

EVALUATION OF THE RECREATION AND PARK
COMMISSION FOR THE PARISH OF EAST BATON ROUGE
(BREC)



PERFORMANCE AUDIT SERVICES
ISSUED AUGUST 7, 2019

**LOUISIANA LEGISLATIVE AUDITOR
1600 NORTH THIRD STREET
POST OFFICE BOX 94397
BATON ROUGE, LOUISIANA 70804-9397**

LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

ASSISTANT LEGISLATIVE AUDITOR
FOR STATE AUDIT SERVICES
NICOLE B. EDMONSON, CIA, CGAP, MPA

DIRECTOR OF PERFORMANCE AUDIT SERVICES
KAREN LEBLANC, CIA, CGAP, MSW

FOR QUESTIONS RELATED TO THIS PERFORMANCE AUDIT, CONTACT
KRISTA BAKER-HERNANDEZ, PERFORMANCE AUDIT MANAGER,
AT 225-339-3800.

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report is available for public inspection at the Baton Rouge office of the Louisiana Legislative Auditor and online at www.la.la.gov.

This document is produced by the Louisiana Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Nine copies of this public document were produced at an approximate cost of \$10.35. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor's website at www.la.la.gov. When contacting the office, you may refer to Agency ID No. 9726 or Report ID No. 40180013 for additional information.

In compliance with the Americans With Disabilities Act, if you need special assistance relative to this document, or any documents of the Legislative Auditor, please contact Elizabeth Coxe, Chief Administrative Officer, at 225-339-3800.



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

August 7, 2019

The Honorable John A. Alario, Jr.,
President of the Senate
The Honorable Taylor F. Barras,
Speaker of the House of Representatives

Dear Senator Alario and Representative Barras:

This report provides the results of our performance audit of the Recreation and Parks Commission of Baton Rouge (BREC) as requested through House Resolution 59 of the 2018 Regular Legislative Session.

We reviewed BREC's contracts, studies, capital improvement projects, and cooperative endeavor agreements, as well as how the agency makes funding decisions and its progress toward regaining accreditation from the Association of Zoos and Aquariums for the Baton Rouge Zoo.

While BREC started several operational and facility improvements between calendar years 2013 and 2018, including a 10-year strategic plan called Imagine Your Parks, we identified some areas where the agency could do more.

Specifically, BREC needs to develop a proactive written maintenance plan that addresses capital improvements needed to repair and replace the Zoo's aging infrastructure so that the facility meets modern zoological standards.

We also found that BREC needs to implement other steps outlined in its strategic plan, such as measuring whether its programs meet cost recovery targets. Such measurements are important because they help determine the level of subsidy that should be provided to programs and which programs should charge fees to help recover their costs.

In addition, BREC should start using its recently-developed criteria to help determine the order in which capital improvement projects are undertaken and should strengthen its procedures for monitoring contracts and cooperative endeavor agreements to ensure services and benefits are justified and received.

The Honorable John A. Alario, Jr.,
President of the Senate
The Honorable Taylor F. Barras,
Speaker of the House of Representatives
August 7, 2019
Page 2

The report contains our findings, conclusions, and recommendations. I hope this report will benefit you in your legislative decision-making process.

We would like to express our appreciation to the management and staff of BREC for their assistance during this audit.

Respectfully submitted,

A handwritten signature in blue ink that reads "Daryl G. Purpera". The signature is written in a cursive style with a large, stylized initial "D".

Daryl G. Purpera, CPA, CFE
Legislative Auditor

DGP/aa

BREC

Louisiana Legislative Auditor

Daryl G. Purpera, CPA, CFE



Evaluation of the Recreation and Park Commission for the Parish of East Baton Rouge (BREC)

August 2019

Audit Control # 40180013

Introduction

House Resolution 59 of the 2018 Regular Session requested an audit of the Recreation and Parks Commission of the Parish of East Baton Rouge (BREC) to examine the economy, efficiency, usefulness, and effectiveness of all studies and contracts entered into by BREC since January 1, 2013, and the progress and need for future funding for current and proposed projects.¹ We also examined other aspects of BREC operations based on legislative input and areas identified during background, including how the agency makes decisions regarding funding and capital improvement projects, its progress toward regaining AZA accreditation for the Baton Rouge Zoo, and its oversight over cooperative endeavor agreements.



BREC was created by Act 246 of the 1946 Regular Session as a political subdivision of the state of Louisiana and is overseen by the nine-member BREC Commission. BREC is responsible for developing, maintaining, and operating public parks and recreational properties for the people in East Baton Rouge Parish. BREC's mission is to contribute to a healthier, more vibrant community by providing exceptional parks, open spaces, and recreational experiences for all of East Baton Rouge Parish.

BREC's park system consists of 181 parks including 12 community parks; 153 neighborhood parks; and various special use facilities such as BREC's Baton Rouge Zoo, Liberty Lagoon water park, Farr Park Equestrian Center, and Magnolia Mound Plantation. The parks have a variety of amenities, including recreation centers, tennis courts, basketball and multi-use fields, lakefronts, trails, swimming pools, splash pads, skate parks, conservation areas, picnic areas, golf courses, athletic fields, playgrounds, and dog parks.

BREC is primarily funded by property taxes and self-generated revenue such as admission fees, facility rentals, and fees for programs such as summer camps. During calendar year 2017,² BREC received approximately \$73 million in total revenue, with the majority (81%, or \$59 million) coming from property taxes. BREC uses its revenue, to fund salaries and benefits for approximately 780 employees, as well as costs for capital

¹ <http://www.legis.la.gov/legis/ViewDocument.aspx?d=1093013>

² We used audited financial statements for revenues and expenditures for calendar years 2013 through 2017. Audited statements for calendar year 2018 were not available at the time of this report.

improvements, park operations, and maintenance. Exhibit 1 provides a summary of BREC expenditures from calendar years 2013 through 2017.

Exhibit 1 BRECE Expenditures by Department Calendar Year 2013 through 2017*					
Department	2013	2014	2015	2016**	2017
Administrative & Planning	\$14,009,731	\$14,286,796	\$15,933,576	\$10,770,766	\$11,880,153
Maintenance	7,674,708	7,919,378	8,411,491	11,322,949	11,639,370
Recreation	7,458,136	8,681,518	10,147,215	12,195,272	13,023,721
Golf	4,101,073	4,302,507	4,426,194	5,426,723	5,813,107
Zoo	3,564,089	3,959,041	4,000,236	4,938,287	5,168,390
Aquatics & Therapeutics	1,554,599	1,301,939	1,196,337	1,154,516	1,274,622
Flood Relief Operations				741,543	855,400
Debt Service	4,248,905	4,487,318	4,491,396	4,461,696	4,463,205
Capital Outlay	10,107,154	11,971,478	11,528,700	25,691,876	18,534,657
Total	\$52,718,395	\$56,909,975	\$60,135,145	\$76,703,628	\$72,652,625
*We could not include calendar year 2018 expenditures because BREC's 2018 audited financial report had not been completed at the time of this audit.					
**In 2016, approximately \$9 million in benefit expenses and \$833,000 in advertising expenses were allocated out to departments. Prior to that, it was accounted for in Administrative & Planning.					
Source: Prepared by Legislative Auditor's staff using data from BREC's annual audited financial reports.					

BREC has been accredited by the Commission for Accreditation of Park and Recreation Agencies (CAPRA) since 1994 and was one of the first four park systems in the country to obtain accreditation. Accreditation involves an independent assessment, conducted every five years, where agencies are evaluated for compliance with approximately 150 standards.³ In its most recent accreditation, BRECE met all 144 required standards. The Baton Rouge Zoo was also one of the first zoos accredited by the Association of Zoos and Aquariums (AZA) and maintained this accreditation for 40 years before losing its accreditation in March 2018. In May 2019, BRECE was named a finalist for the National Gold Medal Awards in Parks and Recreation for the fourth consecutive year. BRECE is a two-time national Gold Medal award winner (1975 and 1991) and a 15-time national finalist.

We used CAPRA standards, as well as accreditation standards from the AZA and practices from the National Recreation and Park Association (NRPA)⁴ as criteria for this audit. Our audit scope was calendar years 2013 through 2018 for our review of studies

³ The number of standards often changes. In 2014, there were 144 standards.

⁴ NRPA, in conjunction with CAPRA, publishes desirable practices in its *Management of Park and Recreation Agencies*. Third Edition.

and contracts. However, for other areas we reviewed, our audit scope varied based on the need to review historical information or to establish trends.

Our objective was:

To evaluate BREC's operations, including a review of contracts, studies, capital improvement projects, cooperative endeavor agreements, how the agency makes decisions regarding funding, and its progress toward regaining AZA accreditation.

Our results are summarized on the next page and in detail throughout the remainder of the report. Appendix A contains BREC's response to the report, and Appendix B details our scope and methodology. Appendix C contains a map of all BREC facilities, Appendix D contains a list of studies related to strategic planning from calendar years 2013 through 2018, and Appendix E includes a summary of capital improvement costs by park.

Objective: To evaluate BREC's operations, including a review of contracts, studies, capital improvement projects, cooperative endeavor agreements, how the agency makes decisions regarding funding, and its progress toward regaining AZA accreditation.

From calendar years 2013 through 2018, BREC initiated several improvements to its operations and facilities. For example, it implemented an internal audit function, called Internal Process Review (IPR), in calendar year 2016 to evaluate its different functions and make recommendations for improvement. Since calendar year 2016, there have been eight planned reviews conducted, which included a total of 219 recommendations, that all resulted in management action items that are tracked and discussed quarterly with an IPR oversight committee. In November 2014, BREC also developed a comprehensive 10-year strategic plan (called Imagine Your Parks²) that guides its activities and a capital improvements plan that outlines how it plans to spend tax revenue dedicated to facility improvements.

We also identified areas where BREC should strengthen its operations and oversight. Specifically, BREC should develop a proactive written maintenance plan and address capital improvements needed to repair and replace the Zoo's aging infrastructure. It also needs to implement other steps as outlined in its strategic plan, such as measuring whether its programs meet cost recovery targets. In addition, BREC should implement the use of its recently developed, documented criteria to better prioritize capital improvement projects, as well as strengthen its monitoring of contracts and cooperative endeavor agreements (CEAs) to ensure services and benefits are justified and received. Some of these same issues were identified by BREC in their IPR reviews and are in the process of being corrected.

- **Although BREC developed two comprehensive strategic plans for its parks, it did not implement a formal planning process for the Zoo until November 2014. In addition, as cited in both the March 2012 and March 2018 AZA accreditation reports, BREC should develop a proactive, written maintenance plan that meets AZA standards and addresses aging infrastructure issues to ensure the Zoo meets modern zoological standards.** BREC anticipates the Master Plan for the Zoo will be completed by September 2019, and it will reapply for accreditation in the fall of 2021. However, BREC will need to identify additional funding to fully implement the plan.
- **Although BREC has established cost recovery targets, it has not yet measured whether its programs meet these targets due to limitations in its current accounting system. Measuring whether its programs meet cost-recovery targets is important because these targets set a goal for the level of subsidy that should be provided to programs and which programs should charge fees to recover costs.** According to BREC, the primary reason it has not measured whether programs meet cost recovery targets is because it cannot

allocate direct and indirect costs to individual parks and programs until its new accounting software, which is in its planning phase, is implemented.

- **BREC spent approximately \$55 million on capital improvement projects during calendar years 2015 through 2018. However, it has not yet finalized procedures on how to manage these projects and did not have documented and consistent criteria for prioritizing projects until 2019.** Using consistent and documented criteria for prioritizing capital improvement projects is important because criteria provides formal and documented rationale to taxpayers on how BREC makes project and funding decisions.
- **Although BREC has developed contracting policies and procedures, these policies do not require that it document the need for contracts prior to their execution and do not specify how contracts should be monitored.** Because BREC spent \$26.3 million on contracts between calendar years 2017 and 2018, it is important that it has a documented process to ensure services are needed and received.
- **BREC should strengthen its oversight of the CEAs it establishes with fundraising foundations and other entities, such as sports leagues. BREC does not track or monitor these agreements to ensure that the terms of the agreement are updated and comply with policy.** Monitoring CEAs is important because these agreements must specify how BREC is receiving at least an equivalent value in goods and services.

These areas are discussed further in the remainder of this report, along with recommendations to assist BREC in strengthening its operations and oversight.

Although BREC developed two comprehensive strategic plans for its parks, it did not implement a formal planning process for the Zoo until November 2014. In addition, as cited in both March 2012 and March 2018⁵ AZA accreditation reports, BREC should develop a proactive, written maintenance plan that meets AZA standards and addresses aging infrastructure issues to ensure the Zoo meets modern zoological standards.

AZA is the primary accrediting body for zoos and aquariums. Accreditation involves an evaluation by recognized experts to measure a zoo's procedures against established standards and best practices. AZA reviews all aspects of the zoo's operations, including animal welfare, veterinary care, conservation, education, guest services, physical facilities, safety, staffing,

⁵ The AZA inspections of the Baton Rouge Zoo were conducted in December 2011 and December 2017. The final reports for these inspections were issued in March 2012 and March 2018.

finance, and the governing body. Once accredited, member institutions must repeat the accreditation process every five years to ensure that they are upholding the continuously evolving standards, incorporating best modern zoological practices in animal welfare and management, and embracing modern AZA philosophies.

Although BREC has developed comprehensive strategic plans for its parks since 2004,⁶ it did not implement a formal planning process for the Zoo until November 2014. As part of the AZA accreditation process, zoos are required to provide evidence of a written master plan and strategic plan.⁷ However, BREC did not develop specific strategic plans for the Zoo because, according to BREC, the consultants it used to develop these strategic plans did not have specific experience regarding zoos, and the Zoo has historically been only one piece of BREC’s overall planning process. Beginning in November 2014, BREC and the Friends of the Zoo funded a series of studies to determine the future of the Zoo, including feasibility studies, stakeholder surveys, and site plans. Exhibit 2 summarizes these studies. Appendix D provides a list of all studies related to strategic planning.

Exhibit 2 Summary of Planning Studies for the Zoo Calendar Years 2014 through 2018				
Study	Purpose	Contractor	Issued Date (Month, Year)	Amount
Feasibility Study, and Conceptual Facility and Site Planning	Assess options and opportunities to reinvent and invest in the current visitor experience at the Zoo. Develop a new vision for the Zoo and to evaluate site options associated with moving the Zoo.	Schultz & Williams	May and October 2015*; March 2016	\$279,577 Paid for by Friends of the Zoo
Zoo Citizen Survey	Face-to-face interviews of 300 citizens in area proximate to Baton Rouge Zoo.	Percy & Co.	June 2016	\$12,000
Airline Highway Zoo Feasibility Study	Preliminary analysis of floodplain and earthwork at Airline Highway Park.	Duplantis Design Group	March 2018	\$27,300
Traffic Impact Study for Proposed Zoo	Traffic impact study to include data collection, safety analysis, traffic analysis, report preparation, and project coordination.	Vectura Consulting Services, LLC	March 2018	\$14,875
*The contract for this work was signed in November 2014. Source: Prepared by legislative auditor’s staff using information provided by BREC.				

⁶ From calendar years 2005 to 2014, BREC had a strategic plan called Imagine Your Parks1.

⁷ AZA considered the Zoo’s Master Plan that was updated in 2015 as demonstrating compliance with this standard but noted that it contained primarily schematics with project descriptions and costs and lacked a timeline for implementation.

The BREC Commission voted against relocating the Zoo at its March 2018 meeting, and two days later the Zoo lost its accreditation. In September 2018, after a Request for Proposal (RFP) process, BREC contracted with Torre Design for \$249,000 to develop a master plan that will guide the future strategic direction and development of the Zoo. According to the RFP, unlike past studies that considered moving the Zoo, this plan will be based on BREC’s commitment to keep the Zoo in its current location and is expected to be completed by September 2019. It is important that the Zoo have a comprehensive strategic plan because the updated 2019 accreditation standards recommend that more detailed information be included. For example, these standards recommend that maintaining modern zoological practices, animal welfare practices, and the design of animal exhibits be incorporated into an institution’s strategic and master plans.

As cited in both the March 2012 and March 2018 accreditation reports, BREC should develop a proactive, written maintenance plan that meets AZA standards and ensures the aging infrastructure of the Zoo meets modern zoological standards. AZA inspection reports from March 2012 and March 2018 noted a significant number of concerns with aging infrastructure and some maintenance. In the March 2018 inspection report, AZA noted that “aging infrastructure requiring a proactive repair and maintenance plan is still a major issue.” AZA recommended that BREC “conduct a facility-wide audit to identify and catalog necessary repairs/renovations/replacements and their associated costs to formulate a proactive maintenance and repair plan.” Exhibit 3 summarizes examples of the concerns noted in the March 2012 and March 2018 AZA inspections.

Exhibit 3		
Summary of AZA Inspection Report Concerns		
March 2012 and March 2018		
Area of Concern	Examples Cited in Report	
	March 2012	March 2018
Animal Care, Welfare, and Management	Aging infrastructure will need to be addressed to maintain AZA standards.	Exhibits that do not reflect modern zoological practices; Rust and peeling paint in animal holding areas; Poor housekeeping/clutter; Lack of supplemental light.
Veterinary Care	No concerns noted.	Outdated radiographic equipment; Poorly-detailed euthanasia policy.
Finance	No concerns noted.	Dropping attendance; Current maintenance/repair and capital improvement program is insufficient.
Physical Facilities	Small primate corn crib exhibits and holding areas; Aging infrastructure requires proactive maintenance and repair plan; Cracks in flooring/walls; Comprehensive zoo modernization is essential.	Exhibits that do not reflect modern zoological practices; Poor condition of “behind the scenes” areas; Insufficient maintenance/repair and capital improvement program; Cracks in flooring and walls; Rusted cage work; Holes in aviary that could result in escape; Disrepair of retaining walls; Rotten wooden doors/walls; Exposed frayed electrical cords; Poor housekeeping/clutter.
Source: Prepared by legislative audit staff using information contained in the March 2012 and March 2018 AZA inspection reports on BREC’s Baton Rouge Zoo.		

Following the December 2017 inspection and prior to the March 2018 accreditation hearing, BREC resolved the concerns noted during the December 2017 inspection, with the exception of aging infrastructure, and submitted photographs to the AZA Committee to demonstrate its progress toward addressing the issues identified in the inspection. However, BREC has not developed a written maintenance plan for the zoo that fully meets AZA recommended standards. AZA standards state that institutions should follow a maintenance plan that outlines the institution's strategy for identifying and addressing maintenance and major repairs in a timely manner. The standards also state that plans should include a schedule of improvements, anticipated costs and timetable for completion, and a plan for funding maintenance needs.

According to BREC, because outdated infrastructure and its inability to address capital improvements contributed to the loss of accreditation, the master plan that is expected to be completed in September 2019 will include what facility upgrades would be most needed to help regain accreditation. Once the plan is completed and approved by the BREC Commission, it will need to identify possible funding sources to make necessary improvements, which according to BREC may need to include diverting funds from other parks and facilities or obtaining a significant amount of outside funding. BREC estimates that it will cost approximately \$11 million to address accreditation issues, and it will reapply for accreditation in the fall of 2021.

Recommendation 1: As recommended by AZA, BREC should ensure that the Zoo's strategic and master plans contain the most up-to-date AZA requirements.

Summary of Management's Response: BREC agrees with this recommendation and stated that it is currently working with Torre Design Consortium to develop a Zoo master plan that addresses issues with infrastructure and outdated exhibits noted in the AZA accreditation reports. These plans are scheduled to be shared publicly on August 17, 2019. See Appendix A for management's full response.

Recommendation 2: As recommended by AZA, BREC should develop a proactive written maintenance plan for the Zoo that fully meets AZA standards to help ensure it addresses maintenance and major repairs in a timely manner.

Summary of Management's Response: BREC agrees with this recommendation and stated that, in addition to its comments addressing Recommendation 1, it recently added additional staff in the zoo's Buildings and Grounds division and will continue to look for ways to further strengthen its current maintenance plan to ensure it fully meets all AZA requirements. See Appendix A for management's full response.

Although BREC has established cost recovery targets, it has not yet measured whether its programs meet these targets due to limitations in its current accounting system.

Measuring whether its programs meet cost-recovery targets is important because these targets set a goal for the level of subsidy that should be provided to programs and which programs should charge fees to recover costs.

Cost recovery targets provide the basis for determining the amount of tax revenue (or subsidy) that should go towards funding programs and the amount that BREC should recover in fees. However, while BREC has developed cost recovery targets for its programs, it does not yet measure program costs against these targets. Currently, BREC annually reviews and adjusts its fees based on various factors, including benchmarks with similar programs, market demand for the programs, and analysis of expenses and supplies needed to operate the programs.

Although BREC established cost recovery targets in October 2018, it has not yet measured whether its programs meet these targets. Consultants working on the strategic plan

in 2004 recommended that cost recovery be factored into core functions, such as parks and playgrounds, so that secondary functions have higher rates of cost recovery and tertiary functions have total cost recovery. Consultants who assisted BREC with its 2015-2024 Imagine Your Parks strategic plan also recommended that BREC classify its programs into core essential services, important services, and value-added services in order to determine cost recovery targets, as shown at right. For example, programs such as neighborhood parks that benefit the community and are considered core programs should be subsidized more with tax dollars than value-added activities such as summer camps and facility rentals. In March 2018, a BREC IPR review found that a documented methodology for determining prices or cost recovery target rates would assist with consistency in establishing prices. In October 2018, BREC created a cost-recovery policy that outlines cost recovery targets. Exhibit 4 summarizes BREC’s current policy on cost recovery. According to BREC, after leadership of the Recreation department was changed, BREC programs were categorized in accordance with the cost recovery levels in the policy.

Cost Recovery Categories

Category	Description	% EBR Served	Cost Recovery	Subsidy
Core-Essential	part of BREC's mission		0-20%	
Important	important to the community		20-80%	
Value-Added	enhanced offerings		80-100%	

Source: BREC’s 2015-2024 Imagine Your Parks strategic plan

Exhibit 4 BREC's Cost Recovery Policy		
Level	Example of Programs/Parks	Cost Recovery %
1 - Community Benefit/Core Services	Public parks, playgrounds, trails, unsupervised athletic areas	0-10%
2 - Community Benefit Minimal Individual Benefit	Recreation programs, events that use BREC spaces, pools, senior programs, special events	10-30%
3 - Proportional Community and Individual Benefit	Classes and programs for beginners, camps and after school programs, youth sports leagues	30 - 60%
4 - Mostly Individual/Some Community Benefit	Reserved park or facility spaces (ballfields, rooms, pavilions), adult sports leagues, specialized camps, instructional classes	60-100%
5 - Highly Individual Benefit	Concession sales, some facility rentals, some golf locations, advanced classes, commercial use of rental facilities	80-100%
Source: Prepared by legislative auditor's staff using information from BREC.		

According to BREC, the primary reason it has not measured whether its programs meet cost recovery targets is because its current accounting system and its chart of accounts do not allow it to allocate both direct and indirect costs to programs. BREC cannot currently allocate all costs to specific parks and programs. For example, it spent approximately \$1.7 million for administration of capital improvement projects and approximately \$3 million on administration of recreation centers in calendar year 2017, but it cannot allocate these costs to specific programs. BREC also spent approximately \$7 million in calendar year 2017 on maintenance at its parks, but these expenditures are not currently captured in its accounting system by park, program, or facility. In calendar year 2016, BREC allocated \$8,976,216 in employee benefits expenses and \$833,000 in advertising expenses to the respective program areas in an effort to move toward the objective of measuring cost recovery. BREC is currently in the process of revising its chart of accounts and has selected an Enterprise Resource Planning (ERP) system⁸ that will enable it to link financial, recreation, and maintenance systems. BREC anticipates having this system fully functional in approximately two years.

Recommendation 3: BREC should continue pursuing its current goal to capture all associated costs and revise its chart of accounts to ensure it can allocate these costs to programs so it can then begin measuring the rate of recovery for its programs against cost-recovery targets.

Summary of Management's Response: BREC agrees with this recommendation and stated that in February 2019 the BREC Commission approved the purchase of the

⁸ ERP software allows an organization to use integrated applications to manage and automate business functions related to technology, services, and human resources. ERP software typically consists of multiple modules individually purchased and are focused on one area of business processes, such as financial or human resources.

Tyler MUNIS software as its ERP system, in addition to other software implementations. This initiative will redesign BREC's chart of accounts and provide for more detailed accounting and financial data transparency. This project is in its implementation planning phase and should be fully complete in approximately two years. See Appendix A for management's full response.

BREC spent approximately \$55 million on capital improvement projects during calendar years 2015 through 2018. However, it has not yet finalized procedures on how to manage these projects and did not have documented and consistent criteria for prioritizing projects until 2019.

As part of its 2015-2024 Imagine Your Parks strategic plan, BREC created a 10-year Capital Improvements Plan (CIP) that outlined park improvements, as well as system-wide needs such as upgrades to recreation centers. BREC determined which projects would be included in the CIP based on individual assessments of each park and public input during the strategic planning process. In addition to these projects, BREC capital improvement projects also resulted from needs identified after the strategic planning process, such as those resulting from the 2016 floods.

BREC maintains the following three funds for capital improvement projects:

- The *Capital Improvements Fund*, which accounts for 50% of proceeds from a 10-year property tax of 4.10 mills dedicated to capital improvements. This property tax was last renewed in April 2014.
- The *Enhancement Construction Fund* receives a variable portion of the 3.253 mills of tax revenues from the "Imagine Your Parks" tax plan that was approved by citizens in November 2004 and will expire in calendar year 2024. The revenue in this fund goes towards funding the operation, maintenance, construction of the park system in accordance with BREC's strategic plan.
- The *Enhancement Operations Fund* also receives a variable portion of the 3.253 mills of tax revenues from the "Imagine Your Parks" tax plan and can be used to construct, improve, or renovate projects in BREC's strategic plan, and may also be used to operate and maintain any project within BREC's inventory.

As shown in Exhibit 5, BREC spent \$55,240,429 on capital improvement projects from calendars years 2015 through 2018. Appendix E summarizes BREC's capital improvement expenditures for calendar years 2015 through 2018 by park.

Exhibit 5 BREC Capital Improvement Project Expenditures Calendar Years 2015 through 2018		
Area	Description	Expenditures
Community Parks	Includes 12 community parks and 1 new park	\$20,771,342
Trails	Includes a plan for developing connectivity or greenway trails	2,370,678
Special Use Parks and Facilities	Includes 21 facilities, including athletic facilities, conservation areas (Bluebonnet Swamp), the zoo, Liberty Lagoon, and golf courses	18,227,334
Large Neighborhood Parks	Includes 12 neighborhood parks	4,903,905
Small Neighborhood Parks	Includes 141 neighborhood parks	8,771,870
System-wide Needs*	Includes feasibility studies, sewer improvements, recreation center upgrades, land acquisition, etc.	195,300
Total		\$55,240,429
* Most System-wide Needs expenses relating to specific parks and facilities are included in the other expenditure categories. Source: Prepared by legislative auditor's staff from self-reported information provided by BREC.		

BREC has not yet finalized comprehensive procedures on how to manage these projects. In August 2017, BREC's IPR conducted a review of BREC's Planning & Engineering (P&E) department and found that P&E did not have detailed standard operating procedures to guide its staff on budgeting, planning, scheduling, and managing projects.⁹ As noted in the review, formalized procedures help provide consistent guidance to P&E staff to help ensure that projects are completed to specification, on schedule, within budget, and follow legal requirements. For example, the review found that P&E may not have always obtained required permits for construction projects performed by in-house construction crews, and documentation of completion of design work in project files was inconsistent.

The review also found that, while P&E did obtain community input on most of its park improvements, it did not have documented criteria for how and when feasibility studies should be performed and when community input should be obtained. CAPRA standards require community involvement in the planning process, and best practices state soliciting community input is essential in order to effectively meet community needs and gain the public's support. According to BREC, senior leadership of the P&E department was changed in May 2016, and since then P&E has conducted community input meetings or targeted online surveys for park improvement projects.

⁹ According to BREC, its change order rate was less than 2% on IYP1 construction contracts. BREC considers this an indication that project scope and budgets were managed despite a lack of documented procedures.

The IPR manager included recommendations and timeframes to correct the cited issues. While BREC stated that more than half of the recommendations have been completed – such as developing criteria for when feasibility studies should be conducted and community input should be obtained, as well as the completion of a system-wide ADA Transition Plan – P&E is still working to fully implement IPR’s recommendation to develop a comprehensive operations manual that encompasses all project management procedures. The original target date for this recommendation was December 31, 2018. As of March 31, 2019, P&E had created and implemented draft Standard Operating Procedures (SOPs) that provide detailed procedures to guide P&E’s project management processes. While these SOPs are significantly complete and, according to BREC, P&E staff is using them to guide current projects, P&E is working to finalize some procedures related to managing construction projects performed by in-house construction crews, reviewing construction plans, and obtaining permits. According to BREC, the SOPs will be finalized before the end of calendar year 2019.

Prior to calendar year 2019, BREC did not have documented and consistent criteria for how it prioritized capital improvement projects. According to BREC, prioritization of capital improvement projects in the past was based on previous year’s projects that were not complete, followed by projects identified in the CIP. However, prior to 2016 when senior leadership of the department was changed, P&E did not formally document how projects were chosen. According to BREC, P&E staff did update the commission on the progress of projects, and the commission had to approve each project before it moved forward. As recommended in the IPR review, P&E developed a matrix in calendar year 2019 to prioritize capital improvement projects that it will begin using for projects initiated in calendar years 2020 through 2024. Projects will be prioritized based on rating criteria such as health and safety concerns, deferred maintenance, newly-developed level of service standards, geographic equity, funds available, and other factors.¹⁰ Using consistent criteria for prioritizing capital improvement projects is important because criteria provide formal and documented justification to taxpayers on how BREC makes project and funding decisions. In addition, BREC’s 2015-2024 Imagine Your Parks strategic plan requires that it plan for and conduct capital improvements in a fair, equitable, and balanced manner.

According to BREC, P&E is also currently in the process of procuring a new project management software system that will be integrated with GIS and BREC’s new system-wide ERP software. This system will help facilitate more efficient management of projects, as it will centralize all project information such as invoices, change orders, and other documents. Prioritization criteria will also be built into the software.

Recommendation 4: BREC should implement all IPR recommendations related to P&E’s management of capital improvement projects.

¹⁰ Along with this matrix, BREC will use the results of a 2019 parish-wide needs assessment survey when prioritizing projects. The survey will include questions regarding usage of, satisfaction with, and needs/priorities regarding BREC trails, parks, facilities, programs, and activities.

Summary of Management's Response: BREC agrees with this recommendation and stated that it intends to implement all IPR recommendations resulting from recent internal audits, including those related to management of its capital improvement projects. See Appendix A for management's full response.

Recommendation 5: BREC should ensure that it follows its prioritization criteria for capital improvement projects.

Summary of Management's Response: BREC agrees with this recommendation and stated that, while it has recently formalized written criteria to prioritize capital improvement projects, it always informally considers equity and prioritization of its capital improvement projects and frequently assesses historical financial records to ensure that funds are spent equitably in an effort to serve as many citizens as possible. BREC stated that it intends to implement all recommendations noted in its IPR reviews. See Appendix A for management's full response.

Although BREC has developed contracting policies and procedures, these policies do not require that it document the need for contracts prior to their execution and do not specify how contracts should be monitored. BREC spent \$26.3 million on contracts between calendar years 2017 and 2018, so it is important that it has a documented process to ensure services are needed and received.

BREC uses contracts for various activities including consulting, design work, feasibility studies, construction, instructors, and purchasing supplies. Prior to calendar year 2017, BREC did not maintain an electronic list of contracts and, as a result, could not provide us with a list of contracts it entered into between calendar years 2013 through 2016. According to data BREC provided to us, from calendar years 2017 through 2018, BREC entered into 1,242 contracts for approximately \$26 million, as shown in Exhibit 6. Because of the number of contracts entered into by BREC and the cost associated with these contracts, BREC needs to ensure it has strong policies and procedures, as well as sufficient contract monitoring activities. It should also conduct a needs assessment to demonstrate that services are needed.

Exhibit 6 BREC Contracts By Type Calendar Year 2017 and 2018			
Contract Type	Examples	Number of Contracts	Total Amount
Service Contracts	Advertising, Maintenance, Fire alarm services	645	\$16,033,884
Independent Contractors	Security, Sports Officials, Coaches, Traffic Control	558	2,955,566
Construction Contractors	Site Improvements, Playground Installations, Turf Installation	34	7,245,898
Other	Annual Contracts for Plaques and Trophies, Veterinary Services, Traffic Control	5	81,281
Total		1,242	\$26,316,629
Source: Prepared by legislative auditor’s staff using self-reported information provided by BREC.			

For each type of contract it uses, BREC has developed detailed procurement policies and procedures to meet the requirements in Louisiana’s Public Bid Law. For example, BREC requires sealed bids for contracts for materials and supplies over \$20,000, whereas the Public Bid Law requires bids for contracts over \$30,000. BREC policies are also consistent with best practices, as they require approval of all contract changes. BREC policies require that any modification to a written or executed contract be made through issuance of an amendment that is agreed upon by both parties. Additionally, BREC had no exceptions noted as a result of a fiscal year 2017 audit by Postlethwaite & Netterville of BREC’s compliance with Public Bid Law requirements. However, we also identified areas where BREC could better align its procedures with best practices,¹¹ as discussed below.

BREC policies and procedures do not require that a needs assessment be conducted prior to entering into contracts. Best practices recommend that agencies conduct needs assessments to identify goals and objectives, explore possible alternatives to contracts, and determine whether the contract is the most cost effective way to obtain services. We reviewed 10 BREC contracts¹² and found that none had a documented needs assessment in the contract file. Although the purpose of the work was included in the contract and BREC stated that management must review and sign contracts in accordance with established procedures in order to ensure that purchases are needed and in accordance with its budget, there was no documentation showing that BREC considered alternative solutions or the cost benefit associated with the contract. Conducting and documenting a needs assessment would help BREC demonstrate that an assessment was conducted to ensure that the services were actually needed and represent a wise and appropriate use of taxpayer dollars.

¹¹ <https://www.lla.la.gov/documents/best-practices/Contracting.pdf>; “Contracting for Services: A National State Auditors Association Best Practices Document, 2003; Best Practices in Contracting for Construction Services: A National State Auditors Association Best Practices Document, 2005; NASPO Contract Administration Best Practices Guide, 2017, National Association of State Procurement Officials.

¹² These consisted of three contracts with independent contractors, three Planning & Engineering contracts for design and construction, and four services contracts.

BREC policies and procedures do not outline specific requirements for contract monitoring. A comprehensive monitoring process is important for an agency to have adequate assurance that it is receiving what it contracted for. However, BREC policies and procedures do not specifically address monitoring activities, such as inspections to confirm that services complied with and met the contract requirements. Rather, policies specify that contract invoices are paid once the department signs, dates, and writes the purchase order number on the invoice and then submits the invoice to the accounts payable department. While we noted some instances of signed invoices in our review, we reviewed files for three contracts with individual contractors, such as tennis instructors and sports officials, and found that none of these contained any documentation showing that services had been provided, such as time cards to verify time worked. According to BREC, staff signatures on invoices are meant to certify that the invoiced services were received.

In addition, as discussed earlier in this report, BREC is in the process of drafting policies and procedures for its P&E department related to the monitoring of construction projects. However, previous BREC policies did not outline specific procedures for inspection of construction sites or other monitoring activities to verify work was completed. According to BREC's purchasing policies and procedures, construction contracts may include retainage payments contractually withheld by BREC until successful completion of the respective projects. The revised draft policy states that project management staff will "ensure that on-site inspections for quality of workmanship, quality of materials, conformity with plans & specifications, code compliance, on-site safety, project schedule vs. progress, and general progress of the construction project are being met." In our review of 10 contract files, we reviewed three contracts associated with design and construction and these files had signed invoices. Construction progress pictures of site inspections, field reports, and construction management team meeting minutes are stored on the P&E department's shared drive and are organized by park and project.

Centralized oversight of all contracts would help ensure that contracts are being adequately monitored. Contracting best practices state that management should establish centralized oversight of contracts, including maintaining a list of active contracts or a contracts management system for larger entities. As discussed on page 14, BREC does not maintain a list of active contracts entered into before calendar year 2017. In addition, BREC does not store all of its physical contract documentation in centralized locations, which would help facilitate reporting, audits, and responses to requests for public information, as well as ensure compliance with policies and procedures. We found that some contracts were located in purchase order files within the Finance department and some construction contracts were maintained in the P&E department. In addition, according to BREC staff, some customer contracts are maintained at BREC's various recreation facilities across the parish.¹³ Having all of the same types of contracts in centralized locations would help management locate contracts for review and audit as a March 2018 IPR review could not locate four contracts needed for its review.¹⁴

¹³ According to BREC, customer contracts are stored at the respective sites where the service is being fulfilled.

¹⁴ According to BREC, these were customer contracts and were stored at the respective BREC locations where services were rendered.

In addition, BREC does not keep all contracting and approval documentation in a central contract file. Best practices recommend that a contract file include the current contract, as well as the contractor's proposal if competitively procured. We reviewed contract files for 10 contracts, and files for the three contracts with independent contractors did not contain documentation of time sheets or other evidence of work performed. During our review, we also found that pertinent contract information such as proof of bids obtained or required approvals were not included in the files for six contracts. Although BREC was able to locate this information eventually, storing it in the contract file would help BREC more efficiently oversee the process.

Recommendation 6: BREC should update policies and procedures to require documentation of why contracts are needed.

Summary of Management's Response: BREC agrees with this recommendation and stated that it will review its current contracting policies and procedures and make appropriate updates to better document its determination of when and why it enters into contracts. See Appendix A for management's full response.

Recommendation 7: BREC should update policies and procedures to specify requirements for monitoring of all types of contracts.

Summary of Management's Response: BREC agrees with this recommendation and stated that it will review its current contracting policies and procedures and make appropriate updates to document how contracts should be monitored. See Appendix A for management's full response.

Recommendation 8: BREC should implement centralized management oversight processes to ensure all contracts are being properly monitored, per best practices.

Summary of Management's Response: BREC agrees with this recommendation and stated that in addition to review of its contracting policies and procedures, it will also review its current processes for managing contracts and make any appropriate adjustments in accordance with best practices. See Appendix A for management's full response.

BREC should strengthen its oversight of the CEAs it establishes with fundraising foundations and other entities, such as sports leagues. BREC does not track or monitor these agreements to ensure that the terms of the agreement are updated and comply with policy. Monitoring CEAs is important because these agreements must specify how BREC is receiving at least an equivalent value in goods and services.

BREC Contract Review and Approval Procedures define CEAs as agreements for 12 months or more between BREC and another public, private, or governmental entity in which BREC is exchanging or transferring public resources such as land, funds, or use of a facility for a public purpose and has an objective expectation of receiving at least equivalent value for the exchange or transfer of public funds or assets. BREC has CEAs with groups such as its fundraising foundations, youth leagues, community groups, and others. These agreements outline each party's responsibilities. For example, a CEA with a youth league may outline when facilities will be used, how much in rental fees will be charged, and who is responsible for paying utilities associated with field lights. A CEA with a fundraising foundation outlines a description of the services to be provided and anticipated outcomes. As with other types of contracts, BREC should centrally monitor these agreements to ensure the terms are being met.

At the time of our audit, BREC could not provide us with a comprehensive list of CEAs it has entered into and does not have procedures to monitor compliance with the terms of these agreements. BREC does not track these agreements electronically and, as with its other contracts, does not maintain CEAs in a centralized location. Instead, CEAs are maintained by department staff responsible for coordinating and facilitating the related work. As a result, during the audit BREC management could not provide us with the number of CEAs it has entered into. In addition, BREC does not have procedures to monitor whether terms of the agreements are being met or if the terms of the agreements are still relevant.

Monitoring CEAs is important because these agreements should specify how BREC is receiving at least an equivalent value in goods and services. One of the action steps in BREC's 2015-2024 Imagine Your Parks strategic plan states that BREC will formalize and continually maintain partnership agreements that define equitable contributions and desired outcomes of each party and monitor them at least annually, or as needed. Failure to review these agreements on a periodic basis could result in agreements that no longer benefit BREC or are no longer necessary. According to BREC, it recognized these issues and began its already planned review of these contractual issues during this audit.

An IPR review conducted on the Recreation department in March 2018 also found that, in some cases, the department did not use standard CEA terms, such as terms related to liability or indemnity that are typically found in these agreements. The review also found that partner relationships and respective responsibilities continued after the terms of the signed agreements expired, even though some partners were not fulfilling their responsibilities to BREC. However,

according to BREC, actions have since been taken to address those recommendations within the Recreation department.

We reviewed examples of three CEAs with sports leagues and three CEAs with fundraising foundations and found, in some cases, terms that were vague or no longer relevant. For example, the CEA with Friends of Magnolia Mound (FOMM)¹⁵ contained terms that were no longer relevant. The CEA requires FOMM to reimburse BREC quarterly for a position at Magnolia Mound that is no longer funded by BREC. According to BREC, FOMM has not made any payments to BREC since the position was discontinued, but the terms of the CEA were not amended to reflect that. We also found the terms of a CEA between BREC and an area youth league were perceived as vague by the league, which resulted in confusion between the two parties regarding the youth league's financial obligations.

We also found that BREC's CEAs, such as its CEA with the Friends of the Baton Rouge Zoo (FOZ), do not always contain terms that require the other parties to provide detailed information that would allow BREC to more easily determine if the other parties are meeting CEA requirements. It is important for BREC to have access to detailed information on all entities for which it has a CEA because BREC's strategic plan states that it will track and regularly share costs and measurable outcomes of agreements. Although the CEA between BREC and FOZ states that FOZ shall use its income exclusively to support the Zoo's activities and facilities, the CEA does not require detailed information on FOZ's expenditures to ensure this requirement is being met. FOZ pays directly for zoo upgrades, such as landscaping and zoo exhibits, and for two marketing and development positions.¹⁶ While FOZ's annual financial statements are obtained every year by BREC, the only way BREC can obtain detailed information concerning FOZ's expenditures is if BREC audits FOZ at its own expense.¹⁷ Unlike FOZ, the BREC Foundation gives detailed revenue and expenditure information, as well as contributions, directly to BREC. According to information provided to us by BREC, the BREC Foundation contributed approximately \$1.5 million to BREC parks and programs in calendar years 2015 through 2018.

Ensuring that BREC receives at least an equivalent benefit¹⁸ is important because FOZ uses Zoo facilities and resources for its members and fundraising events, such as Brew at the Zoo, that have a direct cost to BREC. These additional costs include those related to keeping the Zoo open past typical closing time, maintenance, and Zoo staff salaries. In addition, FOZ does

¹⁵ BREC has CEAs with three fundraising organizations: the BREC Foundation, the Friends of Magnolia Mound Plantation and Friends of the Baton Rouge Zoo. Each of these organizations are organized as a 501(c)(3) tax exempt organization and are managed independently of BREC, each with its own board of directors.

¹⁶Neither BREC nor FOZ provided us detailed documentation showing FOZ's expenditures.

¹⁷ In November 2018, BREC invoked the right to audit FOZ's financial records as part of a previously planned internal process review. BREC's IPR manager began an IPR review of the Zoo in March 2018. In September 2018, BREC's IPR Committee approved a review of all BREC partnerships, including FOZ. This review began in November 2018.

¹⁸ The Louisiana Attorney General developed a three-prong test following the Louisiana Supreme Court's *Cabela's* decision, in which all three elements must be met for a public entity to properly expend or transfer public funds or property. The third element states that the "public entity has a demonstrable, objective, and reasonable expectation of receiving a benefit or value at least equivalent to the amount expended or transferred."

not pay rental fees for the use of Zoo facilities. While the relationship between a support organization such as FOZ and the Zoo is not uncommon, BREC should evaluate the terms of its CEA with FOZ to better ensure a mutually beneficial relationship between the two entities. By revising its CEA with FOZ, it could create a more transparent relationship and ensure that FOZ is meeting the requirement of using its income exclusively to support Zoo activities, facilities, and programs.

Recommendation 9: BREC should track all of its CEAs electronically and store the documents in one centralized location.

Summary of Management's Response: BREC agrees with this recommendation and stated that it will soon be taking steps to better track and store all of its current and future CEAs. See Appendix A for management's full response.

Recommendation 10: BREC should amend its CEA with FOZ to require more transparency into detailed revenue and expenditure information. In addition, BREC should review all of its CEAs to ensure terms of the agreements require more transparency to ensure parties are meeting the requirements of the CEAs.

Summary of Management's Response: BREC agrees with this recommendation and stated that it will take steps to ensure that all of its CEAs have clearer measurable objectives to better determine if agreed-upon outcomes are being met, thus providing more transparent information to all parties involved, including the taxpaying public. See Appendix A for management's full response.

APPENDIX A: MANAGEMENT'S RESPONSE



THE RECREATION + PARK COMMISSION FOR THE PARISH OF EAST BATON ROUGE

Transmitted via Email:
kleblanc@lla.la.gov

6201 Florida Boulevard, Baton Rouge LA 70806 (225) 272-9200 brec.org

Darryl G. Purpera, Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

This letter serves as BREC's official response to the performance audit recently completed by your audit staff working under the direction of Karen Leblanc, Assistant Legislative Auditor and Director of Performance Audit Services. We would like to express our gratitude to your team for their professionalism and willingness to take the time to learn the complexities of our organization over the past year that we've been working together. As your team learned during the audit, BREC is unlike most governmental agencies in that we are a public entity that must also function much like a business due to the nature of the services we provide. In fact, many of the facilities and services we provide such as summer camps, a zoo, golf courses, Liberty Lagoon Waterpark, Bluebonnet Swamp Nature Center, Farr Park Equestrian Center and RV Campground, and Magnolia Mound, just to name a few, are also offered by private for-profit businesses, requiring us to operate much differently than most governmental agencies. Some of those differences include: strategically setting prices for a variety of services based on market conditions and many other variables; marketing and advertising hundreds of programs across multiple mediums; collecting and depositing various forms of revenue at more than 50 locations across the parish; collecting and remitting sales taxes to the state and local government; and providing excellent customer service to attract new and retain repeat customers. In addition, in order for us to successfully meet our objectives and achieve our mission of providing exceptional parks and recreational experiences to all of East Baton Rouge Parish, we are also continuously upgrading and building facilities, implementing new programs and activities, patrolling parks to enforce park rules to maintain public safety, caring for animals at several facilities, hiring a diverse population of employees, and much more, all while ensuring that we are making wise use of taxpayer dollars across our very diverse operations and abiding by the rules and regulations set forth for governmental agencies.

While we were confident in our operations of the agency in using tax dollars to effectively serve the public prior to the audit, the audit has confirmed that we are fulfilling our mission and promises to the public, as most of the recommendations provided in the report by your team were previously identified through our internal processes and are currently being implemented. By continuing to take steps such as developing, periodically reviewing, and implementing 1 strategic plans; setting annual agency and department goals; abiding by accreditation standards set by the Commission for Accreditation for Parks and Recreation Agencies (CAPRA) and the Associations for Zoos and Aquariums (AZA); following laws, regulations and best practices set

A.1

PLAY. DISCOVER. GROW.



by the Governmental Accounting Standards Board (GASB), the National Recreation and Park Association (NRPA), and the Louisiana Legislative Auditor (LLA); and implementing an internal audit division governed by the professional association of the Institute of Internal Auditors (IIA), we believe we are achieving our number one Strategic Direction, as stated in our 2014 strategic plan, of wisely using taxpayer dollars provided by the citizens of East Baton Rouge and are therefore serving them at the highest level of service. Again, we appreciate the work your team has performed as we are always striving to improve our operations and service to the public.

While we agree with each of the recommendations provided in the report, our specific responses to each recommendation are provided below.

Recommendation 1: As recommended by AZA, BREC should ensure that the Zoo's strategic and master plans contain all of the new AZA requirements.

Following the Commission's decision to improve the zoo at its current location in March 2018, BREC immediately began taking the necessary steps to address the aging infrastructure noted in the most recent accreditation report. BREC is currently working with a nationally recognized, Louisiana-based zoo designer, Torre Design Consortium, whose work includes LSU's current Mike the Tiger exhibit as well as nearly 50 master plans for some of the largest zoos in the country, to develop a master plan that not only addresses the infrastructure and old exhibits noted in the accreditation report but also meets all current AZA requirements for accreditation and drastically improves the current appearance of the zoo. Those final plans are scheduled to be shared publicly on August 17, 2019.

Recommendation 2: As recommended by AZA, BREC should develop a proactive written maintenance plan for the zoo that fully meets AZA standards to help ensure that it addresses maintenance and major repairs in a timely manner.

In addition to the comments stated above addressing Recommendation 1, it should be noted that BREC continues to increase its investment in maintenance and repairs at the zoo, including recently adding additional staff in the Zoo's Buildings and Grounds division and will continue to look for ways to further strengthen its current maintenance plan to ensure it fully meets all AZA requirements in a timely manner and addressing on-going maintenance and major repairs.

Recommendation 3: BREC should continue pursuing its current goal to capture all associated costs and revise its chart of accounts to ensure it can allocate these costs to programs so that it can begin measuring rate of recovery for its programs against cost recovery targets. 2

Since 2017, BREC has taken steps to evaluate if its current software is capable of addressing all of its operational and administrative needs, including capturing all associated costs for the



variety of facilities it operates and the programs it offers. After performing a full and in-depth analysis of its current software needs, in February 2019, the BREC Commission approved the purchase of the Tyler MUNIS software for its Enterprise Resource Planning (ERP) system. This strategic software initiative, which includes a redesign of BREC's chart of accounts, as well as other software implementations, will provide for more detailed accounting and financial data transparency, internally and externally, and is currently in the implementation planning phase. Due to the vast scope and size of the project and BREC's operations, it is estimated to be fully complete in approximately two years.

Recommendation 4: BREC should implement all IPR recommendations related to P&E's management of capital improvement projects.

BREC intends to implement all Internal Process Review (IPR) recommendations resulting from recent internal audits, including those related to management of its capital improvement projects. To ensure full implementation of the recommendations, BREC created an IPR Committee in 2016 which is chaired by a Commissioner and meets quarterly to discuss the status of any outstanding action items developed to address recommendations included in IPR reports. The IPR Committee also reports quarterly to the full Commission.

The fact that BREC completed approximately \$100 Million in capital improvement projects as part of its original Imagine Your Parks Strategic Plan from 2004 with a change order rate of less than 2%, which is significantly less than industry standards, is a clear indication that projects and budgets are tightly managed despite the fact that some procedures were not documented.

Recommendation 5: BREC should ensure that it follows its prioritization criteria for capital improvement projects.

This is another recommendation identified prior to the LLA audit by our internal processes and as stated above, BREC has full intention to implement all such recommendations. While BREC has recently formalized written criteria to prioritize capital improvement projects, informally, BREC always considers equity and prioritization of its capital improvement projects and frequently assesses historical financial records to ensure capital improvement funds are spent equitably in an effort to serve as many citizens as possible.

Recommendation 6: BREC should update policies and procedures to require documentation of why contracts are needed.

BREC will review its current contracting policies and procedures and make appropriate updates to better document our determination of when and why it enters into contracts. Historically, like most businesses and organizations, BREC typically determines a need for a contract when it

3



does not have the internal expertise or resources, such as time, to provide the services needed. This approach applies to all contracts entered into, including but not limited to, those for advertising, professional services such as engineers and architects, construction, and independent contractors such as sports officials and security.

Having said that, it should be absolutely clear that the neither the LLA; our internal auditors; our external auditors, Postlethwaite and Netterville; visiting CAPRA or AZA accreditation teams; nor any other governing body that routinely reviews BREC's operations, have ever identified a contract that BREC has entered into that was determined to not be needed.

Recommendation 7: BREC should update policies and procedures to specify requirements for monitoring all types of contracts.

As stated above, BREC will review its current contracting policies and procedures and make appropriate revisions to better document how contracts should be monitored. BREC's current process of requiring management that initiated the contract to sign vendor invoices prior to payment, indicating that the service contracted for was in fact provided, has served well as a monitoring control. Additionally, as stated above, it is important to note that it has never been determined by any of the many agencies that review BREC on a regular basis, that BREC has paid for a service that it did not in fact receive.

Recommendation 8: BREC should implement centralized management oversight processes to ensure all contracts are being properly managed per best practices.

Please review our responses provided for Recommendation 6 and 7. As part of its normal operating routine, BREC will also review its current processes for managing contracts and make any appropriate adjustments in accordance with best practices as identified by the LLA.

Recommendation 9: BREC should track all of its CEAs electronically and store the documents in one centralized location.

As identified during a BREC internal review of all of its existing Cooperative Endeavor Agreements (CEAs), outside of the LLA's performance audit, BREC will soon be taking steps to better track and store all of its current and future CEAs.

Recommendation 10: BREC should amend its CEA with FOZ to require more transparency into detailed revenue and expenditures information. In addition, BREC should review all of its CEAs to ensure terms of the agreements require more transparency to ensure parties are meeting the requirements of the CEAs.



As stated above, this final recommendation was also identified through BREC's own internal process review and as such, we will soon be taking the necessary steps to ensure the recommendation is fully implemented and that all of BREC CEA's have clearer measurable objectives to better determine if agreed-upon outcomes are being met, thus providing more transparent information to all parties involved, including the taxpaying public. Again, as stated above, no BREC CEA's have ever been determined to be in violation of state statutes which require the benefit received by BREC and the public to equal to or exceed the amount of public assets or funds provided by BREC in the agreement.

Additionally, BREC, and thus the taxpaying public, has benefited tremendously from a long-standing relationship with our partner, Friends of the Zoo (FOZ). Board members of the FOZ are all highly respected and committed individuals who volunteer their time and resources for the sole purpose of creating a better Baton Rouge Zoo and therefore, a better Greater Baton Rouge community. Each year, BREC receives the FOZ's annual audit performed by a certified public accountant, and a recent internal review confirmed that all funds received by the FOZ are invested directly in the Zoo for a variety of purposes, including marketing and membership services, improvements to exhibits, hosting special events, and contributions to conservation as required by AZA accreditation standards. Most successful zoos across the country work with similar partner organizations to raise awareness and further promote support of the zoo. BREC does not contribute any public funds to the FOZ and has historically received in excess of \$400,000 in annual benefits to the Zoo and to public taxpayers and over \$700,000 in direct capital improvements to the facility itself.

Cordially,

Corey K. Wilson, Superintendent



Louisiana Legislative Auditor
Performance Audit Services

Checklist for Audit Recommendations

Agency: Recreation and Park Commission for the Parish of East Baton Rouge

Audit Title: Evaluation of the Recreation and Park Commission for the Parish of East Baton Rouge (BREC) House Resolution 59

Audit Report Number: 40180013

Instructions to Audited Agency: Please fill in the information below for each recommendation. A summary of your response for each recommendation will be included in the body of the report. The entire text of your response will be included as an appendix to the audit report.

<p>Finding 1: Although BREC developed two comprehensive strategic plans for its parks, it did not implement a formal planning process specifically for the Zoo until 2014. In addition, as cited in both 2011 and 2017 AZA accreditation reports, BREC should develop a proactive, written maintenance plan that meets AZA standards and address aging infrastructure issues to ensure the Zoo meets modern zoological standards.</p>
<p><i>Recommendation 1:</i> As recommended by AZA, BREC should ensure that the Zoo's strategic and master plans contain all of the new AZA requirements.</p>
<p>Does Agency Agree with Recommendation? <input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree</p>
<p>Agency Contact Responsible for Recommendation:</p>
<p><i>Name/Title:</i> Phil Frost, Director of BREC's Baton Rouge Zoo</p>
<p><i>Address:</i> 3601 Thomas Road</p>
<p><i>City, State, Zip:</i> Baton Rouge, LA 70807</p>
<p><i>Phone Number:</i> 225-775-3877</p>
<p><i>Email:</i> pfrost@brzoo.org</p>
<p><i>Recommendation 2:</i> As recommended by AZA, BREC should develop a proactive written maintenance plan for the zoo that fully meets AZA standards to help ensure that it addresses maintenance and major repairs in a timely manner.</p>
<p>Does Agency Agree with Recommendation? <input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree</p>
<p>Agency Contact Responsible for Recommendation:</p>
<p><i>Name/Title:</i> Phil Frost</p>
<p><i>Address:</i> 3601 Thomas Road</p>
<p><i>City, State, Zip:</i> Baton Rouge, LA 70807</p>
<p><i>Phone Number:</i> 225-775-3877</p>
<p><i>Email:</i> pfrost@brzoo.org</p>

Finding 2: Although BREC has established cost recovery targets, it has not yet measured whether its programs meet these targets because of limitations in its current accounting system. Measuring whether its programs meet cost-recovery targets is important because these targets set a goal for the level of subsidy that should be provided to programs and which programs should charge fees to recover costs.

Recommendation 3: BREC should continue pursuing its current goal to capture all associated costs and revise its chart of accounts to ensure it can allocate these costs to programs so that it can begin measuring rate of recovery for its programs against cost-recovery targets.

Does Agency Agree with Recommendation? Agree Disagree

Agency Contact Responsible for Recommendation:

Name/Title: Corey Wilson, Superintendent

Address: 6201 Florida Blvd.

City, State, Zip: Baton Rouge, LA 70806

Phone Number: 225-272-9200

Email: cwilson@brec.org

Finding 3: BREC spent approximately \$55 million on capital improvement projects during calendar years 2015 through 2018. However, it has not yet finalized documented procedures on how to manage these projects and it did not have documented and consistent criteria for prioritizing projects until 2019.

Recommendation 4: BREC should implement all IPR recommendations related to P&E's management of capital improvement projects.

Does Agency Agree with Recommendation? Agree Disagree

Agency Contact Responsible for Recommendation:

Name/Title: O. Reed Richard, Assistant Superintendent of Planning and Engineering

Address: 6201 Florida Blvd.

City, State, Zip: Baton Rouge, LA 70806

Phone Number: 225-272-9200

Email: rrichard@brec.org

Recommendation 5: BREC should ensure that it follows its prioritization criteria for capital improvement projects.

Does Agency Agree with Recommendation? Agree Disagree

Agency Contact Responsible for Recommendation:

Name/Title: O. Reed Richard, Assistant Superintendent of Planning and Engineering

Address: 6201 Florida Blvd.

City, State, Zip: Baton Rouge, LA 70806

Phone Number: 225-272-9200

Email: rrichard@brec.org

Finding 4: Although BREC has developed contracting policies and procedures, these policies do not require that it document the need for contracts prior to the execution of the contract and do not specify how contracts should be monitored. BREC spent \$26.3 million on contracts between calendar years 2017 and 2018, so it is important that they have a documented process to ensure services are needed and received.

Recommendation 6: BREC should update policies and procedures to require documentation of why contracts are needed.

Does Agency Agree with Recommendation? Agree Disagree

Agency Contact Responsible for Recommendation:

Name/Title: Corey Wilson, Superintendent

Address: 6201 Florida Blvd.

City, State, Zip: Baton Rouge, LA 70806

Phone Number: 225-272-9200

Email: cwilson@brec.org

Recommendation 7: BREC should update policies and procedures to specify requirements for monitoring of all types of contracts.

Does Agency Agree with Recommendation? Agree Disagree

Agency Contact Responsible for Recommendation:

Name/Title: Corey Wilson, Superintendent

Address: 6201 Florida Blvd.

City, State, Zip: Baton Rouge, LA 70806

Phone Number: 225-272-9200

Email: cwilson@brec.org

Recommendation 8: BREC should implement centralized management oversight processes to ensure all contracts are being properly monitored per best practices.

Does Agency Agree with Recommendation? Agree Disagree

Agency Contact Responsible for Recommendation:

Name/Title: Corey Wilson, Superintendent

Address: 6201 Florida Blvd.

City, State, Zip: Baton Rouge, LA 70806

Phone Number: 225-272-9200

Email: cwilson@brec.org

Finding 5: BREC should strengthen its oversight of the cooperative endeavor agreements (CEAs) it establishes with fundraising foundations and other entities, such as sports leagues. BREC does not centrally track or monitor these agreements to ensure that the terms of the agreement are updated and comply with policy. Monitoring CEAs is important because these agreements must specify how BREC is receiving at least an equivalent value in goods and services.

Recommendation 9: BREC should track all of its CEAs electronically and store the documents in one centralized location.

Does Agency Agree with Recommendation? Agree Disagree

Agency Contact Responsible for Recommendation:
<i>Name/Title:</i> Corey Wilson, Superintendent
<i>Address:</i> 6201 Florida Blvd.
<i>City, State, Zip:</i> Baton Rouge, LA 70806
<i>Phone Number:</i> 225-272-9200
<i>Email:</i> cwilson@brec.org
<i>Recommendation 10:</i> BREC should amend its CEA with FOZ to require more transparency into detailed revenue and expenditures information. In addition, BREC should review all of its CEAs to ensure terms of the agreements require more transparency to ensure parties are meeting the requirements of the CEAs.
Does Agency Agree with Recommendation? <input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree
Agency Contact Responsible for Recommendation:
<i>Name/Title:</i> Corey Wilson, Superintendent
<i>Address:</i> 6201 Florida Blvd.
<i>City, State, Zip:</i> Baton Rouge, LA 70806
<i>Phone Number:</i> 225-272-9200
<i>Email:</i> cwilson@brec.org

APPENDIX B: SCOPE AND METHODOLOGY

This report provides the results of our performance audit of the Recreation and Parks Commission for the Parish of East Baton Rouge's (BREC) operations. We conducted this audit in response to House Resolution 59 of the 2018 Regular Legislative Session, which requested an audit of BREC. This audit focused on BREC's overall strategic planning. Our audit scope was January 1, 2013, through December 31, 2018, for our review of studies and contracts. However, for other areas we reviewed, our audit scope varied based on the need to review historical information or establish trends. Our audit objective was:

To evaluate BREC's operations, including a review of contracts, studies, capital improvement projects, cooperative endeavor agreements, how the agency makes decisions regarding funding, and its progress toward regaining AZA accreditation.

We conducted this performance audit in accordance with generally-accepted *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. To answer our objectives, we reviewed internal controls relevant to the audit objectives and performed the following audit steps:

- Researched and reviewed relevant state statutes related to BREC and interviewed relevant staff from various BREC departments to understand agency operations and processes.
- Obtained and reviewed BREC policies and procedures, including those related to BREC's planning and contract management processes.
- Obtained and reviewed Commission for Accreditation of Park and Recreation Agencies (CAPRA) standards, National Recreation and Park Association (NRPA) management of park and recreation agencies best practices, and Association of Zoos & Aquariums' (AZA) accreditation standards & related policies. In addition, we researched and obtained contracting best practices.
- Obtained and reviewed BREC's calendar year 2005-2014 and 2015-2024 Imagine Your Parks strategic plans and related documents, including analyses and studies conducted by BREC consultants and staff. We also obtained BREC Zoo strategic planning documents, including related studies and surveys.
- Reviewed the Baton Rouge Zoo's March 2012 and March 2018 AZA inspection reports. In addition, we reviewed documentation relating to the Zoo's AZA accreditation visit in December 2017, including information provided by BREC

as part of their accreditation application, the AZA inspection report, and BREC's response to the AZA's findings. We also toured the Baton Rouge Zoo to see deficiencies reported in the AZA inspection report and recent improvements to address AZA concerns.

- Obtained expenditure and revenue data from BREC Financial staff. We only used this information for statistical reasons; therefore, we didn't conduct reliability tests because of time and resource restraints. However, BREC is subject to annual financial audits.
- Obtained from BREC an electronic listing of contracts the agency entered into between January 1, 2017, and December 31, 2018.
 - Because we were informed by BREC that contract data was incomplete, we decided not to utilize the data for testing during our fieldwork. As a result, to test compliance with BREC policies and contracting best practices, we chose a targeted selection of 10 contracts based on department and contract amount, including difference between original and final revised contract amount.
- Obtained and reviewed consultant contracts BREC entered into between calendar years 2013 through 2018 to determine contracts related to studies. Using this list, we prepared a summary of studies performed, their purpose, and overall costs incurred by BREC.
- Obtained and reviewed BREC cooperative endeavor agreements with sports leagues and fundraising affiliates.
- Obtained list of contributions provided to BREC by the BREC Foundation for calendar years 2015 through 2018.
- Obtained and reviewed copies of internal process review engagements performed by BREC's Internal Process Review Manager, as well as status updates regarding BREC's completion of identified action items.

APPENDIX D: STRATEGIC PLANNING STUDIES CALENDAR YEARS 2013 - 2018

Study	Purpose	Contractor	Calendar Year*	Amount
Park and Recreation Strategic Plan Services	Creation of 2015-2024 Imagine Your Parks Strategic Plan.	Wallace Roberts & Todd, LLC	2013	\$250,000
Recreation and Park Needs Assessment Survey	Public surveys of recreation and park needs.	ETC Leisure Vision	2013	12,500
Analysis of operations of BREC's Golf department	To assist in developing strategic plan for golf department and facilities.	National Golf Foundation Consulting	2014	51,000
Conceptual land use study - potential Southeast Community Park	Site evaluation, data collection, and conceptual land use diagrams for potential community park adjacent to Woman's Hospital.	Jeffrey Carbo, FASLA, Landscape Architects, LLC	2015	8,500
Garden Center & Conservatory Conceptual Study	Conceptual site study for connecting existing Garden Center building to new conservatory.	Cockfield Jackson Architects APAC	2015	6,000
Howell Park Citizen survey	Survey of customer satisfaction of households within three-mile radius of Howell Park.	Percy & Co.	2015	10,000
Zoo Citizen Survey	Face-to-face interviews of 300 citizens in area proximate to Baton Rouge Zoo.	Percy & Co.	2015	12,000
Covered arena conceptual study	Conceptual site study for design of single story roof covering horse arena at Farr Park.	Chenevert Architects LLC	2016	3,500
Airline Highway Zoo Feasibility Study	Preliminary analysis of flood plain and earthwork at Airline Highway Park.	Duplantis Design Group	2017	27,300

Study	Purpose	Contractor	Year*	Amount
Reorganization and Protocol development for Planning & Engineering department	Implementation of recommended internal staffing requirements and system-wide project delivery protocol; assessment of system-wide project review and approval process.	Adams Management Services Corporation	2017	\$45,600
ADA Self-Evaluation and Comprehensive Transition Plan	ADA self-evaluation and comprehensive transition plan to meet CAPRA standard 2.10.	Altura Solutions, LP	2018	302,830
Baton Rouge Bicycle and Pedestrian Master Plan	Master plan for development of trail/bicycle network.	Toole Design Group, LLC	2018	50,000
Level of Service standards guidelines	Develop level of service standard guidelines, including analysis, needs assessment, recommendations and workshop.	Barth Associates, LLC	2018	18,000
Preparation of historical and cultural resources manager plan	Development of Historical and Cultural Resources Management Plan to provide a guide for identifying and managing cultural resources located within 11 BREC parks.	Coastal Environments, Inc.	2018	48,500
Traffic Impact Study for Proposed Zoo	Traffic impact study to include data collection, safety analysis, traffic analysis, report preparation, and project coordination.	Vectura Consulting Services, LLC	2018	14,875
Total				\$860,605
*Year contract was signed. Source: Prepared by legislative auditor’s staff using contract information provided by BREC.				

APPENDIX E: SUMMARY OF BREC'S CALENDAR YEARS 2015 – 2024 CAPITAL IMPROVEMENT EXPENDITURES*

Park Name	2015	2016	2017	2018	Total**
Community Parks					
Anna T. Jordan Community Park	\$543,016	\$1,399,654	\$166,338	\$1,857	\$2,110,865
City-Brooks Community Park	\$6,192	\$161	\$11,580	\$451,384	\$469,317
Forest Community Park	\$14,445	\$409,461	\$1,175,018	\$144,651	\$1,743,575
Greenwood Community Park	\$108,313	\$18,718	\$122,990	\$125,473	\$375,494
Highland Road Community Park	\$1,080,452	\$19,928	\$130,834	\$294,834	\$1,526,048
Howell Community Park	\$50,679	\$720,563	\$2,537,349	\$1,181,416	\$4,490,007
Independence Community Park	\$123,836	\$997,696	\$1,526,275	\$1,904,690	\$4,552,496
Jackson Community Park	\$306,509	\$0	\$64,302	\$80,882	\$451,693
North Sherwood Forest Community Park	\$122,878	\$682,020	\$2,803,589	\$481,579	\$4,090,067
Perkins Road Community Park	\$32,179	\$209,491	\$27,846	\$15,946	\$285,463
Sandy Creek Community Park	\$23,199	\$0	\$0	\$4,386	\$27,585
Zachary Community Park	\$315,310	\$330,620	\$0	\$2,800	\$648,731
Trails					
Capital Area Pathways Project	\$246,814	\$1,279,211	\$261,898	\$582,756	\$2,370,678
Small Neighborhood Parks					
Acadian Thruway Park	\$215	\$0	\$0	\$28,250	\$28,465
Alaska Street Park	\$0	\$0	\$0	\$3,186	\$3,186
Alexander Street Park	\$0	\$0	\$0	\$113	\$113
Alsen Park	\$0	\$0	\$0	\$4,732	\$4,732
Antioch Boulevard Park	\$12,095	\$330,110	\$427,018	\$1,326	\$770,549
Avenue F Park	\$0	\$0	\$0	\$0	\$0
Baker Park	\$0	\$0	\$0	\$8,575	\$8,575
Baker Playground	\$0	\$0	\$0	\$0	\$0
Baker Recreation Center	\$10,603	\$543,732	\$162,451	\$2,810	\$719,596
Baringer Road Park	\$47,733	\$0	\$0	\$0	\$47,733
Baywood Park	\$0	\$0	\$0	\$0	\$0
Beaver Creek Park and Golf Course	\$0	\$20,590	\$182,678	\$1,093	\$204,361
Belfair Park	\$0	\$0	\$0	\$0	\$0

Park Name	2015	2016	2017	2018	Total**
Ben Burge Park	\$0	\$0	\$0	\$0	\$0
Bird Station Park	\$0	\$0	\$2,203	\$0	\$2,203
Blueberry Street Park	\$500	\$0	\$0	\$0	\$500
Boulevard de Province Park	\$0	\$0	\$0	\$0	\$0
Brookfield Avenue Park	\$0	\$0	\$0	\$0	\$0
Brown Heights Park	\$0	\$0	\$0	\$0	\$0
Buchanan Park	\$0	\$99	\$0	\$0	\$99
Cadillac Street Park	\$0	\$0	\$0	\$2,736	\$2,736
Camelot Park	\$0	\$0	\$0	\$0	\$0
Cedarcrest Park	\$0	\$0	\$0	\$0	\$0
Chamberlain Street Park	\$92,944	\$0	\$0	\$0	\$92,944
Church Street Park	\$63,925	\$161,194	\$0	\$12,967	\$238,086
Clifford T. Seymour, Sr. Park	\$0	\$0	\$0	\$0	\$0
Cohn Nature Preserve	\$0	\$0	\$0	\$0	\$0
College Town Park	\$0	\$0	\$0	\$0	\$0
Congress Park	\$0	\$0	\$0	\$0	\$0
Convention Street Park	\$7,707	\$1,597	\$0	\$0	\$9,304
Corporate Parkway	\$0	\$0	\$0	\$0	\$0
Cortana Place Park	\$0	\$0	\$0	\$0	\$0
Cunard Avenue Park	\$0	\$0	\$0	\$26,203	\$26,203
Dayton Street Park	\$0	\$0	\$0	\$0	\$0
Dover Street Park	\$0	\$0	\$0	\$0	\$0
Doyle's Bayou Park	\$0	\$0	\$0	\$0	\$0
Droze Road Park	\$0	\$0	\$0	\$0	\$0
Drusilla Lane Park	\$0	\$0	\$0	\$0	\$0
Duchess Drive Park	\$0	\$0	\$0	\$0	\$0
East Brookstown Park	\$5,941	\$0	\$4,404	\$0	\$10,345
East Polk Street Park	\$0	\$0	\$0	\$0	\$0
Edward Avenue Park	\$0	\$0	\$0	\$0	\$0
Erich and Lea Sternberg Park	\$0	\$0	\$0	\$34,919	\$34,919
Evangeline Street Park	\$0	\$0	\$0	\$6,953	\$6,953
Expressway Park	\$96,749	\$163,401	\$4,890	\$228	\$265,268
Fairfax Park	\$0	\$0	\$0	\$0	\$0
Fiesta Park	\$0	\$0	\$0	\$125,625	\$125,625
Flannery Road Park	\$0	\$0	\$0	\$2,276	\$2,276
Fortune Addition Park	\$0	\$0	\$0	\$0	\$0
Forty-Eighth Street Park	\$0	\$0	\$0	\$0	\$0
Gayosa Street Park	\$0	\$0	\$0	\$0	\$0
Gentilly Court Park	\$17,623	\$0	\$8	\$0	\$17,631
Goodwood Park	\$0	\$245	\$10,350	\$4,347	\$14,942

Park Name	2015	2016	2017	2018	Total**
Greenwell Springs Park	\$96,618	\$47,862	\$0	\$7,442	\$151,922
Gus Young Park	\$101,134	\$732,506	\$518,533	\$0	\$1,352,173
Hamilton Avenue Park	\$0	\$0	\$0	\$0	\$0
Harding Street Park	\$16,803	\$0	\$110	\$77	\$16,990
Hartley/Vey Park at Gardere	\$95,872	\$15,966	\$59,690	\$395,578	\$567,106
Hooper Road Park	\$37,686	\$4,200	\$281,362	\$0	\$323,247
Hunters Point Drive Park	\$0	\$0	\$0	\$0	\$0
Industriplex Park	\$3,403	\$0	\$0	\$0	\$3,403
J.S. Clark Park and Golf Course	\$0	\$0	\$372	\$3,213	\$3,585
Jacob Kornmeyer Park	\$0	\$0	\$0	\$0	\$0
James Watson Park	\$9,206	\$166,111	\$0	\$0	\$175,317
Jefferson Street Park	\$0	\$74	\$0	\$0	\$74
Jones Creek Park	\$0	\$0	\$0	\$0	\$0
Kathy Drive Park	\$20,237	\$511,362	\$129,458	\$0	\$661,057
Kendalwood Road Park	\$0	\$16,928	\$16,933	\$3,105	\$36,966
Kernan Avenue Park	\$345	\$0	\$0	\$977	\$1,322
Kerr Warren Park	\$0	\$241	\$33	\$0	\$274
Kinchloe Lloyd Baker Park	\$0	\$0	\$0	\$0	\$0
Kolby Park	\$0	\$0	\$0	\$0	\$0
Lafitte Hill Park	\$0	\$0	\$0	\$0	\$0
Lafitte Street Park	\$70	\$0	\$0	\$0	\$70
Lanier Drive Park	\$2,134	\$0	\$0	\$0	\$2,134
Le Brent Avenue Park	\$373	\$0	\$68,596	\$0	\$68,970
Leeward Drive Park	\$0	\$0	\$0	\$0	\$0
Leo and Murlin Willie Park	\$0	\$0	\$0	\$0	\$0
Ligon Road Park	\$0	\$0	\$3,305	\$0	\$3,305
Little Farms Park	\$32,204	\$0	\$0	\$0	\$32,204
Longfellow Park	\$4,917	\$0	\$11,323	\$360,618	\$376,858
Longridge Park	\$0	\$0	\$0	\$0	\$0
Louisiana Park	\$0	\$77,177	\$1,093	\$1,574	\$79,844
Madison Avenue Park	\$0	\$0	\$0	\$0	\$0
Manchac Park	\$4,385	\$11,919	\$1,652	\$95,151	\$113,107
Maplewood Park	\$0	\$0	\$0	\$0	\$0
Mary J. Lands Park	\$0	\$0	\$0	\$0	\$0
Mary Ruth Park	\$0	\$0	\$0	\$0	\$0
Mayfair Park	\$0	\$0	\$0	\$80,737	\$80,737
Meadow Park	\$52,333	\$0	\$0	\$0	\$52,333
Mills Avenue Park	\$3,610	\$0	\$540	\$166,384	\$170,534
Monte Sano Park	\$0	\$0	\$0	\$0	\$0
Myrtle Street Park	\$43,691	\$0	\$0	\$29,891	\$73,582

Park Name	2015	2016	2017	2018	Total**
Nairn Park	\$0	\$0	\$0	\$878	\$878
North 14th Street Park	\$20,925	\$0	\$0	\$5,407	\$26,332
North 18th Street Park	\$0	\$0	\$0	\$0	\$0
North Baton Rouge Center	\$0	\$0	\$0	\$0	\$0
North Boulevard Park	\$0	\$0	\$0	\$0	\$0
North Street Park	\$42,300	\$0	\$0	\$0	\$42,300
Old Hammond Highway Park	\$0	\$138,952	\$988	\$0	\$139,940
Palomino Drive Park	\$0	\$0	\$0	\$6,897	\$6,897
Parklawn Park	-\$18	\$58	\$0	\$0	\$40
Parkview Park	\$0	\$46,229	\$2,708	\$0	\$48,937
Pawnee Street Park	\$0	\$0	\$0	\$0	\$0
Pinehurst Park	\$0	\$0	\$0	\$0	\$0
Pride Park	\$0	\$0	\$0	\$0	\$0
Quarterhorse Drive Park	\$0	\$0	\$0	\$0	\$0
Railey Roshto Park	\$0	\$0	\$464	\$37,420	\$37,884
Reames Road Park	\$0	\$0	\$0	\$0	\$0
Red Oaks Park	\$0	\$0	\$968	\$0	\$968
Rio Drive Park	\$0	\$0	\$0	\$0	\$0
Rita Street Park	\$15,339	\$15,848	\$100,440	\$0	\$131,626
Riverbend Park	\$20,307	\$0	\$283	\$200,894	\$221,485
Rollins Road Park	\$0	\$0	\$0	\$0	\$0
Roosevelt Street Park	\$0	\$0	\$0	\$0	\$0
Rue Lebouef Park	\$0	\$0	\$0	\$0	\$0
Saia Park	\$0	\$68,723	\$0	\$0	\$68,723
Samuel D'Agostino Park	\$47,374	\$41,907	\$0	\$0	\$89,281
Santa Maria Park	\$0	\$153,311	\$43,247	\$0	\$196,558
Scotlandville Parkway	\$12,906	\$109,598	\$78	\$2,631	\$125,214
Seventh Street Park	\$0	\$0	\$0	\$0	\$0
South Harrell's Ferry Road Park	\$0	\$0	\$0	\$0	\$0
South Magnolia Park	\$0	\$0	\$0	\$0	\$0
Spain Street Park	\$0	\$0	\$56,578	\$113,182	\$169,760
Spanish Town Park	\$203,857	\$276	\$0	\$0	\$204,132
Starwood Court Park	\$0	\$1,750	\$0	\$0	\$1,750
Sugarland Park	\$0	\$0	\$0	\$63	\$63
T. D. Bickham, Jr. Park	\$2,124	\$109,655	\$0	\$0	\$111,779
Tams Drive Park	\$57,516	\$0	\$0	\$0	\$57,516
Terrace Street Park	\$2,096	\$0	\$0	\$0	\$2,096
Thirty-Ninth Street Park	\$0	\$0	\$0	\$0	\$0
Thomas Maher Park	\$110	\$0	\$0	\$0	\$110
Tristian Avenue Park	\$0	\$0	\$0	\$0	\$0

Park Name	2015	2016	2017	2018	Total**
Tuscarora Street Park	\$0	\$0	\$0	\$0	\$0
Warren O. Watson Park	\$0	\$0	\$0	\$52	\$52
Wenonah Street Park	\$0	\$0	\$0	\$113	\$113
West Brookstown Park	\$138	\$0	\$20,099	\$75,768	\$96,005
Woodlawn Acres Park	\$0	\$0	\$0	\$6,176	\$6,176
Woodlawn Walking Trail	\$0	\$0	\$0	\$0	\$0
Wray Park	\$0	\$0	\$0	\$0	\$0
Yatasi Drive Park	\$800	\$0	\$0	\$0	\$800
Large Neighborhood Parks					
Airline Highway Park	\$21,906	\$0	\$818	\$1,132	\$23,855
Cedar Ridge Avenue Park	\$0	\$0	\$1,200	\$7,305	\$8,505
Flanacher Road Park	\$0	\$51	\$5,576	\$79,289	\$84,916
Jefferson Highway Park	\$476,772	\$1,531,494	-\$1,333	\$279	\$2,007,213
Jefferson Terrace Park	\$0	\$44,402	\$110,160	\$0	\$154,561
Lovett Road Park	\$62,704	\$62,083	\$57,497	\$92,970	\$275,253
Milford Wampold Memorial Park	\$3,908	\$0	\$0	\$0	\$3,908
Milton J. Womack Park	\$31,131	\$1,238,133	\$398,002	\$523,399	\$2,190,665
Plank Road Park	\$4,727	\$71,390	\$0	\$2,952	\$79,069
Sharp Road Park	\$70,279	\$317	\$0	\$0	\$70,596
Sports Academy	\$1,600	\$0	\$0	\$3,765	\$5,365
Woodstock Park	\$0	\$0	\$0	\$0	\$0
Special Use Facilities					
Golf Courses					
City Park Golf Course	\$0	\$0	\$0	\$0	\$0
Dumas Memorial Golf Course	\$0	\$0	\$0	\$0	\$0
Santa Maria Golf Course	\$0	\$0	\$0	\$2,484	\$2,484
Webb Memorial Park and Golf Course	\$7,914	\$5,870	\$106,215	\$86,140	\$206,139
Athletic Facilities					
Burbank Soccer Complex	\$146,116	\$1,691,288	\$198,521	\$19,796	\$2,055,721
Central Sports Park	\$685,085	\$817,439	\$21,237	\$5,613	\$1,529,375
Hartley/Vey Sports Park	\$4,107	\$167,052	\$1,259	\$0	\$172,418
Memorial Sports Complex	\$575	\$65	\$165	\$0	\$805
Olympia Stadium	\$20,828	\$0	\$24,176	\$0	\$45,004
Conservation/Outdoor Recreation					
Blackwater Conservation Area	\$115	\$601	\$3,046	\$0	\$3,763
Bluebonnet Swamp Nature Center	\$11,648	\$26,258	\$224,027	\$437,536	\$699,468
Burbank Conservation Area	\$0	\$0	\$0	\$0	\$0
Frenchtown Road Conservation Area	\$12,706	\$342,530	\$17,874	\$8,554	\$381,664

Park Name	2015	2016	2017	2018	Total**
Cultural Special Use Facilities					
Baton Rouge Zoo	\$104,498	\$285,814	\$149,300	\$229,460	\$769,072
Cohn Arboretum	\$4,328	\$18,578	\$612	\$3,101	\$26,619
Greenwell Springs Historic Site	\$0	\$0	\$0	\$0	\$0
Highland Road Observatory	\$0	\$0	\$0	\$2,256	\$2,256
Independence Theater	\$0	\$0	\$0	\$0	\$0
Knock Knock Children's Museum	\$1,785,660	\$3,558,334	\$1,762,836	\$67,954	\$7,174,784
Magnolia Cemetery	\$0	\$0	\$0	\$0	\$0
Magnolia Mound Plantation	\$82,638	\$217,657	\$88,530	\$357,741	\$746,565
Other Special Use Facilities					
Comite River Park	\$0	\$3,497	\$0	\$1,334	\$4,831
Farr Park Equestrian Center	\$557	\$98,005	\$405,173	\$21,268	\$525,003
Goldsby Field Park	\$108	\$0	\$3,942	\$103	\$4,153
Liberty Lagoon	\$150,335	\$3,584,039	\$112,847	\$29,988	\$3,877,209
System Wide Needs					
Safe House - Airline Highway	\$0	\$0	\$0	\$65,250	\$65,250
Safe House - Greenwood Park	\$0	\$0	\$0	\$44,650	\$44,650
Safe House - Memorial Sports Complex	\$0	\$0	\$0	\$85,400	\$85,400
Total	\$7,970,897	\$23,324,042	\$14,632,553	\$9,312,940	\$55,240,429
* Includes revenues from BREC's Capital Improvements Fund, the Enhancement Construction Fund, and the Enhancement Operations Fund. ** According to BREC, \$3,421,161 is due to flood-related projects. Source: Prepared by legislative auditor's staff using self-reported information provided by BREC.					