



**Austin City Council**

**Mayor**  
Lee Leffingwell

**Mayor Pro Tem**  
Mike Martinez

**Council Members**  
Chris Riley  
Randi Shade  
Laura Morrison  
Bill Spelman  
Sheryl Cole

**City Auditor**  
Kenneth J. Mory  
CPA, CIA, CISA

**Deputy City Auditor**  
Corrie E. Stokes  
CIA, CGAP

**Audit Report**

**Cemetery Contract Review**

**June 22, 2010**

Office of the City Auditor  
Austin, Texas

**Audit Team**

Corrie Stokes, Deputy City Auditor, CIA, CGAP  
Niki Raggi, Assistant City Auditor, CGAP, CICA  
Henry Katumwa, Auditor-In-Charge, CICA  
Meena Mirpuri, CGAP, CICA  
Robert Elizondo, CIA, CGAP

A full copy of this report is available for download at our website:  
<http://www.ci.austin.tx.us/auditor/reports>. You may also contact our office by email at  
[oca\\_auditor@ci.austin.tx.us](mailto:oca_auditor@ci.austin.tx.us).  
Please request Audit No. AU10111.

OCA maintains an inventory of past audit report copies and we encourage you to return any unwanted hardcopy reports to our office to help us save on printing costs. Please mail to: P. O. Box 1088, Austin, Texas 78767-8808.

Alternative formats are available upon request.  
Please call (512) 974-2805 or Relay Texas #711.



*Printed on recycled paper*



# City of Austin

---



## Office of the City Auditor

301 W. 2<sup>nd</sup> Street, Suite 2130  
Austin, Texas 78767-8808  
(512) 974-2805, Fax: (512) 974-2078  
email: [oca\\_auditor@ci.austin.tx.us](mailto:oca_auditor@ci.austin.tx.us)  
website: <http://www.ci.austin.tx.us/auditor>

Date: June 22, 2010  
To: Mayor and Council  
From: Kenneth J. Mory, City Auditor  
Subject: Cemetery Contract Review

I am pleased to present this audit report on the City's Cemetery Contract review. The City outsourced the management and operation of the five City-owned cemeteries in August 1990 under an initial agreement that expired in August 2005. The current service agreement was executed in March 2006 for a term from October 2006 through September 2016 for a dollar amount not to exceed \$651,330. This agreement is designed to provide a self-funded program for the operation and maintenance of the City cemeteries.

We found that due to the City's weak contract management and oversight over the cemetery contract, the City has no assurance that the contractor is providing all the services for which the City is paying. To address these issues with the cemetery contract, we issued recommendations aimed at clarifying contract components and contractual responsibilities, as well as at establishing and implementing an effective contract monitoring system.

We appreciate the cooperation and assistance we received from staff in the City Parks and Recreation Department during this audit.

cc: Marc Ott, City Manager  
Bert Lumbreras, Assistant City Manager  
Sara Hensley, Director, Parks and Recreation Department

[This page intentionally left blank]

## **COUNCIL SUMMARY**

This report includes the results of our review of the City's cemetery contract. The City of Austin owns five cemeteries and outsourced the management and operations of these cemeteries to InterCare Corporation. The current contract was executed in 2006.

We found that due to the City's weak contract management and oversight over the cemetery contract, the City has no assurance that the contractor is providing all the services for which the City is paying.

Since we were unable to identify all of the elements that constitute the cemetery contract, we recommend that PARD management coordinates with the Purchasing Office and the Law Department to determine what constitutes the cemetery contract.

Further, since we found that PARD has failed to effectively monitor the cemetery contract and that the contractor is not providing adequate maintenance services to the City cemeteries, we recommended that PARD management put in place and enforce an effective contract monitoring system for the cemetery contract.

[This page intentionally left blank]



## ACTION SUMMARY CEMETERY CONTRACT REVIEW



<b>Recommendation Text</b>	<b>Management Concurrence</b>	<b>Proposed Implementation Date</b>
1. The Director of PARD should work with the Purchasing Office and the Law Department to identify necessary amendments to the cemetery contract to clarify contractual terms and responsibilities of each of the contracting parties.	Concur	December 31, 2010
2. In order to provide assurance that the contractor is providing all the services for which the City is paying, the Director of PARD should put in place and enforce an effective contract monitoring system for the cemetery contract.	Concur	December 31, 2010

[This page intentionally left blank]

# TABLE OF CONTENTS

<b>BACKGROUND .....</b>	<b>1</b>
<b>OBJECTIVES, SCOPE, AND METHODOLOGY .....</b>	<b>3</b>
<b>AUDIT RESULTS .....</b>	<b>5</b>
<b>Appendix A: Management Response .....</b>	<b>15</b>
<b>Exhibits</b>	
Exhibit 1: City Cemeteries' Establishment Year, Acreage, and Approximate Number of Burials .....	1
Exhibit 2: Cemetery Related Contract Documents and Related Sources .....	6
Exhibit 3: Documented Cemetery On-Site Visits .....	7
Exhibit 4: Sections of Fence in Need of Repair at the Oakwood Annex and Oakwood Cemeteries.....	10
Exhibit 5: Graves Not Re-vegetated at the Evergreen Cemetery .....	10
Exhibit 6: Brush and Dirt Stockpiled at the Evergreen and Austin Memorial Park Cemeteries .....	11
Exhibit 7: Overgrown Shrubs and Plants Covering Headstones at the Oakwood and Evergreen Cemeteries .....	11
Exhibit 8: Examples of Issues Observed at Various Cemeteries .....	13

[This page intentionally left blank]

## BACKGROUND

The City of Austin owns five cemeteries: Oakwood, Oakwood Annex, Evergreen, Plummers, and the Austin Memorial Park. Exhibit 1 shows the acreage and approximate number of burials for each cemetery.

**EXHIBIT 1**  
**City Cemeteries' Establishment Year, Acreage, and**  
**Approximate Number of Burials**

<b>Cemetery</b>	<b>Area (Acres)</b>	<b>Approximate Number of burials</b>
Austin Memorial Park	86	18,500
Oakwood	40	23,000
Evergreen	30	12,000
Oakwood Annex	22	13,000
Plummers	8	*

\* No data was provided in the source document

SOURCE: <http://www.sachome.org>

The City initially outsourced the management and operation of the City owned cemeteries to Gene Bagwell (dba Intercare Corporation) in August 1990. The current service contract was executed in March 2006 for a term from October 2006 through September 2016 for a dollar amount not to exceed \$651,330. This contract has two five-year extension options. This agreement is designed to provide a self-funded program for the operation and maintenance of the City cemeteries.

The major responsibilities of the contractor include:

- cemetery administration (recording deeds of sale with the county and management of information),
- space sales, interments (space opening and closing), and
- ground maintenance (mowing, grave sinking, leveling of sunken graves, grass planting, litter control, repairs, building maintenance, removal of flowers, and tree trimming).

The Parks and Recreation Department (PARC) management, via a cemetery contract administrator, oversees activities of the City owned cemeteries. The cemetery contract administrator reports to the PARC Financial Services Division manager.

[This page intentionally left blank]

## **OBJECTIVES, SCOPE, AND METHODOLOGY**

### **Objectives**

The purpose of this audit was to determine whether the cemetery maintenance contractor is complying with the provisions of the March 2006 cemetery contract.

### **Scope**

The scope of this audit includes the activities of the cemetery contractor as detailed in the March 2006 cemetery contract between the City and InterCare Incorporation.

### **Methodology**

In order to achieve the objectives of this audit we:

- conducted interviews with staff in the Purchasing Office, Law Department, and Parks and Recreation Department;
- conducted interviews of contractor's management,
- performed cemetery site visits,
- obtained and reviewed available documents related to the 2006 cemetery contract, and
- performed limited financial review of contractor financial information and transactions for the period October 2006 through April 2010, including reviewing contractor's audited financial statements for FY 2007 and FY 2008.

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards (GAGAS). 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.

[This page intentionally left blank]

## AUDIT RESULTS

Due to poor contract management and oversight over the cemetery contract, the City has no assurance that the contractor is providing all the services for which the City is paying.

### **FINDING #1: Due to weak contract management practices, we were unable to identify the elements that constitute the cemetery contract.**

During our review, we were unable to identify what constitutes the contract because different parties provided different sets of documents; additionally, documents provided in the same set contained conflicting information.

The City Purchasing Office, which is the official custodian of contract documents, provided the following documents:

1. Request for Proposal (includes scope of work and offer sheet),
2. Addenda 1-3, which contain, among other things, the contract audit clause;
3. Standard Purchasing Terms and Conditions,
4. Supplemental Purchase Provisions,
5. Contractor's Proposal, and
6. Attachment A: this document contains a detailed scope of work and performance measures; sets detailed standards for ground maintenance and limits the maximum amount that the City can pay to the contractor in the event of a deficit. However, Attachment A is not referenced anywhere in the documents; is neither dated nor signed by the contracting parties, and contains has several typos as well as incomplete information.

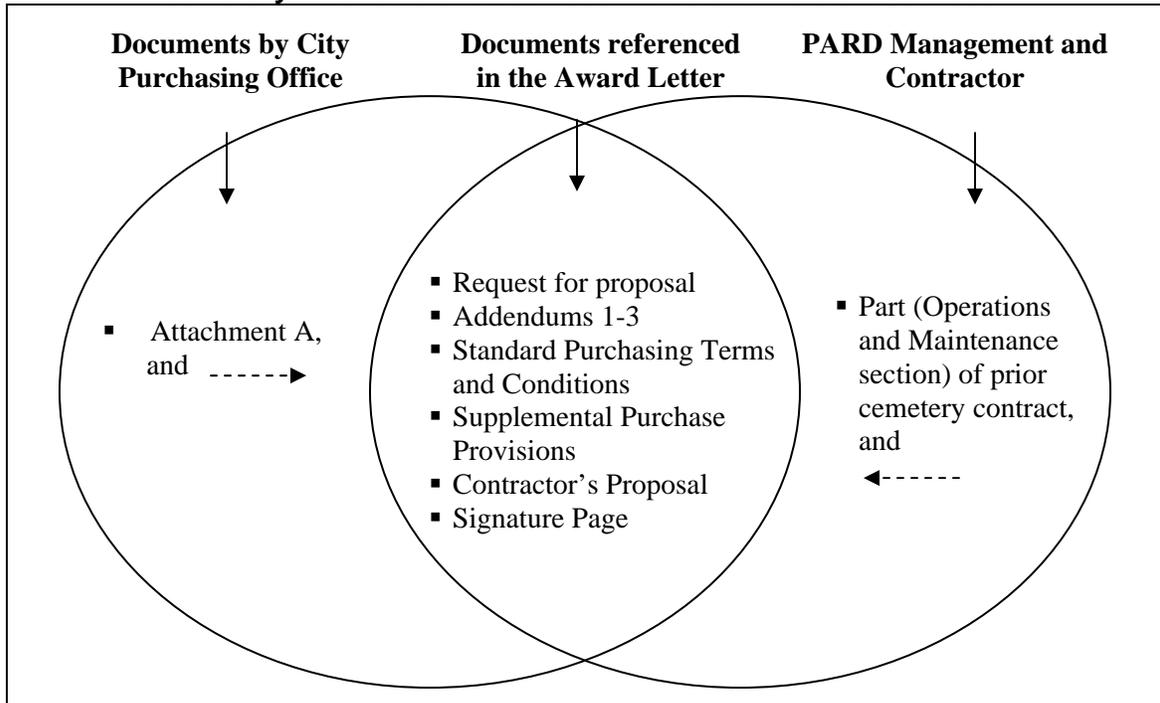
On the other hand, the contract administrator in the Parks and Recreation Department (PARD) provided items 1-5 from the list above, as well as a portion of the prior cemetery contract, but not Attachment A.

Exhibit 2 on the following page summarizes the documents that were provided by the various parties.

In addition to confusion regarding what documents constitute the contract, we noted conflicting information among documents in the same set. For example:

- One document states that the contractor shall be responsible for any new additions to and continuing maintenance and repair of irrigation systems. However, another document requires the contractor only to do minor repairs on irrigation systems.
- In addition, one document states that the contractor is responsible “for the maintenance and operation of new additions to and continuing maintenance and repair of all cemetery facilities, properties.” However, another document indicates that “the contractor shall provide routine maintenance and keep such equipment and facilities in good repair, normal wear and tear expected, but shall not be responsible for major repairs.”

**EXHIBIT 2  
Cemetery Related Contract Documents and Related Sources**



SOURCE: OCA review of the cemetery contract related documents.

Confusion around the cemetery contract documents stems from the City’s poor contract administration practices. When the cemetery contract was renewed, in 2006, PARD and the City Purchasing Office used a collection of documents, such as the Request for Proposal, the Contractor’s response, and Addenda, to constitute the contract rather than rewriting a new contract. Additionally, the 2006 cemetery contract did not include the “integration clause” which clarifies which document has priority in case of conflicting information, nor was the contract reviewed by Law department prior to being presented to the City Council for approval. Finally, poor record keeping practices both at the Central Purchasing Office and the department level prevented us from validating what constitutes the executed contract.

Lack of a clear contract impairs the City’s ability to enforce contract terms and limit its ability to obtain legal recourse. In addition it may also expose the City to loss of revenue and to legal liability. Further, it has lead to inconsistencies in the application of the contractual terms and to customer dissatisfaction.

**FINDING #2: PARD has failed to effectively monitor the cemetery contract; as a result, the City has no assurance that the contractor is providing all the services for which the City is paying.**

Per the City Contract Monitoring Guide, the contract monitoring function for the City of Austin is performed at the department level. The department contract manager is generally the point of contact for the City to work with the contractor in the performance of the contract and to be the steward of the contractor relationship. Further, the guide states that effective contract monitoring is an ongoing process of planning, implementation, communication, and follow-up. Contract monitoring activities should include both desk and on-site reviews. The Contract Monitoring Guide details which documents should be reviewed as well as post on-site monitoring steps.

PARD does not regularly perform contract monitoring activities on the 2006 cemetery contract in accordance to the guide referenced above:

- According to PARD staff, until December 2009 on-site reviews had rarely been performed and documented. Since December 2009, PARD started to track cemetery site visits. As shown in Exhibit 3 below, the frequency of the visits varies across cemeteries. Further, we noted inaccuracies in the recording of the condition of the cemeteries. For example, in December 2009 PARD staff rated the building at Oakwood Annex as being in acceptable conditions. However according to PARD staff, this building has not been open to the public since 1990 due to unsafe conditions (refer to Exhibit 8 for a picture of this building).

**EXHIBIT 3  
Documented Cemetery On-Site Visits**

Cemetery	Approximate Number of burials	# of documented site visits
Oakwood	23,000	1
Austin Memorial Park	18,500	3
Oakwood Annex	13,000	2
Evergreen	12,000	4
Plummers	Unable to obtain	3

SOURCE: OCA review of cemetery on-site visit checklist provided by PARD, April 2010.

- The contractor submits monthly, quarterly, and annual reports to the City including financial and performance reports. However, per discussion with the contract administrator, PARD does not review or conduct independent tests to determine the completeness and accuracy of information in these reports. Without conducting such reviews the City does not have an assurance of the completeness, validity and accuracy of the information reported by the contractor. We performed a limited review of the contractor’s financial information. Based on our review, for the three months analyzed, the revenue collected at the cemeteries were properly deposited to InterCare’s bank account and properly booked to their financial bookkeeping system.

- PARD does not have an effective system for safeguarding documentation pertinent to cemetery activities, such as documentation related to contractor's performance and financial reports. During our audit, PARD staff was often unable to promptly locate information that we requested. Further, PARD was unable to provide 2009 financial records and asserted that several contract-related documents were lost during the transfer of the records from the previous contract monitoring office to the current location.
- We were unable to obtain any documentation related to customer complaint and complaint resolution. PARD management reported that they do not track such information; however, PARD staff informed us that they spend a large portion of their time addressing customer complaints.

Finally, had PARD properly monitored the contract, they would have been able to bring the problems we identified with the contract to the attention of the Purchasing Office. Without effective contract monitoring system for the cemetery contract, PARD management cannot have an assurance of the completeness, validity and accuracy of the information reported by the contractor; provide feedback to notify the contractor when specific contractual requirements are consistently not being met; identify major recurrent customer concerns regarding cemetery services; utilize past performance information to develop future cemetery contract terms; and ultimately determine whether the contractor is fulfilling all the services for which the City is paying.

Insufficient monitoring of the cemetery contract may result from the lack of documented guidelines provided to PARD staff. However, according to PARD management, insufficient staffing is the primary cause of the lack of adequate contract monitoring observed during this audit. PARD contract monitoring office comprises 3 employees who oversee about 300 contracts and agreements. Also, PARD management informed us that the staff responsible for monitoring the cemetery contract has not received training on contract monitoring. This person has been in his current job for approximately one year. However, we have observed that his job title and job description have not been updated to reflect this new monitoring role. Given the challenges in identifying the contractual terms, PARD management pointed out difficulties in enforcing the contract and has asserted that they have continually negotiated maintenance deliverables with the contractor.

During our interviews, PARD management indicated that cemetery operations is not a core PARD activity and they inherited cemetery management without sufficient resources, such as appropriate management structure, training, and funding. This occurred approximately in 1986.

At the same time, PARD management acknowledged that the cemetery contract management activity needs to be improved and have indicated that they have taken some steps to address some of the monitoring problems indicated above; however, management recognizes that more improvements are still needed. Self-reported (unaudited) steps taken by management include:

- Centralizing the contract monitoring activity for all PARD contracts under a contract monitoring office to ensure coordination and uniform monitoring of all contracts.
- Developing a cemetery contract on-site monitoring checklist that will guide the staff. This checklist has been used several times since December 2009.
- Employing an intern to help in organizing the filing system for contract documents and contractor reports.

**FINDING #3: The contractor is not providing all agreed-upon maintenance services to the City cemeteries.**

We focused our review on maintenance provisions in the cemetery contract. Because of the confusion of what constitutes the cemetery contract, as discussed in finding #1 above, in order to determine contractor compliance, we used the minimum contractual requirements related to maintenance established across the documents that we obtained<sup>1</sup>. These minimum requirements entail these services:

1. perform minor maintenance and repair of cemetery facilities and properties,
2. re-vegetate graves,
3. clear gravesites after funeral services and remove cut brush from the cemeteries,
4. remove weeds in gravel and gravesites as well as overgrown shrubs and other plants growing near headstones,
5. irrigate cemetery grounds, and
6. mow and pick up litter.

Based on our visual observations during site visits to the five City cemeteries on March 26, April 27, and June 5, 2010, the contractor is not fully providing the services listed above. For example:

1. At Oakwood cemetery and Oakwood Annex, the buildings and the fence are in need of repairs; however, PARD management indicated that maintenance of the Oakwood office may have been deferred due to a planned rehabilitation project for the structure. Sections of the fence in needs of repair at both cemeteries are shown in Exhibit 4 below. Although the contract does not specify the period within which such repairs have to be done, based on our observations, the fence has been in this state for at least 69 days (OCA visits performed on March 26, April 27, and June 5, 2010).

---

<sup>1</sup> For example if a contractual document required the contractor to be responsible for any new additions to and continuing maintenance and repair of irrigation systems, while another required the contractor only to do minor repairs on irrigation systems, we selected the minor repairs requirement.

**EXHIBIT 4**  
**Sections of Fence in Need of Repair at the Oakwood Annex and Oakwood Cemeteries**



SOURCE: OCA site visit to Oakwood Annex and Oakwood cemetery on 04/27/2010.

2. The contractor should re-vegetate the graves. During our site visits to the five cemeteries we noted that graves were not consistently re-vegetated. While we did not see any evidence of re-vegetation of graves at the Evergreen, Oakwood, and Oakwood Annex cemeteries, we noted that a few graves at the Austin Memorial Park had been re-vegetated. Exhibit 5 below shows examples of graves not re-vegetated at the Evergreen cemetery.

**EXHIBIT 5**  
**Graves Not Re-vegetated at Evergreen Cemetery**



SOURCE: OCA site visit to Evergreen cemetery on 03/26/2010.

3. The contractor should also clear gravesites after funeral services and should remove all cut brush from the cemeteries. The contractor clears the gravesite and cuts the brush, but the contractor has not been removing this dirt and brush from the cemetery premises. We observed this at the Evergreen and Austin Memorial Park cemeteries. Because the contractor has not done so, the City is removing piled dirt and brush at the Austin Memorial Park cemetery, at the cost of \$125,000. Exhibit 6 below shows stockpiles of brush and dirt at the Evergreen and Austin Memorial Park cemeteries.

### EXHIBIT 6

#### Brush and Dirt Stockpiled at the Evergreen and Austin Memorial Park Cemeteries



SOURCE: OCA site visit to Evergreen and Austin Memorial Park cemeteries on 03/26/2010.

4. The contractor is responsible for removing weeds in gravel and gravesites as well as overgrown shrubs and other plants growing near headstones. We observed weeds growing on several graves, specifically at Oakwood cemetery. We also noted headstones with overgrown shrubs and vegetation. Exhibit 7 shows some of the shrubs and plants covering headstones at Oakwood and Evergreen cemeteries.

### EXHIBIT 7

#### Overgrown Shrubs and Plants Covering Headstones at the Oakwood and Evergreen Cemeteries



SOURCE: OCA site visit to Oakwood and Evergreen cemeteries on 04/27/2010.

5. The contractor should irrigate the cemetery grounds. Based on our analysis, we found that water consumption at most cemeteries was substantially below estimated amounts provided by Austin Water Utility staff. Estimates provided were based on acreage and quality and type of landscape turf. We compared these amounts to actual water consumption at the cemeteries during the summer months (April through September) for 2007 to 2009. PARD Management asserted that some cemeteries lack sufficient irrigation structures to adequately water cemetery grounds. In addition, one cemetery does not have an irrigation system in place and had no water consumption in the period analyzed.

Without adequate contract oversight, the City is not assured that contract responsibilities are performed and services are received in accordance with contract terms. In addition the City may not be able identify and address cemetery problems or issues.

## **Recommendations:**

The recommendations listed below are a result of our audit effort and subject to the limitation of our scope of work. We believe that these recommendations provide reasonable approaches to help resolve the issues identified. We also believe that operational management is in a unique position to best understand their operations and may be able to identify more efficient and effective approaches and we encourage them to do so when providing their response to our recommendations.

1. The Director of PARD should work with the Purchasing Office and the Law Department to identify necessary amendments to the cemetery contract to clarify contractual terms and responsibilities of each of the contracting parties. (Finding 1)

---

**MANAGEMENT RESPONSE:** Concur

The City's ability to effectively monitor the adequacy of services provided by the contractor begins with contract terms that are clear, well defined, and enforceable for both parties. Inherent in successfully operating a cemetery system of this size is the need for the contract to clearly delineate minimum standards of care required for each cemetery property. PARD relies on the critical expertise of the Purchasing Office and the Law Department in creating contracts that minimize the risk for both parties. We will work with both departments to develop necessary amendments to the cemetery contract.

- 
2. In order to provide assurance that the contractor is providing all the services for which the City is paying, the Director of PARD should put in place and enforce an effective contract monitoring system for the cemetery contract. (Finding 2 and 3)

---

**MANAGEMENT RESPONSE:** Concur

To ensure that the contractor is providing all the services that the City is paying for, the department will continue to develop an effective contract monitoring system for the cemetery contract. PARD has made effective and efficient contract management a priority, and in doing so, established a Contract Compliance Management Office in April 2009 whose responsibility is to ensure compliance with all PARD contracts. Continued development of this office will focus on incorporating national standards and best practices, providing staff training and requiring applicable contract management certifications.

---

## ISSUES FOR FURTHER STUDY

During our site visits to the cemeteries we observed some major issues which are beyond routine maintenance and are more capital in nature, and therefore are outside the scope of the contract. Without addressing these issues in a timely manner, the City cemeteries' conditions will continue to deteriorate. In addition, if these issues are addressed through capital investment, sufficient ongoing maintenance will be needed to preserve the investment.

Issues observed include:

- leaning headstones,
- settling and disintegrating graves,
- ball moss,
- dead and dying trees,
- buildings in need of major repairs,
- roads in need of repairs, and
- irrigation systems in need of upgrade.

### EXHIBIT 8 Examples of Issues Observed at Various Cemeteries



SOURCE: OCA site visit to Evergreen, Oakwood, and Oakwood Annex cemeteries on 03/26/10, 04/21/10 and 4/27/2010.

[This page intentionally left blank]

**APPENDIX A**  
**MANAGEMENT RESPONSE**





June 16, 2010

Mr. Kenneth J. Mory, City Auditor  
Office of the City Auditor

Mr. Mory:

Attached is the Parks and Recreation Department's (PARD) response to the recommendations in the Cemetery Contract Review audit report dated June 22, 2010. I understand that the objectives of this audit were to identify the current contract for the operations and management of City owned cemeteries and to determine whether the contractor is complying with the contract provisions.

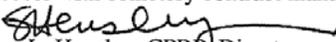
I have reviewed the audit results in the draft report and concur with the audit recommendations as noted in the attached Action Plan which includes our implementation strategy and actions currently underway.

The City's ability to effectively monitor the adequacy of services provided by the contractor begins with contract terms and responsibilities that are clear, well defined and enforceable for both parties. Inherent in successfully operating a cemetery system of this size is the need for the contract to clearly delineate minimum standards of care required for each cemetery property. PARD relies on the critical expertise of the Purchasing Office and the Law Department in creating contracts that minimize risk for both parties. We will work with both departments to develop necessary amendments to the cemetery contract.

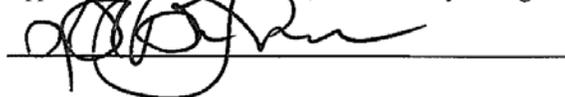
To ensure that the contractor is providing all the services that the City is paying for, the department will continue to develop an effective contract monitoring system for the cemetery contract.

PARD has made effective and efficient contract management a priority, and in doing so, established a Contract Compliance Management Office in April 2009 whose responsibility is to ensure compliance with all PARD contracts. Continued development of this office will focus on incorporating national standards and best practices, providing staff training and requiring applicable contract management certifications.

The cemetery industry is extremely complex and highly regulated. To this end, the department has commissioned Texas State University to conduct a Comprehensive Cemetery Business Analysis that will result in best practice recommendations for future cemetery operations. At a minimum, we anticipate the need for comprehensive planning to ensure that short and long-term needs are anticipated and adequately resourced. Clearly defined *standards of care*, exclusively assigned staff to contract compliance and sufficient funding are all critical to the City's future success with cemetery contract management.

  
Sara L. Hensley, CPRP, Director  
Parks and Recreation Department

Approved by: ~~Brian Lumbresas~~, Assistant City Manager





**ACTION PLAN**  
**Cemetery Contract Review**

Rec #	Recommendation Text	Concurrence	Proposed Strategies for Implementation	Status of Strategies	Responsible Person/ Phone Number	Proposed Implementation Date
01	The Director of PARD should work with the Purchasing Office and the Law Department to explore amendments to the cemetery contract to clarify contractual terms and responsibilities of each of the contracting parties.	Concur	The City's ability to effectively monitor the adequacy of services provided by the contractor begins with contract terms and responsibilities that are clear, well defined and enforceable for both parties. Inherent in successfully operating a cemetery system of this size is the need for the contract to clearly delineate minimum standards of care required for each cemetery property. PARD relies on the critical expertise of the Purchasing Office and the Law Department in creating contracts that minimize risk for both parties. We will work with both departments to develop necessary amendments to the cemetery contract.	Underway	Angela Means, Financial Services Division Manager/974-6712	Departmental meetings begin 7/2010  Amendment recommendations by December 31, 2010

Rec #	Recommendation Text	Concurrence	Proposed Strategies for Implementation	Status of Strategies	Responsible Person/ Phone Number	Proposed Implementation Date
02	In order to provide assurance that the contractor is providing all the services that the City is paying for, the Director of PARD should put in place and enforce an effective contract monitoring system for the cemetery contract.	Concur	<p>To ensure that the contractor is providing all the services that the City is paying for, the department will continue to develop an effective contract monitoring system for the cemetery contract.</p> <p>PARD has made effective and efficient contract management a priority, and in doing so, established a Contract Compliance Management Office in April 2009 whose responsibility is to ensure compliance with all PARD contracts. Continued development of this office will focus on incorporating national standards and best practices, providing staff training and requiring applicable contract management certifications.</p>	Underway	Angela Means, Financial Services Division Manager/974-6712	By December 31, 2010