



## MANAGEMENT LETTER of AUDIT OBSERVATIONS

March 11, 2022

Andy Segovia, Facilities & Parks Manager

An audit of the Facilities & Parks Department was completed on March 18, 2022. The issuance of an official Audit Report is pending Management Responses. Internal audits can be carried out in all areas of County operations, with an audit focus upon improving operations by providing management with a reasonable assurance of whether or not internal controls exist and are effective in their areas of operation. When internal control deficiencies are identified they are brought to management's attention along with recommendations for improvement, within the Audit Report. As a result of this audit, the Internal Audit Function will schedule a 90-120 Day follow-up with the Facilities & Parks Department concerning progress made on addressing Moderate- & High-Level risks/findings indicated in the official Audit Report.

The internal audit process consists of a thorough review and understanding of applicable SOPs and policies governing operations and staff actions. Interviews with knowledgeable staff, direct observation of department activities, as well as the testing/reviewing of documentation that support activities, are conducted. This audit focused upon the period of July 1 - December 2021, and referenced the 2018 Doña Ana County Community Resource Center (CRC) Assessment for the CRC portion of the audit.

The following comments, which have been or will be discussed with you, are intended to improve the Facilities & Parks Department's internal control structure. Comments are presented here and not within the official Audit Report, as these items are viewed as beyond the immediate scope of the audit. As with all Management Letters, an official response in writing is not required, however at minimum verbal feedback to the internal auditor is encouraged. A few auxiliary items that were revealed, of which Facilities & Parks Department leadership may want to stay abreast and address, are below (*Management Input is italicized*).

- **Lack of Metrics/Statistics -**

Section leaders stated that they did not keep any specific metrics, but could produce reports upon request, with some lead time. Keeping updated records is a sound practice that 1) allows for others to easily start where the primary staffer stopped, 2) allows for quick and easy production of pertinent data upon request, and 3) can serve as a ‘running tally’ of work performed.

For Capital Outlay Projects, the Audit noted a lack of consistency in recordkeeping, and only minor recordkeeping deficiencies. Herein, the Audit supports keeping records current for the sake of allowing the next person to quickly and easily pick up the duties of the last staff member if/when necessary. Management may consider such metrics or statistical data as the number and types of events booked/held at each CRC (monthly-annually) along with attendance records, CRC grant usage, and consistent bi-weekly and monthly Capital Outlay Updates.

**Management’s Response:** *Facilities manages many record keeping functions and per the audit recommendations will expand and maintain more current and updated records and statistics.*

- **No Fee Recoupment for Park Usage -**

County ball fields and Parks are utilized by several constituents/teams each year, however there is no charge to offset the costs of utilities for hosting ball games or special events. Management may consider the charge of a nominal fee for the usage of parks and ballparks for events that require the extended use of utilities. The Audit notes that other NM Counties such as Rio Arriba, San Juan, Bernalillo, Las Alamos, Luna, and Grant charge for the usage of their ball fields and parks for special events.

**Management’s Response:** *Facilities maintains that charging a fee is not practical since these parks are maintained with taxpayer dollars and are for public use.*

- **Key Custodian -**

The internal auditor was told that the Property Manager is currently the lone county Key Custodian. Such an important duty should require a trained and authorized backup/secondary, thus the Audit recommends that management take prompt action to instill a secondary Key Custodian in the event the primary is unavailable for an extended amount of time.

**Management’s Response:** *Facilities is currently training a backup key custodian and is working on upgrading all keying to our facilities. This backup custodian should be trained by July 31, 2022.*

- **Public Transportation -**

While the Property Manager has already followed up on the 2018 Community Resource Center Assessment’s recommendation to coordinate bus stops with CRC locations, the Audit

recommends that management consider annual follow ups with local public transportation providers, as circumstances may change and improve the possibility of co-locating bus stops with all CRC locations.

**Management's Response:** *Facilities has taken the audit recommendation and will begin implementation within the next few months. Several bus stops have been installed and the remaining should be installed by December 2022.*

- **Marketing Improvements -**

While checking DAC's website the internal auditor found drop down calendars of event for Butterfield, Dolores Wright, Doña Ana, Organ, Radium Springs, and Vado/Del Cerro CRCs. As the internal auditor was told that there are weekly activities at Betty McKnight, South Valley/Anthony, Dona Ana Boxing Club, Placitas, and sometimes Colquitt, constituents in the immediate areas could be better informed on CRC activities if drop down calendars were added for these centers as well.

In addition, the Audit noted only two locations wherein CRC Marquee signs advertised an upcoming event. Taking measures to update CRC on-site Marquee signs with weekly as well as with special events could serve to inform passersby of activities occurring within CRCs.

**Management's Response:** *Facilities has implemented a plan for signs to be updated as necessary and is in the process of acquiring additional lettering.*

**Keycard Access -**

The CRCs of Vado/Del Cerro, Butterfield, Doña Ana, Delores Wright, and Anthony are all reported to have functional keycard access. Per the 2018 Community Resource Center Assessment, it would be beneficial to establish controlled keycard access for the remaining CRCs as well. A meeting with Information Technology (IT) Personnel confirmed the County's ability to establish this keycard access. Thus the Property Manager is encouraged to follow up with IT about this matter.

**Management's Response:** *Facilities continues proactively to work with IT to close the loop on the access controls for our Community Centers. This project should be closed by December 2022.*

- **Camera Access -**

A main Property Manager duty is to monitor activities and events within CRCs. However, the Property Manager only has remote camera access for the following three centers – Butterfield, Vado/Del Cerro, and Radium Springs. Having to contact the contractor and meet at the actual CRC to view footage for the remaining CRCs is an inefficient means of monitoring. Thus, it is recommended that remote access is established for the remaining CRCs. The internal auditor met with the Director of Communication and Information System to discuss the matter, confirming the County's ability to establish remote camera access. The Property Manager is encouraged to follow up with IT about this matter.

**Management's Response:** *Facilities continues to proactively work with IT to close the loop on the monitoring of cameras for our Community Centers.*

- **Missing Alarms -**

The Audit noted only a few fire alarms, and even fewer burglar alarms at CRCs within DAC. While some CRCs have experienced graffiti, they have not been targeted for burglary. However with the planned upgrades that would include the setting up of computer labs, the County could be well served in installing security systems/alarms in targeted CRCs. In addition, all CRCs (that have kitchens) should also be considered for fire alarms if they currently do not have at least one.

**Management's Response:** *Based on current code our facilities are all in compliance with respect to fire alarms, facilities will take audit advisement to add additional alarms as necessary.*

- **Re-Key CRCs -**

Due to an unknown number of former Staff who may currently have uncontrolled access to CRCs (in the form of keys), the 2018 Community Resource Center Assessment recommended upgraded CRC access. It is the internal auditor's understanding that not all CRCs currently have functioning keycard access, and not all locations have been re-keyed. For security purposes the Audit recommends that management determine the remaining CRC locations that may have compromised access and have them re-keyed, and brought under the established key control/management system.

**Management's Response:** *Facilities has been over the last year working on creating a more efficient and streamlined process for keyed access to the Community Centers. All CRC's have access control but is planning to make them all active by December 2022.*

Thank you for the attention given to the items cited above.

  
Ernest Harvin, CIA