

City of Corpus Christi City Auditor's Office

F26-005

Parks and Recreation Department Ball Parks and Other Revenue Follow-Up Report

George Holland
City Auditor
May 26, 2026



Executive Summary

As part of our annual audit plan, the City Auditor's Office (CAO) followed up on the June 18, 2024, AU17-005 2B Parks and Recreation Department – Ball Parks and Other Revenue Audit. The original audit evaluated compliance with City's policies, and Parks and Recreation Department (PARC) internal policies and procedures.

The original audit had eight findings with recommendations. Management indicated that five of the eight outstanding recommendations have been implemented, three are in progress.

Auditors then reviewed the submitted information and confirmed that three have been implemented, two remain in progress, and three have not been implemented. A complete list of recommendations and current statuses is available on page 4.

We conducted this follow-up review in accordance with the Global Internal Audit Standards. These standards require us to confirm that management has implemented our recommendations or its action plans. We inquired about implementation progress, performed follow-up assessments using a risk-based approach, and updated our tracker and Five-Year Follow-Up Dashboard to reflect issues and report on them at every Audit Committee Meeting.

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F26-005 Parks and Recreation Department – Ball Parks and Other Revenue Follow-Up Report

Issue No.	Recommendation/Action Items	MGMT Assertion	CAO Status	Point of Contact
Finding A: Policies and Procedures				
A-1	Has PARD established and implemented formal policies and procedures for ballparks, including documented processes for revenue receipt, retention of field-rental history, the name of the customer, and compliance with city-mandated cash-handling requirements?	<i>Implemented</i>	<i>Implemented</i>	<i>Mariza Rodriguez</i>
A-2	Does the Athletics Division maintain a current, written inventory of all small tools under its control and did they formally perform bi-annual inventory checks?	<i>Implemented</i>	<i>Not Implemented</i>	<i>Sergio Gonzalez</i>
Finding B: Job Responsibilities and Separation of Duties				
B-1	Has PARD implemented adequate separation of duties for Ball Parks field-rental and lease-agreement revenues, ensuring that no single employee is responsible for collecting payments, receiving funds from CivicRec, and recording transactions, and that personnel do not accept cash under any circumstances?	<i>Implemented</i>	<i>In Progress</i>	<i>Mariza Rodriguez</i>
B-2	Has the PARD Director established a monthly process to review the revenue report, accompanied by a reconciliation of cash receipts after receiving the reports from the Finance and Resource Manager?	<i>In Progress</i>	<i>In Progress</i>	<i>Mariza Rodriguez</i>
Finding C: Contract Compliance				
C-1	Does PARD, including the Athletics Division, maintain historical records documenting revenues received by field, the tenants who made payments, and tenants participating in maintenance-in-lieu-of-payment agreements?	<i>In Progress</i>	<i>Not Implemented</i>	<i>Sergio Gonzalez</i>
C-2	Does PARD, including the Athletics Division, maintain complete documentation for each athletic field, including records of payments, utility costs (such as electricity and water), and certificates of insurance, along with identification of the responsible payers and amounts paid?	<i>In Progress</i>	<i>Not Implemented</i>	<i>Sergio Gonzalez</i>
Finding D: Chart of Accounts				
D-1	Has the Finance Department developed a policy and procedures desk manual that outlines the steps for transferring funds received through CivicRec into the Infor general ledger?	<i>Implemented</i>	<i>Implemented</i>	<i>Sergio Villasana</i>
Finding E: Record Keeping				
E-1	Does PARD maintain a ledger that tracks revenue receivables and revenue collected, whether through CivicRec or an alternative method such as a spreadsheet?	<i>Implemented</i>	<i>Implemented</i>	<i>Mariza Rodriguez</i>

Legend:	
<i>Implemented</i>	Evidence supported documentation.
<i>Not Implemented</i>	Action or control not applied.
<i>In Progress</i>	Action or control in the process of being implemented.

Staff Acknowledgements:
Amr Hussein, CIA, CFE, CISA,
Audit Manager
Joseph P. Lopez, Auditor

Appendix A: Additional Follow-Up Information

Finding A-2: Policies and Procedures – Small Tools Inventory Tracker

The original report, the CAO recommended for PARD to develop an inventory spreadsheet to account for small tools used by the Athletics Division and to perform the agreed-upon biannual inventory checks.

The Athletics Division utilizes a spreadsheet to manage its small tools inventory; however, there is no formal approval hierarchy in place, and no documented evidence of periodic inventory reviews.

Management’s Assertion: Implemented
Audit Status: Not Implemented

Finding B-1: Job Responsibilities – Separation of Duties

In the original report, the CAO recommended that PARD should establish a separation of duties for the collection, receipt from system software, and recording of funds received for Ball Park Fields rental and lease agreement.

Currently, the field-rental workflow incorporates detailed separation of duties: customers remit payment directly through the CivicRec system; a third-party service independently collects and deposits these funds into the City’s bank accounts; and internal staff perform ongoing reconciliations, supplemented by a formal reconciliation conducted by the City’s Finance Department.

PARD is currently in the process of developing an automated system to integrate CivicRec and Infor, which is expected to further enhance consistency and efficiency in managing user access and related controls.

Management’s Assertion: Implemented
Audit Status: In Progress

Finding B-2: Job Responsibilities - Reconciliation

In the original report, the CAO recommended that PARD should establish a monthly process to review revenue reports accompanied by reconciliation of cash receipts.

The Finance Division has implemented a new financial management system, and the related reconciliation reporting processes are currently under evaluation to ensure accuracy, completeness, and alignment with departmental standards.

Management’s Assertion: In Progress
Audit Status: In Progress

Finding C-1: Contract Compliance

In the original report, the CAO recommended that PARD and the Athletics Division should retain historical data on revenues received per field, tenants who paid, and tenants who are in maintenance in lieu of payment agreement.

Management stated that revenue is recorded in aggregate for all field rentals rather than by individual field. CivicRec maintains detailed records of payments received from each renter, whether an individual or an organization. No tenants receive rent reductions or credits for performing maintenance activities.

No documentation was submitted to confirm whether fields have discontinued participating in maintenance activities in lieu of payment.

Management's Assertion: In Progress
Audit Status: Not Implemented

Finding C-2: Contract Compliance

In the original report, the CAO recommended that PARD and the Athletics Division retain documentation for the athletic fields, including payments, utility amounts, and certificates of insurance.

PARD maintains records of certificates of insurance and invoices for individuals and organizations that use the fields. Utility usage, including water and electricity, is not tracked at the complex level.

No documentation was obtained to substantiate the implementation of processes to track utility usage at the complex level or to demonstrate any additional controls beyond the documentation provided.

Management's Assertion: In Progress
Audit Status: Not Implemented

Appendix B: Management's Response

May 26, 2026

George H. Holland
City Auditor
Corpus Christi, Texas

Re: F26-005 Parks and Recreation Department – Ball Parks and Other Revenue Follow-Up Report

The Parks and Recreation Department has carefully reviewed the follow-up report referenced above. As there are no new recommendations for management, no responses are required.

Agree

Disagree

Regards,



Robert Dodd
Director of Parks and Recreation

6/10/26
Date



Michael Dice
Interim Assistant City Manager

6/10/26
Date



Peter Zanoni
City Manager

6-10-26
Date