

# FINAL REPORT

Cowtown

INTERNAL AUDIT REPORT 2023

## REPORT RATING

Unsatisfactory

## EXECUTIVE SUMMARY

Policies were enacted in 2021 to ensure the safety of volunteers and Cowtown staff. The policies were written with direction from both the Wichita Police Department and the City Manager's Office. A walkthrough of the policy was completed with the Executive Director at which time it was determined that not all policies were not being followed or properly documented. Staff were aware of most policies but were unsure of how to guarantee they were followed or enforced.

New processes are being implemented that will ensure policies are followed and properly documented. Observations during the audit included missing documentation, incomplete documentation, lack of proper inspections and inventories, and policies that were not being observed.

## OBJECTIVE

1. Analyze training policies and procedures required by Cowtown to ensure they are meeting objectives.
2. Review risk identified by management.
3. Evaluate internal controls, risk management processes and governance.
4. Determine if proper documentation is maintained per policy.
5. Help management improve internal controls, if necessary.

## Extent of Verification

The audit was completed using 100% sampling methodology as requested by Leadership. The issues noted are all encompassing.

**Management should assess our recommendations from the perspective of the City's objectives before taking action to implement changes.**

## SCOPE

Cowtown policy related to volunteers and gunfights.

## Audit Period

May 2021 – June 2023

## Auditable Entities

Cultural Arts, Parks & Recreation - Cultural Arts (Cowtown)

## OBSERVATIONS

Issue No.	Risk Rating	Issue Details	Action Plan	Management Comments
1.	<b>High</b>	<p><b>Volunteer training card not required to enter event.</b></p> <p>Staff did not require the volunteers to present their training cards upon entry into events or they did not verify on the sign-in form that the volunteers presented the card prior to entry.</p>	<p>Implement a new process of having the sign-in sheet be the list of volunteers that have participated in the most current training. If the volunteer is not on that list, then they are not allowed to participate in the event. This will also cut out the volunteer having to keep their training card with them at all times. They tend to get lost.</p>	<p>We will implement a new sign in form that includes those scheduled to perform during that day and a check box for verifying that the training card was presented to the Safety Officer. We will also keep a log of who has completed training that all safety officers can access.</p>
2.	<b>High</b>	<p><b>Missing signatures on sign-in forms</b></p> <p>There are missing signatures for the volunteers on the sign-in forms. The forms have times that the individual signed in, but no signature next to the name.</p>	<p>Ensure that all volunteers properly sign-in.</p>	<p>The Volunteer Coordinator will ensure and verify that all documents are signed in full. We are implementing a new Volunteer Management Platform, Volgistics, which will allow for better cataloging and tracking of documentation for all volunteers. The Volunteer Coordinator will notify any volunteer, the Director of Education and Interpretation, and the Gunfighter Group Captain of missing or incomplete documentation. Anyone with incomplete documentation will not participate in gunfighting until outstanding documents are completed.</p>

3.	<b>High</b>	<p><b>Missing signed waivers</b></p> <p>Completed waivers missing, signature pages of waivers missing, incomplete list of gunfighters to compare waivers to, text messages instead of signed waivers accepted by Cowtown staff, and a waiver for the LLC signed, but not individual waivers for each volunteer that participated under the LLC.</p>	<p>Ensure that waivers are properly filled out and turned in before the volunteer participates in any Cowtown events.</p>	<p>Staff will ensure that all waivers are completed in full prior to volunteers arriving on site. Utilizing the new Volunteer Management System, Volgisitcs, the Volunteer Coordinator, in coordination with the Director of Interpretation and Education, will ensure that all documents are accurately maintained. The Volunteer Coordinator will keep an accurate listing of participants in the gunfighter groups.</p>
4.	<b>High</b>	<p><b>Insufficient documentation for volunteer requirements</b></p> <p>An insufficient amount of documentation is being retained to track that volunteers have completed the requirements to be an authorized gunfight re-enactor at Old Cowtown Museum.</p>	<p>Implement a tracking process, preferably electronic, to ensure that all volunteers have met the requirements to be able to participate in the events.</p>	<p>The Volunteer Coordinator will implement a tracking system via Volgisitcs to ensure that volunteers have met all requirements. The Coordinator will communicate with the Director of Education and Interpretation along with the Gunfighting Group Captain and individual volunteer once requirements are met or notify them of any outstanding requirements that need to be completed prior to performance.</p>

5.

**High**

**Participant Listing - Training**

The lists provided by staff were not all encompassing of the individuals that volunteered to participate in the events. Staff should be tracking the list of volunteers that attended the trainings to verify that they all signed a waiver.

A sign-in sheet should be presented to volunteers at the start of the training to document the participants. This form can then be used to create the sign-in sheets for events that volunteers participate in.

The Director of Education and Interpretation and the Volunteer Coordinator will work together with the Gunfighter Group Captain to ensure that there is a list of gunfighters that are scheduled and verified to perform at the scheduled event and that that list is provided to the Safety Officer prior to the event. The Safety Officer will then verify via a Day of Event Checklist that only those scheduled are permitted to perform. The Volunteer Coordinator will confirm that all scheduled gunfighters have attended the required training(s) and verify their waivers have been signed prior to performance. The Volunteer Coordinator shall be responsible for retaining all documentation regarding trainings and waivers.

6.

**High**

**WPD Approval for Gunfire**

Proper approvals are not being obtained by Cowtown staff for events involving gunfire. Per the policy, a firing license (approval from WPD) is required to report re-enactment gunfire.

Possibly creating an event checklist of items that need to be verified and checked off would help staff ensure that the event has been properly prepared for and is documented.

The Director of Education and Interpretation will be responsible for notifying and obtaining written approval from WPD of all scheduled gunfighting or discharging of weapons at the facility. They will ensure that the authorization form is appropriately archived and also provided to the designated Safety Officer for the given day/event. If written authorization is not received within one business day of the scheduled gunfighting program, gunfighting will not commence. The Director of Education and Interpretation will then notify the designated Safety Officer, Volunteer Coordinator, and scheduled Gunfighting Group Captain to let them know the program is cancelled. The authorization forms will be kept in the gunfighting event document log which will be retained by the Director of Interpretation and Education.

7.	<b>High</b>	<p><b>911 Calls</b></p> <p>Calls to 911 are not being made consistently for each gunfire event that is held at Cowtown. Per the policy, 911 will be notified to report re-enactment gunfire.</p>	<p>Documentation should be implemented that provides corroborating proof that 911 has been called and notified of the gunfire for the event at Cowtown.</p>	<p>Staff serving as Safety Officer will document that they have notified 911 on the Day of Event Checklist and will sign off on this in the gunfighting event document log. That document log will be retained by the Director of Interpretation and Education.</p>
8.	<b>High</b>	<p><b>Gun Inspections</b></p> <p>The responsibility of ensuring that guns are properly inspected resides with the Executive Director per policy. It was noted during the audit that the Executive Director did not implement proper training or procedures to ensure personally owned firearms were in good working condition. The lack of direction required staff to determine what should be included in a gun inspection for each volunteer prior to entrance into the events.</p>	<p>All safety officers should attend training to ensure they are properly equipped to inspect each type of gun that is used during the events.</p> <p>A checklist for the gun inspection should be implemented to ensure that all guns are being properly inspected before the volunteer is admitted to the Cowtown Museum.</p>	<p>Staff will undergo training with WPD to learn how to inspect firearms. This training will take place annually.</p> <p>Staff will also work with WPD to create and provide a list of authorized weapons that are able to be brought on site by volunteers. Documentation for what is inspected will be provided to volunteers in advance. While conducting the inspection, the staff member serving as Safety Officer will complete a checklist and document the weapon(s) brought on site by each volunteer.</p> <p>Once completed, the documents will be kept in the gunfighting event document log which will be retained by the Director of Interpretation and Education.</p>

9.	<b>High</b>	<p><b>Ammunition Inventories</b></p> <p>Inventory should be completed on the blank ammunition cabinet to verify that the ammo has not been tampered with and has not been removed or deemed missing. Per the policy, this inventory should take place on a weekly basis.</p>	<p>An inventory should be implemented on a weekly basis of the ammunition cabinet to verify that ammunition is not missing and has not been tampered with.</p>	<p>Staff will work with WPD and the volunteer groups to conduct on site ammunition making events and/or the City of Wichita will provide ammunition which (this may be reimbursed by the Board or volunteer groups). Once ammunition is on site and ready to go, staff will keep the ammunition in a locked storage with appropriate conditions (ammo box) that is not accessible to volunteers.</p> <p>All staff serving as Safety Officers will undergo training on how to verify that the blank ammunition is safe to use. This training will take place annually.</p> <p>Safety Officers will thoroughly inspect ammunition prior to each performance. (WPD suggests doing spot checks on firing prior to each event, additional training will be required for this).</p> <p>Once completed, the ammo will be cataloged and verified by WPD and the Director of Interpretation and Education. The catalog and verification documents will be kept in the gunfighting event document log which will be retained by the Director of Interpretation and Education.</p>
10.	<b>Medium</b>	<p><b>Forged signatures</b></p> <p>There were two instances in 2023 that the sign-in sheets appear to have forged signatures for one of the volunteers. The two signatures do not match the volunteer's other signatures.</p>	<p>Disallow staff or other volunteers to sign-in for someone else.</p>	<p>The Safety Officer will prohibit any other volunteer or staff member from signing on behalf of another.</p>



## Opportunities for Improvement

Background checks are key to ensuring that volunteers, similar to employees, have been verified by the City to ensure they are not posing a threat to the community. It is recommended that background checks be implemented for all Cowtown volunteers that go through training and orientation.

Alcohol and Drug screening for volunteers is another area that could be an opportunity for improvement. Ensuring that the volunteers are not under the influence of substances within 12 hours of working an event. This can be done by adding a statement to the signed waiver at check in.

An event checklist that provides a list of event verifications to ensure all policies have been checked and followed. This checklist can be retained electronically and reviewed when necessary.

Verification that the dummy rounds have been checked if they are being used by volunteers. Ensure that staff is aware of what to look for on the dummy rounds.

An update to the policy is necessary to differentiate regular Cowtown volunteers from volunteers and contractors that are not normally affiliated with the museum. The requirements for these performers should mitigate the risks incurred by Cowtown, but do not need to be the same. For example, there is no need to have the requirement that the external performers, not affiliated with Cowtown, meet the 50-hour volunteer rule.

# Appendices to Internal Audit Report

## Appendix 1

### Internal Audit Report Classifications

Based on the review of the content of each report, one of following classifications are assigned to facilitate comparison between reports.

### Satisfactory

The majority of expected controls are in place and operating effectively. Satisfactory represents an assessment of a control environment that is appropriate and supports management's objectives for the process subject to review.

### Requires Improvement

Medium priority for management to address. Needs Improvement, represents an assessment of a control environment that broadly supports management's objectives but has further opportunities for improvement.

### Unsatisfactory

High priority for management to address. A high number of individually significant control deficiencies or issues exist where the potential financial, operational or reputation risk exposure within the context of the specific review is significant. Management should develop an urgent action plan to address these issues.

## Appendix 2

### Risk Rating for Individual Findings

### High

Issues arising referring to important matters that are fundamental to the system of internal control. We believe that the matters observed might cause the City's objectives not to be met or leave a risk unmitigated and need to be addressed as a matter of urgency.

### Medium

Issues arising referring mainly to matters that have an important effect on controls but do not require immediate action. The City's objectives may still be met in full or in part or a risk adequately mitigated but the weakness represents a significant deficiency in the system.

### Low

Issues arising that would, if corrected, improve internal control in general but are not vital to the overall system of internal control. Low priority will also focus on opportunities to improve efficiency of processes as well as the management and control of risk.