



# BIENNIAL PERFORMANCE AUDIT OF THE BALTIMORE CITY RECREATION AND PARKS

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# OUTLINE

1. Audit Objectives, Scope, and Methodologies
2. City Code Article 1, Subtitle 39
3. Findings
4. Implementation Status of Prior Findings
5. Questions?

# AUDIT OBJECTIVES AND SCOPE

- Evaluate whether the Baltimore City Recreation and Parks (BCRP) prioritizes park maintenance projects and whether funds are equitably distributed
- Follow-up on prior findings and recommendations included in the previous Biennial Performance Audit Report
- Fiscal Years 2021 and 2020



# AUDIT METHODOLOGIES

- Reviewed the Baltimore City Code, Article 1, Subtitle 39, *Equity Assessment Program*.
- Interviewed key individuals from BCRP to obtain an understanding of: (1) of equity considerations related to operating expenditures for park maintenance; and (2) how equity is considered in capital expenditures
- Reviewed and analyzed documents that were not limited to the following: (1) Park Maintenance Quality Assurance Quality Control (QAQC) Form; (2) Capital Improvement Program Training slides; (3) ranking and scoring criteria; (4) project selections documentation; (5) BCRP annual agency equity reports; (6) pool permits; and (7) BCRP's policies and procedures that are relevant to the audit objectives
- Identified the related risks and evaluated the internal controls over the assessment and consideration of equity in park maintenance and capital project selections

## CITY CODE ARTICLE 1, SUBTITLE 39, *EQUITY ASSESSMENT PROGRAM*

- The code requires City agencies to develop and implement an equity action plan to incorporate and embed equity principles and strategies into City operations, programs, services, and policies.
- **Equity** - Closing the gaps in policy, practice, and allocation of City resources so that race, gender, religion, sexual orientations, and income do not predict one's success, while also improving outcomes for all.
- **Equity Assessment** - A systematic process of identifying policies and practices that may be implemented to identify and redress disparate outcomes on the basis of race, gender, or income.

# FINDING I

## Caption

BCRP Is Not in Full Compliance with City Code Article 1, Subtitle 39, Equity Assessment Program.

## Conditions

- I. **Operating Budget – Park Maintenance:** The BCRP does not have a process in place to evaluate equity when setting the operating budget for park maintenance.
- II. **Capital Budget:** Although BCRP applied their own weighting system to the equity criteria, there are no formal (written, approved, dated) policies and procedures to guide staff in the process of scoring and reporting.

# FINDING I (CONTINUED...)

## II. Capital Budget (Continued) - BCRP does not:

1. Have written defined benchmarks to determine how equity points should be awarded to a project in the ranking and scoring process
2. Have a tracking mechanism to evidence BCRP's considerations of community proposed projects in their annual proposed projects plan to the Department of Planning
3. Evaluate the impact on equity when funding is re-allocated from one project to another.
4. Have established baseline and equity plan
5. Consider actual expenditures and the actual location of projects previously completed to evaluate progress towards closing the equity gap

# FINDING I (CONTINUED...)

## III. Annual Agency Equity Reporting

1. Citywide 2020 Equity Report - BCRP referenced appendices that were not included.
2. When asked to provide copies of the appendices, BCRP stated they were unable to provide them due to changes in staff.
3. BCRP does not have established baseline to effectively report their progress in equity.



# FINDING I (CONTINUED...)

## Effects

- Without a baseline, equity plan, and actual expenditures and the actual locations of previously completed operating and capital projects, BCRP will not be able to meet the Article 39-11.
- Without an effective evaluation of how funds are being allocated, it is less likely that BCRP will achieve the goal to effectively identify and redress disparate outcomes on the basis of race, gender, or income as stated in Article 1, Subtitle 39, *Equity Assessment Program*.

## FINDING I (CONTINUED...)

**Recommendation I** - We recommend the Director of BCRP:

- Evaluate and document an equity assessment when setting the operating budget
- Establish a tracking mechanism to identify and link proposed capital projects submitted via the Project request form by community groups to the Capital Improvement Plan
- Formally document benchmarks to be used in the determination of ranking and scoring criteria, including equity, when selecting between operating and capital project alternatives
- Consider equity impact when funding is re-allocated from one project to another

# FINDING I (CONTINUED...)

## Recommendation I (continued...)

- Establish a baseline and an equity plan to perform an assessment review yearly of BCRP operations, policies, and procedures
- Record actual expenditures and actual locations of previously completed projects to analyze progress towards closing the equity gap
- Maintain support for all information and exhibits in the annual equity report
- Develop formal (written, approved, dated) policies and procedures to guide staff to conduct equity assessment of operating and capital projects as well as the bullets stated above

## FINDING II

**Caption** - BCRP Can Improve Their Park Routine Inspection Practices.

**Conditions:** The BCRP has 263 parks and five Park Managers. BCRP does not:

1. Include a required minimum number of QAQC periodic visits
2. Document underlying methodologies for the selection of QAQC visits
  - BCRP solely relies on park managers knowledge of their assigned parks to determine how best to structure their inspections
3. Define the criteria for determining if the answer on QAQC paper checklist should be yes or no
4. Consolidate QAQC results (data dashboard) to allow managers to be able to have a real time snapshot of their park evaluations and manage their time to be even more responsive and successful

## FINDING II (CONTINUED...)

### Effects

- Not having the underlying methodologies for park visit selections and a required minimum number of site visits for all parks could lead to parks that tend to not have as many issues not having the attention of park managers, which could lead to issues going unnoticed and or addressed. There could also be, intentionally or unintentionally, an inequitable distribution of park managers' time.
- Without the grading criteria, there could be inconsistencies between how the different park managers grade their assigned parks.

## FINDING II (CONTINUED...)

**Recommendation II** - We recommend the Director of BCRP:

- Determine an appropriate methodology for ensuring that all City parks receive a minimum number of routine inspections by park managers;
- Document the methodology and a minimum number of routine inspections by park managers;
- Maintain evidence of QAQC inspections;
- Design the QAQC form to allow for uniformity in the evaluation of the various tasks being assessed; and
- Consider improving paper QAQC forms to electronic documents and working with Information Technology to build out a data dashboard to allow managers to be able to have a real time snapshot of their park evaluations and manage their time to be even more responsive and successful.

# FINDING III

## Caption

- Capital Project Data Is Susceptible to Intentional or Unintentional Data Loss.

## Conditions

1. The BCRP uses an Excel file to accumulate data on potential capital projects.
2. All BCRP Capital Projects staff have access to the file.
  - There are 25 to 30 staff members in the Capital Projects team.
3. The Capital Projects team does not password protect and / or restrict editing access to only those team members who are authorized to edit the file.

## **FINDING III (CONTINUED...)**

### **Effect**

- There is a risk of intentional or unintentional loss of data or alteration of data could occur.

### **Recommendation III**

- We recommend the Director of BCRP implement a data security policy that restricts access to authorized users and protects data integrity.



# IMPLEMENTATION STATUS OF PRIOR FINDINGS

SERVICE	PERFORMANCE MEASURE	Findings	IMPLEMENTATION STATUS
645 – Aquatics Services	Percentage of Pools Meeting Maintenance Standards	I. The BCRP did not obtain annual operating permits for FY2021, FY2020, FY2019 and FY2018.	Not Implemented
645 – Aquatics Services	Percentage of Pools Meeting Maintenance Standards	II. The BCRP overstated actual results for FY2019 and FY2018 reported in the Budget Books due to the calculation methodology.	Not Implemented

# IMPLEMENTATION STATUS OF PRIOR FINDINGS

SERVICE	PERFORMANCE MEASURE	Finding	IMPLEMENTATION STATUS
646 – Park Maintenance	Number of playgrounds with 100% functional components	The BCRP does not have a reasonable underlying methodology to set the target and measure the actual results before FY2019. The BCRP was reacting to complaints received from multiple sources, a reactionary basis rather than a proactive basis.	Partially Implemented

# IMPLEMENTATION STATUS OF PRIOR FINDINGS

SERVICE	PERFORMANCE MEASURE	Findings	IMPLEMENTATION STATUS
654 – Urban Forestry	Number of Tree Maintenance Service Requests Received	I. The BCRP does not have formal (written, approved, dated) policies and procedures to ascertain whether service requests and work orders are closed within established service level agreements (SLA) and accurately report the actual results in the budget books. In addition, BCRP does not monitor the Service Requests (SR) and Work Orders (WO), causing the overstatement of FY2019 and FY2018 actual results and the existence of significant open work orders.	Not Implemented
654 – Urban Forestry	Number of Tree Maintenance Service Requests Received	II. The performance measure does not measure the effectiveness of the BCRP Urban Forestry.	Implemented

# IMPLEMENTATION STATUS OF PRIOR FINDINGS

SERVICE	PERFORMANCE MEASURE	Finding	IMPLEMENTATION STATUS
Concerns of the Biennial Audit Oversight Committee	Stockroom inventory for FY2017 and 2016 – Policies and procedures	The BCRP did not keep a property inventory form on various locations resulting in the facilities not maintaining records of its inventory and / or unable to provide a dollar value of its inventory. A lack of recording inventory prevents management from having an accurate accounting of inventories from BCRP's locations and increases the risk of loss, theft or unauthorized use without being detected in a timely manner.	Not Implemented



Questions?