

PARD Strategic Planning Follow-Up



Background

The PARD Resource Allocation Audit was conducted in 2016 because prior audits had indicated risks relating to PARD resource allocation may not have been fully addressed. The objective of audit was “to determine how resources are allocated for PARD programs and maintenance, and if this process results in equity from a City district perspective.” The audit resulted in three findings and four recommendations.

The PARD Cash Handling Audit was conducted in fiscal year 2017 after PARD and City Auditor staff identified risks related to cash management in prior audits and investigations. The objective of the audit was “to determine if the Parks and Department (PAR) accounted for all the money it received.” The audit resulted in two findings and four recommendations.

Both audits evaluated how PARD manages its resources and the many programs and functions the department oversees. Making efficient use of those resources is critical in achieving PARD’s mission to “inspire Austin to learn, play, protect and connect by creating diverse programs and experiences in sustainable natural spaces and public places.”

Objective

The objective of this special report was to follow up on the Parks and Recreation Department’s (PAR) actions to implement recommendations from the PARD Resource Allocation and PARD Cash Handling audits.

What We Learned

We verified the department implemented two of the four recommendations we issued in the PARD Resource Allocation Audit and work on the other two recommendations is underway. We issued four recommendations through the PARD Cash Handling Audit, and all four have been implemented.

PAR has made significant improvements to managing its resources, including implementation of new cost-recovery and subsidy pricing models and new cash handling procedures. However, the City’s funding priorities may continue to constrain the department’s ability to effectively offer its current wide range of services, especially in high-cost areas such as aquatics, golf courses, and cemeteries.

PAR has implemented 6 recommendations related to strategic planning

PAR Resource Allocation Audit



2 recommendations implemented



2 recommendations underway

PAR Cash Handling Audit



4 recommendations implemented

SOURCE: Auditor analysis of PAR’s actions to address prior audit recommendations, September 2021

Implementation Status of Recommendations

Audit	Recommendations	Implementation Status
Parks and Recreation Department Resource Allocation	Recommendation 1: The Director of PARD should implement a comprehensive program management system to track complete and reliable program information (including program attendance, costs, and fees paid) and summarize critical information then use that information to make programmatic decisions going forward. Additionally, the Director of PARD should ensure these decisions are documented and communicated throughout the department.	Underway
Parks and Recreation Department Resource Allocation	Recommendation 2: Using reliable and complete information, the Director of PARD should: <ul style="list-style-type: none"> a. initiate a policy discussion with City Council and the City Manager to determine how to offer an appropriate balance of PARD services given funding; b. perform a sustainability analysis and make adjustments to programs, services, and facilities that better align to decisions made in that policy discussion; and c. better align fees to recover costs of operating programs and services while still providing financial assistance to those who qualify. 	Implemented
Parks and Recreation Department Resource Allocation	Recommendation 3: The Director of PARD should ensure registration for all fee-based programs is done in RecTrac, all participants pay for the services they receive, and that payment is made timely or appropriately addressed per policy.	Implemented
Parks and Recreation Department Resource Allocation	Recommendation 4: The Director of PARD should ensure facility service requests are timely completed and that staff collect and report all information regarding each facility maintenance service request work order including the reasons for work order cancellations.	Underway
Parks and Recreation Department Cash Handling	Recommendation 1: The PARD Director should identify ways that technology and/or process changes can be used to independently determine expected revenue at PARD sites and eliminate the need for the “over-ring” practice at municipal pools.	Implemented
Parks and Recreation Department Cash Handling	Recommendation 2: The PARD Director should identify ways that technology and/or process changes can be used to reduce or eliminate the acceptance of paper money at a department or site level.	Implemented
Parks and Recreation Department Cash Handling	Recommendation 3: The PARD Director should take steps to improve oversight of the department’s cash handling operations. This should include, but not be limited to: <ul style="list-style-type: none"> a. maintaining a single list of all department cash handlers and providing this list to the Financial Services Department; b. ensuring all department cash handlers take required cash handling training; c. ensuring cash handling policies are followed; and d. developing and implementing a risk-based audit plan. 	Implemented
Parks and Recreation Department Cash Handling	Recommendation 4: The PARD Director should work with the Financial Services Department to develop and implement cash handling procedures that take into account the specific practices and environments of the various PARD sites that collect revenue.	Implemented