



Baltimore City Recreation and Parks

Biennial Performance Audit
Follow Up for Fiscal Years
Ended June 30, 2023 and
2022

City Auditor, Josh Pasch
December 16, 2024



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Honorable Bill Henry, Comptroller
and Other Members
of the Board of Estimates
City of Baltimore

EXECUTIVE SUMMARY

The Department of Audits conducted a *Biennial Performance Audit Follow-up of the Baltimore City Recreation and Parks*, which covered Fiscal Years Ended June 30, 2021 and June 30, 2020. The objective of our performance audit follow-up was to determine the implementation status of management action plans for the prior recommendations. The objective of the prior audit was to determine whether Baltimore City Recreation and Parks (BCRP) equitably distributes (proposed budget, approved budget, revised budget, and actual expenditures) operational and capital funds. The report was issued on December 6, 2022.

Of the four prior audit recommendations that we followed up as part of the biennial performance audit follow-up, (See page 5), two recommendations, or 50 percent was implemented, one recommendation, or 25 percent, was partially implemented, and one recommendation, or 25 percent, was not implemented. The following are the reasons for partially implemented and not implemented recommendations:

- **Compliance with City Code Article 1, Subtitle 39, Equity Assessment Program:** The BCRP has not addressed the previous finding recommendations related to Park maintenance and operational equity. The BCRP has hired an Equity Coordinator to evaluate their operational budget, however, they have not implemented the previous finding recommendations.
- **BCRP Can Improve Their Park Routine Inspection Practices:** The BCRP developed a methodology for park inspection, however, BCRP did not:
 - Document the methodology;
 - Design the Quality Assurance Quality Control (QAQC) form to allow for uniformity in the evaluation of the various tasks being assessed. As a result, there are inconsistencies in how parks are evaluated; and
 - Consistently maintain QAQC forms for all inspections completed.

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We wish to acknowledge BCRP's cooperation extended to us during our audit follow-up.

Respectfully,

Josh Pasch

Josh Pasch, CPA
City Auditor
Baltimore, Maryland
December 16, 2024

BACKGROUND INFORMATION

I. Recreation and Parks

The BCRP is the primary provider of recreational, cultural, and physical activities to the residents of the City of Baltimore (City). The City has 51 recreation centers, 23 pool locations consisting of 35 bodies of water, 120,000 trees, over 4,700 acres of parkland, 262 parks, 133 athletic fields, 138 playgrounds, 104 tennis courts and pickleball courts, 116 basketball courts, 32 historic structures, over 25 miles of biking and hiking trails, 18 picnic groves, 12 pavilion groves, 4 dog parks, and 3 skate parks that provide recreation opportunities to the residents of Baltimore. The BCRP is tasked with overseeing these City assets.

The BCRP's capital budget for fiscal years (FYs) 2025, 2024, 2023, and 2022 was approximately \$19 million, \$27, million, \$59 million and \$32 million, respectively.

II. Baltimore City Code, Article 1, Subtitle 39, Equity Assessment Program

In April of 2018, the City council introduced a bill to establish an equity program for the City. This initiative would be applicable to all City agencies and include operating and capital budget expenditures. The bill was designed to require City agencies to examine their existing policies and practices to prevent and reduce disparate outcomes based on race, gender, or income and work to eliminate structural and institutional racism.

OBJECTIVE, SCOPE, AND METHODOLOGY

We conducted our follow-up 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 objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective. The objective of our audit was to follow up on prior finding and recommendations included in the previous biennial performance audit report dated December 6, 2022.

To accomplish our objectives, we:

- Evaluated supporting documentation provided by BCRP's management, and performed audit procedures to ascertain whether the reported implementation status is adequately supported;
- Conducted meetings with BCRP leadership to gain an understanding of the current processes and procedures to address the prior audit recommendations;
- Selected three parks from each of the five park maintenance districts to validate that for each 45-day period in each quarter in FY 2024, the QAQC (park

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inspections) were performed: (1) at least once in each period; and (2) the QAQC inspections were documented;

- Observed whether the Capital Project excel file is protected and safeguarded to restrict editing access to authorized users; and
- Confirmed that all 23 pool locations that were opened in FY 2024 and FY 2025 were issued permits to operate by the Baltimore City Health Department.

IMPLEMENTATION STATUS OF PRIOR AUDIT FINDING AND RECOMMENDATIONS

Table I

Summary of Implementation Status of Audit Findings and Recommendations from the Biennial Performance Audit Report for Fiscal Years Ending 2021 and 2020

No.	Findings	Recommendations	Management Self-Assessment	Auditor’s Assessment
1.	<p>The BCRP is not in full compliance with City Code Article 1, Subtitle 39, Equity Assessment Program.</p> <p>Operating Budget – Park Maintenance: The BCRP does not have a process in place to evaluate equity when setting the operating budget for park maintenance.</p> <p>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.</p> <p>The BCRP does not:</p> <ol style="list-style-type: none"> 1. Have written defined benchmarks to determine how equity points should be awarded to a project in the ranking and scoring process. According to DRP, race and income were the criteria for scoring equity. Proposed projects in areas with an African American population of 60 percent and above; or Median Household 	<ol style="list-style-type: none"> 1) Evaluate and document an equity assessment when setting the operating budget; 2) 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; 3) Formally document benchmarks to be used in the determination of ranking and scoring criteria, including equity, when selecting between operating and capital project alternatives; 4) Consider equity impact when funding is re-allocated from one project to another; 5) Establish a baseline and an equity plan to perform an assessment review yearly of BCRP operations, policies, and procedures; 	<p>Completed.</p> <p>The Equity Coordinator position was created and finally filled on December 9th, 2023.</p> <p>The Equity Coordinator is working with her partners to create, develop, and implement policies and procedures for the FY 2025 budget cycle.</p>	<p>Not Implemented.</p> <p>Although BCRP hired the Equity Coordinator, they did not implement any recommendations written in the second column.</p>

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No.	Findings	Recommendations	Management Self-Assessment	Auditor's Assessment
	<p>Income under \$40,000 are awarded three points; otherwise, zero.</p> <p>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. Currently, according to BCRP, community liaisons encourage residents to propose projects by using a manual or electronic form; however, a process to identify proposed projects to those forms does not exist.</p> <p>3. Evaluate the impact on equity when funding is re-allocated from one project to another. According to BCRP, their consideration is based on whether a project is delayed or not started, and therefore allows for re-allocation to other projects.</p> <p>4. Establish a baseline and an equity plan; and (2) consider actual expenditures and the actual location of projects previously completed to evaluate progress towards closing the equity gap.</p> <p>Annual Agency Equity Reporting: In the citywide 2020 Equity Report issued by the Mayor's Office of Equity and Civil Rights, BCRP referenced appendices that were not included. When asked to provide copies of the appendices, BCRP stated they</p>	<p>6) Record actual expenditures and actual locations of previously completed projects to analyze progress towards closing the equity gap;</p> <p>7) Maintain support for all information and exhibits in the annual equity report; and</p> <p>8) 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.</p>		

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No.	Findings	Recommendations	Management Self-Assessment	Auditor's Assessment
	<p>were unable to provide them due to changes in staff. Also, as noted on the previous page above, 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 1 §39-1- <i>Equity Assessment Program</i>.</p>			
2.	<p>The BCRP's current inspection process is not effective and efficient. Specifically, BCRP has 263 parks and five Park Managers; however, BCRP Park Managers' plans for inspecting parks do not include a required minimum number of Quality Assurance Quality Control (QAQC) periodic visits that must be performed and documented at their designated parks. Also, there are no documented underlying methodologies for the selection of QAQC visits. Instead, the BCRP solely relies on park managers knowledge of their assigned parks to determine how best to structure their inspections. 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</p>	<p>1) Determine an appropriate methodology for ensuring that all City parks receive a minimum number of routine inspections by park managers;</p> <p>2) Document the methodology and a minimum number of routine inspections by park managers;</p> <p>3) Maintain evidence of QAQC inspections;</p> <p>4) Design the QAQC form to allow for uniformity in the evaluation of the various tasks being assessed; and</p>	<p>Status is Complete.</p> <p>The new Agency IT Manager will collaborate with Park Maintenance to develop more appropriate form and equipment, including computer and software where necessary, develop a more robust and intentional system to schedule and track the park managers schedule inspection tasks.</p> <p>Timeline: September 2024</p> <p>BCRP has done the following:</p> <p>1. Park Manager are required to visit four Parks daily for a total of 20 per week to make sure every park is being inspected within 45 days period. Each</p>	<p>Partially Implemented</p> <p>1) Implemented.</p> <p>2.) Not Implemented. Although BCRP has a methodology (we reviewed inspections on a test basis) for the park inspection, however, there is no written standard operating procedures and guidelines for the inspections.</p> <p>3. Partially Implemented. One district did not maintain the QAQC forms for all inspections completed.</p> <p>4. Partially Implemented. Due to no formal guidelines regarding the inspections, there are inconsistencies on</p>

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	<p>issues going unnoticed and or addressed. There could also be, intentionally or unintentionally, an inequitable distribution of park managers' time.</p> <p>In addition, the QAQC form which park managers use to assess the condition of the parks is on a yes or no grading system for each task, but does not define the criteria for determining if the answer should be yes or no. Without the criteria, there could be inconsistencies between how the different park managers grade their assigned parks.</p> <p>Currently, park managers are using a QAQC paper check list generated from Excel to capture their QAQC review. Managers keep a copy of their completed QAQC reviews on their desktops in electronic folders. Copies of the reviews are also e-mailed to the Chief of Park Maintenance for review. There is no consolidated 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.</p>	<p>5) 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.</p>	<p>district is different in when they will complete there QAQC. Some districts have more parks than others but all of them should be completed within the 45 days.</p> <p>2. Park Manager uses the QAQC sheets to list any issues they see within the park. Park Maintenance make sure that those issues are addressed before they do another inspection for that same park.</p> <p>Park Maintenance does not use rating system for QAQC sheets. Information is documented on form in comment section and a service request is created for Park issue.</p> <p>Pictures are taken after observations are done and are downloaded to pdf or JPEG. They are then submitted along with the report.</p> <p>3. Excel, Word or Pdf files</p>	<p>how the inspections were documented.</p> <p>5. Implemented. The BCRP has the electronic form, however, they do not have a 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.</p>

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3.	The BCRP uses an Excel file to accumulate data on potential capital projects. All BCRP Capital Projects staff have access to the file. 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. As a result, there is a risk of intentional or unintentional loss of data or alteration of data could occur.	Implement a data security policy that restricts access to authorized users and protects data integrity.		Implemented
4.	The BCRP did not consistently obtain annual operating permits for FY 2023, FY 2022, FY2021, FY2020, FY2019 and FY2018.	Obtain annual operating permits.		Implemented