

Audit of Delnor-Wiggins Pass State Park

Division of Recreation and Parks

Report: A-1415DEP-038

Office of Inspector General

Internal Audit Section

Florida Department of Environmental Protection

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

Scope and Objectives

The scope of this audit included selected activities at the Park during the period of January 1, 2014 through January 31, 2015. The objectives were to determine:

- the accuracy of reported revenue
- whether the Park is in compliance and controls are in place with respect to revenue collection, expenditures, Department personal property, attendance and visitation, and Park volunteers.

Methodology

This audit was conducted under the authority of section 20.055, Florida Statutes (F.S.) and was a component of the OIG FY 2014-2015 Annual Audit Plan. The audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*, published by the Institute of Internal Auditors. Our audit procedures included review of Division, and Park records, and interviews with Park and Division staff.

Background

Located in Collier County in Southwestern Florida, the Park covers over 160 acres of various natural communities, including a stretch of beach along the Gulf of Mexico. The Park offers visitors numerous activities including boating, canoeing and kayaking, fishing, snorkeling, and swimming. Amenities at the Park include a boat ramp and canoe/kayak launch, hiking and nature trails, picnic pavilions, restroom facilities with shower stations, and concessions.

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The Park generates the majority of revenue through day-use entry fees collected at the Park's Ranger Station. The Park also generates revenue through pavilion rentals and commission provided by a concessionaire operating at the Park. The table below shows the Park's reported revenue and visitation for FY 2011-2012, 2012-2013, and 2013-2014.

Fiscal Year	Reported Revenue	Reported Visitation
2011-2012	\$ 761,782.00	473,731
2012-2013	\$ 779,818.00	492,389
2013-2014	\$ 889,348.00	566,947

Results and Conclusions

Revenue Collection Controls and Oversight

The Park collects the majority of revenue through a cash register located in the Park's Ranger Station. According to Park management, the register is operated by Park staff in two shifts. Each morning, either the Park Manager or the Assistant Park Manager opens the cash register and retrieves a change fund from the Park's drop safe. Only the Park Manager, Assistant Park Manager, Park Services Specialist, and Administrative Assistant can access the drop safe. According to Park management, the combinations to the safe are changed when there is turnover in these positions.

At the end of each shift, cash is counted, documented on daily shift reports, and deposited in the drop safe. A separate Park staff member reviews the entries made on daily shift reports after each shift. After the entries on daily shift reports are verified, the cash register operator prepares a bank deposit. The Administrative Assistant reviews daily shift reports, register Z-1 reports, and credit card settlement reports and prepares the Daily Revenue Report (DRR). The Administrative Assistant also documents discrepancies between cash on-hand and register Z-1 reports on the DRR.

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According to Park management, when customers are provided a refund, Park staff completes a form explaining the reason for the refund. Both the Park staff member and the customer requesting the refund sign the form. When voids are conducted, Park staff completes a form listing the transaction number, voided amount, and the reason for the void. Both the register operator and a supervisor sign the form.

We reviewed the Park's revenue reported on the DRR for the months of January and March 2014. We compared revenue reported on the DRR with daily shift reports, register Z-1 reports, deposit slips, and credit card settlement reports.

The table below shows the Park's revenue according to the DRR, daily shift reports, register Z-1 reports, deposit slips, and credit card settlement reports for the month of January 2014.

Source	Cash and Checks	Credit Cards
DRR (Reported)	\$ 50,185.75	\$ 22,788.08
Daily Shift Reports	\$ 50,185.75	\$ 22,788.08
Register Z-1 Reports	\$ 50,403.99	n/a
Deposit Slips	\$ 50,185.75	n/a
Settlement Reports	n/a	\$ 22,788.08

The table below shows the Park's revenue according to the DRR, daily shift reports, register Z-1 reports, deposit slips, and credit card settlement reports for the month of March 2014.

Source	Cash and Checks	Credit Cards
DRR (Reported)	\$ 94,511.07	\$ 19,346.22
Daily Shift Reports	\$ 94,511.07	\$ 19,346.22
Register Z-1 Reports	\$ 94,670.71	n/a
Deposit Slips	\$ 94,511.07	n/a
Settlement Reports	n/a	\$ 19,346.22

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Reported revenue agreed with daily shift reports, register Z-1 reports, deposit slips, and credit card settlement reports with minor discrepancies. According to Park staff, discrepancies were due to keying and entry errors made by Park staff operating the cash register.

There are no camping facilities offered at the Park. Accordingly, we did not review tax-exempt documentation for camping reservations.

Visitation Determination and Reporting

The Park reports visitation based on the number of visitors entering through the Park's Ranger Station and actual counts of shuttle boat visitors provided by the Coast Guard each week. The Park tracks these figures through the Park's cash register located in the Ranger Station. In addition, the Park also reports estimates of non-paying visitors entering through the Park's beach.

We compared the Park's reported visitation with register Z-1 reports for the months of January and March 2014. The table below shows the Park's reported visitation and visitation according to register Z-1 reports for the month of January 2014.

Visitation Category	Reported	Register Z-1 Reports
Visitors Entering with Permits	12,518	12,494
Regular Daily Entry (excluding pedestrians)	15,149	15,149
Visitors Provided Free Entry	247	243
Pedestrian Visitors	796	564
Visitors Entering on Shuttle Boats	1,023	1,023
Visitors Entering on Tour Buses	0	0
Month Total	29,733	29,473

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The table below shows the Park's reported visitation and visitation according to register Z-1 reports for the month of March 2014.

Visitation Category	Reported	Register Z-1 Reports
Visitors Entering with Permits	19,634	19,635
Regular Daily Entry (excluding pedestrians)	35,553	35,553
Visitors Provided Free Entry	374	374
Pedestrian Visitors	824	824
Visitors Entering on Shuttle Boats	1,646	1,646
Visitors Entering on Tour Buses	45	45
Month Total	58,076	58,077

Reported visitation was generally supported by register Z-1 reports with the exception of pedestrian visitor counts in January 2014. According to Park management, reported pedestrian visitors in January 2014 included a daily entry taken from a weekly register report (X-1 report) rather than the daily register report (Z-1 report). Park management explained that the remaining discrepancies were due to minor entry/keying errors.

The Park also reports estimates for visitors who enter the Park through the Park's beach. According to the Park's approved Attendance Reporting Plan, during our audit sample months of January and March 2014, the Park reported beach entry visitors as equivalent to 36% of visitors entering through the Ranger Station. In 2014, the Park commissioned a study to determine a more accurate percentage to estimate beach entry visitors. The study was conducted by placing volunteers at the Park's boundaries. These volunteers counted the number of visitors entering the Park through the beach.

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As shown in the table below, we compared beach entry visitor counts from the study with reported estimates of beach entry visitors for the months of January and March 2014.

Month	Reported Estimate	Study Documentation	Difference
January 2014	7,345	6,842	(503)
March 2014	14,568	17,924	3,356
Sample Month Total	21,913	24,766	2,853

For the total of the two months sampled, the Park reported 2,853 fewer beach entry visitors than determined through the study. Based on the study documentation, beach entry visitors were equivalent to 41% of visitors entering through the Ranger Station in January and March 2014. Based on our review of the sample months, the study generally provided reliable support for the percentage used by the Park in estimating beach entry visitors.

Management of Department Personal Property

According to the Park's Master Property File, there is one firearm at the Park for removal of nuisance or invasive animals. The firearm is stored in a locked cabinet. The Park Manager is the only Park staff member authorized to use the Park's firearm and access the gun safe. The Park submits reports and maintains a log of all nuisance/invasive animals removed from the Park. The Park provided copies of removal log and reports submitted. The provided reports included the number of bullets used for the removal. The Park also provided a memo from Division District 4 Bureau Chief providing approval for use of the Park's firearm. In addition, the Park provided documentation of the Park Manager's completion of firearm training and certification.

According to Park management, the Assistant Park Manager conducts an annual inventory of all capitalized property. The Park Manager, who serves as the property custodian for

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all property at the Park, is not involved in the inventory process. Park staff surplus property as needed when the cost to repair appears excessive or the item is no longer functional.

Using the Park's Master Property File, we selected a sample of property items to identify during our site visit. According to the Master Property File, the Park had 50 personal property items in its possession. From this, we selected a sample of 15 (30%) items. Our sample included the firearm included on the Park's Master Property File. Of the 15 items included in our sample, we physically identified all 15 items during our site visit.

Vehicle Usage and Fuel Purchase Oversight and Controls

Vehicle usage, maintenance, and fuel purchases are tracked on each vehicle's Monthly Vehicle/Equipment Usage Log. The Park purchases miscellaneous fuel using the Park's Miscellaneous Fuel Card (MFC). Miscellaneous fuel is stored in portable fuel containers. According to Park management, miscellaneous fuel purchases are documented on the Monthly Miscellaneous State Fuel Card Log. The Park does not document usage on the log; however, the Park maintains a log internally that contains any miscellaneous fuel usage. All Monthly Vehicle/Equipment Usage Logs and Monthly Miscellaneous State Fuel Card Logs are submitted monthly to the Bureau of General Services.

We reviewed a sample of the Park's vehicle and MFC fuel purchases during the months of January and March 2014. For each sampled purchase, we reviewed monthly usage logs to determine if the sampled purchase was supported by log entries and attached purchase receipts.

During January and March 2014, Park staff made a total of 14 fuel purchases. Of these 14 purchases, we reviewed a sample of seven (50%) purchases. Of the seven sampled purchases, all

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were supported by log entries and attached purchase receipts. For four (57%) of the seven sampled purchases, log entries included destination or purpose.

Purchasing Card Controls and Oversight

Of the Park's full-time equivalent staff, nine have been assigned purchasing cards (P-Card). According to Park management, when purchases are made, staff completes a form listing the description and justification for the purchase. This form and purchase supporting documentation is provided to the Park's Administrative Assistant for review. When the Administrative Assistant makes a purchase, the purchase is reviewed by the Park Manager.

We reviewed the Park's P-Card transactions during the months of January and March 2014. In January and March 2014, the Park had 32 P-Card transactions. From this, we selected a sample of 17 (53%) transactions to review. For each sampled transaction, we reviewed purchase documentation to determine if each purchase was supported by receipts or invoices, pre-approved by management, and reviewed by a staff member other than the purchaser. In addition, we reviewed supporting documentation to determine if each purchase appeared to be reasonable and if the purchase was allowable according to the Division of Administrative Services' P-Card Exception List.

Of the 17 purchases in our sample, all were supported by receipts or invoices, pre-approved by management, and reviewed by a staff member other than the purchaser. In addition, all 17 purchases were allowable and appeared to be reasonable.

Volunteer Management and Oversight

Volunteers assist with various field duties throughout the Park. According to the Park staff, before volunteers serve at the Park, they must sign a volunteer agreement and complete

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training. In addition, the Park conducts a sexual predator/offender search for each volunteer. The Park does not offer camping and does not offer volunteers complimentary residential camping.

We reviewed Park volunteer agreements and sexual predator/offender search documentation. To ensure documentation was available and relevant, we reviewed volunteers active at the Park during January 2015. According to the Park's volunteer roster, there were 24 volunteers active at the Park. For each volunteer, we requested from the Park volunteer agreements, and documentation of searches conducted in the statewide sexual predator/offender database. According to the Park Manager, searches in the national sexual predator/offender database had not been conducted.

The Park provided volunteer agreements and documentation of searches in the statewide sexual predator/offender database for all 24 volunteers. For 12 (50%) of the 24 volunteers, documentation of searches in the statewide sexual predator/offender database indicated that the search was conducted within two weeks of our site visit. According to Park management, searches for these 12 volunteers had either not been conducted or the documentation was missing from the volunteers' files. Our finding and recommendation are included in the remainder of this report.

Finding and Recommendation

Finding: Sexual Predator/Offender Searches

Chapter 2, section 3(f) of the Division's Operations Manual (OM) requires the Park to conduct sexual predator/offender searches in the national database for all volunteers. In addition, the Park is required to maintain documentation of the searches in each volunteer's personnel file.

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Prior to June 2015, chapter 2, section 3(f) required searches in both national and statewide databases.

During our site visit, the Park provided documentation of sexual predator/offender searches in the statewide database for all active volunteers. The provided documentation indicated searches for 12 (50%) of the 24 volunteers were conducted within two weeks of our site visit. The Park did not have documentation of searches being conducted in the national database for any of the active volunteers. Park staff explained that searches of the national database had not been conducted.

According to Park management, since this audit was initiated, the Park has instituted new procedures to ensure that sexual predator/offender searches are conducted for all volunteers. In addition, the Park provided a draft checklist that will be used to track whether or not searches have been conducted for each volunteer.

Recommendation

We recommend Park Management conduct sexual predator/offender searches in the national database for new and returning volunteers prior to the volunteer serving at the Park. Documentation of these searches should be maintained in each volunteer's personnel file.

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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 Gabriel Earnest 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.

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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 Delnor-Wiggins Pass State Park, Division of Recreation and Parks
Report: A-1415DEP-038

DATE: August 21, 2015

JVF

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

Finding: Sexual Predator/Offender Searches

Chapter 2, section 3(f) of the Division's Operations Manual (OM) requires the Park to conduct sexual predator/offender searches in the national database for all volunteers. In addition, the Park is required to maintain documentation of the searches in each volunteer's personnel file. Prior to June 2015, chapter 2, section 3(f) required searches in both national and statewide databases.

During our site visit, the Park provided documentation of sexual predator/offender searches in the statewide database for all active volunteers. The provided documentation indicated searches for 12 (50%) of the 24 volunteers were conducted within two weeks of our site visit. The Park did not have documentation of searches being conducted in the national database for any of the active volunteers. Park staff explained that searches of the national database had not been conducted.

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Recommendation

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Valerie Peacock, Audit Director
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Division Response: The Division is in agreement and the Park has completed all required verifications. 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.