

**Audit of Friends of Savannas Preserve  
State Park, Inc. Citizen Support Organization at  
Savannas Preserve State Park**

**Division of Recreation and Parks**

**Report: A-1617DEP-029**

**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 Friends of Savannas Preserve State Park, Inc. Citizen Support Organization (CSO) at Savannas Preserve State Park (Park). This audit was initiated as a result of the Fiscal Year (FY) 2016-2017 Annual Audit Plan.

## **Scope and Objectives**

The scope of this audit included select activities of the CSO during the period of January 1, 2016 through December 31, 2016. The objectives were to:

- determine the accuracy of reported CSO revenues and expenditures
- determine whether the CSO is operating in compliance with the Division of Recreation and Parks' (Division) CSO Handbook and Operations Manual (OM), and the CSO Agreement and Bylaws
- evaluate Park management oversight and controls over CSO activities

## **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 the following:

- review of Sections 20.058, 112.3251, and 258.015, F.S.
- review of the Divisions' CSO Handbook and OM
- review of the CSO Agreement, Bylaws, and other pertinent documentation
- interviews with the Park Manager and CSO Officers
- inspection of the Park and CSO operations

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## **Background**

The Park is located in southeast Florida, along the Atlantic Coast from Fort Pierce to Jensen Beach, and encompasses more than 6,800 acres of land. Camping is not permitted at the Park. The Park provides opportunities for freshwater fishing, picnicking, and wildlife viewing. There are over 15 miles of multi-use trails available to Park visitors for hiking, cycling, and horseback riding. In addition to interactive exhibits and displays on local history and the preserve's natural communities, the Park's Education Center features a lecture hall, live animal exhibits, and a gift shop.

The CSO is a nonprofit organization whose mission is to support the preservation, maintenance, and interpretation of the Park. Many of the events and educational programs that occur at the Park are supported by funds and volunteer labor provided by the CSO. The CSO maintained its tax-exempt status as a 501(c)(3) Florida not-for-profit corporation as of its most recent Form 990-EZ. Per the general ledger, revenues and expenditures during the audit period totaled \$43,991.42 and \$44,660.83, respectively.

## **Results**

### Reported Revenues

The CSO generates revenues through donations and membership dues, sale of native plants and gift shop items, guided kayak and canoe tours, educational programs, and special events. The CSO maintains a general ledger and transactions are supported by bank statements, deposit receipts, and settlement reports. As detailed in the following table, documented revenues during the audit sample months of August and October 2016 were generally consistent between sources, with only minor discrepancies noted.

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	GENERAL LEDGER	BANK STATEMENTS	SUPPORTING DOCUMENTATION
AUGUST 2016	\$5,804.50	\$5,804.50	\$5,804.50
OCTOBER 2016	\$4,694.16	\$4,678.16	\$4,614.66

Reported Expenditures

Section 2.12 of the CSO Handbook indicates *all disbursements for goods and services be paid for by credit card or check and receipts and invoices retained*. Section 258.015(1)(b), F.S. also requires CSOs to *make expenditures to or for the direct or indirect benefit of the state park system or individual units of the stat park system*. We requested all supporting documentation retained by the CSO for expenditures made during the audit sample months. Of the 28 transactions, 19 were paid for by check, 5 by debit card, and 4 by electronic bank payment. All but one expenditure was supported by a receipt, invoice, or bank statement, and all appeared to provide a direct or indirect benefit to the Park. According to CSO management, the unsupported expenditure was made to replenish a petty cash fund used for animal care. As detailed in the following table, documented expenditures during the audit sample months were generally consistent between sources, with only minor discrepancies noted.

	GENERAL LEDGER	BANK STATEMENTS <sup>1</sup>	SUPPORTING DOCUMENTATION
AUGUST 2016	\$1,475.01	\$1,475.01	\$1,475.01
OCTOBER 2016	\$1,893.70	\$1,837.40	\$1,837.40

<sup>1</sup> For comparative purposes, reported totals include applicable expenditure transactions contained in subsequent month bank statements.

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### CSO Compliance

The business and property of the CSO are managed by a Board of Directors. Board Meetings are held on a monthly basis, and CSO Officers, whose responsibilities are outlined in the CSO Bylaws, consist of a President, Vice-President, Secretary, Treasurer, and Membership Officer.

Based on review of documentation, the CSO submitted required reports and filings to the Park, Division, Florida Department of Revenue, Florida Department of State, and the Internal Revenue Service. The CSO has established written policies and procedures regarding financial management as required. These policies and procedures address cash management and security, expenditure review and approval, and other fiscal operations. The CSO has also established a Code of Ethics and has the document posted on the CSO website.

### Park Manager Oversight

According to interviews with the Park Manager and CSO Officers, the Park Manager took an active role in coordinating CSO activities, and CSO Board Meetings included allotted time for the Park Manager to provide input and discuss Park issues. CSO Officers indicated they are in good communication with the Park Manager, and Park Manager attendance to CSO Board Meetings is supported by Board Meeting minutes. CSO Officers were familiar with Division rules and Park goals, and the Park Manager indicated the CSO consistently provided support to the Park as required.

## **Conclusions**

Based on our review, the CSO accurately reported CSO revenues and expenditures, and operated in compliance with the selected provisions of the Division's CSO Handbook and OM,

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as well as the CSO Agreement and Bylaws during the audit period. Park management also demonstrated active oversight of CSO activities during the audit period.

*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 with assistance from 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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