

**PARKS AND RECREATION DEPARTMENT  
PARKS OPERATIONS  
AUDIT 05-29  
May 13, 2005**



# CITY OF TAMPA

Pam Iorio, Mayor

Internal Audit Department

Wayne Boytim, Acting Internal Audit Director

May 13, 2005  
Honorable Pam Iorio  
Mayor, City of Tampa  
1 City Hall Plaza  
Tampa, Florida

RE: Parks Operations, Audit 05-29

Dear Mayor Iorio:

Attached is the Internal Audit Department's report on Parks Operations.

The Division has already taken positive actions in response to our some of our recommendations. We thank the management and staff of the Parks & Recreation Department for their cooperation and assistance during this audit.

Sincerely,



Wayne Boytim  
Acting Internal Audit Director

cc: Darrell Smith, Chief of Staff  
Karen Palus, Parks and Recreation Director



**PARKS AND RECREATION DEPARTMENT  
PARKS OPERATIONS  
AUDIT 05-29  
APRIL 19, 2005**

**INTRODUCTION**

The Parks Department and the Recreation Department combined in May, 2003 to form a single Parks and Recreation Department. Parks remains a separate Division within the new Department. The Administrative Offices of both Divisions have been co-located at the former Recreation Building on Tampa Street.

As a result of the consolidation, a number of organizational changes are taking place.

The Parks Division is responsible for operating and/or maintaining<sup>1</sup>:

- 165 Parks
- 4 cemeteries
- 3 marinas and docking facilities, and 1 mooring basin
- 79 Playgrounds
- 123 Ball Fields
- 139 Picnic Shelters
- 82 miles of irrigation

**STATEMENT OF OBJECTIVES**

This audit was conducted in accordance with the Internal Audit Department's FY04 Audit Agenda. The objectives of this audit were to determine if:

1. Cemetery maintenance and utilization were acceptable;
2. Cash controls were reasonable;
3. Landscape and building maintenance, including play units, performed by City crews was being done at prescribed intervals;
4. Contracted maintenance was performed in accordance with agreements;
5. Safety of security personnel was properly addressed.

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<sup>1</sup> Source: 2005 Annual Budget and Department records

## **STATEMENT OF SCOPE**

The audit period covered Parks Operations activity that occurred from January 1, 2004 to December 31, 2004. Original records as well as copies and electronic data were used as evidence and verified through physical examination. Because of the relocation of the Marjorie Park Marina fuel docks in December, 2004, testing in this area was extended through January 31, 2005 in order to review changing conditions.

## **STATEMENT OF METHODOLOGY**

The Work Order database was determined to be incomplete and of limited reliability due to the need to purge relatively recent data and the failure, in a number of cases, to properly record work performed by City crews.

The City's accounting system, FAMIS, was utilized as part of cash testing. FAMIS has been determined to be reliable in previous audits. Since there have been no system changes we relied on the conclusion that the data was reliable.

With respect to the maintenance of play units, the sample size and selection were statistically generated using a desired confidence level of 95%, expected error rate of 5% and a desired precision of +/- 5%. Statistical sampling was used in order to infer the conclusions of test work performed on a sample of play units. Judgmental sampling was used in other areas of the audit as we deemed appropriate.

## **STATEMENT OF AUDITING STANDARDS**

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to afford a reasonable basis for our judgments and conclusions regarding the organization, program, activity or function under audit. An audit also includes assessments of applicable internal controls and compliance with requirements of laws and regulations when necessary to satisfy the audit objectives. We believe that our audit provides a reasonable basis for our conclusions.

## **AUDIT CONCLUSIONS**

Based upon the test work performed and the audit findings noted below, we conclude that:

1. Cemetery utilization has not been fully implemented. Over 1,300 gravesites in Woodlawn Cemetery are ready, or could be made ready for sale. Cemetery maintenance was acceptable;
2. Cash controls, security and customer service could be improved in several areas;
3. Maintenance on play units performed by City crews was generally accomplished on schedule; but some units were not included in the inventory. However, the work order system was inadequate to properly manage maintenance;
4. Contracted maintenance was being performed in an acceptable manner; and
5. Safety for the Division's Security personnel has improved since the last audit, but further improvement is possible at little or no cost.

## **CEMETERY MAINTENANCE AND UTILIZATION**

The City operates four cemeteries. Woodlawn cemetery, which abuts North Boulevard south of Martin Luther King, Jr. Boulevard, is the largest. None of the cemeteries are offering gravesites for sale.

We noted a large open space on the west side of the Woodlawn Cemetery and inquired if there were any gravesites still available. Although some of this space was used as a Potters field (for indigent burials), the Department had identified 1,315 available gravesites in this area and in other parts of the cemetery, and there may be more. Sales were halted in the 1980's, due to questions regarding title and use restrictions. The exact reasons are unclear, but it was represented that these issues were resolved some years ago. Some of the gravesites are not platted and there are a few technical issues that need to be addressed, but the Department is of the opinion that these will be resolved.

There are indications of demand for gravesites in this cemetery. Requests have been received and a short waiting list is being maintained. It is likely that there would be more requests, but Funeral Directors in the area are aware that gravesites are not being sold, so they are not inquiring or making referrals. While Woodlawn is an old cemetery, it is maintained and security is provided. Many Tampa families have ties to the cemetery.

Following our inquiry, the Department began soliciting quotes for ground penetrating radar services to survey the cemetery. This will help confirm what sites are available. These services may also be used in other City cemeteries to determine if roadways within the grounds can be opened to vehicles.

The Department is making preparations to resume sales. A review by the Department found that prices for gravesites in the Tampa Bay area ranged from \$700 to \$6,000 each. The Department estimates \$1,200-\$1,500 would be a fair price for gravesites in Woodlawn. At this price, after the sale, the identified sites would generate between \$1.5 and \$2 million. If additional sites are located, it would increase the total.

### **RECOMMENDATION 1**

The preparations for sale of gravesites should be continued. Determine a fair market price for the gravesites and advertise their availability

## **AUDITEE RESPONSE**

Parks and Recreation agrees with this recommendation. Memo was written to Legal in March 2005 requesting assistance in preparing to re-open sales of available spaces at Woodlawn Cemetery. We have also submitted Purchase Orders to have “Ground Penetrating Radar” done to establish that the area we are proposing as the 9<sup>th</sup> Addition is indeed available for burials, thus available for sales. We have done market research of private cemeteries in the Tampa Bay Area and have reviewed this information with Parks and Recreation Administration. Once Legal has determined our position for the re-opening of sales, we will review prices, determine a fair value and take the necessary steps to have the area surveyed/platted for lots.

### **Security Contract at Woodlawn Cemetery**

Due to vandalism and grave desecration in the early to mid 90’s, nighttime security at Woodlawn cemetery was established through a contractor. The annual cost is approximately \$51,000. Despite the additional security, some grave desecrations still occur. In the past, it was noted that there were patterns to when the vandalism occurred, and increased security precautions were taken at times considered high risk.

The City’s other three cemeteries do not have full nighttime security. The Division has 24-hour roving security that patrols Division properties, including the cemeteries.

Contracted Security personnel have been found sleeping on the job on a number of occasions. The Division’s security patrol regularly checks Woodlawn to assure the guard is present and awake.

## **RECOMMENDATION 2**

Alternative means of providing nighttime security should be explored. Lighting, motion detectors and cameras are alternate measures that should be considered.

## **AUDITEE RESPONSE**

Parks and Recreation agrees with this recommendation and will begin to look at alternatives utilizing some of the alternatives mentioned as well as reviewing staffing measures.

## **REVENUE and CASH CONTROLS**

### **Building and Shelter Rentals**

Seminole and Ragan Park building rentals are processed at the Lowry Park office. Cash damage deposits are held for extended periods, from the time the reservation is made until the rental is concluded. The deposit is held rather than depositing the cash so that it can be refunded immediately after the event. This weakens control and security, and may increase the risk to the employee who administers the rentals. In addition, Division personnel stated it is rarely necessary to assess damages.

Credit cards are accepted at the Division Administrative office (primarily for shelter rentals) and the Marjorie Park Marina, but not at the Lowry Park Office. Debit cards are not accepted at any location. Acceptance of debit cards would increase the level of customer service and may reduce cost to the City. Credit card costs are based upon a percentage of sales, but the processing cost for debit cards is a flat monthly amount. Depending upon the level of sales, debit cards may be less costly to the City than credit cards.

### **RECOMMENDATION 3**

Re-evaluate the requirement for a cash damage deposit for buildings rentals. Customer service would also improve if the requirement was dropped since there would no longer be a need to return to collect the deposit.

### **AUDITEE RESPONSE**

Parks and Recreation agrees with this recommendation. The department will re-evaluate the need for cash deposits for building rentals.

### **RECOMMENDATION 4**

The Lowry Park office should be equipped to process credit cards. Explore the cost and benefits of accepting debit cards at all of the locations that accept credit cards.

### **AUDITEE RESPONSE**

Parks and Recreation agrees with this recommendation. The department is re-evaluating the location of the building rental office and will work with Revenue and Finance to determine if we are able to accept debit card transactions.

## **REVENUE and CASH CONTROLS (continued)**

### **Tampa Convention Center Docking Facility**

There are 26 boat slips available for short term rental. Transient slip rentals are paid into a lockbox. This is basically an honor system; there is little control to insure payment is made. Signage regarding payment is relatively small and could be overlooked.

### **RECOMMENDATION 5**

Provide signage at each slip at the Convention Center Docks advising that payment is required and directing users to the cash box. More prominent signage on the cash box is also recommended.

### **AUDITEE RESPONSE**

After reviewing the Transient docks at the Convention Center, it is recommended that additional signage be placed for the payment box. We don't feel that it is necessary for each slip. It can be placed on the pilings along the main dock heading toward the exit ramps. The signage on the boxes appears sufficient it is more likely that the boxes themselves need to be moved to a more strategic, visible location. The North box is well out of normal vision as you are exiting and should be placed at the end of the ramp at an angle not against the wall of the Center where it is currently located. The box at the South ramp is closer to the exit ramp but is turned so that the signage is not visible to anyone coming up the ramp. I would suggest it be turned approximately 75%, which would make the signage visible to those coming up the ramp to deposit monies.

Perhaps the most and best assistance we could procure for these public transient docks is signage facing the water advertising them as "PUBLIC DOCKING", after hearing from several boaters it is apparent that they think of these docks as belonging to the Convention Center. We will be exploring additional signage as well.

## **RATE SCHEDULES**

Marina space is in short supply in the Tampa Bay area. Some existing marinas are converting into condominium complexes and dock space will be reserved for residents. As a result, there is a growing waiting list for slips, and demand is driving rates higher.

The rates at Marjorie Park generally range from \$35 to \$62 per month, which has remained unchanged since 1989. Price comparisons made by the Division indicate that the rates are well below current market rates. The Division has prepared a resolution that would bring the rates more in line with the market. The proposed monthly rate would be \$10 per foot based upon the length of the boat, or the length that the slip was designed to accommodate, whichever is greater. If adopted, most boat owners would be charged \$300-\$500 or more per month. Additionally, a surcharge for non City residents is being considered.

Rental rates for building and park shelters have not been changed since 1995. Additionally, the Ragan building has been rebuilt during that time period. The current rates may no longer be reasonable.

## **RECOMMENDATION 6**

Management should proceed with the adoption and implementation of the new rate resolution at Marjorie Park.

## **AUDITEE RESPONSE**

Parks and Recreation agrees with this recommendation. The department has finalized the new rates at this time.

## **RECOMMENDATION 7**

The rate schedule for buildings and park shelters should be reviewed and changes, as appropriate, be proposed.

## **AUDITEE RESPONSE**

Parks and Recreation agrees with this recommendation. We are currently conducting a study of other Department's in Region to develop a new fee schedule to be submitted to Council.

## **MARINA FACILITIES EXPANSION**

A major renovation at Marjorie Park Marina was undertaken and is now complete. Because of cost, only 32 of the 105 originally planned boat slips were constructed. Before the renovation there were 78 slips.

Marjorie Park currently has a waiting list of over 200 boats. The proposed rate resolution previously noted also requires that those wishing to remain on the waiting list or to be added to it would be required to pay an administrative fee and deposit of \$100.

Primarily because of debt service costs related to the renovation, the Marina Fund is budgeted to show a net loss of \$190,000 for the current fiscal year. Most of the costs of the have already been incurred. The inability to complete the original dock plan has materially impacted the ability of the Marina to be financially self sustaining.

Under the proposed rate resolution, the current 32 slips should produce annual rental fees of approximate \$150,000. If built out to the full 105 slips, and fully rented, revenue would approximate \$500,000 per year. After adoption of the rate resolution for boat slips, and after the Division collects the proposed fees that will be required to remain on the waiting list, it should have a gauge as to the strength of the demand at the higher rates.

## **RECOMMENDATION 8**

If demand remains strong, we recommend that a business model be prepared to determine feasibility and financing options of completing all or part of the original plan for 105 slips.

## **AUDITEE RESPONSE**

Parks and Recreation agrees with this recommendation. The department is reviewing various options to expand and improve the marinas. We will review a private/public partnership and see if additional grants can be obtained.

## **SEAPLANE BASIN MOORINGS**

The Seaplane Basin is a protected basin south of Peter O. Knight Airport on Davis Island. Currently, boats anchor at will and at no cost. We recently observed approximately 60 boats moored there. The Division has considered installing mooring buoys and a wastewater pumping station ashore and charging for the moorings.

## **RECOMMENDATION 9**

Management should continue to study the feasibility of the installing mooring buoys and the wastewater pumping station. A model similar to the one suggested above for Marjorie Park should be prepared.

## **AUDITEE RESPONSE**

Parks and Recreation agrees with this recommendation. The department is reviewing the feasibility of the installations of mooring buoys and the wastewater pumping station.

## **TAMPA CONVENTION CENTER BOATING FACILITY UTILIZATION**

This facility was recently opened and has not been well publicized. We visited the site on several occasions and noted few or no boats using it. There is no mention of this facility on either the Parks or the Convention Center Web Page, although the Division did produce an ad in a boating publication which promoted Marjorie Park and the Convention Center Docks. The target market is intended to be for boaters who want to visit downtown, Channelside or Ybor City restaurants and shops.

## **RECOMMENDATION 10**

It is possible that more boaters would utilize this facility if it was promoted. Local boating groups, such as the Coast Guard Auxiliary and the U. S. Power Squadron should be asked to make members aware of the facility. Flyers should be passed out at Marjorie Park when fuel is sold. Both the Parks and Convention Center web pages should promote the facility.

## **AUDITEE RESPONSE**

Parks and Recreation agrees with this recommendation. The department is looking into various marketing options to promote the marina.

## **PREVENTIVE MAINTENANCE AND WORK ORDERS**

Preventive maintenance includes work that is scheduled at periodic intervals by City crews. This includes such items as mowing, other grounds work, litter pickup and equipment inspection.

The work order system currently in use cannot properly accommodate the volume of work that is performed by the Division. Data has to be purged before it is six months old. While it is maintained in archives, it is not readily accessible and not of practical use.

Work orders are scheduled and issued in advance by the Administrative office to the field supervisors. Work crews, who know the schedule well, often just do the work and fill out a blank work order rather than the one issued. This complicates recording completion information since the Administrative Office has to manually match the work done to the original work order, rather than just entering the work order number. As a result, closing work orders is not always done in a timely manner. The Division is considering upgrades, which would not require such frequent archiving and allow data to be entered from work sites via mobile laptop computers.

## **RECOMMENDATION 11**

Supervisors should be directed to only use the work orders issued by the Administrative office to record the work performed by the crews.

## **AUDITEE RESPONSE**

Parks and Recreation agrees with this recommendation and will immediately direct that only work orders issued by administrative office be used unless there is an emergency situation that could include equipment failure, acts of God or things beyond our control. Additionally we have already begun the review of our overall work order system and are putting together a proposal for upgrade this year. We will be incorporating a pilot group first to test the new program and procedures. Once a trial period has occurred training will be incorporated and the new system implemented.

## **INSPECTION OF PLAY EQUIPMENT**

Play equipment is maintained in a database separate from the work order system previously discussed. Because of the potential for injury to children if play equipment was damaged or broken and not taken out of service, we selected a statistical sample from the 229 items listed in the database.

The database indicated that many play units scheduled for service in March, 2004 had not been serviced. We found this to be a data entry error; the equipment had been inspected and serviced on schedule. However, the failure to notice the apparent lack of maintenance indicated that the database was not being properly used to identify scheduling issues. We also noted one item in the database that was thought to be out of service, but we were not provided with documentation confirming this.

We found equipment in service that was not in the database. This is a concern because there is no record if this equipment is being inspected, or if other items are missing which did not come to our attention. The equipment that we noted consisted of stationary exercise stations used primarily by adults. While this is not as great a risk as children's equipment, such as swings and slides, it is an indication of a procedural problem that might extend to other types of equipment. Even if the equipment were inspected, there is no record of it, which might be needed in the case of a negligence claim.

### **RECOMMENDATION 12**

The database should be reviewed regularly for scheduling discrepancies. This could be done by running queries to identify potential problems.

### **AUDITEE RESPONSE**

Parks and Recreation agrees with this recommendation. The department will run quarterly reports to field personnel to determine if any discrepancies have occurred.

### **RECOMMENDATION 13**

A physical inventory of play equipment in each park should be taken and reconciled to the database to ensure everything is accounted for and on a maintenance schedule.

### **AUDITEE RESPONSE**

Parks and Recreation agrees with this recommendation. The play equipment is physically inspected every 2 months by certified playground inspectors. These inspections will be documented and reconciled quarterly.

## **SAFETY OF SECURITY PERSONNEL**

The previous audit noted risks to Security guards. Guards may encounter the homeless, gang members, drug users or dealers and vandals. If communications are lost, it would be difficult to find the guard, who may be injured. We recommended that radios be improved for better communications and that positioning technology be adopted so that a guard could be located if he could not be reached.

Radios have been improved and each guard can be now be located via Global Positioning System (GPS) technology in their cell phones. The shortfall is that only a few people currently have the ability to access the system in order to locate a missing guard. Indications are that there is no clear procedure to follow if a guard could not be reached, especially after normal hours when the risk is greatest.

### **RECOMMENDATION 14**

To reduce the risk of not being able to locate a missing guard the expanded access to the GPS system via specially equipped cell phones or the Internet should be explored. If these features are feasible, one or more should be implemented.

### **AUDITEE RESPONSE**

Parks and Recreation agrees with this recommendation. The department is reviewing other options to expand the access of the GPS system.

### **RECOMMENDATION 15**

Written procedures should be reviewed and updated as needed. All guards should be trained on these procedures.

### **AUDITEE RESPONSE**

Parks and Recreation agrees with this recommendation and will investigate expanding the GPS system, at that point, Parks and Recreation will pursue our options or options within our budget selection process.