



Report Issued

**September 29,
2026**

**Audit Report No.
26-07**



**City of Cape Coral
City Auditor's Office**

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Parks and Recreation - Performance Audit of Operation Sparkle Project Management, Parks Maintenance, and Sustainability

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TO: Mayor Gunter and Council Members

FROM: Andrea R. Russell, City Auditor

DATE: September 29, 2026

SUBJECT: 26-07 Parks and Recreation - Performance Audit of Operation Sparkle
Project Management, Parks Maintenance, and Sustainability

The City Auditor's Office conducted a performance audit of the Parks and Recreation Department's oversight of Operation Sparkle, maintenance, and sustainability over park assets. This audit is included in the City Auditor's FY27 approved Audit Plan, but was accelerated and completed during FY26. The audit was conducted in conformance with Generally Accepted Government Auditing Standards by the authority granted through City Ordinances 28-02 and 79-10.

We would like to express our sincere appreciation to the Parks and Recreation Department and Public Works Department management and staff for the courtesy, cooperation, and proactive attitude extended to the team members during the audit. If you have any questions or comments regarding this audit, please contact Andrea Russell at 242-3380 or Joseph Devone at 242-3689.

C: Michael Ilczyszyn, City Manager
Connie Barron, Assistant City Manager
Mark Mason, Assistant City Manager
Aleksandr Boksner, City Attorney
Kimberly Bruns, City Clerk
Joe Petrella, Parks and Recreation Director
Michael Massoglia, Deputy Parks and Recreation Director
Steven Rauh, Parks Superintendent
Matt Williams, Public Works Director
Damon Grant, Deputy Public Works Director
Rory Alvarez, Facilities Manager
Crystal Feast, Financial Services Director
Sarah Evins, Special Projects Coordinator
Audit Committee

REPORT HIGHLIGHTS

26-07 Parks and Recreation - Performance Audit of Operation Sparkle Project Management, Parks Maintenance, and Sustainability

Issued September 29, 2026

Objectives

1. To determine if controls are in place to manage Operation Sparkle projects and related maintenance in a timely and coordinated manner, in accordance with program expectations.
2. To determine if controls are in place to sustain Operation Sparkle park assets over time through ongoing maintenance and adequate funding.

WHY THIS MATTERS

Parks and Recreation facilities represent critical public assets that contribute to community well-being, public health, and overall quality of life for residents and visitors. The ongoing maintenance of parks, playgrounds, green spaces, and associated facilities is essential to ensure they remain safe, clean, accessible, and fully functional. Effective coordination between Public Works and Parks and Recreation helps promote timely maintenance, efficient resource allocation, and consistent service delivery across park facilities.

ACCOMPLISHMENTS

1. Improved work tracking and visibility for park projects and maintenance activities.
2. Completed multiple park facility upgrades for Operation Sparkle locations, including new dugouts, scoreboards, renovations, and site improvements.
3. Assigned parks to specific Supervisors to provide increased accountability, responsibility, ownership, and focus.
4. Advanced completion of previously deferred maintenance projects in accordance with Operation Sparkle goals while maintaining daily park operations and services.

WHAT WE FOUND

The City Auditor's Office conducted a performance audit of the Parks and Recreation Department's oversight of Operation Sparkle project management, maintenance, and sustainability of park assets. This audit is included in the City Auditor's FY27 approved Audit Plan, but was performed in FY26. Operation Sparkle was established to identify and address maintenance, repair, replacement, and improvement needs at existing Parks and Recreation facilities. Parks and Recreation and Public Works Departments coordinate responsibilities for completing this work and maintaining park assets over time.

Overall, we found that Parks and Recreation has made considerable progress toward improving park conditions through Operation Sparkle and has implemented practices to assess all park asset conditions, document maintenance accomplishments, and plan repairs and replacements to all City parks. However, we identified opportunities to strengthen internal controls over the process to provide more accountability and improve the consistency of project oversight, maintenance planning, and financial tracking. Although the audit utilized Operation Sparkle parks for fieldwork testing, the recommendations are intended to strengthen the processes used to manage and sustain the ten Operation Sparkle parks. The recommendations may also be applied, as appropriate, to support the maintenance and long-term condition of other City parks. We noted improvements are still needed in the following areas:

- Documentation, verification, and monitoring of park maintenance work
- Policies, processes, and asset information supporting routine park maintenance
- Tracking of project costs and park maintenance expenditures

While improvements are needed in these areas, we did not identify any material control deficiencies during the audit.

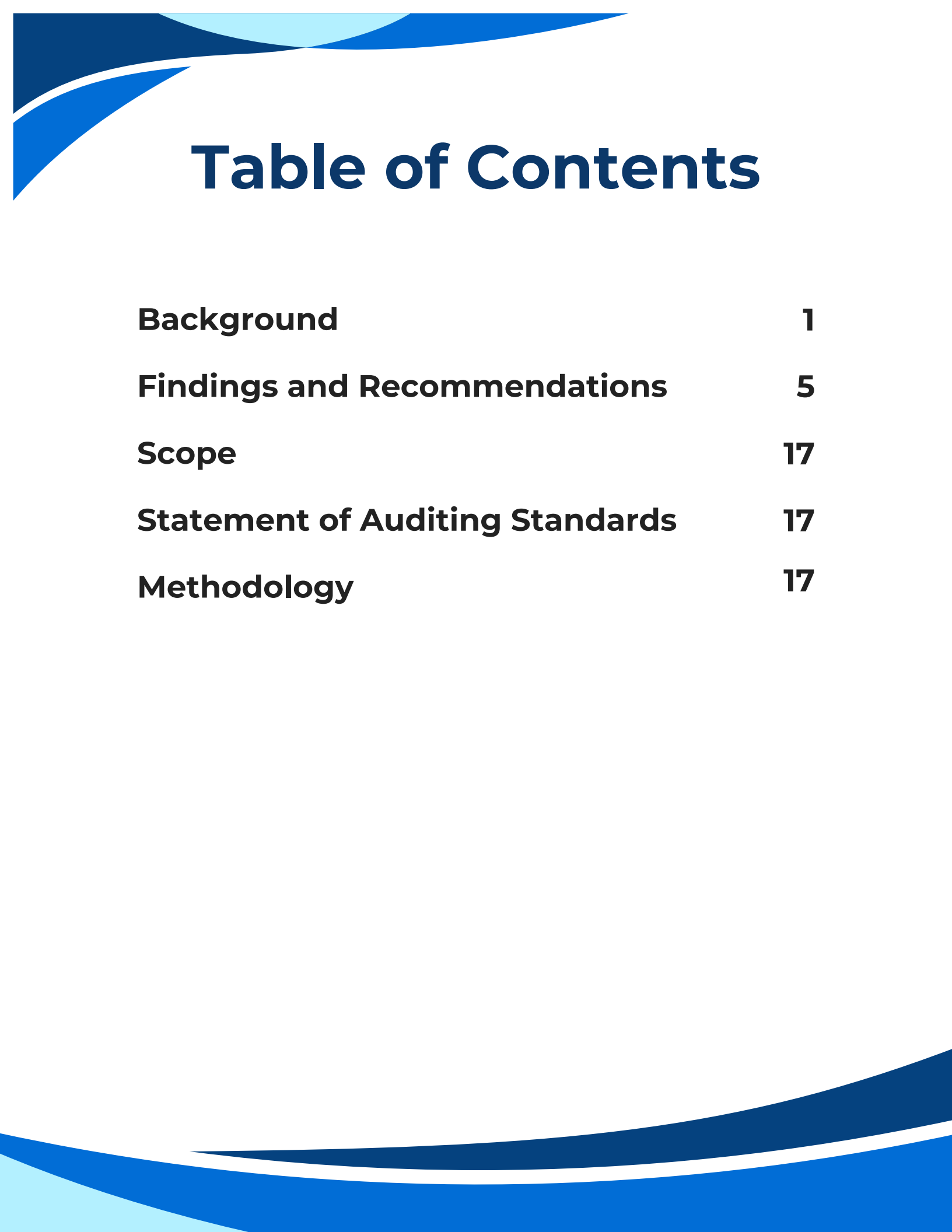


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Background

The City of Cape Coral (City) consists of 42 parks spanning 1,595 acres, and offers a variety of amenities such as playgrounds, sports complexes, community centers, a youth center with a skate park, boat ramps, and a municipal golf course. Parks and Recreation (Parks) facilities are important public assets that support recreation, community well-being, and quality of life for residents and visitors.

Maintaining parks and their facilities is essential to keeping them safe, clean, accessible, and in good working order. Regular upkeep also helps extend the useful life of public assets and reduce the cost of more significant repairs over time.



Operation Sparkle

City management established Operation Sparkle (Sparkle) in 2022 in response to concerns raised about the condition of existing parks. While new park facilities were being developed or expanded using voter approved general obligation bond funding, many existing parks and athletic fields did not receive the same focus or allocation of resources. Sparkle was created to revitalize and enhance these existing facilities by identifying needed repairs and improvements and prioritizing work.

Sparkle is a City initiative to improve conditions at its most heavily used athletic parks and recreation sites over multiple years. Launched in mid-2022, the program was temporarily paused following Hurricane Ian and restarted in early 2023. As part of the program's launch, Parks worked with Public Works Property Management (Public Works) to review park asset condition, set priorities, and determine whether work would be completed utilizing internal resources or outside contractors. The departments developed punch-lists for each park to track needed repairs and responsible parties. Parks staff leads asset condition reviews and Public Works provides support for facilities and infrastructure related work. The effort covers a range of work from routine repairs to more substantial upgrades to park facilities and supporting infrastructure. The initiative provided a mechanism for Parks and Public Works to identify deferred maintenance and improvement needs, establish priorities, and coordinate work over multiple years.

While Sparkle was established to identify and address maintenance, repair, and improvement needs at 10 specific sports parks, it also brought attention to existing maintenance needs throughout the City's park system. With 42 parks in the City, the long-term condition of those parks depends on the City's ongoing maintenance and asset management practices after improvements are completed. Accordingly, maintenance and planning, condition assessments, asset information, and funding are important to sustain Sparkle improvements, maintain all park assets, and protect the City's investment in all parks over time.

Progress Under Sparkle

By April 2024, City management reported that the initiative included 659 distinct improvement items, of which more than 50% had been completed. Many of the remaining items involved larger scale projects, which may require additional planning, funding, or coordination before completion. Parks and Public Works have continued making repairs, replacements, and facility improvements since that update. Parks has also expanded asset inventory records and established quality assurance practices, documented monthly maintenance accomplishments, and continued lifecycle replacement and improvement activities at existing parks and recreation facilities.

The work completed through Sparkle represents progress toward addressing identified conditions at existing parks and athletic facilities. As repairs, replacements, and enhancements are completed, ongoing maintenance planning, inspection, documentation, and coordination remain important to preserve improvements, manage future maintenance needs, and protect the City's investment in its park and recreation assets.



Maintenance and Repair Coordination

Maintaining the City's parks and recreational facilities involves coordination among Parks, Public Works, and other City departments. Parks staff are responsible for observing park conditions, identifying maintenance needs, and coordinating the day-to-day upkeep of park sites. Public Works supports park facilities, infrastructure, and other maintenance and repair activities that may

require specialized trade work, equipment, or project support. Depending on the type and complexity of the work, repairs and improvements may be performed by City personnel or external contractors.

Routine maintenance needs may be identified through daily operations, staff observations, public concerns, and scheduled inspections. These needs can include grounds care, cleaning, minor repairs, safety related issues, and facility or infrastructure repairs. Larger repairs, replacement needs, and improvement projects may require additional planning, funding, coordination, and procurement activities before work can be completed.

Parks Maintenance Activities

Ongoing tasks versus periodic capital work to keep parks clean, safe, and functional.

 Routine Maintenance	 Major Repair & Replacement Projects
 1. Cleanliness: litter, trash, restrooms	 1. Deferred maintenance: backlog items beyond routine work
 2. Grounds care: landscaping, turf, irrigation	 2. Asset renewal: replace aging playgrounds, benches, shelters, lighting
 3. Amenities: inspect and repair playgrounds, benches, shelters	 3. Facility upgrades: renovate restrooms and support buildings
 4. Access & support: walking paths, signage, small fixtures	

Since Sparkle began, Parks has taken steps to strengthen its maintenance practices and establish more structured information about park assets and conditions. Beginning in August 2023, Parks Maintenance conducted an inventory of existing park assets and documented their condition. In 2024, maintenance standards were implemented to evaluate asset conditions and support planning for repairs and replacements.

Under this approach, park assets and amenities are evaluated against established condition standards using a four-level rating scale. Parks reported that the average score for the parks and facilities included in its most recent inspections was 90%, with individual reported scores ranging from 85% to 95%. Parks also began recording monthly maintenance accomplishments in September 2023, including photos intended to document completed work. These accomplishments are used to communicate maintenance activities and are incorporated into quarterly updates provided to City leadership.

Inspections and Work Identification

Parks developed inspection reports for individual parks to document the condition of park assets and amenities. These reports provide a structured way to identify maintenance, repair, safety, replacement, and improvement needs. The identification of maintenance needs is an important first step in sustaining public assets. Complete and reliable information on the condition of facilities and supporting infrastructure can help City management prioritize work, assign responsibilities, monitor progress, and plan for future maintenance and replacement.

The inspection and quality assurance processes also provide Parks with a basis for measuring current park conditions and identifying opportunities for continued improvement. Parks continues to refine these processes and apply condition standards and reasonable timeframes for addressing identified maintenance needs.

Planning and Funding

Park maintenance and facility improvements require both operating resources



for routine work and capital funding for larger repairs, replacements, and renovations. Routine maintenance activities generally address day-to-day conditions and smaller repair needs, while more significant work may require more extensive coordination and funding through the City's capital planning process. Parks maintenance expenditures are budgeted primarily within an overall maintenance budget. Sparkle includes project strings that are established for individual parks. These project strings are used to record certain project related expenditures, including costs incurred through purchase orders issued to external contractors or vendors.

Findings and Recommendations

FINDING 2026-01 Park Maintenance Work is Not Consistently Documented and Verified

Rank: High

Condition:

Safety Issue Testing

Parks is in the process of finalizing formal documented policies and procedures to address roles and responsibilities for park safety issues. Parks also has not established time standards for responding to or completing corrective action for identified safety conditions. When asked about expected response and completion time frames, Parks stated that a standard is difficult to quantify because the appropriate response depends on the nature and severity of each issue. This approach allows staff to consider the severity of individual conditions. Staff respond immediately to reported safety concerns and attempts to address them as soon as possible. A Parks supervisor is supposed to physically inspect the park to confirm repair prior to closing out the work order; however, this directive is not documented in policy. Without written procedures, management cannot consistently prioritize issues, monitor timeliness, identify overdue work, or establish a formal methodology for escalating unresolved conditions.

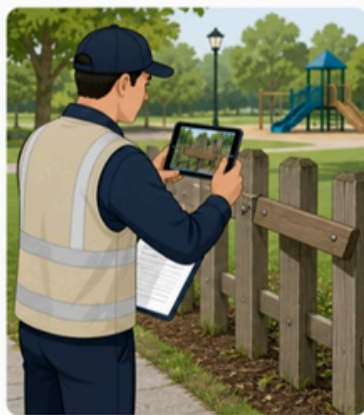
We tested 27 safety issues identified by Parks through inspections at two Sparkle parks. Eight substantially similar dugout issues were recorded separately but addressed under a single task. After consolidating these issues, 20 distinct safety issues were tested. Sixteen issues were assigned work orders. The remaining four issues were deemed the responsibility of the sports league utilizing the facilities¹. Parks communicated the issues to the league.



¹ League responsibilities included clearing space in front of breaker box, appliances daisy-chained in league meeting rooms, and incorrect fire extinguishers installed in concession areas.

All 16 work orders included inspection photographs documenting the reported condition, providing management with evidence of the condition when it was identified. However, Parks does not have documented procedures for the use of the work management system for park safety and maintenance procedures performed. There are no minimum requirements for task assignment; documentation of work performed; completion dates; completion photographs; supervisory review; or work order closure. As a result, three of the 16 (19%) work orders did not have an individual assigned to address the task, and 15 (94%) did not include photographs or other readily available evidence showing that corrective work was completed. Eight (50%) work orders remained open at the time of testing, and therefore we could not determine if corrective work was completed or if it addressed the reported safety issue.

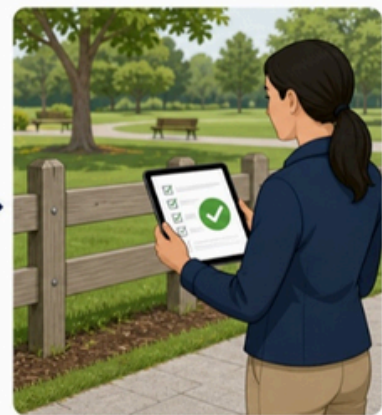
Safety Issue Correction and Review



1. Inspector identifies safety issue



2. Staff corrects safety issue



3. Supervisor reviews completed work

CAO staff performed follow-up physical inspections of the 20 consolidated safety issues with the Park Inspector. The Park Inspector assessed whether the conditions observed had been sufficiently addressed or repairs were not completed and would fail inspection. Eleven of the 20 issues (55%) were not corrected at the time of the follow-up inspection. In some instances, an issue had been marked as completed or addressed; however, the Park Inspector indicated that the condition remained unsatisfactory and would not pass inspection. Although the work management system does not require completion photographs, such documentation could allow supervisors to review completed work remotely and better assess whether the reported condition was adequately addressed. This could reduce the need for additional site visits solely to confirm repair completion.

We also noted a social media post indicating that league members performed renovation activities in park dugouts. Photographs associated with the post

appeared to show the league members removed plywood ceiling material, exposing nails within the dugout. The exposure of nails resulted in eight related safety issues and work orders. The Park Inspector stated that leagues are permitted to clean and organize their areas but are not authorized to perform maintenance, renovation, construction work, or removal of building materials. There are no formal policies documenting this process.

Maintenance and Repairs

CAO also selected a sample of repair needs identified through inspection results for two parks to determine whether the repairs were completed, when they were completed, and whether supporting documentation was available. Because documentation was not readily available, CAO provided the sampled items to the Parks Superintendent and requested confirmation of completion and supporting documentation. Management was unable to provide documentation supporting completed repairs or dates of completion for the sampled items. For further details see Finding 2026-02 Parks Maintenance Policies and Processes Need Strengthening.



Sparkle Punch-Lists

We also identified insufficient support for completion of original Sparkle punch-list items, created in 2022, completed in-house and by contractors.



Of 20 sampled items reportedly assigned for in-house completion by Parks or Public Works, 16 (80%) did not have sufficient documentation to support completion. Available records did not consistently identify the work performed, responsible department, completion date, or evidence that the work was inspected or verified. In several cases, management provided photographs after the audit inquiry. These photographs did

not document when the work was completed or demonstrate that completion evidence was obtained at the time work was performed.

We also compared contractor scopes of work to the original Sparkle punch-list descriptions to determine whether the planned contractor work aligned with the identified needs. Nine of 16 scope line items aligned with the related punch-lists. For the remaining seven (44%), the contractor scope, quantity, or responsible party differed from the original punch-list without documentation of an approved scope change. Management stated that some differences resulted because the original punch-list findings were developed in 2022 and site conditions and maintenance needs had changed by the time the projects were scoped. For example, scope of work for one project changed from painting doors to replacing them, and the quantity of doors and hand dryers differed among the punch-list, scope of work, and contractor billing records. In other instances, items included in the contractor scope of work or original punch-list were not included in the contractor bid package. Management stated that Public Works would complete certain items in-house. However, documentation supporting the scope changes, reassignment to Public Works, and approval of the revised work were not available.

Criteria:

- Operation Sparkle punch-lists
- Contractor scope of work
- Parks Inspection Reports
- Work order system policies and procedures

Cause:

- Lack of documented policies and procedures
- No established time standards for addressing identified park safety issues
- Lack of standardized requirements for documenting work performed, completion dates, and management verification
- Lack of centralized location to track original Sparkle punch-list items from identification through completion
- Insufficient communication and oversight regarding the scope of work of City park facilities

Effect:

- Park safety issues may not be assigned, prioritized, or resolved timely
- Management may be unable to determine whether identified safety issues remain open or were corrected
- Repairs and maintenance work may be missed, delayed, or duplicated
- Unable to confirm that work was completed, when it was completed, or whether it was completed satisfactorily
- Potential liability to City if injuries are caused

Recommendations

2026-01a:

Parks and Recreation:
Develop policies and
procedures to prioritize,
assign, document, verify,
and close park related work
orders.

* * * *

2026-01b:

Parks and Recreation, in
conjunction with Public
Works, develop work-order
and maintenance
documentation
requirements to ensure
records identify responsible
party, work performed,
completion date, and
evidence of completion.

Management Response and Corrective Action Plan:

2026-01a Select one of these boxes:

☒ **Agree** ☐ **Partially agree*** ☐ **Disagree***

***For partially agree or disagree a reason must be provided as part of your response.**

2026-01a

Currently have the practices in place that assign tasks to staff with different prioritization levels; will create formal policy for assignment of these tasks to include confirmation work has been completed and closed out.

2026-01a Management Action Plan Coordinator:

Parks and Recreation Director

2026-01a Anticipated Completion Date:

02/01/2027

* * * *

2026-01b Select one of these boxes:

☒ **Agree** ☐ **Partially agree*** ☐ **Disagree***

***For partially agree or disagree a reason must be provided as part of your response.**

2026-01b

A list of areas of responsibility has been developed by our Parks Division and provided to staff to guide them when creating work orders. Will work with Public Works to review and confirm agreement with these designated areas. In addition, clear procedures will be established for closing out work orders, including information on the work performed, the entry and completion date, work order number, and photographs whenever feasible.

2026-01b Management Action Plan Coordinator:

Parks and Recreation Director

2026-01b Anticipated Completion Date:

04/01/2027

FINDING 2026-02 Parks Maintenance Policies and Processes Need Strengthening

Rank: High

Condition:

Parks is in the process of finalizing maintenance schedules for park assets, including facilities, restrooms, dugouts, scoreboards, athletic-field amenities, and related structures and equipment. Before the City transitioned to its current work-management system, Parks and Public Works maintained basic preventive maintenance schedules for certain assets, including air-conditioning units, water valves, and refrigerators. However, the schedules were not converted to the current system as part of the transition. Maintenance activities are generally completed when staff receives a service request or identify a repair need. Without maintenance schedules, Parks cannot consistently track recurring maintenance activities or use maintenance history to forecast future funding needs. This limits the Parks' ability to develop reliable maintenance budgets and long-term plans for park assets. For further details see Finding 2026-03 Park Maintenance and Project Costs are Not Fully Traceable.

CAO also identified the following related conditions:

- The Parks Standards Manual (Manual) is incomplete and has not been updated. The Manual does not provide current and comprehensive guidance for routine maintenance. It does not establish maintenance frequencies, asset-specific requirements, roles and responsibilities, or documentation expectations.
- Park inspectors' checklists provide the most complete available record of assets and observed conditions. However, the checklists are not a centralized asset inventory and were not designed to support lifecycle planning, maintenance scheduling, or long-term budgeting.

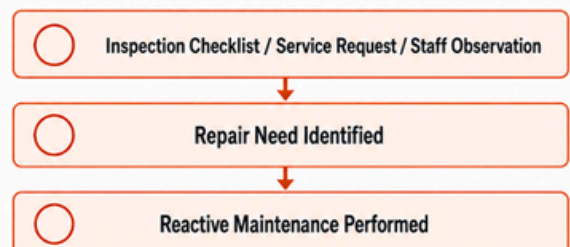
Preventive-Maintenance Program Components Were Not Fully Established

Intended Preventive-Maintenance Framework



Observed condition

Current Reactive Practice



- The City developed an Asset Management Plan (AMP) intended to include assets across City departments, including Parks. However, the AMP is still a work-in-progress and does not yet provide a complete basis for identifying park assets and determining routine maintenance needs.
- The *Parks 2016 Master Plan* (Master Plan) identified the need for a comprehensive maintenance management plan for parks and athletic fields. The Master Plan states that the City's maintenance management plan should identify maintenance functions and their frequency. It should also address service-delivery methods, required resources, work tracking, budget tracking, and preventive maintenance requirements for grounds, buildings, and structures. The Master Plan further recommends facility-specific maintenance plans for major parks, athletic complexes, and recreation facilities. No steps have been taken to develop strategies for implementing maintenance management in accordance with the Master Plan.

A lack of coordination, assessment, and documentation limits Parks and Public Works' ability to identify, track, and address necessary repairs and preventive maintenance. CAO identified multiple instances in which management's responses to inspection items were inconsistent with the related inspection records and photographs or could not be verified using available documentation. For example, an inspection identified a missing restroom door latch and included a photograph documenting the condition. However, in response to CAO's inquiry, management stated that no latches were missing. Similarly, an inspection identified a leaking skylight, but management's response did not agree with the reported condition.

Criteria:

- 2016 Parks Master Plan
- Parks Standards Manual
- Citywide AMP

Cause:

- Lack of a comprehensive maintenance management plan for park assets
- Maintenance schedules were not converted in the current work management system
- Incomplete inventory of park assets
- Incomplete Citywide AMP
- Incomplete Parks Standards Manual

Effect:

- Increased reliance on reactive maintenance based on inspections
- Routine maintenance is delayed, deferred, or missed
- Increased repair costs and potentially reduced useful life of park assets

Effect: (continued)

- Limited ability to identify, assign, and monitor routine maintenance
- Limited ability to forecast funding needs for annual and long-term maintenance
- Limited ability to support long-term asset lifecycle planning and budgeting

Recommendation**2026-02:**

Parks and Recreation, in coordination with Public Works, develop and implement a comprehensive park maintenance management framework.

Management Response and Corrective Action Plan:

2026-02 Select one of these boxes:

☒ **Agree** ☐ **Partially agree*** ☐ **Disagree***

***For partially agree or disagree a reason must be provided as part of your response.**

2026-02

Have documents for all assets with history/install, lifecycle information, costs, inspection forms and schedules, and standards in place. We will compile all this information along with any relevant policies and procedures into Parks Maintenance Manual.

2026-02**Management Action Plan Coordinator:**

Parks and Recreation Director

2026-02**Anticipated Completion Date:**

07/01/2027

FINDING 2026-03 Park Maintenance and Project Costs are Not Fully Traceable
Rank: High

Condition:

Parks does not accurately budget or track Sparkle expenditures. We attempted to identify budgeted and actual maintenance and improvement costs for each Sparkle park. We assessed whether available financial information could be used to identify the total cost of completed work and support future maintenance planning and budgeting; however, available financial information did not consistently identify or allocate budgeted and actual maintenance and improvement expenditures by individual park, limiting our ability to perform this analysis.

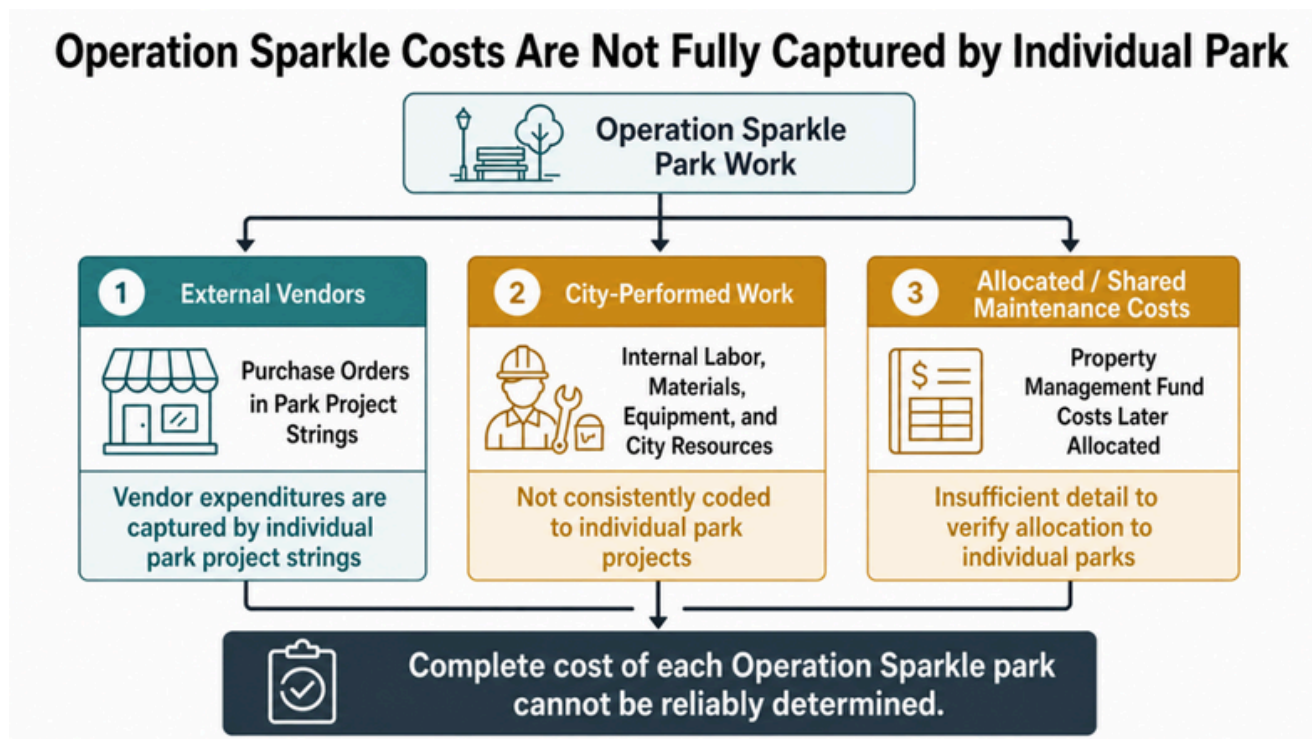
Budget-to-Actual Tracking

Parks maintenance expenditures are not budgeted by individual park or Sparkle tasks. Instead, these expenditures are combined within a single parks maintenance budget line item. Although staff can enter a park name in an expense comment or description field, use of the field is inconsistent and does not provide for determining individual totals by location or any activity specific to Sparkle. We reviewed available expenditure data for the four parks included in safety issue and maintenance testing for FY25 and FY26 through May 31, 2026. We were able to identify only seven expenditures that could be associated with these parks. Because park names and project identifiers were not used consistently, we could not determine whether the seven identified expenditures represented all costs incurred for maintenance, repairs, or Sparkle improvements at those parks. Although repairs were made at the parks tested, corresponding repair charges and internal labor costs were not readily identifiable in the available parks maintenance expenditure data. Financial Services staff explained maintenance costs are initially charged to the Property Management Fund and subsequently allocated to other funds. However, the available expenditure information did not provide sufficient detail to reliably verify allocated costs to specific parks or repairs.

Sparkle Project Costs

Each Sparkle park has an individual project string that is tracked separately from the primary Parks maintenance fund. These project strings capture purchase order expenditures paid to external vendors. However, they do not use project codes consistently to capture the full cost of work completed by City staff, as internal labor, materials, equipment, and other City resources used to perform park improvements and repairs.

Because Sparkle began approximately four years ago and complete costs have not been consistently captured by individual park, we cannot readily determine the total amount spent to restore, repair, and improve each Sparkle park. While project strings provide visibility over certain contractor expenditures, they do not consistently capture the full cost of City performed work or allocated costs. As a result, management and the public do not have a complete record of the resources used to return individual parks to the desired condition or to maintain those improvements over time.



Long-term Planning

CAO also reviewed the Citywide AMP, which is intended to support asset replacement planning and budgeting across departments, including Parks. However, the AMP is still a work-in-progress and does not yet provide a comprehensive basis for identifying all park asset replacement needs or estimating long-term funding requirements.

The Master Plan states Parks shall develop a comprehensive maintenance management plan that identifies required resources and includes tracking of maintenance work and budgets. As part of testing of routine maintenance, we noted that Parks does not maintain documented maintenance schedules for park assets. Without asset-specific schedules that identify required maintenance activities and frequencies, management cannot reliably forecast the labor, materials, equipment, vendor services, and funding needed to maintain park facilities over time. As a result, the total cost of maintaining, repairing, or

improving each Sparkle park cannot be determined nor a calculation of complete cost information to support long-term planning and budgeting. Without complete park level cost information and asset specific routine maintenance schedules, management cannot reliably forecast the resources needed to maintain park assets and develop complete maintenance budgets of each Sparkle park.

Criteria:

- Parks 2016 Master Plan
- Citywide AMP
- City Budget Process

Cause:

- Maintenance expenditures not accurately budgeted and tracked for individual parks or Sparkle
- Expense comment and description fields are not consistently used
- Sparkle Project strings not fully utilized
- Lack of documented maintenance schedules
- Incomplete Citywide AMP
- Noncompliance with Master Plan maintenance management plan

Effect:

- Unable to determine total cost to maintain, repair, or improve parks
- Unable to accurately budget park maintenance needs
- Inability to compare maintenance costs among parks to identify recurring repair needs
- Potentially inaccurate long-term funding needs

Recommendations

2026-03a:

Establish and implement a process to track the complete cost of maintenance, repairs, and improvements by individual park.

* * * *

2026-03b:

Use park level cost information, asset condition information, and documented maintenance schedules to develop annual park level maintenance budgets.

Management Response and Corrective Action Plan:

2026-03a Select one of these boxes:

☒ **Agree** ☐ **Partially agree*** ☐ **Disagree***

***For partially agree or disagree a reason must be provided as part of your response.**

2026-03a

Parks and Recreation will develop a policy for tracking to ensure the accurate reporting of costs associated with routine maintenance, repairs and improvements by individual park so we can track full cost of running each individual park in our system. This policy will be created by Parks and Recreation and approved by other stakeholders such as Public Works who will be tasked with entering in complete information to assist with this endeavor.

2026-03a

Management Action Plan Coordinator:

Parks and Recreation Director

2026-03a

Anticipated Completion Date:

10/01/2027

* * * *

2026-03b Select one of these boxes:

☒ **Agree** ☐ **Partially agree*** ☐ **Disagree***

***For partially agree or disagree a reason must be provided as part of your response.**

2026-03b

Parks and Recreation staff will compile cost information from individual parks to include lifecycle replacement costs of all assets, utilities(water/electricity/lighting), all recurring contracted maintenance and services(trash/mowing), staffing costs, equipment and supply costs. Staffing and supply costs can look to be identified from the FY26 budget to create initial projected budgets for individual park locations and adjusted in future years based on implementation of recommendation 2026-03a.

2026-03b

Management Action Plan Coordinator:

Parks and Recreation Director

2026-03b

Anticipated Completion Date:

10/01/2027

Scope

Based on the work performed during the planning phase and the assessment of risk, the audit covers processes, policies, and procedures in place over the Operation Sparkle initiative and parks maintenance for FY25 and FY26 through May 31, 2026. To evaluate the processes in place, we reviewed Parks and Public Works departmental policies and procedures in conjunction with applicable laws and regulations.

Statement of Auditing Standards

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Methodology

To achieve the audit objectives and gain an understanding of the Sparkle initiative, we conducted interviews and walkthroughs with key staff in Parks and Public Works. Original records, as well as copies, were used as evidence and verified through physical examination. We used the parks included as Sparkle projects as the population for selecting our samples. Sample size and selection were based on the City Auditor's Office sampling methodology.

Objective 1: To determine if controls are in place to manage Operation Sparkle projects and related maintenance in a timely and coordinated manner, in accordance with program expectations.

To determine whether safety issues at Sparkle parks identified through inspections were addressed in a timely and coordinated manner, we judgmentally selected two² of the 10 sports facilities included in Sparkle for testing. For the selected parks, we tested 100% of available work orders associated with identified safety issues to determine whether the issue was assigned, documented, and completed. We performed site visits at both selected parks to verify the repair status of identified safety issues tested.

² The number of workorders associated with each park could be numerous; therefore, we selected two parks with multiple work orders.

Methodology (continued)

The initial population included 28 work orders. However, eight substantially similar dugout issues at one park were recorded as separate work orders but managed under a single task. We consolidated these similar issues, resulting in a final population of 20 distinct safety issues for testing.

To determine whether Sparkle items identified for external contractor completion were managed in a timely and coordinated manner, we judgmentally selected two parks and reviewed 100% of the punch-list items identified for completion by contractors at the selected parks.

To determine whether Sparkle items assigned for in-house completion were managed in a timely and coordinated manner, we judgmentally selected two parks and selected 10% of punch-list items assigned to Parks or Public Works for testing. For the selected punch-list items, we reviewed available records to determine whether work was identified, assigned, tracked, and documented as completed. We also reviewed available information regarding coordination among Parks, Public Works, and other responsible parties.

Objective 2: To determine if controls are in place to sustain Operation Sparkle park assets over time through ongoing maintenance and adequate funding.

We judgmentally selected two Sparkle parks and reviewed 10% of the items identified as needing repair in the related inspection reports to determine whether Parks has processes in place to sustain park assets following Sparkle. For each issue tested, we reviewed available information to determine whether the issue was assigned, documented, and completed.

To determine whether Parks maintenance expenditures are budgeted and tracked to support long-term upkeep of Sparkle park assets, we reviewed budget-to-actual maintenance expenditure information for the 10 parks identified as Sparkle parks for FY25 and FY26, through May 31, 2026. We evaluated whether available financial records could be used to identify and summarize maintenance costs by individual park.

Methodology (continued)

We reviewed available Sparkle project string expenditure information to determine whether project records captured the full cost of park improvements and repairs, including both external contractor costs and work performed using internal City resources. In addition, we reviewed the Citywide AMP to determine whether it included sufficient park asset information to support future asset replacement planning and budgeting.

To support the sample methodology described above to achieve the audit objectives, we discussed, obtained an understanding of, and observed the various software systems utilized by Parks and Public Works to obtain information. By doing this we deemed the data reliable for purposes of our audit objectives.

We also utilized data from the City's financial accounting system to analyze park maintenance expenditures and Sparkle project strings. The financial accounting system is tested by the external auditors as part of the Annual Comprehensive Financial Report. Based on the results of their procedures, no additional data reliance testing was deemed necessary.

Unless specifically stated otherwise, based on our selection methods and testing of transactions and records, we believe that it is reasonable to project our results to the population and ultimately draw our conclusions for testing, findings, and recommendations on those results. Additionally, for proper context we have presented information concerning the value and/or size of the items selected for testing compared to the overall population and the value and/or size of the exceptions found in comparison to the items selected for testing.