



# CITY OF SAN ANTONIO

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SAN ANTONIO TEXAS 78283-3966

July 9, 2020

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Councilman, District 9

**Clayton H. Perry**  
Councilman, District 10

SUBJECT: Audit Report of Parks & Recreation Summer Youth Program

Mayor and Council Members:

We are pleased to send you the final report of the Parks & Recreation Summer Youth Program. This audit began in August 2019 and concluded in May 2020. Management's verbatim response is included in Appendix B of the report. The Parks & Recreation management and staff should be commended for their cooperation and assistance during this audit.

The Office of the City Auditor is available to discuss this report with you individually at your convenience.

Respectfully Submitted,

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

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# **CITY OF SAN ANTONIO**

## **OFFICE OF THE CITY AUDITOR**



Audit of Parks & Recreation

Summer Youth Program

Project No. AU19-022

July 9, 2020

Kevin W. Barthold, CPA, CIA, CISA  
City Auditor

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## Executive Summary

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As part of our annual Audit Plan approved by City Council, we conducted an audit of the Parks & Recreation (Parks) Department, specifically the Summer Youth Program (SYP). The audit objectives, conclusions, and recommendations follow:

**Determine if the Summer Youth Program is managed effectively and efficiently.**

Parks effectively and efficiently manages the SYP. They have developed effective controls for the management and administration of registration fees and expenditures. Additionally, Parks is in compliance with Community Development Block Grant (CDBG) reporting requirements, and is administering the SYP in accordance with City Council-approved self-monitoring standards. However, we determined that Parks is not in compliance with program training requirements.

We recommend that the Director of Parks & Recreation ensures training requirements are met as established by self-monitoring standards and develop controls to ensure all training is documented and retained.

Parks & Recreation 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 5.

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## Background

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The Parks & Recreation (Parks) Department offers the Summer Youth Program (SYP) for eight weeks from June through August every year. The goal of the program is to provide a safe and fun program that encourages positive social habits and attitudes through active participation in the program. The program offers sports, craft projects, active games, art exploration, fitness and nutrition, reading opportunities, and math and science enrichment activities. The program is offered at City community centers (for children ages 6 to 14) and participating school sites (for children ages 6 to 12), Monday-Friday from 7:30 AM to 5:30 PM. In fiscal year (FY) 2019, 4,629 participants registered with the program at 56 sites staffed with over 300 employees at various levels with approximately two thirds of the staff returning to the program after working in the program during previous years. The program had a FY 2019 general fund budget of \$962,264, aided with \$208,281 in Community Development Block Grant (CDBG) funds.

The SYP participant registration fee is based on a sliding scale according to the family's annual income and size. A reduced fee is available to families that qualify with the proper support documentation. Parks uses the ACTIVENet system to record all registrations and associated fees for the SYP.

The SYP fee schedule follows:

Full Program Fee – 1<sup>st</sup> child \$260; 2 children \$420; 3 or more children \$580

Reduced Program Fee – 1<sup>st</sup> child \$25; 2 children \$40; 3 or more children \$55

Parks has developed self-monitoring standards to administer the SYP. These standards are approved by City Council per State requirements every year. Additionally, Parks utilizes a checklist based on the self-monitoring standards to conduct site visits in order to correct deficiencies. Parks endeavors to correct any identified deficiencies within 5-10 days.

## Audit Scope and Methodology

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The audit scope included the Summer Youth Program (SYP) and its associated activities for fiscal year 2019.

We interviewed Parks staff and performed walkthroughs to gain an understanding of the controls and processes utilized to administer the SYP. This included processes for recording registration fees and revenues, administering refunds, handling program expenditures, and processing new hires .

We also examined 25 employee time records for reasonableness, accuracy and proper authorization. We obtained and reviewed support documentation to determine if program-training requirements and staffing ratios were achieved. In addition, we reviewed self-monitoring summary reports to ensure program sites were inspected and met required guidelines.

Furthermore, we obtained and reviewed monthly expenditures and draw certification reports to determine if they were properly supported and in compliance with CDBG requirements. Lastly, we reviewed the purchases of supplies to determine if they were approved, supported, and representative of curriculum requirements.

Significant internal control components and principles included the following control activities: authorization and approval of employee time reports, employee training, and authorization and city council approval of self-monitoring standards.

We relied on computer-processed data in the Active Net system to validate the approved SYP rates. Our reliance was based on performing direct tests on the data rather than evaluating the system's general and application controls. Our direct testing included verifying rates and fees recorded in the system accurately reflected the amounts established for the SYP. We do not believe that the absence of testing general and application controls had an effect on 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

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### A. SYP Staff Training

Parks lacks monitoring controls to ensure incoming SYP staff employees are properly trained. Also, Parks does not maintain adequate support documentation of supplemental training that may be provided throughout the program.

According to Parks self-monitoring guidelines, staff are required to receive a minimum of 20 hours of documented training. We reviewed 25 employees and determined that while some training was provided, seven did not obtain the full 20-hour minimum training. Additionally, Parks was unable to provide evidence to support additional training that may have been performed throughout the program.

Failure to provide the full 20-hour minimum training requirements may result in staff needing additional guidance from supervisors on program administrative and operational procedures and the proper care of participants.

### Recommendation

The Director of Parks & Recreation should ensure training requirements are met as established by self-monitoring standards and develop controls to ensure all training is documented and retained.



## **Appendix A – Staff Acknowledgement**

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Mark Bigler, CPA-Utah, CISA, CFE, Audit Manager  
Douglas Francis, CIA, Auditor in Charge  
Lawrence Garza, CFE, Auditor

## Appendix B – Management Response

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### **CITY OF SAN ANTONIO**

SAN ANTONIO TEXAS 78283-3966

June 16, 2020

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

RE: Management's Corrective Action Plan for Parks & Recreation Summer Youth Program

Parks & Recreation has reviewed the audit report and has developed the Corrective Action Plans below corresponding to report recommendations.

Recommendation					
#	Description	Audit Report Page	Accept, Decline	Responsible Person's Name/Title	Completion Date
1	<b>SYP Staff Training</b>  The Director of Parks & Recreation should ensure training requirements are met as established by self-monitoring standards and develop controls to ensure all training is documented and retained.	3	Accept	Lyn Kinton/ Parks and Recreation Manager	August 31, 2020

Recommendation					
#	Description	Audit Report Page	Accept, Decline	Responsible Person's Name/Title	Completion Date
	<p><b>Action Plan:</b></p> <p>The Department will work to ensure that all staff receive the required 20 hours of training as established by the City Council-approved self-monitoring standards. In this instance, 18 of the 25 employees sampled (72%) received the requisite training. Of the seven that did not receive the full 20 hours of training, four lacked 5.5 or fewer hours of training.</p> <p>The goal is for staff to receive the requisite hours of training through the existing pre-program orientation. However, for those staff who cannot complete some or all the pre-program orientation, training will also be administered after the start of the program at various times and in alternate ways such as video or self-pace formats. This will provide flexibility for staff to receive necessary training to meet the minimum threshold.</p> <p>The Department will also develop and implement the measures outlined below to strengthen existing processes to ensure that all training is documented and that the training documentation is retained accordingly.</p> <ul style="list-style-type: none"> <li>➤ The Department will designate administrative staff specifically assigned to track training hours for each Summer Youth Program employee.</li> <li>➤ Sign-in sheets will be created for all training sessions instead of doing so for large group trainings only.</li> <li>➤ All timesheets will reflect training hours marked separately from other hours worked for temporary Summer staff.</li> <li>➤ Full-time and part-time staff will receive training year-round that will be tracked by sign-in sheets.</li> <li>➤ Training logs will be maintained as a new quality control measure to ensure that full-time and part-time staff receive a total of 20 hours of training by the appropriate deadline.</li> </ul> <p>Finally, the Assistant Manager overseeing the Summer Youth Program will be responsible for reviewing all training records for program staff and compiling a report of completion to submit to the Division Manager for review. This would be an additional measure not currently in place.</p>				

We are committed to addressing the recommendations in the audit report and the plan of actions presented above.

Sincerely,



Homer Garcia, III  
Director  
Parks & Recreation

6/16/2020

Date



Dr. Colleen M. Bridger  
Assistant City Manager  
City Manager's Office

06/16/2020

Date