



MANAGEMENT LETTER of AUDIT OBSERVATIONS

July 25, 2024

Robert Herrera, Facilities & Parks Director

An audit of the Facilities & Parks' Community Centers was completed on July 26, 2024. The audit was a follow-up from two prior audits completed: One on March 18, 2022, and the other on February 10, 2023. This audit focused on progress made on noted deficiencies at 15 Community Centers (CCs) owned by Doña Ana County (DAC). The issuance of an official audit report is pending management responses. Internal audits can be carried out in all areas of County operations, with an audit focus upon improving operations by providing management personnel with a reasonable assurance of whether internal controls exist and are effective in their areas of operation. When internal control deficiencies are identified, they are brought to management's attention within the audit report along with recommendations for improvement.

The internal audit process consists of 1) a thorough review and understanding of applicable standard operating procedures (SOPs) and policies governing operations and staff actions, 2) interviews with knowledgeable staff, and 3) the review of support documentation and testing of operations as applicable. The following comments, which have been or will be discussed with you, are intended to improve the internal control structure of DAC's 15 CCs. Comments are presented here and not within the official audit report, as these items are viewed as beyond the immediate scope of the audit. As with all management letters, an official response in writing is not required; however, at minimum, verbal feedback to the internal auditor is encouraged. Facilities & Parks leadership may want to stay abreast of and address a few auxiliary items that were revealed below (*Management Input is italicized*).

Audit Observations

1. Safety Issues –

During visits to Community Centers the internal auditor noted multiple circumstances related to safety (below) and discussed these concerns with management:

- Obstructed egress route.
- Obstructed access to breaker boxes.
- Minimal space between the ceiling and items stacked on upper-level shelves.
- Obstruction in front of a manual fire alarm pull station.
- Man-made horticulture that poses a safety hazard.
- Impediment around a mounted fire extinguisher.
- Medical waste.

Management's Response: *The Property Manager will have the medical waste container removed ASAP. Facilities will hire a contractor to remove the horticulture. There is not a fire suppression system in the facilities in question, thus ceiling clearance should not be an issue.*

2. Security Issues –

The internal auditor 1) reported incidents of unsecured doors, 2) noted that some outside or exit doors do not close under their own weight, 3) noted locations that may lack operational cameras and remote camera access, and 4) a noted lack of fire and/or burglar alarms.

Management's Response: *Facilities & Services Property Manager is currently working on rekeying each facility and adding electronic access control. Project is schedule to be completed by 12-30-24.*

VERBAL DISCUSSIONS

Miscellaneous Items – Maintenance issues, online calendars, marquee advertising, internet connectivity, as well as additional safety and security issues for the following locations were discussed with Facilities & Parks management:

- Betty McKnight
- Butterfield
- Colquitt
- DeLaO
- Delores Wright
- Doña Ana
- Doña Ana Boxing Club
- La Mesa
- Mesquite
- Organ
- Placitas
- Radium Springs

Rincon
South Valley/Anthony
Vado-Del Cerro

Although other applicable departments were contacted for feedback on some of the matters above, as of the date of publication of this report the internal auditor was still awaiting a response.

NOTE: Listing of verbal discussions informs the reader about matters discussed with the department/office manager; such items do not require written details as they resulted from standard due diligence, and their risks are assessed as low.

Thank you for the attention given to the items cited above.



Ernest Budden