



Department of Environmental Protection Office of Inspector General

June 30, 2022

Report A-2122DEP-010

Audit of Agreement CA-1417 with Schwarze Enterprises, Inc. at De Leon Springs State Park

INTRODUCTION

The Office of Inspector General (OIG) conducted an audit of Agreement CA-1417 (Agreement) between the Department of Environmental Protection (Department) Division of Recreation and Parks (Division) and Schwarze Enterprises, Inc. (Concessionaire) at De Leon Springs State Park (Park). This audit was initiated as a result of the Fiscal Year (FY) 2021-2022 Annual Audit Plan.

BACKGROUND

The Agreement was executed on October 1, 2017 and will expire on September 30, 2022. The Agreement was amended January 19, 2021, to revise requirements related to compensation, notices, agreement managers, Concessionaire employee standards, accounting, force majeure event, sexual predator and offender check, safety plan, and minimum accounting requirements. The required services in the Agreement include food and beverage, merchandise resale, recreational equipment rental, tour boat operation, and Wi-Fi.

From October 2017 through September 2019, the Concessionaire was required to remit a monthly commission payment of 10% of total monthly gross sales, but not less than \$124,000 annually. In January 2021, Amendment #1 reduced the annual minimum guarantee to \$77,500 for Compensation Period 2 (October 1, 2019 through September 30, 2020) and to \$75,000 annually for Compensation Period 3 (October 1, 2020 through September 30, 2022).

The Concessionaire operates the recreational equipment rental operation through a separate business entity called PS Operations, LLC, which is owned by the Concessionaire. Based on discussion with the Concessionaire, the company was established to purchase more affordable insurance coverage separate from The Old Spanish Sugar Mill Grill and Griddle House (Restaurant). In October 2017, the Concessionaire and Fountain of Youth Eco/History Tours, Inc. (Subcontractor) entered into the Subcontract for the operation of a guided pontoon boat excursion at the Park. According to the Monthly Report of Concessionaire's Total Gross Sales for 2021, the Concessionaire reported \$1,393,917.54 in gross sales and paid \$139,391.77 in commission fees.

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RESULTS OF AUDIT

Accuracy of Reported Gross Sales

To determine the accuracy of reported gross sales, we compared gross sales amounts reported in the Monthly Report of Concessionaire's Total Gross Sales to the Concessionaire's general ledger and amounts reflected in the Department of Revenue reports for the months of January to October 2021.

Reported Gross Sales Comparison for January to October 2021		
Monthly Report of Concessionaire's Gross Sales	General Ledger Gross Sales	Department of Revenue (DR-15 & DR-15EZ) Reports Gross Sales
\$1,200,981.43	\$1,200,981.43	\$1,202,614.16

Reported gross sales were generally consistent with the Concessionaire's general ledger. Amounts reported to the Department of Revenue differed from amounts reported to the Department by \$1,632.73. Of this amount \$767.13 was due to categorical errors, which did not affect the total gross sales amount. The remaining amount was due to minor adjustments which were not considered material.

We also compared reported gross sales to the Concessionaire's bank¹ deposits for the audit period as follows:

Reported Gross Sales Comparison with Bank Deposits	
Monthly Report of Concessionaire's Total Gross Sales	Bank Deposits (As adjusted for Tax Collections per Department of Revenue Reports, and for Other Income and Employee Meals per the Statements of Revenues and Expenses)
\$1,200,981.43	\$1,200,653.39

Deposits were generally consistent with reported gross sales with a minor difference totaling \$328.04. Based on discussions with the Concessionaire, overall differences were attributed to monthly reconciliation adjustments.

For the sampled months of June and July 2021, we compared amounts reported in the Monthly Reports of Concessionaire's Total Gross Sales and general ledger amounts to gross sales reflected in the Concessionaire's Monthly Sales Journal² and Statements of Revenues and Expenses as follows:

¹Deposits reviewed include the Concessionaire's two bank accounts, the main account for Schwarze Enterprises, Inc. and the account for PS Operations, LLC.

²The Monthly Sales Journal is the Concessionaire's daily tracking journal for point of sale transactions.

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Gross Sales for June and July 2021				
Month/Year	Monthly Report of Concessionaire's Total Gross Sales	General Ledger	Monthly Sales Journal	Statements of Revenues and Expenses Report
June 2021	\$170,707.42	\$170,707.42	\$170,707.42	\$170,633.03
July 2021	\$181,087.19	\$181,087.19	\$181,087.19	\$181,242.56
Total	\$351,794.61	\$351,794.61	\$351,794.61	\$351,875.59

Reported gross sales were supported by general ledger entries and point of sale documentation for the sampled months. The difference of \$80.98 was attributed to adjustments made for cash over and short amounts per the Statements of Revenues and Expenses reports.

We also compared amounts recorded in the Monthly Sales Journal to the register Z Tapes for 14 days during the sampled months. Amounts in the Monthly Sales Journal were consistent with the register Z Tapes with minor exceptions.

Minimum Accounting Requirements

The Concessionaire has established and maintained two bank accounts that are used solely for operations under the Agreement and separate from any other concession agreement and non-concession agreement operations. According to discussion with the Concessionaire and reviewed bank statements, the Concessionaire retains all checks.

The three registers produce customer copies of sales transactions that include recorded tax amounts and are closed out daily. Based on observations and discussions with the Concessionaire, duties associated with cash handling, recording, and reconciling daily receipts are generally assigned to different employees. The Concessionaire or on-duty manager provides employee daily supervision. All registers are equipped with a visual display facing customers and signs are posted reminding customers to ask for a receipt at each collection area. Based on Paragraph 18.c. of Amendment #1, the Concessionaire will provide an Annual Profit and Loss Statement to the Park Manager no later than June 30th of the succeeding calendar year. We verified that the 2021 Annual Profit and Loss Statement was provided by the Concessionaire as required.

Limited Engagement Document

During the audit period, the Concessionaire submitted the required limited engagement document for 2020. The document was submitted on July 26, 2021. On June 30, 2021, the Concessionaire notified the Park Manager of the late submission.

**Limited Engagement Document
Amendment #1
Paragraph 18.e.**

If annual Total Gross Sales from the Concessionaire's operations under this Agreement exceed \$400,000, the Concessionaire will obtain and submit, at its sole cost and expense, a limited engagement document, prepared in accordance with the Agreed - Upon Procedures for a Certified Public Accountant as stated in Exhibit F, attached hereto and incorporated herein. Such limited engagement document will be conducted in accordance with generally accepted auditing and accounting principles. This limited engagement document will be submitted to the Park Manager no later than June 30th of the following calendar year or within 120 days after the expiration or termination of this Agreement, whichever is sooner.

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Revenue Subject to Sales Tax

The Concessionaire completed the State Use Tax Exempt Certification form (Exhibit H) as required. By completing this form, the Concessionaire indicated *selling food and beverage, through a means other than a vending machine, and is therefore exempt from paying state use tax on commission fees paid to the Department*, which is consistent with the Concessionaire's Restaurant operation.

Purchasing Card Industry (PCI) Requirements

Per Paragraph 18.g. of Amendment #1, *the Concessionaire will be responsible for complying with the PCI Data Security Standards ("PCI DSS"), which include a set of comprehensive requirements for enhancing payment account data security, at the Concessionaire's sole cost and expense*. Based on email correspondence between PCI Compliance Department staff and the Concessionaire on August 10, 2021, the Concessionaire was not required to complete an annual Self-Assessment Questionnaire due to participation in the Technology Innovation Program, as payments were being processed securely through the Concessionaire's point of sale system determined by the PCI Compliance Department staff, which is valid until September 2022.

Receipts of Deposit

According to Amendment #1, *if receipts exceed \$2,000, they will be deposited intact daily. If receipts do not exceed \$2,000 a day, they will be deposited intact periodically, which will be no more than a five-day working period. Un-deposited receipts will be stored in a secure manner – a safe is preferable. Validated deposit slips and bank statements supporting amounts deposited will be retained by the Concessionaire*. Based on our review of 123 deposit slips for the two sampled months, all deposits were generally made timely as required. Per discussion with the Concessionaire, deposits were made the next day during the busy season and when the Restaurant had limited staff. We verified all deposits were stored in a secured location.

Agreement Compliance and Management Oversight

Under the Agreement, the Concessionaire is required to meet financial, service, and reporting obligations. We reviewed the Concessionaire's compliance with these requirements and management oversight to verify compliance with the following.

- **Use of Facilities, Space, and Equipment**: During the site visit, we verified that the Concessionaire uses the facilities and space allowed for operations as required.
- **Utility Payments**: Utilities were paid as required.
- **Security Bond**: A Letter of Credit in the amount of \$60,000 was on file as required.
- **Licenses and Insurances**: The Concessionaire had obtained valid business

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licenses for all operations³ and maintained the required insurance certificates in the amounts specified under the Agreement.

- **Accessibility and Inclusion Policy:** We obtained the Concessionaire's 2021 Accessibility and Inclusion Policy. During the site visit, we verified the policy was posted at the Concessionaire's operation, which was visible to the employees, and Park visitors. However, it was not posted on the Concessionaire's website as required under the Agreement.

Compensation

Under Special Conditions Paragraph F of the original Agreement, the Concessionaire's required commission rate was 10% of gross sales but not less than \$124,000 annually. Based on discussions with the Bureau of Operational Services (BOS) staff, the Concessionaire was unable to satisfy the required minimum guarantee due to COVID-19 Park closures in 2020.

Subsequently, Amendment #1 was executed in January 2021, to revise the annual minimum guarantee during Period 2, \$77,500 annually and during Period 3 to \$75,000 annually. Based on the commission payments from October 2020 to September 2021, the minimum guarantee was met.

E-Verify Employment Eligibility Verification

Per Paragraph 34 of the Agreement, the Concessionaire is required to maintain E-Verify Employment Eligibility Verification documentation for all persons employed by the Concessionaire. Based on the reviewed 14 Concession employees⁴, the Concessionaire provided six E-Verify Employment Eligibility Verifications for the audit period. Upon discussion with the Concessionaire, for the remaining eight employees, E-Verify Employment Eligibility Verification was not completed due to employees being hired prior to the business registering online with E-Verify Employment Eligibility Verification system.

Sexual Predator and Offender Check:

Of the 14 employees reviewed, the Concessionaire provided six FDLE Sexual Predator and Sexual Offender checks. One of the six checks was not dated. The FDLE Sexual Predator and Sexual Offender

E-Verify Employment Eligibility Verification Agreement - CA-1417 Paragraph 34

The Concessionaire shall only employ individuals who may legally work in the United States (either U.S. citizens or foreign citizens who are authorized to work in the U.S). The Concessionaire shall use the U.S. Department of Homeland Security's E-Verify Employment Eligibility Verification system to verify the employment eligibility of: a. All persons employed by the Concessionaire, during the term of this Agreement, to perform employment duties within Florida; and, b. All persons (including subcontractors) assigned by the Concessionaire to perform work pursuant to this Agreement. The Concessionaire shall include this provision in all subcontracts it enters into for the performance of work under this Agreement.

Sexual Predator and Offender Check Amendment #1 Paragraph 35

The Concessionaire will not employ within the Park any person who is listed on either the sexual predator or sexual offender list maintained by the Florida Department of Law Enforcement ("FDLE") or maintained by the U.S. Department of Justice's Dru Sjodin National Sex Offender Public Website ("NSOPW"). a. The Concessionaire will conduct a sexual predator and sexual offender investigation on all employees and subcontractors prior to executing this Amendment #1. The Concessionaire will conduct a sexual predator and sexual offender investigation on all employees and subcontractors hired subsequent to execution of this Amendment #1. The Concessionaire will keep a copy of its investigation records in the Concessionaire's personnel files and have those files available to the Department during the Concessionaire's regular office hours.

³Licenses and insurances were provided for Schwarze Enterprises, Inc. (Restaurant), PS Operations, LLC (recreational equipment rental operation), and the Subcontractor.

⁴Of the 14 Concession employees reviewed, two are officers and two are subcontracted employees.

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checks for the two officers were updated in April 2021. The Concessionaire provided eight of the 14 employee National Sex Offender Public Website (NSOPW) checks. Of the eight, three checks were completed after hire. Based on discussion with the Concessionaire, one of the two checks was completed by the Concessionaire due to the Agreement and Amendment #1 language. Additionally, based on the three reviewed Concessionaire Quarterly Evaluations for the audit period, the Park Manager documented that Sexual Predator and Sexual Offender checks were completed and filed for all employees.

Minimum Operational Requirements and Procedures

During the site visit, we observed the Concessionaire's operation, conducted interviews, and reviewed documentation to evaluate compliance with the Minimum Operational Requirements and Procedures in the Agreement. These requirements are outlined in Exhibit A of the Agreement.

Operations

Under Paragraph 1.A., Exhibit A of the Agreement, the Concessionaire's *minimum operating hours shall be 9 a.m. to 4 p.m. Eastern, daily, 363 days a year. Operating Hours shall be posted near the main entrance of the Facilities. Any deviation in Operating Hours shall be pre-approved, in writing, by the Department or its designee.*

The Concessionaire's hours of operation were modified to 9 a.m. until 2 p.m. on Monday through Friday, and from 8 a.m. to 2 p.m. on the weekends and holidays. This modification was approved by the Park Manager.

Pre-Approvals

According to Exhibit A, *Minimum Operational Requirements and Procedures* of the Agreement, the Department was required to provide written pre-approvals for operations and services provided by the Concessionaire upon execution of the Agreement. These approvals were to be maintained in the Park file. The Agreement was executed on September 1, 2017 and amended on January 19, 2021. However, the Park Manager provided the Concessionaire a memo dated November 5, 2021, that the items were *pre-approved* by the Park Manager. Based on our inquiry, the Park Manager was unable to locate prior pre-approvals by the Department.

Maintenance and Repair, Environmental, and Safety Plans

Minimum Operational Requirements and Procedures in the Agreement include Concessionaire requirements for the Maintenance and Repair, Environmental, and Safety Plans. We obtained copies of the Maintenance and Repair and Environmental Protection Plans. However, neither of the plans contained a date or management approvals. Based on our inquiry, the Park Manager was

Maintenance and Repair Plan Agreement - CA-1417 Paragraph 5 of Exhibit A

Prior to commencement of Services under this Agreement, the Concessionaire shall provide a draft Maintenance and Repair Plan, which will be evaluated by the Department or its designee. A final Maintenance and Repair Plan, which incorporates the District and Park Manager's comments and is approved by the Department or its designee, shall be implemented prior to commencement of Services under this Agreement. The Maintenance and Repair Plan shall be revised periodically, through mutual agreement of the Concessionaire and the Department or its designee, to ensure Facilities are maintained for a quality visitor experience. [As outlined in 11.2.4 - Step 3 - of the OM]

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unable to locate or provide documentation demonstrating that the plans had been approved or revised since the execution of the Agreement.

We obtained the Concessionaire's Safety Plan revised in 2021. The Safety Plan had been approved by the Park Manager and the Department Safety Officer in December 2021, as required.

Lawn Maintenance

According to the Agreement, *the Concessionaire shall provide lawn maintenance for the areas identified on the map in Exhibit I, a minimum of once per week during the months of June, July, and August.* The Concessionaire is responsible for the mowing around the Restaurant and boat launch areas during these months. However, based on discussion with the Concessionaire and Park Manager, Park staff provide lawn maintenance in these areas year-round.

Maintenance and Repair Plan Division of Recreation & Parks Operations Manual Chapter 11.2

*11.2.3 - Step 2 - Approve and File the Plan
After approving the Maintenance and Repair Plan, the PM must ensure that the final plan is uploaded to SharePoint and filed in the appropriate location(s).*

*11.2.5 - Step 4 - Ensure revisions are filed
The PM must ensure that any revised Maintenance and Repair Plan arising from the review process outlined above is uploaded to SharePoint and filed in the appropriate location(s).*

Environmental Protection Plan Agreement - CA-1417 Paragraph 6 of Exhibit A

Prior to commencement of Services under this Agreement, the Concessionaire shall provide a draft Environmental Protection Plan, which will be evaluated by a Department biologist. A final Environmental Protection Plan, which incorporates the Department biologist's, the District's, and the Park Manager's comments and is approved by the Department or its designee, shall be implemented prior to commencement of Services under this Agreement.

Environmental Protection Plan Division of Recreation & Parks Operations Manual Chapter 11.4

After all edits are finalized, the PM will email a copy to the PBDS [Park Business Development Specialist] assigned to their district and copy FPS [Florida Park Services]. The PBDS will upload the document to the appropriate park file folder on SharePoint. Any edits or changes to the Environmental Protection Plan must be pre-approved, in writing, by the Department. If no changes are made, another copy of the Environmental Protection Plan with the current year's date should be resubmitted by the concessionaire for filing.

CONCLUSION

Based on our audit, gross sales reported during the audit period were generally supported by the Concessionaire's general ledger, bank statements, and point of sale documentation. The Concessionaire generally complied with requirements in the Agreement, with some exceptions. We noted weaknesses in the areas of Accessibility and Inclusion Policy being posted on the Concessionaire's website, management oversight of the Agreement, and written pre-approvals.

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FINDINGS AND RECOMMENDATIONS

Finding 1: Accessibility and Inclusion Policy

Based on Paragraph 31.c., iv., of the Agreement, the Accessibility and Inclusion Policy must be posted on the Concessionaire's premises and on the website. During the site visit, we verified the policy was posted at the Concessionaire's operation. However, it was not posted on the Concessionaire's website as required under the Agreement.

Recommendation

We recommend the Division work with the Park Manager to ensure the Concessionaire posts its Accessibility and Inclusion Policy on the website as required.

Division Response:

The Division concurs with the finding. On June 3, 2022, the Park Manager directed the Concessionaire, in writing, to post its Accessibility and Inclusion Policy on the website as required.

Finding 2: Sexual Predator and Offender Checks

Based on Paragraph 35 of Amendment #1, *the Concessionaire will not employ within the Park any person who is listed on either the sexual predator or sexual offender list maintained by the Florida Department of Law Enforcement ("FDLE") or maintained by the U.S. Department of Justice's Dru Sjodin National Sex Offender Public Website ("NSOPW"). The Concessionaire will conduct a sexual predator and sexual offender investigation on all employees and subcontractors prior to executing this Amendment #1. The Concessionaire will conduct a sexual predator and sexual offender investigation on all employees and subcontractors hired subsequent to execution of this Amendment #1. The Concessionaire will keep a copy of its investigation records in the Concessionaire's personnel files.*

Of the 14 employees reviewed for the audit period, the Concessionaire provided six FDLE Sexual Predator and Sexual Offender checks. One of the six checks was not dated. The Concessionaire also provided eight of the 14 employee NSOPW checks. Of the eight checks, three were completed after hire. Based on discussion with the Concessionaire, one of the two checks was completed by the Concessionaire due to the Agreement and Amendment #1 language.

Additionally, According to Chapter 8 of the Division Operations Manual, Quarterly Reports are used to assess the concessionaire's performance and facilities and ensure that the terms outlined in the agreement are being followed. Required Staff -Park Manager, District, Concessionaire's Agreement Manager. During the walk through, the PM will review and complete each item in the concessionaire Quarterly Evaluation form and make notes where appropriate. Once completed, the PM and concessionaire will discuss and sign and date the form. Further, any deficiencies noted in the walk-through

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must be corrected by the concessionaire. To document the deficiency, the PM needs to issue a Notice of Non-Compliance. Based on three Concessionaire Quarterly Evaluations reviewed for the audit period, the Park Manager documented that Sexual Predator and Sexual Offender checks were completed and filed for all employees.

Recommendation:

We recommend the Division work with the Park Manager and Concessionaire to ensure that FDLE and NSOPW sexual predator and sexual offender checks are conducted for all Concession employees prior to hire as required. Additionally, we recommend the Division work with the Park Manager to ensure Quarterly Evaluations are completed with accurate information to support the actual performance and compliance of the Concessionaire.

Division Response:

The Division concurs with the finding. On June 6, 2022, the Division issued a Notice of Noncompliance to the Concessionaire requiring the completion of required checks on all current employees and providing direction to the Concessionaire that future checks are to be conducted prior to new employees starting work in the park. The Concessionaire has since provided the required records.

Finding 3: Pre-Approvals

Based on Exhibit A, Minimum Operational Requirements and Procedures of the Agreement, the Department was required to provide written pre-approvals for operations and services provided by the Concessionaire upon execution of the Agreement. These approvals were to be maintained in the Park file. The Agreement was executed on September 1, 2017 and amended on January 19, 2021. However, the Park Manager provided the Concessionaire a memo dated November 5, 2021, that the items were *pre-approved* by the Park Manager. Based on our inquiry, the Park Manager was unable to locate prior pre-approvals by the Department.

Recommendation:

Going forward, we recommend the Department provide written pre-approvals for operations and services provided by the Concessionaire upon execution of the Agreement and that these approvals are maintained in the Park file as required.

Division Response:

The Division concurs with the finding. Going forward, the Park Manager will ensure that written pre-approvals for operations and services provided by the Concessionaire upon execution of the Agreement are maintained in the park file.

Finding 4: Maintenance and Repair Plan and Environmental Plan

Exhibit A, Paragraph 5 of the Agreement states that *prior to commencement of Services under this Agreement, the Concessionaire shall provide a draft Maintenance and Repair Plan, which will be evaluated by the Department or its designee. A final Maintenance and Repair Plan, which incorporates the District and Park Manager's comments and is*

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approved by the Department or its designee, shall be implemented prior to commencement of Services under this Agreement. The Maintenance and Repair Plan shall be revised periodically, through mutual agreement of the Concessionaire and the Department or its designee, to ensure Facilities are maintained for a quality visitor experience.

Further, based on Chapter 11.2 of the Division Operations Manual, to approve and file the plan, *after approving the Maintenance and Repair Plan, the PM must ensure that the final plan is uploaded to SharePoint and filed in the appropriate location(s). To ensure revisions are filed, the PM must ensure that any revised Maintenance and Repair Plan arising from the review process outlined above is uploaded to SharePoint and filed in the appropriate location(s).*

Based on Exhibit A, Paragraph 6 of the Agreement states *prior to commencement of Services under this Agreement, the Concessionaire shall provide a draft Environmental Protection Plan, which will be evaluated by a Department biologist. A final Environmental Protection Plan, which incorporates the Department biologist's, the District's, and the Park Manager's comments and is approved by the Department or its designee, shall be implemented prior to commencement of Services under this Agreement.* Additionally, based on Chapter 11.4 of the Division Operations Manual, *after all edits are finalized, the PM will email a copy to the PBDS [Park Business Development Specialist] assigned to their district and copy FPS [Florida Park Services]. The PBDS will upload the document to the appropriate park file folder on SharePoint. Any edits or changes to the Environmental Protection Plan must be pre-approved, in writing, by the Department. If no changes are made, another copy of the Environmental Protection Plan with the current year's date should be resubmitted by the concessionaire for filing.*

We obtained copies of the Maintenance and Repair and Environmental Protection Plans. Upon review, neither of the plans contained a date or management approvals. Based on our inquiry, the Park Manager was unable to located or provide documentation demonstrating that the plans had been approved or revised since the execution of the Agreement.

Recommendation:

We recommend the Division work with the Park Manager to provide adequate oversight of the Maintenance and Repair and Environmental Protection Plans to ensure that written approvals are obtained for plans and documentation to support approvals are obtained in the Park file as required.

Division Response:

The Division concurs with the finding. The Bureau of Operational Services (BOS) has developed an onboarding checklist to be completed at the initiation of each new agreement going forward. BOS, in coordination with District and Park staff, will use this tool to assure adequate oversight of the Maintenance and Repair and Environmental

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Protection Plans to ensure that written approvals are obtained for plans and documentation to support approvals are retained in the Park file as required.

Finding 5: Lawn Maintenance

Based on the Agreement, *the Concessionaire shall provide lawn maintenance for the areas identified on the map in Exhibit I, a minimum of once per week during the months of June, July and August.* The Concessionaire is responsible for the mowing around the Restaurant and boat launch areas during these months. However, based on discussion with the Concessionaire and Park Manager, Park staff provide lawn maintenance in these areas year-round.

Recommendation:

We recommend the Division work with the Park Manager and Concessionaire to ensure that lawn maintenance is performed according to Agreement requirements.

Division Response:

The Division concurs with the finding. On June 14, 2022, the Park Manager provided written direction to the Concessionaire to perform lawn maintenance in compliance with Agreement terms and directed that a schedule be provided and implemented by the concessionaire to assure compliance with the direction.

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APPENDIX A - SCOPE, OBJECTIVES, AND METHODOLOGY

The scope of this audit included a review of Agreement activities and financial records for the period beginning January 1, 2021.

The objectives were to:

- Determine the accuracy of reported gross sales;
- Determine the Concessionaire's compliance with the Agreement; and
- Evaluate management oversight of Concession activities and performance under the Agreement.

To achieve our audit objectives, our methodology included:

- Reviewing Agreement documents and the Division Operations Manual
- Interviewing the Concessionaire, Park and Division staff, and conducting a site visit at the Park
- Reviewing Concessionaire and Park records to include Concessionaire activities and financial documents

STATEMENT OF ACCORDANCE

Statement of Accordance

The Mission of the OIG is to promote accountability, integrity, and efficiency by providing quality audits, investigations, management reviews, and technical assistance.

This work product was prepared pursuant to Section 20.055, Florida Statutes, in accordance with the *Principles and Standards for Offices of Inspectors General* as published by the Association of Inspectors General and the *International Standards for the Professional Practice of Internal Auditing*, as published by the Institute of Internal Auditors, Inc. The audit was conducted by Angie Cringan and supervised by Valerie J. Peacock.

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