

**NEIGHBORHOOD & COMMUNITY AFFAIRS
PARKS & RECREATION
PARK SERVICES
AUDIT 20-07
JULY 9, 2020**



CITY OF TAMPA

Jane Castor, Mayor

Internal Audit Department

Christine Glover, Internal Audit Director

July 9, 2020

Honorable Jane Castor
Mayor, City of Tampa
1 City Hall Plaza
Tampa, Florida

RE: P&R – Park Services, Audit 20-07

Dear Mayor Castor:

Attached is the Internal Audit Department's report on P&R – Park Services.

We thank the management and staff of Parks and Recreation Department for their cooperation and assistance during this audit.

Sincerely,

/s/ Christine Glover

Christine Glover
Internal Audit Director

cc: John Bennett, Chief of Staff
Ocea Wynn, Administrator of Neighborhood and Community Affairs
Jean Duncan, Administrator of Infrastructure & Mobility
Dennis Rogero, Chief Financial Officer
Sal Ruggiero, Deputy Administrator of Infrastructure Services
Paul Dial, Director of Parks & Recreation
Pete Brett, Director of Logistics & Asset Management
Sherisha Hills, Manager of P&R Service Area

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/s/ Stephen Mhere

Auditor

/s/ Christine Glover

Audit Director

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BACKGROUND

Park Services is a division of the City of Tampa (City)'s Parks & Recreation (P&R) Department. Its primary purpose is to maintain City-operated parks, playgrounds, cemeteries, and some adjacent right-of-ways. Section 16-91 of the Tampa Municipal Code lists a total of 88 properties adopted by ordinance of the City Council as dedicated parks to be held by the City for the benefit of its citizens. Ninety other parks are currently not on the dedicated list.

Park Services (Division) has a staff complement of 78, among them automotive equipment operators, services attendants, landscape and irrigation specialists, an administrative support technician, an office support specialist, and security personnel. Employees work under the leadership of site coordinators and supervisors, who in turn report to the division manager. Park Services maintenance work includes general carpentry and painting, repairs of facilities and play equipment, and pressure washing. Other responsibilities include general grounds maintenance tasks like debris pickup, mowing, pruning, weeding, irrigation system repair, landscaping, and removal of graffiti.

STATEMENT OF OBJECTIVES

This audit was conducted in accordance with the Internal Audit Department's FY 2020 Audit Agenda. The objectives were to determine if the Division:

1. Has internal controls in place to provide reasonable assurance that City park and cemetery services are operational and available for the public's convenience.
2. Has implemented inventory controls to effectively track and account for small tools and equipment.
3. Is using efficient and effective means to manage its maintenance of parks and cemeteries.

STATEMENT OF SCOPE

The audit period covered is mostly FY 2019. It includes a brief review of work orders generated in prior years, going back to 2015, only to provide context relative to timeliness of work order processing. The audit also included all park maintenance work performed by division staff as well as building maintenance work performed by Logistics & Asset Management's Facilities Division (Facilities). Maintenance activities involving tree trimming/removal and related work were excluded because those activities were reviewed in Audit 19-13 (Forestry Division).

STATEMENT OF METHODOLOGY

To accomplish our objectives, we used the following methodology:

- We evaluated Park Services' internal controls related to its core activities. In that regard, we reviewed documentation of policies and procedures, its custodial practices and inventory management of small tools and equipment.
- We analyzed maintenance work orders generated and processed through the WebTMA application software.
- We interviewed management to understand its perspective on general operations and fraud.
- We obtained information from staff members in Park Services as well as Facilities and Revenue & Finance (R&F)'s Property Control Office about work order processing and inventory control standards.
- We toured and observed the physical security measures in place at four parks where Park Services keeps its small tools and equipment.

STATEMENT OF AUDITING STANDARDS

We conducted this performance audit in accordance with generally accepted government auditing standards. 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.

AUDIT CONCLUSIONS

Based upon our review, test work, and audit findings noted below, our conclusions are as follows:

1. Internal controls in place do provide reasonable assurance that City park and cemetery services are operational and available for the public's convenience.
2. The Division implemented inventory controls to track and account for small tools and equipment. However, the effectiveness of these controls can be improved.
3. The Division is not using efficient and effective means to manage its maintenance of parks and cemeteries.

WORK ORDER MANAGEMENT

STATEMENT OF CONDITION: Park Services' maintenance responsibilities are wide and varied, and include the repair of playgrounds and ball courts, affixing signage at all parks and cemeteries, repairing park buildings and fixtures, and minor tree trimming or removal from parks. The Division performs some of these responsibilities in-house. However, maintenance of buildings and tree-trimming or removal are performed by the City's Facilities Division and the Forestry Division, respectively.

Our review of Park Services' in-house maintenance activities found that the division uses regular Microsoft Outlook e-mails to manage work orders. These e-mails are the only records the division creates for the maintenance. We were unable to establish how many such e-mails were generated in FY 2019, but the Division estimates around 250 to 300.

We also found that some maintenance requests Park Services made to Facilities took at least six months to complete. The Division made 591 requests in FY 2019 and 36 of them had not been completed by the beginning of June 2020. Facilities reviewed the requests and found that 7 of the 36 are for unfunded capital projects and the remainder are on track to be completed over the next 6 months.

CRITERIA: Using appropriate work order systems is a best practice standard for maintenance management. Also, maintenance requests should be completed as quickly as possible.

CAUSE: The Division uses e-mails as work orders because it does not have a work order management system. Some requests are not completed expeditiously because Facilities does the maintenance and deals with competing priorities as it also attends to requests citywide.

EFFECT OF CONDITION: The use of e-mails to manage work orders deprives management of the ability to efficiently and effectively manage maintenance activities. Also, delaying completion of maintenance requests not only inconveniences the public but could also pose a safety risk.

RECOMMENDATION 1: We recommend Park Services consider:

- a) Using an appropriate work order software system in lieu of the e-mail work order process. This could be achieved by adopting a new system, acquiring one already in existence, or implementing one based on Microsoft Excel.
- b) Working with Facilities to establish protocols that prioritize maintenance requests. This could be done through a memorandum of understanding, service level agreement, or something similar.

PARK SERVICES MANAGEMENT RESPONSE: Parks & Recreation agrees with the recommendation.

On multiple occasions, the Department has previously attempted to purchase a work order management system through the Budget Change process but has not been successful. For FY21, we have submitted a Budget Change to purchase a work management system. Until it is determined if this will be approved, the Parks Division will create an Excel spreadsheet to track internal work requests that are submitted.

TARGET IMPLEMENTATION DATE: The Parks Services Division will implement this system by July 1, 2020. Internal documentation will be kept on file per the City of Tampa record retention policy.

FACILITIES MANAGEMENT RESPONSE: Facilities is currently drafting a work matrix document that identifies the type of repair and maintenance each department is responsible for, and will describe request cost ceilings that trigger capital project funding. A draft will be completed in 30 days for review and comment. Once a consensus is met, a final memo of understanding will be drafted for department signatures.

TARGET IMPLEMENTATION DATE: January 1, 2021.

INVENTORY CONTROL OF SMALL ITEMS

STATEMENT OF CONDITION: Park Services utilizes a wide variety of tools and equipment to carry out its responsibilities, including vehicles, lawn mowers, hedge trimmers, leaf blowers, pressure washers, and similar items. Some of these tools and equipment are treated as fixed assets, and are valued at \$1,000¹ or more and have an expected useful life of more than a year. The Division assumes responsibility for inventory management of all tools and equipment. However, R&F's Property Control Office oversees the maintenance of accounting records related to fixed assets. Also, when Park Services determines that a fixed asset is of no further service to it, the Division coordinates with the Purchasing Department for proper disposition of the asset. Inventory control of small items (tools/equipment valued at less than \$5,000), including acquisition, safeguarding, transfer, and disposition, is the sole responsibility of Park Services.

We reviewed Park Services' small item inventory records and found that some items – among them pressure washers, blowers, and mowers – were either missing, transferred, or deadlined. The documentation created to record the status of these items is not consistent with City standards for effective tracking of inventory transfer or disposition as set by R&F's Property Control Office.

CRITERIA: According to R&F's Physical Inventory Policy and Procedures, City departments and/or divisions are responsible for safeguarding, as well as preparing appropriate inventory documentation of, all property assigned to them. Also, Ordinance Section 2-46 requires all City departments and divisions to create and maintain adequate policies and procedures relating to their activities.

CAUSE: Park Services does not have its own internal documentation to track the movement of small items.

EFFECT OF CONDITION: Failure to effectively track small items inventory puts the division at a high risk of property theft, loss, misplacement, or misappropriation.

RECOMMENDATION 2: In order to more effectively manage inventory, we recommend Park Services revise its internal policy on *Safeguarding and Control of City-owned Property without Asset Numbers* and include the use of inventory documentation appropriate for recording the acquisition, replacement, transfer, or disposition/deadlining of small items.

MANAGEMENT RESPONSE: Upon reviewing the recommendation, the Department of Parks & Recreation agrees that our current policy on Safeguarding and Control of City-owned Property without Asset Numbers should include appropriate documentation for recording. Therefore, in an effort to mitigate and to effectively manage the inventory of small items, the Park Services Division will implement an Equipment Move Tracking Form to notify Property Control when tracking the status of small items. This form will be used when City of Tampa equipment is moved from one employee, site or division to another, or when turning the equipment in permanently to the Purchasing Department. This process will be used for all equipment that is valued under \$5,000.

¹ The threshold value of an asset was increased from \$1,000 to \$5,000 effective October 1, 2019.

TARGET IMPLEMENTATION DATE: The Parks Services Division will revise this internal policy effective July 1, 2020. Internal documentation will be kept on file, per the City of Tampa record retention policy.