

**Audit of Florida Recreation Development Assistance Program
Grant A15227 Port St. Joe Redevelopment Agency**

Office of Operations

Report: A-1516DEP-014

Office of Inspector General

Internal Audit Section

Florida Department of Environmental Protection

March 28, 2016

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The Office of Inspector General (OIG) conducted an audit of Florida Recreation Development Assistance Program (FRDAP) Grant, A15227, with the Port St. Joe Redevelopment Agency (Agency). This audit was initiated as a result of the Fiscal Year (FY) 2015-2016 Annual Audit Plan.

Scope & Objectives

The scope of this audit included selected business activities of the Agency during the grant billing period of September 8, 2014 through September 23, 2015.

The objectives of this audit were to determine:

- the accuracy of reported expenditures listed in billing submittals
- whether deliverables have been completed as specified in the Agreement

Methodology

This audit was conducted under the authority of Section 20.055, Florida Statutes, and in conformance with the *International Standards for the Professional Practice of Internal Auditing*. The procedures of this audit included a review of grant records, interviews with grant management, and an inspection of the project site.

Background

In 2014, the Department of Environmental Protection (Department) entered into Agreement A15227 (Agreement) with the Agency for a public outdoor recreation project. The Agreement, effective September 8, 2014, establishes a project completion date of April 30, 2017. Under the Agreement, the Department allotted \$50,000, on a reimbursement basis, to

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the Agency for the improvement of the Washington Sports Complex. The financial close out report indicated that funding to the Agency was \$49,482.05 for the Department's share of the cost of the deliverables as set out in the Agreement. The Agency is a part of the Port St. Joe City Government. As a result, the Department dealt with representatives from both the Agency and the City Government during the course of this audit.

Results & Conclusions

Accuracy of Reported Expenditures Listed in Billing Submittals

We reviewed a detailed listing of Agency expenditures related to the Agreement. We reviewed expenditure documentation provided by the City of Port St. Joe. We compared invoice descriptions to the stated deliverables in the Agreement. Each billing submittal amount was properly supported by an invoice and a cancelled check. Each expenditure reviewed related to work performed according to the Agreement. We also obtained the Agency's policy and supporting documentation regarding the vendor selection process in order to determine whether applicable expenditures were supported by bid documentation. Based on the procurement procedures, all expenditures appeared to be appropriately supported.

Completion of Deliverables as Specified in the Agreement

Based on the Agreement, deliverables were the following:

- replace existing play equipment and add safety surfacing to the playground

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- add ADA compliant entry doors (with outside locking mechanisms) and wheelchair ramps to the restrooms
- create picnic area with four tables
- level and improve quality of infield, replace warped board on dugout bench, repair both dugout roofs, and add a set of bleachers to the baseball field
- add signage that credits funding to FRDAP

Based on observations made during our site visit, deliverables appear to have been completed as specified in the Agreement with exceptions as noted below:

- renovated restroom doors were not equipped with outside locking mechanisms
- only two of the four picnic tables purchased were verified during the site visit
- infield appeared to be in the same condition as pictures submitted in the application packet
- board on dugout bench appeared to be in the same condition as pictures submitted in the application packet

Findings and Recommendations

Finding 1: Incomplete Deliverables

Per the Agreement, restroom entry doors, with the ability to secure from the outside after dark, were to be installed at the restroom facilities. During our site visit, we noted that locking mechanisms were not installed on the restroom doors. After the site visit, the

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Financial Analyst for the City of Port St. Joe indicated that the Public Works Department would be instructed to install locks.

According to the Agreement, four picnic tables were to be purchased and used to construct a picnic area at the Washington Sports Complex. During the site visit, we noted that two of the four picnic tables purchased were missing. The Executive Director for the Agency indicated that the missing tables had since been located in other areas of the complex.

Per the Agreement, the renovation of the baseball field was to include leveling and improvement of the infield and the replacement of a warped board on a dugout bench. During the site visit, we noted that both the infield and the board on the dugout bench appeared to be in the same condition as pictures submitted in the application packet. No explanation for why these deliverables were not completed was provided, but the Executive Director, for the Agency, indicated that the Agency would immediately begin the process of resolving these issues and would send pictures upon completion.

Recommendation:

We recommend the Office of Operations work with the Agency to ensure outside locking mechanisms are installed on both restroom entry doors and that these restrooms remain accessible to the public at reasonable times. We also recommend the Office of Operations direct the Agency to ensure four picnic tables are maintained in the picnic area as specified in the Agreement. The Office of Operations should also direct the Agency to level

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and improve the quality of the infield and replace the warped board on the dugout bench as required by the Agreement.

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 Adam Crump 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 Inspector General

FROM: *mm* Bryan Bradner, Director, Office of Operations *15W for bb*
LR Linda Reeves, OMC Manager, Land and Recreation Grants Section
JB Tamika Bass, CAC, Land and Recreation Grants Section

SUBJECT: Office of Operations' Response
Washington High School Complex/Port St. Joe Redevelopment Agency/Office of Operations- Report: A-1516DEP-014

DATE: March 16, 2016

This memorandum will serve as the Office of Operations' (the Office) response to the Preliminary Audit Report dated February 22, 2016. The Office of Inspector General (OIG) conducted a review of the Florida Department of Environmental Protection's (the Department), Florida Recreation Development Assistance Program (FRDAP) project at Washington High School Complex in Port St. Joe Redevelopment Agency (the Agency).

Office Response: The Agency will immediately begin the process of resolving the issues noted in the audit and will send pictures upon completion to ensure project is in compliance with program rules and regulations. The Office will implement site visits and final inspections based on 20 percent of grant projects funded per fiscal year, per grant program, to ensure deliverables are complete, prior to funding reimbursement. We concur with the findings of the OIG and the program is working with the Agency to address the deficiencies and will follow up within 6 months.