city of CINCINNATI

Interdepartmental Correspondence Sheet

Date: June 5, 2017

To: Harry Black, City Manager

From: Lauren Sundararajan, CFE, Internal Audit Manager *LS*

Copies to: Internal Audit Committee
Jim Burkhardt, Interim Park Board Director

Subject: **Park Board Audit – Operations and Facility Management Division**

Attached is the Park Board audit report. The primary objective of this performance audit was to assess the efficiency and effectiveness of internal controls and practices applicable to grounds maintenance at City parks. This audit was completed in accordance with Internal Audit's current work plan.

We would like to thank management and staff of the Park Board for their assistance and cooperation during this audit.

If you need any further information, please contact me.

Attachment

Park Board Audit – Operations and Facility Management Division

June 2017

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Executive Summary

Internal Audit (IA) performed an audit of the Operations and Facility Management Division within the Parks Board (Parks). The Operations and Facility Management Division "provides the ongoing maintenance of the park system, which includes mowing, trimming, weeding, planting, watering, litter control and pruning according to the Park Board's maintenance standard guidelines."[1] The audit objective was to assess the efficiency and effectiveness of internal controls and practices applicable to grounds maintenance at City parks.

Several current practices within the Operations and Facility Management Division expose the City to unnecessary risk; there is no resource regarding the standard policies and procedures pertaining to parks' operations, Playground Inspection Forms are not completed on a monthly basis, there is no work-order system to process maintenance needs and the process used to monitor trees in public-use areas is not appropriately documented. These practices could allow for variation in the quality of parks and expose the City to liability. The Park Board also does not maintain records that allow for third-party verification of performance targets.

IA determined there is room for improvement in the purchasing, recording and maintaining of supplies as well. IA found the opportunity for theft exists due to a single employee being delegated the responsibilities of purchasing, accepting and tracking the usage of supplies. Additionally, the physical security of supplies is questionable and the decentralized process for maintaining fleet inventory requires extensive coordination amongst personnel.

To reduce the risk in daily operations, IA recommends creating a handbook containing standard operating practices, consistently documenting monthly playground inspections, maintaining a work-order system that can be accessed by personnel across multiple divisions, tracking the biannual inspection of trees within a central database and documenting activities related to performance measures. IA also recommends performing annual inventory counts, segregating responsibilities related to the purchasing and inventorying of supplies, updating physical security measures at storage facilities and deploying a central interface for the maintenance of fleet inventory.

[1] Approved Fiscal Year 2017 All Funds Operating Budget. City of Cincinnati.

I. Introduction

Background

Within the budget, the Park Board states their mission "is to conserve, manage, sustain and enhance parks' natural and cultural resources and public green spaces for the enjoyment, enlightenment, and enrichment of the Cincinnati community." Through the implementation of this mission, Parks maintains playgrounds, greenspace and trails, operates a conservatory and carousel, and provides a variety of educational and physical-activity programs for both children and adults. Parks deploys their mission across 80 parks, 121 facilities and more than 5,000 acres.

In Fiscal Year (FY) 2017, the Park Board's Operating budget consisted of $8.7 million in General Funds and $8.3 million in Restricted Funds. There are nine programs within Parks, employing a total of 244.45 full-time equivalents (FTEs). The largest program within Parks is the Operations and Facility Management Division, accounting for the usage of $11 million of the department's operating budget and employing 177.75 FTEs.

The budget describes Operations and Facility Management's duties as "provid[ing] the ongoing maintenance of the park system, which includes mowing, trimming, weeding, planting, watering, litter control and pruning according to the Park Board's maintenance standard guidelines."[2] The Operations and Facility Management Division acts as eight units[3] and is led by the Operations and Facility Management Superintendent. Four of these units are defined geographically and reflect the operation of East, West, Central and Riverfront parks. The distinct characteristics across regions generate duties unique to each unit, including the holding of events, flood mitigation preparation and maintaining floral displays. Each regional unit is led by a Regional Manager whose duty is to ensure the optimal functioning of all parks within the region. Another two units pertain to the maintenance of forest trees (Natural Resources Management) and the purchasing and repairing of fleet inventory (Garage) and are deployed across the four geographic units.

[2] Approved Fiscal Year 2017 All Funds Operating Budget.
[3] Although Krohn Conservatory falls within the jurisdiction of Operations and Facility Management, it is funded separately within the budget.

Audit Selection
IA conducted this audit as part of the current audit agenda.

Audit Objective
Assess the efficiency and effectiveness of internal controls and practices applicable to grounds maintenance at City parks.

Audit Scope and Methodology
This audit reviewed the current practices and performance of Parks' operations and facility management. IA reviewed documents, records and data generated during FY 2015 through FY 2016. In order to achieve the objective, IA compared current practices to industry standards, reviewed maintenance schedules, sought verification of actions through documented reports, interviewed appropriate staff and calculated statistics of relevant data.

Scope Limitations
The Operations and Facility Management Division consists of eight units. Two of these units are not included within the scope of the audit as they do not pertain to grounds maintenance; these two units are Krohn Conservatory and Carol Ann's Carousel.

Statement of Auditing Standards
As required by the Cincinnati Administrative Code Article II §15, this audit was conducted in accordance with the Generally Accepted Government Auditing Standards (GAGAS), except for standard 3.96 pertaining to external peer review requirements. This exception did not have a material effect on the audit.

IA continues to conduct internal quality reviews to assure the conformance with applicable GAGAS. IA performed the fieldwork between January 2017 and April 2017.

Commendations
Internal Audit commends the staff of the Park Board for their cooperation throughout the audit.

II. Audit Findings and Recommendations

There is no resource regarding the standard policies and procedures pertaining to parks' operations.

The daily maintenance of Central, East, West and Riverfront parks require many similar operational duties including mowing, removing litter, cleaning bathrooms, inspecting playground equipment and facilitating the assessment of trees in public-use areas. The Basic Park Maintenance Schedule Standards (below) lists duties that exist across all four regional work units. Although the Basic Park Maintenance Schedule Standards lists the frequency with which each operation is to be conducted, there is no resource outlining the department's requirements pertaining to these basic standards. For example, the Basic Park Maintenance Schedule Standards requires grass to be mowed every 7-10 days. However, no resource exists defining specific standards such as the length that grass should be cut, the protocol for mowing in inclement weather or managing extensive mowing obligations when prior mowing has been delayed. The same lack of specificity exists for each standard in the table below. This absence of a resource in which the exact expectations regarding frequent duties are presented may create variations in the parks' standards and qualities across regions.

Basic Park Maintenance Schedule Standards	Frequency
Grass Mowing	Every 7-10 days
Litter Pick Up	Daily
Restroom Operations	Daily
*Facility Cleaning	Before/after events
Tree Maintenance	Inspection Twice a year
Playground Inspection	Monthly
Floral Bed Maintenance (500 Beds)	Weekly
Trail Maintenance	1 per year
*Regular office facilities and mainteance buildings	Daily

Recommendation 1: Create a handbook with the standard operating practices pertaining to the maintenance performed across the regional work units.

Department Response: Disagree. The Basic Park Maintenance Schedule is a guideline for the minimum acceptable maintenance level in the parks. This guide gives the team the basics of what every park needs to be clean, safe, reliable, green, beautiful and enriching along with the flexibility to account for inclement weather, holidays, special events and extra projects such as Krohn Conservatory show changes. The Parks encompass five thousand acres of diversified maintenance needs. The team is very knowledgeable about what to do when it is raining or has just rained.

To create a document that details the maintenance needs for five thousand acres of parks would be a cumbersome and time consuming task. The needs in Eden Park are different than the needs of Mt Airy Forest, Lytle Park, Piatt Park and so on.

Whenever we build a new park or renovate an existing park with create a Park Maintenance Master Plan. This plan documents all the tasks that are needed to maintain the park, when those tasks are to be accomplished, who accomplishes the task, how often they do the task, how long it takes to do the task and the cost associated with the task. Even at that level of detail, this document does not include such things as what height to mow the grass at or what to do when it rains.

Playground Inspection Forms are not completed on a monthly basis, as required.

Park policy requires the inspection of all play equipment by personnel within the corresponding regional work unit on a monthly basis. This policy aligns with the standards set forth within the *National Health and Safety Performance Standards; Guidelines for Early Care and Education Programs*, a compilation of recommendations for ensuring child safety and wellbeing. During the inspection, personnel verify equipment is operating as intended, is structurally sound and surface materials are of an adequate depth. Upon completion of an inspection, a form indicating the equipment's status is filed with the corresponding Regional Manager.

IA randomly selected half of play equipment in each region and requested all associated playground inspection forms pertaining to FY 2015 and FY 2016. IA did not receive all playground inspection forms over the 24-month period for any of the units selected. The table below displays the number of play units inspected within a region, the number of forms required to be completed, the number of forms received by IA and the percentage of forms that were required to be completed that were received by IA.

	No. of Play Units Inspected	Forms Required to be Completed (24 months X No. of Units)	Forms Received by IA	Percent Received by IA
Central	4	96	9	9%
East	6	144	100	69%
Riverfront	2	48	2	4%
West	9	216	148	69%
Total	**21**	**504**	**259**	**51%**

Across all regions, IA received 51 percent of the requested forms. IA received a majority of the forms requested from East and West region parks and received less than 10 percent of the forms requested from Central and Riverfront parks. The lack of forms received from Parks personnel documenting playground inspections may suggest that inspections do not occur on a monthly basis as required, leading to a delay in the identification of safety hazards. Although Parks' staff note that play equipment is observed on a daily basis during routine grounds-keeping, a visual observation is not equivalent to the multiple point inspection required within the playground inspection form.

Recommendation 2: Consistently document monthly playground inspections.

Department Response: Agree. The Superintendent of Operations now requires that all Playground Inspection sheets be given to the Superintendent of Operations every month. This will remove the inconsistency in completing the paperwork part of the playground inspections.

There is no work-order system to process maintenance needs, potentially leading to a delay in the addressing of hazards and deficiencies on City play equipment.

During each playground inspection, staff document any needed repairs or replacements of play equipment. While some repairs are minor and can be addressed by the playground inspector, others require attention from the Facility Maintenance Division, the entity responsible for repairing equipment and structures. Although communication between the two divisions is necessary and frequent, there is no central interface to report and monitor maintenance issues that is accessible to both the Operations and Facility Management Division and the Facilities Maintenance Division. Currently, Regional Managers coordinate work-orders with the Facilities Maintenance Division through phone calls, texting and the utilization of email. The lack of a central resource which can be accessed by both parties may lead to a delay in the addressing of issues identified and creates difficulty in tracking an issue's status and longevity. IA uncovered several instances in which the utilization of a central work-order tracking system may have proven beneficial. We discuss these instances below.

IA tracked the history of all issues suggesting the deterioration of equipment or an issue with potential safety ramifications through the evaluation of the associated Playground Inspection Forms. According to the forms received, several parks presented with issues persisting for long periods of time. Other forms listed potentially hazardous issues: however, the forms referencing potentially hazardous issues pertained to parks with only one or two associated forms over the 24-month period, making a determination of the longevity of the issue impossible.

Three parks presented with forms displaying extended duration of issues. Forms pertaining to Larz Anderson Park reported rotten, cracked and missing wood on playground equipment from June of 2015 through June of 2016. Forms pertaining to Drake Park reported broken bench boards from December 2015 through February 2016. Per Parks personnel, the bench in question was caution taped during this period to prevent usage. Insecure climbers were reported at Martin Luther King Park from December 2015 through June of 2016. According to Parks personnel, the climbers were taken out of service during this period.

Several forms referenced potentially hazardous issues. However, the duration of the issues was unable to be determined due to the lack of forms received by IA for the associated play units. IA received only one form for both Smale Park and Sawyer Point Park over the 24-month period of investigation. The form pertaining to Sawyer Point Park referenced missing, loose and cracked boards and poles while the form pertaining to Smale Park referenced loose climbing wall grips and missing bolts on equipment. Since only one form was received from each park over the 24-month period of investigation, IA was unable to identify the month in which the issue first presented and the resulting status of the equipment in the months following. Two parks presented with forms referencing potentially troubling issues related to swings: the June 2016 form related to Jackson Hill Park referenced the incorrect installation of both baby swings, while the June 2016 form related to Eden Park referenced a loose clevis on the infant swing. The most recent forms prior to June 2016 for both Eden and Jackson Hill were dated October of 2015. No issues pertaining to swings were identified in the forms from October of 2015, potentially suggesting both issues first arose during the corresponding inspection.

The Cincinnati Recreation Commission (CRC) is also responsible for maintaining play equipment. In order to compare Parks' maintenance approach with a similar entity, IA discussed the maintenance of play equipment with CRC personnel. CRC utilizes a work-order system in which all issues requiring attention beyond the playground inspector are entered into a

database, automatically notifying a supervisor. The work-order system allows CRC staff to track the issue's history such as the date the issue was identified and all related work conducted.

Recommendation 3: Create a work-order system that can be accessed by personnel within the Operations and Facility Management Division and the Facility Maintenance Division. Utilize the system to report and monitor all issues until their resolution.

Department Response: Agree. The creation of a centralized system for reporting repairs needed as well as repairs accomplished will facilitate this type of communication throughout the Park system.

The process used to monitor trees in public-use areas is not appropriately documented.

Park policy requires the biannual inspection of all trees in public-use areas to reduce the risk associated with loose branches and dead or dying trees. Public-use areas include shelters, playgrounds and picnic tables. IA could not verify the occurrence of the biannual inspections due to the lack of a system in which to maintain, process and track inspections.

IA requested all documentation pertaining to the biannual inspection of trees in public-use areas for all parks from FY 2015 through FY 2016. In response to the documentation request, IA received maps with handwritten notes indicating the date a tree service company was contacted to resolve a given tree-related issue and with handwritten notes such as "Done." IA also received email correspondences regarding trim pruning and felling. Although many maps had no corresponding dates, the majority of parks did not appear to have maps or correspondences relating to two distinct inspections within each fiscal year. There also did not appear to be any inspections that were proactive: all appeared to be reactive.

In order to provide a comparison to the Park Board's tree management operations, IA contacted Great Parks of Hamilton County, the body responsible for 22 parks and nature preserves within Hamilton County. Great Parks of Hamilton County fits all trees in public-use areas with metal tags (barcodes) that are linked to a database with the tree's coordinates, species, age, health status and date of last inspection. Depending on the result of the tree's evaluation, a date is assigned for the next inspection. Trees that are deemed structurally deficient or pose other risks are inspected more frequently than low risk trees.

Recommendation 4: Create a database to maintain the biannual tree inspection records and to monitor the status of trees identified as requiring maintenance.

Department Response: Agree. The Green Space group will review Hamilton County Metro Parks program for documenting the tree inspections in high activity areas. If Hamilton County's program does not meet our needs the Green Space group will work with Parks IT staff to research programs that will work for Cincinnati Parks.

IA was unable to verify the completion of performance targets.

The Park Board produces an annual report and four quarterly reports every year. Each annual report presents the business plan for the coming fiscal year whereas the quarterly reports present the status of performance targets. Performance targets are divided into Board Level Targets and Auxiliary Targets and are designated as critical, important and innovative.

IA attempted to verify the completion of all critical performance targets related to Operations and Facility Management within the 2015 and 2016 annual reports. The verification of several of these performance targets was addressed specifically within IA's investigation of the functioning of the related operational area. The Appendix contains a table displaying the remaining critical performance targets and the documentation provided by Parks to allow for verification. Of the six remaining critical Board Level Targets related to Operations and Facility Management within the 2015 and 2016 business plans, IA was able to verify the completion of two. IA was unable to verify the completion of the one remaining critical Auxiliary Target within the 2016 business plan related to Operations and Facility Management.

Recommendation 5: Maintain documentation related to the achievement of performance measures.

Department Response: Agree. Whenever possible Parks staff will maintain and submit further documentation in regards to the performance measures.

The maintenance of mitigating controls for the Central Store physical inventory and Storekeeper position needs improvement.

Due to its centralized location and proximity to all Operations and Facility Management work units, the primary inventory supplier for these units is housed in the main Central District facility, located in Eden Park. To support park maintenance operations, work units require a variety of inventory supplies available at the Central store: uniforms, herbicides, pesticides, shovels, rakes, cleaning supplies, etc. This store is managed by a single designated Storekeeper who ensures all inventory balances are maintained.

Physical inventory counts are a necessary process of any inventory operation and serve as a critical component for establishing strong internal controls. Through interviews with the Storekeeper, it was revealed to IA that they do not have established routine inventory counts and have not conducted a count in recent memory. IA also found inventory variances are not addressed; however, the Storekeeper does track all employee requisitions to mitigate abuse of supplies. Annual physical inventory counts are designed to uncover errors and irregularities in the established inventory system. The United States General Accounting Office recommends performing an inventory count at least once per calendar year.[4] Failure to perform this responsibility puts the organization at a heightened risk of loss.

In addition to overseeing the Central Store, the Storekeeper also performs all recordkeeping, purchasing and requisition duties. In order to maintain proper segregation of duties for this position, recordkeeping, inventory custody and approval functions must be separated from one another to prevent any erroneous or intentional misuse of inventory control and any adverse effects to the objectivity of inventory counts. It was revealed to IA, that although approval functions are properly segregated through a multi-layer process, the Storekeeper oversees both recordkeeping and inventory custody functions through the purchasing and receival of all deliveries allowing for an imbalance of inventory control. An ideal setup would have the Storekeeper in charge of purchases and requisitions and reconciling inventory adjustments, while a separate assigned staff member would receive, stock, and distribute inventory.

[4] "Executive Guide: Best Practices in Achieving Consistent, Accurate Physical Counts of Inventory and Related Property." United States General Accounting Office. March, 2002.

Further, as a key role that facilitates inventory needs and distribution, especially during high volume seasons when there is a high turnover for supplies, the Storekeeper requires pertinent institutional knowledge of the position's functions. IA found the employee currently fulfilling this position assumed the role of Storekeeper in 2001 and there is no documentation for the succession of this position. A succession plan documents key processes that would allow for the successful transition of personnel in the event of retirement or an abrupt vacancy. Without a succession plan for key roles and policies documented, sudden personnel changes can compromise internal control systems.

Recommendation 6: The Central District store should annually perform a physical inventory count and document and investigate any variances. The *United States General Accounting Office's Executive Guide: Best Practices in Achieving Consistent, Accurate, Physical Counts of Inventory and Related Property* should be used as an informational resource for performing physical inventory counts.

Department Response: Agree. The Central District Storekeeper will do a physical inventory as part of the winter tasks. After the inventory is complete we will be able to compare purchase and inventory from year to year.

Recommendation 7: Retain the Storekeeper for the procurement and requisition of supplies while designating another employee to accept the receival of inventory items and ensure they are appropriately put away within the storeroom. In addition, ensure a supervisor approves all inventory counts along with exception reviews. If this is not practical due to limited personnel resources, management should design alternative control activities to address the risk of fraud, waste or abuse.

Department Response: Disagree. Parks already have a system where the Storekeeper produces the paperwork to purchase materials. Two managers review and sign off on the paperwork. Product is received and properly stored away. When product is dispensed a duplicate receipt is created and one copy stays with the Storekeeper. The addition of the annual physical inventory will add one more layer of security to the system.

Recommendation 8: Develop a succession plan for the Storekeeper position. Also, ensure contingency plans are properly documented and assigned in the Storekeeper's absence.

Department Response: Agreed. The Central district will create a succession plan as part of their winter projects. The Central District managers will ensure that the contingency plans are properly documented and assigned.

The physical security of facilities is not routinely updated.

Access to most (if not all) facilities that serve Parks work units is through a key or combination access. These facilities are utilized as offices, for equipment and supply storage, or as garages. Keys to these facilities are generally maintained by the unit's Regional Manager and district crew leaders, while all employees are given combination codes, if applicable. Through staff interviews, IA found it is not known when the locks or combination codes have ever been changed for these facilities, if at all. When questioned why locks and security codes were not routinely changed, responses included that there was a lack of resources due to staffing and budget restrictions. However, access to these facilities could be retained by former Parks' staff

when routine physical security measures are not updated or replaced, allowing for an increased risk for theft or abuse.

Recommendation 9: Key/combination access to locked areas should be evaluated and regularly updated.

Department Response: Agreed. Parks Facility Maintenance staff will develop a proposed budget to replace all the building locks and codes on an annual basis. This proposed budget will include the cost of the locks, tools and staffing needed to change the locks of one hundred and forty plus buildings in the parks.

There are no resources in the 2018 budget to replace the locks in the Parks buildings. The Superintendent of Planning and Design will ask for these resources as an exception for the 2019 fiscal budget.

The fleet inventory reconciliation process needs improving.

In addition to small, easily replenished inventory supplies, each regional unit maintains inventory of small equipment referred to as 'fleet inventory.' Fleet inventory primarily consists of mowers, blowers, tractors, chain saws, trimmers and any other operational equipment that is needed for park maintenance. To ensure the current status of all fleet inventory is accurately recorded and updated as needed, a master inventory list for all fleet items is maintained by a designated Parks' Administrator. Another fleet inventory list is maintained separately by the Regional Manager of the garage, since that manager oversees all repairs or the replacement of any fleet inventory. Additionally, separate inventory lists are maintained by each of the unit's Regional Managers, which includes the respective items assigned within each unit.

Updates to any fleet inventory item need to be coordinated between the Inventory Administrator, the garage Regional Manager, and the corresponding Regional Manager to whom the item is assigned. Updates include the transfer of inventory items between units and new or obsolete items that are introduced to or removed from circulation. Inventory counts of fleet inventory are conducted on a quarterly basis: the Inventory Administrator, assisted by the Division's Superintendent, conduct site visits to visually inspect all fleet inventory and reconcile all items with their master inventory list. Through interviews, IA found this can be a difficult process because different software is utilized across the overseeing personnel. For example, the Inventory Administrator uses Microsoft Excel to manage inventory, while the garage Regional Manager uses a Lotus application. When asked why a centralized inventory database is not in place, it was communicated to IA that Parks does not have the resources to implement such a system.

Having an inventory system that is decentralized creates the opportunity for inconsistencies. The process for conducting inventory counts for all fleet items and reconciling any discrepancies is also lengthy and arduous allowing for a breakdown of internal controls that could compromise City assets. As noted in the recent financial audit report conducted by Crowe Horwath LLP in July of 2016, the Parks Board does not utilize a double accounting system and lacks an automated capital asset and inventory system that would mitigate any erroneous entries of assets and would curtail any difficulties when conducting routine inventory counts.

Recommendation 10: Create a centralized interface to monitor all inventory adjustments. If this is not feasible, ensure that the software utilized by all personnel is consistent to reduce difficulties in performing any reconciliations.

Department Response: Disagree. The Municipal Garage keeps the master inventory of equipment. Their preferred software is Lotus. The Parks lead Mechanic works with Municipal Garage thru a Lotus database. The Mechanic has access to all the information pertinent to Parks equipment. The Garage will periodically send out equipment reports in Excel. To make this system consistent, Municipal Garage needs to only use one database program.

III. Conclusion

Cincinnati's beautiful parks are an asset to the City. The audit revealed several opportunities for improvement over the internal controls within the Operations and Facility Management Division.

There is no resource regarding the standard policies and procedures pertaining to parks' operations, Playground Inspection Forms are not completed on a monthly basis and there is no work-order system to either process maintenance needs or to monitor trees in public-use areas. IA was also unable to verify the completion of all performance targets and inventory controls are inadequate.

IA recommends creating a handbook with standard operating practices, consistently documenting monthly playground inspections, creating work-order systems for maintenance requests and for overseeing routine tree inspections, maintaining documentation related to the achievement of performance measures, performing inventory counts and segregating duties related to inventory ordering, processing and releasing. The implementation of these recommendations would allow for standardized operating procedures across parks, could decrease the City's liability in the event of a serious injury at a park and decrease the risk of loss and theft of City equipment.

IV. Park Board Response

Recommendation 1: Create a handbook with the standard operating practices pertaining to the maintenance performed across the regional work units.

Department Response: Disagree. The Basic Park Maintenance Schedule is a guideline for the minimum acceptable maintenance level in the parks. This guide gives the team the basics of what every park needs to be clean, safe, reliable, green, beautiful and enriching along with the flexibility to account for inclement weather, holidays, special events and extra projects such as Krohn Conservatory show changes. The Parks encompass five thousand acres of diversified maintenance needs. The team is very knowledgeable about what to do when it is raining or has just rained.

To create a document that details the maintenance needs for five thousand acres of parks would be a cumbersome and time consuming task. The needs in Eden Park are different than the needs of Mt Airy Forest, Lytle Park, Piatt Park and so on.

Whenever we build a new park or renovate an existing park with create a Park Maintenance Master Plan. This plan documents all the tasks that are needed to maintain the park, when those tasks are to be accomplished, who accomplishes the task, how often they do the task, how long it takes to do the task and the cost associated with the task. Even at that level of detail, this document does not include such things as what height to mow the grass at or what to do when it rains.

Recommendation 2: Playground Inspection Forms are not completed on a monthly basis, as required.

Department Response: Agree. The Superintendent of Operations now requires that all Playground Inspection sheets be given to the Superintendent of Operations every month. This will remove the inconsistency in completing the paperwork part of the playground inspections.

Recommendation 3: Create a work-order system that can be accessed by personnel within the Operations and Facility Management Division and the Facility Maintenance Division. Utilize the system to report and monitor all issues until their resolution.

Department Response: Agree. The creation of a centralized system for reporting repairs needed as well as repairs accomplished will facilitate this type of communication throughout the Park system.

The Superintendent of Operations will consult with the Cincinnati Recreation Commission and review the database system that they are using. If this system is not adequate for the Parks, the Superintendent will work with the Parks IT to find an acceptable system.

A proposed budget will be developed that will include hardware, software and staffing costs. There are no resources in the 2018 fiscal budget to pay for the costs of implementing this program. The Superintendent of Operations will ask for the necessary resources as an exception for the 2019 fiscal budget.

Recommendation 4: Create a database to maintain the biannual tree inspection records and to monitor the status of trees identified as requiring maintenance.

Department Response: Agree. The Green Space group will review Hamilton County Metro Parks program for documenting the tree inspections in high activity areas. If Hamilton County's program does not meet our needs the Green Space group will work with Parks IT staff to research programs that will work for Cincinnati Parks.

A proposed budget for the equipment, tools, trucks, hardware, software and staffing to implement such a program will be created. There are no resources in the 2018 fiscal budget to cover these costs. The Superintendent of Operations will request an exception for the 2019 budget to cover the costs of this program.

Recommendation 5: Maintain documentation related to the achievement of performance measures.

Department Response: Agree. Whenever possible Parks staff will maintain and submit further documentation in regards to the performance measures.

Recommendation 6: The Central District store should annually perform a physical inventory count and document and investigate any variances. The United States General Accounting Office's Executive Guide: Best Practices in Achieving Consistent, Accurate, Physical Counts of Inventory and Related Property should be used as an informational resource for performing physical inventory counts.

Department Response: Agree. The Central District Storekeeper will do a physical inventory as part of the winter tasks. After the inventory is complete we will be able to compare purchase and inventory from year to year.

Recommendation 7: Retain the Storekeeper for the procurement and requisition of supplies while designating another employee to accept the receival of inventory items and ensure they are appropriately put away within the storeroom. In addition, ensure a supervisor approves all inventory counts along with the exception reviews. If this is not practical due to limited personnel resources, management should design alternative control activities to address the risk of fraud, waste or abuse.

Department Response: Disagree. Parks already have a system where the Storekeeper produces the paperwork to purchase materials. Two managers review and sign off on the paperwork. Product is received and properly stored away. When product is dispensed a duplicate receipt is created and one copy stays with the Storekeeper. The addition of the annual physical inventory will add one more layer of security to the system.

Recommendation 8: Develop a succession plan for the Storekeeper position. Also, ensure contingency plans are properly documented and assigned in the Storekeeper's absence.

Department Response: Agreed. The Central district will create a succession plan as part of their winter projects. The Central District managers will ensure that the contingency plans are properly documented and assigned.

Recommendation 9: Key/combination access to locked areas should be evaluated and regularly updated.

Department Response: Agreed. Parks Facility Maintenance staff will develop a proposed budget to replace all the building locks and codes on an annual basis. This proposed budget will include the cost of the locks, tools and staffing needed to change the locks of one hundred and forty plus buildings in the parks.

There are no resources in the 2018 budget to replace the locks in the Parks buildings. The Superintendent of Planning and Design will ask for these resources as an exception for the 2019 fiscal budget.

Recommendation 10: Create a centralized interface to monitor all inventory adjustments. If this is not feasible, ensure that the software utilized by all personnel is consistent to reduce difficulties in performing any reconciliations.

Department Response: Disagree. The Municipal Garage keeps the master inventory of equipment. Their preferred software is Lotus. The Parks lead Mechanic works with Municipal Garage thru a Lotus database. The Mechanic has access to all the information pertinent to Parks equipment. The Garage will periodically send out equipment reports in Excel. To make this system consistent, Municipal Garage needs to only use one database program.

V. Appendix – Park Board Critical Performance Targets

Director's Report Board Level Critical Performance Targets	Documentation Received by IA
Coordinate 70 regional events at waterfront (2015 business plan and 2016 business plan).	Spreadsheet with title and date of event, coordinator and coordinator contact information. At least 70 events were held at waterfront parks in 2015 and 2016.
Quarterly reports presented to the Director's office on the progress of the department's Ash Tree removal and replacement program (2015 business plan and 2016 business plan).	None.
Maintain Greenspace Program: Install and maintain fall, winter, spring, and summer displays at Fountain Square, downtown and OTR (2015 business plan and 2016 business plan)	None.
Implement Employee Safety Action Plan: Prepare the Park Board's Employee Safety Action plan in connection with A.R. 65. (2015 business plan and 2016 business plan).	Safety and Health Management Program, list of topics to be covered within the Safety and Health Management Program and Safety Action Plan for 2017.
Have a consistent playground inspection form, a training program on how to fill out the form and a recommendation for who should be certified as a playground safety inspector (2016 business plan).	None. As of May 2017, playground inspection forms are not consistent across parks.
Compile 2015/2016 Parks Academy: Complete 2015/2016 courses by March, prepare survey for manager's input on future classes, and begin to establish Parks Academy course listing and training for 2015/2016 (2016 business plan- IA believes the reference to courses for 2015 within the 2016 business plan is an error).	None.
Director's Report Auxiliary Targets - Critical	**Documentation Received By IA**
Review pesticide use reporting process (2016 business plan)	None.