

STATE OF MINNESOTA

Office of the State Auditor



Rebecca Otto
State Auditor

MANAGEMENT AND COMPLIANCE REPORT
MINNEAPOLIS PARK AND RECREATION BOARD
(A COMPONENT UNIT OF THE
CITY OF MINNEAPOLIS, MINNESOTA)

YEAR ENDED DECEMBER 31, 2012

Description of the Office of the State Auditor

The mission of the Office of the State Auditor is to oversee local government finances for Minnesota taxpayers by helping to ensure financial integrity and accountability in local governmental financial activities.

Through financial, compliance, and special audits, the State Auditor oversees and ensures that local government funds are used for the purposes intended by law and that local governments hold themselves to the highest standards of financial accountability.

The State Auditor performs approximately 160 financial and compliance audits per year and has oversight responsibilities for over 3,300 local units of government throughout the state. The office currently maintains five divisions:

Audit Practice - conducts financial and legal compliance audits of local governments;

Government Information - collects and analyzes financial information for cities, towns, counties, and special districts;

Legal/Special Investigations - provides legal analysis and counsel to the Office and responds to outside inquiries about Minnesota local government law; as well as investigates allegations of misfeasance, malfeasance, and nonfeasance in local government;

Pension - monitors investment, financial, and actuarial reporting for approximately 730 public pension funds; and

Tax Increment Financing - promotes compliance and accountability in local governments' use of tax increment financing through financial and compliance audits.

The State Auditor serves on the State Executive Council, State Board of Investment, Land Exchange Board, Public Employees Retirement Association Board, Minnesota Housing Finance Agency, and the Rural Finance Authority Board.

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**MINNEAPOLIS PARK AND RECREATION BOARD
(A COMPONENT UNIT OF THE
CITY OF MINNEAPOLIS, MINNESOTA)**

Year Ended December 31, 2012



Management and Compliance Report

**Audit Practice Division
Office of the State Auditor
State of Minnesota**

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**MINNEAPOLIS PARK AND RECREATION BOARD
MINNEAPOLIS, MINNESOTA**

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**MINNEAPOLIS PARK AND RECREATION BOARD
MINNEAPOLIS, MINNESOTA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2012**

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: **Unmodified**

Internal control over financial reporting:

- Material weaknesses identified? **Yes**
- Significant deficiencies identified? **No**

Noncompliance material to the financial statements noted? **No**

Federal Awards

Internal control over major programs:

- Material weaknesses identified? **No**
- Significant deficiencies identified? **Yes**

Type of auditor's report issued on compliance for major programs: **Unmodified**

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133? **Yes**

The major programs are:

Brownfields Assessment and Cleanup Cooperative Agreements - ARRA	CFDA #66.818
Energy Efficiency and Conservation Block Grant Program (EECBG) - ARRA	CFDA #81.128

The threshold for distinguishing between Types A and B programs was \$300,000.

Minneapolis Park and Recreation Board qualified as a low-risk auditee? **No**

II. FINDINGS RELATED TO FINANCIAL STATEMENTS AUDITED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

INTERNAL CONTROL

PREVIOUSLY REPORTED ITEM NOT RESOLVED

11-2 Prior Period Adjustments

Criteria: A deficiency in internal control over financial reporting exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements of the financial statements on a timely basis. One indication of a material weakness in internal control is the restatement of previously issued financial statements to reflect the correction of a material misstatement due to error.

Condition: During preparation of the Park Operating Enterprise Fund trial balance, finance staff of the Minneapolis Park and Recreation Board identified the need to restate beginning net position to correct an overstatement of accounts receivable and capital assets in the prior year's financial statements. An accounts receivable was recorded twice in the 2011 financial statements, and capital assets were recorded in 2011 in the Enterprise Fund that should have been recorded as governmental activities capital assets. Two other immaterial restatements were identified by the client, and beginning fund balance and net position were adjusted accordingly.

Context: The need for prior period adjustments can raise doubts as to the reliability of the Park Board's financial information being presented.

Effect: The January 1, 2012, net position of the Park Operating Enterprise Fund and the business-type activities were restated by \$116,760 for the accounts receivable restatement. The January 1, 2012, net position of the Park Operating Enterprise Fund, the business-type activities, and the governmental activities were restated by \$528,382 for the capital asset restatement.

Cause: Oversight.

Recommendation: We recommend Park Board staff perform a thorough review of year-end accruals and capital asset purchases during the trial balance preparation to determine transactions have been properly recorded.

Client's Response:

Status - Corrective action has been taken to include the following:

- *The Finance staff of the Minneapolis Park and Recreation Board has established and implemented a process to track and complete year-end procedures. Included in this process is a complete review of all balance sheet accounts, including accounts receivable and fixed assets. Necessary revisions and adjustments will be made to the balance sheet accounts before year-end close.*

Contact Person - Julia Wiseman, Finance Manager

PREVIOUSLY REPORTED ITEMS RESOLVED

Segregation of Duties - Payroll (11-1)

A Human Resources Department staff member was responsible for processing payroll, adding new employees, and changing pay rates.

Resolution

Park Board management has segregated duties between the Human Resources and Finance Departments. The Human Resources Department continues to be responsible for adding new employees and changing pay rates, while the Finance Department staff is now responsible for processing payroll.

Prior Period Adjustment (11-2)

The Permanent Improvement Capital Projects Fund January 1, 2011, fund balance was restated to correct overstatements of accounts payable and related expenditures.

Resolution

There were no similar adjustments to the Permanent Improvement Capital Projects Fund noted in 2012.

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARD PROGRAMS

ITEM ARISING THIS YEAR

12-1 Procurement and Suspension and Debarment

Programs: U.S. Environmental Protection Agency's Brownfields Assessment and Cleanup Cooperative Agreements - ARRA (CFDA No. 66.818) and U.S. Department of Energy's Energy Efficiency and Conservation Block Grant Program (EECBG) - ARRA (CFDA No. 81.128)

Pass-Through Agency: Hennepin County and City of Minneapolis, respectively.

Criteria: Federal Regulation 45 C.F.R. § 92.35 prohibits any state or agency from purchasing good and services with federal money from vendors who have been suspended or debarred by the federal government.

Condition: The Park Board entered into contracts with vendors for projects that were federally funded. These contracts did not include suspension and debarment language, nor was verification performed to determine these vendors were not suspended or debarred at the time the contract was awarded. Compliance testing performed during the federal program audits did not indicate that either contractor was suspended or debarred at the time the testing was performed.

Questioned Cost: None.

Context: The contractors hired by the Park Board to work on federally funded projects may have been suspended or debarred, yet payments were made to these contractors.

Effect: The Park Board had no assurance that its contractors on projects funded with federal awards had not been suspended or debarred by the federal government.

Cause: Oversight.

Recommendation: We recommend the Park Board develop written internal controls and written policies and procedures to ensure compliance with the requirements over procurement and suspension and debarment. Such procedures should be completed prior to awarding contracts to vendors on federally funded projects. Documentation should exist to support the monitoring of and compliance with this requirement.

Corrective Action Plan:

Name of Contact Person Responsible for Corrective Action:

Julia M. Wiseman, Finance Manager

Corrective Action Planned:

- *In 2013, the Finance Department will work on developing written policies and procedures for Federal Grants and will complete training with all Project Managers.*
- *The Finance Department has developed and implemented a project set-up, review and close-out process and works directly with the assigned Project Manager through the duration of the project.*

- *The Finance Department will contact the City of Minneapolis Purchasing Department to have them consider making the requirements over procurement and suspension and debarment, standard language in all contracts.*

Anticipated Completion Date:

The next quarterly meetings with Project Managers are scheduled to be completed by June 21, 2013.

PREVIOUSLY REPORTED ITEM RESOLVED

Identification of Federal Awards (11-3)

The Brownfields Assessment and Cleanup Cooperative Agreements - ARRA (CFDA No. 66.818) program was not identified until after our audit exit meeting with management when the audit was complete and reports were ready for issuance.

Resolution

The Minneapolis Park and Recreation Board identified federal awards, including those with ARRA funding, at the beginning of the 2012 audit. No new programs that had an effect on the single audit were identified in the final federal award expenditure amounts.

IV. OTHER FINDINGS AND RECOMMENDATIONS

MINNESOTA LEGAL COMPLIANCE

ITEM ARISING THIS YEAR

12-2 Prompt Payment of Invoices

Criteria: As stated in Minn. Stat. § 471.425, the Park Board is required to make payment on vendor invoices according to the terms of the contract, or within 35 days of the completed delivery of the goods or services or the receipt of the invoice, whichever is later.

Condition: Two of the 12 invoices tested for compliance with this statute in conjunction with our testing of internal controls over federal award program payments were not paid within 35 days.

Context: Minneapolis Park and Recreation Board employees must first approve invoices before submitting them for processing and payment by the City of Minneapolis Finance and Property Services Department.

Effect: Making payment on invoices after 35 days of completed delivery of the goods or services or the receipt of the invoice, whichever is later, is not in compliance with Minn. Stat. § 471.425.

Cause: There has been a large turnover in staff of the Minneapolis Park and Recreation Board's Planning Department.

Recommendation: We recommend the Park Board review statutory requirements with Planning Department employees to ensure timely approval, processing, and payment of invoices in accordance with Minn. Stat. § 471.425.

Client's Response:

The Finance Department has identified the need for staff to provide better tracking of payment processing. State statute requires payment within 35 days of the completed delivery of goods or services or the receipt of the invoice. For construction contracts this can be difficult to track due to the many reviews and signatures needed before an invoice is submitted to the MPRB and can be processed for payment. In order to facilitate the tracking of these invoices the MPRB has put in place the following process:

- *Park Board Planning staff will begin date stamping invoices when received from the vendor.*
- *The Park Board payment cover sheet will reflect the date the invoice was received rather than the date the service ended.*
- *Park Board Finance staff will date stamp invoices when received from the Planning Department.*



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditor's Report

Board of Commissioners
Minneapolis Park and Recreation Board
Minneapolis, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Minneapolis Park and Recreation Board, a component unit of the City of Minneapolis, Minnesota, as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the Park Board's basic financial statements, and have issued our report thereon dated June 21, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Minneapolis Park and Recreation Board's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Park Board's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Park Board's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and, therefore, material weaknesses may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified a deficiency in internal control over financial reporting that we consider to be a material weakness.

A deficiency in internal control over financial reporting exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting such that there is a reasonable possibility that a material misstatement of the Park Board's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs as item 11-2 to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Minneapolis Park and Recreation Board's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Minnesota Legal Compliance

The *Minnesota Legal Compliance Audit Guide for Political Subdivisions*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, contains six categories of compliance to be tested: contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, and miscellaneous provisions. Our audit considered all of the listed categories; however, they were tested in conjunction with the audit of the financial statements of the City of Minneapolis.

In connection with our audit, nothing came to our attention that caused us to believe that the Minneapolis Park and Recreation Board failed to comply with the provisions of the *Minnesota Legal Compliance Audit Guide for Political Subdivisions*, except as described in the Schedule of Findings and Questioned Costs as item 12-2. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the Park Board's noncompliance with the above referenced provisions.

Other Matters

The Minneapolis Park and Recreation Board's responses to the internal control and legal compliance findings identified in our audit have been included in the Schedule of Findings and Questioned Costs. The Park Board's responses were not subject to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control over financial reporting, compliance and the provisions of the *Minnesota Legal Compliance Audit Guide for Political Subdivisions* and the results of that testing, and not to provide an opinion on the effectiveness of the Park Board's internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Park Board's internal control over financial reporting and compliance. Accordingly, this communication is not suitable for any other purpose.

/s/Rebecca Otto

REBECCA OTTO
STATE AUDITOR

/s/Greg Hierlinger

GREG HIERLINGER, CPA
DEPUTY STATE AUDITOR

June 21, 2013

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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Independent Auditor's Report

Board of Commissioners
Minneapolis Park and Recreation Board
Minneapolis, Minnesota

Report on Compliance for Each Major Federal Program

We have audited the Minneapolis Park and Recreation Board's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Park Board's major federal programs for the year ended December 31, 2012. The Minneapolis Park and Recreation Board is a component unit of the City of Minneapolis. The Minneapolis Park and Recreation Board's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Minneapolis Park and Recreation Board's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Minneapolis Park and Recreation Board's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Park Board's compliance with those requirements.

Opinion on Each Major Federal Program

In our opinion, the Minneapolis Park and Recreation Board complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying Schedule of Findings and Questioned Costs as item 12-1. Our opinion on each major federal program is not modified with respect to this matter.

The Minneapolis Park and Recreation Board's response to the noncompliance finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs as a Corrective Action Plan. The Minneapolis Park and Recreation Board's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the Minneapolis Park and Recreation Board is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Park Board's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Park Board's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit the attention of those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a deficiency in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as item 12-1, that we consider to be a significant deficiency.

The Minneapolis Park and Recreation Board's response to the internal control over compliance finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs as a Corrective Action Plan. The Minneapolis Park and Recreation Board's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Minneapolis Park and Recreation Board as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the Park Board's basic financial statements. We have issued our report thereon dated June 21, 2013, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards (SEFA) is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the SEFA is fairly stated in all material respects in relation to the basic financial statements as a whole.

Purpose of This Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

/s/Rebecca Otto

REBECCA OTTO
STATE AUDITOR

/s/Greg Hierlinger

GREG HIERLINGER, CPA
DEPUTY STATE AUDITOR

June 21, 2013

**MINNEAPOLIS PARK AND RECREATION BOARD
MINNEAPOLIS, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012**

Federal Grantor Pass-Through Agency Grant Program Title	Federal CFDA Number	Expenditures
U.S. Department of Agriculture		
Passed Through Minnesota Department of Agriculture Forest Health Protection	10.680	<u>\$ 60,000</u>
U.S. Department of Housing and Urban Development		
Passed Through City of Minneapolis Community Development Block Grants/Entitlement Grants	14.218	<u>\$ 55,000</u>
U.S. Department of Justice		
Direct		
Juvenile Mentoring Program	16.726	\$ 180,499
Passed Through City of Minneapolis Health and Family Support Youth Gang Prevention	16.544	<u>48,092</u>
Total U.S. Department of Justice		<u>\$ 228,591</u>
U.S. Department of Transportation		
Passed Through Minnesota Department of Transportation Highway Planning and Construction	20.205	<u>\$ 50,575</u>
U.S. Environmental Protection Agency		
Passed Through Hennepin County Brownfields Assessment and Cleanup Cooperative Agreements - ARRA	66.818	<u>\$ 260,803</u>
U.S. Department of Energy		
Passed Through City of Minneapolis Energy Efficiency and Conservation Block Grant Program (EECBG) - ARRA	81.128	<u>\$ 182,248</u>
U.S. Department of Health and Human Services		
Passed Through City of Minneapolis Election Department Voting Access for Individuals with Disabilities - Grants to States	93.617	<u>\$ 32,000</u>
Total Federal Awards		<u><u>\$ 869,217</u></u>

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**MINNEAPOLIS PARK AND RECREATION BOARD
MINNEAPOLIS, MINNESOTA**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012**

1. Reporting Entity

The Schedule of Expenditures of Federal Awards presents the activities of federal award programs expended by the Minneapolis Park and Recreation Board, a discretely presented component unit of the City of Minneapolis. The Park Board's reporting entity is defined in Note 2 to the financial statements.

2. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Minneapolis Park and Recreation Board under programs of the federal government for the year ended December 31, 2012. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of the Minneapolis Park and Recreation Board, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Minneapolis Park and Recreation Board.

3. Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the basis of accounting used by the individual funds of the Minneapolis Park and Recreation Board. Governmental funds use the modified accrual basis of accounting. Proprietary funds use the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through grant numbers were not assigned by the pass-through agencies.

4. Subrecipients

The Park Board did not pass any federal awards through to subrecipients during the year ended December 31, 2012.

**MINNEAPOLIS PARK AND RECREATION BOARD
MINNEAPOLIS, MINNESOTA**

5. American Recovery and Reinvestment Act

The American Recovery and Reinvestment Act of 2009 (ARRA) requires recipients to clearly distinguish ARRA funds from non-ARRA funding. In the schedule, ARRA funds are denoted by the addition of ARRA to the program name.