



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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March 11, 2021

TO: Norma E. García-Gonzalez, Director
Department of Parks and Recreation

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

SUBJECT: **DEPARTMENT OF PARKS AND RECREATION – IMPROVEMENT OPPORTUNITIES NOTED DURING LIMITED REVIEW (REPORT #IOR-2017-13312) - FIRST AND FINAL FOLLOW-UP REVIEW**

We followed-up on recommendations contained in our April 9, 2020 Improvement Opportunities Report (Report #IOR-2017-13312). As summarized in Table 1, the Department of Parks and Recreation (Parks or Department) implemented the recommendations to strengthen its internal controls over the Superior Court and Probation referred community service program (Work Release 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 1 - Results of First Follow-up Review

PRIORITY RANKINGS	TOTAL RECOS	RECOMMENDATION IMPLEMENTATION STATUS		
		FULLY IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED
PRIORITY 1	3	3	0	0
PRIORITY 2	0	0	0	0
PRIORITY 3	0	0	0	0
TOTAL	3	3	0	0
			0	

Please see 'Improvement Opportunities Noted During Limited Review' (attached) for details of our review and the Department's corrective actions. Since Parks implemented all the recommendations, this is our first and final follow-up.

Norma E. García-Gonzalez

March 11, 2021

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We thank Parks management and staff for their cooperation and assistance during our review. If you have any questions please contact me at (213) 893-0058 or via e-mail at rcampbell@auditor.lacounty.gov, or your staff may contact Supervising Investigator Tim Takara at (213) 893-0918 or via e-mail at ttakara@auditor.lacounty.gov.

RGC:AS:TT

Attachment

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

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Office of County Investigations

Report #F1-2017-13312

**DEPARTMENT OF PARKS AND RECREATION
IMPROVEMENT OPPORTUNITIES NOTED DURING LIMITED REVIEW
#2017-13312 - FIRST AND FINAL FOLLOW-UP REVIEW**

	RECOMMENDATION	A-C COMMENTS
<p>1 Priority 1 – Department of Parks and Recreation (Parks) management should develop a policy and implement training to ensure that:</p> <p>a) Program time sheets are completed accurately, account for any variances (e.g., leaving early), and Community Service Workers (CSWs) receive credit only for hours actually worked in accordance with Program rules.</p> <p>b) Crew Instructors (CIs) are held accountable for CSWs they supervise, and the accuracy of CSW time sheets they approve.</p> <p>Original Issue/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>Recommendation Status: Implemented</p> <p>We confirmed that Parks management revised the Crew Instructor Manual to state that CIs are held accountable for the CSWs' timesheets and ensuring they are complete, accurate, and account for any variances (e.g., leaving early). Parks management also provided training on the updated manual in July 2020.</p>	
<p>2 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>Original Issue/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>Recommendation Status: Implemented</p> <p>We confirmed that the South Agency Supervising CI conducts periodic audits of CI start and end times. Parks indicated that the Supervising CI will also periodically compare CI work hours to time reported on CSW timesheets when the Work Release Program resumes (it was suspended on March 16, 2020 due to the Covid-19 pandemic.)</p>	

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.

RECOMMENDATION		A-C COMMENTS
3	<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 Section 5.40.300.</p> <p>Original Issue/Impact: The County may be held liable if CSWs are injured and/or involved in inappropriate activities during an unauthorized stop in route to the assigned work location. Such activity appeared to be a regular occurrence based on the frequency of our observations.</p>	<p>Recommendation Status: Implemented</p> <p>We confirmed Parks management has conducted training and met with CIs to remind them not to stop at restaurants and retail establishments in compliance with the Crew Instructor Manual.</p>

We conducted our review in conformance with the International Standards for the Professional Practice of Internal Auditing. 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.

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.