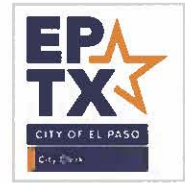


**CITY OF EL PASO, TEXAS
AGENDA ITEM
DEPARTMENT HEAD'S SUMMARY FORM**



DEPARTMENT: Internal Audit

AGENDA DATE: 8/19/2025

PUBLIC HEARING DATE:

CONTACT PERSON NAME: Elizabeth De La O

PHONE NUMBER: 915-212-1371

2nd CONTACT PERSON NAME: Miguel Montiel

PHONE NUMBER: 915-212-1367

DISTRICT(S) AFFECTED: All Districts

STRATEGIC GOAL:

Goal 6: Set the Standard for Sound Governance and Fiscal Management

SUBGOAL:

SUBJECT:

Discussion and Action to accept the results of the Parks and Recreation Department – Park Usage Permit Audit A2025-01.

BACKGROUND / DISCUSSION:

The timeframe for this audit was September 1, 2023 to August 31, 2024. The audit determined whether Parks and Recreation has an established process for the issuance of Park Usage Permits. The audit identified whether Parks and Recreation has established criteria for the need of a Park Usage Permit, is charging the correct Fees, and is following up on/enforcing Park Usage Permits.

The results indicated that Parks and Recreation does not have dedicated resources for the identification and monitoring of unpermitted events and accepts Permit applications less than the 30-day Permit Application requirement.

COMMUNITY AND STAKEHOLDER OUTREACH:

Not applicable

PRIOR COUNCIL ACTION:

Not applicable

AMOUNT AND SOURCE OF FUNDING:

Not applicable

REPORTING OF CONTRIBUTION OR DONATION TO CITY COUNCIL:

Not applicable

NAME	AMOUNT (\$)

*****REQUIRED AUTHORIZATION*****

DEPARTMENT HEAD:

Edmundo S. Caldeiri 7-29-2025

(If Department Head Summary Form is initiated by Purchasing, client department should sign also)



**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.

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

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

***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...*

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

Unpermitted event organizers do not obtain an Open Park Space Permit prior to events occurring 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 unpermitted events. Parks and Recreation has no dedicated resources to allow for the identification and monitoring of unpermitted 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 the following City Departments to help monitor park areas City-wide for potential events:

- El Paso Police Department – security and public safety
- Public Health – food truck permitting

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- Streets and Maintenance – traffic control
- Parks and Recreation – park oversight
- One Stop Shop – street closures, event signatures and additional permitting

Management's Response

In partnership with Communication and Public Affairs, the Parks and Recreation Department will develop and implement a Communication Plan to include a Social Media campaign. This plan will provide key information to the community about Parks and Recreation permit processes and relevant City ordinances/municipal codes that govern the use of City Parks and Recreation Areas, and Park Rules and Guidelines that reinforce the enjoyment and safety of these spaces for Park users and the general public.

Additionally, the Parks and Recreation Department began coordination with the El Paso Police Department and the Code Enforcement Departments to enhance the response to unpermitted events in our Parks and Recreation Areas. During the next fiscal year, Parks and Recreation and Code Enforcement will be reviewing the feasibility of adding a Park Ambassador Program. This would consist of Code Enforcement staff specializing in Park matters to assist with handling unpermitted events, to help reinforce Park Rules, to coordinate maintenance issues found at Park sites, and to assist park patrons supporting an overall positive experience at Parks and Recreation Areas.

Responsible Party

Parks and Recreation Department Director/Communications Department/Code Enforcement

Implementation Date

Fall of 2025 Begin Communication Plan/Social Media Plan implementation
Spring 2026 Park Ambassador Program development

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

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?*
 - *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*
 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...*

We reviewed the Parks and Recreation permitting system related to Chapter 13.24 of the City of El Paso Municipal Code. The following Municipal codes were reviewed:

Municipal Code Heading	Municipal Code #	Description
Authority to grant permits, licenses, leases, concessions or contracts—Permittee responsibilities; appeals.	13.24.030	Grants Parks and Recreation the authority to issue temporary permits for park usage given certain conditions are met.
Hours of closure.	13.24.040	Details the calendar of days and hours that City Parks are closed to the public
Dangerous amusements.	13.24.070	Prohibits the use of items such as bow and arrows, firearms, remote controlled airplanes, and other objects that are likely to inflict injury.
Motor vehicles.	13.24.090	Prohibits the use of motor vehicles and similar motorized devices except for motorized wheelchairs in any city park or trail.
Play areas for young children.	13.24.110	Playground areas shall be only used as intended and by persons of appropriate age.

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Alcoholic beverages.	13.24.130	Alcoholic beverages are not to be consumed or possessed in a city park or identifiable area except if included as part of agreement.
Fires and grills.	13.24.150	Fires may not be lit, built or maintained in a city park except in devices provided or designated. Grills shall be attended at all times and not placed upon pathways, sports courts and parking lot.
Adherence to park rules and signs.	13.24.160	All persons shall comply with sign and markers installed at city parks.
Use of city parks.	13.24.170	Parks are generally available on a first come, first served basis except when a permit has been given.
Glass beverage bottles or containers.	13.24.190	No glass containers at any city park.
Park and recreation facility use and fee authorization.	13.24.200	Authorizes Parks and Recreation to establish programs, activities, classes, events, and other general services and charge the appropriate fees as listed in the fee schedule along with additional guidelines and definitions.
Enforcement.	13.24.210	Code enforcement employees have the authority to issue misdemeanor citations.
Violation of Sections 13.24.010 through 13.24.150 and 13.24.170 through 13.24.190—Penalty.	13.24.220	Any person violating listed Sections shall be guilty of a misdemeanor and subject to a fine not to exceed \$500 upon conviction.

During FY 2024, 218 Open Park Space Permits were issued for a total of \$20,328. A sample of nine (9) permits at Lincoln Park were selected for review. The permits at Lincoln Park were selected due to the amounts of fees collected during FY 2024 in relation to the City of El Paso as a whole. The fees totaled at Lincoln Park accounted for 30.99% of the total fees collected by Parks and Recreation city-wide.

The top 14 Parks in relation to revenue are listed below:

	Park Name	# of Permits	Total Fees Collected
1	Lincoln Park	9	\$ 6,300.00
2	Eastwood Park C	18	\$ 1,245.00
3	Westside Community Park A	7	\$ 724.00
4	Madeline	8	\$ 632.00
5	El Barrio	6	\$ 570.00

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6	Memorial B	7	\$	557.00
7	Eastwood Park A	9	\$	546.00
8	Tom Lea Upper	10	\$	531.00
9	Eastwood Park B	7	\$	438.00
10	Marty Robbins A	6	\$	384.00
11	Sue Young Park B	6	\$	384.00
12	Braden Aboud Park	5	\$	315.00
13	John Lyons Park	5	\$	300.00
14	Veterans Park A	5	\$	300.00

The 9 permits issued at Lincoln Park were listed as follows:

	Event Name/Description	Fees Collected
1	Lincoln Park Day	\$ 1,055.00
2	Tent Crusade	\$ 828.00
3	Custom Car Show	\$ 339.00
4	NOVAMEX/ JARRITOS BIRTHDAY TOUR	\$ 69.00
5	Ernie Montoya (Blue Diamond B-Ball 4th Year Tournament)	\$ 162.00
6	Family Gathering	\$ 54.00
7	Cornerstone Church	\$ 3,685.00
8	Green Paradise Productions	\$ 54.00
9	BASKETBALL TOURNAMENT 5TH ANNUAL	\$ 54.00
	Total	\$ 6,300.00

The selected sample reviewed identified that:

- 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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Parks and Recreation Department – Park Usage Permit Audit A2025-01

Management's Response

The Parks and Recreation Department reviewed and will update the Administrative Guidelines to clarify when permit applications for the use of open spaces and sports areas require a minimum of 30-days. The following updates are 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:
 - a. 30-day advance application will be required for:
 - i. large events of 100 + participants
 - ii. when streets closures and traffic control are requested in open spaces and sports fields
 - b. A minimum of two-week advance application will be required for use of any facilities such as recreation centers and aquatics area.

Lastly, with regard to the enforcement of unpermitted events, staff will bring forward a code amendment to Title 13.24 City Parks and Recreation Areas to mirror Title 9.40 Health and Safety. This will provide consistency and clarity in the provisions of enforcement authority under the new Code Enforcement Department and any relevant penalties to any persons violating the provisions of the chapter.

Responsible Party

Park and Recreation Department

Implementation Date

October 2025

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

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:
 - Unpermitted 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 unpermitted events.

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

Edmundo S. Calderón, CIA, CGAP, CRMA, MBA
Chief Internal Auditor

Sergio Carrillo, Jr., CGAP, MBA
Auditor III

Miguel Montiel, CIA, CGAP
Audit Manager

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Pablo Caballero, Director – Parks and Recreation