



ARLENE BARRERA
AUDITOR-CONTROLLER

COUNTY OF LOS ANGELES DEPARTMENT OF AUDITOR-CONTROLLER

KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 525
LOS ANGELES, CALIFORNIA 90012-3873
PHONE: (213) 974-8301 FAX: (213) 626-5427

April 9, 2020

TO: Norma E. Garcia, Acting Director
Department of Parks and Recreation

FROM: Robert G. Campbell, Chief
Office of County Investigations

SUBJECT: **IMPROVEMENT OPPORTUNITIES NOTED DURING LIMITED REVIEW
#2017-13312**

NUMBER OF RECOMMENDATIONS
PRIORITY 1 3 CORRECTIVE ACTION REQUIRED WITHIN 90 DAYS
PRIORITY 2 0 CORRECTIVE ACTION REQUIRED WITHIN 120 DAYS
PRIORITY 3 0 CORRECTIVE ACTION REQUIRED WITHIN 180 DAYS

During a limited review at the Department of Parks and Recreation (Parks), we noted areas where Parks can strengthen its internal controls over the Superior Court and Probation referred community service program to ensure community service workers complete and receive proper credit for service hours worked, and that Parks staff follow department policies related to this program. Please see Attachment I, Table of Findings and Recommendations for Corrective Action, for details of our observations and recommendations.

Review of Report

We discussed our report with Parks management. The Department's response (Attachment II) indicates general agreement with our findings and recommendations.

We thank Parks management and staff for their cooperation and assistance during our review. If you have any questions please call me at (213) 893-0058, or your staff may contact Supervising Investigator Tim Takara at (213) 893-0918.

RGC:AMS:TT

Attachments

c: Arlene Barrera, Auditor-Controller
Audit Committee
Audit Division

REPORT #IOR-2017-13312

LOS ANGELES COUNTY AUDITOR-CONTROLLER

Attachment I
Page 1 of 2

Peter Hughes
ASSISTANT AUDITOR-CONTROLLER

Robert G. Campbell
DIVISION CHIEF

Office of County Investigations

Report #IOR-2017-13312

DEPARTMENT OF PARKS AND RECREATION IMPROVEMENT OPPORTUNITIES NOTED DURING LIMITED REVIEW #2017-13312

BACKGROUND

During a limited review at the Department of Parks and Recreation (Parks), we noted areas where Parks can strengthen its internal controls over the Superior Court and Probation referred community service program to ensure community service workers complete and receive proper credit for service hours worked, and that Parks staff follow department policies related to this program.

TABLE OF FINDINGS AND RECOMMENDATIONS FOR CORRECTIVE ACTION

	ISSUE	RECOMMENDATION
1	<p>Community Service Hours – We noted community service workers (CSW) receive credit towards their court-ordered community service for time they did not work, in violation of program policies. For example, we found CSWs were credited with eight hours of community service despite working approximately six to seven hours and were dismissed early by Parks Crew Instructors (CIs).</p> <p>The Court Referral Program Time Sheet, which reports all of the days and hours worked by the CSW is signed by the CI under penalty of perjury and marked with the County seal and community service stamp. The hours reported on the Time Sheet are submitted to the court to document that CSWs met their sentencing obligation.</p> <p>The program operates under Rules for Supervising Court Referred Volunteers promulgated by The Assistance League (AL) of Los Angeles Court Referred Volunteer Center Program. These rules indicate volunteers must take a half-hour lunch break after five hours, which does not count toward community service hours. The AL rules also state that credit is only given for hours physically completed, and volunteers must not be given credit in “good faith” or allowed to leave early and given credit for the full day.</p> <p>Impact: The practices we observed may violate court orders and community service referral agency guidelines. Individuals are not fulfilling court-ordered sentence requirements, and inaccurate community service hours are being submitted to the court by Parks.</p>	<p>Priority 1 – Parks management should develop a policy and implement training to ensure that:</p> <ul style="list-style-type: none"> a) Program time sheets are completed accurately, account for any variances (e.g., leaving early), and CSWs receive credit only for hours actually worked in accordance with Program rules. b) CIs are held accountable for CSWs they supervise, and the accuracy of CSW time sheets they approve. <p>Department Response: Agree Implementation Date: May 28, 2020</p> <p>Parks response indicates they will revise the Crew Instructor Manual that includes the policy and procedures on implementing the program. The revisions will include:</p> <ul style="list-style-type: none"> a) Program time sheets are completed accurately, account for any variance (e.g., leave early), and CSWs receive credit only for hours actually worked in accordance with Program rules. b) CIs are held accountable for community service workers they

Priority Ranking: Recommendations are ranked from Priority 1 to 3 based on the potential seriousness and likelihood of negative impact on the Agency’s operations if corrective action is not taken.

TABLE OF FINDINGS AND RECOMMENDATIONS FOR CORRECTIVE ACTION		
	ISSUE	RECOMMENDATION
		supervise, and the accuracy of community service worker time sheets they approve.
2	<p>Late Start Times - CIs – The CIs works schedule does not allot enough time for them to pick up their County van, travel to the CSW pick up location, provide supervision for a full shift of community service work, then return the vehicle and complete the required paperwork and other ministerial tasks. We observed CIs typically arrive at Athens Park, the community service program location, after the 6:00 a.m. program start time. The CIs work schedule is from 6:00 a.m. to 2:00 p.m., the same hours the CSWs are expected to work. However, the CIs first report to the South Agency headquarters located across the street from Athens Park to pick up their County vans and then drive the vans to the park. In addition, the CIs told us they usually drop off the CSWs at Athens Park between 1:30 and 1:45 p.m. at the end of each workday, so they have time to prepare the CSW's paperwork before the end of their work shift.</p> <p>Impact: The community service hours reported to the court may be inaccurate and violate court orders and community service referral agency guidelines because CI work schedules appear to be incompatible with the community service program start time.</p>	<p>Priority 1 – Parks management should review the CIs' work schedule/hours and the community service program start and end times, and make any needed adjustments.</p> <p>Department Response: Agree Implementation Date: Immediately</p> <p>Parks response indicates that South Agency management will conduct reviews, at least twice per month, of community service program participant's start and end times to ensure proper credit for service hours.</p>
3	<p>Stops En Route to Work Locations – We observed CIs stop at an Automated Teller Machine, fast food restaurant, and convenience store on route to their work locations while the CSWs were in their vans. On one occasion, we observed CSWs purchase food at a fast food restaurant.</p> <p>Parks Crew Instructor Manual, Los Angeles County Work Release Program states, "Instructors are never to stop at any location outside of their assigned routes (i.e., banks, retail shops, convenient stores, and fast food restaurants)." The Los Angeles County Rules for All Court Referrals also states, "The crew instructor will not allow anyone to purchase items from restaurants, coffee shops, or stores etc. during lunch or break time."</p> <p>County Code Section (§) 5.40.300 – County Automobiles – Use Restrictions, states, "Any county officer, chauffeur, or employee of the county using any county automobile for any purpose other than on business for the county shall be deemed guilty of a violation of his duties and shall be discharged as provided for in these sections..."</p> <p>Impact: The County may be held liable if CSWs are injured and/or involved in inappropriate activities during an</p>	<p>Priority 1 – Parks management should remind, train, and monitor CIs to not stop at restaurants and retail establishments in compliance with the Parks Crew Instructor Manual and County Code § 5.40.300.</p> <p>Department Response: Agree Implementation Date: Immediately</p> <p>Parks response indicates South Agency management has trained and reminded CIs, and will monitor CIs to be in compliance with the Department's Crew Instructor Manual. This included a verbal reminder to not stop at restaurants and retail establishments during tailgate meetings on January 7, 2020. The Department will monitor CIs through the pilot Global Positioning System to ensure stops are in accordance with the Crew Instructor Manual.</p>

TABLE OF FINDINGS AND RECOMMENDATIONS FOR CORRECTIVE ACTION	
ISSUE	RECOMMENDATION
unauthorized stop in route to the assigned work location. Such activity appeared to be a regular occurrence based on the frequency of our observations.	

For more information on our auditing process, including recommendation priority rankings, the follow-up process, and management's responsibility for internal controls, visit auditor.lacounty.gov/audit-process-information.



COUNTY OF LOS ANGELES
DEPARTMENT OF PARKS AND RECREATION

"Parks Make Life Better!"

John Wicker, Director

Norma E. Garcia, Chief Deputy Director

March 19, 2020

TO: Robert G. Campbell, Chief
Office of County Investigations

FROM: John Wicker
Director

SUBJECT: **RESPONSE TO AUDITOR-CONTROLLER FINDINGS AND
RECOMMENDED CORRECTIVE ACTIONS – REPORT #2017-13312**

As requested, the Department of Parks and Recreation's (Department) has reviewed the Auditor-Controller's report and agrees with the findings and recommendations. Attached is the Department's plan of corrective action.

If you have any questions, please contact Elizabeth Mendez of Management Services at (626) 588-5201.

JW:NEG:MR:RM:EM:em

Attachment

**DEPARTMENT OF PARKS AND RECREATION
IMPROVEMENT OPPORTUNITIES NOTED DURING LIMITED REVIEW #2017-13312
DEPARTMENT ACTION PLAN/RESPONSE**

ISSUE 1: COMMUNITY SERVICE HOURS

A/C Recommendation	<p>Parks management should develop a policy and implement training to ensure that:</p> <ul style="list-style-type: none"> a) Program time sheets are completed accurately, account for any variances (e.g., leaving early), and CSWs receive credit only for hours actually worked in accordance with Program rules. b) CIs are held accountable for CSWs they supervise, and the accuracy of CSW timesheets they approve.
Priority	PRIORITY 1
Agree/Disagree	Agree
Department Action Plan¹	<p>The Department will revise the Crew Instructor Manual that includes the policy and procedures on implementing the program. The revisions will include:</p> <ul style="list-style-type: none"> a) Program time sheets be completed accurately, account for any variances (e.g., leaving early), and community service workers receive credit only for hours actually worked. b) Crew Instructors are held accountable for community service workers they supervise, and the accuracy of community service worker timesheets they approve.
Planned Implementation Date	May 28, 2020
Additional Information (optional)²	Refresher training will take place during a tailgate meeting.

¹ In this section the Department should only describe the efforts they plan to take to implement the recommendation. Any other information should be included in the Additional Information section below.

² In this section the Department can provide any background or clarifying information they believe is necessary.

ISSUE 2: LATE START TIMES - CIS	
A/C Recommendation	Parks management should review the CIs' work schedule/hours and the community service program start and end times and make any needed adjustments.
Priority	PRIORITY 1
Agree/Disagree	Agree
Department Action Plan¹	South Agency management will conduct reviews, at least twice per month, of the community service program participant's start and end times to ensure proper credit for service hours.
Planned Implementation Date	Immediately
Additional Information (optional)²	South Agency management will draft and subsequently use a new audit sheet to conduct the reviews.

ISSUE 3: STOPS EN ROUTE TO WORK LOCATIONS	
A/C Recommendation	Parks management should remind, train, and monitor CIs to not stop at restaurants and retail establishments in compliance with the Parks Crew Instructor Manual and County Code § 5.40.300.
Priority	PRIORITY 1
Agree/Disagree	Agree
Department Action Plan¹	South Agency management has trained, reminded and will monitor Crew Instructors to be in compliance with the Department' Crew Instructor Manual. This included a verbal reminder to not stop at restaurants and retail establishments during tailgate meetings on January 7, 2020. Crew Instructors were trained in May 2018 on the Crew Instructor Manual. The Department will monitor Crew Instructors through the pilot Global Positioning System (GPS) to ensure stops are in accordance with the Crew Instructor Manual.
Planned Implementation Date	Immediately
Additional Information (optional)²	There are four South Agency Crew Instructor vans that do not have the GPS system. The Department will look into securing funding for installation of four GPS units and the on-going subscription for monthly service.

¹ In this section the Department should only describe the efforts they plan to take to implement the recommendation. Any other information should be included in the Additional Information section below.

² In this section the Department can provide any background or clarifying information they believe is necessary.