



**LIMITED-SCOPE AUDIT OF  
THE FACILITIES & PARKS DEPARTMENT**

**FOR THE PERIODS OF  
JULY 1- DECEMBER 31, 2021**

**Ernest Harvin, CIA  
Internal Audit Function  
Doña Ana County**

# Limited-Scope Audit of the Facilities & Parks Department

## Table of Contents

<b>EXECUTIVE SUMMARY</b>	<b>3</b>
<b>AUDIT SCOPE &amp; OBJECTIVE</b>	<b>4</b>
<b>OPERATING &amp; INTERNAL CONTROL FINDINGS</b>	<b>4</b>
<b>DETAIL OF AUDIT FINDINGS</b>	<b>4</b>
<b>FINDINGS &amp; RECOMMENDATIONS</b>	<b>4</b>
<b>ADDENDUM A</b>	<b>14</b>
<b>ADDENDUM B</b>	<b>20</b>

March 18, 2022

2

Cc: County Manager  
Assistant County Manager  
Facilities & Parks Manager  
Internal Audit Advisory Committee

Doña Ana County Internal Audit Function  
845 N. Motel Blvd  
Las Cruces, N.M. 88007  
Phone: (575) 525-5575

Fernando Macias, County Manager  
Jonathan Macias, Assistant County Manager

## EXECUTIVE SUMMARY

The Doña Ana County Facilities & Parks Department consists of approximately 37 - building attendants, grounds maintenance staff, facility maintenance staff, vector-control technicians and administrative office staff (**See Organization Chart**). At the beginning of the audit (11/18/2021), the department was pending 1 x building maintenance person and 2 x grounds personnel. Staff maintains all county buildings, parks, ballparks and community centers including the Southern New Mexico State Fairgrounds and Rodeo. More details about the department can be found by accessing the following link: [Facilities & Parks | Doña Ana County, NM \(donaanacounty.org\)](https://www.donaanacounty.org)

The Audit reviewed areas deemed to be at greater risk of internal control deficiencies, as well as areas of concern to Facilities & Parks (F&P) Department leadership. Herein, the Audit focused upon Capital Outlay Project procedures and practices, to include recordkeeping, the conduct of daily activities, monies accountability procedures, the existence of standard operating procedures (SOP), and the development of resolutions addressing the 2018 Community Resource Center Assessment. The objective of the assessment was to evaluate uses and procedures for operation and management of all 15 centers and develop recommendations based on best practices for advancing their level of service to residents of Doña Ana County. The internal auditor extends gratitude for the cooperation received from F & P leadership and staff during this audit.

The most serious findings pertained to safety, specifically the chaining of exit doors, an exposed live bus bar, and outside locking restroom doors found within Community Resource Centers (CRCs). An additional item of concern was an unfilled request of the client to produce Facility Use Agreements, which are required for the private use of CRCs. Discrepancies noted that are common within the County included a lack of SOPs, no recorded vehicle pre-trip safety inspections, and missing best practices pertaining to money handling. The lack of CRC inventory accountability, the time needed to fulfill basic audit information requests, along with other resource center findings and observations suggest the need for augmentation of the Property Manager position. Herein, some areas require the establishment of internal controls as well as maintenance of these controls, which requires personnel. All noted American Disabilities Act (ADA) deficiencies were reported to the ADA compliance personnel for further review.

## AUDIT SCOPE & OBJECTIVE

The purpose of the audit is to review the Facilities & Parks work processes for adequate controls, and to determine if the controls are effective in performing their intended functions. This audit focused primarily on Facilities & Parks operations for the period of July 1 - December 31, 2021,

March 18, 2022

3

Cc: County Manager  
Assistant County Manager  
Facilities & Parks Manager  
Internal Audit Advisory Committee

Doña Ana County Internal Audit Function  
845 N. Motel Blvd  
Las Cruces, N.M. 88007  
Phone: (575) 525-5575

with the following objectives:

1. Review and assess Capital Outlay Project procedures and practices for consistency and proper documentation;
2. Determine whether Facilities & Parks recordkeeping practices are consistent, accurate, and complete;
3. Review SOPs for existence and completeness;
4. Assess cash collection and accountability procedures;
5. Assess progress made in addressing the findings and recommendations found in the 2018 Community Resource Center Assessment.

**NOTE:** The Audit and Compliance Specialist’s reporting consistently indicated F&P grant compliance, allowing for the internal auditor to focus on other areas of the department.

### **OPERATING & INTERNAL CONTROL RISKS**

This report contains two (2) High-Level risks, three (3) Moderate-Level risks, and five (5) Low-Level risks. This report also includes the auditor’s Recommendations, Management Responses, and Auditor Comments (as applicable).

### **DETAIL OF AUDIT FINDINGS**

Risk ratings are based on the use of professional judgment to assess the extent to which deficiencies could have an adverse effect on the performance of systems and controls within a process. More details about the risk rating in this report can be found by accessing this link: [Audit Risk Ratings | Doña Ana County, NM \(donaanacounty.org\)](#)

### **FINDINGS, RECOMMENDATIONS, MANAGEMENT RESPONSES, & AUDITOR COMMENTS**

The evidence obtained provides a reasonable basis for the findings and conclusions below, based upon audit objectives. As a result of interviews, observations, reviews of Facilities & Parks SOPs, Regulatory Ordinances, and tests performed, the following results were recorded. While management responses are included within this report, the Audit takes no responsibility for the sufficiency of said responses, nor for the effective execution of corrective actions taken or to be taken by management. **NOTE:** Manager Responses below are written in *italics*.

**1. Safety Violations. *High.***

**Condition:** Community Resource Centers have multiple safety violations, per the internal auditor and Safety/Loss Control & Training Specialist’s inspections. While many violations were repetitive and of a lower level of importance, the three below were deemed of a serious nature -

- Mesquite: Electrical panel in “utility” closet next to kitchen has “live” “bus- bars” exposed.  
March 18, 2022

Cc: County Manager  
Assistant County Manager  
Facilities & Parks Manager  
Internal Audit Advisory Committee

Doña Ana County Internal Audit Function  
845 N. Motel Blvd  
Las Cruces, N.M. 88007  
Phone: (575) 525-5575

- Doña Ana: One exit is chained.
- Colquitt Park: Men's and Women's Restroom can be locked from the outside, trapping occupants in the restrooms.

These concerns were immediately reported to the Property Manager as more serious safety hazards. See **Addendum A** for more details.

**Effect:** Some adverse effects of discrepancies listed above include possible electrocution, and the trapping of constituents in a room or building during an immediate need to exit.

**Criteria:** While many safety checks are routine, the Safety/Loss Control & Training Specialist made the internal auditor aware that they all serve the purpose of preserving County assets and resources, which include human resources. In addition, following the County's safety standards should prevent violation of Occupational Safety and Health Administration standards.

**Cause:** *Lack of monthly review of properties.*

**Recommendation:** It is recommended that management address the safety hazards within **Addendum A** in turn, focusing first on the more serious violations that if unchecked, could result in the loss of County assets. Also, management should be alert for possible future violations, requesting the expertise of the Safety/Loss Control & Training Specialist as needed.

**Management's Response:**

*Mesquite: Live exposed bus-bars after review are not a major safety hazard but electrical panels will be upgraded during the 2022 renovation.*

*Dona Ana: Existing exit doors meet fire code and the chained door is not required for exiting. Facilities has already removed the chain.*

*Colquitt: Locks have been upgraded.*

**Auditor Comments:** While the Audit recognizes that management will address the most serious deficiencies as a priority, management is also encouraged to correct all deficiencies noted in **Addendum A**.

2. **Lack of Records. High.**

**Condition:** The internal auditor requested but did not receive Doña Ana County Facility Use Agreements for the period of July 1 – December 31, 2021. Per financial records, there were 46 transactions for the CRC Rental Income account during this period.

March 18, 2022

5

Cc: County Manager  
Assistant County Manager  
Facilities & Parks Manager  
Internal Audit Advisory Committee

Doña Ana County Internal Audit Function  
845 N. Motel Blvd  
Las Cruces, N.M. 88007  
Phone: (575) 525-5575

**Effect:** Facility Use Agreements contain vital information about and for the event holder, explain costs, and serve as usage contracts for those who utilize County facilities for private events. Such records also serve to verify that the County has legal coverage in the event of a dispute, hold event holders accountable for the proper usage of facilities, and verify that the BOCC resolution is being followed.

**Criteria:** Per DAC Resolution No. 2019-91, Use of County Community Centers, “Any party desiring to use or rent all or a portion of a Community Center must complete a Doña Ana County Facility Use Agreement.”

**Cause:** *Lack of record keeping and maintaining documents in an electronic format.*

**Recommendation:** The internal auditor’s request to view Facility Use Agreements allow for verification of existence, accuracy, and completeness. While such records may be redacted as necessary, they should be readily available. The Audit recommends that records for all CRC rentals be properly maintained and made accessible to the auditor when requested.

**Management’s Response:** *Facilities is redacting personal information and will deliver documents to the auditor as soon as completed.*

**3. Lack of SOPs. Moderate.**

**Condition:** Interviews were conducted with the F&P Manager and seven Section Leaders. Interviews with leadership consistently revealed a lack of SOPs to guide daily duties. While all Interviewees were able to explain their duties in detail, there remains a lack of written SOPs for their numerous job functions.

**Effect:** Standard Operating Procedures not only set standards for conducting daily procedures, they also chronicle pertinent job knowledge that could otherwise be lost when experienced staff retire from the County. While it is not practical to have written procedures for every task, well written SOPs can greatly stem the learning curve of oncoming staff when it comes to the necessary steps taken when conducting certain tasks.

**Criteria:** Standard Operating Procedures particular to a department/section and its job functions serve to preserve the knowledge of not only how to most efficiently and effectively perform a function, but also set a standard by which such performance may be measured.

**Cause:** *Lack of record keeping management.*

**Recommendation:** It is recommended that management ensure that each section has written procedures in the form of SOP guidance, for applicable duties/tasks.

March 18, 2022

6

Cc: County Manager  
Assistant County Manager  
Facilities & Parks Manager  
Internal Audit Advisory Committee

Doña Ana County Internal Audit Function  
845 N. Motel Blvd  
Las Cruces, N.M. 88007  
Phone: (575) 525-5575

**Management's Response:** *General SOPs are being generated and are required to be submitted for review within the next six months.*

*Construction Projects – September 2022*

*Facility Maintenance - September 2022*

*Vector Control - Completed*

*Building Attendance - September 2022*

*Grounds Maintenance - Completed*

*Administrative Assistance - September 2022*

*Property Management - September 2022*

**Auditor Comments:** While reviewing Capital Outlay Projects, the Audit noted multiple occasions wherein administrative documentation appeared to be lacking in timeliness or existence, however without a written procedure requiring such documentation there exists no written standard to which staff/management is bound. Thus, this observation is stated in the Management Letter in more detail.

4. **Lack of Inventory Accountability. Moderate.**

**Condition:** When requesting a copy of inventory listings for the 15 CRCs, the internal auditor was given a copy of vehicles (used for the senior meals program) and inventory sheets for 5 CRCs. Upon visiting all CRCs, the internal auditor found 1) equipment (fixed assets and sensitive items) at all locations, thus all locations would require inventory sheets, 2) extra equipment found at the five CRCs that was not listed in current inventory sheets, and 3) equipment with missing and/or illegible DAC Inventory Tags.

Annually, inventory listings are requested from the Finance Department, as Finance has general responsibility for the management of Capital Assets Policies & Procedures. However, the Fixed Assets Accountant informed the internal auditor that she had on multiple occasions (annually) requested inventory listings for the CRCs but the requests have remained unfulfilled. See **Addendum B** for more details.

**Effect:** When assets are not properly or regularly accounted for, both recorded and unrecorded losses can occur, costing County constituents valuable resources. While custodial responsibility for assets belong to the Using Department, administrative responsibility belongs to the Finance Department, and Finance should have updated listings of fixed assets for all departments. Thus, it is the Using Department's responsibility to remit inventory listings to the Finance Department on an annual basis.

**Criteria:** Per the Capital Outlay (Fixed Assets) policies and procedures, 2.1 Internal Control Requirements, B. Custodial Responsibility

"It shall be the responsibility of the Using Department that all capital assets ...are tagged, and recorded in accordance with the provisions of these policies and procedures."

March 18, 2022

7

Cc: County Manager  
Assistant County Manager  
Facilities & Parks Manager  
Internal Audit Advisory Committee

Doña Ana County Internal Audit Function  
845 N. Motel Blvd  
Las Cruces, N.M. 88007  
Phone: (575) 525-5575

“Once capital assets are received, they must be safeguarded and accurately accounted for.”  
“A physical inventory of all capital assets is to be conducted yearly...”

#### 2.19 Sensitive Items

“Sensitive items below the capitalization threshold of \$5,000.00 shall be tagged, inventoried, and safeguarded at the Using Department level. The Using Department shall maintain an inventory list of sensitive items.”

**Cause:** *Lack of physical inspections of all assets.*

**Recommendation:** Due to the collective value of items that have yet to be inventoried and thereby properly accounted for, the Audit recommends that management obtain the resources necessary to immediately bring inventory records to an accurate level of accountability. In addition, management should remit inventory listings of fixed assets to the Fixed Assets Accountant within in the Finance Department, annually. Sensitive items accountability is required of departments annually, but are not required to be remitted to the Finance Department.

**Management’s Response:** *Schedule to review all assets managed by facilities is in process and the review should be updated and completed by July 15, 2022.*

**Auditor Comment:** While the maintenance of inventory records for so many assets is to be managed by one individual, the initial updating of said records for the multiple (CRC) properties disbursed throughout the County may call for additional human resources.

#### 5. **Driver’s Training Expired, Moderate.**

**Condition:** A review of accidents/injury reports for the past 3 years revealed that Unit 13017 had been in three accidents during the period of January 2019 – October 2021. The auditor learned that the driver of said vehicle last completed a Defensive Driving Course in 2018, and was due to recertify in May of 2021. Per the Safety/Loss Control and Training Specialist, email notifications were remitted however at the time of the audit the driver had yet to recertify.

**Effect:** The above condition is a direct violation of current DAC standards required for the operation of county vehicles.

**Criteria:** Current standards direct those who operate county vehicles to recertify their defensive driving training each 3-year period.

**Cause:** *These records are maintained by risk management. Facilities will coordinate with Risk management to meet the requested recommendation.*

**Recommendation:** It is recommended that management ensure that all applicable personnel

March 18, 2022

8

Cc: County Manager  
Assistant County Manager  
Facilities & Parks Manager  
Internal Audit Advisory Committee

Dofia Ana County Internal Audit Function  
845 N. Motel Blvd  
Las Cruces, N.M. 88007  
Phone: (575) 525-5575



certify and/or recertify with the required defensive driving course in a timely manner.

**Management's Response:** *Monthly reviews will be implemented and coordinated with Risk Management.*

**Auditor Comments:** An interview with the Safety/Loss Control & Training Specialist revealed that automated reminders are sent to drivers who will need to update their driver's training. Such reminders are sent 30-days before training is due, and if necessary 30-days after training is missed. This serves to alert drivers of the required training.

**6. Inconsistent Pre-Trip Safety Inspections. *Low.***

**Condition:** Interviews were conducted with the F&P Manager and seven Section Leaders. Interviews with leadership consistently revealed that many conduct a brief visual vehicle inspection on a daily or weekly basis before operating their vehicles, but do not record the results of said inspections.

**Effect:** Documentation serves to substantiate actions taken. When consistent recordkeeping is lacking, it may be difficult to verify that proper preventive maintenance checks and services were completed.

**Criteria:** Per Human Resources Policies and Procedures 2-13. USE OF PUBLIC PROPERTY. J. Requirements for Users of County Vehicles  
"Users of County vehicles shall conduct and record a pre-trip safety inspection on forms provided by the user's supervisor. Any safety problems noticed shall be reported immediately to the user's supervisor or the fleet manager..."

**Cause:** *Pre-trip safety sheets were not enforced by supervisors.*

**Recommendation:** While daily inspections are required by policy, the supervisor can tailor the extent of inspections (the number of items checked) for daily, weekly, and monthly items. For example, the checking and initialing of the fire extinguisher tags could be a monthly check, checking oil levels may be conducted on a weekly basis, while ensuring the operation of brakes and lighting could be a daily check. Thus the Audit recommends that management provide and direct the use of check lists or inspection forms that are filled out by drivers each day before vehicle operation.

**Management's Response:** *Pre-trip safety sheet is now being enforced and reported to immediate supervisors for review.*

**7. Check Handling Procedures. *Low.***

**Condition:** In an interview with the Administrative Assistant, the internal auditor learned that upon receiving checks/money orders from clients there is no receipt given to clients; Neither the Administrative Assistant nor the Property Manager restrictively endorse

March 18, 2022

9

Cc: County Manager  
Assistant County Manager  
Facilities & Parks Manager  
Internal Audit Advisory Committee

Doña Ana County Internal Audit Function  
845 N. Motel Blvd  
Las Cruces, N.M. 88007  
Phone: (575) 525-5575

checks/money orders upon receipt, nor are checks/money orders transported via locked carrying bags when being deposited (into the Utilities Department). In addition, no receipt is received from Utilities upon deposit.

**Effect:** Receipts given to the client or received from Utilities serve as confirmations that a financial instrument was given or received; restrictively endorsing financial instruments deter the mishandling of funds; and the use of a locked carrying bag can serve as a safety measure during the transport of financial instruments.

**Criteria:** The shortcomings cited above reflect a lack of industry best practices as it pertains to the handling of financial instruments such as checks, money orders, and cashier's checks.

**Cause:** *Current practices have been in place for years and had not been reviewed by management for more efficiency.*

**Recommendation:** The Audit recommends that management consider adopting the sound practices written above, and direct the use of these practices via an SOP.

**Management's Response:** *Auditor recommendations are now being reviewed and once determined to be effective and compliant will be implemented and enforced immediately.*

**8. Fuel Usage Review. *Low.***

**Condition:** There is no evidence of supervisors reviewing monthly fuel card transactions. Upon review of 492 refueling transactions (fueling records for 7/1/21 -12/31/21), the Audit found 25 x incidents of inaccurate odometer readings, and 1 x purchase of approximately 50 gallons of gasoline with a fuel card used for a vehicle with a consistent record of diesel fuel purchases/use.

**Effect:** Fuel card records are made available to department leadership as internal control mechanisms to allow for such records to be reviewed for accuracy. If this control is not operating then refueling inconsistencies could go undetected.

**Criteria:** Per the DAC Driver Fuel Policies, drivers are required to enter an accurate odometer reading upon refueling. This allows for accurate recordkeeping and tracking of the mileage concerning vehicle usage. The auditor understands from conversations with Fleet leadership that fuel cards are issued for each individual vehicle. And, each department is responsible for checking their own fuel card usage records, as the records are remitted to departments by Fleet on a monthly basis. Herein, department and section managers are in the best position to recognize fuel card usage inconsistencies amongst their staff.

**Cause:** *Review of fuel usage is not reviewed in detail.*

**Recommendation(s):** The Audit recommends that management ensure the performance of a

March 18, 2022

10

Cc: County Manager  
Assistant County Manager  
Facilities & Parks Manager  
Internal Audit Advisory Committee

Dofia Ana County Internal Audit Function  
845 N. Motel Blvd  
Las Cruces, N.M. 88007  
Phone: (575) 525-5575

monthly review of fuel card records, and a follow up with drivers on inconsistencies or out of the ordinary transactions.

**Management's Response:** *Supervisors will immediately review in detail all fuel usage for inconsistencies.*

9. **No-Smoking Signs.** *Low.*

**Condition:** While visiting the County's 15 CRCs, the internal auditor noted only one that displayed a No Smoking placard.

**Effect:** Many constituents should already be aware of government no smoking rules, however if this standard is to be consistently upheld it is prudent to remind the public of this mandate via posted signage. Posted smoking or no smoking areas serve notice to all, of the current standard.

**Criteria:** Per DAC Human Resources Policies and Procedures, 6-27. SMOKING AND/OR USE OF TOBACCO PRODUCTS IN AND AROUND COUNTY PROPERTY -

A. Smoking or use of tobacco products is restricted to marked, designated areas which are to be no less than 25 feet from an accessible entrance or air intake of any County building.

B. Smoking is prohibited within 50 feet of any area where flammable materials are handled or stored, or where other significant fire hazards may exist.

Per Doña Ana County, Part II: General Legislation (County Ordinances), Chapter 283. Smoking and Vaping, § 283-8. Public education and community participation.

B. Persons owning, operating, managing or otherwise controlling public places and places of employment shall post in a prominent location, "No Smoking — Including Electronic Cigarettes" signs or the international "No Smoking — Including Electronic Cigarettes" symbol (consisting of a pictorial representation of a burning cigarette and electronic cigarette enclosed in a red circle with a red diagonal bar across it) in locations where smoke-free air is mandated by this chapter.

**Cause:** *Audit has determined no signage; not sure there is requirement to post signage.*

**Recommendation:** It is recommended that No Smoking signs be posted in prominent locations at DAC CRCs. Designated smoking areas may be marked, per the Property Manager's discretion.

**Management's Response:** *Signage will be purchased and installed within the next few months.*

March 18, 2022

11

Cc: County Manager  
Assistant County Manager  
Facilities & Parks Manager  
Internal Audit Advisory Committee

Doña Ana County Internal Audit Function  
845 N. Motel Blvd  
Las Cruces, N.M. 88007  
Phone: (575) 525-5575

**10. SOP Inaccuracies. *Low.***

**Condition:** The internal auditor reviewed a revised, December 2018 version of the Doña Ana County Community Resource Center Facility Use Policy (posted on the DAC website) and inquired with the Property Manager about current rental practices. The Audit found the following differences between written policy and current practices:

- Policy lists varying hourly fees for room rentals, referencing the room size or usage required (multi-purpose room vs kitchen or office).
- Policy also posts rental price differences between Levels 1 – 3 CRCs.
- Policy indicates different rental prices for different amounts of time/usage.

However, current practice is to rent out the entire CRC (the kitchen may serve as an exception in some cases) for a single hourly fee.

**Effect:** Failure to adhere to the policy fee structure is an SOP violation, and brings into question if other portions of the policy are not being followed.

**Criteria:** Current rental practices are in violation of rental fees displayed in Exhibit A of the Doña Ana County Community Resource Center Facility Use Policy.

**Cause:** *Can't determine that statement is true will determine after review.*

**Recommendation:** The Audit recommends that Management either adhere to the written SOP for CRC usage, or update the SOP to include current rental practices.

**Management's Response:** *Facilities will investigate and correct if there is an issue with the newly approved rental fees. This will be reviewed and addressed by August 31, 2022.*

**ADDENDUM A**  
**CRC Safety Checks**

**ADDENDUM B**  
**CRC Inventory Listings**

---

*Ernest Harvin*      *8 August 2023*  
Ernest Harvin, CIA      Date  
Internal Auditor – Doña Ana County

March 18, 2022

12

Cc: County Manager  
Assistant County Manager  
Facilities & Parks Manager  
Internal Audit Advisory Committee

Doña Ana County Internal Audit Function  
845 N. Motel Blvd  
Las Cruces, N.M. 88007  
Phone: (575) 525-5575