

# **CITY OF ALLENTOWN**

## **Parks & Recreation – Municipal Pools Process Flow**

**Date of Report: August 26, 2025**

The City of Allentown's Aquatic Program covers the operation and maintenance of municipal swimming pools from May through September. The City operates three pools during the summer months: Cedar Beach, Mack, and Irving.

Patrons have the option of purchasing a season pass or paying daily admission; season passes are interchangeable between pools. Cedar Beach, Mack and Irving daily admission rates vary.

City Ordinance § 270-59 A. Swimming Pool Rates provides the category pricing for City of Allentown Swimming Pools.

In addition to revenues from admission, the Municipal Pools collect revenue for: special events and concession stand sales.

### **OBJECTIVE**

The objectives of the review were to:

- Document the revenue process flow for Municipal Pools to identify any potential risk/weaknesses.
- Determine the existing policies and procedures including AIMs were being followed and whether internal controls were adequate to ensure that all revenue is collected, accurately recorded, safeguarded and deposited on a timely basis.
- Ensure the timeliness and propriety of internal reporting.
- Identify any opportunities for improvement and efficiency.

### **PROCEDURES**

This audit was conducted in accordance with Generally Accepted Governmental Auditing standards and utilized an approach that included staff interviews, reviews of documents, and reports and examinations of individual financial transactions.

The period selected for testing was May - August 2025. Our process began by:

- Developing a Process Flowchart and Narrative for Municipal Pools.
- Using the Process Flowchart and Narrative to identify the potential risks and developing the appropriate testing of the risk area. Reviewing the controls for the process and identifying any potential weaknesses.

## **FINDINGS, RECOMMENDATIONS AND RESPONSES**

### **INTERNAL CONTROL WEAKNESSES**

#### **1. Hiring Orientation Improvement Opportunities**

Most Seasonal Aquatic staff are high school (15 – 18-year-olds) or college students. Interviews with Parks & Recreation (P&R) department staff, Human Resources (HR), and direct observation of the hiring orientation process revealed:

- a. The current onboarding process is heavily paper-based, requiring physical completion and submission of forms during in-person hiring. This contributes to longer wait times, delays in onboarding, and inefficiencies in recordkeeping.
- b. New hires are required to obtain fingerprint-based background checks and drug testing through third-party agencies. This testing is conducted off-site. We were advised that some of the appointments were unexpectedly canceled by the third-party agencies. This results in delays, scheduling conflicts, delayed results, or an incomplete onboarding process for the applicant and the City.
- c. We noted that many Seasonal hires are high school students or young adults who do not yet have a personal bank account which creates delays in processing direct deposit information.
- d. Orientation is only conducted on weekdays, creating time and scheduling constraints for the applicants and if under 18, their parents/guardians.
- e. Currently, no sign-ups are required for the hiring orientation. This creates unpredictable attendance and could lead to overcrowding.
- f. Returning Seasonal employees who are already trained and experienced are not prioritized during the hiring process.

#### **Recommendation**

- a. HR should transition away from a paper-based onboarding system and adopt a secure digital solution such as DocuSign for form completion and e-signatures. This will streamline the onboarding process and documentation collection for new Seasonal Aquatic hires.
- b. P&R and HR should explore the opportunity with the Allentown Police Department to conduct fingerprinting on-site during hiring sessions, creating a centralized fingerprinting process. Additionally, HR should explore the opportunity and cost with a third-party provider or local healthcare provider to offer on-site drug testing during hiring orientation to streamline onboarding and clearance completion.
- c. HR should explore the opportunity with a local bank or credit union for them to attend the hiring orientations and assist new Seasonal Aquatic hires with opening a bank account for direct deposit.
- d. HR and the P&R department should explore the opportunity to host hiring orientations on both weekdays and weekends to meet the scheduling needs of new Seasonal Aquatic hires and their parents/guardians.

- e. HR and P&R should require a mandatory, in-advance, orientation registration via a Google Form sign-up sheet to allow for better preparation and tracking of new hires who will be attending hiring orientation.
- f. HR and P&R should prioritize the hiring of returning employees early in the hiring cycle. This would ensure staffing demands can be met.

### **Administration's Response**

- a. HR is already working to transition on-boarding new hires to digital vs paper. We are in the early stages of this project, looking for online delivery methods for documents and training. This includes finding the money in the budget for DocuSign capability.
- b. P&R agrees, and will follow up with APD and HR.  
HR agrees to reach out to APD to see if they are willing to fingerprint new hires and if their vendor can provide the information needed. HR will also revisit their efforts to have drug testing brought to a central location, making it easier for candidates.
- c. HR will seek to partner with a financial institute who can be present during orientation to sign new hires up for their own account to be used for direct deposit of their pay.
- d. P&R agrees with the recommendation and will support HR in this effort.  
HR is willing to look at alternative times to host new hire orientations.
- e. P&R agrees with this recommendation and has already been using google forms to help facilitate HR mandatory, in-advance orientation that is already occurring.  
HR agrees with this recommendation and will partner with P&R to improve information sharing and communication, including the use of technology like Google Form.
- f. P&R agrees with this, is currently doing this to the best of staff capacity but will continue to review and assess.  
HR agrees to look for opportunities to support P&R by prioritizing the hiring and onboarding of returning seasonal employees, when possible.

## **2. Communication Weaknesses**

During our review of the Municipal Pool Process and interviews with management we noted:

- a. Communication with Aquatic applicants is done via email. During our interviews with Aquatic staff, several Aquatic staff admitted they did not consistently check their email and relied heavily on text messages. As a result, important onboarding documents and reminders that were sent via email were often missed or delayed.
- b. Communication between HR and P&R is inconsistent regarding the status of new hires. This results in scheduling and payroll confusion as well as instances of employees working without having completed all required documentation.
- c. Onboarding documents and new hire paperwork are provided only in English; this creates accessibility barriers for applicants and their parents/guardians whose primary language may not be English.

### **Recommendation**

- a. HR should offer the option to send PDF versions of required forms via text message in addition to email to better align with more modernized communication habits.
- b. HR and P&R should establish a centralized communication standard to share onboarding status and updates via an Excel or Google spreadsheet. This would allow for real-time updates about each applicant's progress and ability to be scheduled.
- c. HR should translate all onboarding materials into multiple languages to ensure language accessibility and eliminate barriers.

### **Administration's Response**

- a. IT is currently working to provide bulk SMS and MMS services to the recycling & Solid Waste Bureau and believes the same solution for mass notification can be applied here.  
HR agrees to explore using text technology as a means of communication, including the delivery of PDF documents critical to the new hire, on-boarding process.
- b. P&R agrees and currently uses a centralized excel sheet to track onboarding and will review/assess further and work with HR to streamline.  
HR agrees to work with P&R to look at the best use of technology to track candidates and where they stand in the hiring and on-boarding process.
- c. HR agrees to consider the use of Spanish language translation of on-boarding documents.

### **3. Staff Training Weaknesses**

After conducting staff interviews and observing the season pass purchasing process during the first week of pool operations we noted:

- a. The process for purchasing and issuing season passes lacks clarity for Pool staff and Managers. This results in inconsistent procedures and delays during customer transactions.
- b. Only P&R Managers have the authority to issue a Season pool pass at the Municipal pools. During our observation at Cedar Beach pool, we noted that the pool manager on duty for the day did not know how to issue a Season pass and the P&R Manager who stopped by also did not know how to issue a season pass.
- c. There is no formal emergency cash handling or robbery response protocol. The Pool Staff are unprepared for incidents involving theft or threats to financial or personal safety.
- d. The Municipal Pools Standard Operating Procedures Manual is outdated (2015) and requires revision to reflect the 2025 Pool Season as well as any updated pool procedures.
- e. There is no standardized Lost & Found process at the pool facilities. Lost items are not consistently documented or stored in a secure location, and staff lack training on how to handle lost property, which may result in misplaced items or disputes with patrons.

### **Recommendation**

- a. P&R should develop and distribute to its Pool staff a step-by-step guide for Season pass purchases to ensure Pool staff are fully trained and procedures are consistent across pool locations.
- b. Managers should be trained on Season Pass procedures prior to the opening of the pools.
- c. Administration should develop and formally distribute an emergency protocol covering robbery, theft, and cash-handling procedures to ensure all Pool Staff are trained in how to respond appropriately.
- d. Administration should update the 2025 Standard Operating Procedures Manual to reflect new procedures and provide adequate reference for Pool Staff if needed.
- e. P&R should implement a formal Lost & Found policy that includes a secure, labeled storage location at each pool and a log sheet (including date, item description, and staff initials) for the collected items. Staff should be trained on this policy prior to the opening of the Municipal pools.

### **Administration's Response**

- a. P&R agrees and have already put step-by-step instructions for season pass sales to ensure procedures are consistent.
- b. P&R agrees, all managers were trained in 2025 and will in all following seasons.
- c. P&R agrees and will review/assess further and implement protocols for robbery.
- d. P&R agrees and will review/assess further and update the manual.
- e. P&R agrees and will review/assess further and will implement at capacity allows.

## **4. Concession Operations Weaknesses**

During our physical observations of the Concession Stand operations and interviews with the Aquatic employees at Cedar Beach and Mack Pools we noted:

- a. The Cedar Beach and Mack Pool Concession stand menus did not reflect the current 2025 food prices.
  - Several items were priced incorrectly or inconsistently priced between old signage and actual laminated prices. We also identified discrepancies with the register prices.
- b. Inventory is managed manually using paper tracking methods, this leads to frequent stockouts and delays in identifying out-of-stock or discontinued items.
  - Concession stand employees reported uncertainty regarding the stock status of items, often unsure whether products were temporarily out of stock, discontinued, or still available for sale.
- c. On May 30<sup>th</sup>, 2025, broken appliances were observed at the Cedar Beach and Mack Concession Stands
- d. The FDA recommends that refrigerators should be maintained at 40°F (4°C) or below to prevent bacterial growth and ensure food safety. We documented both refrigerators over 40°F.

- Additionally, food safety violations appeared at the Mack Pool concession stand, posing potential health and liability risks.
- e. None of the concession stand employees or supervisors who hold SERV Safe Food Handler or Manager certifications.
  - While the P&R Department is exempt from mandatory certification, having it would improve the overall concession stand food safety and handling processes.

### **Recommendation**

- a. Prior to the opening of the Municipal Pools, P&R should review and update all concession stand menus to ensure pricing is accurate, consistent, and reflective of the season's rates. Menu revisions should be finalized and posted before the official opening of the Municipal Pools.
- b. A centralized, digital inventory tracking system should be implemented, preferably using MyRec if feasible, or a shared and structured Google Sheet to enable real-time monitoring of product availability, streamline restocking, and reduce human error associated with manual logging.
- c. All unresolved food safety violations and broken appliance issues should be remediated before the start of the pool season. A checklist-based inspection process should be conducted in the preseason to confirm each stand follows health and safety standards.
- d. Pool Managers and Aquatics Staff should check to ensure all refrigerators are maintaining recommended FDA temperatures before opening the concessions stand. Additionally, P&R should develop an adequate backup plan in case of appliance failure.
- e. P&R should consider at least one SERV Safe Food Handler certified individual to be present during hours of operation.

### **Administration's Response**

- a. P&R agrees and will review/assess further and will work towards accuracy, making sure all concession stand items are correctly stocked and priced. We have already purchased new signage to reflect menu pricing.
- b. P&R agrees and will review/assess further and will work with IT to investigate an inventory program designed for food service.  
IT can assist with researching and selecting an inventory program designed to fit the need of retail/restaurant or food service industries.
- c. P&R agrees and will review/assess further. Additionally, new appliances are factored into the Aquatics budget for 2026, and additional training will be provided to concession stand staff related to health and safety standards.  
IT currently has refrigeration/freezer monitoring equipment in place with the Allentown Health Bureau at Alliance Hall. This equipment monitors the temperature inside a refrigerator and logs the readings every 15 minutes; those logs can be accessed at any time or sent via email. If the temperature goes above or below the specified range an email notification is sent to a group of health bureau employees and IT along with phone calls every 5 minutes to the group who can acknowledge the alarm and

- respond. The Health Bureau has a written procedure in place to handle temperature fluctuations or refrigeration failure.
- d. IT currently has refrigeration/freezer monitoring equipment in place with the Allentown Health Bureau at Alliance Hall. This equipment monitors the temperature inside a refrigerator and logs the readings every 15 minutes; those logs can be accessed at any time or sent via email. If the temperature goes above or below the specified range an email notification is sent to a group of health bureau employees and IT along with phone calls every 5 minutes to the group who can acknowledge the alarm and respond. The Health Bureau has a written procedure in place to handle temperature fluctuations or refrigeration failure.  
P&R agrees and will review/assess further to ensure proper equipment is at the proper temperature.
  - e. P& R agrees and will review/assess further for 2026 certification for concession staff.

## **5. Daily Admission Weaknesses**

During our physical observations of the Pool operations and interviews with the employees at Cedar Beach and Mack Pools we noted:

- a. Multiple wristband colors and types are currently used to distinguish between different patron categories (i.e., daily admission, season pass holders, senior, Veteran/ Active Military).
  - Multiple wristband colors and types increases the likelihood of confusion and errors during entry as well as increases in costs and workload.
  - Daily, MyRec tracks the type of admission by category.
- b. Aquatic Staff have accepted forms of identification that are not listed in the official P&R ID policy.
  - This leads to inconsistent enforcement of eligibility requirements for discounted passes.
- c. Acceptable forms of identification are not posted at the pools.

## **Recommendation**

- a. P&R should consider implementing a one-band-per-day color-coded system to streamline admission, identification, and reduce wristband mix-ups.
- b. Acceptable forms of identification should be clearly defined in written policy and communicated to all staff. Only listed and approved forms of ID should be accepted for discounted admission or pass registration. Staff training should reinforce this policy.
- c. The acceptable forms of identification should be posted at the pool entrance to reduce patron confusion.

## **Administration's Response**

- a. P&R disagrees; however we will review/assess further. Aquatics staff prefer to keep multiple colors as a back up to check the number of sales for the day.

- b. P&R agree and will review/assess further. Part of the assessment will include alternative forms of ID's as acceptable such as a school ID, utility Bill, to allow staff the ability to serve residents who may not have access to an ID.
- c. P&R agrees and will review/assess further and will post signage for the 2026 season.

## **6. Point of Sale and Refund Control Issues**

During our physical observations of Pool operations and interviews with Pool Staff at Cedar Beach and Mack Pools we noted multiple issues with payment systems and refund processes:

- a. The existing credit card processing system does not support tap-to-pay or mobile wallet transactions, such as Apple Pay or Google Pay, limiting accessibility and speed of service at the registers, this includes the Concession Stands.
- b. Daily deposit paperwork and manifests are physically hand-delivered to the Treasury Department, increasing the risk of document loss, delays, and limited traceability.
- c. Voids processed (Other) through the MyRec point-of-sale system are not required to include an explanation or reason code.
  - While MyRec allows for comments on voids, the field is optional and currently not required. This may lead to insufficient documentation of refund activity.

## **Recommendation**

- a. Administration should consider upgrading the current POS hardware to a terminal system that accepts tap-to-pay and mobile payment options, thereby improving customer convenience and reducing transaction times.
- b. To enhance efficiency and reduce the risk of lost documentation, all deposit-related forms should be scanned and electronically submitted to the Treasury Department on a daily basis.
- c. P&R should revise POS procedures in MyRec to require a written reason for all voids processed, ensuring a clear audit trail and reducing the risk of inappropriate refunds or employee error and providing training opportunities.

## **Administration's Response**

- a. P&R agrees and upgraded hardware for card readers is in the 2026 budget. We will work with IT to look into a new processor that will support tap to pay. IT suggests the Parks department and IT work together to look at new hardware for the MyRec software in use that will allow residents to use credit cards, debit cards and digital wallets such as Apple Pay, Google Pay and PayPal. This will speed up the payment process at the pools, provide a more secure method of payment (cash is not secure) and take away the need to count cash and do daily bank deposits. IT believes it would also lower the chance of any robbery attempt when no cash is onsite helping to make a safer environment for pool staff. Going to a cashless system could be advertised prior to the 2026 pool openings and have a short window (under 30 days) at the beginning of the season to transition any uninformed residents of the change to cashless by xxx date. The question of the need for a new credit card processor should



- be addressed only after payment types and fees are studied to see if they meet the City's needs and expenses incurred for "processing fees" are deemed acceptable.
- b. P&R agrees and already/currently scan and electronically submit forms to Treasury.
  - c. P&R agree and will review/assess further the ability of MyRec to require "reason" as a required field.

## 7. **Military Season Pass**

Per Ordinance No. 16017:

"A. Swimming pools rates. [Amended 5-15-2024 by Ord. No. 16017]..

| <b>SEASON PASS RATES</b>                        |       |
|-------------------------------------------------|-------|
| <b>Resident</b>                                 |       |
| Resident season pass (4–59)                     | \$75  |
| Resident veteran/active military season pass    | \$25  |
| <b>Nonresident</b>                              |       |
| Nonresident season pass (4–59)                  | \$150 |
| Nonresident veteran/active military season pass | \$50  |

There are no veteran/active military family season passes offered.

For 2025, 3 (three) veteran/active military season passes were purchased and issued. 1 (one) veteran/active military season pass was for a 13-year-old. The thirteen-year-old was not eligible for the military discount.

### **Recommendation**

Periodically (weekly) internal audits of season pass records should be conducted to verify active accounts, confirm eligibility, and identify irregularities.

### **Administration's Response**

P&R agrees and will review/assess further.

## **IMPROVEMENT OPPORTUNITIES**

## 8. **Outsourcing Concession Stand**

The current model for operating Pool Concession stands relies on seasonal City employees to manage food sales, inventory, and food safety compliance.

- a. Inventory is managed manually using paper tracking methods which leads to frequent stockouts and delays in identifying out-of-stock or discontinued items.
- b. P&R does not formally track the markup percentages or profit margins for food and beverage items sold at pool facilities. There is no formal system in place to track purchase/administrative costs versus selling prices.
- c. Operating food service in-house places a significant administrative burden on P&R staff, requiring continual oversight, coordination, and training of seasonal employees.

The current Concession Stand model results in recurring challenges related to inventory tracking, pricing accuracy, appliance maintenance, food safety violations, menu limitations, and overall service consistency across sites.

### **Recommendation**

Through a formal bidding process, P&R should consider outsourcing the Concession Stand to a licensed food vendor to shift responsibility to a specialized provider thereby reducing operational strain on P&R.

Additionally, contracting Concession Stand operations would allow the City to collect on the Business Privilege Tax (BPT), Annual Business License Fee(s), and possible lease or revenue-sharing agreements.

### **Administration's Response**

P&R disagrees with contracting concessions. It would significantly decrease aquatics revenues and opens the pools up to a risk of not having a reliable concessions operator during operating hours as well as potential for higher prices for pool attendees for snacks/food. We are planning on adding a seasonal Concessions Manager position in the 2026 budget to improve inventory and management of concessions at Mack and Cedar.

## **9. Admissions Improvement Opportunities**

During our observation of admission at the pools we noted:

- a. Attendance is currently recorded manually using hand counters or visual estimates, which leads to inconsistent and unreliable headcount. This could result in pool overflow and safety concerns.
- b. Currently, there is no photo upload identification required for season pass accounts, making it difficult to verify that the pass holder matches the person entering the facility.

### **Recommendation**

- a. P&R should explore the opportunity of purchasing turnstiles at entry and exit points to automate headcounts, improve accuracy, reduce staff burden, and support data driven planning.

- b. P&R should utilize MyRec's photo upload feature to add a Face ID image to each season pass account. This would reduce misuse and quicken check-in.

**Administration's Response**

- a. P&R disagrees due to issues related to existing infrastructure of the pools, and the need for easy exit in event of an emergency.
- b. P&R agrees and already uses the photos for season passes purchased at the recreation office. P&R will review MyRec capacity, staff capacity and equipment to take photos for season passes at each pool location.