



**FINAL**

# *City of Albuquerque*

*Office of Internal Audit*

P.O. BOX 1293, ALBUQUERQUE, NM 87103

## **Interoffice Memorandum**

**October 30, 2013**

**Ref. No. 13-106**

**To: Robert J. Perry, Chief Administrative Officer**

**From: Debra D. Yoshimura, Director, Office of Internal Audit**

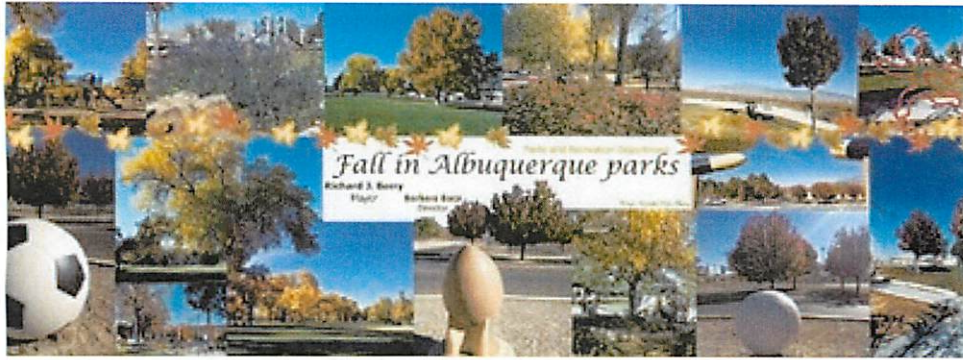
**SUBJECT: FINAL PERFORMANCE AUDIT REPORT NO. 13-106, PARK MAINTENANCE, PARK MANAGEMENT DIVISION, PARKS & RECREATION DEPARTMENT**

We are pleased to attach our Final Performance Audit Report No. 13-106, Park Maintenance, Park Management Division, Parks & Recreation Department. The preliminary draft of the report was submitted to the Department for technical review on July 18, 2013. Subsequent to the technical review, the final report was prepared.

DDY/CO/vmd...

Attachment

xc: Accountability in Government Oversight Committee Members  
Richard J. Berry, Mayor  
John Soladay, Chief Operations Officer  
City Councilors  
Laura Mason, Director, Council Services Department  
Lou Hoffman, Director, Department of Finance & Administrative Services  
Barbara Baca, Director, Parks & Recreation Department  
File



**PERFORMANCE AUDIT REPORT**

**OF**

**PARK MAINTENANCE**  
**PARK MANAGEMENT DIVISION**  
**PARKS & RECREATION DEPARTMENT**

**REPORT NO. 13-106**



**City of Albuquerque**  
**Office of Internal Audit**

PERFORMANCE AUDIT REPORT  
PARK MAINTENANCE  
PARK MANAGEMENT DIVISION  
PARKS & RECREATION DEPARTMENT  
REPORT NO. 13-106

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Park Management – Parks & Recreation Department  
Report No. 13-106  
**Executive Summary**

The Office of Internal Audit (OIA) conducted a performance audit of the Park Management Division with a focus on Park Maintenance within the Parks & Recreation Department (PRD). The audit was included in the FY13 approved audit plan.

Park Management's main focus is sustaining a healthy park system to make Albuquerque a great place to live and play.

**Objective: Does PRD have a maintenance plan in place that will help Park Management ensure the successful upkeep of City parks and medians?**

- Park Management does not have a maintenance plan in place.
- There is not an up-to-date, comprehensive inventory of parks, medians and trails.
- From a sample of 22 parks, obvious maintenance needs were noted at 13 parks (59%).

**Objective: Are PRD supervisory controls for Park Management staff sufficient to manage the successful maintenance of city parks and medians?**

- Park Management does not have formal written policies and procedures.
- Paper work orders are used, though park data is not tracked.
- Voluminous quantities of work orders are retained.
- Supervisors are unable to use the tools available (i.e. GPS) as field supervisors and are seldom in the office.

**Objective: Does PRD have effective internal controls to protect department assets from fraud, waste, or abuse?**

- Park Management does not have an inventory listing and does not take periodic inventory of supplies on hand.
- Park Management does not have an inventory listing of equipment issued to each Area.
- There are no formal written policies and procedures.
- Periodic verifications are not conducted on the permanent & temporary issuance files.
- There is inadequate separation of duties involving P-card purchases.
- There is inadequate fiscal oversight.

**Recommendations and management responses are included within the audit report.**



*City of Albuquerque*  
*Office of Internal Audit*  
P.O. BOX 1293 ALBUQUERQUE, NEW MEXICO 87103

October 30, 2013

Accountability in Government Oversight Committee  
City of Albuquerque  
Albuquerque, New Mexico

Audit: Performance Audit  
Park Maintenance  
13-106

**FINAL**

**INTRODUCTION**

The Office of Internal Audit (OIA) conducted a performance audit of the Parks & Recreation Department (PRD) Park Management Division. The audit was included in the fiscal year (FY) 13 approved audit plan.

PRD's mission is to:

- Protect, plan, enhance, and maintain a Parks, Major Public Open Space and Trails System that gives Albuquerque a sense of place.
- Promote economic development and tourism by continuing to provide quality affordable facilities and programs (e.g. Golf, Recreation, Swimming Pools, Parks, Open Space, Balloon Fiesta Park, Shooting Range and Sporting Events).
- Assure quality educational programs for youth to encourage positive behavior towards a conservation ethic and therefore combat "Nature Deficit Disorder".
- Provide quality recreation programs to encourage healthy, active lifestyles for all ages.
- Encourage and develop a healthy and safe work environment, ethical management practices and a spirit of teamwork for all Parks and Recreation Employees.

Park Management's main focus is sustaining a healthy park system to make Albuquerque a great place to live and play. According to PRD's website, Park Management is responsible for nearly 300 city parks, 150 streetscapes, and over 100 miles of trails. Parks help people connect with nature and to each other. As places to relax, play, learn, and where people come together, parks are essential to the health of urban communities.



PRD has recognized that change can only happen through active engagement and has expressed an interest in strengthening the Department through change.

As Albuquerque grows and expands, the interest and desire for additional park acreage grows as well. The park acreage increased 14% from 2008 to 2012, while the number of full time Park Management employees decreased by 11%. The chart below illustrates the changes in the acres to employee ratios over the past five fiscal years.

<u>Fiscal Year</u>	<u>Park Acreage Maintained</u>	<u>Full Time Employees</u>	<u>Ratio Acres:Employee</u>
2012	3161	138	23:1
2011	3088	147	21:1
2010	2921	153	19:1
2009	2856	153	19:1
2008	2776	155	18:1

As a result of reduced department staffing and increased park acreage, Park Management has adjusted park maintenance standards. Though facing various challenges, on June 5, 2013, a USA Today article listed Albuquerque as tied for 11<sup>th</sup> place in the top 50 park systems throughout the nation. The factors used to rank the parks were:

- Park access – the percentage of residents living within a half-mile of a park;
- Park size – the city’s median park size and the percentage of total city area dedicated to parks; and
- Services and Investment – the combination of the number of playgrounds per 10,000 city residents and per capita spending.

With the positive news article, the recently completed study by Matrix Consulting Group and the results of this OIA audit, PRD has sufficient information with which to make more informed decisions that will help to transition PRD into a proactive and well-organized Department of the City. In order to make the transition, it is important that PRD maintains its current park assets in an efficient manner using a master park maintenance schedule coupled with adequate fiscal control and inventory management.

### **AUDIT OBJECTIVES**

The objectives of the audit were to determine:



Does PRD have a maintenance plan in place that will help Park Management ensure the successful upkeep of city parks and medians?

Are PRD supervisory controls for Park Management staff sufficient to manage the successful maintenance of City parks and medians?

Does PRD have effective internal controls to protect department assets from fraud, waste, and abuse?

### **SCOPE**

Our audit did not include an examination of all functions and activities related to the Park Management Division but focused on the Park Maintenance Section within the Division. Our scope addressed the objectives above for the 18-month period of July 1, 2011 through December 31, 2012.

This report and its conclusions are based on information taken from a sample of transactions and do not intend to represent an examination of all related transactions and activities. The audit report is based on our examination of activities through the completion of fieldwork, May 21, 2013, and does not reflect events or accounting entries after that date.

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.

### **METHODOLOGY**

We utilized several methodologies to achieve the audit objectives. These evidence-gathering techniques included, but were not limited to:

- Interviewing key PRD personnel,
- Analyzing supporting documentation,
- Identifying and testing internal controls,
- Observing a sample of parks for obvious maintenance needs,

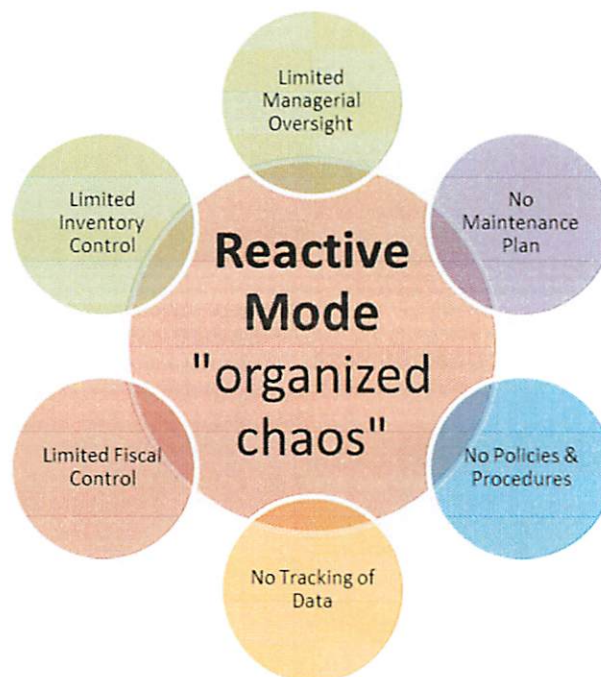


- Reviewing City of Albuquerque, Information Technology Department Policies and Standards,
- Reviewing applicable Administrative Instructions,
- Reviewing IT Governance Institute’s Control Objectives for Information and related Technology (CobiT) audit guidelines, and
- Reviewing Governmental Accounting, Auditing and Financial Reporting (GAAFR), published by the Government Finance Officers Association.

### **FINDINGS**

The audit identified numerous opportunities for improvement. The majority of these opportunities can be categorized as the result of two main areas – Lack of a Master Maintenance Plan and Lack of Fiscal/Inventory Control.

Together, the findings demonstrate why Park Management has been unable to establish a strong divisional infrastructure and continues to operate in a reactive mode of “organized chaos” as demonstrated below.





The following findings concern areas that we believe could be improved by the implementation of the related recommendations.

1. PRD SHOULD ESTABLISH AND FOLLOW A MASTER MAINTENANCE PLAN.

Obvious maintenance needs including graffiti, accumulated trash and property damage were noted at 59 percent of the parks inspected. These maintenance needs identified at 13 out of a sample of 22 parks, are in the alphabetical list below, and shown in the pictures in Appendix A.

**Maintenance Needs Noted at City Parks**

<b>Park</b>	<b>Observation</b>	<b>Date of Observation</b>
Alamosa	Graffiti on playground equipment	4/15/13
Canine Skyline	Graffiti on bench	4/28/13
Cedar Ridge	Accumulation of trash	4/15/13
Goodrich	Damaged basketball hoop/netting Graffiti on playground equipment	5/3/13
Kiva	Graffiti on trash can	4/28/13
Korean War Veterans	Sign missing	4/28/13
Lavaland	Accumulation of trash Graffiti on trash cans	4/15/13
Luecking North	Sign missing Two holes in ground Graffiti on walkway, wall, fence post Damaged fencing	5/3/13
Mariposa Basin	Graffiti on scoreboard Water runoff from trees	4/15/13
Mary Fox	Graffiti on playground equipment	4/28/13
Montano West	Graffiti on playground equipment	4/15/13
Sandia Pool	Incorrect/outdated sign	4/26/13
Skyview West	Sign missing	4/15/13

Source: OIA

Although Park Management maintains an inventory list of 291 parks, the list includes golf courses and future parks. Park Management does not maintain a comprehensive inventory of medians or trails, which is considered an industry standard by the Commission for Accreditation of Park and Recreation Agencies. Moreover, the assignment lists from each geographical area (Areas 1-7) were not accurate and up-to-date and did not reconcile to the Department's master list, which includes golf courses and future parks.

Park Management has not developed or implemented a comprehensive master maintenance plan which is an industry standard recognized by the Commission for Accreditation of Park and Recreation Agencies. As a result, unexpected events (e.g. requests from the mayor's office, City Council's office, 311 reports, vandalism, etc.) disrupt the daily operations and prevent Park Management from completing routine maintenance and successfully establishing and implementing a master maintenance plan or maintaining an accurate and up-to-date list of parks, medians and trails.

The Park Management Superintendent acknowledged the need for a master maintenance plan and complete inventory of parks, median and trails; and explained that the division is currently operating in reactive mode. He acknowledged the importance of responding to special events, customer 311 concerns and political requirements and indicated that being responsive to these urgent needs has detracted from routine park maintenance.

Developing, implementing and following a master maintenance plan will help ensure that Park Management maintains an accurate and up-to-date inventory of parks, medians and trails which will lead to more complete maintenance of the City's parks, medians and trails. This will enable the division to take a proactive approach to the park needs and move toward a more structured and controlled environment.

**RECOMMENDATION:**

**PRD should:**

- **Develop and follow a master maintenance plan for the City's parks. To establish and expedite the maintenance plan, Park Management should:**
  - **Require each Area Supervisor to formally track the maintenance within his/her area.**
  - **Provide the supervisors with an approved tracking method (i.e. MS Excel) and format to ensure consistency among Areas.**

- Contact the Commission for Accreditation of Park and Recreation Agencies for additional guidance.

RESPONSE FROM PRD:

*“PRD acknowledges the absence of a master maintenance plan for parks, medians, and trails. Implementation of the YARDI, work order management system, which was purchased in 2012, will greatly assist Park Management in development of this plan. Roll out of the YARDI system is expected to happen by December 2013. Utilization of initial YARDI information coupled with the existing “park modes” maintenance guidelines will allow Park Management to develop a comprehensive maintenance plan by mid-2014. Development of the master maintenance plan will be the responsibility of the assistant director and the superintendent of Park Management.*

*“Development of the master maintenance plan will also include an up-to-date inventory of all parks, medians and trails. In July 2013, PRD began working with Recreation Accessibility Consultants, LLC to perform an accessibility audit of all PRD parks, facilities and trails. Completion of the entire audit is expected to take one year. Part of the completion of this audit will be to produce an accurate inventory of all parks, medians, and trails.”*

2. PRD SHOULD FORMALLY TRACK MAINTENANCE PERFORMED AT THE PARKS, MEDIANS, AND TRAILS.

Park Management does not maintain a record of maintenance completed at each of the various parks, medians and trails. According to the Commission for Accreditation of Park and Recreation Agencies, a preventive maintenance program for each facility is a Fundamental Standard, which must be met for accreditation. Park Management uses paper work orders to distribute daily work assignments for each crew, but does not track the work performed by park, median or trail. Rather, the division retains large quantities of unsorted paper work orders, dating back to 2003.

Park Management Managers considered the paper work orders to be sufficient documentation of maintenance performed, and did not recognize the need for additional tracking. The records are the only historical record of maintenance performed, and the division has not determined whether the records qualify to be archived or destroyed per the Maintenance Service File NMAC 1.15.3.128(C).

Park Management is in the process of implementing an electronic work order system, scheduled to “go live” in FY 2014. The electronic system will allow Park Management to determine the time and resources required for the successful maintenance of parks, medians and trails. The data will also enable Park Management to evaluate efficiency and more accurately schedule employees’ workloads.

Improved efficiency will permit supervisors to better manage their employees and maximize the use of management tools available to them, such as monitoring GPS on the maintenance workers’ vehicles.

**RECOMMENDATION:**

PRD should:

- Implement the electronic work order system to track the maintenance performed at each park, median and trail and to compile data pertaining to the requirements for their successful upkeep.
- Review the dates of work orders on a regular basis to ensure they are archived or destroyed in compliance with record retention policies.
- Train supervisors to use the management tools available including reports from the electronic work order system and GPS.

**RESPONSE FROM PRD:**

***“PRD acknowledges the lack of the ability to track maintenance performed at the parks, medians, and trails. Completed work orders are currently stored at the Pino Yards in cardboard banker’s boxes and do not allow for tracking of performed maintenance. Implementation of the YARDI, work order management system, which is happening now in Park Management Area 4, will assist area supervisors and their superintendents in the ability to track performed maintenance. By mid-2014, YARDI will allow the current seven area supervisors to assign, supervise, and follow-up on performed maintenance in a timely manner.*”**

***“In addition, Park Management superintendents and area supervisors are now learning how to monitor and track assigned crews with the GPS devices that have been installed in the maintenance fleet. Purchase of tablets and/or laptops for the YARDI system will allow supervisors to more easily keep track of their assigned work crews. Interface of the GPS system with assigned City of Albuquerque cell phones is difficult at this time.”*”**



3. PRD SHOULD ESTABLISH AND ENFORCE WRITTEN POLICIES & PROCEDURES.

Park Management does not have formal up-to-date policies and procedures as advocated by the NM Municipal League. During the audit, policy documents dated 2001, 2004, and 2005 were located; however, only one supervisor was aware that the policies existed.

The Park Management Superintendent acknowledged the need for formal policies and procedures and stated that the reactive mode in which the division currently operates has prevented the Division from successfully establishing, updating, or enforcing written policies and procedures.

Establishing and enforcing written policies and procedures will provide Park Management with the assurance that employees understand managerial expectations and the many processes and responsibilities of the division. A clear understanding will help to prevent procedural inconsistencies throughout the division.

RECOMMENDATION:

PRD should:

- Establish and enforce written policies and procedures and
- Review and update written policies and procedures annually.

RESPONSE FROM PRD:

*“PRD acknowledges the lack of basic written policies and procedures. The reactive nature of our business and the loss of key personnel over the last several years have caused Park Management and its employees to drift away from what were once well-established policies and procedures. The superintendent of Park Management along with the assistant director of the Parks and Recreation Department will be responsible for the writing, implementation and training of policies and procedures. Old policies will be reviewed and standardized for all PRD divisions. New policies surrounding fiscal management, purchasing, maintenance expectations and the YARDI system will be written, staffed and approved in early 2014.”*

4. PRD SHOULD ENSURE THAT THE FISCAL MANAGER IS AWARE OF PURCHASES MADE.

Communication between employees authorized to make purchases for Park Management and the Fiscal Manager is weak. The Fiscal Manager is unaware of purchases made at the Division level until she sees the purchases posted to the general ledger. PRD does not have a policy requiring managers to verify budget availability prior to making a purchase.

According to PRD personnel, the former Fiscal Manager (who retired in 2012) was unwilling to interact with the divisions or involve the staff in fiscal matters. This resulted in an environment in which regular communication with the Fiscal Manager did not occur. The lack of formal policies and procedures for financial activities also contributed to this problem.

By including the Fiscal Manager in the Division-level purchasing process, the Department will be able to project and track budgetary activity while ensuring budgetary compliance. The Fiscal Manager will be better able to fulfill her responsibilities for managing and monitoring the budget if she is consulted regarding budget availability prior to purchases of goods or services.

Administrative Instruction 2-20, Budgetary Control Responsibilities, states:

Employees such as fiscal managers and human resource coordinators who may lack direct control, but serve in a direct advisory capacity for expenditure decisions, shall provide the best information available. If the manager fails to act in a financially prudent manner upon receipt of advice, the fiscal manager and or/human resource coordinator shall report to the manager's supervisor.

RECOMMENDATION:

PRD should:

- Establish formal policies and procedures which address the purchasing process,
- Develop a dollar threshold for purchases which would require the Fiscal Manager's approval prior to authorizing the purchase, and

- Require increased communication with the Fiscal Manager regarding purchases and budgets.

**AMENDED RESPONSE FROM PRD:**

***“The Fiscal Manager interviewed in this audit began work for the Department in January 2013 and the audit interview occurred in April 2013. The interview is an incomplete assessment of the checks and balances for the Department. The finding should include the following in the body of the report:***

***“The Parks and Recreation Department and the Fiscal Manager recognize the need for better communication and updated fiscal procedures. The Department Fiscal Manager conducts regular monthly budget meetings with all of the Department's Division Managers to include the Park Management Division. These regular meetings include a review of expenditures, as well as a pre-view of proposed spending and budget projections. The Parks and Recreation Department had implemented Financial Procedures in Fiscal Year 2011 and will review and revise the procedures for the entire department with input from all divisions within PRD.”***

**PRD Additional Comments:**

***“The current Fiscal Manager retired on August 30, 2013. The Parks and Recreation Department is currently in the process of hiring a replacement Fiscal Manager. The Park Management Purchasing Officer has been instructed to have all completed purchasing requisitions initialed by the Park Management Superintendent and the Acting Fiscal Manager.***

***“In addition, the Parks and Recreation Department has created a multidisciplinary, department-wide committee to specifically address policy and procedure review and implementation which includes purchasing policy and procedures. It is expected that these “new” procedures will strengthen both communication and fiscal management by the Fiscal Manager.”***

ESTIMATED COMPLETION DATE

*“The completion date for these policies and procedures is spring 2014.”*

AUDITOR’S COMMENT

To ensure an accurate assessment of PRD’s fiscal practices, OIA spoke with the Fiscal Manager on August 29, 2013, and confirmed she does not receive copies of requisitions and is not asked to verify budget availability prior to purchases being made.

5. PRD SHOULD STRENGTHEN CONTROLS SURROUNDING ITS FISCAL OPERATIONS.

Park Management does not have adequate internal controls over its fiscal operations as recommended in the GAAFR. The audit identified the following weaknesses:

- **Insufficient separation of duties**
  - One individual has the ability to request, approve, order, receive, and distribute items.
  - The same individual purchased and completed the Purchase Request Forms, which included approval for the purchase, for 11 of 24 P-Card transactions sampled (46%).
- **Inconsistent procedures** – Not all managers require the use of Park Management Purchase Request Forms.
- **Lack of oversight** – Prior approval could not be determined on five purchases. The receipt for one of these purchases did not indicate that a purchase was made. A separate purchase included an item that was not listed on the initial purchase request.

Lack of formal written policies and procedures has created an unstructured environment without sufficient internal control over fiscal operations.

According to the City of Albuquerque, Purchasing Card Policies & Procedures, Section 7, the cardholder is responsible for:



- Receiving the Director's approval prior to making a purchase with the card and
- Ensuring adequate budget appropriations exist before incurring charges.

The GAAFR states that incompatible duties should be segregated so that no individual is in the position to both commit and conceal an error or irregularity. There should always be someone else to act as a check or balance: "At a minimum, ensuring budgetary compliance requires that a manager be able to determine *on an on-going basis* the balance of resources available for spending for a given purpose".

Strengthening internal controls over its fiscal operations will provide Park Management with the assurance that its resources are secure and adequately managed. Effective separation of duties will prevent one person from having complete control, will reduce the risk of misappropriation, and will protect management and employees from unsubstantiated accusations.

#### RECOMMENDATION:

PRD should:

- Review the fiscal operations of Park Management and
- Establish formal policies and procedures for fiscal operations that will address, at a minimum:
  - Separation of duties
  - Consistent policies and procedures
  - Oversight and approval processes

#### RESPONSE FROM PRD:

***"PRD acknowledges the need to strengthen controls surrounding fiscal operations. The following operating procedure has been formalized in Park Management procedures.***

- ***"Until the implementation of the YARDI work management system, Park Management will employ a paper tracking sheet to monitor tool and equipment inventories assigned to the stockroom, area satellites and individual employees.***
- ***"The Materials Manager will be authorized to initiate acquisitions up to \$1,000.00 in order to maintain efficiency of the division.***

- *“The Assistant Superintendent is authorized to initiate acquisitions up to \$5,000.*
- *“Park Management currently employs a ‘three-way’ check and balance procedure to fill material and equipment requests. First, a written request will be submitted. That request must be approved by an authorized party which includes the assistant superintendents. Third, the acquisition will be purchased and subsequently issued. Payment will be approved at the assistant superintendent or superintendent level.*
- *“Area supervisors will be required to fill out an in house requisition to purchase in order to acquire materials and equipment. Phone requests for emergency repairs will be documented immediately.”*

6. PRD SHOULD CONDUCT A PERIODIC INVENTORY COUNT AND MAINTAIN AN INVENTORY LISTING OF EQUIPMENT AND SUPPLIES ON HAND.

During FY 2012, Park Management purchased supplies totaling \$315,579; however, the division does not have assurance that supplies on-hand, or those assigned to employees, exist or are accounted for. The audit identified the following issues:

- **List of supplies inventory items not maintained,**
- **Periodic inventory count not conducted,**
- **Employee files (permanent issuance) not accurate** – Files included consumable items (e.g. disposable earplugs, trash bags, etc.) as permanent issuance.
- **Employee files (permanent issuance) not up-to-date** – Files included employee terminated March 2012.
- **Employee files (temporary issuance) not reviewed** – From a population of 81 forms for temporary issuance, 76 (94%) were older than 7 days – the oldest dated 7/27/2011.

The Park Management Materials Manager stated that the Division did not consider inventory of supplies on-hand to be necessary due to the rate at which the items are used and, because the items are considered “disposable assets;” each item’s cost is less than \$5,000 – the City’s threshold for capitalizing assets.

According to the GAAFR, records are good only to the extent that they faithfully reflect underlying facts; therefore, management should perform periodic comparisons of the data contained in the records.

By successfully addressing the above issues and managing its resources, Park Management will have assurance that supplies on-hand, and those issued to employees, are accounted for properly. Maintaining an up-to-date inventory of supplies, will enable Park Management to track frequently used items and establish an efficient 'just-in-time inventory' system. Conducting periodic verifications of the temporary and permanent issuance files will help keep the files accurate and up-to-date and will emphasize the importance of safeguarding and maintaining the items.

RECOMMENDATION:

PRD should:

- Conduct an initial inventory count of all supplies on hand;
- Update the inventory records regularly as purchases are made and supplies issued;
- Conduct an inventory count of supplies at least annually and reconcile to the inventory records;
- Perform a full verification of all permanent and temporary issuance files to update existing files;
- Conduct a periodic verification of permanent and temporary issuance files at least annually.

RESPONSE FROM PRD:

*“PRD acknowledges that an accurate inventory of existing supplies and equipment has not been updated in years – with the exception of assigned vehicles. PRD realizes that there is a large dollar amount of supplies in the equipment cage at Pino Yards and in the supply rooms at the area satellites. As a matter of implementation of the YARDI system, an accurate inventory of all areas will be completed by late 2013 or early 2014. Inventory of existing supplies will be the responsibility of the superintendent of Park Management and the designated fiscal manager.”*

7. PRD SHOULD REQUEST A SAFETY INSPECTION ON THE HERBICIDE STORAGE ROOM AT PINO YARDS.

The herbicide storage room located at Pino Yards may be unsafe. Examination of this room during the audit noted an overpowering chemical odor, questionable ventilation, and an elevated temperature.

Storage requirements for herbicides vary depending on the product's chemical makeup. The materials safety data sheet for Round-Up Weed Killer (one of the chemical items in the storage room), states that the products should be kept in a cool, well-ventilated storage area.

Park Management required storage space to house the supply of herbicide. The current location was selected due to its proximity to the supply cage, size, and because the room is isolated. The PRD Director and Park Management Superintendent stated that a safety inspection had been conducted but the results of the inspection could not be located.

A formal safety inspection of the storage room at Pino Yards will provide Park Management with information regarding the suitability of the room for chemical storage. Furthermore, an inspection will identify any necessary modifications to the room to ensure the proper storage of the chemicals, as well as the safety of the employees accessing the room.

**RECOMMENDATION:**

PRD should request a safety inspection of the herbicide storage room at Pino Yards and ensure that a copy of the results is on-hand and readily available.

**RESPONSE FROM PRD:**

***“PRD acknowledges that Park Management could not provide results of the recent (2013) inspection of the herbicide storage area that was conducted by the New Mexico State Agriculture Inspector. Historically, the state of New Mexico has only provided inspection results when a deficiency was noted. The Superintendent of Park Management, a licensed New Mexico State Pesticide Applicator, conducted an inspection of the storage area on July 15, 2013 in the company of the assistant director of the Parks and Recreation Department. In addition, the superintendent also contacted New Mexico State Agriculture Inspector with the request to re-inspect the herbicide storage room at Pino Yards. To date, that inspection is yet to be scheduled.”***



## CONCLUSION

By accepting and implementing the recommendations listed, PRD will position itself toward becoming a proactive, organized, successful division within the City of Albuquerque.

- Park Management should establish a master maintenance plan for the successful long-term upkeep of the city's parks and medians.
- Park Management should establish formal policies and procedures to have assurance that employees understand the various processes and therefore prevent inconsistent application and performance.
- Park Management should implement an electronic work order system to enable the division to better track the work performed and reduce the volume of paper work orders retained.
- Park Management should track its supplies inventory to reduce the potential for loss, and to determine accurate costs for the various services provided.

By implementing the recommendations in this report, PRD Park Management can improve upon the valuable services it provides to the citizens of Albuquerque. The Department's recognition that change can only happen through active engagement and participation is a crucial step which will lead to the furthered success of the Department.

We appreciate the assistance and cooperation of the Parks and Recreation Department – Park Management personnel during the audit.

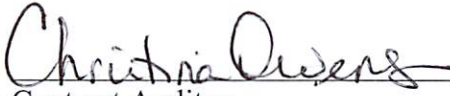
Performance Audit

Park Maintenance - Park Management Division - Parks & Recreation Dept.

13-106

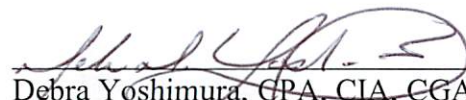
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Contract Auditor

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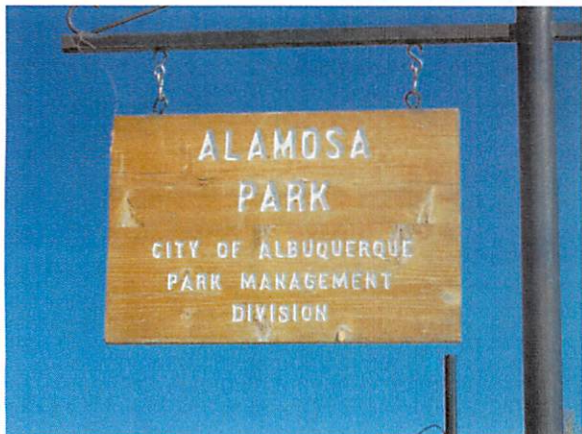
APPROVED FOR PUBLICATION:

  
Debra Yoshimura, CPA, CIA, CGAP  
Director, Office of Internal Audit

  
Chairperson, Accountability in Government  
Oversight Committee

Audit #13-106

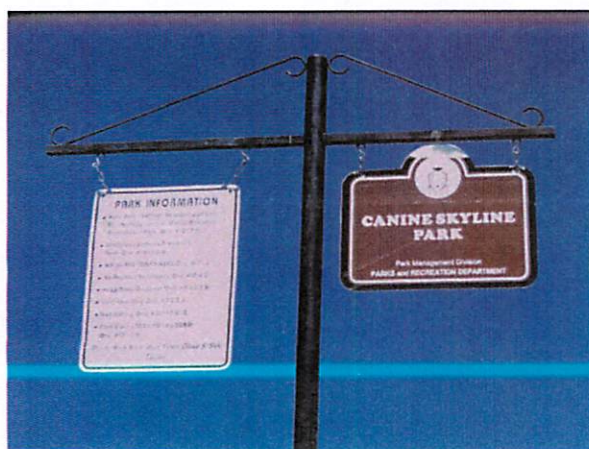
Alamosa Park: Graffiti on playground equipment



Cedar Ridge Park: Accumulated trash



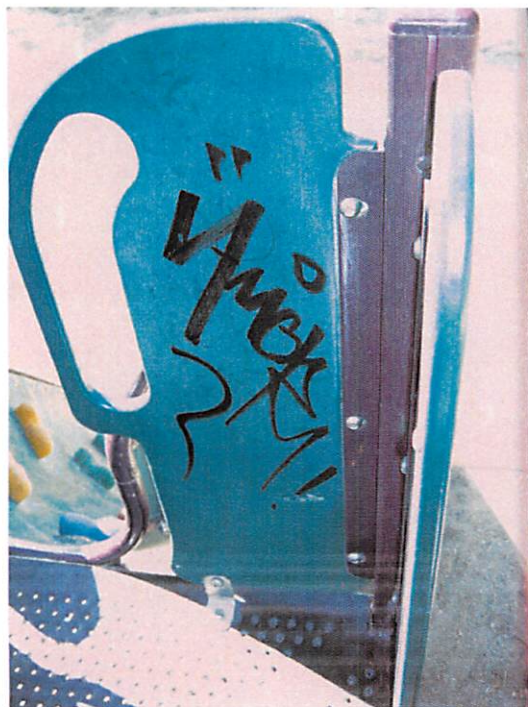
Canine Skyline Park: Graffiti on bench





Audit #13-106

Goodrich Park: Graffiti on playground equipment, damaged basketball hoop and netting



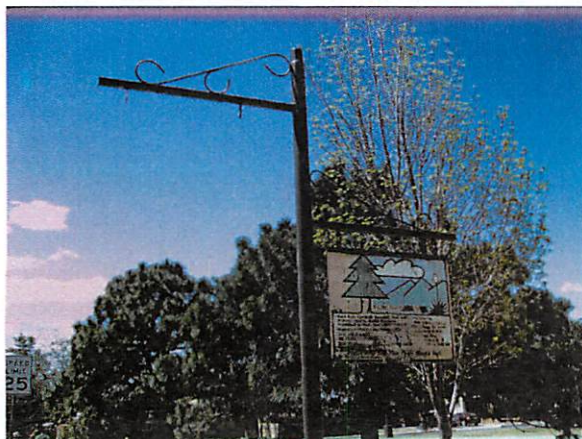


Audit #13-106

**Luecking North Park:** Sign missing, graffiti on wall, graffiti on fence, large hole in the ground, damaged fencing.



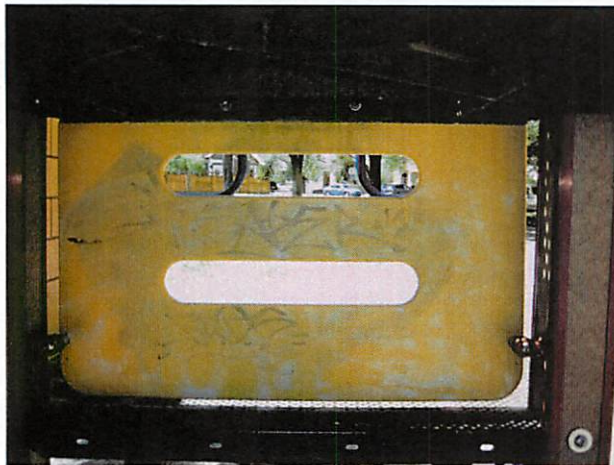
**Kiva Park:** Sign missing, graffiti on trash can





Audit #13-106

Mary Fox Park: Graffiti on playground equipment



Audit #13-106

Mariposa Basin Park: Graffiti on scoreboard, water runoff





Audit #13-106

Montano West Park: Graffiti on playground equipment



Korean War Veterans Park: Missing park sign, graffiti



Audit #13-106

Lavaland Park: Accumulated trash



Sandia Pool: Inaccurate sign (Cultural & Recreation Services Department)





Audit #13-106

Skyview West Park: Missing future park sign

