

MEMORANDUM OF TRANSMITTAL



To: Shannon Fitzgerald, Museum Director

From: George J. McGowan, CPA
Director, Office of Audit Services and Management Support

Dates: February 25, 2021

Subject: City Art Inventory Controls (Report No. 21-04)

A handwritten signature in black ink, appearing to be 'GJM', written over the 'From' field.

The Office of Audit Services and Management Support performed an audit of the controls over the City of Orlando Public Art inventory. The audit objectives were to prove the existence, rights, accuracy and realizable value of the items in the City's Public Art inventory.

We conducted this performance audit in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The scope of this audit focused on inventory accuracy as identified in Workday in the Asset Management inventory listing. For the purpose of this audit, our primary focus was on the accuracy of reports used to provide details regarding the location and asset identification of the current Public Art Inventory. Of the 73 pieces of art, we found that only 6 did not have asset identification, and the reasons for these conditions were adequately explained. We have no findings regarding the inventory accuracy.

During the engagement we had discussions with the Asset Management team which included the Chief Procurement Officer; as well as the City Art Management team, where we gained an understanding of the day-to-day operations related to the acquisition and inventory of public art. Both department operations appear to be control driven, professional, and results-orientated.

While our assessment did not reveal any areas of concern, there are some items that we offer below for your consideration and the future success of the Public Arts program.

- There are no written policies and procedures specific to the Public Art Program. We believe that written policies and procedures will benefit the program by helping to manage legal risks and allow the department to outline the day-to-day responsibilities related to Public Art. They will also give guidance for decision making and document the internal processes for when there is any turnover in staffing.

- The Public Art Coordinator is the only person that has full access and knowledge of the Public Art pieces. As this employee is seasonal, we find that it is important for him to have adequate back-up assistance to ensure program effectiveness. We commend the current efforts of the museum staff to acquire a comprehensive database for documenting and managing the art holdings of the City and we offer our assistance in its use to control and manage the Public Art program pieces.
- The current storage and rotation of the artwork is acceptable but could be improved. We believe that in the long-term efforts to obtain permanent storage solutions and more secure methods to transport the art if/when it is moved between City facilities will be necessary.

In addition, we discussed with your staff the possibility of a program to lend out public art to partners and businesses throughout the city to maximize the impact of the Public Art program. We believe that an “on-loan” program will allow the Public Art pieces to be viewed by more members of the community and could lead to additional resources for the program. We understand that such a program needs a full study of its risks and rewards and, therefore, we offer this as a possible enhancement to an already successful Public Arts program.

We appreciate the cooperation and courtesies extended by the staff of the Venues Department, specifically the Public Art staff during the course of this review.

c: Allen Johnson, Chief Venues Officer
Craig Borkon, Deputy Chief Venues Officer