



**Suzanne Flynn
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Date: July 29, 2013

To: Martha Bennett, Chief Operating Officer
Scott Robinson, Deputy Chief Operating Officer
Paul Slyman, Director, Parks and Environmental Services

FROM: Suzanne Flynn, Metro Auditor

A handwritten signature in black ink, appearing to be 'SF' or similar initials.

RE: **Parks Visitor Experience Audit**

My office has completed our survey work of visitor experiences at Metro's Blue Lake Park. I have decided not to proceed with the audit at this time. We recently learned that Parks management was about to launch a visitor survey at the park. Surveying visitors was to be our primary information-gathering activity during fieldwork and it would not be a good use of audit resources to duplicate management's activities.

This audit also may not be timely given the recent passage of the local-option levy, which includes funding for parks operations. If we had continued with the audit, our findings and recommendations may have pointed to weaknesses that already were known to management and intended to be addressed with levy funds. This audit will be revisited after some of the levy projects have been implemented.

Although we are not proceeding at this time, we wanted to make management aware of potential inventory control weaknesses that we observed at the Curry Building, which is the central maintenance building for Parks. Under Metro's accounting policies, departments are responsible for safeguarding agency assets. Vehicles, equipment, supplies and fuel used by Metro staff are stored in and near the Curry Building. Park employees did not track the inventory of small equipment, such as cordless tools, chain saws and trimmers. The physical security of the building itself appeared lax, increasing the risk of loss by theft. Without documentation of existing inventory, it would be difficult to determine if some items Metro purchased could be accounted for. We also observed potentially weak fuel controls. Fuel purchase cards for each piece of equipment were kept in notebooks, but did not appear to be properly secured. Inappropriate use of the cards or diesel from the fuel tank would be difficult to detect. We did not test the effect of these weaknesses, but wanted to bring our observations to your attention.
