



**A Report to the  
Audit Committee**

**Mayor**  
Megan Barry

**Chief Operating Officer**  
Richard Riebeling

**Audit Committee Members**

Robert Brannon  
David Briley  
John Cooper  
Talia Lomax-O'dneal  
Bob Mendes  
Brack Reed

# Audit of Park Police – Public Report

February 24, 2017

Metropolitan  
Nashville  
Office of  
Internal Audit

## EXECUTIVE SUMMARY

February 24, 2017



### Why We Did This Audit

The audit was initiated because safe parks improve the quality of life for Metropolitan Nashville citizens and visitors, and based on the significance and risks associated with firearms, ammunition, and other inherently dangerous items.

### What We Recommend

- A periodic inventory of weapons.
- Improvements in monitoring training and related documentation.
- Monitoring of fuel usage.
- Consolidation or reconciliation between the two timekeeping systems.

## AUDIT OF PARK POLICE

### BACKGROUND

---

The Park Police provide police services to the park system. They are tasked with patrolling and responding to calls for service within the 184 parks that encompass almost 13,000 acres of land in Davidson County. The officers utilize patrol cars, sport utility vehicles, all-terrain vehicles, horses, bicycles and foot patrols to aid in this task. They also investigate crimes that occur on Metro Nashville Park and Recreation property and conduct undercover operations. Officers have the same powers of arrest and duties as a Metro Nashville Police Department officer while in the parks. They are a division of the Parks and Recreation Department but receive their police powers by special commission issued by the Chief of Police.

The budget for the Park Police totaled \$1,715,100 for fiscal year 2017 which represents six percent of the Metro Nashville Parks and Recreation Department budget. They have 22 full and part-time positions.

### OBJECTIVES AND SCOPE

---

The objectives of the audit were to determine:

- Controls are in place to ensure fiscal resources are managed.
- Controls are in place to ensure parks and greenways remain safe for all persons.

The audit scope was July 1, 2014, through June 30, 2016.

### WHAT WE FOUND

---

The Park Police is successfully maintaining the safety of parks, park areas, and facilities with limited resources. Overall the function is well managed, and the staff has the equipment needed to perform their mission. All weapons are properly accounted for.

However, there is no periodic inventory of weapons assigned to the Park Police. Roll call training is not consistently acknowledged by all personnel. Fuel usage lacked adequate monitoring for the overall Metro Parks and Recreation Department. The timekeeping systems are not consistent with each other, and one system lacked the tracking ability for two categories of time off along with not having the capability of capping accrued sick time.

## GOVERNANCE

---

A seven-member board ultimately governs the Metro Parks and Recreation Department. A captain with the Metropolitan Nashville Police Department oversees the Park Police, and a lieutenant that reports directly to the management of Metro Parks and Recreation Department is next in charge of this activity. Four sergeants additionally provide supervision of the 17 full and part-time Park Police officers.

## METRO PARKS UNIFORM CRIME REPORT PART I INCIDENT DATA

---

Exhibit 1 shows overall Part I Incident crime reported has trended downward over the past six fiscal years. However, violent offenses have not experience this same downward trend.

### Exhibit 1 – Metro Nashville Parks Uniform Crime Report Part I Incident Data for Fiscal Years 2011 through 2016

	FY2016	FY2015	FY2014	FY2013	FY2012	FY2011
Homicide	0	2	0	0	0	0
Rape	10	7	8	7	6	3
Robbery	24	20	27	27	21	25
Aggravated Assault	49	54	37	47	42	55
<b>Violent Offenses</b>	<b>83</b>	<b>83</b>	<b>72</b>	<b>81</b>	<b>69</b>	<b>83</b>
Burglary	1	11	10	7	6	9
Larceny	54	70	78	89	69	97
Auto Burglary	111	65	219	251	219	208
<b>Total Larceny</b>	<b>165</b>	<b>135</b>	<b>297</b>	<b>340</b>	<b>288</b>	<b>305</b>
Motor Vehicle Theft	7	2	4	8	2	4
Property Offenses	173	148	311	355	296	318
<b>Total Offenses</b>	<b>256</b>	<b>231</b>	<b>383</b>	<b>436</b>	<b>365</b>	<b>401</b>

*Source: Metropolitan Nashville Police Department Automated Reporting Management Systems (ARMS) using Location Type Code 19 for "Park (Public)" from Form 100 Incident Reports. Larceny excludes 23F and 23G which are tracked separately as Auto Burglary.*

## OBJECTIVES AND CONCLUSIONS

---

1. *Are controls in place to ensure fiscal resources are managed?*

**Generally yes.** All weapons purchased are 100 percent accounted for. The locations and pricing for a random sample of alarms listed on the June 2016 alarm monitoring invoice are accurate. However, a routine inventory of weapons would improve accountability. Also, improvements surrounding training, fuel usage monitoring, and the payroll process would improve accountability and oversight. (See Observations A, C, and D.) Sub-objectives tested were:

---

### Supporting Objectives and Conclusions

---

a. *Are payroll expenditures complete and accurate?*

**Generally yes.** A review of timekeeping records showed they are approved by management as well as requests for time off. Additionally, the compensatory time conversion to overtime process is in compliance with civil service rules.

The Metro Parks and Recreation Department uses J. D. Edwards EnterpriseOne and a Microsoft Access system to account for payroll. However, the Access system is not capable of capping maximum accrual hours for sick hours, accounting for personal time (Sick hours converted to Personal hours), or accounting for pension bank hours. Discrepancies between these systems were noted sick and vacation hours accrued. Employees are not required to sign leave balance statements acknowledging their agreement with the amounts listed on the statements. (See Observation D.)

b. *Are purchases of weapons accurately documented, approved, and accounted for?*

**Generally yes.** The procurement of weapons is documented and approved. All weapons purchased are 100 percent accounted for. However, an annual inventory of weapons is not performed. (See Observation A.)

c. *Is the alarm monitoring contract managed?*

**Yes.** All invoices tested are for valid Metro Parks and Recreation Department locations, and the fees are consistent with the contract terms.

d. *Is fuel usage monitored?*

**No.** Each time an exception report from the Office of Fleet Management is received it is forwarded to management of the applicable area to address. The exception reports are mostly related to the incorrect fuel type being used for the assigned vehicle, for example, unleaded gasoline being purchased for a diesel engine. Also, annually there is a verification process to ensure the vehicles and equipment remain in use. No other tasks are performed related to fuel management. (See Observation C.)

2. *Are controls in place to ensure parks and greenways remain safe for all persons?*

**Generally yes.** The Park Police are well trained. They are required to undergo the identical training as Metropolitan Nashville Police Department officers. The Park Police generally have the necessary resources to perform their operational objectives and mission. For example, the Park Police recently received new handguns and is in the process of updating their fleet of vehicles. However, there

were occasions in which Roll Call training was not acknowledged by all of the officers. (See Observation B.) Sub-objectives tested were:

---

### Supporting Objectives and Conclusions

---

a. *Are officers adequately trained to perform their job?*

**Generally yes.** The Park Police undergo routine training identical to the Metropolitan Nashville Police Department officers which is quite extensive. Roll Call training was not consistently received or documented as received by all of the Park Police officers. (See Observation B.)

d. *Do the Park Police have resources needed to meet their operational objectives efficiently?*

**Generally yes.** Observations throughout the fieldwork phase of the audit noted the Park Police have the necessary equipment to perform their objectives efficiently. They recently obtained new pistols and are in the process of upgrading their fleet of vehicles.

## AUDIT OBSERVATIONS

---

Internal control helps entities achieve important objectives and sustain and improve performance. The Committee of Sponsoring Organizations of the Treadway Commission, *Internal Control – Integrated Framework (COSO)*, enables organizations to effectively and efficiently develop systems of internal control that adapt to changing business and operating environment, mitigate risks to acceptable levels, and support sound decision making and governance of the organization. The audit observations listed are offered to assist management in fulfilling their internal control responsibilities.

### ***Observation A – Weapons Inventory***

The Park Police do not conduct a periodic inventory of their weapons. The weapons were fully accounted for as all the serial numbers agreed with procurement documentation. Twice annually the Park Police must qualify with their weapons at the Metropolitan Nashville Police Department Academy, where the weapons' serial numbers are recorded, but the serial numbers are not compared to a master list of issued weapons. When officers terminate employment with the Park Police, they must turn in their weapons and at that time an unaccounted for weapon, for example, a weapon with the incorrect serial number could be discovered. Retiring officers are given their duty handgun as a matter of policy.

#### *Criteria:*

*COSO*, Information and Communication—Principle 13—The organization obtains or generates and uses relevant, quality information to support the functioning of internal control.

#### *Recommendations for management of Park Police to:*

Conduct an annual inventory for weapons to ensure accountability.

### ***Observation B – Roll Call Training***

Not all officers' signed the acknowledgment cover sheets to evidence they received Roll Call training and the cover sheets were not consistently labeled as to what type training was received. Discussion with

management noted this was likely due to training conducted while some of the officers were off work (scheduled days off, vacation, second shift, and so forth). Specifically, of 24 training sessions tested (all Roll Call training from January 1, 2016, through June 30, 2016), there were 17 instances in which one or more officers did not sign the Roll Call training cover sheets and 2 instances in which the training cover sheets did not list the training topic.

*Criteria:*

*COSO, Control Activities–Principle 10–The organization selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.*

*Recommendations for management of Park Police to:*

1. Revise procedures to require personnel that miss Roll Call training make the training up and sign the acknowledgment form to ensure each officer has received all relevant training.
2. Ensure the training topic is consistently listed on the acknowledge form to evidence all officers obtained the required training.

### ***Observation C – Fuel Monitoring***

Metro Parks and Recreation Department does not monitor fuel usage as described in Metropolitan Nashville Government General Services Department’s Administrative Order 08-14. The designated Fleet Coordinator does annually verify vehicles and equipment are still in use, and forwards fuel exception reports to the applicable area’s management. However, fuel transaction data is not reviewed, and fuel key and fuel card use is not analyzed, and associated reports are not produced. The June 2016 fuel utilization report included the following exceptions:

- Large engine vehicles getting too good of gas mileage to be realistic. Specifically, six instances in which mileage was between 79 and 365 miles per gallon.
- Negative mileage / hours for the current year due to the current mileage / hours being less than the prior year's mileage / hours. Especially, eight instances are listed which indicates negative mileage / hours between -8 and -2,602.
- One vehicle in use per the odometer readings but no fuel was put in this vehicle during the current year.

*Criteria:*

Metropolitan Nashville Government General Services Department Administrative Order 08-14

*COSO, Control Activities–Principle 10–The organization selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.*

*Recommendations for management of Metro Nashville Parks and Recreation Department to:*

Monitor fuel usage as outlined by Metropolitan Nashville Government General Services Department’s Administrative Order 08-14.

### ***Observation D – Sick and Vacation Time Balances***

The following conditions exist within the Metro Parks and Recreation Department Park Police payroll process:

- Both J D Edwards EnterpriseOne and Access are in use to account for payroll; however, the Access system is not capable of capping maximum accrual hours for Sick hours, and accounting for Personal Time (sick hours converted) and Pension Bank hours (maximum Sick hours converted).
- Testing of four randomly selected employees' for the period of January 1, 2016, through June 30, 2016, showed differences in sick and vacation time balances for all four employees. Differences existed between the J D Edwards EnterpriseOne and Access systems ranging between 8 and 40 hours for vacation or sick time balances.
- Employee timesheets traced to J D Edwards EnterpriseOne and Access postings showed difference in vacation and sick time between 2 and 10 hours
- A cursory comparison of monthly accruals in the J D Edwards EnterpriseOne and Access systems noted one officer earned 33,034 hours of vacation time in July 2016. Further investigation revealed this was due to a manual entry made by Metro Nashville Government Finance Department Payroll Section to make up for the previous month's missing accrual in which the decimal point was off by three positions. This entry was immediately corrected upon notification to management.
- Statement reflecting the various categories of time off are distributed monthly. However, they are not signed by employees to evidence their agreement with the benefit leave balances.

*Criteria:*

COSO, Control Activities–Principle 10–The organization selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.

*Recommendations for management of Metro Nashville Parks and Recreation Department to:*

Identify one system of record for employee timekeeping and leave balances. Consideration should be given to implementation of the Kronos or other commercial off-the-shelf timekeeping system.

***Observation E – CONFIDENTIAL***

Due to the sensitive information included in this report section, which could detail vulnerabilities, weaknesses, and possible threats to Parks Department surveillance camera technology plans, the distribution for this section is limited to management of Parks Department and the Metropolitan Nashville Government. This exemption is granted by Tennessee Code Annotated § 10-7-504 (i) (1) "Information that would allow a person to obtain unauthorized access to confidential information or to government property shall be maintained as confidential."

## **GOVERNMENT AUDITING STANDARDS COMPLIANCE**

---

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 observations and conclusions based on our audit objectives.

## **METHODOLOGY**

---

To accomplish our audit objectives, we performed the following steps:

- Interviewed key personnel within various functions.
- Reviewed and analyzed documentation for compliance with the Tennessee Code Annotated, Metropolitan Nashville Code of Laws, and other applicable laws, regulations, and policies.
- Evaluated internal controls currently in place.
- Reviewed sample selections to determine the effectiveness of internal controls.
- Considered risk of fraud, waste, and abuse.
- Considered information technology risks.

## **AUDIT TEAM**

---

Jim Carson, CIA, CFE, Auditor-in-Charge

Laura Henry, CFE, Staff Auditor

Mark Swann, CPA, CISA, CIA, ACDA, Quality Assurance



## APPENDIX A – MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN

---

MEGAN BARRY, MAYOR

### METROPOLITAN BOARD OF PARKS AND RECREATION

Centennial Park Office  
Park Plaza at Oman Street  
Nashville, TN 37201



(615) 862-8400  
Fax (615) 862-8414  
[www.nashville.gov/parks](http://www.nashville.gov/parks)

Thomas M. Lynch, Director

February 23, 2017

Mr. Mark Swann, Metropolitan Auditor  
Office of Internal Audit  
222 3<sup>RD</sup> Avenue North, Suite 401

RE: Audit of Metro Parks Police Division

Dear Mr. Swann,

This letter acknowledges that the Metro Parks and Recreation Department received the Park Police Division's audit report and has reviewed the audit comments and recommendations. The department has implemented some of the recommendations since the completion of the fieldwork by your staff and will strive to continue to implement the recommended improvements as appropriate.

The Parks Department welcomes the recommendations. We will continue to provide safe and secure environments in which residents and visitors can recreate.

It was a pleasure working with you and your staff on this project. We will continue the process of improving the Park Police Division.

Sincerely,

Tommy Lynch  
Director

cc: Monique Odom, Deputy Director

*"It is the mission of the Metropolitan Board of Parks and Recreation to provide every citizen of Nashville and Davidson County with an equal opportunity for safe recreational and cultural activities within a network of parks and greenways that preserves and protects the regional natural resources"*



FOR ADA ACCOMMODATIONS, PLEASE CONTACT 862-8400

WE ARE AN EQUAL OPPORTUNITY EMPLOYER

## APPENDIX A – MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN

We believe that operational management is in a unique position to best understand their operations and may be able to identify more innovative and effective approaches and we encourage them to do so when providing their response to our recommendations.

Recommendations	Concurrence and Corrective Action Plan	Proposed Completion Date
A. Conduct an annual inventory for weapons to ensure accountability.	<b>Accept.</b> The Park Police accept and appreciate the recommendation. They will conduct an annual audit in January of each new year to ensure accountability. This will be completed by the assigned Lt.	<b>January 15, 2018.</b> (for in-service training this year the inventory is already scheduled)
B.1 Revise procedures to require personnel that miss Roll Call training make the training up and sign the acknowledgment form to ensure each officer has received all relevant training.	<b>Accept.</b> The Park Police accept and appreciate the recommendation. They will conduct a weekly audit of the roll call training signing sheet, and any discrepancies will be scheduled/corrected the first applicable work day for the employee in question. This will be completed by the assigned Lt.	<b>Completed.</b> This was completed for all previous noted discrepancies on Feb 12, 2017, and the weekly audits are now instituted.
B.2 Ensure the training topic is consistently listed on the acknowledge form to evidence all officers obtained the required training	<b>Accept.</b> The Park Police accept and appreciate the recommendation. They will conduct a weekly audit of the roll call training signing sheet, and any discrepancies will be corrected at the time they are discovered. This will be completed by the assigned Lt.	<b>Completed.</b> This was completed for all previous noted discrepancies on Feb 12, 2017, and the weekly audits are now instituted.
C. Monitor fuel usage as outlined by Metropolitan Nashville Government General Services Department’s Administrative Order 08-14.	<b>Accept.</b> We accept the recommendation acknowledging that there are several reasons that could cause these inaccurate readings. 1) If fueling is done at one of the 8 sights (which don’t use WEX) without a Fuelmaster system installed such as Two Rivers maintenance or Shelby Golf, the fuel would not be recorded in the Fuelmaster system and would give a higher mileage reading when the vehicle eventually does fuel at a Fuelmaster site. 2) Readings are only as accurate as readings that are recorded at Fuelmaster pump, i.e. driver records inaccurate odometer reading. 3) Fuel master system is not used to obtain fuel. 4) The wrong vehicle card or prokey is used for vehicle being fueled( human error) 5) Until	<b>Ongoing</b> Review on the Process

**APPENDIX A – MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN**

---

Recommendations	Concurrence and Corrective Action Plan	Proposed Completion Date
	<p>Fuelmaster system is installed at all locations fuel exception reports will continue. WEX (Wright Express where you can obtain at Service station or Metro site with Pokey) does not record fuel acquisition at non-WEX sites. This is not a perfect system, but we do not believe any of these “errors” relate to fuel disappearance.</p>	
<p>D. Identify one system of record for employee timekeeping and leave balances. Consideration should be given to implementation of the Kronos or other commercial off-the-shelf timekeeping system.</p>	<p><b>Accept.</b> We accept the recommendation. The Park Department is in the currently working to implement the Kronos Time and Attendance system for all employees, including the Park Police division. We plan to Go-Live no later than July 1, 2017.</p>	<p><b>July 1, 2017</b></p>