



**Parks and Recreation Department –
Park Usage Permit Audit
No. A2025-01**

Draft

Issued by the
Internal Audit Department
March 18, 2025

**City of El Paso
Internal Audit Department
Parks and Recreation Department – Park Usage Permit Audit A2025-01**

EXECUTIVE SUMMARY

The Internal Audit Department has concluded the Parks and Recreation Department – Park Usage Permit Audit. Based on the results of the audit, two findings were identified. The findings are considered significant in nature due to internal control breakdowns.

Listed below is a summary of the findings identified in this report:

1. There is no procedure in place for Parks and Recreation to identify and monitor events occurring at City of El Paso Parks when event organizers do not obtain Open Park Space Permits.
2. Parks and Recreation is accepting Open Park Space Permit Applications less than 30 days before the event date as required by the department.
 - Five (5) out of nine (9) Permit Applications (55.56%) were received less than 30 days before the event date.
 - Four (4) out of nine (9) Permit Applications (44.44%) were received more than 30 days before the event date.

For a detailed explanation of the findings, please refer to the body of the Audit Report.

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BACKGROUND

The City of El Paso Parks and Recreation Department's mission is to provide indoor and outdoor leisure services to the El Paso community to develop skills, socialize, experience nature and live a healthier lifestyle. The Parks and Recreation Department has earned accreditations through the Commission for Accreditation of Park and Recreation Agencies (CAPRA) and the National Recreation and Park Association (NPRA). The Parks and Recreation Department has been accredited since 2018 and places in the 1 percent of agencies nationwide.

The Parks and Recreation Department offers the use of any area within a park for private events. All City park green areas are available for rent, but certain parks have designated rental areas. Park Usage Permits are offered and they ensure the use of any space for a designated time. Permit Applications are required for all events, permit and park usage fees are required. Applications must be turned in 30 days in advance for review by Parks staff. Parks can be reserved for special events and also require a site plan for the event. Food booths, security guards, and vendors are subject to additional fees.

Open Park Space Permits are required when an event is 50 or more people and/or if the event will require portable restrooms, amplification (loudspeaker, public address system, etc.) or amusement devices such as jumping balloons. During Fiscal Year 2024, the Parks and Recreation Department issued 218 Open Park Space Permits. These permits were issued at 83 unique park areas across the City of El Paso for fees totaling \$20,238.

AUDIT OBJECTIVES

The audit objectives of the Parks and Recreation Department – Park Usage Permit Audit are to determine if the Parks and Recreation Department:

- Has an established process for the issuance of Park Usage Permits,
- Has established criteria for the need of a Park Usage Permit,
- Has documented Policies and Procedures for the issuance of Park Usage Permits,
- Is charging the correct Permit Fees as determined by Schedule C or other fee schedule,
- Follows up on/enforces the use of Park Usage Permits.

AUDIT SCOPE AND METHODOLOGY

Our audit scope for September 1, 2023 to August 31, 2024 will include:

- Review Parks and Recreation Policies and Procedures.
- Obtain an understanding of the Parks and Recreation Open Park Space Permitting process.
- Conduct interviews with Parks and Recreation management and staff.
- Select a sample of Open Park Space Permit issued by Parks and Recreation to ensure that:
 - Applications were properly received and reviewed.
 - The proper fees were charged according to Schedule C.
 - The proper fees were collected.
 - Permits are being followed-up on and/or enforced once they are issued.

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We conducted this audit in accordance with Generally Accepted Government Auditing Standards and the Global Internal Audit Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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***SIGNIFICANT FINDINGS, RECOMMENDATIONS,
AND MANAGEMENT'S RESPONSES***

The definition of a “Significant Finding” is one that has a material effect on the City of El Paso’s financial statements, identifies an internal control breakdown, is a violation of a City procedure, or a violation of a law and/or regulation, which the City is required to follow. Any finding not meeting these criteria will be classified as a “Regular Finding”.

Finding 1

Permit Awareness

City of El Paso Strategic Plan:

- *Goal 6.3 Implement programs to reduce organizational risk*
- *Goal 6.5 Deliver services timely and effectively with focus on continual improvement*
- *Goal 6.11 Provide efficient and effective services to taxpayers*

Parks and Recreation Website Frequently Asked Questions (FAQ)

- *Shelters, Pavilions, Open Reserves & Parks*
 - 1. *Where can I get information to rent a shelter, pavilion, open reserves, or park?*
 - *An area within a park may be reserved for personal use for private events by obtaining a permit through the Parks and Recreation Department. A permit and park usage fee is required. This permit ensures the exclusive use of a particular space for a designated time. Families and organizations may reserve Park space for private use. Permit Application is required for all events; an application must be turned in 30 days in advance for review.*
- *Parties & Rentals*
 - 9. *I want to have a party at a park. Do I need to get a permit and is there a fee?*
 - *Yes, a \$54 park usage permit is required for park use if your event is 50 or more people or if any of the following items will be introduced onto the park grounds...Portable restrooms...amplification...amusement devices...*

A spontaneous event is one that happens naturally and unexpectedly, without prior planning or external influence, arising from a natural impulse or tendency.

Event organizers do not obtain an Open Park Space Permit prior to “spontaneous” events at City Parks. Events that do not follow the Permitting Process are not monitored by the Parks and Recreation Department staff. The Parks and Recreation Department has no procedure to identify “spontaneous” events. Parks and Recreation has no dedicated resources to allow for the identification and monitoring of spontaneous events.

Recommendation

The Parks and Recreation Department staff should conduct more community outreach to inform the general public of the Permitting Process. Parks and Recreation should also work with other City Departments to help monitor park areas City-wide for potential events.

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Management's Response

Parks will be adding a Social Media plan to inform and communicate with the community about process, guidelines and ordinances when applying for a permit on open space areas.

Parks Department will emphasize all communication channels with EPPD and Code Enforcement when spontaneous events are reported.

Responsible Party

Parks and Recreation Department

Implementation Date

October 2025

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Finding 2

Permit Issuance

City of El Paso Strategic Plan:

- *Goal 6.3 Implement programs to reduce organizational risk*
- *Goal 6.5 Deliver services timely and effectively with focus on continual improvement*
- *Goal 6.11 Provide efficient and effective services to taxpayers*

Parks and Recreation Website Frequently Asked Questions (FAQ)

- *Shelters, Pavilions, Open Reserves & Parks*
 1. *Where can I get information to rent a shelter, pavilion, open reserves, or park?*
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- *Parties & Rentals*
 3. *What do I need to reserve a shelter, pavilion, open reserve, or park?*
 - *...If you are making a reservation within 30 days of your event, the balance must be paid in full...Reservations will not be accepted in under two weeks...*

A sample of nine (9) Open Park Space permits issued from September 1, 2023 to August 31, 2024 were selected for review. The permits selected were from events at Lincoln Park that totaled \$6,300.

- Five (5) out of nine (9) Permit Applications (55.56%) selected were received less than 30 days before the requested event date.
- Four (4) out of nine (9) Permit Applications (44.44%) selected were received more than 30 days before the requested event date.

Recommendation

The Parks and Recreation Department should create a policy to enforce the 30-day Permit Application requirement.

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Management's Response

Parks and Recreation will update the Administrative Guidelines to incorporate the 30-day permit application requirement for the use of open spaces and sports areas within City parks. This update is scheduled for completion by October 2025.

1. Permit Issuance Process; As part of this update, we will develop a detailed Permit Issuance Process in accordance with Municipal Code 13.24. This process will establish clear, standardized procedures for the issuance of temporary permits for open spaces, facilities, and identifiable areas within City parks.
2. Permit Application Requirements: The updated guidelines will include the following permit application requirements:
 - 30-day advance application for open spaces and sports fields.
 - For facilities such as recreation centers and aquatics areas, a minimum of two weeks' advance application will be required.

Responsible Party

Park and Recreation Department

Implementation Date

October 2025

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INHERENT LIMITATIONS

Because of the inherent limitations of internal controls, errors or irregularities may occur and not be detected. Also, projections of any evaluation of the internal control structure to future periods beyond the Audit Report date are subject to the risk that procedures may become inadequate due to changes in conditions, management override of internal controls, or that the degree of compliance with the procedures may deteriorate. This was a limited scope audit which only reviewed the areas stated in the Audit Objectives during the Audit Scope period. No representations of assurance are made to other areas or periods not covered by this audit.

CONCLUSION

We have concluded our work on the objectives of the Parks and Recreation Department – Park Usage Permit Audit. The audit evidence used in the analysis is sufficient and appropriate for addressing the objectives and supporting the findings and conclusion. In accordance with Generally Accepted Government Auditing Standards, we are required to conclude on whether the Parks and Recreation Department met the objectives of this audit. Based on our audit work, we have determined that:

1. Parks and Recreation met the audit objectives in the following areas:
 - Has documented Policies and Procedures for the issuance of Park Usage Permits.
 - Properly reviews and issues Park Usage Permits to the general public.
 - Properly charges and collects fees for the issuance of Park Usage Permits in accordance with Schedule C.
2. Parks and Recreation did not meet the audit objectives in the following areas:
 - Spontaneous events are not able to be identified and monitored by Parks and Recreation staff.
 - Parks and Recreation is accepting Permit Applications less than 30 days before the event date.
 - There is no policy for the enforcement of spontaneous events.

We wish to thank Parks and Recreation Department management and staff for their assistance and courtesies extended during the completion of this audit.

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