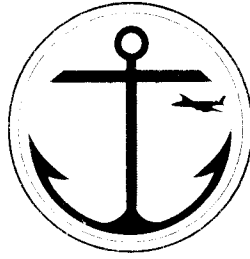


# Municipality of Anchorage



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*George P. Wuerch, Mayor*

OFFICE OF THE INTERNAL AUDITOR

September 13, 2001

## **Internal Audit Report 2001-6 Mountain View Community Center Cultural and Recreational Services**

**Introduction.** The Municipality of Anchorage (Municipality) entered into a development and management contract with the Boys & Girls Club of Southcentral Alaska in 1998 for the Mountain View Community Center. The 20-year contract was for the development and construction, as well as management, of the Center in a manner which allows for a high level of community use and involvement. Under the contract, the Boys & Girls Club is responsible for the management and operation of the Center. The Municipality provides \$275,000 per year to subsidize operating costs. Also, the Boys & Girls Club is allowed to charge fees as long as they are comparable to the fees charged at other Municipal recreation centers.

**Scope.** The objective of this audit was to determine whether the Boys & Girls Club was managing and operating the Mountain View Community Center in accordance with the terms of the contract. Specifically, we reviewed the hours of operation, the activities and programs provided, usage statistics and the fee structure. The audit was conducted in accordance with generally accepted government auditing standards, except for the requirement of an external quality control review, and accordingly, included tests of accounting records and such other auditing procedures as we considered necessary in the circumstances. The audit was performed during the period of July through August 2001. The audit was requested by the Administration.

**Overall Evaluation.** The Boys & Girls Club was operating the Mountain View Community Center in accordance with the terms of the contract. The hours of operation, activities, and programs were consistent with the intent of the contract. The fees charged were compatible with other Municipal recreation centers and public participation appeared to be satisfactory.

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**Discussion With Responsible Officials.** The results of this audit were discussed with appropriate Municipal officials on September 6, 2001.

Audit Staff:  
Laura Adams