201. None

INFORMATION ITEMS

301. Performance Audit of the Mission Bay Improvement Fund FY 2012– Ms. Danielle Knighten, Audit Manager, City Auditor

Ms. Knighten, Audit Manager, covered the performance audit of the Mission Bay Improvement Fund. The City charter requires the following allocation of Mission Bay lease revenue; San Diego Regional Parks Fund – 25% or 2.5 million, whichever is greater, in excess of the \$23 million threshold. Mission Bay Improvement Fund – 75% of excess over the \$23 million threshold, if less than 75%, then the remainder after the San Diego Regional Parks allocation.

Audit objectives include verification that the Fiscal Year 2012 collection, allocation and use of Mission Bay Park lease revenues are in compliance with the City Charter requirements. The City Charter requires an annual audit report containing a complete accounting of all revenues received, the amount and nature of all expenditures and whether expenditures were consistent and compliant with the City Charter requirements.

Mission Bay Improvement Fund received a distribution of \$2,449,147 for FY 2012. Two recommendations were made which management agreed to implement:

1. In conjunction with the Park and Recreation Department and Development Services Facilities Financing Division, the Financial Management Department should continue to deappropriate the unfunded and abandoned projects in the Mission Bay Improvement Fund and San Diego Regional Parks Fund to eliminate the negative balances. The appropriate Oversight Committee should approve any projects using funds received subsequent to fiscal year 2010.
2. The City Comptroller should establish a methodology to separately account for the financial transactions within the Mission Bay Improvement Fund and San Diego Regional Parks Fund that are required by the City Charter effective July 1, 2009.

Management is also in the process of implementing the 3 recommendations made in our March 2012 report.

ADJOURNMENT - Chairperson Robinson adjourned the meeting at 6:20 P.M.

Notice of Next Regular Meeting: November 5, 2013
Santa Clara Recreation Center
1008 Santa Clara Place
San Diego, CA 92109

Respectfully submitted,

Stacy McKenzie
District Manager, Mission Bay Park

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