

**REVIEW OF PERFORMANCE MEASURES  
FOR PARKS AND RECREATION**

**NOVEMBER 2006**



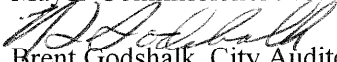
**CITY AUDITOR'S OFFICE  
CITY OF GAINESVILLE, FLORIDA**

*City of*  
**Gainesville**

*Inter-Office Communication*

November 28, 2006

**TO:** Audit, Finance and Legislative Committee  
Mayor Pegeen Hanrahan, Chair  
Mayor-Commissioner Pro Tem Craig Lowe, Member

**FROM:**   
Brent Godshalk, City Auditor

**SUBJECT:** Review of Performance Measures for Parks and Recreation

**Recommendation**

The Audit, Finance and Legislative Committee recommend that the City Commission:

- 1) Accept the City Auditor's report and the City Manager's response; and
- 2) Instruct the City Auditor to conduct a follow-up review on recommendations made and report the results to the Audit, Finance and Legislative Committee.

**Explanation**

In accordance with our Fiscal Year 2006 Annual Audit Plan, we have completed a Review of Performance Measures for Parks and Recreation. This is our first report in a series that will focus on reviewing performance measure in selected departments each year. Our report and the City Manager's response are attached for your review.

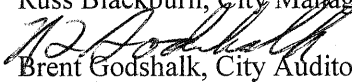
We request that the Committee recommend the City Commission accept our report and management's response. Also, in accordance with City Commission Resolution 970187, Section 10, Responsibilities for Follow-up on Audits, we request that the Committee recommend the City Commission instruct the City Auditor to conduct a follow-up review on recommendations made and report the results to the Audit, Finance and Legislative Committee.

*City of*  
*Gainesville*

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*Inter-Office Communication*

September 25, 2006

**TO:** Russ Blackburn, City Manager  
**FROM:**   
Brent Godshalk, City Auditor  
**SUBJECT:** Review of Performance Measures for Parks and Recreation

On November 28, 2005, the City Commission approved the City Auditor's FY 2006 Annual Audit Plan, which included a review of Performance Measures for Parks and Recreation. During our review, we conducted interviews with key personnel, reviewed management controls and tested the reasonableness of data reported to the ICMA Center for Performance Measurement for publication in their Annual Comparative Performance Measurement Report. We have completed our review and the attached draft report indicates where further efforts are needed to strengthen management controls.

In accordance with Commission Resolution 970187, Section 9, please submit your written response to the recommendations presented in the attached report within 30 days and indicate an actual or expected date of implementation. Our final report, which will include your written response, will then be submitted to the City Commission's Audit, Finance and Legislative Committee for review and approval.

Our recommendations for improving procedures and controls have been reviewed with Parks, Recreation and Cultural Affairs Director David Flaherty and Assistant Parks and Recreation Director Steve Phillips. We would like to thank them and staff involved in our review for the courteous and cooperative treatment afforded us.

Please let me know if you would like to meet to discuss further the details of this report or if you have any comments or questions that will facilitate your response.

cc: Barbara Lipscomb, Assistant City Manager  
David Flaherty, Parks, Recreation and Cultural Affairs Director  
Steve Phillips, Assistant Parks and Recreation Director

## **OBJECTIVES, SCOPE AND METHODOLOGY**

In accordance with our Fiscal Year 2006 Annual Audit Plan, the City Auditor's Office completed a Review of Performance Measures for Parks and Recreation. The primary focus of this review was to provide the City Commission with an independent assessment of the adequacy of management controls in effect over the performance measurement reporting system. Management controls include the processes for planning, organizing, directing and controlling program operations, including systems for measuring, reporting and monitoring program performance. Management is responsible for establishing and maintaining effective controls that, in general, include the plan of organization, methods and procedures adopted to ensure that goals are met. Specific audit objectives included evaluating the reliability and validity of performance measurement data submitted for publication in the Annual ICMA Comparative Performance Measurement Report and assessing the comparability of these measures to peer cities.

Our review was conducted in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States and accordingly included such tests of records and other auditing procedures as we considered necessary under the circumstances. Our procedures included reviewing performance related literature, interviewing staff, reviewing management controls and verifying selected samples of key performance measures. The scope of our review was generally for performance measurement data compiled and reported to the ICMA Center for Performance Measurement for Fiscal Years 2003 through 2005.

Based on the results of our review, we prepared specific issues and recommendations for improvement that were discussed with management. These recommendations, as well as management's written response, can be found in the following sections of this report.

## **BACKGROUND INFORMATION**

An effective performance measurement program provides reliable and accurate information that can be used by management and the City Commission to assess the efficiency and effectiveness of City programs, facilitate decision making and enhance accountability to the public. Performance measurement also provides benchmarks that can be used to compare the relative success of City programs to established goals, historical trends and service levels provided in similar communities.

The Government Finance Officers Association (GFOA) recommends that program and service performance measures should be:

- Developed and used by government organizations as an important component of long term strategic planning and decision making,
- Based on program goals and objectives that tie to a statement of program mission or purpose,
- Able to measure program outcomes,
- Able to provide for resource allocation comparisons over time,
- Able to measure efficiency and effectiveness for continuous improvement,
- Verifiable, understandable, and timely,
- Consistent throughout the strategic plan, budget, accounting and reporting systems and to the extent practical, be consistent over time,
- Reported internally and externally,
- Monitored and used in managerial decision making processes,
- Limited to a number and degree of complexity that can provide an efficient and meaningful way to assess the effectiveness and efficiency of key programs, and
- Designed in such a way to motivate staff at all levels to contribute toward organizational improvement.

The Governmental Accounting Standards Boards (GASB) recognizes that performance measures are needed beyond traditional budgets or financial statements for:

- Setting goals and objectives,
- Planning program activities to accomplish these goals and objectives,
- Allocating resources to programs,
- Monitoring and evaluating results to determine if progress is being made toward achieving goals and objectives, and
- Modifying program plans to enhance performance.

Performance measures are most effective if they are simple, commonly understood, realistic and meaningful. The success of a performance measurement system requires that departments take ownership of the measures and ensure their accuracy for decision making purposes.

#### Implementation of ICMA Center for Performance Measurement Program

During Fiscal Year 2003, the City Auditor's Office worked with the Office of Management and Budget to review the overall process of selecting, preparing and reporting General Government performance measures. In June 2003, the City Commission accepted a joint report from the City Manager and City Auditor and authorized funding necessary for the City to begin participating in the ICMA Center for Performance Measurement (CPM) program. The CPM is dedicated to helping local governments improve the effectiveness and efficiency of public services through the collection, analysis and application of performance information.

The success of any performance measurement system depends on the data supporting the system to be accurate, reliable and consistent. In an effort to improve the City's performance measurement system, the City Auditor's Office has initiated a series of reviews to evaluate departmental performance measurement. These reviews will provide recommendations to management and the City Commission focused on improving the reliability and validity of performance data collected and reported. This report provides a summary of our first review of this type, focusing on key performance measures for Parks and Recreation.

#### Parks, Recreation and Cultural Affairs Department

The mission statement of the Parks, Recreation and Cultural Affairs Department is to meet the community's need for diverse recreational, cultural and environmental educational opportunities through professionally managed programs and services, stewardship of natural resources, and maintenance of public landscape. The Department has the following five operational divisions:

- The Recreation Division offers a variety of recreational and leisure programs in aquatics, athletics, recreation centers, summer camps and after school programs.
- The Parks Division maintains community parks, bike paths, the urban tree canopy, medians, landscaping of municipal buildings and parking lots, and operates the Evergreen Cemetery.
- The Ironwood Golf Course Division operates the City's 18-hole, par 72, championship golf course.
- The Nature Operations Division develops and conducts environmental education programs, community education classes, nature preschool programs, special events and summer programs.
- The Cultural Affairs Division promotes cultural and performing arts programs, develops mechanisms that support and encourage community based cultural resources and operates several centers.

## ISSUE #1

### Improvements in Performance Measurement Data Collection, Documentation and Reporting

#### Discussion

The ICMA Center for Performance Measurement (CPM) annually collects operating data from participating local government organizations. Data is compiled by participant organizations answering a series of questions and entering the resulting answers into the CPM's survey templates. Templates utilized by the CPM for Parks and Recreation include the following categories:

- General statistics of the population and geographic area served,
- Developed and undeveloped park acreage,
- Parks and recreation facilities, programs and activities,
- Golf operations,
- Tree maintenance,
- Revenues, expenditures and staffing levels associated with program delivery, and
- Citizen satisfaction.

During our review, we conducted a trend analysis of Parks and Recreation data transmitted to the CPM for Fiscal Years 2003, 2004 and 2005. We then reviewed the data submitted, on a test basis, for accuracy and consistency and discussed resulting questions and observations with departmental staff responsible for collecting, documenting and reporting the data. The results of our testing indicate that improvements are needed in the following areas in order to provide reasonable assurance that the system of internal control in effect over Parks and Recreation performance measures is adequate and that errors, omissions and inconsistencies in reporting are minimized.

- **Data Availability** – The CPM publishes annual Comparative Performance Measurement Reports that summarize participant responses and provide graphical comparisons to other participating local government organizations. For Fiscal Year 2004, the City of Gainesville was only reflected in 4 of the 12 performance measures reported by the CPM in its published report because many of the data responses requested by the CPM were marked with data “not available.”
- **Data Accuracy** – Data provided to the CPM was not always accurate or consistent from one year to the next. For instance, residential population of area served was recorded as 117,754 in 2004 and 175,399 in 2005. For 2005, the number of 9-hole rounds of golf played was incorrectly reported as 2 instead of approximately 33,000 rounds reported in the City budget document.
- **Supporting Documentation and Supervisory Review** – Several staff members responsible for collecting and reporting performance measurement data to the CPM were unable to provide documentation necessary to support the reported data. We also noted that there is no supervisory quality control review required prior to submitting compiled data to the CPM.
- **Formalized Procedures** – There are currently no written guidelines in place addressing procedures related to accurate and consistent collection and reporting for performance measurement data.

## **Conclusion**

Improvements are needed in the process of maintaining, collecting and reporting Parks and Recreation performance measurement data to ensure accurate responses, identify areas of improvement and facilitate comparison of the City of Gainesville against similar organizations. The weaknesses in internal control noted increased the risk for inaccuracies, inconsistencies and miscommunications in data input and resulted in errors and omissions in data submission, reducing the usefulness of the performance measurement program. As a result, management and the City Commission are unable to effectively use performance measurement results to assist in setting goals and objectives, planning program activities to accomplish these goals and objectives, monitoring and evaluating program results to determine if progress is being made toward achieving goals and objectives, or conducting benchmark comparisons to peer cities.

## **Recommendation**

We recommend management take the following steps to improve internal controls over the performance measurement program in the Parks, Recreation and Cultural Affairs Department:

- Evaluate key departmental performance measures to ensure their usefulness in decision making, setting strategic priorities, assessing program results and identifying areas needing improvement,
- Establish systematic and consistent methods for maintaining, collecting, analyzing and reporting performance measurement data,
- Document written guidelines and procedures for maintaining, collecting and reporting performance measurement data, including requirements for supervisory review and maintaining adequate supporting documentation,
- Ensure that staff responsible for maintaining, collecting and reporting performance measurement information are familiarized with written guidelines and procedures and adequately supported in fulfilling their responsibilities in ensuring that performance measurement data is consistently maintained and reported.

## **Management's Response**

The Parks, Recreation and Cultural Affairs Department will work closely with the Divisional Managers, Strategic Planning staff and ICMA to review the listed performance measure categories in order to identify relevant and pertinent performance measures that can and will be used as important components for long term planning and decision making. The measures will be based on our program goals and objectives and tied to the Department's mission statement. These measures will be used for comparison with other similar municipalities and researched and recorded on a consistent basis.

To address the issues found through the audit review of the Performance Measures for Parks and Recreation, the Department Director will assign the Assistant Director to coordinate the Departmental performance measures program. This will provide accountability, consistency in information and record keeping.

To address Data Availability, the Assistant Director will work closely with the Divisional Managers, Strategic Planning and ICMA to address those measures that have in the past been marked "not available" in order to either establish methods for collecting the data or to revise the performance measures such that the data can be collected.

To address Data Accuracy, the Assistant Director will review the past several years' records to determine any inconsistencies. From there, the Assistant Director will meet with Divisional Managers to review their records to determine why there was different data recorded. This will be followed up by a revision to the records and an explanation.

To address the Supporting Documentation and Supervisory Review, the Assistant Director will work with the Divisional Managers to develop a file in each of their areas to log information relating to the performance measures. The Assistant Director will be responsible for reviewing the information and compiling the data for the yearly report.

Lastly, the Assistant Director will work with the Divisional Managers to draft formalized procedures or guidelines for collecting and reporting the performance measure data. This will be submitted to the Director for review and approval.



## ISSUE #2

### Development and Implementation of Citizen Satisfaction Survey

#### Discussion

A key element in improving government services is obtaining an understanding of customer needs, service problems and suggestions for service improvement. Citizen satisfaction surveys can serve as a useful tool in gauging citizen expectations and satisfaction with government services and increasing citizen participation in the local government process.

During our review, we noted that citizen surveys have not been consistently used to measure citizen satisfaction with Parks and Recreation services, identify citizen preferences or measure departmental performance. The CPM's annual Comparative Performance Measurement Reports include several measurements related to citizen satisfaction with Parks and Recreation services. However, the City of Gainesville has not reported any data related to these measurements during its three years of participation, resulting in a lack of comparability to peer cities.

Measuring performance can assist management in better matching levels of service to citizen demands. Surveys can be conducted by staff or outsourced, depending on whether the survey is program specific or a broader type of citizen survey. The CPM has several resources available to assist governments in customer surveys, including the National Citizen Survey, a fee based service to administer, analyze and report results from a customizable citizen survey.

#### Conclusion

The establishment of a customer satisfaction survey would assist management in obtaining citizen input and provide valuable information necessary to evaluate the effectiveness of Parks and Recreation programs. Over time, this data will help management to better identify program successes, assess areas needing improvement and lead to improved decision making in managing program activities and promoting more efficient utilization of resources.

#### Recommendation

We recommend management develop and implement a citizen satisfaction survey program and utilize the data generated to more fully participate in the ICMA performance measurement program. The data obtained can then be used to measure the effectiveness of City Parks and Recreation programs and facilitate decision making.

#### Management's Response

The Parks, Recreation and Cultural Affairs Department have developed several Citizen Satisfaction Surveys for the various programs in the different Divisions. See Exhibits 1 and 2. The Assistant Director will work closely with the Divisional Managers, Strategic Planning and ICMA to design a Citizen Satisfaction Survey that will reflect many of the measurements found in the Center for Performance Measurement. Staff currently is working with Strategic Planning on the development of a new citizen survey that includes Parks and Recreation information. Our goal is to develop a survey that could be used to measure the effectiveness of City Parks and Recreational programs and facilitate decision making.



**Department of Parks,  
Recreation and  
Cultural Affairs**

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**WE  
VALUE  
YOUR  
OPINION**

We are committed to providing the highest quality of services for our residents and guests. To help us evaluate our efforts, we would appreciate you telling us about your visit today by taking a moment to answer the questions on the back of this card.

Thank you for patronizing one of our facilities. We look forward to the opportunity of serving you again.

Park/Facility Name: \_\_\_\_\_

Please rate the following items in reference to our facility and staff:

	Excellent	Good	Fair	Below Fair	Poor
Facility Cleanliness	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Staff attitude	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Program Quality	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Friendliness of staff	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Restrooms	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Facility Quality	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cost of Service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Are there any other facilities you would like to see provided? (Please list if any)

\_\_\_\_\_

Other comments or suggestions:

\_\_\_\_\_

Reason for being in the park/facility today:

Family Outing	Lunch	Meeting/Activity	Other
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If visiting, where are you from?

\_\_\_\_\_

Today's date: \_\_\_\_\_

Time of visit: \_\_\_\_\_ AM PM

Please check here if you would like to be added to our mailing list to receive notices of upcoming programs, special events and activities.

Please print the following information (optional):

Name: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Phone: \_\_\_\_\_

Email: \_\_\_\_\_

**Thank you very much for your comments. We value your opinion.**

Please return this card to the Facility Office or mail to the following address:

Department of Parks, Recreation and Cultural Affairs  
PO Box 490, Station 24  
Gainesville, FL 32602-0490

# Exhibit 2

## Participant Survey

Please complete the following survey to assist the City of Gainesville Recreation Division in improving and advancing our programs. Your time and information are appreciated.

- Program Area (please check):**  After School Program       Aquatics       Athletics  
 Senior Citizen Program       Special Classes       Special Events       Spring Break Camp  
 Summer Camp       Teen Zone  
 Other \_\_\_\_\_

Name/Title of the program this survey applies to: \_\_\_\_\_

Dates/Session and time of your program participation: \_\_\_\_\_

Location of program: \_\_\_\_\_

### Facility Evaluation:

- |                                                             |                              |                             |
|-------------------------------------------------------------|------------------------------|-----------------------------|
| Was the facility entrance clear of debris?                  | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Was parking available for the program?                      | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Did the facility appear clean?                              | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Were the restrooms open?                                    | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Were the restrooms stocked with supplies?                   | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Did there appear to be sufficient lighting for the program? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Was the facility aesthetically pleasing/appealing to you?   | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

### Staff Evaluation:

- |                                                                 |                              |                             |
|-----------------------------------------------------------------|------------------------------|-----------------------------|
| Were you greeted when you entered the facility?                 | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Was the staff friendly?                                         | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Did the staff direct you to the location of the program?        | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Did the staff provide instruction for the program?              | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Are you satisfied with the instruction provided in the program? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Were there enough staff for the program?                        | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Did the staff appear well groomed?                              | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Were the staff easily identified or in City uniform?            | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

### Program Evaluation:

- |                                                                    |                              |                             |
|--------------------------------------------------------------------|------------------------------|-----------------------------|
| Were your goals for participating in the program accomplished?     | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Are you satisfied with the outcome of the program?                 | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Did there appear to be enough space to operate the program?        | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Did there appear to be enough equipment to use in the program?     | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Were there enough supplies for the number of program participants? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Would you participate in the program again?                        | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Would you recommend the program to someone else?                   | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

\* If no, why not? \_\_\_\_\_

Do you have any comments on how the City could improve this program?

\_\_\_\_\_

\_\_\_\_\_

Do you have any suggestions concerning adding new programs or services provided by the Recreation Division?

\_\_\_\_\_

\_\_\_\_\_

Thank you for your time and input. This information will be used to better assist the City in providing quality recreation programs and services for the community.

\*Please return this survey to your recreation center staff, fax it to (352) 334-3299 or mail it to: City of Gainesville, Attention: Recreation Program Survey, 1024 NE 14th Street, Gainesville, FL 32601