
**CITY OF SAN ANTONIO
OFFICE OF THE CITY AUDITOR**

PARKS AND RECREATION DEPARTMENT
AUDIT OF OUTDOOR EQUIPMENT MAINTENANCE
PROJECT NO. AU24-029
AUGUST 29, 2024

KEVIN W. BARTHOLD, CPA, CIA, CISA
CITY AUDITOR

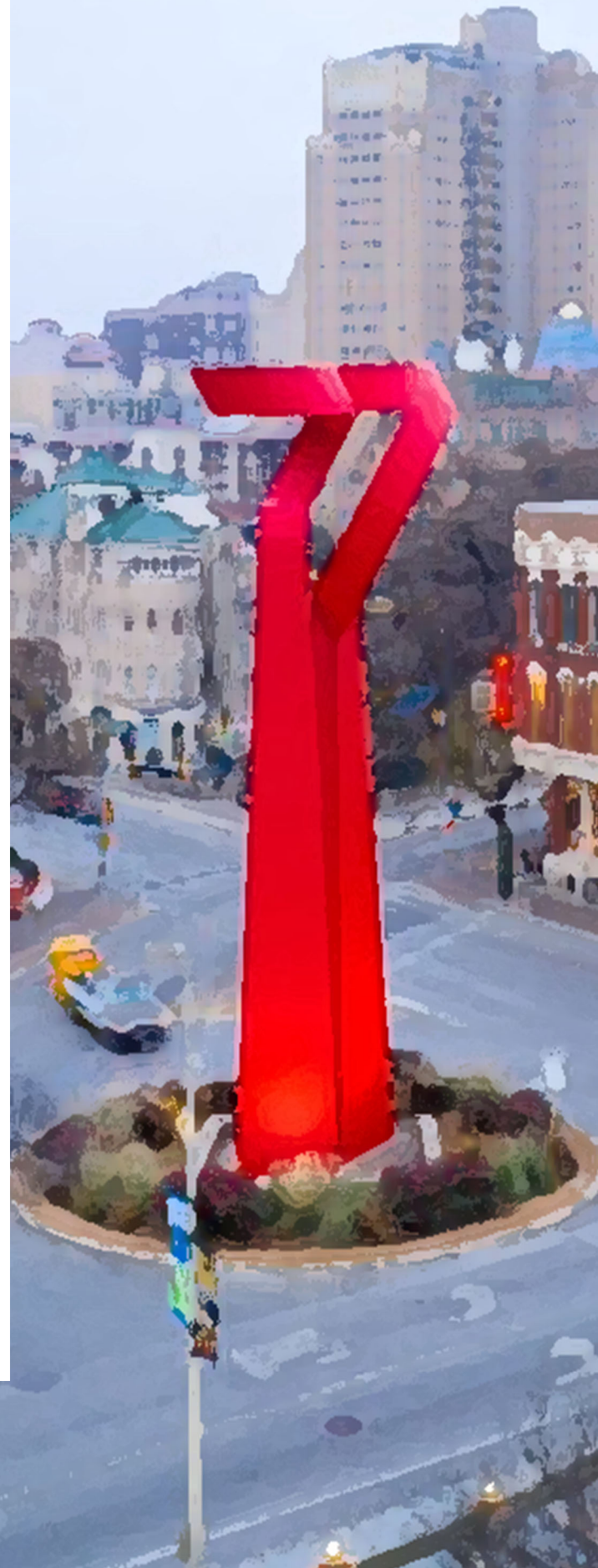


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Executive Summary

As part of our annual Audit Plan approved by City Council, we conducted an audit of the Parks and Recreation Department (Parks), specifically outdoor equipment maintenance. The audit objective, conclusion, and recommendations follow:

Determine if outdoor recreational equipment is regularly inspected and maintained.

Parks is regularly inspecting and maintaining outdoor recreational equipment. We confirmed all applicable outdoor recreational equipment locations received a low frequency inspection by a certified inspector and checklists were adequately completed. Additionally, we confirmed Parks has a complete and accurate equipment listing and has a process in place to identify new equipment. Further, we confirmed equipment is appropriately secured and maintained when a maintenance need is identified. Lastly, we confirmed closed work orders are adequately documented and approved.

While outdoor recreational equipment appears to be safe, the audit team identified areas in which controls could be improved over inspection documentation, work orders, and badge access. Low frequency inspection checklist packets are not up to date with current standards and high frequency inspections are not consistently documented. In addition, work orders are not being opened consistently or closed in SAP timely, and Service Level Agreement (SLA) timeframes require modification. Lastly, badge access to the Park's warehouse is inappropriate.

We provided recommendations to management to strengthen controls and resolve identified issues. Parks management agreed with the audit findings and has developed positive action plans to address them. Management's verbatim response is in Appendix B on page 11.

Background

The mission of the San Antonio Parks and Recreation Department (Parks) is to provide exceptional parks, facilities, programs, and services to improve the quality of life for all. As part of that mission, Parks is responsible for inspecting and maintaining outdoor recreational equipment which consists of playgrounds, exercise equipment, and skate parks.

The table below summarizes the number of locations with outdoor recreational equipment subject to inspection and maintenance by Parks.

Table 1: Listing of Outdoor Recreational Equipment Locations

Type of Location	# of Locations
Park Playgrounds	136
Library Playgrounds	6
YMCA Playgrounds	1
Pre-K 4 SA Playgrounds	4
Exercise Equipment	62
Skate Parks	16
Total	225

Note: A location may have more than one playground.

Source: Parks Outdoor Recreational Equipment Listing

Parks performs two kinds of equipment inspections:

- **Low-frequency** – These inspections are performed on an annual basis by a certified inspector. These inspections ensure safe and acceptable conditions of outdoor recreational equipment in accordance with Consumer Product Safety Commission (CPSC) standards.
- **High-frequency** – Although not required, these inspections are performed monthly to proactively identify maintenance needs. These inspections serve as an added measure and do not require a certified inspector.

In addition to inspections, maintenance can be requested by the public via the 311 Call Center.

If a maintenance need is identified and the inspector cannot perform immediate repairs (e.g., tightening a loose bolt), the inspector will submit a work order request. A work order is then created in SAP and assigned to the appropriate trades' worker. Examples of trades workers include, carpenters, painters, etc.

Maintenance over outdoor recreational equipment is completed in alignment with the applicable service level agreements (SLA's) which range from 1-365 days. However, if a safety hazard (e.g.,

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a broken slide) is identified and maintenance cannot be performed immediately, the equipment is taped off and/or physically removed from service to prevent use. Once maintenance is performed, a supervisor approves the work order, and it is closed out in SAP.

Audit Scope and Methodology

The audit scope was October 2021 through March 2024 and included inspections and maintenance, parts ordering, inventory, injury claims, and warehouse security.

To gain an understanding of department operations we interviewed Parks personnel and conducted walkthroughs over inspections, maintenance, parts inventory processes, warehouse security, and injury claims related to outdoor recreational equipment. The Playground Inspection Guide, Service Level Agreements (SLAs), Maintenance Operations Policy, U.S. CPSC Handbook, and American Society for Testing and Materials (ASTM) standards were our primary criteria for this audit.

We assessed internal controls relevant to the audit objective which included a review of policies and procedures and SAP system reports. In addition, as part of our testing procedures we examined the following areas:

- Determined whether inspections are occurring on all outdoor recreational equipment annually and according to regulations.
- Verified maintenance is being performed timely and appropriate steps are taken to avoid injury over damaged equipment.
- Verified inventory is tracked appropriately.
- Confirmed trades workers and inspectors have appropriate and current licensing to perform maintenance and inspections as applicable.
- Determined whether the physical security measures at Park's warehouse are adequate.

We relied on computer-processed data in SAP system to review inspection details and validate work orders are being opened, documented, and closed out. Our reliance was based on performing direct tests on the data rather than evaluating the system's general and application controls. We do not believe that the absence of testing general and application controls influenced the results of our audit.

We conducted this performance 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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Audit Results and Recommendations

Parks is regularly inspecting and maintaining outdoor recreational equipment. We reviewed inspection support and confirmed all 225 applicable locations had a low frequency inspection completed during FY 2023. Further, for a sample of 25 locations, we confirmed the low frequency inspection checklists were adequately completed and the inspection was performed by a certified inspector. In addition, we reviewed the high frequency inspection checklists for a sample of 23 locations for July 2023 and confirmed they were adequately performed.

We also confirmed Parks had a complete and accurate equipment listing and has a process in place to identify new equipment. We compared Parks' equipment listing against recently completed public works projects (to include both parks and libraries) and City website information (for Parks, Libraries, and Pre-K 4 SA) and confirmed all applicable locations were subject to inspection. Additionally, we reviewed the FY 2023 memo sent by Parks requesting each department's listing of existing (as well as planned installation of) outdoor recreational equipment in an effort to update their master equipment listing and plan for inspections accordingly.

Further, we confirmed equipment is appropriately secured and maintained when a maintenance need is identified. We performed site inspections for 5 facilities with open work orders and visually confirmed they were all either appropriately secured (by removing the equipment from service) or were adequately repaired.

Lastly, we confirmed closed work orders are adequately documented and approved. We reviewed a sample of 25 work orders and confirmed all work orders adequately documented work performed in SAP based on the work order form notes and appropriate approvals were received from management.

While outdoor recreational equipment is inspected and maintained, there are administrative areas that require addressing.

A. Inspection Documentation

While Parks has policies and procedures in place, they are not comprehensive to ensure the low frequency inspection checklist is updated accordingly and high frequency inspections are documented in a consistent manner.

The following paragraphs provide further detail.

A.1 – Low Frequency Inspection Checklist

While the low frequency inspection checklist (and packet with detailed standards) is adequate as a whole, inaccurate CPSC/ASTM references were identified. We reviewed the current inspection checklist and identified 28 checklist items with incorrect or inconsistent references as compared to CPSC and/or ASTM standards. While these differences were minor in nature, the low frequency checklist packet has not been updated since the most recent ASTM standards went into effect in 2021.

As a best practice, references to CPSC/ASTM standards be accurately reflected in the low frequency inspection checklist packet. Without accurate references, the inspectors could perform inspections based on outdated guidelines and/or perform inadequate inspections.

A.2 – High Frequency Inspection Documentation

High frequency inspections are not consistently documented. We performed a review over high frequency inspections for FY 2023 over 225 outdoor recreational equipment locations and found inspections were documented using one or more of the following:

- High frequency inspection forms,
- High frequency inspection spreadsheet, and/or
- SAP system (It is important to note all locations are not currently set up in SAP for inspection documentation purposes).

As a best practice, all high frequency inspections should be consistently documented to allow for adequate oversight. Not having a consistent process for documenting performed inspections can lead to locations being overlooked for inspections or duplication of efforts.

Recommendations

Parks Director:

- Update the low frequency checklist packet to match current CPSC/ASTM standards,
- Update existing policies and procedures to ensure the low frequency checklist packet is periodically updated and develop a consistent method for documenting high frequency inspections.

B. Work Orders

B.1 – Work Order Creation

Work orders are not consistently created as a maintenance need is identified. We reviewed a sample of 48 inspections forms and 17 of those inspections identified a maintenance need. 16 of 17 inspections were either:

- Missing a work order for one or more issues identified,
- Not opened timely within SAP (untimely work orders were opened on average 7 months later), or
- Documentation (either on the inspection form itself or within SAP) did not notate that maintenance had been performed.

Per the U.S. CPSC Handbook, any problems found during an inspection should be notated and fixed as soon as possible. Parks policies are not comprehensive to ensure work orders are consistently created as a maintenance need is identified or maintenance performed is documented accordingly. Without adequate documentation, Parks risks nonperformance of maintenance over areas found to be non-compliant.

B.2 – Work Order Close Out

Work orders are not closed out in SAP timely. We visited 5 facilities with open work orders and although work had been performed on 4, work orders had not been closed out in SAP. The work orders were subsequently closed out during the audit; however, they were closed out on average 23 days after the work had been performed.

As a best practice, work orders should be closed out in SAP in a timely manner once the work has been performed. Policies and procedures do not currently specify timeframes for trades staff to provide completed work order documentation to the work order staff. In effect, there is an inaccurate representation of open work orders.

B.3 – Service Level Agreements

Service Level Agreements (SLAs) require modification as timeframes vary between the Customer Relationship Management (CRM) system¹ SLA Code Listing and the SAP system². There are a total of 34 outdoor recreational equipment SLA Codes (Service Request Types) and of those codes we identified 4 that require further review. Specifically,

- 3 of 4 codes have SLA timeframes that are not consistent with work orders assigned that specific code in SAP. For example, a work order to replace exercise equipment denotes a completion timeframe of 172 days in SAP, while the CRM SLA Code Listing denotes a completion timeframe of 180 days. On average, the work order SLAs were off by 11 days.
- 1 of 4 codes does not exist within the CRM SLA Code Listing.

Per the 2018 Playground SLA, work orders shall be completed according to the prescribed SLA. However, insufficient oversight has contributed to inaccurate work order timeframes and monthly aging reports.

¹ CRM is the intake system for both internal and external service requests and is also known as the 311 system.

² SAP is the system used for documenting and tracking outdoor recreational equipment work orders.

Recommendations

Parks Director:

- Update existing policies and procedures to ensure consistent and timely opening of work orders after maintenance need is identified and specify timeframes for providing completed work order documentation and closing out work orders.
- Work with 311 Customer Service Director to ensure all outdoor equipment SLA timeframes are in alignment with CRM SLA Code Listing and the 311 system.

C. Badge Access

Badge access to Park's warehouse is not appropriate. We reviewed 343 individuals with access to the warehouse door, and determined:

- 3 individuals are no longer with COSA, and
- 231 individuals otherwise do not require access per Parks management.

In summary, 234/343 (68%) individuals' badge access to warehouse require removal.

Per Administrative Directive 7.8d Access Control, physical access to City facilities should be limited based on the principle of least privilege and access should be deprovisioned upon departure from the City. Parks does not have a procedure in place to ensure badge access is appropriately reviewed and delimited, allowing for potentially unauthorized access.

Recommendations

Parks Director:

- Delimit badge access to Park's warehouse as necessary and
- Establish a periodic review (at least annually) over warehouse badge access.

Appendix A – Staff Acknowledgement

Abigail Estevez, CPA, CIA, CISA, Audit Manager

Loretta Faxlanger, CFE, Auditor in Charge

Megan Dodd, Auditor

Lillian Rivera, Auditor

Appendix B – Management Response



CITY OF SAN ANTONIO

SAN ANTONIO TEXAS 78283-3966

August 19, 2024

Kevin W. Barthold, CPA, CIA, CISA
City Auditor
San Antonio, Texas

RE: Management's Corrective Action Plan for Audit of Parks Outdoor Equipment Maintenance

The Parks and Recreation Department has reviewed the audit report and has developed the Corrective Action Plan below corresponding to the report recommendation(s).

Recommendation					
	Description	Audit Report Page	Accept, Decline	Responsible Person's Name/Title	Completion Date
A	Inspection Documentation Recommendation: Parks Director: <ul style="list-style-type: none">• Update the low frequency checklist packet to match current CPSC/ASTM standards.• Update existing policies and procedures to ensure the low frequency checklist packet is periodically updated and develop a consistent method for documenting high frequency inspections.	7	Accept	Charles Guerra, Facilities Manager	August 2024



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Recommendation					
	Description	Audit Report Page	Accept, Decline	Responsible Person's Name/Title	Completion Date
	<p>Action plan:</p> <p>The Department regularly inspects all playgrounds, and they remain safe for the public's use. The required annual low frequency inspection checklist was updated to contain all the required standards for inspection. As CPSC/ASTM standards are updated periodically, reference numbers may be modified occasionally, which the checklist will be updated accordingly. The Department has also updated existing policies and procedures to reflect current CPSC/ASTM standards commensurate with recertification through CPSC for playground inspectors.</p> <p>The Department performs additional proactive high frequency inspections which are above and beyond regulatory requirements. These typically occur monthly and inspection assignments are generated through a report in SAP. Through the audit process, it was identified that not all playgrounds the Department inspects were loaded into SAP as part high frequency inspections. However, this did not adversely impact playground inspections, as all playgrounds were inspected a minimum of once annually through the regulatory low frequency requirement. The Department will work with ITSD to update the SAP transaction code and ensure that all playgrounds are included. Additionally, as part of the annual communication to the City's Executive Team to identify new playground locations beyond parks, these will also be loaded into SAP.</p>				
B	<p>Work Orders</p> <p>Recommendation: Parks Director:</p> <ul style="list-style-type: none"> • Update existing policies and procedures to ensure consistent and timely opening of work orders after maintenance need is identified and specify timeframes for providing completed work order documentation and closing out work orders. • Work with 311 Customer Service Director to ensure all outdoor equipment SLA timeframes are in alignment with CRM SLA Code Listing and the 311 system. 	9	Accept	Veronica Moreno, Parks and Recreation Manager	September 2024

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Recommendation					
	Description	Audit Report Page	Accept, Decline	Responsible Person's Name/Title	Completion Date
	<p><u>Action plan:</u></p> <p>Of the 16 inspections mentioned in the Audit report that identified a maintenance need and were missing a work order, not opened timely in SAP, or lacked documentation of the maintenance work performed, 9 inspections were for pour-in-place, the rubberized material underneath the playground unit. Inspectors notated on the checklist to repair pour-in-place but did not specify that it was an immediate repair needed and was not a safety hazard. Rather, these notes reflected minor cosmetic-based items and should have been listed as an observation.</p> <p>The other 7 inspections were for work orders not opened timely. Current process is that after an inspection is completed, any work orders needed will be filled out on a work order request form and provided to the Supervisor for input into the 311 CRM System. Supervisors utilize professional judgment when creating work orders to begin the work queue, which safety concerns are prioritized for immediate repair.</p> <p>The Department has updated the checklists to include a box identifying if a work order is needed for any portion of the playground which may require repair based upon inspection.</p> <p>The Department will work with the 311 Customer Service to annually review SLA timeframes through both CRM and SAP.</p>				
C	<p>Badge Access</p> <p>Recommendation: Parks Director:</p> <ul style="list-style-type: none"> • Delimit badge access to Park's Warehouse as necessary. • Establish a periodic review (at least annually) over warehouse badge access. 	9	Accept	Veronica Moreno, Parks and Recreation Manager	September 2024

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Recommendation					
	Description	Audit Report Page	Accept, Decline	Responsible Person's Name/Title	Completion Date
	<p><u>Action plan:</u></p> <p>Parks and Recreation controls badge access only for its Department employees. Of the 3 individuals no longer with COSA, none are Parks and Recreation employees – 1 is with ITSD and 2 had Executive Level access. Of the 231 with access to the Parks Warehouse:</p> <ul style="list-style-type: none"> • 111 have Executive Level access as members of Executive Team or Mayoral Team. • 31 are non-ITSD or Parks and Recreation employees that do not require access to the Warehouse, including employees from Police Department or former Parks and Recreation employees who have transferred to another Department. • 89 are Parks and Recreation employees that do not require access to the warehouse. <p>The Department is working with its hiring managers to ensure proper badge access is authorized as part of new employee provisioning. The Department has also reviewed the list of the 89 Parks and Recreation employees listed and is working with ITSD to delimit badge access to the Warehouse. Additionally, the Department has updated internal policies to align with an annual review of badge access to ensure proper badge access is maintained.</p> <p>The Department has additional security controls in place for the Warehouse. The door to the Warehouse has: 1) a badge reader; 2) a physical padlock opened by a key that only warehouse staff possess; and 3) a security alarm. Once inside the Warehouse foyer, there is an additional locked door and a counter which is staffed during operating hours. The Warehouse is not accessible after-hours without the physical key and alarm code in addition to badge access. The badge reader is not utilized during Warehouse operating hours as the door is programmed to remain unlocked.</p>				

We are committed to addressing the recommendation in the audit report and the plan of action presented above.

Sincerely,



 Homer Garcia III
 Director
 Parks and Recreation Department

8/19/2024

 Date



 David W. McCary
 Assistant City Manager
 City Manager's Office

8/19/2024

 Date