August 16, 2024

AUDIT
REPORT NO. 24-02

Performance Audit of Shreveport Public Assembly & Recreation (SPAR) - Senior Programs

REPORT HIGHLIGHTS: **PAGE:**

- The 2024 Annual Operating Budget outlined a total of 3,000 senior participants in activities/programs, whereas SPAR provided a contrasting figure of 33,075 seniors who participated in 2022, revealing a significant discrepancy reported.   8

- Communication strategies could be improved.   11

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The Council
City of Shreveport

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August 16, 2024

Councilman Alan Jackson
Chairman, Shreveport City Council

Dear Councilman Jackson:

Subject: Audit No. 24-02 – Audit of Shreveport Public Assembly & Recreation (SPAR) Senior Programs

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

Sincerely,

Leanis L. Steward

Leanis L. Steward, CPA, CIA
City Internal Auditor

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EXECUTIVE SUMMARY

Performance Audit of Shreveport Public Assembly & Recreation (SPAR) Senior Programs

Why We Did This Audit

We have completed an audit of the Shreveport Public Assembly & Recreation (SPAR) Senior Programs. This audit was conducted as one of our regularly scheduled audits included in the Annual Audit Plan developed by the City Internal Auditor. Our objectives were to determine: do the financial records for recreational senior programs exhibit transparency and accountability, ensuring responsible and proper use of funds; is there a system in place to evaluate programs' effectiveness in meeting the needs of seniors; are the communication strategies employed to reach and engage seniors in recreational programs effectively conveying information and promoting participation.

What We Recommended:
- Properly track and record financial activity.
- Update the existing policy.
- Update evaluation tools and collect senior feedback.
- Develop a multi-channel communication strategy.
- Update SPAR's Recreation webpage.
- Provide comprehensive training for staff members at all centers to ensure they are knowledgeable about the senior programs.

What We Found

One goal of SPAR's Recreation Division is to offer programs tailored to the diverse needs and interests of individuals ages 50 and above. These senior programs are designed to enhance quality of life by fostering recreation and community-building in a safe and enjoyable environment. SPAR provides a variety of daily activities and seasonal programs throughout the year at its ten centers (refer to Appendix B for details), covering a range of interests such as aerobics, games, and much more. These programs are offered free of charge and are funded through donations, grants, and SPAR resources.

While SPAR Recreation effectively provides activities and programs for seniors, internal controls have room for improvement. Key areas for enhancement include:

- Improving transparency in the documentation of funding requests.

- Updating the policy and procedures manual to include any unwritten procedures currently followed by staff.

- Implementing additional documentation and evaluation methods to better assess programs effectiveness.

- Enhancing communication strategies, including regular website updates to enhance outreach and engagement and providing training to staff regarding programs.

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Introduction

The mission of Shreveport Public Assembly & Recreation (SPAR) is to enrich the lives of Shreveport citizens and visitors by providing diverse cultural opportunities and leisure services through the establishment of a vibrant Parks and Recreation system. SPAR offers various programs catering to individuals of all ages, from youth to seniors. In this audit, we focused on SPAR senior programs.

SPAR strives to offer a variety of activities tailored to meet the unique interests of seniors. These activities encompass socialization opportunities, avenues for maintaining physical health and activity, avenues for acquiring new skills or knowledge, and opportunities for community involvement. Across Shreveport, ten centers provide senior activities (refer to Appendix B for a list of these centers). Each center has a senior coordinator responsible for daily operations, program planning, and coordination with counterparts at other facilities to ensure program synergy and avoid scheduling conflicts, all under the approval of the division manager. An illustration detailing the array of senior activities offered by SPAR Recreation is provided below:
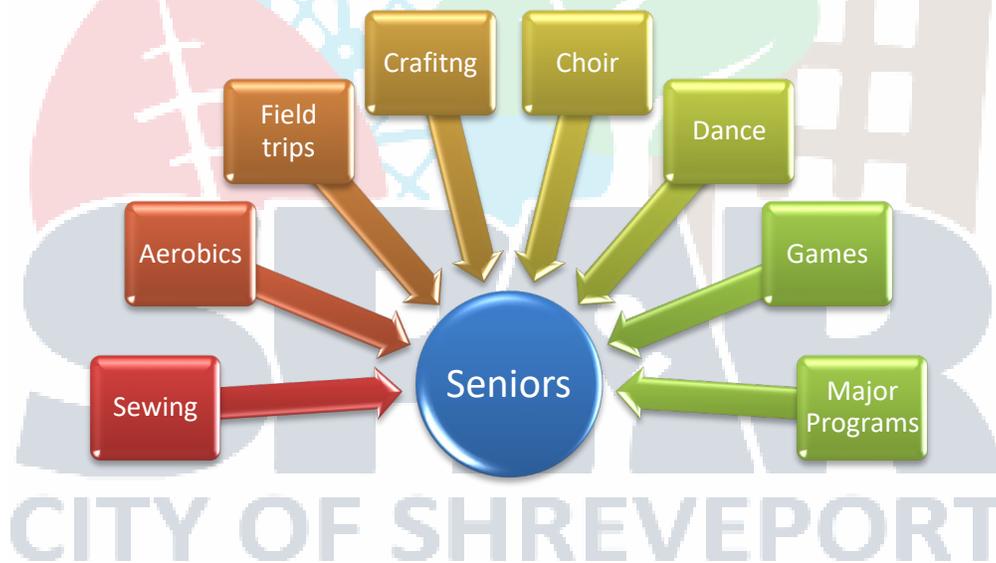
Source: Auditor Generated-illustrates different senior activities. Background image adapted from SPAR.

This report contains four findings with four recommendations. Appendix A contains the risk descriptions for the recommendation risk levels throughout the report.

The objectives of this audit were to determine:

➢ Do the financial records for recreational senior programs exhibit transparency and accountability, ensuring responsible and proper use of funds?
➢ Is there a system in place to evaluate programs' effectiveness in meeting the needs of seniors?
➢ Are the communication strategies employed to reach and engage seniors in recreational programs effectively conveying information and promoting participation?

Scope and Methodology

The scope of this audit was limited to the Shreveport Public Assembly & Recreation (SPAR) Division Senior Programs. The period reviewed was January 1, 2021, to December 31, 2023. 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 enhance the understanding of the process,
- Visited three centers to observe and get an understanding of the process,
- Reviewed City Ordinances pertaining to the SPAR Department,
- Reviewed applicable documentation and performed test work on data,
- Randomly selected 23 "Request to Expend Funds" documents for review to determine if dollar amounts could be traced and completion of the form,
- Considered all five internal control components (control environment, risk, monitoring, information and communication, control activities) of the Standards for Internal Control in the Federal Government. Internal controls are a process used by management to help an entity achieve its objectives.

Sample size was calculated using a sampling calculator and was selected based on the criteria of 95% confidence level and 2% error rate. The results cannot be projected to the entire population. Random sampling selection was used to improve the overall efficiency of the audit.

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 Department Recreation Division for their cooperation and assistance provided during the audit.

> **Objective: Do the financial records for recreational senior programs exhibit transparency and accountability, ensuring responsible and proper use of funds?**

Finding 1: Request to Expend Fund Documentation

Documentation is required for the effective design, implementation, and operating effectiveness of an entity's internal control system.

During this audit, we found that senior coordinators are responsible for submitting a "Request to Expend Funds" form to management for approval for items required for a major program, such as the 2023 Senior Christmas Gala. The items are purchased via management using a purchase order/invoice or credit card. We randomly chose 23 "Request to Expend Funds" forms out of 90 that we received from management and found the following:

- 11 out of 23 examined "Request to Expend Funds" forms, were not able to be traced in the City's Financial Management System (LOGOS).
- The vendor's name was absent from one of the forms.
- Receipts were not attached to all 23 forms upon completion of payments.
- None of the 23 forms included the index or general ledger (GL) account number to which staff allocated the funds.
- If items were paid for with a credit card, there is no designated space on the form to specify the card user, indicate whether a card was used, or if the payment was processed through the accounting system.
- There is no consistency in approving the funds for the programs. There are two signatures on some forms, and on others, one signature. We learned from management that one signature from the division manager is enough for approval. However, according to the form in the note section, it is mentioned that all three signatures are needed. If only one signature is required, then the "Request to Expend Funds" form must be updated.

We also observed inconsistencies regarding the placement of the "Reason for the Event" field:

- In 14 forms, this field was missing entirely.
- Four forms correctly included the reason in the designated location.
- On three forms, the reason for the event was provided in an incorrect location.
- One form had the reason listed in the wrong location with the exact program name.
- One form specified the reason, but it duplicated the program's precise name.

Moreover, see an example of one of the current forms SPAR staff uses.

Some information that could be included on the form to address the issues listed above, but not limited to are:

- Purchase Order Number or Invoice Number

- Account: G/L Number

- Indication of Credit Card usage (yes or no)

REQUEST TO EXPEND FUNDS
ATHLETICS & RECREATION DIVISIONS

Date of Request: _____   Division: SPAR/Recreation
Requestor _____   /Event: _____

Account: Index Code: _____

Qty.	Item Description	Total Cost
28	Flush Wipes	27.16
TOTAL		

NAME OF VENDOR: Walmart

Division Manager _____   Date: _____
                              Approved
Administrative Assistant: _____   Date: _____
                              Approved
Assistant Director: _____   Date: _____
                              Approved

_____ Request(s) Denied: Date: _____   Signature: _____

Reason: Office Supply, Ink needed for printer

NOTE 1: Purchase order numbers or procurement card purchases shall not be issued unless *all* three signatures have been applied for *approval.*

Source: Spar Recreation Division

Recommendation 1: We recommend updating the "Request to Expend Funds" form to include fields such as card user and purchase order number and clarify the requirements for approval signatures to reflect current practices. Management should also ensure that receipts are attached to the form after purchasing items and that the "Request to Expend Funds" form is uploaded to the City Financial System consistently, which will help track purchase amounts. Furthermore, to ensure consistency in completion, it is recommended to distribute the updated form to all senior coordinators.

Risk: Medium

Management Response

Recommendation 1: Yes, we will update the Request to Expend Funds Form and complete the recommendations.

Due Date: In Progress

Objective: Is there a system in place to evaluate programs' effectiveness in meeting the needs of seniors?

Finding 2: Operation Policies and Procedures

Policies and procedures set performance standards and establish consistent practices for the division and employees.

During the audit, we observed that while a primary Standard Operating Policy (SOP) covers processes applicable to all divisions under SPAR, each division maintains its own policies distinct from the main SOP.

Specifically, the Recreational Division Policy outlines the purpose, goals, objectives, and senior activities. However, it lacks detailed procedures for key processes such as annual updates to senior applications, program approval procedures (including required documents and budgetary considerations), and participant sign-in protocols upon entering the Center. These procedural gaps are critical for ensuring consistency and efficiency in operations.

Furthermore, SPAR has primarily used hard copy methods such as tracking participation from seniors signing on a sign-in sheet and completing paper applications to participate in activities/programs. However, during the audit, SPAR was actively installing ActiveNet Software, a registration and membership management software. Once fully implemented, this software will require staff to complete senior applications within the system and issue seniors ID badges. This transition signifies a significant operational shift necessitating explicit procedural guidance within the policy framework.

> **Division Highlight Acknowledgment:**
>
> Spar is actively installing ActiveNet Software, a registration and membership management software, to assist in its operation.

The absence of written procedures increases the risk of inconsistency. Therefore, integrating these procedures into the policy manual ensures uniformity across community centers and facilitating smooth transitions amidst staff turnovers.

Recommendation 2: Assess the organizational structure to determine if division policies should be included in the primary policy. The existing Recreation Division Policy should also be updated to incorporate the items mentioned above, among other essential elements. Additionally, communicate and disseminate the updated recreational policy to all staff members to facilitate cohesive practices.   Risk: Low

Management Response

Recommendation 2: In the past I have not written the policies and procedures for recreation, so we govern ourselves to the city's employee handbook which contains the policies and procedures. At the time one is hired, they are provided this manual, and we revisit it as needed or during the start of each camp to make sure everyone has knowledge of those polices. This is what we have always used and moving forward, we will make sure that all staff received the manual by having them to sign at the time they receive the manual. As our department grows, it is very important to have well-established policies and procedures, guidelines and rules which will be updated by the request of changes, needs, goals and objectives specifically for recreation and to add in more detail activities and programs where I will be assisting in writing those policies and procedures. We understand that creating a thorough policy and procedure manual can help you manage your employees.

Due Date: In Progress

Finding 3: Evaluation Tools

According to National Recreation and Park Association (NRPA) measuring the process and outcomes of programs helps local park and recreation agencies better measure the impact of their health and wellness programs and initiatives.

We discovered a significant discrepancy between the senior participation totals listed in the 2024 Annual Operating Budget (3,000) and the figures provided by SPAR (33,075) for 2022.

Senior Participation Totals 2022	
Source: 2022 Actual Performance Measures reported in 2024 Annual Operating Budget	**Source:** SPAR Recreation Division
3,000	**33,075**

Senior participation totals for 2022 & 2023 provided by SPAR staff are more aligned:
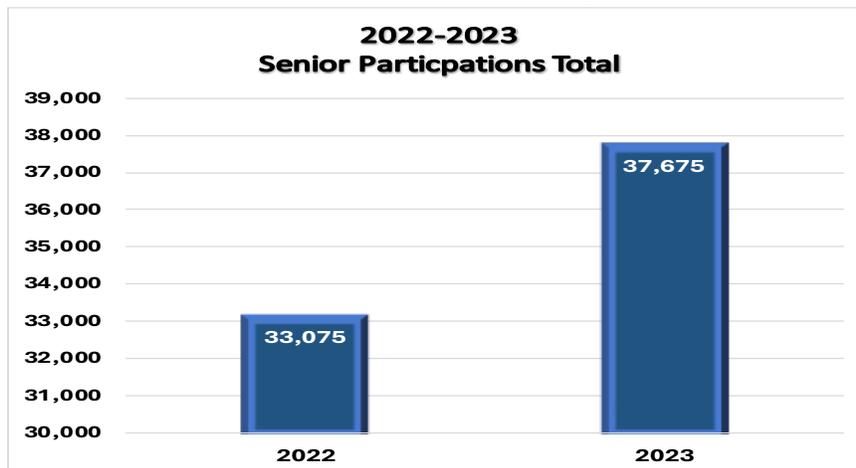
Although SPAR records participation in daily activities and major programs, we could not determine the effectiveness or impact of various programs or activities due to the lack of information tracked. Some performance measures that can be implemented and documented include but are not limited to:

- Program participation (demonstrates the level of community engagement and outreach)
- Program cancellation (demonstrates if new programs are needed)
- Participant retention (demonstrates sustained interest & satisfaction)
- Projected outcomes of programs (increase the knowledge of participants)
- Number of major programs provided for the year (demonstrates the variety and scope of program offerings)
- Number of recurrent programs (demonstrates popularity)
- Number of program participants reporting a positive change in emotion/mood/physical (demonstrates the impact of programs on the well-being of participants)
- Number of participants that need transportation (demonstrates if there is a need for senior transportation to and from programs)
- Activity-Specific Engagement (demonstrates the level of interest and involvement in specific activities)

Without performance measures, it is difficult to determine how effectively the programs meet their goals and objectives.

Additionally, we observed a lack of primary methods for gathering qualitative data regarding the programs or activities. For instance, if a senior expresses dissatisfaction with any aspect of the program, they may inform the senior coordinator, who addresses the issue without documenting the complaint or setting goals for future improvement. There are various methods that exist for collecting and documenting program information, including:

- Surveys/interviews
- Focus groups
- Community feedback events
- Evaluation flyer dropbox option on-site

Incorporating tools for gathering feedback from senior citizens can enhance internal program improvement efforts and staff development and effectively communicate the program's success externally.

Recommendation 3: Ensure accurate recording of performance measures within the annual operating budget and maintain readily accessible data to support these measures. Additionally, establish supplementary performance measures and criteria to effectively evaluate performance and productivity in senior programs against expected outcomes. Furthermore, implement a feedback tool and documentation system to facilitate the collection of program information from seniors.   Risk: Low

Management Response

Recommendation 3: The Need for Research and Evaluation of programs and activities are very important, so I propose moving forward to:

1. Conduct an evaluation recreation is meeting the objectives and goal of the programs/activities.
2. If we are meeting the needs of the patrons.

It will be our responsibility to find out the patrons needs as they register for activities and programs, their needs, and expectations in relation to recreational activities which will include children, youth and seniors. Maintaining a safe environment is number one and to have qualified and certified venders for all physical activities. Our program evaluation will be conducted in three parts. The first will be at the start of the activity where the activities will be described in detail and to make sure that it fits the patrons mental and physical capacity and recreational interest. Secondly, will be to make sure that the activities are providing the desired affect and if the patron is benefiting from. And finally, the overall evaluation will be conducted quarterly which will measure its effectiveness or non-effectiveness. SPAR offers programs and activities indoors, outdoors, or both. Swimming is also a physical activity that the youth and seniors can enjoy during the summer, either in formal classes or individually. We will continue to work to obtain the information they need to determine if the objectives of not only this program but also all programs are being met and whether these are class objectives, agency objectives, or objectives for the community. The research and evaluation process will be the primary method for gathering this information and making this assessment. This process gives recreation staff and our partnering professionals specific information and evidence to support or revise as to make sure that all programs are achieving their objectives. Without research and evaluation, professionals might have only a vague sense of whether objectives are being met, or they may have no idea at all. Changes will be implemented 7-1-2024.

Due Date: In Progress

> **Objective: Are the communication strategies employed to reach and engage seniors in recreational programs effectively conveying information and promoting participation?**

Finding 4: Communication Strategies

According to the National Recreation and Park Association (NRPA) multi-channel outreach via the website, email marketing, social media, and print marketing creates more touch points so more supporters can learn about what you do and be encouraged to get involved.

After conversing with SPAR staff, we concluded that seniors do not receive direct print mail or email notifications for the SPAR senior program/activities. The modes of communication for senior events occur via social media, SPAR's official website, news outlets, and referrals (word of mouth).

In review, we found that locating events specifically tailored for seniors on SPAR's Facebook page proves time-consuming as one must scroll through all posts or do a deep search.

Also, while reviewing SPAR's official website, we identified that the Active Living hyperlink site is currently inaccessible. The Program Scheduled hyperlink for significant programs requires updating or removal, as the program/activities at the center do not reflect the program schedule listed. According to management, SPAR programs and activities are also free for seniors. However, this is not clearly stated on their website, which could lead to confusion and limit participation.

Moreover, it appears that senior schedules were once accessible on the website but are now unavailable. While the city website lists various activities, not all facilities mentioned specify the availability of senior programming, necessitating a call to each center to determine program offerings, which can be arduous to call each center.

In addition, ten centers offer senior programs, and we physically visited three of them.

Valencia Park Community Center

Mamie Hicks Community Center

Billberry Park Community Center

For those three, we confirmed the availability of flyers or event schedules. We reached out to seven centers by phone to verify whether they offered senior programs and to inquire about the 12-week Active Living Program listed on their website:

➢ One center stated that they don't provide an active living program.
➢ At one center, there was no answer; however, you can leave a message.
➢ At five centers, staff members were unaware of the 12-week program; however, one of the five centers mentioned that daily activities could be considered part of it.

There may be a discrepancy between stated offerings and staff awareness, indicating potential inconsistencies or gaps in program implementation or communication.

Recommendation 4: Develop a multi-channel communication strategy that includes traditional methods (direct mail) in addition to online platforms. Additionally, regularly update the organization's website with accurate and current information about senior programs *(e.g., one contact person listed and/or including with in-depth activity descriptions and program details including times and locations)* and streamlined the process for accessing the information on social media *(e.g., add to event section and not just upload flyer on the timeline)*. Furthermore, provide comprehensive training for staff members at all centers to ensure they are knowledgeable about the senior programs offered and regularly communicate updates in program offerings to staff members to minimize discrepancies between stated offerings and staff awareness.

<div align="right">Risk: Low</div>

Management Response

Recommendation 4: All of our centers have been broken down into clusters which means there is a cluster manager, each with four centers that they are responsible for. This is one way that will make sure all centers get information firsthand by emails, documentation stating that they received all information and confirmation from my office staff that all information regarding activities, programs, and other important information need for the public, staff and our partnering agencies. We will encourage feedback. Another way to improve communication at work is to establish a culture where employees are encouraged to provide constructive feedback. This will be implemented 07-01-2024.

<div align="right">**Due Date:** In Progress</div>

Prepared by:

Nadia Dunams

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Staff Auditor II

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nd:pj:ts

c: City Council
    Clerk of Council
    Mayor
    Chief Administrative Officer
    Carr Riggs and Ingram
    City Attorney
    Shreveport Public Assembly & Recreation (SPAR)

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.

Appendix B: Senior Community Center Locations

Community Center	Address
Airport Park Community Center	6500 Kennedy Dr. Shreveport, LA 71109 318-673-7803
A.B. Palmer Community Center	547 E. 79th St. Shreveport, LA 71106 318-673-5336
Bilberry Park Community Center	1902 Alabama Ave. Shreveport, LA 71109 318-673-5345
Bill Cockrell Metro Park and Community Center	4109 Pines Rd. Shreveport, LA 71119 318-629-4185
David Raines Community Center	2920 Round Grove Ln. Shreveport, LA 71107 318-673-5342
Hattie Perry Community Center	4300 Ledbetter St. Shreveport, LA 71108 318-673-7810
Mamie Hicks Community Center	200 Mayfair St. Shreveport, LA 71107 318-673-6416
Southern Hills Park and Community Center	1002 Bert Kouns Industrial Loop Shreveport, LA 71118 318-673-7818
Valencia Park Community Center	1800 Viking Drive Shreveport, LA 71101 318-673-6433
Lakeside Park Community Center	2200 Milam St. Shreveport, LA 71103 318-673-7812