



MEMORANDUM

Date: May 22, 2013

To: The Honorable Chairman and Members
Pima County Board of Supervisors

From: C.H. Huckelberry
County Administrator 

Re: **Bond Performance Audit on 1997 and 2004 Bond Projects**

With completion of the financial audit by the Arizona Auditor General on the 1997 and 2004 General Obligation Bond programs, we believed it was appropriate to perform our own performance audit on the same projects to determine if they were delivering the services and at what measurable levels, as well as a memorandum regarding the performance audit of Housing Reinvestment Projects.

The overall performance audit results are attached in an electronic form.

The overall performance audit will be discussed by the Bond Advisory Committee at their meeting on May 30, 2013. In addition, I received a separate memorandum from Assistant County Administrator Nanette Slusser regarding the performance audit on parks and neighborhood reinvestment projects.

In developing these programs in the future, we need to ensure a number of areas are reviewed and metrics implemented performance evaluation. These measures are as follows:

1. Park utilization must be tracked in a meaningful manner.

It appears all park projects are being used as anticipated and promised to voters when approving them.

2. There should be more consistency in fee schedules among jurisdictions when charging for park services or park improvements. There is a wide disparity in jurisdictions.

A number of jurisdictions have resident versus nonresident fees. These fees need to be carefully reviewed, since the policy enacted by the Board and embedded in intergovernmental agreements financing park improvements requires no differential fees. We need to ensure that unincorporated residents are not disproportionately and adversely financially impacted by these differential fees, particularly if they are using facilities that have been improved or financed by countywide bonds. I have asked Ms. Slusser and her

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staff to review these issues in more detail to determine if there are potential or ongoing violations of our prohibition of differential fee assessments for County bond-financed park improvements.

3. There is a wide variation in school districts and how they manage and have access to partially or fully financed public park improvements. Such is inappropriate; we need a uniform standard of participation and public access to school district sponsored bond projects. Such will be an emphasis in developing any future bond funding projects that assist school districts.

4. Neighborhood Reinvestment projects that are park related. All of these projects met the performance requirements.

5. Housing Reinvestment Projects. All of these 34 projects met the performance requirements.

6. Buildings and Facilities. All Pima County constructed facilities are owned by the County and operated by our Facilities Management Department. Evaluating these buildings and facilities using a single performance measure is difficult due to the variety of facilities and building types. All of the projects, however, are providing the intended benefits as presented to the voters in the original bond questions.

Ms. Slusser's May 15, 2013 and May 20, 2013 memoranda are attached for your review. The most critical issue identified in her May 15 memorandum seems to be the differential in fees for services and whether unincorporated County residents are being charged a surcharge when they should not be so charged.

CHH/dph

Attachments

c: Chairman and Members, Pima County Bond Advisory Committee