



Performance Audit of SPAR – Cemetery Operations Audit No. 23-01 February 7, 2023

Report Highlights	Page(s)
• There were no documented policies and procedures to permit/approve burials at City cemeteries	5
• The online database (Cemetery Management System) has not been updated	6
• Lack of markers/signs, maps, and information pamphlets at cemeteries to inform visitors to contact SPAR for authorization to bury	8



The Council
City of Shreveport

Leanis L. Steward, CPA, CIA
City Internal Auditor
P.O. Box 31109
Shreveport, LA 71130-1109

E-Mail Address:
Leanis.Steward@shreveportla.gov
Phone: 318.673.7900
Fax: 318.673.7911

February 7, 2023

Councilman James Green
Chairman, Shreveport City Council

Dear Councilman Green:

Subject: Audit No. 23-01 – Performance Audit SPAR - Cemetery Operations

Attached please find the report mentioned above. Management comments are included in the report.

Sincerely,

A handwritten signature in blue ink that reads "Leanis L. Steward".

Leanis L. Steward, CPA, CIA
City Internal Auditor

ts

EXECUTIVE SUMMARY

Performance Audit SPAR - Cemetery Operations

Why We Did This Audit

We have completed an audit of SPAR (Shreveport Public Assembly and Recreation) - Cemetery Operations. This audit was conducted as one of our regularly scheduled audits included in the Annual Audit Plan developed by the City Internal Auditor. The objective(s) of our audit were to determine if operational processes and internal controls are adequate and effective and if the four City cemeteries (Greenwood, Oakland, Jewella, and Star) are being maintained in accordance with city ordinances, state laws, policies and procedures and agreements for cemetery operations.

What We Recommended:

- Establish written policies and procedures for permitting/approving burials, reporting, and updating database.
- Perform a cost/benefit analysis to determine feasibility of fixing the current cemetery management system or obtaining a new system.
- Add a sign and/or information pamphlet, at each cemetery, to inform owners of plots/lots to contact SPAR prior to any new burials.
- Add signs/markers to designate sections (ex: American Legion, Bnai Zion, Greek Orthodox etc.) and lot numbers for Greenwood Cemetery.
- Add signs/markers to designate sections and update map for Oakland Cemetery.
- Include a map of cemetery on SPAR website and at cemetery and possibly re-position cemetery name sign for Star Cemetery.
- Install a sign with the name - Jewella Cemetery and include a map at Jewella Cemetery.

What We Found

The City of Shreveport owns three and operates four municipal cemeteries. The SPAR Grounds Maintenance Division is responsible for maintaining the four City cemeteries (Greenwood, Oakland, Jewella, and Star) located across Shreveport. The City of Shreveport – SPAR Department currently has a contractor to do most of the maintenance tasks on the cemeteries such as tree limbs removal, lawn cutting, trimming, raking leaves, debris removal, etc. and SPAR is responsible for capital improvements on the cemeteries.

The SPAR Administration Division is responsible for permitting/approving burials and maintaining a database of burials at each of the cemeteries that is accessible to the public on the SPAR website.

SPAR partners with the Oakland Preservation Society and Shreveport Garden Study Club -Friends of the Greenwood Cemetery, to maintain and preserve the Oakland and Greenwood Cemeteries, respectively.

We noted that the four City cemeteries are being operated and well maintained. However, we have identified the following areas that need improvement.

- No written policies and procedures.
- Inoperative cemetery database for updating.
- No signs/markers, maps, and information pamphlets at cemeteries.

INDEX

Executive Summary	1
Index	2
Introduction	3
Scope and Methodology.....	4
Findings and Recommendations.....	5
1. No Written Policies and Procedures.....	5
2. Cemetery Management System	6
3. Observations of Cemeteries	7
Appendix A: Findings Risk Ranking Criteria	11



Introduction

The City of Shreveport owns three and operates four municipal cemeteries, and the SPAR Grounds Maintenance Division is responsible for maintaining the four city cemeteries (Greenwood, Oakland, Jewella, and Star) located across Shreveport. The Star Cemetery is not owned by the City, but was abandoned by a nonprofit organization and the City assumed control to clean it up. The City of Shreveport - SPAR Department currently has a contractor to do most of the maintenance tasks on the cemeteries such as tree limbs removal, lawn cutting, trimming, raking leaves, debris removal, etc. and SPAR is responsible for capital improvements on the cemeteries. The current contract between the City-SPAR Department and the contractor for \$175,411 annually can be renewed each year up to four times before a new contract is needed. The current contract, started in Year 2019, has been extended through May 2023.

The SPAR Administration Division is responsible for permitting/approving burials and maintaining a database of burials at each of the cemeteries that is accessible to the public on the SPAR website.

SPAR partners with Oakland Preservation Society¹ and Shreveport Garden Study Club - Friends of the Greenwood Cemetery to maintain and preserve the Oakland and Greenwood Cemeteries respectively.

These four cemeteries currently do not have any lots/plots for sale. Although very few or no burials occur at Oakland, Jewella, and Star cemeteries, there continues to be burials on lots/plots that were sold by the City many years ago to religious, fraternal, and civic organizations at the Greenwood Cemetery. Below is a table that displays the number of burials that occurred from years 2019 to 2021.

Burials at Cemeteries

	Star	Jewella	Oakland	Greenwood
2019	0	0	0	25
2020	0	0	0	30
2021	0	0	0	35

Data Source: Louisiana State Cemetery Board Report (Note: Internal Audit did not verify data.)

¹ A \$100,000 Community Development Block Grant (CDBG) was granted to Oakland Preservation Society to restore the City’s oldest cemetery and combine with the Oakland Cemetery. Payments of \$90,000 and \$10,000 were made in October 2022 and November 2022 respectively.



For this audit, we focused on SPAR’s Cemetery Operations. This report contains three findings and three recommendations. Appendix A contains the risk descriptions for the recommendation risk levels throughout the report.

The objectives of this audit were to determine:

- Are operational processes and internal controls adequate and effective?
- Are the four City cemeteries being maintained in accordance with city ordinances, state laws, policies/procedures, and agreements?

Scope and Methodology

The scope of this audit was limited to January 2019 - August 2022. To answer our objectives, we reviewed relevant internal controls and developed audit procedures that included, but were not limited to, the following:

- Interviewed staff to understand the processes and procedures,
- Reviewed City Ordinances related to Cemeteries Operations,
- Reviewed applicable documents and performed test work.

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, conclusions, and recommendations based on our audit objectives.

The Internal Audit Office expresses appreciation to the management and personnel of the SPAR (Shreveport Public Assembly and Recreation Department) Administration and Ground Maintenance Divisions for their cooperation and assistance provided during the audit.





Objective: Are operational processes and internal controls adequate and effective?

Finding 1: No Written Policies and Procedures

SPAR Administration office personnel are responsible for permitting/approving burials and maintaining burial records for the four cemeteries. We found no documented policies and procedures to permit/approve burials at City cemeteries, complete the Louisiana State Cemetery Report, and update the cemetery database. Instead, employees received verbal instructions for performing daily cemetery operations.

Written policies and procedures provide employees with guidance to perform their job properly, facilitate consistency in the performance of tasks and assist in training and the transfer of knowledge to ensure the continuity of operations. Without written policies and procedures to consult, employees may perform tasks improperly or inconsistently, especially if there are staffing changes.

Recommendation 1: SPAR management should establish written policies and procedures for permitting/approving burials at City cemeteries, reporting, and updating the cemetery database. All employees responsible for cemetery operations should have the opportunity to read the policies and procedures and should sign off on the signature page as evidence that they have read and understand them.

Risk: Low

Management Response:

Recommendation 1: The department will immediately begin drafting our policies and procedures for the operations of the cemeteries, including, but not limited to, permitting and approving burials. We will also examine any City ordinances related to burials at City cemeteries that might need to be updated.

Due Date: Less Than 6 Months



Finding 2: Cemetery Management System

SPAR Administration office personnel are responsible for keeping the burial data current and accurate for the four cemeteries. We found the online database (Cemetery Management System) has not been updated because the system update functionality has been inoperative since 2019. Therefore, SPAR is using an Excel spreadsheet as a temporary substitute to keep track of the burial data.

Current database provides the public with the ability to search and locate the data timely and accurately. Without one, data is not available and may not be current/accurate.

Recommendation 2: SPAR management should perform a cost/benefit analysis to determine feasibility of fixing the current system or obtaining a new cemetery management system to provide efficient recordkeeping and research of burial records.

Risk: Low

Management Response:

Recommendation 2: The department has been working with IT to correct the issues with the data base for over four years. We have not been successful in getting a resolution to our problem. We are now trying to solve this issue in our department. We have not lost any of our data and are currently recording burials on a spreadsheet that can be transferred to the data base when it is restored.

Due Date: 6 to 12 Months



Objective: Are the four City owned cemeteries being maintained in accordance with city ordinances, state laws, policies/procedures, and agreements?

Finding 3: Observations of Cemeteries

SPAR Administration office personnel are responsible for visual appeal, availability of clear markers/signs, maps, and information pamphlets for all four cemeteries.

SPAR is also responsible for compliance with City Ordinance 78-257.

"Before proceeding to prepare a grave for burial in any public cemetery, the director of parks and recreation must be shown a receipt from the director of finance or a deed showing that the party desiring the preparation of the grave has purchased a lot in the cemetery."

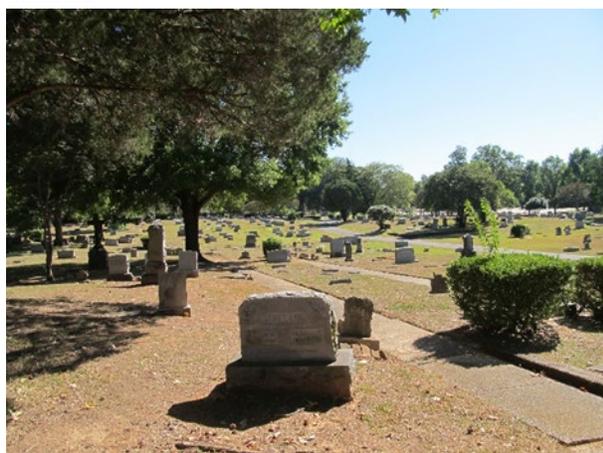
Currently, if the family member of the deceased does not have a deed or receipt as evidence of purchase or ownership of a lot/plot, SPAR has provided a Burial Request/Authorization form to the local funeral homes to be completed by the family member or coordinator of the funeral and submitted to SPAR for approval prior to burial. However, if a funeral home outside the local area is used, they may not be aware of the Ordinance 78-257 and the process that should be followed.

The following observations were made at the four cemeteries.

Greenwood Cemetery –
Entrance



Inside





- There were no signs/markers in the cemetery (that correlate to map of cemetery) to designate sections and lot numbers to make navigating the 70-acre cemetery easier.
- There were no signs and/or information pamphlets to inform owners of plots/lots to contact SPAR prior to any new burials (Ordinance 78-257 requires notification to the City prior to burials) and to report any complaints, problems, and suggestions at all four cemeteries.

Oakland Cemetery –

Entrance



Inside



- There were no signs/markers in cemetery (that correlate to map of cemetery located at the cemetery) to designate sections and lot numbers to make navigating the 10-acre cemetery easier.
- Also, map for Oakland on SPAR Cemetery website does not denote street names, sections or lot numbers within the cemetery; it only reflects a layout of the cemetery.

Star Cemetery –

Entrance



Inside



- There was no map of the cemetery on the SPAR Cemetery website nor at the cemetery to help locate burial sites.
- The cemetery name sign faces west. Therefore, the sign cannot be seen if traveling



from the east and can cause a visitor to miss or pass the entrance to the cemetery.

Jewella Cemetery –
Inside



- No cemetery name entrance sign.
- No cemetery map located at cemetery.

Recommendation 3: Suggestions for Improvements at Cemeteries -

For All Four Cemeteries:

To prevent or mitigate unauthorized burials and to inform the public of Ordinance 78-257, at each cemetery add a sign and/or information pamphlet to inform owners of plots/lots to contact SPAR prior to any new burials and to report any complaints, problems, and suggestions.

For Greenwood Cemetery:

Add signs/markers to designate sections (e.g., American Legion, Bnai Zion, Greek Orthodox etc.) and lot numbers (possibly 1st and last numbers in the section) within the cemetery that correlate to map for easier navigation in locating plots/lots.

For Oakland Cemetery:

Add signs/markers to designate sections (e.g., Hebrew Rest 1) and lot numbers (possibly 1st and last numbers in the section) within the cemetery that correlate to the map for easier navigation in locating plots/lots. Update the map on SPAR website to denote at least sections of cemetery and lot numbers.

For Star Cemetery:

Include a map of the cemetery on SPAR website and at the cemetery.

Possibly re-position cemetery name sign to face the street or install an additional sign that faces east for easier visibility when traveling from the east. The current sign faces west and can cause a visitor to miss or pass the entrance to the cemetery when traveling from the east.



AUDIT NO. 23-01
December 29, 2022

For Jewella Cemetery:

Install a sign with the name - Jewella Cemetery.
Include a map of the cemetery at the cemetery.

Risk: Low

Management Response:

Recommendation 3: We will take this under review and determine what type of signs are necessary. The Department is very conscience of the history and the aesthetics of the cemeteries and need to work in concert with the Master Plans for Oakland and Greenwood Cemeteries. It is also important to involve the volunteer committees for each cemetery to advise on signs for these locations. We will also research technology that may help a person find a map and/or a grave if they are in the cemetery.

Due Date: 6 to 12 Months

Prepared by:

Tamika Ford

Tamika Ford, CIA
Supervising Senior Auditor

Brian Nguyen by 27

Brian Nguyen
Staff Auditor

Approved by:

Leanis L. Steward

Leanis L. Steward, CPA, CIA
City Internal Auditor

tf:bn:ts

- c: City Council
- Clerk of Council
- Mayor
- Chief Administrative Officer
- Carr Riggs and Ingram
- City Attorney
- Spar Director



Appendix A: Findings Risk Ranking Criteria

The chart below summarizes our evaluation of risk for the recommendations outlined in the report. Each recommendation was assessed at a high, medium, or low risk level based on a qualitative assessment of exposure and/or corrective action priority.

Risk Levels	Risk Description
High Risk	Represents a significant level of risk exposure to city assets, public safety, or achievement of objectives or mission. Corrective action should have the highest priority.
Medium Risk	Represents a moderate level of risk exposure to the city from extensive operating inefficiencies or high-level non-compliance issues. Corrective action should occur expeditiously.
Low Risk	Represents a minimal level of risk exposure to the city from inefficiencies or low-level non-compliance issues. Corrective action should occur as appropriate.