

Audit of Little Talbot Island State Park

Division of Recreation and Parks

Report: A-1516DEP-042

Office of Inspector General

Internal Audit Section

Florida Department of Environmental Protection

November 21, 2016

3900 Commonwealth Boulevard, MS 40
Tallahassee, Florida 32399-3000
www.dep.state.fl.us





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The Office of Inspector General (OIG) conducted an audit of Little Talbot Island State Park (Park). This audit was initiated as a result of the Fiscal Year (FY) 2015-2016 Annual Audit Plan.

Scope and Objectives

The scope of this audit included Park operations between July 1, 2015, and December 31, 2015. The objective was to determine whether controls were in place and the Park was in compliance with applicable procedures in the areas of revenue collection and reporting, expenditures and Purchase Card (P-Card) use, state property and inventory management, resident volunteers, and attendance.

Methodology

This audit was conducted under the authority of Section 20.055, Florida Statutes (F.S.), and in conformance with the International Standards for the Professional Practice of Internal Auditing, published by the Institute of Internal Auditors. Our procedures included review of Park financial records, P-Card purchases, inventory records, firearm use, resident volunteer and attendance records, as well as interviews with Park staff.

Background

The Park is the largest member of the Talbot Island Geopark, which also includes Big Talbot Island State Park, Amelia Island State Park, Fort George State Park, and Pumpkin Hill Creek Preserve State Park. The Park includes approximately 2,500 acres and provides camping, canoeing, kayaking, fishing, surfing, and hiking. During the period from July 1, 2015, through December 31, 2015, reported revenues were \$210,936.89, with reported attendance of 97,920.

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Results and Conclusions

Revenue Collection and Reporting

We reviewed Park revenue records for the months of July and August 2015. Total revenues for July were \$39,659.99 and for August were \$23,298.88. For the months tested, credit card settlement reports, deposit slips, daily worksheets, and financial session summaries were consistent with minor discrepancies. Deposits were made timely as required in the Operations Manual.

We reviewed records of tax exempt transactions during the sampled months. Two tax exempt reservations occurred during July and August 2015; one at \$24.00 and one at \$54.70, for a total of \$78.70. Copies of the customers' Consumer's Certificate of Exemption were not maintained for these transactions.

P-Card Use

Of the seventy-four purchases made during the audit period, we reviewed a sample of thirteen P-Card transactions. For each P-Card transaction sampled, Park staff had filed receipts or invoices and had completed Form DEP 53-310 *Approved Purchasing Card Transaction Submittal Form*. Each purchase appeared to be related to Park operations and signed by the cardholder. These included purchases of office supplies, vehicle maintenance, event security staff, small construction supplies, and water testing supplies.

Firearm Use

We reviewed firearm use during July and August 2015. The Firearm Use Standard indicates that Park staff must receive firearm training as well as approval from the District Bureau Chief every two years to use a firearm in the Park. According to the firearm use logs,

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during July and August 2015, only one Park staff member used the Park's firearms. This staff member had received the required training and had received the required Division approval for firearm use at the time.

State Inventory and Property Management

We selected a sample of twenty-seven Park inventory items to test during our site visit at the Park. Some items were located in surrounding Parks that are part of the Talbot Island Geopark. We verified possession of all twenty-seven items. However, during our review of P-Card purchases, we noted charges for vehicle maintenance and supplies for vehicle DEP4113 that was included on the Florida Accounting Information Resource (FLAIR) Master Property File for District 2 Administration. When the vehicle was transferred to the Park, the District had not submitted a Permanent Property Transfer form to update the Master Property File. During the course of this audit, the form was submitted to correct the property records.

Resident Volunteers

We reviewed resident volunteer records for the months of July and August 2015. The Operations Manual requires that each resident volunteer work a minimum of 20 hours per week. During July and August 2015, three resident volunteers were documented as serving in the Park. To verify volunteer working hours, we obtained handwritten records of hours worked daily. According to these records, during our review period, two of the three resident volunteers worked less than the required 20 hours per week for a total of three weeks. During these weeks, one volunteer documented 18 hours one week and 19 hours another week. The other documented 19 hours worked in one week.

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Additionally, sexual predator searches were not conducted at the time of the volunteers' initial service period. Of the three resident volunteers who volunteered at the Park during July and August 2015, Park staff performed two of these searches on August 17, 2015, and one on August 26, 2015. The volunteer hour records provided by the park indicate that these three volunteers came to the park beginning June 1, July 1, and July 3, 2015.

Attendance

Park attendance is based on camping records and day-use entry recorded at the Ranger Station entrance. We compared attendance reported to the Division to attendance recorded in the Reservation Detail Report and daily receipts. For day-use, total attendance the Park reported for a sample of two weeks from July and August 2015 was 6,554. The daily receipts for this period supported 6,512 in attendance.

For camping, attendance reported for the months of July and August 2015 Park was 5,399. According to Reservation Detail Reports, attendance was 5,388. Discrepancies were not material. According to the Park Manager, these were likely the result of clerical error.

Findings and Recommendations

Finding 1: Tax Exempt Transactions

The Operations Manual Chapter 5.3(b)(2)d states, *Florida sales tax exempt organizations must have a copy of their current Florida Consumer's Certificate of Exemption on file at the park at the time a deposit for a reservation or a sale is made.* During sample months of July and August 2015, two tax exempt reservations occurred, one at \$24.00 and one at \$54.70, for a total of \$78.70. For these transactions, the Park did not maintain copies of the customers' Consumers' Certificates of Exemption. As a result, the Park could not support the

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tax exempt status regarding the transactions. Park staff indicated that this was likely a result of the transaction occurring over the Internet; however, copies of the certificates were not obtained at the time of check-in.

Recommendation:

We recommend Park Management ensure that copies of Consumers' Certificates of Exemption are obtained prior to or at the time of check-in, and maintained on file to document all tax exempt transactions.

Finding 2: Resident Volunteer Sexual Predator Searches

Operations Manual Chapter 1.5(b)(5) states, *Prior to appointing or employing a person, whether for compensation or, as a volunteer, a sexual predators and offender's registration search shall be conducted.* Chapter 1.5(b)(5)b. states, *A record of these searches, whether positive or negative, will be maintained in the employee's or volunteer's personnel file and will be included in the employee's employment package to be maintained in the employee's official personnel record.* Park staff did not conduct the required searches prior to volunteers beginning work at the Park. According to volunteer records, the three resident volunteers during our testing period began work on June 1, 2015, July 1, 2015, and July 3, 2015. Sexual predator searches were not completed until August 17, 2015, and August 26, 2015.

Recommendation:

We recommend Park Management ensure State and National sexual offenders and predator searches are maintained in the file for all resident volunteers. These should be conducted and documented at the time the resident volunteer is approved.

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Finding 3: Documented Volunteer Hours

Records of the three resident volunteers' hours documented that two resident volunteers worked less than the 20 hours per week, as required in Chapter 1.5(f)(12)j of the Operations Manual, for a total of three weeks during our review period.

Recommendation:

We recommend Park Management ensure sufficient controls and level of review are in place so that each resident volunteer meets and documents the minimum 20 hour volunteer service per week in accordance with Chapter 1.5(f)(12)j of the Operations Manual.

To promote accountability, integrity, and efficiency in state government, the OIG completes audits and reviews of agency programs, activities, and functions. Our audit was conducted under the authority of Section 20.055, F.S., and in conformance with the International Standards for the Professional Practice of Internal Auditing, published by the Institute of Internal Auditors, and Principles and Standards for Offices of Inspector General, published by the Association of Inspectors General. The audit was conducted by Tyler Bradford and supervised by Valerie J. Peacock.

Please address inquiries regarding this report to the OIG's Audit Director by telephone at (850) 245-3151. Copies of final reports may be viewed and downloaded via the internet at <http://www.dep.state.fl.us/ig/reports.htm>. Copies may also be obtained by telephone (850) 245-3151, by fax (850)245-2994, in person or by mail at Department of Environmental Protection, Office of Inspector General, 3900 Commonwealth Boulevard, Mail Station #41, Tallahassee, FL 32399.

*Valerie J. Peacock,
Director of Auditing*

*Candie M. Fuller,
Inspector General*



Florida Department of Environmental Protection

3900 Commonwealth Blvd.
Tallahassee, FL 32399


Rick Scott
Governor

Carlos Lopez-Cantera
Lt. Governor

Jonathan P. Steverson
Secretary

Memorandum

TO: Valerie Peacock, Audit Director
Office of the Inspector General

FROM: Donald V. Forgione, Director 
Division of Recreation and Parks

SUBJECT: Audit of Little Talbot Island State Park
Division of Recreation and Parks Report: A-1516DEP-042

DATE: October 25, 2016

This memorandum will serve as the Division's response to the subject audit findings and recommendations.

Finding 1: Tax Exempt Transactions

The Operations Manual Chapter 5.3(b)(2)d states, *Florida sales tax exempt organizations must have a copy of their current Florida Consumer's Certificate of Exemption on file at the park at the time a deposit for a reservation or a sale is made.* During sample months of July and August 2015, two tax exempt reservations occurred, one at \$24.00 and one at \$54.70, for a total of \$78.70. For these transactions, the Park did not maintain copies of the customers' Consumers' Certificates of Exemption. As a result, the Park could not support the tax-exempt status regarding the transactions. Park staff indicated that this was likely a result of the transaction occurring over the Internet; however, copies of the certificates were not obtained at the time of check-in.

Recommendation: We recommend Park Management ensure that copies of Consumers' Certificates of Exemption are obtained prior to or at the time of check-in, and maintained on file to document all tax-exempt transactions.

Division Response: The Division agrees with the recommendation. The Division has directed the park to obtain copies of Consumers' Certificates of Exemption at the time of check in. This will be completed for all tax-exempt transactions.

Finding 2: Resident Volunteer Sexual Predator Searches

Operations Manual Chapter 1.5(b)(5) states, *Prior to appointing or employing a person, whether for compensation or, as a volunteer, a sexual predators and offender's registration search shall be conducted.* Chapter 1.5(b)(5)b. states, *A record of these searches, whether positive or negative, will be maintained in the employee's or volunteer's personnel file and will be included in the employee's employment package to be maintained in the employee's official personnel record.* Park staff did not conduct the required searches prior to volunteers beginning work at the Park. According to volunteer records, the three resident volunteers during our testing period began work on June 1, 2015, July 1, 2015, and July 3, 2015. Sexual predator searches were not completed until August 17, 2015, and August 26, 2015.

Recommendation:

We recommend Park Management ensure State and National sexual offenders and predator searches are maintained in the file for all resident volunteers. These should be conducted and documented at the time the resident volunteer is approved.

Division Response: The Division agrees with the recommendation. The Division has directed the park sexual predator/offender searches are conducted for all volunteers prior to approval and acceptance of volunteer.

Finding 3: Documented Volunteer Hours

Records of the three resident volunteers' hours documented that two resident volunteers worked less than the 20 hours per week, as required in Chapter 1.5(f)(12)j of the Operations Manual, for a total of three weeks during our review period.

Recommendation:

We recommend Park Management ensure sufficient controls and level of review are in place so that each resident volunteer meets and documents the minimum 20 hour volunteer service per week in accordance with Chapter 1.5(f)(12)j of the Operations Manual.

Division Response: The Division agrees with the recommendation. The Division will direct the park to conduct thorough time tracking to ensure resident volunteers are completing the required twenty (20) hours per week as required in the OM.