

**COUNTY OF MILWAUKEE**  
**Inter-Office Communication**

**Date:** March 29, 2011

**To:** Supervisor Johnny Thomas, Vice Chair, Committee on Finance and Audit  
Supervisor Gerry Broderick, Chairman, Committee on Parks, Energy and Environment

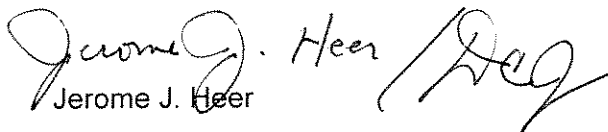
**From:** Jerome J. Heer, Director of Audits

**Subject:** Current Status Report - Audit of Parks Infrastructure (File No. 10-52)

At its meeting on January 28, 2010, the Finance and Audit Committee referred our audit report, "A Tale of Two Systems: Three Decades of Declining Resources Leave Milwaukee County Parks Reflecting the Best and Worst of Times," to the Committee on Parks, Energy and Environment regarding Audit recommendations and also to the Parks Department for a status report in April 2010 on implanting the recommendations. An updated status report was provided to your respective committees in the October 2010 cycle as well.

A copy of the current status report is attached for your review. As in the two previous status reports, progress toward implementation of the four recommendations directed to Parks management is provided. New to this status report is the addition of three of our four policy related recommendations, assigned to Parks Department management with adoption of the 2011 budget.

It is clear from the attached status report that considerable work remains to be done. Due to the level of work that remains, we recommend that the Committees direct that an updated status report be submitted by Parks management for the September 2011 committee cycle, with the expectation of greater achievement and more specific comments regarding efforts to implement audit recommendations 2 and 3 regarding management issues and audit recommendations 1 and 2 regarding policy issues.

  
Jerome J. Heer

JJH/PAG/cah

Attachment

cc: Finance and Audit Committee Members  
Gerry Broderick, Chair, Committee on Parks, Energy and Environment  
Marvin Pratt, Interim Milwaukee County Executive  
Sue Black, Director, Department of Parks, Recreation & Culture  
John Ruggini, Assistant Finance & Budget Administrator, DAS  
E. Marie Broussard, Deputy Chief of Staff, County Executive's Office  
Terrence Cooley, Chief of Staff, County Board Staff  
Steve Cady, Fiscal & Budget Analyst, County Board Staff  
Glenn Bultman, Fiscal & Budget Analyst, County Board Staff  
Carol Mueller, Chief Committee Clerk, County Board Staff  
Linda Durham, Committee Clerk, County Board Staff

**STATUS OF IMPLEMENTING DEPARTMENT OF AUDIT REPORT RECOMMENDATIONS**

**Audit Title: A Tale of Two Systems: Three Decades of Declining Resources Leave Milw. Cty. Parks Reflecting the Best and Worst of Times**

**File Number: 10-52**

<b>Audit Date: December 2010</b>	<b>Status Report Date: March 29, 2011</b>	<b>Department: Parks</b>	
Number & Recommendation	Deadlines Established	Implementation Status	Comments
	Yes No	Completed Further Action Required	

1. Work with DTPW to develop a comprehensive, accurate and updated list of Parks infrastructure maintenance needs. This will require completing the inventory and facility condition assessment for all Parks locations.	X		X			<p><i>Auditee:</i></p> <p><b>March 2010 Response</b> The DPRC and DTPW will continue to work together in developing a comprehensive, accurate and updated inventory of all Parks Infrastructure. This objective is ongoing and will be completed as funding and staffing become available.</p> <p>The DPRC and DTPW will continue to work with DAS to secure the internal and external funding needed to fully populate our information database with current conditions assessment information. To meet this objective, a budget request will be prepared for the 2011 budget cycle.</p> <p><b>September 2010 Response</b> The DTPW is requesting funding in the 2011 Budget to perform updated assessments of County Facilities. This needs to be completed before we can develop an accurate and updated list.</p> <p>The DTPW and DPRC staff will continue to update the VFA System as repairs are made and other deficiencies in infrastructure and maintenance needs are identified.</p> <p><b>April 2011 Response</b> The DTPW requested funding in the 2011 Budget to perform updated assessments of County Facilities. The funding request was adopted in the 2011 Budget using funding from the County Grounds Lands sale to UWM. Due to the 2011 payment deferral request from UWM, the funding has been suspended by DAS. DAS is currently researching alternative funding sources that may be allocated to complete this work. This work needs to be completed before we can develop an accurate and updated list.</p>
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**Audit Title: A Tale of Two Systems: Three Decades of Declining Resources Leave Milw. Cty. Parks Reflecting the Best and Worst of Times**

**File Number: 10-52**

**Audit Date: December 2010**

**Status Report Date: March 29, 2011**

**Department: Parks**

Number & Recommendation	Deadlines Established		Deadlines Achieved		Implementation Status		Comments
	Yes	No	Yes	No	Completed	Further Action Required	
	2. Work with DTPW to develop an appropriate condition assessment cycle for buildings and related equipment contained in the VFA system, and follow it.	X		X			

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	Yes	No	Yes	No	Completed	Further Action Required	
	3. For reporting of accumulated deferred maintenance, include only amounts that represent current rather than future repair and maintenance needs. Include information on outside revenue sources available to offset reported costs.	X			X		

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**Audit Date: December 2010      Status Report Date: March 29, 2011      Department: Parks**

Number & Recommendation	Deadlines Established		Deadlines Achieved		Implementation Status		Comments
	Yes	No	Yes	No	Completed	Further Action Required	
	4. Work with DTPW to use the VFA system to record the results of pool condition assessments, and avoid duplicating the reporting of deferred pool maintenance.	X		X		X	

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	<p align="center"><b>Policy Related Recommendations Contained on page 9000-6 of the 2011 Adopted Budget for Parks, Recreation and Culture</b></p>						
1. Establish criteria for determining whether a facility should be fixed or demolished.	X		X			X	<p><i>Auditee:</i>  <b>April 2011 Response</b>                      The Parks Department will work with the Long Range Strategic Planning Committee in developing a comprehensive facilities plan for Milwaukee County.</p> <p><i>Department of Audit Comment:</i>                      We would expect more progress and more specific comments regarding efforts made to implement this recommendation.</p>
2. Replace some current facilities with alternative structures that have lower construction and/or maintenance costs.	X		X			X	<p><i>Auditee:</i>  <b>April 2011 Response</b>                      The Parks Department will work with the Long Range Strategic Planning Committee in developing a comprehensive facilities plan for Milwaukee County.</p> <p><i>Department of Audit Comment:</i>                      We would expect more progress and more specific comments regarding efforts made to implement this recommendation.</p>
3. Expand opportunities for the types of public/private partnerships that have successfully leveraged private capital in the maintenance and improvement of several Parks locations.	X		X			Ongoing	<p><i>Auditee:</i>  <b>April 2011 Response</b>                      The Parks Department will continue to pursue public/private partnerships that leverage additional resources into the department.</p>