

## REPORT HIGHLIGHTS

### Why We Did This Audit

In 2009, the Audit Department issued an audit with the objective to provide a pictorial depiction of the current state of the Milwaukee County Parks system infrastructure. The report identified the need for an improved process for ongoing assessment and prioritization of Parks infrastructure needs. Our current audit objectives were to determine the change, if any, in the visual condition of our sample, to determine if Parks continued the infrastructure condition assessment work as identified in the 2009 audit, and to determine major operational asset management changes since 2009 including, but not limited, to public-private partnerships, friends' groups and equity efforts within our sample.

### What We Found

- We visited and photographed the parks and park amenities from the 2009 audit to see the change over time. We found 13 were better and nine were the same. For the 2009 "eye sores," of the 11, nine were rated Better and two were rated Same/Better.
- Since 2009 in its capital program, Parks has made improvements and enhancements to the parks in our sample, investing over \$53.65 million dollars, primarily funded with County bonds. In addition, the County allocated \$12.5 million in ARPA funding to Parks.
- Parks has received alternative funding for major projects including from Friends groups, other governmental agencies, donations and private partners, and 3<sup>rd</sup> party vendor agreements. As of October 2024, there are 55 Friends groups who are required to follow County Ordinance Section 13. We found a lack of required documentation for the parks in our sample that had Friends Groups. According to Parks, anticipation of potential changes to the ordinance may have delayed collection of documents.
- We found issues in the asset data systems including duplication and an inability to create a comprehensive list of Parks assets. We limited our sample testing to five categories: impervious surfaces, playgrounds, aquatics, buildings, and athletic courts.
- Inspections of pools and playgrounds are handled by Parks internally. We found a lack of policies and procedures on how to conduct the inspections and that proper retention of the documentation of inspections is not occurring.
- We found that the County, despite challenges, had assessed or inspected over 92.6% of a variety of assets within our sample parks in a timely manner.
- According to Parks staff, assets managed by private partners are supposed to have an annual walk through of the property instead of an assessment or inspection by County staff. The annual check was not consistently occurring for the sample we selected.
- It is often stated publicly that Parks has \$500 million in deferred maintenance, that figure was developed six years ago and included future work and replacement items.

### What We Recommended

1. Parks should develop a tracking system to ensure receipt of all required documentation occurs from Friends Groups.
2. Parks meet with the DAS divisions and review all databases and spreadsheets for their current list of Parks assets and determine if assets are missing. Parks should work with DAS to add missing or delete duplicate assets.
3. Parks should develop written policies and procedures to regularly produce and then update a list of assets.
4. Parks establish a standard form to be used when conducting pool inspections that includes a signature and date by the inspector. Parks should also develop policies and procedures for pool inspections and the electronic retention of inspection records.
5. Parks develop policies and procedures for the playground inspections and the electronic retention of inspection records.
6. Parks should develop policies and procedures to work with DAS divisions to ensure inspections and assessments that are conducted are recorded timely in a secure manner.
7. Parks should establish policies and procedures that detail the steps to monitor the assets managed by 3<sup>rd</sup> parties or assessed by contractors.
8. Parks should develop written policies and procedures on generating a comprehensive list of deferred maintenance and future capital needs at a minimum of every five years. Parks should include clarification that the list is inclusive of both deferred maintenance and future capital needs.