

Austin Parks and Recreation Department  
Financial Services Division  
October 25, 2021

**PARB  
Financial  
Committee  
Presentation**



PARD Strategic Planning Follow-Up:  
Resource Allocation and  
Cash Handling Audits

# Background

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- The PARD Resource Allocation Audit was conducted in 2016. The objective of the 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 2017. The objective of the audit was “to determine if PARD accounted for all the money it received.” The audit resulted in two findings and four recommendations.

# PARD has implemented 6 recommendations related to strategic planning:

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## PARD Resource Allocation Audit



2 recommendations implemented



2 recommendations underway

## PARD Cash Handling Audit



4 recommendations implemented

Source: Auditor analysis of PARD's actions to address prior audit recommendations, September 2021



# Implementation Status of Recommendations - PARD Resource Allocation

Recommendations	Implementation Status
<p><b>Recommendation 1:</b> The Director should implement a comprehensive program management system to track complete and reliable program information and ensure these decisions are documented and communicated throughout PARD</p>	Underway
<p><b>Recommendation 2:</b> The Director should:</p> <ul style="list-style-type: none"><li>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;</li><li>B. perform a sustainability analysis and make adjustments to programs, services, and facilities that better align to decisions made in that policy discussion; and</li><li>C. better align fees to recover costs</li></ul>	Implemented

# Implementation Status of Recommendations - PARD Resource Allocation (continued)

Recommendations	Implementation Status
<b>Recommendation 3:</b> The Director 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
<b>Recommendation 4:</b> The Director should ensure facility service requests are completed timely and that staff collect and report all information regarding each facility maintenance service request work order including the reasons for any cancellations	Underway

# Implementation Status of Recommendations - PARD Cash Handling

Recommendations	Implementation Status
<p><b>Recommendation 1:</b> 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.</p>	Implemented
<p><b>Recommendation 2:</b> 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.</p>	Implemented

# Implementation Status of Recommendations - PARD Cash Handling (continued)

Recommendations	Implementation Status
<p><b>Recommendation 3:</b> The PARD Director should take steps to improve oversight of the department’s cash handling operations. This should include, but not be limited to:</p> <ul style="list-style-type: none"><li>A. maintaining a single list of all department cash handlers and providing this list to the Financial Services Department;</li><li>B. ensuring all department cash handlers take required cash handling training;</li><li>C. ensuring cash handling policies are followed; and</li><li>D. developing and implementing a risk-based audit plan.</li></ul>	Implemented
<p><b>Recommendation 4:</b> 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.</p>	Implemented



# Questions ?

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