

STATUS OF IMPLEMENTATION – AUDIT SERVICES DIVISION REPORT RECOMMENDATIONS

Audit Report Title: Pictures Worth a Thousand Words: Revisiting Parks from 2009 Shows Almost All Parks Improved Despite Asset Management System Issues

File Number: 25-464

Audit Issued: June 18, 2025

Status Report Date: December 2025

Department: Parks

Open Recommendations

Recommendation #2	
Recommendation – June 2025 <i>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.</i>	
Deadlines Established Y/N?	N
Date	Management Comments:
Current – Dec 2025	Parks Update: Parks has initiated coordination with all applicable DAS divisions to unify and streamline asset database information. It has been established that VFA databases and ArcGIS databases are not software compatible, therefore some duplicate assets are required in order to use both building/systems software (VFA) and linear asset software (GIS). Parks and DAS have aligned in the process of communicating and documenting new construction as-built plans and building demolition records which is an expansion upon the report recommendation.

Recommendation #3	
Recommendation – June 2025 <i>Parks should develop written policies and procedures to regularly produce and then update a list of assets.</i>	
Deadlines Established Y/N?	N
Date	Management Comments:
Current – Dec 2025	Parks Update: Expectations related to asset management responsibility across County Departments are dependent upon the specific asset type. Asset management is a shared responsibility and in many cases the inventory of assets may be shaped by the software that is being used to track the asset condition. Parks and DAS will have continuing dialogue regarding the use of certain software and asset management platforms such as CityWorks and responsibilities for updating linear assets within the County's GIS. Parks and DAS have aligned in the process of communicating and documenting new construction as-built plans and building demolition records which is an expansion upon the report recommendation.

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Recommendation #4	
Recommendation – June 2025 <i>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 the pool inspections and the electronic retention of inspection records.</i>	
Deadlines Established Y/N?	N
Date	Management Comments:
Current – Dec 2025	Parks Update: Parks has created a standard form and digital records for pool inspection that includes the inspection date. Policies for inspection of other asset aquatic facility types - deep well pools and wading pools - are in development.

Recommendation #5	
Recommendation – June 2025 <i>Parks develop policies and procedures for the playground inspections and the electronic retention of inspection records.</i>	
Deadlines Established Y/N?	N
Date	Management Comments:
Current – Dec 2025	Parks Update: Parks has created a standard form and digital records for playground inspections that are currently being reviewed. Policies and procedures for the retention of playground inspection forms are in development.

Recommendation #6	
Recommendation – June 2025 <i>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.</i>	
Deadlines Established Y/N?	N
Date	Management Comments:
Current – Dec 2025	Parks Update: This recommendation was formed with the following context of the report. The report notes “We found that 92.6% of assessments were conducted on time which fulfils a 2009 audit recommendation. There was a lag in the updating of the asphalt data within the GIS system. In addition, the spreadsheet that is used to hold asphalt

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	<p>data until updates in GIS are performed can be modified by multiple users which results in unsecured data; therefore, we recommend, to satisfy the recommendation of this report the departments will have continuing dialogue regarding expectations of timeliness for asset inspections.”</p> <p>Expectations related to asset condition assessment across County Departments can be different and depend upon the specific asset type and software used to document conditions. Asset management is a shared responsibility and Milwaukee County uses multiple systems that are integrated by the effort of staff who are empowered to do so. In some cases, Milwaukee County uses CityWorks, updates spreadsheets tied to specific asset types, updates spatial data in its GIS, or uses another asset-specific software. Allowing multiple users to update a spreadsheet across departments is not uncommon nor is it inherently a flaw to be fixed, rather it reflects the collaboration that is needed to manage assets across departments. Parks and DAS have collaborated well for years to inspect and assess the condition of various assets. Workload and other competing priorities dictate the timeliness that spreadsheets are updated. Further, “timeliness” is a subjective term and the overall context that Milwaukee County lacks the capital and operating funding that is necessary to actually repair paved assets needs to be considered in this response. Asphalt condition is updated far more frequently than the assets are actually replaced or repaired. Often multiple years of inspections of pavement occur when the asset is well past its useful life and requires replacement. Once paved assets have reached a condition where replacement is necessary through the County’s capital budget they often wait for several years before being requested for capital funding due to the other competing priorities that are addressed with the County’s limited capital funding. A lag in updating a spreadsheet has little material impact on the County’s ability to actually improve the assets.</p>
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Recommendation #7	
Recommendation – June 2025 <i>Parks should establish policies and procedures that detail the steps to monitor the assets managed by 3rd parties or assessed by contractors.</i>	
Deadlines Established Y/N?	N
Date	Management Comments:
Current – Dec 2025	Parks Update: This report focuses on Parks’ performance in maintaining certain buildings and grounds. When reviewing this report and recommendation #7, it is important to

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	<p>consider that the Milwaukee County Parks Department is responsible for maintaining over 1.3 million square feet of building space spread across 440 buildings. In order to improve services while its operating budget shrinks, Parks has formed partnerships with dozens of agencies and organizations for the management of public park assets. This de-centralized model of park improvement and management has the benefit of leveraging new investment to address County deferred maintenance but it also relies on a diverse network of asset management principles that is based in the principles of each partnership. If Milwaukee County desired one consistent approach to asset management it would have been better served to fully fund and empower the Parks Department to perform that maintenance, however there has been a clear policy preference employed over several decades to continue with the approach of developing third party partnerships to improve services and maintain assets. The reality and clear policy preference of Milwaukee County is that pursuing a partnership-based model is the best option to actually improve park services and facilities and the material benefits of this approach outweighs any minor record keeping differences created by maintaining a de-centralized ecosystem.</p> <p>Parks is developing a comprehensive spreadsheet that will list all current contracts with third-party partners that will be updated with agreements established in the future as they are created. This spreadsheet will outline the key terms of each agreement, highlight any important provisions, and identify the assets managed by each third-party partner. It will also track required annual inspections of those assets to ensure proper documentation.</p>
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Recommendation #8	
Recommendation -June 2025 <i>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.</i>	
Deadlines Established Y/N?	
Date	Management Comments:
Current – Dec 2025	Parks Update: This recommendation was formed with the following context of the report. The report notes “Our review in this section showed that Parks has continued to use a list that includes both deferred maintenance and future capital needs. There is value in planning for future needs, therefore, we are no longer recommending that the list

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	<p>be modified to focus solely on deferred maintenance. However, the list was created in 2019, it is outdated in 2025. There has been five years of both capital and major maintenance expenses at Parks without an update of the list. It should be noted that it is not anticipated that the deferred maintenance and future capital needs of Parks will have diminished since the last calculation in 2019 due to several factors including rising construction costs, adopted funding levels at the County and shifting needs. The continued labeling of the list as “deferred maintenance” causes confusion over what the list is comprised of, therefore, we recommend: [Insert recommendation #8]”</p> <p>Parks does produce a comprehensive list of deferred maintenance and future capital needs annually through the development of requested capital projects and maintenance of the 5-year Capital Improvement Plan. There has been a significant effort to comprehensively list all capital needs within the Capital Improvement Plan (CIP) which includes an estimate of cost for every need. The estimated cost of projects within the CIP is estimated by staff until a capital project request is created when a more concerted effort to update the cost of repair or replacement occurs in collaboration with DAS. In other words, Parks follows the County’s capital planning process to update the list of capital needs including their estimated cost. Parks can include a notation in the CIP whether the cost is for full replacement or maintenance of existing infrastructure.</p> <p>There is little material impact of clarifying which assets require funding to address maintenance and which require funding for replacement when the funding is inadequate to address either. The proportion of funding needed to improve County assets relative to what is actually available is the core problem. Milwaukee County has a capital funding problem that is not exclusive to the Parks Department. Whether the facility need is classified as “deferred maintenance” or “capital replacement”, the reality is that Milwaukee County needs to continue to pursue its existing facility planning efforts comprehensively which includes the continued development of partnerships to improve and maintain facilities, the reduction in overall maintenance needs through facility planning and asset reduction, consolidation of services, and the pursuit of creative sources of new revenue.</p>
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Newly Closed Recommendations

Recommendation #1	
Recommendation – June 2025 <i>Parks should develop a tracking system to ensure receipt of all required documentation occurs from Friends Groups.</i>	
Deadlines Established Y/N?	N
Date	Management Comments:
Current - Dec. 2025	Parks Update: A tracking spreadsheet already exists, Parks is currently updating it to ensure it is accurate and fully reflects the requirements of MCGO Chapter 13. This updated spreadsheet will be maintained annually and will indicate which required documents have been received from each Friends Group. For any missing documents, Parks staff will follow up with the respective group to obtain the outstanding items.

Previously Closed Recommendations

None