

Audit of Big Lagoon State Park
Division of Recreation and Parks

Report: A-1415DEP-016

Office of Inspector General

Internal Audit Section

Florida Department of Environmental Protection

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Report: A-1415DEP-016

Table of Contents

Scope & Objectives	1
Methodology	1
Background	1
Results & Conclusions	2
Findings & Recommendations.....	8
Division Response.....	11

Report: A-1415DEP-016

The Office of Inspector General (OIG) conducted an audit of Big Lagoon State Park (Park) in the Division of Recreation and Parks (Division). This audit was initiated as a result of the Fiscal Year (FY) 2014-2015 Annual Audit Plan.

Scope & Objectives

The scope of this audit included select activities of the Park for the period of July 1, 2013 through June 30, 2014. The objectives were to determine:

- the accuracy of the reported revenue
- whether controls are in place
- whether the Park complied with applicable procedures in the areas of cash collection and control, Park expenditures, use of the Purchasing Card (P-Card), state property and Park attendance methodology, guest and resident discounts and the resident volunteer criteria

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 audit procedures included: tests of records provided by the Division and by the Park, along with interviews of their personnel.

Background

Big Lagoon State Park consists of 655 upland acres in Escambia County. The Park offers camping, swimming, fishing, boating, canoeing, hiking trails, and picnic areas. Big Lagoon State Park combines their financial reporting of Park revenue and expenditures with

Report: Report: A-1415DEP-016

Tarkiln Bayou Preserve and Perdido Key State Parks. In FY 2013-2014 the combined annual revenue for these Parks was approximately \$469,940.80 and the Park reported 176,798 in visitation.

Results & Conclusions

Accuracy of Reported Revenue

We reviewed Big Lagoon State Park, Tarkiln Bayou Preserve State Park and Perdido Key State Park's combined financial records. For Big Lagoon State Park, we compared the daily and weekly reports of receipts, deposit worksheets, and cash deposit receipts to the Credit Card Settlement Reports, Treasurer Transaction Report, and Financial Session Summary Reports. For the sample months of May and June 2014, the total daily cash revenue deposited and credit card payments received, reconciled with the amounts reflecting on the Treasurer's Transaction Report. Daily revenue, bank deposit slips, and credit card charges reconciled to the Financial Session Summary, with minor exceptions due to clerical errors.

Tarkiln Bayou Preserve State Park and Perdido Key State Park are honor pay parks. We compared the revenue from honor envelopes to amounts deposited into the bank and amounts reflecting on the Treasurer's Transaction Report, and Daily Revenue Report. All amounts for all categories reconciled in the months of May and June 2014.

Timeliness of deposits

We reviewed deposit slips for the test months of May and June 2014 to determine whether they were accurate and made in a timely manner. With minor exceptions, deposits were

Report: Report: A-1415DEP-016

made in accordance with the Division's Operations Procedures Manual. Out of the 15 deposits made in May, three exceeded deposit guidelines. Out of 20 deposits made in June, five did not comply with the guidelines. We noted instances of delays in deposits and deposits where the allowed amount to be retained was exceeded. However, according to management these were caused by the bank's location in proximity to the Park.

Cash Collection and Control

Based on interviews and observations, there are adequate separation of duties between the employees operating cash registers, closing and reconciling the cash drawer, preparing bank deposits, preparing weekly reports of receipts, and bank statement reconciliation. Additionally, cash handling controls are consistent with the Operations Manual. Daily shift check-out sheets and daily cash accountability sheets are maintained and counted separately on the deposit slip and on the daily sheet.

According to interviews with Park staff, refunds require original receipts of purchase. The voided sale is processed through the register and the amount refunded is included with the daily sheet. If the refund is for an advanced campsite reservation, a refund form is submitted to Active Network to process. According to interviews with Park Management, a separate staff member does not approve voids or refunds, as long as the original receipt is retained. The visitor is also not required to sign refunds or voids, as required in Chapter 5 of the Operations Manual.

We reviewed refunds and support documentation during the months of May and June 2014. There were 24 refunds issued at the Park level. Of those, two were documented properly,

Report: Report: A-1415DEP-016

as outlined in the Operations Manual *Chapter 5 section 14 Refunds*. The Park does not maintain a ledger to document all refunds, as also outlined in *Chapter 5 section 14 Refunds*.

A document review of daily overage and shortages was conducted for the sampled audit months. There were 13 deposit summary adjustments made in May, but none exceeded the \$10.00 limit. There were eight deposit summary adjustments made in June that exceeded the \$10.00 limit; however, none appeared to be an actual overage or shortage issue and they all balanced out to a zero balance.

According to Park Management interviews, access to the safe is provided to a limited number of Park Managers and administrative staff. The safe combination is changed annually.

Based on observation, the cash register has a visual display for the visitors that enter the ranger station to pay, but not for the visitors that utilize the drive up window. The register contains a journal tape that has a sequential numbering system. Signs displayed remind customers to ask for a receipt.

Purchasing Cards

Purchasing card (P-Card) charges during the audit sample months of May and June 2014 were examined. Purchases included routine maintenance for state vehicles, septic maintenance, plumbing, and insect control. Purchases made were allowable items, as outlined in the Department's P-Card Guidelines. Submitted documentation/receipts for the purchases and use of P-Cards were within pre-determined spending limits, and Park Management authorized all purchases. In addition, all purchases appeared to be reasonable, and a separate staff member reconciled all transactions.

Report: Report: A-1415DEP-016

State Property Inventory

During our site visit, we inspected Park property items from the department property list. We verified 22 (12%) randomly selected items to test on site. Property items included tools, vehicles, computers, radios, and projectors. All sampled items were verified and were properly labeled with matching property tags. The Park does not maintain firearms.

Fuel Purchase, Logs, and Use

The Park uses miscellaneous fuel stored in smaller, portable fuel containers, purchased using the Park's Miscellaneous Fuel Card. The Park documents usage of miscellaneous fuel on internal logs maintained by the Park. The records we examined relating to fuel for the months of May and June were the Monthly Miscellaneous Fuel Log, Monthly Vehicle / Equipment Usage Log, Vehicle Log Summary, and Monthly Fuel Transaction log. These logs contain fuel purchases and issuances. For the sample months, forms were used to reconcile fuel cost, vehicles, and equipment, and to track the mileage and usage.

Park Attendance

Big Lagoon State Park's reported daily attendance figures consist of the actual, permit use, and the departing overnight visitor counts. Documentation is not maintained by the Park for departing campers. Day use attendance is tracked through the register as the individual enters the Park. Information is recorded onto the Weekly Tabulation of Park Visitors form. For the Perdido Key State Park and Tarkiln Bayou Preserve State Park attendance, the approved Attendance Reporting Plan (ARP) estimation methodology is to count estimated attendance by multiplying honor envelopes by three.

Audit of Big Lagoon State Park
Division of Recreation and Parks

Report: Report: A-1415DEP-016

We compared the attendance reported in Recreation Park Management System (RPM) to totals reported on the register tapes, departing overnight count totals taken from the Weekly Tabulation form, the Occupied Campsite Visitor Count form, and the Honor Envelope Count form. During the sample month of May 2014, there was a discrepancy of 115 visitors over reported for Big Lagoon State Park, 15 visitors over reported for Perdido Key State Park and no over or under reported visitors for Tarkiln Bayou Preserve State Park.

During the sample month of June 2014, we were unable to accurately assess Big Lagoon State Park's attendance because portions of the occupied campsite visitor count information were missing, according to Park administration. There were 475 visitors over reported for Perdido Key State Park and 63 visitors over reported for Tarkiln Bayou Preserve State Park.

According to the Park Administrative Assistant, the honor park discrepancies were due to the timing of the count. Visitor estimates are sometimes added after being tallied on the Honor Envelope Count Form. Adjustments occur when a Park staff member observes a significant number of cars in the parking lot. If during this time, honor box envelopes are checked and there are no honor fees paid or less envelopes to account for the visitor cars observed, an adjustment is made to attendance reports. The Administrative Assistant multiplies the increased number by 3 as an added estimate of visitors reported. For discrepancies at Big Lagoon Park, Park staff explained the cause could be transposed numbers, due to large groups.

Report: Report: A-1415DEP-016

Tax Exempt Sales

Tax-exempt camping reservations were reviewed for the months of January 1 through June 30, 2014. During this period, there was one tax-exempt reservation recorded. The Park maintained the required tax-exempt documentation.

Resident Volunteers Criteria

We obtained volunteer time records from the Park Services Specialist to verify the time record keeping and documentation of required 20 work hours, as defined by the Operations Manual. Based on a review of timesheets for the sample months of May and June 2014, there were 3 weeks that the Park volunteers did not contribute 20 hours of work. One of the volunteers documented four work hours less for one week and another documented five and a half work hours less over a two-week period.

We reviewed sexual offender and predator checks for all six of the volunteers' files obtained from the Park during the site visit. Documentation for one of the individual's sexual offender and predator check reflected that the check was conducted on February 18, 2015, which is 10 months after the individual began working at the Park for that season. Per Park staff, a check was originally conducted in 2012, but could not be located in the personnel file at the time of our request. Subsequently, a check was conducted and placed in the file on February 18, 2015.

Our findings and recommendations are included in the remainder of this report.

Report: Report: A-1415DEP-016

Findings & Recommendations

Finding 1: Resident Volunteer Criteria

The Division Operations Manual Chapter 2- section F-10 states, *the minimum number of work hours an occupied campsite shall contribute for the campground host position is 20 hours a week.* Based on a review of the timesheets, for the period of May and June 2014, Park volunteers did not document the full 20 hours of work for three weeks as specified in the Operations Manual.

Recommendation

We recommend that Park Management require all resident volunteers to complete 20 hours per week of volunteer work in order to maintain their status as a resident Park volunteer. Timesheets should be reviewed by Management to ensure volunteer contributions comply with Division requirements.

Finding 2: Sexual offender and predator check

DEP Operations Manual Chapter 2- section F 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 2- section F2 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.* For the six resident volunteers in the Park during our site visit, one included a sexual offender and predator check conducted on February 18, 2015. This volunteer

Report: Report: A-1415DEP-016

started working in the Park on April 18, 2014. Per Park staff, a check was originally conducted in 2012, but could not be located in the personnel file at the time of our request.

Recommendation

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

Finding 3: Park attendance

During the two-month sample period, in comparison with their approved estimation methodology, Big Lagoon's count was off due to the departing overnight count, data entry errors, and two weeks' worth of data not being available for review in June. Perdido Key over reported 490 and Tarkiln Bayou over reported 63 visitors. According to Park staff, the reason for the discrepancy was attributed to staff error and count estimates for the honor parks being based on staff observation day to day, rather than the actual envelope and money received counts, as outlined in their approved estimation methodology.

Recommendation

We recommend the Park maintain all attendance documentation and estimate visitor counts based on the Division of Recreation and Parks approved Attendance Reporting Plan.

Audit of Big Lagoon State Park
Division of Recreation and Parks

Report: Report: A-1415DEP-016

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 Cindy Newsome 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,
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Memorandum

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

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

SUBJECT: Audit of Big Lagoon State Park.
Division of Recreation and Parks Report: A-1415DEP-016

DATE: June 29, 2015

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

Findings and Recommendations

Finding 1: Resident Volunteer Criteria

The Division Operations Manual Chapter 2- section F-10 states, *the minimum number of work hours an occupied campsite shall contribute for the campground host position is 20 hours a week*. Based on a review of the timesheets, for the period of May and June 2014, Park volunteers did not document the full 20 hours of work for three weeks as specified in the Operations Manual.

Recommendation

We recommend that Park Management require all resident volunteers to complete 20 hours per week of volunteer work in order to maintain their status as a resident Park volunteer. Timesheets should be reviewed by Management to ensure volunteer contributions comply with Division requirements.

Division Response: The Division agrees with the recommendation and Park Management will ensure resident volunteers perform the required minimum 20 hours of service per occupied site. Resident volunteers generally contribute hours above the required number of hours.

The new Volunteer Management System will provide documentation and verification of volunteer hours served. The contract for the new Volunteer Management System was executed on June 19, 2015. The estimated "go live" is October 2015 with training and full implementation completed by December 31, 2015.

Finding 2: Sexual offender and predator check

DEP Operations Manual Chapter 2- section F 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 2- section F2 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.* For the six resident volunteers in the Park during our site visit, one included a sexual offender and predator check conducted on February 18, 2015. This volunteer started working in the Park on April 18, 2014. Per Park staff, a check was originally conducted in 2012, but could not be located in the personnel file at the time of our request.

Recommendation

We recommend Park management ensure state and National sexual offenders and predator checks 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 is in agreement with the recommendation. All files are currently up to date and all new and returning volunteer verifications will be completed in accordance with the Operations Manual, prior to the volunteer beginning work.

Finding 3: Park attendance

During the two-month sample period, in comparison with their approved estimation methodology, Big Lagoon's count was off due to the departing overnight count, data entry errors, and two weeks' worth of data not being available for review in June. Perdido Key over reported 490 and Tarkiln Bayou over reported 63 visitors. According to Park staff, the reason for the discrepancy was attributed to staff error and count estimates for the honor parks being based on staff observation day to day, rather than the actual envelope and money received counts as outlined in their approved estimation methodology.

Recommendation

We recommend the Park maintain all attendance documentation and estimate visitor counts based on the Division of Recreation and Parks approved Attendance Reporting Plan.

Division Response: The Division is in agreement with the recommendation. The park reviewed their estimation methodology and proposed an update to their Attendance Reporting Plan (ARP) which more accurately counts visitation. The updated ARP was approved by the District on June 25, 2015. In addition the Park will install vehicle counters to provide a more accurate attendance estimate. Installation is expected to be complete by September 1, 2015. Once vehicle counters are installed the ARP will be updated to the new methodology.