



DEPARTMENT OF RECREATION AND PARKS

BIENNIAL PERFORMANCE AUDIT REPORT

Fiscal Years Ended June 30, 2019 and 2018

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CITY OF BALTIMORE

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Comptroller



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Honorable Joan M. Pratt, Comptroller
and Other Members
of the Board of Estimates
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Executive Summary

We conducted a Biennial Performance Audit of selected performance measures (see Table I on page 4) of the Department of Recreation and Parks (DRP) for the fiscal years (FYs) ended June 30, 2019 and June 30, 2018. The objectives of our performance audit were to: (1) determine whether DRP met its performance measure targets; (2) evaluate whether DRP has adequately designed internal controls related to the selected performance measures; and (3) follow up on prior findings and recommendations included in the previous Biennial Performance Audit Report, dated December 4, 2018.

According to the FYs 2018, 2019, 2020, and 2021 Agency Detail Board of Estimates Recommendations (Budget Books),

- **FY 2019:** The DRP met two of the three selected performance measure targets.
- **FY 2018:** The DRP met one of the three selected performance measure targets. (See Table I on page 4)

After adjusting for certain overstated actual performance measure amounts and corrections to methodologies used to calculate those actual amounts, DRP did not meet the targets for any of the selected performance measures for FYs 2019 and 2018. Also, our evaluation of the processes and the design of internal controls for the selected performance measures indicates that the DRP needs to improve the effectiveness and accuracy of the performance measures and processes as discussed below.

- **Service 645, Percent of Pools Meeting Maintenance Standards:** The DRP did not obtain annual operating permits for FY 2021, FY 2020, FY 2019, and FY 2018 before opening its public pools as required by the *Code of Maryland Regulation (COMAR) Title 10, Department of Health and Mental Hygiene, Subtitle 17, Swimming Pools, Spas and Spray Grounds, Chapter 01, Public Swimming Pools and Spas*. As a result, the Aquatics Division is not in compliance with the State of Maryland (State) requirement for public swimming pools.
- **Service 645, Percent of Pools Meeting Maintenance Standards:** The DRP's linear methodology overstated actual results for FY 2019 and FY 2018 reported in the Budget Book. The incorrect performance measure information is misleading for the City leadership to make appropriate funding decisions which may result in inadequate pool maintenance.

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- **Service 646, Number of Playgrounds with 100% Functional Components:** The DRP did not have a reasonable underlying methodology to set the target and measure the actual result before FY 2019, affecting the accuracy of the Performance Measure (PM) reporting. Specifically, the DRP was reacting to complaints received from multiple sources, including 311 calls and visual routine inspections rather than a proactive basis; i.e., periodic inspections.
- **Service 654, Number of Tree Maintenance Service Requests Received:** Although DRP has a flow chart for processing Service Requests (SR) received for tree maintenance, the DRP does not have formal (written, approved, dated) policies and procedures to ascertain whether SR and Work Orders (WO) are closed within established Service Level Agreements (SLA)¹ and accurately report the actual results in the Budget Books. In addition, the DRP does not monitor the SR and WO², causing the overstatement of FY 2019 and FY 2018 actual results and the existence of significant open WO. For example, 1,420 of 3,615, or 39 percent of the initiated WO in FY 2019, were still outstanding as of June 3, 2020.
- **Service 654, Number of Tree Maintenance Service Requests Received:** Although the performance measure for number of tree maintenance service request received represents an output measure for DRP, a valid target for this measure cannot be reasonably established because such target and its achievements are beyond DRP's control. As a result, performance measures beyond DRP's control do not accurately measure the performance of DRP and could result in negative perception of DRP's efforts.

Of the seven prior action plans that were followed up during this Biennial Performance Audit, two of the actions plans, or 29 percent, were fully implemented and five action plans, or 71 percent, were partially implemented. (See tables in Section II, pages 15 - 21).

To improve the accountability of the performance measures, we recommend the Director of DRP implement recommendations made in this report.

Management responses are included in Appendices I and II (see pages 22 - 27).

We wish to acknowledge DRP's cooperation extended to us during our audit.

Respectfully,



Josh Pasch, CPA, City Auditor
Baltimore, Maryland
October 22, 2020

¹ SLA are expected timeline such as days or hours to close SR. For example, SLA for a stump removal is 45 days.

² Timely completion of SR measures service efficiency and timely completion of WO measures operation efficiency.

Background Information

I. Baltimore City Department of Recreation and Parks

The DRP is responsible for providing recreational, cultural, and physical activities to the citizens of the City of Baltimore (City). The DRP provides a wide range of activities in its sports facilities and community centers. There are specialized recreational activities for the physically and emotionally challenged, and senior citizen's programs. City residents can participate in indoor / outdoor aquatics, ice and roller skating, hockey, soccer, basketball, football, dancing, acting, music, tennis, track and field, boxing, afterschool and out-of-school programs. The DRP consists of Bureau of Recreation, Bureau of Parks and Horticulture Division.

- The Bureau of Recreation provides a wide range of activities in its sports facilities and 43 community centers. There are specialized recreational activities for the physically and emotionally challenged, and senior citizen's programs. City residents can participate in indoor / outdoor aquatics, ice and roller skating, hockey, soccer, basketball, football, dancing, acting, music, tennis, track and field, boxing, afterschool and out-of-school programs.
- The Bureau of Parks is responsible for the beautification, management and maintenance of 4,600 acres of parkland. It also plans and implements outdoor recreation programs in City parks, including nature and environmental education at Carrie Murray. Regular park maintenance functions include grass mowing, ball fields preparations, buildings and playgrounds repairs.
- The Horticulture Division is responsible for the Rawlings Conservatory and Cylburn Arboretum. The Urban Forestry Division is responsible for the planting and caring of all trees in the public rights of way and City parks. Park Programs is responsible for the Rhythm and Reels, park permits, park volunteer program, the "\$5 5K" running series, biking, kayaking, hiking and camping in city parks.

II. Services

The DRP has multiple services. The following services are responsible for the performance measures included in the current Biennial Performance Audit.

- **Aquatics – Service 645.** This service operates the City's six large park pools, 13 neighborhood walk-to-pools, 20 wading pools, and three indoor pools. This service also operates the North Harford and Solo Gibbs splash pads.
- **Park Maintenance – Service 646.** This service is responsible for the maintenance of 4,600 acres of parkland spread over 276 individual sites, including Druid Hill Park, historic Mt. Vernon Place, neighborhood parks and playgrounds. Maintenance includes cleaning / repairing playgrounds; preparation / maintenance of athletic fields, basketball and tennis courts; cleaning trails; and mowing grass.

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This service also mulches trees, supports special events, and removes leaves / snow.

- **Urban Forestry – Service 654.** This service provides general maintenance of City streets and park trees, including inspecting, planting, removing, pruning, watering, and mulching. This service manages trees on public property and rights of way, and on private property through the Tree Baltimore initiative.

III. Selected Performance Measures

We judgmentally selected three performance measures of DRP for review which are summarized as follows:

Table I

Summary of Selected Performance Measures’ Targets and Actuals as Reported in the Budget Books for Fiscal Years 2019 and 2018

Service	Performance Measure	Type	2019		2018	
			Target	Actual	Target	Actual
645	% of Pools Meeting Maintenance Standards	Effectiveness	100	100	100	100
646	# of Playgrounds with 100% Functional Components	Effectiveness	92	80	82	77
654	# of Tree Maintenance Service Request Received	Effectiveness	10,300	10,643	10,500	10,297

Source: FY 2018, 2019, 2020, 2021 Budget Books

Objectives, Scope, and Methodology

We conducted our performance audit in accordance with *Generally Accepted Government Auditing Standards*, except for peer review requirements. 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 objectives of our audit were to:

- Determine whether DRP: (1) met its performance measure targets; (2) has adequately designed internal controls related to the selected performance measures; and
- Follow-up on prior findings and recommendations included in the previous Biennial Performance Audit Report, dated December 4, 2018.

The scope of our audit are three performance measures (see Table I on page 4) reported for the periods of FY 2019 and FY 2018.

To accomplish our objectives, we:

- Interviewed key individuals and evaluated the design of certain: (1) internal controls such as recording, monitoring, reporting, and documenting; (2) processes; and (3) procedures of the selected performance measure.
- Researched COMAR to understand the relevant State requirements for the performance measure, Percent of Pools Meeting Maintenance Standards.
- Obtained the swimming pool inspection reports (Pre-Opening Inspection Sheets) from the Baltimore City Health Department (BCHD) for FYs 2019 and 2018 and compared the data to the Comprehensive Aquatics Plans for those FYs to determine whether 100% of the pools met maintenance standards. We recalculated the performance measure actual amounts.
- Analyzed the FY 2019 and FY 2018 Tree Maintenance SR data and WO data provided by DRP to (1) recalculate the actual amounts reported in the Budget Books; and (2) identify FY 2019 WO with no established SLA, outstanding WO with established SLA, and WO not completed timely.
- Reviewed applicable records to evaluate the DRP's implementation status of the prior findings and recommendations.

SECTION I Current Findings and Recommendations

Finding #1: Service 645 – Aquatics Division, Percent of Pools Meeting Maintenance Standards – The Aquatics Division operated public swimming pools without having annual operating permits.

The DRP did not obtain annual operating permits for FY 2021, FY 2020, FY 2019, and FY 2018 before opening its public pools³ as required by the COMAR Title 10, Department of Health and Mental Hygiene, Subtitle 17, Swimming Pools, Spas and Spray Grounds, Chapter 01, Public Swimming Pools and Spas. As a result, the Aquatics Division is not in compliance with the State requirement for public swimming pools.

According to BCHD, they completed annual inspections for FY 2021, FY 2020, FY 2019, and FY 2018; the Aquatics Division passed inspections for swimming pools opened. However, the annual operating permits were not issued because the Aquatics Division did not pay the fees for annual operating permits. The BCHD policy and procedures is to print and mail annual operating permits when payments are received.

The COMAR states “a person may not operate a public pool or spa or spray ground without an annual operating permit issued by the Secretary⁴, except that in the case of a pool, or spa or spray ground that has received a partial approval of construction, alteration or the replacement of a public pools, spa or spray ground component pursuant to Regulation .08E of this chapter, the Secretary may issue a transferable 30-day permit for the temporary operation of the pool, spa or spray ground.”

Recommendation #1: We recommend the Director of DRP ensure the Aquatics Division obtains the annual operating permits.

³ The Aquatics Division is responsible for six large park pools, 13 neighborhood walkthrough pools, three indoor pools, 20 wading pools. **Source:** Budget Books

⁴ The State delegates authority to the City to issue pool permits. **Source:** BCHD

Finding #2: Service 645 – Aquatics Division – Percent of Pools Meeting Maintenance Standards – The methodology for calculating the performance measure is incorrect.

The DRP overstated actual results for FY 2019 and FY 2018 reported in the Budget Books. The incorrect performance measure information is misleading for the City leadership to make appropriate funding decisions which may result in inadequate pool maintenance.

The overstated actual results were caused by a DRP’s linear methodology; i.e., each pool that receives a passing inspection report from the BCHD is included in the actual performance measure rather than including all pools that were scheduled to open. Specifically, a total of 28 pools were subject to being open in FY 2019 and FY 2018. However, BCHD issued the inspection reports for 26 of the 28 pools, or 93 percent, and 19 of the 28 pools, or 68 percent, in FY 2019 and FY 2018, respectively (see Table II below).

Table II

Recalculated Actual Results				
Results	FY 2019		FY 2018	
	Number of Pools	Percent	Number of Pools	Percent
Per Budget Book	28	100	28	100
Recalculated	26	93	19	68

Source: Budget Book and inspection reports

The calculation methodology for the performance measure should have been the number of pools that passed inspections (numerator) divided by the total number of pools that are scheduled to open (denominator).

Recommendation #2: We recommend the Director of DRP revise, document and implement the methodology to calculate the performance measure.

Finding #3: Service 646 – Park Maintenance, Number of Playgrounds with 100% Functional Components – Underlying methodology for establishing the target and analyzing the actual results was not reasonable.

The DRP did not have a reasonable underlying methodology to set the target and measure the actual result before FY 2019, affecting the accuracy of the PM reporting. Specifically, DRP was reacting to complaints received from multiple sources, including 311 calls and visual routine inspections by the Certified Playground Safety Inspector (CPSI). This is a reactionary basis rather than a proactive basis mentioned in the scorecard⁵ (see textbox).

Factor Hindering Performance

"DRP did not have a dedicated Playground Safety Inspector to track and improve this performance measure. The position has been vacant for two years, but we now have a candidate who will begin work in January 2019. **She will inspect all 120 playgrounds twice per year and will have all inspected by the end of the FY so that we have baseline data heading into FY20.** Before making this hire, DRP attempted to get our playgrounds inspected via a contract with an inspection company but were unsuccessful."

Source: FY 2020 Scorecard

According to DRP, they hired the CPSI in January 2019. FY 2019 ended on June 30, 2019. Due to the short time frame, significant progress was not made towards the PM for FYs 2018 and 2019. The DRP has a plan of inspecting 120 playgrounds annually, i.e., one inspection for each playground annually⁶. However, DRP has not formally documented the underlying methodology for setting the target, measuring the actual results, setting priorities of playground visits, tracking and documenting playground visits, monitoring, and reporting the PM.

According to the *Standards of Internal Control in the Federal Government* issued by the Comptroller of the United States (Green Book), management:

- Documents in policies the internal control responsibilities of the organization; and
- Periodically reviews policies, procedures, and related control activities for continued relevance and effectiveness in achieving the entity's objectives or addressing related risks.

Recommendation #3: We recommend the Director of DRP develop formal (written, approved, and dated) policies and procedures for setting the target, measuring the actual results, setting priorities of playground visits, tracking and documenting playground visits, monitoring, and reporting the PM.

⁵ The Scorecard is the City's budget outcome database where agencies submit their information for the budget and performance measures.

⁶ It was noted that this information is different from the information written in the FY 2020 Scorecard.

Finding #4: Service 654 - Urban Forestry; Number of Tree Maintenance Service Requests Received - The DRP's monitoring control for service and operation efficiency needs to be improved.

Although DRP has a flow chart for processing SR received for tree maintenance, DRP does not have formal (written, approved, dated) policies and procedures to ascertain whether SR⁷ and WO (see textbox) are closed within established SLA and accurately report the actual results in the Budget Books. In addition, DRP does not monitor the SR and WO, causing the overstatement of FY 2019 and FY 2018 actual results (see Table III on page 10) and the existence of significant open WO. For example, according to DRP's data, 1,420 of 3,615, or 39 percent of the initiated WO⁸ in FY 2019, were still outstanding as of June 3, 2020 (see Table IV on page 10).

Systems Used for Service Requests Processing

311 Salesforce System: The tree maintenance SR are received in the 311 Salesforce System in the 311 Call Center. The 311 Salesforce System initiates a SR with an automated time and date and then sends this SR to Cityworks in DRP. Salesforce interfaces with this system and will receive the automated closing time and date from Cityworks when SRs are completed.

Cityworks System: It is the workflow management system used by DRP for routine daily tasks and is maintained by KCI, a third-party vendor. Cityworks System tracks WOs.

According to DRP, the cause of the significant outstanding WO was due to understaffing and limited equipment available. Also, it stated that it had been reporting to CityStat, which is a performance management team using data to support City Agencies to deliver services efficiently and equitably to analyze and improve performance with a focus on the Mayor's top priorities. However, this practice ended in FY2017.

⁷ One SR may have multiple WO; however, it was noted that there were more SR than WO reported in FYs 2019 and 2018 (See Table III and Table IV on page 10). According to DRP, this can happen for the following reasons: (1) WO are not created for urgent SR (down tree, fallen limb, broken branch in tree) for which work is done directly on the SR; (2) no work was required upon inspection or it was a duplicate SR; (3) DRP did some work based on notes in the SR during ransomware attack in FY 2019; and (4) the inspection was not completed and WO was not created.

⁸ Due to the missing information (i.e. closing dates) for certain SR in the 311 Salesforce System, WO in the Cityworks System were analyzed to further analyze the service and operation efficiency.

Table III

Summary of Service Request Review Results

Status	FY 2019		FY 2018	
	Number	Percentage ¹	Number	Percentage ¹
Targeted SRs received	10,300	N/A	10,500	N/A
Actual SRs received per Budget Book	10,643	N/A	10,297	N/A
Recalculated actual SRs received	7,558	N/A	9,236	N/A
Difference	3,085	29	1,061	10
SR closed as of June 3, 2020 ²	6,704	89	8,585	93
Open SRs as of June 3, 2020 ²	852	11	647	7
Others ³ as of June 3, 2020 ²	2	0	4	0

Source: Budget Book and the SR from the Cityworks System

Notes: ¹The percentages are rounded.

²The percentage calculation is based on Recalculated Actual SRs Received.

³Others include duplicate, waiting, blank status SR.

Table IV

Summary of FY 2019 Workorders Review Results

Descriptions	DRP	Recalculated Numbers	Difference
Total WO Initiated	3,615	3,615	0
Total WO Completed	2,195 ¹	2,427	232
Total outstanding WO (Number)	1,420	1,188 ²	232
Total outstanding WO (Percentage)	39	33	6

Source: Cityworks as of June 3, 2020.

Notes: For Further analysis,

¹2,195 completed WO were used because the DRP provided closing dates for these WO. Of the 2,195 completed WO, there are 82 WO with the "Completed" status; however, associated completed dates are missing in the data set provided by the DRP. Excluding these 82 workorders, the total WO completed in FY 2019 for further analysis is 2,097.

²1,188 outstanding WO were used because of the readily available data.

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Also, DRP did not:

- Establish SLA for all WO types and formally document the established SLA for certain WO types. Specifically, of the 2,097 completed WOs (see note 1 in Table IV on page 10),
 - 217 WO, or ten percent, did not have established SLA (see Table V below), and
 - 1,880 WO, or 90 percent, had established SLA. According to DRP, these SLA dates were established in FY 2017; however, they were not formally documented or established in the Cityworks system to monitor the timely completion of WO. The SLA were established in the Salesforce; however, they are outdated.
- Close completed WO timely. Of the 1,880 completed WO with established SLA dates, 815 WO, or 43 percent, were not completed timely (see Table VI on page 12).

Additionally, it was noted that 1,133 of 1,188 outstanding WO, or 95 percent, have established SLA, and these WO represent a significant number of days in excess of the SLA (see Table VII on page 12). Fifty-five WO, or 5 percent, did not have established SLA (see Table V below).

Table V

FY2019 Work Orders With No Established SLA

Category	No. of Completed Work Orders	No. of Outstanding Work Orders
Ash Removal	87	21
Clear Automated Traffic Violation Enforcement System (ATVES)	7	0
Prune – Elm	8	8
Remove Vines	3	1
Road Sign Blocked	13	1
Root Pruning	1	2
Traffic Light Blocked	9	0
Violence Reduction Initiative (VRI) Ash Removal	7	3
VRI Clear Camera Line of Sight	59	17
VRI Clear Street Light	23	2
Grand Total	217	55

Source: Cityworks as of June 3,2020.

Table VI

FY 2019 Work Orders Which Were Not Completed Timely

Category	No. of Work Orders	Min Days	Max Days	Avg Days ¹	SLA Days
Ash Stump Removal	73	153	961	565	45
Maintenance Prune	44	502	729	575	500
Priority Pruning	229	260	899	494	180
Stump Removal	133	54	1033	279	45
Tree & Stump Removal	1	483	483	483	180
Tree Removal	330	181	843	319	180
VRI Maintenance Prune	3	588	671	617	500
VRI Tree Removal	2	575	644	610	180
Grand Total	815	N/A	N/A	N/A	N/A

Source: Cityworks as of June 3, 2020

Note: ¹The formula is the total number of days to complete WO divided by No. of Work Orders.

Table VII

FY 2019 Outstanding Work Orders with Established SLA

Description	No. of Work Orders	Avg. No. of Outstanding Days	SLA Days
Ash Stump Removal	105	566	45
Ash Tree & Stump Removal	29	550	180
Maintenance Prune	213	532	500
Priority Pruning	1	637	180
Stump Removal	645	557	45
Tree & Stump Removal	69	528	180
Tree Removal	69	515	180
VRI Maintenance Prune	2	646	500
Total	1,133	N/A	N/A

Source: Cityworks as of June 3, 2020.

According to the Green Book, management:

- Establishes activities to monitor performance measures and indicators. These may include comparisons and assessments relating different sets of data to one another so that analyses of the relationships can be made, and appropriate actions taken. Management designs controls aimed at validating the propriety and integrity of both entity and individual performance measures and indicators;
- Implements control activities through policies;
- Documents in policies the internal control responsibilities of the organization;
- Communicates to personnel the policies and procedures so that personnel can implement the control activities for their assigned responsibilities; and
- Periodically reviews policies, procedures, and related control activities for continued relevance and effectiveness in achieving the entity's objectives or addressing related risks.

Recommendation #4: We recommend the Director of DRP:

- Develop and implement formal (written, approved, and dated) policies and procedures for monitoring, reporting, and periodic evaluation of SLA (e.g. annually, biennially, every three or five years) of the SR and / or WO;
- Document: (1) the monitoring activities to demonstrate DRP is following the established policies and procedures; and (2) the change if SLA are modified; and
- Update the revised SLA in the 311 Salesforce System and establish the SLA in the Cityworks System.

Finding #5: Service 654 – Urban Forestry performance measure for the Number of Tree Maintenance Service Requests Received does not measure the effectiveness of DRP Urban Forestry.

Although the performance measure for number of tree maintenance service requests received represents an output measure for DRP, a valid target for this measure cannot be reasonably established because such target and its achievements are beyond DRP's control. Performance measures beyond DRP's control do not accurately measure the performance of DRP and could result in negative perception of DRP's efforts.

The amount of tree maintenance service requests received by Urban Forestry is based on individuals' calls and is uncontrollable by Urban Forestry.

Performance measure targets that report meaningful information to the City which reflects activity by the agency.

Recommendation #5: We recommend the Director of DRP, with the assistance from Bureau of the Budget and Management Research (BBMR), select performance measures that are meaningful and within Urban Forestry's control such as number or percentage of service requests closed on time based on the established SLA.

Section II Implementation Status of Prior Audit Findings and Recommendations

Table VIII

Summary of Implementation Status of Audit Findings and Recommendations from the Performance Audit Report for Fiscal Years Ending 2017 and 2016 for Service 645 –Aquatics⁹

No.	Findings	Prior Recommendations	Management’s Self-reported Implementation Status	Auditor’s Assessment
1.	<p>1) The DRP was unable to provide support on how actual attendance for the pools were calculated.</p> <p>2) The daily cash collection reports used to account for cash collection from the pools admission was limited in number. Lack of adequate supporting documentation could cause unreliable and inconsistent information being reported and reduces the usefulness of these reports to management.</p>	<p>1) Establish procedures to safeguard primary and supporting documents for Aquatics attendance and the cash collections process.</p> <p>2) Records should be maintained properly and accessible when needed.</p>	<p>The DRP issues color coded numbered wristbands to determine the number of attendance to the pools. Wristbands are used to keep the count of the visitors and at the same time as a control measure for who enters the pools and for controlling the cash collected at the park pools.</p>	<p>Partially implemented.</p> <p>1. Although DRP developed policies and procedures for attendance, specific guidance was not provided for recording and reconciling attendance to supporting documentation.</p> <p>2. Although DRP implemented the use of wristbands for attendees, this control did not work effectively in FY 2019 and FY 2018. Specifically, DRP did not record the number of wristbands sold daily and the number of attendees with free admission. As a result, there was no audit trail to validate the accuracy of actual results reported in the Budget Book.</p> <p>3. The DRP does not reconcile the number of wristbands sold to the amount of cash collected daily; as a result, DRP cannot confirm the completeness of daily cash collections.</p>

⁹ The selected performance measure is the Total Number of Visitors to Outdoor Pools.

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No.	Findings	Prior Recommendations	Management’s Self-reported Implementation Status	Auditor’s Assessment
2.	<p>1) The DRP did not meet performance measure targets for both FYs.</p> <p>2) Actual amounts were inconsistently reported in the Budget Books.</p> <p>3) Budget Book criteria for the performance measure was not the same when discussed with BBMR. City's residents were unaware extended pool schedule and weather-related issues resulted in decreased attendance. Inaccurate and unreliable data can lead to misleading performance measure results and reduces the usefulness of reports to management.</p>	<p>1) The BBMR should disclose in subsequent Budget Books when a performance measure target has been established, has been changed, or updated.</p> <p>2) The BBMR should ensure all budget analyst are properly instructed prior to each budget cycle and emphasize that changes to the performance data must be properly disclosed in the budget document.</p>	<p>The Data Analyst in DRP collaborate with BBMR during the budget cycle to ensure the correct data are published in the budget book.</p>	<p>Implemented.</p>

Table IX

Summary of Implementation Status of Audit Findings and Recommendations from the Performance Audit Report for Fiscal Years Ending 2017 and 2016 for Service 651 – Recreation for Seniors¹⁰

No.	Findings	Prior Recommendation	Management’s Self-reported Implementation Status	Auditor’s Assessment
1.	FY 2016 target amount was incorrectly reported as 40,000 when it should have been 6,000 in the FY 2016 Budget Book. FY 2017 and 2018 Budget Book listed the correct target amount for FY 2016. Administrative errors or oversights may have resulted in the inconsistent reporting for FY 2016 that can result in misleading performance results.	In order to avoid misleading performance results the actual performance measure target amount that appears in the City's Budget Books should be checked for accuracy prior to inclusion in the appropriate year's Budget Book.	The Data Analyst at DRP has collaborated with BBMR during the budget preparation cycle to ensure that the data in scorecard matches the data in reported in the Budget Book.	Partially Implemented. According to DRP, the FY 2018 Target was adjusted from 6,500 to 6,800 between the publishing of the FY 2018 and FY 2019 Budget Books, based on the review of the attendance data for FY17. The actual attendance data for FY 2018, reported in the FY 2020 Budget Book was 8,127 compared to the adjusted target of 6,800. However, an explanation of the target change was not included in the Budget Book.

¹⁰ The selected performance measure is the Total Attendance at Senior Recreation Programming Events.

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Table X

Summary of Implementation Status of Audit Findings and Recommendations from the Performance Audit Report for Fiscal Years Ending 2017 and 2016 for Service 646 – Park Maintenance¹¹

No.	Findings	Prior Recommendation	Management’s Self-reported Implementation Status	Auditor’s Assessment
1.	There is no formal written policy on how the playground repairs are reported and tracked by DRP for FY 2010 through FY 2014.	Maintain complete records for all playground inspections and repair records.	There is a formal written policy and procedures on playground repairs.	Partially Implemented. Refer to current Finding #3 on page 8.

¹¹ The selected performance measure is the Number of Playgrounds with 100% Functional Components.

Table XI

Other Issues / Concerns of the Biennial Audits Oversight Commission

No.	Findings	Prior Recommendations	Management's Self-reported Implementation Status	Auditor's Assessment
1.	<p>Grass Cutting for FY 2017 and 2016 – Policies and Procedures</p> <p>The DRP did not have adequate documentation to show verification of the "frequency of grass cutting" in both FYs to support the records of the independent contractor. Even though managers visit selected properties to confirm the grass was cut, they only record the properties viewed which had infractions. The lack of properly reporting all properties that were cut could result in payment to the contractor whose services were undelivered or unsatisfactory.</p>	<p>Develop policies and procedures to include maintenance of written support for properties cut.</p>	<p>There is a procedure and document in place to verify and monitor the grass mowing schedule in the City's parks. The vendor is provided in the procurement contract a list of parks. The vendor works with the Chief of Park Maintenance with the list of parks to develop a mowing schedule. The vendor provides the list of parks to its mowing teams who would cut the grass according to the schedule. After the mowing, the vendor provides its lists to the Chief of Parks who will then pass it on to the District and Assistant District Managers. The managers will take the list and drives around the City to verify the respective parks were mowed. Where the grass was not mowed, the vendor is notified. The vendor will not be paid for the invoice submitted for that cycle unless all the parks on that list were mowed.</p>	<p>Partially Implemented.</p> <p>The DRP developed procedures to verify, monitor, and document scheduled grass cuttings in City parks. However, those procedures were not in place during FY 2018 and most of FY 2019. Park Maintenance Standards of Operations were effective January 1, 2019, and the use of a Mowing Inspection Form was not effective until April 1, 2020.</p>

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No.	Findings	Prior Recommendations	Management's Self-reported Implementation Status	Auditor's Assessment
2.	<p>Stockroom Inventory for FY 2017 and 2016 – Policies and Procedures</p> <p>DRP facilities failed to keep a property inventory form on various locations resulting in the facilities not maintaining records of its inventory and / or unable to provide a dollar value of its inventory. A lack of recording inventory prevents management from having an accurate accounting of inventories from DRP's locations and increases the risk of loss, theft or unauthorized use without being detected in a timely manner.</p>	<p>Implement procedures to that involves inventory being periodically verified and documented by an independent employee whose duties do not include physical custody of inventories. Proper maintenance of those records should also be kept.</p>	<p>The inventories and small assets stored in secured locations in the recreation centers are checked and documented twice per year. In the park store rooms where the used tools are issued daily, tools are checked out and in each day. Where tools are not returned, the borrower is reprimanded or required to pay for the lost tool.</p>	<p>Partially Implemented.</p> <p>Independent periodic inventory count and reconciliation are the key inventory controls to mitigate the risk of theft or misuse. These controls are essential controls for small offices where duties cannot be fully segregated. At DRP, these controls are not in place, in practice, or in the policies and procedures, even though DPR implemented the policies and procedures after the previous audit. Specifically, according to DRP policies and procedures, all stored items and actively used items must be physically counted at least twice a year. However, the policies and procedures do not include a comparison of the physical counts to the inventory records. Also, the policies and procedures do not require that the verification of the inventory listing should be performed by someone who is not involved in the inventory control process.</p> <p>We recommend the Director of DRP update the current policies and procedures to address the prior recommendations.</p>

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No.	Findings	Prior Recommendations	Management’s Self-reported Implementation Status	Auditor’s Assessment
3.	<p>Hiring of Temporary Employees for FY 2010 through 2014 – Policies and Procedures</p> <p>The positions (temporary) are not advertised through the City websites as the full-time positions.</p>	<p>Considering the volume of seasonal applicants, using an electronic application process for seasonal employees can improve the hiring processes and allow tracking and transfer of applicants’ information.</p>	<p>The DRP has put in place a policy to ensure that all positions full-time and or part-time are advertised on the City’s websites. All positions are now advertised on the City’s website.</p>	<p>Implemented.</p>

APPENDIX I

Management's Response to the Current Findings and Recommendations

Date: October 16, 2020
To: Josh Pasch, City Auditor
Subject: Management Response to Audit Report: Biennial Performance Audit Report on Department of Recreation and Parks

Our responses to the audit report findings and recommendations are as follows:

Recommendation #1:

We recommend the Director of DRP ensure the Aquatics Division obtain the annual operating permits.

Management Response / Corrective Action Plan

Agree () **Disagree (X)**

While the management and staff of DRP agree with the recommendation to ensure that Aquatics Division obtains the annual permits to open the swimming pools, we disagree with the information presented to arrive at it. The DRP always ensures that all its pools pass the inspections tests carried out by the Baltimore City Health Department. In FY 2018 and FY 2019, each pool was inspected and received a score and passing certificate, as evidence that the respective pools had met the standards for opening as established by the City's Health Department. The statement that "the annual operating permits were not issued because the Aquatics Division did not pay the fees for annual operating permits" is misleading. The DRP was instructed by prior administration officials not to pay for the permits issued by the Health Department. The DRP has not submitted payment for permits since receiving that instruction in 2016. Further, the Health Department never contacted DRP for current or delinquent payments, nor did the Health Department closed the pools due to the lack of operating permits. Therefore, DRP was correct to assume that they were operating the swimming pools under the regulations established. Finally, Executive Director Moore will have a dialog with the Health Department to seek clarification on the payment of inspection fees going forward.

Implementation Date: N/A

Responsible Personnel:

- Karen Jordan, Deputy Director – Recreation
- Darryl Sutton, Recreation Manager

Recommendation #2:

We recommend the Director of DRP revise, document and implement the methodology to calculate the performance measure.

Management Response / Corrective Action Plan

Agree (X) Disagree ()

Implementation Date: November 1, 2020

- **Action Plan Milestone(s):** There will be a discussion between the management of the Aquatics Division, Fiscal Services, the Executive Director’s office and BBMR of a revised methodology for pool maintenance performance measure.
- **Action Plan Milestone(s):** New methodology will be implemented.
- **Action Plan Milestone(s):** New performance measure will be recorded in the FY 2021 budget preparation documents.

Responsible Personnel:

- Karen Jordan, Deputy Director – Recreation
- Darryl Sutton, Recreation Manager

Recommendation #3:

We recommend the Director of DRP develop formal (written, approved, and dated) policies and procedures for setting the target, measuring the actual results, setting priorities of playground visits, tracking and documenting playground visits, monitoring, and reporting the PM.

Management Response / Corrective Action Plan

Agree (X) Disagree ()

Implementation Date: January 1, 2021

Biennial Performance Audit Report on Department of Recreation and Parks

- **Action Plan Milestone(s):** Review the current written policies and procedures with Park Maintenance new management team.
- **Action Plan Milestone(s):** Revised policies and procedures where necessary.
- **Action Plan Milestone(s):** Have the policies and procedures officially implemented.

Responsible Personnel:

- Erik Dihle, Acting Department Director – Park Maintenance
- Ashley Stewart, CPSI

Recommendation #4:

We recommend the Director of DRP:

- Develop and implement formal (written, approved, and dated) policies and procedures for monitoring, reporting, and periodic evaluation of SLA (e.g. annually, biennially, every three or five years) of the SR and / or WO;
- Document: (1) the monitoring activities to demonstrate DRP is following the established policies and procedures; and (2) the change if SLA are modified; and
- Update the revised SLA in the 311 Salesforce System and establish the SLA in the Cityworks System.

Management Response / Corrective Action Plan

Agree (X) Disagree ()

Implementation Date: July 1, 2021

- **Action Plan Milestone(s):** Develop Formal Written Policies and Procedures – January 31, 2021.
- **Action Plan Milestone(s):** Update Due Date (SLA) in Cityworks February 1, 2021 and Request SLA Update in 311 Salesforce System February 1, 2021.

DRP cannot approve or change SLA in the 311 Salesforce System without the approval and assistance of CitiStat and 311 Supervisor. We will request SLA recommended changes.
- **Action Plan Milestone(s):** First Evaluation of written Policies and Procedures and SLA, July 1, 2021.

Responsible Personnel:

- Erik Dihle, Acting Department Director – Park Maintenance
- Charles Murphy, Forest Enhancement Program Director

Recommendation #5:

We recommend the Director of DRP, with the assistance from BBMR, select performance measures that are meaningful and within Urban Forestry's control such as number or percentage of service requests closed on time based on the established SLA.

Management Response / Corrective Action Plan

Agree (X) Disagree ()

Implementation Date: December 1, 2020

- **Action Plan Milestone(s):** Have an internal discussion with all the necessary parties about new performance measures for Urban Forestry.
- **Action Plan Milestone(s):** Discuss the new measures with BBMR.
- **Action Plan Milestone(s):** Include the new measures in the FY 2021 Budget Book.

Responsible Personnel:

- Erik Dihle, Acting Department Director – Park Maintenance
- Kenn L. King, CFO

APPENDIX II

Management's Response to the Prior Findings and Recommendations

Table VIII, Finding 1 (see page 15)

During FY 2020, DRP implemented the recommendations for attendance, including a change in the process. For example, patrons to the pools were pre-registered on-line. This improved the accuracy of the attendance records.

Effective January 2021, the cash management policy will be revised from a manual process to digital payments using a software called Civic Rec; therefore, the recommendation will be implemented.

Responsible personnel: Darryl Sutton, Recreation Manager; Makponse Yamonche, Accountant Supervisor; Felicia Robinson, Head Cashier; and Scott Stanfill, Data Analyst

Implementation Dates:

- Attendance policy – Implemented
- Cash management policy – Implementation Date: January 2021

Table IX, Finding 1 (see page 17)

DRP has had discussions with BBMR about the contents of the Budget book. BBMR will get the opportunity to review the final data to be entered in the budget book. Recommendation will be fully implemented.

Responsible personnel: Kenn King, CFO and Scott Stanfill, Data Analyst

Implementation Date(s): July 1, 2020 and January 2021

Table X, Finding 1 (see page 18)

Recommendations will be fully implemented.

Responsible personnel: Erik Dihle, Acting Department Director – Park Maintenance and Ashley Stewart, CPSI

Implementation Date: January 2021

Table XI, Findings 1 and 2 (see pages 19 and 20)

- **Finding 1:** Policies and procedures for grass mowing have been developed and implemented effective July 1, 2020. The full recommendation is implemented.

Responsible personnel: Erik Dihle, Acting Department Director – Park Maintenance; Ronald Rudisill, Park District Manager; and Kenn King, CFO

Implementation Date: July 1, 2020 (FY 2021)

- **Finding 2:** Recommendations will be fully implemented.

Responsible personnel: Karen Jordan, Deputy Director – Recreation, Rec Centers Area Managers and Fiscal Purchasing Assistants

Implementation Date: January 2021 (FY 2021)