



**BALTIMORE CITY DEPARTMENT OF RECREATION  
AND PARKS**

**BIENNIAL PERFORMANCE AUDIT REPORT**

**Fiscal Years Ended  
June 30, 2017 and 2016**

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Honorable Joan M. Pratt, Comptroller  
and Other Members  
of the Board of Estimates  
City of Baltimore, Maryland

## Executive Summary

We conducted a Biennial Performance Audit of selected functions within the Baltimore City Department of Recreation and Parks (BCRP) for the fiscal years ended June 30, 2017 and 2016 (the stated period). The purpose of our performance audit was to determine whether BCRP met its performance measure targets, and to determine whether its internal controls and the related policies and procedures were effectively designed and placed in operation to monitor, control, and report valid and reliable information that is significant to selected performance measures or functions for the stated period. Our performance audit also included functions of the BCRP that were recommended by the Chairman of the Biennial Audit Oversight Commission (BAOC).

As a result of our audit, we determined that fiscal years 2017 and 2016 targets for Service # 645 - Aquatics performance measure were not met. We did not perform audit testing on the reliability of information or supporting documentation of the actual amount reported for the performance measure that did not meet the performance target. We also noted information regarding performance measure targets were not consistently reported in the Agency Detail Board of Estimates Recommendations (Budget Book) from one fiscal year to another.

In addition, we noted certain areas where the effectiveness of the control procedures could be improved, and we recommend:

- BCRP establish procedures and methodology used to safeguard primary and supporting documents for Aquatics attendance and cash collections. We also recommend that BCRP ensure that records and supporting documentation are properly maintained and readily available for examination.
- After a fiscal year's performance measure target has been established and included in the City's Budget Book, any changes made in subsequent years' Budget Books to that fiscal year performance measure targets or actual amounts should be disclosed by BBMR in order to avoid misleading 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, in order to avoid misleading performance results.

- BCRP develop policies and procedures to include maintenance of written support attesting that BCRP management have viewed properties, at least on a sample basis, for properties reported as cut by the independent contractor.

A handwritten signature in black ink, appearing to read "Audrey Askew". The signature is fluid and cursive, with the first name "Audrey" being more prominent than the last name "Askew".

Audrey Askew, CPA  
City Auditor  
December 4, 2018

**Baltimore City Department of Recreation and Parks**  
**Biennial Performance Audit**  
**Background Information**  
**Fiscal Years Ended June 30, 2017 and 2016**

The Department of Recreation and Parks is the primary provider of leisure, recreational and park programming to the citizens of the City of Baltimore.

The Bureau of Recreation provides a wide range of constructive leisure-time activities for the citizens of Baltimore. The Bureau operates 41 year-round recreation centers throughout the city. The Bureau also provides specialized recreational activities, such as the Carrie Murray Outdoor Education Campus, therapeutic recreation for the physically and emotionally challenged, and senior citizen programs. In addition, the Bureau offers indoor/outdoor aquatics, ice skating, and indoor soccer.

The Bureau of Parks is responsible for the beautification, management and maintenance of 6,000 acres of parkland. The Bureau also plans and implements outdoor recreation programs in City parks. Park maintenance functions such as grass mowing, ball field maintenance, and other grounds maintenance are included in the responsibilities of the Bureau of Parks. The Horticulture Division designs and plants display beds and other special plantings throughout the city. The Division is responsible for the Rawlings Conservatory and the Cylburn Arboretum. The Urban Forestry Division is responsible for the planting and care of all trees in the public rights-of-way and in City parks.

The following services provided by BCRP are included as part of our Performance Audit:

1. **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.
2. **Recreation for Seniors - Service 651.** This service provides life enriching, recreational, educational, and health promotion programs and events for adults ages 50 and older. This service also facilitates and supports 94 gold age clubs, tournaments, and special events with the City.

**Baltimore City Department of Recreation and Parks**  
**Biennial Performance Audit**  
**Audit Scope, Objectives and Methodology**  
**Fiscal Years Ended June 30, 2017 and 2016**

We conducted a Biennial Performance Audit of selected functions within the Baltimore City Department of Recreation and Parks (BCRP) for the stated period. The purpose of our performance audit was to determine: a) whether BCRP met its performance measure targets, and b) whether its internal controls and the related policies and procedures were effectively designed and placed in operation to monitor, control, and report valid and reliable information that is significant to selected performance measures or functions for the stated period. Our performance audit included follow-ups of prior findings and recommendations included in BCRP's previous performance audit report, dated June 20, 2016. We conducted our 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.

The objectives of our audit were to determine whether BCRP met its targets for selected performance measures and functions in the stated period and to assess whether BCRP's internal controls and related policies, processes, and procedures were effectively designed and placed in operation to monitor, control, and report valid and reliable information related to those performance measures. In addition to our follow-up on the findings and recommendations contained in the previous performance audit, our audit included selected performance measures or functions within the following BCRP Service Areas:

1. **Aquatics – Service 645.** We conducted our audit of BCRP's effort to meet its target for the total number of visitors to outdoor pools. The targets were 250,000 attendees for both fiscal years 2017 and 2016. (Priority Outcome: Stronger Neighborhoods; Performance Measure Type: Output)
2. **Extent of Internal Controls over Cash at Pools.** We conducted our audit of the BCRP's extent of internal controls over cash at pools to determine whether its related policies and procedures in place are effectively designed and placed in operation to secure, safeguard, and account for its cash collected at the pools. This function was not included as a performance measure in the City's Budget Books, but was recommended by the Biennial Audit Oversight Commission (BAOC).
3. **Recreation for Seniors – Service 651.** We conducted our audit of BCRP's effort to meet its target for the total attendance at seniors' recreation programming events. The targets were 6,500 and 6,000 attendees for fiscal years 2017 and 2016, respectively. (Priority Outcome: A Healthier City; Performance Measure Type: Output)

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4. **Stockroom/Storeroom Policies and Procedures.** We conducted our audit of the BCRP's stockrooms/storerooms to determine whether its internal controls and related policies and procedures in place are effectively designed and placed in operation to secure, safeguard, and account for its assets kept in its various storerooms/stockrooms. This function was not included as a performance measure in the City's Budget Books, but was recommended by the BAOC.
  
5. **Frequency and Time Frames of Grass Cutting.** We conducted our audit of the BCRP's frequency and time frames of grass cutting to determine whether its internal controls and related policies and procedures in place are effectively designed and placed in operation to ensure that the contractor is cutting grass in appropriate intervals at BCRP facilities. This function was not included as a performance measure in the City's Budget Books, but was selected based on the recommendation of the Biennial Audit Oversight Commission (BAOC).

To accomplish our objectives, we conducted inquiries of key individuals to obtain an understanding of the internal controls and related policies, processes and procedures, and systems, established by BCRP for the selected performance measures and functions.

We also performed tests, as necessary, to verify our understanding of the applicable policies and procedures; reviewed applicable records and reports utilized to process, record, monitor, and control BCRP's functions pertaining to the selected performance measures; assessed the efficiency and effectiveness of those policies and procedures; and determined whether BCRP met its performance measure targets. We did not perform audit tests on the reliability of information or supporting documentation of the actual amount for performance measures that did not meet the performance targets.

The findings and recommendations are detailed in the Findings and Recommendations section of this report. BCRP's responses to the audit findings and recommendations are included in Appendix I of this report.

**Baltimore City Department of Recreation and Parks**  
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**Findings and Recommendations**  
**Fiscal Years Ended June 30, 2017 and 2016**

*Aquatics – Service 645 – Total number of visitors to outdoor pools.*

**Finding # 1 – Lack of Internal Controls for Document Retention**

**Condition:**

Baltimore City Department of Recreation and Parks (BCRP) does not have any documentation to support how actual attendance for the pools were calculated for the performance measure; “total number of visitors to outdoor pools” in fiscal years 2017 and 2016. In addition, BCRP provided a very limited number of the Daily Cash Collection Reports used to account for cash collections from admissions to the pools.

**Criteria:**

BCRP should establish proper internal control over information/performance results being reported. All documentation and records should be properly managed and maintained, and readily available for examination.

**Cause:**

Lack of adequate procedures to maintain support for the total numbers of visitors to outdoor pools summarized on a CitiStat report. Also, BCRP was unable to locate the majority of Daily Cash Collection Summary sheets used to record collection of admission to the pools.

**Effect:**

Lack of adequate supporting documentation could cause unreliable and inconsistent information being reported and reduces the usefulness of these reports to management.

**Recommendation:**

We recommend that BCRP establish procedures to safeguard primary and supporting documents for Aquatics attendance and cash collections. We also recommend that BCRP ensure that records and supporting documentation be properly maintained and readily available for examination.

**Finding # 2 – Failure to Meet Targets in Fiscal Years 2017 & 2016**

**Condition:**

Baltimore City Department of Recreation and Parks (BCRP) did not meet its targets for the “total number of visitors to outdoor pools” during fiscal years 2017 and 2016. Also, actual amounts were inconsistently reported in the City’s Budget Books. Actual amounts for performance measures are normally reported two years after the applicable fiscal year. For example, actual amounts for fiscal year 2016 performance measures are first reported in the City’s 2018 Budget Book.

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**Finding # 2 – Failure to Meet Targets in Fiscal Years 2017 & 2016 (Continued)**

**Condition(continued):**

Based on the information contained in the fiscal year 2018 Budget Book, BCRP reported the total number of visitors to outdoor pools in fiscal year 2016 as 218,679 attendees; however, the performance measure target was 250,000 attendees. In the fiscal year 2019 Budget Book, BCRP reported 220,136 attendees for fiscal year 2016. According to BCRP, BBMR confirmed that the fiscal year amount for fiscal year 2016 was 220,136. According to BCRP records, the attendance for fiscal year 2016 was 219,674, including attendance at indoor pools. According to the City’s Budget Books, the performance measure is the number of visitors to outdoor pools; however, based on our discussion with BBMR, this performance measure also includes attendance at indoor pools.

Based on the information contained in the fiscal year 2019 Budget Book, BCRP reported the total number of visitors to outdoor pools in fiscal year 2017 as 218,679 attendees; however, the performance measure target was 250,000 attendees. BCRP’s records showed 216,936 visitors for fiscal year 2017, including attendance at indoor pools as part of the performance measure.

Service	Priority Outcome	Type	Performance Measure		FY 2016	FY 2016	FY 2017	FY 2017
					Target	Actual	Target	Actual
Service 645: Aquatics	Thriving Youth & Families	Output	Total # of visitors to outdoor pools	Budget Book FY 2016	250,000			
	Thriving Youth & Families	Output	Total # of visitors to outdoor pools	Budget Book FY 2017	250,000		250,000	
	Thriving Youth & Families	Output	Total # of visitors to outdoor pools	Budget Book FY 2018	250,000	218,679 (a)	250,000	
	Thriving Youth & Families	Output	Total # of visitors to outdoor pools	Budget Book FY 2019	N/I	220,136 (a)	250,000	218,679 (a)

(a) Included attendance at the indoor pools.  
N/I – Not included

**Criteria:**

The established performance measure targets for fiscal years 2017 and 2016.

**Cause:**

BCRP pools were only funded to operate for six weeks, but were required to operate longer. Hot summer days and reduced pool hours are usually contentious issues in Baltimore City. In fiscal year 2016, BCRP advertised a 6-weeks schedule, but operated longer; however; many citizens did not know the pools extended the schedule. According to BCRP, opening for an additional four weeks caused the Aquatic Division (645) to cut Fall, Winter and Spring swimming programs, resulting in reduced participation.

In fiscal year 2017, Baltimore City Public Schools (BCPS) did not conduct the Read to Succeed Camp for 6,000 students who were expected to swim twice a week for approximately ten weeks. Also, unpredictable mild summer temperatures and rain decreased attendance at the pools.

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**Finding # 2 – Failure to Meet Targets in Fiscal Years 2017 & 2016 (Continued)**

**Effect:**

The performance measure target for fiscal years 2017 and 2016 were not met. Also, inaccurate and unreliable data causes misleading performance measure results and reduces the usefulness of reports to management.

**Recommendation:**

We recommend that after a fiscal year’s performance measure target has been established and included in the City’s Budget Book, any changes made in subsequent years’ Budget Books to that fiscal year performance measure targets or actual amounts should be disclosed by BBMR in order to avoid misleading results. Based on its response to our other recent audits, it is our understanding that going forward, BBMR will ensure all budget analysts are properly instructed as to this procedure prior to each budget cycle, emphasizing that changes to the performance data must be properly disclosed in the budget document.

*Recreation for Seniors – Service 651 – Total attendance at senior recreation programming events.*

**Finding # 3 – Incorrect Reporting of Fiscal Year 2016 Target**

**Condition:**

The fiscal year 2016 target amount for the “total attendance at senior recreation programming events” was incorrectly reported in the fiscal year 2016 Budget Book as 40,000. The correct target amount for fiscal year 2016 was confirmed to be 6,000 by the Baltimore City Department of Recreation and Parks (BCRP) Budget Analyst. The correct target amount for fiscal year 2016 was accurately reported in the fiscal years 2017 and 2018 Budget Book.

	Priority				FY 2016	FY 2016	FY 2017	FY 2017
Service	Outcome	Type	Performance Measure		Target	Actual	Target	Actual
Service 651: Recreation for Seniors	A Healthier City	Output	Total attendance at seniors recreation programming events	Budget Book FY 2016	40,000			
	A Healthier City	Output	Total attendance at seniors recreation programming events	Budget Book FY 2017	6,000		6,500	
	A Healthier City	Output	Total attendance at seniors recreation programming events	Budget Book FY 2018	6,000	6,155	6,500	
	A Healthier City	Output	Total attendance at seniors recreation programming events	Budget Book FY 2019	N/I	6,155	6,500	6,743

N/I – Not included

**Criteria:**

The established performance measure target for fiscal year 2016.

**Cause:**

Administrative errors or oversights could have caused the inconsistent reporting of the fiscal year 2016 performance measure target data in the City’s Budget Book.

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**Finding # 3 – Incorrect Reporting of Fiscal Year 2016 Targets (Continued)**

**Effect:**

Providing incorrect data would cause performance results to be misleading.

**Recommendation:**

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, in order to avoid misleading performance results.

**Finding # 4 – Frequency and Time Frames for Grass Cutting**

**Condition:**

Baltimore City Department of Recreation and Parks (BCRP) did not have adequate documentation to show verification of the “frequency of grass cutting” in fiscal years 2017 and 2016 to support the daily grass cutting reported by an independent contractor. The independent contractor provides a daily sheet detailing the completed properties which had their grass cut on a given day. At the end of a two week cycle, the independent contractor submits an invoice of the properties for which the grass had been cut.

**Criteria:**

There should be proper internal controls to verify and document actual work performed. All documentation and records should be properly managed and maintained, and readily available for examination.

**Cause:**

According to BCRP, Managers visit selected properties to confirm that the properties recorded on the daily grass cutting sheet were actually cut. However, BCRP only records the properties viewed which had infractions. If there were no infractions, there is no recordation to validate that the properties were viewed and cut.

**Effect:**

BCRP is unable to demonstrate that it actively inspects properties that the independent contractor stated were cut; therefore, invoices could have been paid for properties that were either not cut, or were cut unsatisfactorily.

**Recommendation:**

We recommend that BCRP develop policies and procedures to include maintenance of written support attesting that BCRP management has viewed properties, at least on a sample basis, for properties reported as cut by the independent contractor.

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**Finding # 5 – Stockrooms – Lack of Documentation**

**Condition:**

Baltimore City Department of Recreation and Parks (BCRP), Druid Hill Park District facility, did not maintain any records of its inventory. In addition, the three remaining facilities that we selected for review maintained an inventory of items contained in the stockrooms; however, only the Middle Branch Water Resource Center provided a dollar value of its inventory.

**Criteria:**

According to the City of Baltimore Administrative Manual AM-305-1 Part 2 – Inventory System: Stock Items, an inventory record will provide for recording recipients, issues, and balances on hand, usually in both quantities and dollar amounts. Also, an inventory system must provide a continuous running record of the items on hand. All agencies shall conduct a physical count of all inventories controlled by the agency at least once a year. Also in accordance with the City of Baltimore Administrative Manual AM-305-1 Part 1 – Control of City Inventory and Management of City Assets Part 1, the dollar value of inventory is necessary to establish a procedure for performing continuous cycle counts for high-theft and/or high-dollar items.

**Cause:**

BCRP failed to record its inventory that is kept in stockrooms/storerooms on the Property Inventory Form (form required in BCRP’s Standard Operating Procedures Manual for inventory control to record inventory).

**Effect:**

Failure of BCRP to record inventory in the stockrooms/storerooms prevents management from having an accurate accounting of inventories kept at various BCRP’s locations. In addition, not including items on the Property Inventory Form, increases the risk of loss, theft, or unauthorized use of inventory without being detected in a timely manner.

**Recommendation:**

We recommend that BCRP establish procedures to safeguard inventory by ensuring that inventory is periodically counted/verified and properly documented. Employees whose duties do not include physical custody of inventories or perpetual inventory record keeping should perform the counts. We also recommend that BCRP adequately maintain those inventory records. Inventory records discourage inventory theft and waste, since storekeepers and other employees are aware of the accountability of goods established by the continuous records of goods received, issued, and on hand.

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*Others Issues/Concerns of the Biennial Audit Oversight Commission*

At the request of the Biennial Audit Oversight Commission, our audit included obtaining information for the following:

- a) Understanding RecPro
- b) Effectiveness of RecPro in enrollment, number of users, and frequency of usage. Effectiveness of RecPro rollout and its accuracy in measuring usage. Efforts to engage seniors in Rec centers, and types of computer training offered.

**Audit Results:**

RecPro is a stand-alone web based recreation and parks management software. Its primary purpose is to collect financial and programmatic data. It is available at most operating centers/work locations where internet services are available. It is the first point of programmatic and financial data collection from members of the public who want to participate in Recreation and Park activities. It provides the main registry for all programs, with or without fees, occurring in the agency. It ensures fees for services are properly recorded, accounted and recognized as an approved Recreation and Park activity. It records registration for programs and leagues. It provides an additional database for collecting demographic data as required by some federal grants. It is the main driver for all online registration activities. It provides the main source of financial, programmatic and data management control tool for all activities at every location in the Recreation and Parks Department. It is scheduled to be replaced before the end of the fiscal year 2019 with a more flexible and mobile data collection system. At locations that utilize RecPro, all revenue received is supposed to be recorded in RecPro and a receipt for each transaction is to be generated. Sites that collect revenue using RecPro are to turn in a balance register report generated from RecPro for the time period that they are depositing money. The balance register report has a ledger of each transaction done showing the transaction number, method of payment, registrar, and any additional payment notes; money orders are listed as “other” payment type and the individual money order number(s) is listed in the payment note field.

The degree to which RecPro is used by each division and location varies based upon the needs of the division. BCRP found, in some cases, it is not practical to utilize RecPro based upon the structure of the event/programs and the location the event taking place. RecPro requires significant infrastructure to be in place in order to function properly. This is especially true for events and programs that the Senior Division hosts. According to BCRP, specifically for the Senior Division, RecPro is not used because events take place in venues and sites around Baltimore City often with no connectivity and there are no regular participants so no cards can be issued. Attendees come from across Baltimore City and might not attend other events. Golden age clubs that meet in BCRP’s community centers have been issued RecPro cards and do scan themselves in when they attend meetings

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**Status of Prior Findings and Recommendations**  
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The following is a summary of the status of prior findings and recommendations for the performance audit report of the Baltimore City Department of Recreation and Parks, dated June 20, 2016.

**Previous Finding # 1**

There were 13 invoices/PO that could not be obtained and another two required a backup copy from BAPS. Therefore, these cannot be shown to have been verified and approved.

**Previous Recommendation # 1**

Ensure all invoices received are agreed to contract terms prior to approval, and payments are within the contract terms. All invoices received should have the detail needed to compare locations and rates to the executed contract for accuracy. The agencies within the departments should also monitor the accuracy of the billing based on the locations/clusters and rates and frequency of billings for the various locations. The previous auditors recommended setting parameters to identify unusual variances or invoice amounts based on cluster invoice amounts if rates are not included on all invoices. The previous auditors also recommended the Department compare actual contract to date payments to the approved contract dollar limits to ensure payments are within the contract terms as well.

**Follow-up Status # 1**

**Implemented per BCRP.** The Chief of Fiscal Services showed us a contract from the Forestry Division from CitiBuy which was signed by the Division Manager and the Finance Manager. He also stated that the Division Managers took on more urgency regarding contracts beginning in September, 2016, after the fiscal years 2010 - 2014 Performance Audit was issued.

**Previous Finding # 2**

The previous auditors were not able to obtain written policies and procedures from the Department on the playground assessment/inspection process.

**Previous Recommendation # 2**

Formalize the playground repair reporting process and develop a tracking system. The Department should develop written procedures for playground repair reporting and tracking. The tracking system should include the decision to repair or replace and the associated costs. The reporting is limited and inconsistent based on how the repair is submitted. There is not a system in place to ensure all repairs identified, through inspection or reported to district managers, are properly and timely repaired in accordance with safety standards. The previous auditors also recommended the Department work with the City to determine the benchmarks that should be tracked and reported outside of the 311 system. Based on those benchmarks, the tracking system should be put in place to track repairs, the status of those repairs, and provide reporting on the benchmarks established.

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**Follow-up Status # 2**

**Implemented.** According to BCRP's Chief of Fiscal Services, the standard operating manual now includes a section on playground repairs policies and procedures as of June, 2016, to satisfy the Commission for Accreditation of Park and Recreation Agencies (CAPRA) Certification.

**Previous Finding # 3**

There is no formal written policy on how the playground repairs are reported and tracked by the Department.

**Previous Recommendation # 3**

Maintain complete records for all playground inspections and repair records. Through inquiry and observation, the previous auditors noted there is a checklist used by the Coordinator for their inspections. However, there were no inspection checklists available for review for all inspections completed for fiscal years 2010 through 2014. Management reports the inspection checklists were not available as they were on a computer that hard drive crashed and could not recover the documents. The previous auditors recommended that the checklist be properly and securely filed and maintain the tracking of all inspections and repair records.

**Follow-up Status # 3**

**Partially implemented.** According to BCRP's Chief of Fiscal Services the new Playground Coordinator was introduced in October, 2018. However, she will not begin her official duties until December, 2018 when the contract will be approved by the Board of Estimates (BOE). To date, the assessment Survey and policies and procedures section on playground repairs is in the standard operating manual.

**Previous Finding # 4**

The positions (temporary) are not advertised through the City websites as the full time positions.

**Previous Recommendation # 4**

Consider electronic application process for seasonal employees. There can be over 300 seasonal employees hired during the summer season. The applications are manual applications received and reviewed by the Department. Consider electronic application process that can be completed online and tracked online through the hire process. The previous auditor recommended Department of Human Resources (DHR) have access to the system which would allow for easy transfer of information into the Human Resources Information System (HRIS) system. This would also allow for easy processing of returning seasonal employees.

**Follow-up Status # 4**

**Partially Implemented.** We reviewed a sample of applications advertised on the NEOGOV and Rec and Parks Association websites. According to BCRP's Personnel Manager, BCRP began to process applications for temporary positions online in October, 2016. BCRP began advertising for contractual positions in October, 2018. As of October 24, 2018, all positions are now advertised online. Full implementation is expected by January 1, 2019

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**Previous Finding # 5**

Applications are not completed online, but are hand delivered to the Department for review.

**Previous Recommendation # 5**

Consider electronic application process for seasonal employees. There can be over 300 seasonal employees hired during the summer season. The applications are manual applications received and reviewed by the Department. Consider electronic application process that can be completed online and tracked online through the hire process. The previous auditor recommended DHR have access to the system which would allow for easy transfer of information into the HRIS system. This would also allow for easy processing of returning seasonal employees.

**Follow-up Status # 5**

**Implemented per BCRP.** The Chief of Fiscal Services provided us a contract from the Forestry Division from CitiBuy that was signed by the Division Manager and the Finance Manager. He also stated that the Division Managers took on more urgency regarding contracts beginning in September, 2016, after the fiscal years 2010 - 2014 Performance Audit was issued.

**Previous Finding # 6**

The previous auditor did not receive timesheets for fiscal years 2010 through 2012. The Department does not maintain timesheets after three years.

**Previous Recommendation # 6**

Maintain proper employee file documentation for all employees. There are many employee files and pay rate documentation that has not been provided by the Department. The previous auditor recommended these personnel files be properly maintained in an orderly manner to allow for easy retrieval of documentation to support pay for employees.

**Follow-up Status # 6**

**Partially Implemented.** We reviewed a sample of electronic and paper files. According to the Personnel Manager electronic records for timesheets for only the Administration Building, Forestry and the Park Maintenance Divisions, was implemented September, 2017. ADP devices (electronic time clocks and computer and telephone sign-in/sign-out devices) were also implemented September, 2017. According to the Chief of Fiscal Services, all other employees are using paper sign-in/sign-out timesheets until final implementation of the ADP program. Full implementation is expected by June 30, 2019.

**Previous Finding # 7**

The previous auditors were not able to obtain employee hiring files and termination files for many employees selected for testing for fiscal years 2010, 2011 and 2012. Therefore, they were unable to verify whether process was followed.

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**Previous Recommendation # 7**

Maintain proper employee file documentation for all employees. There are many employee files and pay rate documentation that has not been provided by the Department. The previous auditors recommended that the personnel files be properly maintained in an orderly manner to allow for easy retrieval of documentation to support pay for employees.

**Follow-up Status # 7**

**Partially Implemented.** According to the Chief of Fiscal Services, a Human Resources (HR) Generalist was hired in September, 2018 to maintain a retention system for hiring and termination files. We reviewed a sample of hire, rehire, and termination files in the City's HRIS system. Full implementation is expected June 30, 2019.

**Previous Finding # 8**

There are several timesheets and pay rate support that the previous auditors were not able to obtain.

**Previous Recommendation # 8**

Maintain proper employee file documentation for all employees. There are many employee files and pay rate documentation that has not been provided by the Department. The previous auditors recommended these personnel files be properly maintained in an orderly manner to allow for easy retrieval of documentation to support pay for employees.

**Follow-up Status # 8**

**Partially Implemented.** We verified a sample of employees from their electronic and/or paper timesheets, to employee and supervisor signatures. We also agreed the pay and time information on the ADP system, and the pay rates were verified in HRIS. According to the Chief of Fiscal Services, the HR Generalist was hired in September, 2018. Full implementation is expected by June 30, 2019.

**Previous Finding # 9**

There were four instances in which the hours per the timesheets and the pay registers were not in agreement.

**Previous Recommendation # 9**

Maintain proper employee file documentation for all employees. There are many employee files and pay rate documentation that have not been provided by the Department. The previous auditor recommended these personnel files be properly maintained in an orderly manner to allow for easy retrieval of documentation to support pay for employees.

**Follow-up Status # 9**

**Partially Implemented.** According to the Chief of Fiscal Services electronic records for timesheets for Administration Building, Forestry and the Park Maintenance Division were implemented September, 2017. ADP devices (electronic time clocks and computer and telephone sign-in/sign-out devices) were also implemented September, 2017

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**Follow-up Status # 9 (continued)**

We verified that one employee from fiscal year 2017 Recreation and Parks Division, and one employee from fiscal year 2019 Horticulture Division, and matched timesheets, ADP records, and payment records in HRIS. Full implementation is expected by June 30, 2019.

**Previous Finding # 10**

The previous auditor could not test receipts from fiscal year 2010, as the deposit slips and manifests have been misplaced and could not be located.

**Previous Recommendation # 10**

Update the revenue manifest to include information to verify proper charges. The previous auditor recommended the revenue manifest has enough detail to enable the cashier to confirm the amount of the receipt is proper based on the service provided by the recreation center. The cashier's office is relying on the recreation centers to remit the proper amounts for the various activities they charge for. The limited information on the manifest and the receipt does not allow for independent verification of the fees charged and collected compared to the price listing available on the website.

**Follow-up Status # 10**

**Partially Implemented.** According to BCRP's Chief of Fiscal Services RecPro first started November, 2013. We reviewed with the cashier a manifest and its associated check payment after documents were reviewed and found correct by the cashier. We also reviewed a RecPro cash summary sheet and matched the same to the associated check payment after documents were reviewed and found correct by the cashier. The new Civic Plus software, that will replace RecPro, is expected to be implemented by July 1, 2019. To make this fully implemented, the system must be available to all operating units with programs and the manifest is no longer required in the cash collection process. The expected date for full implementation is July 1, 2019.

**Previous Finding # 11**

For two cash receipts tested, BCRP could not locate any revenue manifests for the center for fiscal year 2013. Per discussion with management, a former employee had been holding events at the center on the weekends that were not pre-approved by the agency. The employee has since been terminated but the revenue manifests had been seized and their location was unknown at that time.

**Previous Recommendation # 11**

Update the revenue manifest to include information to verify proper charges. The previous auditor recommended the revenue manifest has enough detail to enable the cashier to confirm the amount of the receipt is proper based on the service provided by the recreation center. The cashier's office is relying on the recreation centers to remit the proper amounts for the various activities they charge for. The limited information on the manifest and the receipt does not allow for independent verification of the fees charged and collected compared to the price listing available on the website.

**Baltimore City Department of Recreation and Parks**  
**Biennial Performance Audit**  
**Status of Prior Findings and Recommendations**  
**Fiscal Years Ended June 30, 2017 and 2016**

**Follow-up Status # 11**

**Partially Implemented.** According to BCRP's Chief of Fiscal Services RecPro first started November, 2013. We reviewed with the cashier a manifest and its associated check payment after documents were reviewed and found correct by the cashier. We also reviewed a RecPro cash summary sheet and matched the same to the associated check payment after documents were reviewed and found correct by the cashier. The new Civic Plus software, that will replace RecPro, is expected to be implemented by July 1, 2019. To make this fully implemented, the system must be available to all operating units with programs and the manifest is no longer required in the cash collection process. The expected date for full implementation is July 1, 2019.

**Previous Finding # 12**

The previous auditor noted a \$30 difference between a revenue manifest and the allocation spreadsheet for one Recreation Center. The revenue manifest had recorded \$4,431, but Microsoft Dynamics and the allocation spreadsheet showed \$4,461, as the total for that period. Management could not explain the difference.

**Previous Recommendation # 12**

Update the revenue manifest to include information to verify proper charges. The previous auditor recommended the revenue manifest has enough detail to enable the cashier to confirm the amount of the receipt is proper based on the service provided by the recreation center. The cashier's office is relying on the recreation centers to remit the proper amounts for the various activities they charge for. The limited information on the manifest and the receipt does not allow for independent verification of the fees charged and collected compared to the price listing available on the website.

**Follow-up Status # 12**

**Partially Implemented.** According to BCRP's Chief of Fiscal Services RecPro first started November, 2013. We reviewed with the cashier a manifest and its associated check payment after documents were reviewed and found correct by the cashier. We also reviewed a RecPro cash summary sheet and matched the same to the associated check payment after documents were reviewed and found correct by the cashier. The new Civic Plus software, that will replace RecPro, is expected to be implemented by July 1, 2019. To make this fully implemented, the system must be available to all operating units with programs and the manifest is no longer required in the cash collection process. The expected date for full implementation is July 1, 2019.

**Previous Finding # 13**

The previous auditor noted that in fiscal years 2010, 2011, and 2013, the expenditures exceeded the revenue for those years.

**Previous Recommendation # 13**

Implement system to ensure accessory fund expenditures do not exceed accessory fund receipts. The previous auditor noted the accessory funds are tracked in Dynamics as they are received and expenditures are posted to accessory fund expenditures based on coding from the Department.

**Baltimore City Department of Recreation and Parks**  
**Biennial Performance Audit**  
**Status of Prior Findings and Recommendations**  
**Fiscal Years Ended June 30, 2017 and 2016**

**Previous Recommendation # 13 (continued)**

The expenditures exceed the revenue in fiscal years 2010, 2011 and 2013. The previous auditor recommended the City set up controls to not allow accessory expenditures to be charged in excess of the revenue amounts in that fund. This fund is expected to be a self-supporting fund. However, when expenditures exceed the revenue during a fiscal year, the City is finding these expenditures from the general fund.

**Follow-up Status # 13**

**Not Implemented.** According to BCRP's Chief of Fiscal Services, only specific costs are charged to these accounts or fund. For example, utilities and personnel costs should not be charged to these accounts. Costs that do not belong to these accounts will be charged to the correct account/fund. Program Managers will be required to provide break-even program budgets for all programs.

Break-even program budgets include revenues and costs. We saw the example of expenditures that are front loaded due to preparation for summer camp fees. Revenues for summer camp are received towards the end of June into July. In addition, the fees charge for summer programs do not often reflect the true costs. Therefore, according to BCRP these accounts will always reflect a deficit balance at the end of June, which is also the end of the fiscal year. The deficit due to expenditures posted in June are received in the beginning of July of the next fiscal year. Therefore, according to BCRP, if the revenues were collected a month prior, there would be no deficit in the prior fiscal year.

## **Appendix I**

### **Baltimore City Department of Recreation and Parks' Response To the Performance Audit Report**



**Baltimore City Department of Recreation and Parks - Biennial Performance Audit Auditee Responses - Fiscal Years Ending 2017 and 2016.**

Regarding the findings related to the Biennial Audit for the Fiscal Years 2017 and 2016 performed by Department of Audits (DOA), the Baltimore City Department of Recreation and Parks (BCRP) submits the following responses:

**Aquatics - Service 645 - Total number of visitors to outdoor pools for responses 1 -2.**

*Finding # 1 - Lack of Internal Controls for Document Retention -*

*Response:* Daily cash collection at the pools is not a reliable measure of “Total number of visitors to outdoor pools”. There are a number of non-paying visitors to the outdoor pools. For example, on "CODE RED DAYS" when the temperature reaches close to one hundred degrees, the pools are virtually free to all visitors.

BCRP accepts the findings related to this performance measure and will implement the recommendation(s) to improve on the findings.

*Finding# 2- Failure to Meet Targets in Fiscal Years 2017 & 2016*

*Response:* BCRP accepts the findings related to this performance measure and will implement the recommendation(s) to improve on the findings.

**Recreation for Seniors - Service 651 - Total attendance at senior recreation programming events for response 3.**

*Finding # 3 - Incorrect Reporting of Fiscal Year 2016 Target*

*Response:* BCRP accepts the findings related to this performance measure and will implement the recommendation(s) to improve on the findings.

*Finding # 4 - Frequency and Time Frames for Grass Cutting*

*Response:* BCRP accepts the findings related to this performance measure and will implement the recommendation(s) to improve on the findings.

*Finding # 5 – Stockrooms – Lack of Documentation*

*Response:* A few years ago, BCRP went to BBMR with a recommendation to establish a storeroom or warehouse with an inventory management system where general operating supplies, materials, equipment and other necessary items would be stored and issued to the program managers for use. BBMR denied the request on the grounds that the City is phasing out the practice of storing large quantities of items. Instead, the City is moving to a “Just-In-Time (JIT) inventory system where supplies and equipment are purchased when needed. The City wants to reduce its costs on stored items. BCRP practices JIT inventory where items are purchased when needed and expensed immediately. Where storage is necessary, the items are locked in a specific secure location with limited access to all employees other than the program or location manager.

BCRP accepts and will implement the recommendation.