



## Department of Environmental Protection Office of Inspector General

February 3, 2025

Report A-2324DEP-021

### ***Audit of Citizen Support Organization Agreement with the Friends of Fort Clinch, Inc.***

#### **INTRODUCTION**

The Florida Department of Environmental Protection (Department) Office of Inspector General (OIG) conducted an audit of the Citizen Support Organization Agreement with the Friends of Fort Clinch, Inc. (CSO). This audit was initiated as a result of the OIG Annual Audit Plan for Fiscal Year 2023-2024.

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

The scope of the audit included the financial records, activities, and Agreement requirements of the CSO for the period between July 1, 2022, to present. The objectives of the audit were to:

1. Evaluate whether controls were in place over CSO revenue and expenses.
2. Determine the CSO's compliance with the Agreement and applicable requirements.
3. Evaluate Division Management oversight of CSO activities.

To achieve our audit objectives, our methodology included:

- Reviewing applicable statutes, regulations, and governing documents.
- Obtaining documentation for review and analysis of Department and CSO records.
- Interviewing CSO members and Department staff.

#### **BACKGROUND**

In accordance with Section 258.015, Florida Statutes (F.S.), a CSO is an organization which is a Florida not-for-profit corporation and approved in writing by the Department to operate for the direct or indirect benefit of the state park system. The statute authorizes a CSO to conduct programs and activities; raise funds; request and receive grants, gifts, and bequests of money; acquire, receive, hold, invest, and administer, in its own name, securities, funds, objects of value, or other property, real or personal; and make expenditures to or for the direct or indirect benefit of the state park system or individual units of the state park system. The Department's Division of Recreation and Park (Division) provides management oversight of the CSO program.

The Agreement between the CSO and the Department was executed in 2015 and grants the CSO the right to serve as a CSO for the Fort Clinch State Park (Park). The CSO's mission is to support the preserving of Florida's natural and cultural resources while providing outstanding recreational and educational opportunities to the public at the Park. The CSO utilizes fundraising and grant acquisitions to enable restoration projects, support special events and educational programming, provide tools and equipment to assist park rangers, and expand and improve the Park's renowned living history program.

**Department of Environmental Protection  
Office of Inspector General  
Audit of Citizen Support Organization Agreement with the Friends of Fort Clinch, Inc.**

---

***RESULTS OF AUDIT***

---

During the audit, we reviewed documentation from the CSO and the Division for the audit period, including but not limited to, monthly bank statements, monthly profit and loss statements, records associated with CSO events, CSO-created policies and Bylaws, Volunteer records, annual reports, and meeting minutes. In addition, we reviewed CSO revenue and expense source documents for the sample months of April and September 2023. Based on our review, we found the following:

**CSO Revenue and Expenditures**

According to the CSO's 2024 Legislative Report, revenues and expenses for the 2023 calendar year were reported as follows:

| <b>2023 CSO Revenue and Expenses</b>                  |                 |
|---|-----------------|
| <b>Revenue</b>  |                 |
| Programs and Special Events                           | \$9,114         |
| Vending   | \$2,264         |
| Rentals   | \$1,150         |
| In-park donation boxes                                | \$5,352         |
| Other visitor services                                | \$20,529        |
| <b>Total Revenue</b>                                  | <b>\$38,409</b> |
| <b>Expenses</b>                                       |                 |
| Building improvement, construction, or renovations    | \$3,981         |
| Maintenance equipment                                 | \$726           |
| Other facilities and landscape maintenance            | \$1,467         |
| Vehicles  | \$16,687        |
| Amenities   | \$12,080        |
| Park employees or volunteer support                   | \$7,998         |
| Park exhibits, displays, signage                      | \$5,808         |
| Programming/interpretation support material purchases | \$4,249         |
| Other program services                                | \$2,383         |
| <b>Total Expenses</b>                                 | <b>\$55,379</b> |

According to the CSO, they do not maintain a general ledger but track all transactions on an Excel spreadsheet. During the audit, we compared the amounts listed in the spreadsheet to bank statements and other financial documents provided for the sample months of April and September 2023. Based on our review, reported revenues and expenses were generally consistent with the records reviewed for the sample months. However, there were some discrepancies regarding the CSO's financial record keeping.

**CSO Revenue**

Based on our review, the CSO's revenue is generated from membership dues, donations, and rentals. The CSO accepts membership dues and donations via check, cash, or online payments through a third-party vendor. We reviewed the revenue supporting documentation for the two sample months of April and September 2023. While our review found the total amounts reported for revenues and expenses were generally consistent, the number of revenue transactions on the

spreadsheet did not always correspond to the number of transactions in the supporting documentation. The CSO's third-party supporting documentation listed more transactions than were reported in the CSO's spreadsheet and the bank statements. This appears to be due to the CSO combining totals for some transactions together on the spreadsheet. Based on communication with the CSO, the CSO does not separate its revenue received from membership dues and donations made through its third-party vendor. As an example, the total amount on the CSO's spreadsheet, bank statement, and third-party documentation equaled \$665 for the month of April 2023. Although the total amount received in April was consistent across the source documentation provided, the number of transactions recorded was not. Specifically, the CSO's spreadsheet and bank statements listed 9 online transactions, whereas the third-party vendor documentation listed 14 online transactions. Our review found similar inconsistencies in the sample month of September 2023. While the CSO's revenue amounts were consistent, transactions were combined and did not always correspond with supporting documentation.

#### CSO Expenditures

Based on our review, the CSO's expenditures appear to have been for the direct or indirect benefit of the Park, consistent with Section 258.015, F.S. We reviewed expenditures for the sample months of April and September 2023. We noted the majority of the CSO's expenditures were supported by appropriate documentation, as required. We also noted the CSO's expenditures were consistent with the purpose of a CSO, which included playground equipment and a wagon for the Park and supplies for CSO-sponsored events on Park property.

#### CSO Financial Policies

The CSO Handbook states, *it is important for CSOs to address financial policies in their Bylaws or through a separate stand-alone financial policy*. The CSO provided its Bylaws which outline financial-related duties. Essentially, these duties included the following:

- The President shall sign checks in the absence of the Treasurer.
- The Vice President shall sign checks in the Treasurer's absence or inability to sign.
- The Treasurer shall collect all revenues and dues of the organization; be custodian of all funds and keep regular books and accounts together with vouchers, receipts, records, and other papers normally associated with the office of treasurer; sign all checks and disbursements; pay bills as authorized; keep an accurate roll of membership; submit monthly reports and an annual report at the annual meeting; provide sound financial advice to the Board of Directors (board members) to assist in making decisions pertaining to investments and use corporate funds; serve as Chair of the Finance Committee.
- The Finance Committee shall develop a budget which estimates revenues and expenditures of the corporation for the following fiscal year.

Based on our review, we confirmed the CSO's Treasurer signed all checks during the sample months, as required. The CSO stated the projected purchases and expenses in the Annual Program Plan are used as the CSO's budget, but no other budget is developed separately. Our review found the CSO was generally compliant with the financial-related duties but the CSO's financial controls could be strengthened. However, the CSO stated the financial controls portion of its Bylaws have been under review for several months. The CSO voted in March 2024 to approve the updated Bylaws. Based on our review, the CSO's updated Bylaws now include a financial controls section with additional financial procedures. However, the updated Bylaws do not include the minimum standards regarding staff handling of funds, revenue controls, and bank deposits as recommended by the CSO Handbook. Based on our review, the CSO did not address financial policies in their Bylaws or through a separate standalone financial policy.

### **CSO Compliance with Agreement and Division Requirements**

The CSO was established and operates in compliance with Section 258.015, F.S. Based on our audit, the following was noted:

- Not-For-Profit Corporation Annual Report: Paragraph 13 of the Agreement states, *the CSO shall file and renew the Not-For-Profit Corporation Annual Report annually with the Department of State, in accordance with Chapter 617, Florida Statutes*. Based on our review, we determined this report was filed as required.
- CSO Annual Report to the Legislature: Paragraph 14 of the Agreement requires the CSO to submit the listed items to the Division on or before July 1 each year, pursuant to Section 20.058, F.S. Moreover, the Division's CSO Handbook states the Division does not accept 990-N and requires 990 or 990-EZ. Our review found that the CSO's 2023 report, and previous year reports, included 990-N. Based on our review, we determined the 2023 report during the audit period was submitted timely but did not include all items listed as required by the CSO Handbook. However, the OIG noted the Division's CSO Handbook, updated March 2024, no longer states the Division does not accept 990-N.
- Code of Ethics: Paragraph 15 of the Agreement requires the CSO's code of ethics be posted conspicuously to the CSO's website, pursuant to Section 112.3251, F.S. During the audit, we verified the code of ethics was available on the CSO's website.
- Payment Card Industry (PCI) Data Security (DSS): Section 4.11 of the Division's CSO Handbook requires the CSO to comply with PCI DSS if the organization accepts payment cards. To comply, the CSO must annually complete a PCI Self-Assessment Questionnaire and an Attestation of Compliance. These forms are to be completed by May 1 of each year and kept by the Park Manager. Based on our review, the CSO did not complete the forms for 2023 or 2024. The CSO stated they were under the impression it was not required.

### **Annual Program Plan**

According to the Agreement, the CSO shall develop and submit an Annual Program Plan to the Park Manager for review on or before the end of the CSO's fiscal year (December 31). Based on our review, the CSO's 2023 Annual Program Plan was submitted as required. The Division's CSO Handbook requires the Annual Program Plan to *include all proposed projects (park improvements, large construction, plans for endowments or contracts, fundraising activities, visitor service activities, and events)*. Additionally, the Division's Operations Manual (OM) requires CSOs to submit a list of all proposed special events to the Park Manager for approval in their Annual Program Plan. Our review found the CSO held two sponsored events during the sample months we reviewed. The CSO held its Mill Day event in April 2023, and its Cars & Cannon event in September 2023. However, the CSO's 2023 Annual Program Plan did not include the Mill Day or Cars & Cannon events. The CSO Handbook states any new events outside of the Annual Program Plan require an amended Annual Program Plan approved by the Park Manager. According to the Park Manager, an amended Annual Program Plan was not completed.

### **CSO Event Documentation**

The OM states, *All events conducted on the property or in the name of the park must be approved, in advance, by the park manager and district bureau chief*. As previously stated, neither of the two events held by the CSO during the sample months we reviewed were listed in the CSO's Annual Program Plan for 2023. Based on communications provided by the Park Manager, we were able to confirm the Mill Day event was approved via email. While we were able to review communications between the CSO and the Park Manager regarding the Cars & Cannon event,

**Department of Environmental Protection  
Office of Inspector General**

---

**Audit of Citizen Support Organization Agreement with the Friends of Fort Clinch, Inc.**

---

neither were able to provide documentation demonstrating the event was approved by the Park Manager and the District Bureau Chief as required.

Additionally, the OM states that once the event is approved, the CSO must take the following steps:

- Understand the Essential Eligibility Criteria (EEC) and American Disabilities Act before planning the special event. A written EEC is required of all in-park events.
- Obtain approval from the Park Manager, in writing, prior to any publicity being released about the special event.
- Execute a Short-Term Special Event Permit and a Vendor and Demonstrator Authorization with all vendors who will be involved with the special event.
- Provide copies of all event contracts, proof of insurance, and vendor permits to the Park Manager at least one (1) month prior to the event date.
- Submit event information to the Park Manager at least twenty (20) days prior to the event date so the information can be listed on the online Park Guide website.

We requested copies of the required documentation from the CSO and the Park Manager. Based on our review, we found the CSO completed an EEC for both events; however, neither the CSO nor the Park Manager were able to provide documentation demonstrating that a Short-Term Special Event Permit or Vendor and Demonstrator Authorization form was submitted. The CSO stated that special event documentation was not saved. The Park Manager stated the Short-Term Special Event Permit or Vendor and Demonstrator Authorization form was not applicable. However, our review noted there were food trucks present at the Cars & Cannon event.

#### Sales Tax

The Division's CSO Handbook states *Florida Sales and Use Tax Returns are required of CSOs that collect sales tax on items sold such as books, posters, T-shirts, CDs, DVDs, admission tickets, and other retail items. Each sale, admission charge, storage, or rental is taxable unless the transaction is exempt.* The CSO must acquire either a DR-15 or a DR-15EZ from the Florida Department of Revenue (DOR). Based on our review, the CSO collects taxes from its penny press and fort rentals. We compared the CSO's reported sales tax collections in the general ledger and the DR-15s provided. Our review determined the CSO remitted sales tax to DOR as required.

#### CSO Membership and Meetings

According to Section 617.1601, F.S., the CSO is required to maintain corporate records including minutes of all meetings of its members and board members, a list of the names and addresses of all members by class of voting members, and a list of the names and addresses of its current Directors and Officers. Based on our review, we determined the documentation of meeting minutes, names and addresses of all members, and names and addresses of its current Directors and Officers were maintained by the CSO. Additionally, the CSO's Bylaws define the organizational structure of the CSO, which states, *The Board of Directors shall consist of nine (9) elected directors in which the term shall be two (2) years with no limit to the number of times an individual can be elected. The Board of Directors shall elect four (4) of their members to the office of President, Vice, President, Treasurer, and Secretary.* Based on our review, the CSO's board members consisted of nine members with four of those nine serving as the of President, Vice, President, Treasurer, and Secretary in 2022 and 2023. The OIG noted the CSO's board members consisted of 10 members in 2024 following an update to the CSO's Bylaws in March 2024.

The CSO's board members were to meet for regular board meetings in January, March, May, July, September, and November, according to the CSO's Bylaws. Based on our review of the CSO's meeting minutes, the CSO's board members held regular meetings according to the schedule in the Bylaws. The Division's CSO Handbook states the Park Manager is responsible

for attending all CSO meetings and encouraging additional park staff to participate in CSO meetings to promote a successful working relationship. Based on our review of the CSO's meeting minutes, the Park Manager attended all but one meeting and additional Park Staff were present as well.

#### Volunteer Coordination

The Agreement states, *each CSO officer and member of its Board of Directors must annually sign the Division's Volunteer Agreement*. The Division's OM states, *all CSO Board of Directors, like all FPS regular service volunteers must follow the Division's volunteer requirements. Prior to appointing or employing a person, whether for compensation or as a volunteer, a sexual predators and offender's registration search must be conducted. Regular service volunteers in state parks are required to complete the Annual DEP Volunteer Combo Training. A CSO is required to track the service hours of its Board of Directors and officers contributing to its park(s) and record service hours in VSys no later than the 10<sup>th</sup> of the following month*. Therefore, the Volunteer Agreement, a record of the number of volunteer hours served, completed training, and offender searches should be maintained in the CSO's board members' VSys profile<sup>1</sup>. Based on our review, we found the following:

- Volunteer Agreements: We reviewed each board member's VSys profile for their Volunteer Agreement in 2022, 2023, and 2024. We determined the CSO's board members did not sign the Division's Volunteer Agreement annually as required. Specifically, we found:
  - Two of the nine board members signed a Volunteer Agreement in 2022.
  - Five of the nine board members signed a Volunteer Agreement in 2023.
  - Eight of the 10 board members have an active Volunteer Agreement for 2024.
  - Two board members have not signed a Volunteer Agreement for three consecutive years.
- Volunteer Hours: We reviewed the CSO's 2023 Legislative Report where the CSO reported 323 total volunteer hours for its board members during the 2022 calendar year. We then reviewed each board member's VSys profile for volunteer hours recorded in 2022. We found that three of the nine board members recorded volunteer hours in 2022, which totaled approximately 331 hours.
- Sexual Offender Searches: We reviewed each board member's VSys profile for their national and state sexual offender search. The Division's OM also states these searches must be run and saved before the volunteer service starts at the park. We determined the CSO board members' profiles did not have the national and state sexual offender searches completed and uploaded before their volunteer service began as required. Specifically, we found:
  - None of nine board members' profiles had the national and state sexual offender searches completed and uploaded in 2022.
  - Seven out of nine board members' profiles had the national and state sexual offender searches completed and uploaded in 2023. However, these searches were not completed until December 2023.
  - One of the two new board members' profiles in 2024 had the national and state sexual offender searches completed and uploaded. The other board member's

---

<sup>1</sup> The Division's Volunteer Management System (VSys) is an application system used to maintain all volunteer records.

profile had the background searches completed but the state searches was not uploaded.

- Two board members' profiles did not have the national and state sexual offender searches completed and uploaded at all. Although one of those board members is no longer a board member as of 2024.
- Annual DEP Volunteer Combo Training: We reviewed each board member's VSys profile for their Annual DEP Volunteer Combo Training from 2022 to 2024. We determined the CSO's board members did not complete the Annual DEP Volunteer Combo Training each year as required by the Division's OM. Specifically, we found:
  - Eight of the nine board members did not complete the Annual DEP Volunteer Combo Training in 2022.
  - Four of the nine board members did not complete the Annual DEP Volunteer Combo Training in 2023.
  - Three of the 10 board members have not completed the Annual DEP Volunteer Combo Training for 2024.

### **Division Oversight**

#### **Park Entrance Fee Waiver Days**

Paragraph 8 of the Agreement states, *the Park Manager is authorized to allow up to twelve CSO member appreciation (entrance fee waiver) days per year; those days shall be designated in writing by the Park Manager.* The Division's OM requires the CSO entrance fee waiver days be offered as a 12-hole punch card provided on the CSO's membership cards. The membership cards should also include, at minimum, the member's name, expiration date, and information that the card is good for one vehicle, up to eight people (including the passholder).

Based on our review, the CSO offers the entrance fee waiver days to its members as a 12-hole punch card, as required. However, our review found the days had not been designated in writing by the Park Manager. During our review, the Park Manager provided written notification to the CSO's board members approving twelve free entrances for CSO members on a yearly basis.

#### **CSO Management Review**

In accordance with Section 215.981, F.S., the Division will conduct management reviews of all CSOs falling below the annual \$300,000 expenditure limit once every four years. The CSO's 2023 Annual Legislative Report confirmed the CSO did not expend more than \$300,000. Based on our review, a management review was completed in January 2024 and included the participants' signatures as required.

---

## **CONCLUSION**

---

During the audit, we reviewed documentation from the CSO and the Division for the audit period, including but not limited to, monthly bank statements, monthly profit and loss statements, records associated with CSO events, CSO created policies and Bylaws, volunteer records, annual reports, and meeting minutes. Based on our review, the CSO appears to generally operate for the direct or indirect benefit of the Park, in accordance with Section 258.015, F.S. Our review noted some areas where internal controls could be strengthened. Our findings and recommendations are listed below.

## ***FINDINGS AND RECOMMENDATIONS***

---

|   |
|---|
| <b>Finding 1: Financial Policies – The CSO’s internal controls over revenue collection and reporting could be strengthened with a stand-alone financial policy.</b> |
|---|

The CSO Handbook provides a framework of recommended key controls and best practices for CSO financial activities. The CSO Handbook states, *it is important for CSOs to address financial policies either in their Bylaws or through a separate stand-alone financial policy. The Division recommends CSO’s adopt a financial policy. In lieu of a CSO financial policy, at a minimum, it is recommended the CSO comply with the standards for staff handling of funds, revenue controls, and bank deposits.* Based on our review, the CSO did not have a separate stand-alone financial policy. The CSO’s Bylaws included some financial-related duties but no other procedures relating to financial policies. A Financial Controls section was added to the CSO’s most recently updated Bylaws (March 2024). However, even with the newly added section, the CSO’s Bylaws do not include the minimum standards regarding staff handling of funds, revenue controls, and bank deposits.

According to the CSO, they do not maintain a general ledger but track all transactions on an Excel spreadsheet. During the audit, we compared the amounts listed in the spreadsheet to bank statements and other financial documents provided for the sample months of April and September 2023. While our review found the total amounts reported for revenues and expenses were generally consistent; the number of revenue transactions on the spreadsheet did not always correspond to transactions in the supporting documentation. The CSO’s third-party supporting documentation listed more transactions than were reported in the CSO’s spreadsheet and the bank statements. This appears to be due to the CSO combining the totals for some transactions together on the spreadsheet. Based on communication with the CSO, the CSO does not separate its revenue received from membership dues and donations made through its third-party vendor.

Additionally, the CSO did not always follow the requirements defined in its Bylaws. For example, the CSO’s Bylaws state the *Finance Committee shall develop a budget which estimates revenues and expenditures of the corporation for the following fiscal year.* Based on communication with the CSO, the CSO does not develop a budget but rather uses the projected purchases and expenses in the Annual Program Plan as the CSO’s budget. However, the Division recommends the CSO adopt an annual budget to account for projected revenue and expenses for the upcoming year as stated in the CSO Handbook.

### **Recommendations:**

We recommend the Division work with the CSO to refine its financial policies and procedures to ensure revenue reporting is accurate and ensure the CSO adopts an annual budget as detailed in the CSO’s Bylaws.

### **Management’s Response:**

AGREE – The park manager will work with the CSO to develop a stand-alone Financial Policy that will further strengthen financial controls and provide guidance to the Board on financial procedures including development of an annual budget. An initial draft policy is attached. Following review, and park and District staff and Board recommendations, the Board approved copy will be provided.

**Finding 2: PCI Compliance – The CSO was not in compliance with Payment Card Industry standard requirements.**

Based on our review, we found the CSO accepted payment cards online for membership dues and donations; however, the CSO had not complied with PCI standard requirements. Section 4.11 of the Division's CSO Handbook requires the CSO to comply with PCI DSS if the organization accepts payment cards. To comply, the CSO must annually complete a PCI Self-Assessment Questionnaire and an Attestation of Compliance. These forms are to be completed by May 1 of each year and kept by the Park Manager. Based on our review, the CSO did not complete the forms for 2023 or 2024, as required.

**Recommendations:**

We recommend the Division and Park work with the CSO to ensure the CSO complies with the PCI standards and annually completes a PCI Self-Assessment Questionnaire and Attestation of Compliance.

**Management's Response:**

AGREE – Please find attached PCI Compliance Certificate for 2024/2025. New Financial Policy will provide guidance to the Board to ensure PCI Compliance is handled annually as required.

**Finding 3: CSO Events – The CSO did not always adhere to event requirements pursuant to the Agreement, the CSO Handbook, and the Division's OM.**

**Annual Program Plan**

According to the Agreement, the CSO shall develop and submit an Annual Program Plan to the Park Manager for review on or before the end of the CSO's fiscal year (December 31). Based on our review, the CSO's 2023 Annual Program Plan was submitted as required. The Division's CSO Handbook requires the Annual Program Plan to *include all proposed projects (park improvements, large construction, plans for endowments or contracts, fundraising activities, visitor service activities, and events)*. Additionally, the Division's Operations Manual (OM) requires CSOs to submit a list of all proposed special events to the Park Manager for approval in their Annual Program Plan. Our review found the CSO held two sponsored events during the sample months we reviewed. The CSO held its Mill Day event in April 2023, and its Cars & Cannon event in September 2023. However, the CSO's 2023 Annual Program Plan did not include the Mill Day or Cars & Cannon events. The CSO Handbook states any new events outside of the Annual Program Plan require an amended Annual Program Plan approved by the Park Manager. According to the Park Manager, an amended Annual Program Plan was not completed.

**CSO Event Documentation**

The OM states, *All events conducted on the property or in the name of the park must be approved, in advance, by the park manager and district bureau chief.* As previously stated, neither of the two events held by the CSO during the sample months we reviewed were listed in the CSO's Annual Program Plan for 2023. Based on communications provided by the Park Manager, we were able to confirm the Mill Day event was approved via email. While we were able to review communications between the CSO and the Park Manager regarding the Cars & Cannon event, neither were able to provide documentation demonstrating the event was approved by the Park Manager and the District Bureau Chief as required.

Additionally, the OM specifies several requirements that must be met before each event held at the Park, including specific documentation. We requested copies of the required documentation

from the CSO and the Park Manager. Based on our review, we found the CSO completed an Essential Eligibility Criteria for both events; however, neither the CSO nor the Park Manager were able to provide documentation demonstrating that a Short-Term Special Event Permit or Vendor and Demonstrator Authorization form was submitted. The CSO stated that special event documentation was not saved. The Park Manager stated the Short-Term Special Event Permit or Vendor and Demonstrator Authorization form was not applicable. However, our review noted there were food trucks present at the Cars & Cannon event. While it appears the CSO and Park Manager communicate regularly regarding updates to CSO-sponsored events, the required documentation as defined in the Division's OM was not submitted.

### **Recommendations:**

We recommend the Division and Park work with the CSO to ensure CSO-sponsored events are included in the CSO's Annual Program Plan, Park and District management approval is obtained, and event documentation is submitted, as required.

### **Management's Response:**

AGREE – Please find attached 2025 Program Plan that includes anticipated events. In addition, the previously described Financial Policy will provide guidance to the Board requiring a Short-Term Permit for 3rd party vendors at CSO sponsored Events. In addition, while these events have in prior years been approved at the park and District levels, staff will work to ensure event plans and District approvals are updated annually.

**Finding 4: Volunteer Records – Volunteer records, including background searches and Volunteer Agreements, were not maintained in the Division's Volunteer Management System (VSys), as required.**

The Agreement states, *each CSO officer and member of its Board of Directors must annually sign the Division's Volunteer Agreement. The Division's OM states, all CSO Board of Directors, like all FPS regular service volunteers must follow the Division's volunteer requirements. Prior to appointing or employing a person, whether for compensation or as a volunteer, a sexual predators and offender's registration search must be conducted. Regular service volunteers in state parks are required to complete the Annual DEP Volunteer Combo Training. A CSO is required to track the service hours of its Board of Directors and officers contributing to its park(s) and record service hours in VSys no later than the 10<sup>th</sup> of the following month.* Therefore, the Volunteer Agreement, a record of the number of volunteer hours served, completed training, and offender searches should be maintained in the CSO's board members' VSys profile. Based on our review, we found the following:

- Volunteer Agreements: We reviewed each board member's VSys profile for their Volunteer Agreement in 2022, 2023, and 2024. We determined the CSO's board members did not sign the Division's Volunteer Agreement annually as required.
- Sexual Offender Searches: We reviewed each board member's VSys profile for their national and state sexual offender searches. The Division's OM also states these searches must be run and saved before the volunteer service starts at the Park. We determined the CSO board member's profiles did not have the national and state sexual offender searches completed and uploaded before their volunteer service began as required.
- Annual DEP Volunteer Combo Training: We reviewed each board member's VSys profile for their Annual DEP Volunteer Combo Training from 2022 to 2024. We determined the

**Department of Environmental Protection  
Office of Inspector General  
Audit of Citizen Support Organization Agreement with the Friends of Fort Clinch, Inc.**

---

CSO's board members did not complete the Annual DEP Volunteer Combo Training each year as required by the Division's OM.

**Recommendations:**

We recommend the Division and Park work with the CSO to ensure all Volunteer Agreements, background searches, and required training are completed and maintained in VSys, as required.

**Management's Response:**

AGREE – The park is working to ensure compliance with volunteer requirements and has made good progress on existing Board Members. Documentation will be provided once all are compliant, and documentation is uploaded into the volunteer management system as required.

---

**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 § 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 Melanie Prescott and supervised by Susan Cureton.

This report and other reports prepared by the OIG can be obtained through the Department's website at <https://floridadep.gov/oig> or by contacting:

Office of Ombudsman and Public Services  
public.services@floridadep.gov  
(850) 245-2118

Candie M. Fuller,  
Inspector General