

City of San Diego
Park and Recreation Board
SAN DIEGO REGIONAL PARK IMPROVEMENT FUND OVERSIGHT COMMITTEE
September 19, 2013
MINUTES

“WE ENRICH LIVES THROUGH QUALITY PARKS AND PROGRAMS”

Meeting Location:

City Administration Building
Committee Room, 12th Floor
202 C Street, San Diego, CA 92101

Mailing Address is:

City of San Diego
202 C Street, MS 37C
San Diego, CA 92101

Members Present

William Diehl, Chair
Bruce Brown
Rick Bussell
Robert Chávez
Claudia Dunaway
Vicki Granowitz
David Kinney
Michael Stepner
Kathryn Warburton

Members Absent

Amy Denhart
Bobby Hughes

City Staff Present

Danielle Knighten
Stacey LoMedico
Eduardo Luna
Bonnie Pearson
Shannon Thomas
Bob Vacchi

CALL TO ORDER – Chair Diehl called the meeting to order at 3:08 p.m.

APPROVAL OF THE MINUTES OF JUNE 20, 2013

MOTION: MOVED/SECONDED Mr. Bussell/Ms. Warburton

A motion was made by Mr. Bussell and seconded by Ms. Warburton to approve the June 20, 2013 meeting minutes. The motion was unanimously approved (7-0-2) with three abstentions.

ADOPTION OF AGENDA – None

Consent At this time the Board may consider adoption of one or more items on the adoption agenda as “Consent” items.

MOTION: MOVED/SECONDED Ms. Granowitz/Mr. Bussell

A motion was made by Ms. Granowitz and to adopt the agenda and was seconded by Mr. Bussell. The motion was unanimously approved (7-0-2).

REQUEST FOR CONTINUANCE - None

COMMUNICATIONS

(Limited to items not on the agenda. Each one will be limited to three minutes and is not debatable.)

WORKSHOP - None

INFORMATION

201. Performance Audit of the Mission Bay Improvement Fund FY 2012
Presenter: Ms. Danielle Knighten, Audit Manager, City Auditor

Ms. Knighten presented a PowerPoint presentation and reminded members that the City Auditor's office conducts this audit every year as required by the City Charter. The presentation covered the following:

- Background on the Mission Bay Lease Revenue Allocations (San Diego Regional Parks Fund and Mission Bay Improvement Fund)
- Audit Objectives
- Fiscal Year 2012 Financial Activity
- Fiscal Year 2012 Mission Bay Park Lease Revenue
- Recommendations

Details of the presentation are available on the Park and Recreation Department website:

<http://www.sandiego.gov/parkandrecboard/pdf/prbr130919bperformanceauditofthemissionbayimprovementfund.pdf>

Committee Members had various comments and questions:

- Mr. Bussell requested clarification regarding the San Diego Regional Park Improvement Fund included transfers and investment earnings. Is there is a process that indicates funds are invested in Money Markets? Ms. Knighten responded "no" and that is a part of the allocation that the City does City-wide for interest earned on funds the City has. Every year the Comptroller's office allocates earnings on investments to the various funds.
- Chair Diehl inquired how long does a project take to complete funding balances for a project; specifically a CIP project. Ms. Knighten responded the Auditor's office looks at the expenditures associated with projects only and not the start and ending of projects. Additionally, Ms. Knighten added the department's that are in charge of specific CIP projects could better answer.
- Ms. Warburton inquired about the fund balance totals (\$5M) and the transfer totals (\$2.5M) and if they are encumbered or is it available money? Ms. Knighten responded she was unable to answer specifically, due to Park and Recreation Department projects that might be tied up. There is a specific process regarding encumbered funds.
- Ms. Warburton also inquired about Audit Objectives and the expenditures requirement under the City Charter. Is the Regional Park Improvement Fund what is being audited for consistent and compliant Charter requirements? Ms. Knighten responded the Auditor's office is looking at the San Diego Regional Parks Fund expenditure. That fund is based on an allocation from the lease revenue and there are certain restrictions.
- Ms. LoMedico commented on the recommendations in the Audit: Recommendation #1 will be critical to the Board and the Department with regard to how expenditures are reported. The Department will coordinate that response.
- Ms. Granowitz inquired if/when there is a large project, is CIP and DIF used and if so how does that work? Ms. LoMedico responded that multiple fund sources are used and she is not versed on how the funds are expended in what order. In March 2012 there were various recommendations to the 2012 Audit.

- Chair Diehl requested when the Board gets its next request for Regional Park Funds, could staff provide a breakdown of what was accomplished in the past so as to compare to what it's doing now. Ms. LoMedico advised that staff previously provided an Excel spreadsheet and it will be updated to include the status of funds, which is anticipated to come before the Committee in November.

ADJOURNMENT – The meeting was adjourned at 3:08 p.m.

Next Meeting: TBD

Submitted by,

Stacey LoMedico
Park and Recreation Director