



**FOLLOW-UP AUDIT REPORT  
THE FACILITIES & PARKS DEPARTMENT**

**FOR THE PERIODS OF  
SEPTEMBER 1 - DECEMBER 31, 2022**

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

## AUDIT FOLLOW-UP MEMORANDUM

DATE: February 10, 2023  
TO: Fernando Macias, County Manager  
FROM: Ernest Harvin, CIA, Internal Auditor  
SUBJECT: Follow-Up Review for the Facilities & Parks Limited-Scope Audit

### EXECUTIVE SUMMARY

The Internal Audit Function issued an audit report on March 18, 2022, entitled *Limited-Scope Audit of the Facilities & Parks Department*, upon which it followed up in January-February of 2023. In response to the original Audit Report's five Low-Risk Findings, three Moderate-Risk Findings, and two High-Risk Findings, Facilities & Parks management indicated that corrective actions would be taken to implement or respond to Audit recommendations.

Management's actions to implement the recommendations are summarized in the RESULTS section (pg. 3) of this report. The Internal Audit Function assessed evidence of Facilities & Parks' implementation of recommendations from the March 2022 Audit Report, and determined the following:

- Recommendations/Corrective actions for two of the two High-Risk Findings were implemented
- Recommendations/Corrective actions for one of the three Moderate-Risk Findings have been implemented; Corrective actions for one of the three Moderate-Risk Findings are in progress; Corrective actions for one of the three Moderate-Risk Findings are still pending implementation
- Recommendations/Corrective actions for three of the five Low-Risk Findings were implemented; Corrective actions for two of the five Low-Risk Findings are still pending implementation

### BACKGROUND & METHODOLOGY

As there were multiple High-Risk & Moderate-Risk Findings, the auditor sought to conduct a 90-Day follow-up review as a means of gauging and reporting on management's progress in addressing Audit findings and recommendations. However, the planned 90-Day follow-up review was delayed due to other audit assignments. In the case of recommendations for Low-Risk Findings the auditor consulted with Facilities & Parks staff for verbal confirmation of corrective actions taken, and/or performed limited testing. Herein, due to the low level of materiality of these findings it was not deemed necessary to perform in-depth testing to verify the extent to which corrective actions had been taken. For recommendations concerning High-Risk & Moderate-Risk Findings, the internal auditor both consulted with Facilities & Parks' leadership and took

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additional steps to verify the existence of procedures and processes that had been established since the issuance of the initial audit report.

## RESULTS

### **Finding 1: Safety Violations. High-Risk Finding.**

Facilities & Parks management committed to review the Community Resources Centers discrepancies listed below.

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

**Conclusion:** *The Audit finds that all discrepancies listed above have been addressed.*

### **Finding 2: Lack of Records. High-Risk Finding.**

In the initial Audit the internal auditor requested but did not receive Doña Ana County Facility Use Agreements for the period of July 1 – December 31, 2021. Thus, it was recommended that management begin preserving rental records for Community Resources Centers (CRCs).

**Conclusion:** Upon request, management remitted the CRC rental records for September – December of 2022, indicating preservation of rental records. The Audit recommends redacting personally identifiable information in the future when sharing rental records with an interagency entity outside of the Facilities & Parks Department. *The Audit finds that this discrepancy has been addressed.*

### **Finding 3: Lack of SOPs. Moderate-Risk Finding.**

Facilities & Parks management confirmed that “*General SOPs are being generated and are required to be submitted for review within the next six months.*”

**Conclusion:** The internal auditor received SOPs from all but two areas within the Facilities & Parks Department. The Audit recommends that Building Attendance and the Administrative Assistant develop SOPs as applicable for relevant functions. *The Audit finds that this discrepancy has been materially addressed.*

### **Finding 4: Lack of Inventory Accountability. Moderate-Risk Finding.**

When requesting a copy of inventory listings for the 15 CRCs in 2022, the internal auditor was given a copy of vehicle and asset 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 require inventory sheets, 2) extra equipment found at the five CRCs that was not listed in current inventory records, and 3) equipment with missing and/or illegible DAC Inventory Tags.

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The Audit recommended that management 1) obtain the resources necessary to immediately bring inventory records to an accurate level of accountability and 2) remit inventory listings of fixed assets to the fixed assets accountant in the Finance Department annually.

In response, management purported to “*Schedule to review all assets managed by facilities... and the review should be updated and completed by July 15, 2022.*”

**Conclusion:** In requesting inventory listings for the CRCs during this follow-up, the internal auditor received inventory sheets for 9 of the 15 CRCs. Inventory sheets were dated April of 2021 however, asset inventory is an annual requirement. Thus, 2022 inventory sheets should have been made available and remitted to the internal auditor.

Upon visiting available CRCs, the internal auditor found

- 1) equipment (fixed assets and sensitive items) at all locations visited, thus all locations still require inventory sheets,
- 2) extra equipment at six CRCs that was not recorded in current inventory sheets\*,
- 3) equipment with missing DAC inventory tags,
- 4) some inventory sheets were missing pertinent, asset-identifying data, and
- 5) in some cases equipment listed on the inventory sheets could not be located.

Many of the deficiencies noted were the same as those noted in March of 2022. Thus, the Audit again recommends that management take the necessary steps to bring inventory records current and turn-in fixed asset inventory records to the fixed assets accountant in the Finance Department.

\*NOTE: Some CRC equipment noted does not belong to Facilities and Parks, and thus would not be required to be listed on its inventory sheets.

**Finding 5: Driver’s Training Expired. Moderate-Risk Finding.**

The initial Audit revealed that a Facilities & Parks driver was past due to recertify in DAC’s Defensive Driving Course. It was recommended that management ensure that all applicable personnel certify and/or recertify with the required defensive driving course in a timely manner. Management agreed to implement monthly reviews and to coordinate with Risk Management as applicable.

**Conclusion:** The driver in question has recertified per the requirement. *The Audit finds that this discrepancy has been addressed.*

**Finding 6: Inconsistent Pre-Trip Safety Inspections. Low-Risk Finding.**

The initial Audit found that Facilities & Parks vehicle drivers were not maintaining Employee Vehicle Inspection and Use Logs. Thus, the Audit recommended that management provide and direct the use of checklists or inspection forms that are filled out by drivers each day before vehicle operation.

Management reported that the “*Pre-trip safety sheet is now being enforced and reported to* February 10, 2023

*immediate supervisors for review.*”

**Conclusion:** The internal auditor was given evidence of the maintenance of pre-trip vehicle inspection logs by Facilities & Parks (county) vehicle drivers. The Audit recommends that Building Attendance leadership ensure that all Vehicle Inspection and Use Logs are consistently filled out in their entirety. *The Audit finds that all discrepancies listed above have been addressed.*

**Finding 7: Check Handling Procedures. Low-Risk Finding.**

The initial Audit cited multiple improvements that could be made by the administrative assistant concerning check-handling procedures. Management agreed to review the recommendations and determine which to implement and enforce.

**Conclusion:** Management implemented the restrictive endorsement of financial instruments upon receipt, but opted not to enforce the use of receipts nor the use of locking bags for monies transport. *The Audit finds that this discrepancy has been addressed.*

**Finding 8: Fuel Usage Review. Low-Risk Finding.**

The initial Audit found no evidence of supervisors reviewing monthly fuel card transactions. Management decided that supervisors would immediately review in detail all fuel usage for inconsistencies.

**Conclusion:** Management now requires that fuel card invoice logs be maintained by each section within Facilities & Parks as applicable. The Audit recommends that Building Attendance leadership ensure that all fuel card invoice logs are validated with a name, signature, and date. *The Audit finds that all discrepancies listed above have been addressed.*

**Finding 9: No-Smoking Signs. Low-Risk Finding.**

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

Per Management, *“Signage will be purchased and installed within the next few months.”*

**Conclusion:** The Audit noted no change in this finding, as NO SMOKING signs are still not posted at 14 of the 15 CRCs visited.

**Finding 10: SOP Inaccuracies. Low-Risk Finding.**

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 prices charged to constituents do not match those proposed on the website. Facilities and Parks management stated, *“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.”*

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**Conclusion:** A comparison of the DAC website's Exhibit B, Doña Ana County Facility Use Agreement to that of the policy shared with the internal auditor - Exhibit A, Doña Ana County Facility Use Agreement revealed the website only displays CRC rental rates proposed by an independent study and not the actual rental rates currently charged for CRC rental. Thus, to avoid allowing constituents to believe that the proposed rental rates are the actual rates charged, the Audit recommends that management post Exhibit A, Doña Ana County Facility Use Agreement on its website, which reflects the actual and current CRC deposit and rental rates.

### **Management Letter Items of Significance**

#### **Key Custodian -**

Upon learning that the property manager was the lone key custodian for the county, the Audit recommended a trained and authorized backup/secondary for coverage in the event the primary is unavailable for an extended period of time.

**Conclusion:** The internal auditor was informed that there is now a trained secondary key custodian for the county. The Audit recommends that an/the SOP is updated as applicable to establish written guidance for a primary and secondary key custodian, to include any required training.

#### **Marketing Improvements -**

The initial Audit revealed that most marquees at CRCs did not advertise upcoming nor ongoing events. While the internal auditor found drop-down calendars of events for multiple CRCs, for the benefit of passersby and those who are not internet savvy, it was recommended that property management take steps to update marquees at applicable (active) CRCs.

**Conclusion:** During the follow-up the internal auditor still noted a lack of advertising upon CRC marquees but was given documentation that can be filled out to initiate the advertising process. Thus, the Audit recommends that steps are taken by the property manager to post reoccurring events upon CRC marquees. Reoccurring events should not need to be altered very often and can inform passersby of ongoing events. In particular the Audit noted reoccurring events at the following CRCs that did not post online calendars - South Valley/Anthony, Placitas, La Mesa, Doña Ana, Doña Ana Boxing Club, and Betty McKnight.

#### **Keycard Access & CRC Re-Key-**

The initial Audit noted a lack of keycard access at a majority of the CRCs.

**Conclusion:** Management continues to work with Information Technology to address this deficiency as the situation is unchanged as of the follow-up Audit.

To better control CRC access, in addition to establishing keycard access, the initial Audit recommended a re-keying of CRC facilities.

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**Conclusion:** Per the property manager, a full response to this recommendation is contingent upon funding. Herein, all locks, hardware, etc. are scheduled to be replaced. As funding is received this project will eventually affect each community resource center.

**Camera Access -**

The initial Audit cited a lack of remote camera access by the property manager as a deficiency to be addressed.

**Conclusion:** The property manager purports that some progress has been made, and the goal is to have remote camera access to view all centers within the next few months without having to call the contractor. It is recommended that once cameras are fully functional, signs should be posted to inform visitors that they are on camera.

**Missing Alarms -**

Multiple signs of graffiti at some CRCs, along with capital investments for upgrades support consideration by management to install alarms at CRCs with high-end inventory.

**Conclusion:** Per the property manager, work has begun with the surveillance contractor that would result in an alarm signal for after-hours and on weekends in the event of CRC intrusion by unauthorized personnel.

[Property Manager\ADDENDUM A - CRC Deficiencies.docx](#)

The link above invites the reader to review a contrast of CRC discrepancies noted in the initial Audit vs the follow-up Audit - ADDENDUM A.

ADDENDUM B lists CRC inventory discrepancies noted.

It is recommended that Facilities and Parks leadership take the necessary steps to address and correct the listed deficiencies.



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10 February 2023

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