

Audit of Marjorie Harris Carr Cross Florida Greenway

Division of Recreation and Parks

Report: A-2021DEP-001

Office of Inspector General

Internal Audit Section

Florida Department of Environmental Protection

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The Florida Department of Environmental Protection (Department) Office of Inspector General (OIG) conducted an audit of Marjorie Harris Carr Cross Florida Greenway (Greenway). This audit was initiated as a result of the Fiscal Year (FY) 2020-2021 Annual Audit Plan.

Scope and Objectives

The scope of this audit included Greenway activities and financial transactions during the period July 1, 2019, to June 30, 2020. The objective was to determine whether the Greenway is operating in compliance with applicable requirements and controls are in place with respect to:

- revenue collection and reporting
- attendance
- Greenway expenditures, procurement, and Purchasing Card (PCard) use
- property and equipment management
- volunteer activities
- permit activities

Methodology

This audit was conducted under the authority of Section 20.055, Florida Statutes (F.S.), and in conformance with the current *International Standards for the Professional Practice of Internal Auditing*, published by the Institute of Internal Auditors. A site visit was not conducted due to precautionary measures related to the Centers for Disease Control and Prevention guidelines for social distancing related to Covid-19. As such, our procedures were limited to review of authoritative information, remote access of records and interviews with staff.

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Background

The Greenway is a 110-mile linear park called the “Superconnector”, which is a network of extensive interconnected trails and ecological corridors spanning across Florida from the Gulf of Mexico to the St. Johns River. The Greenway was established from the Cross Florida Barge Canal projects in order to preserve habitats across state. The more than 70,000 acres and over 300 miles of trail types include public opportunities for paddling, hiking, mountain biking, equestrian and paved use. The Greenway consists of the following trail sections.

Greenway Trail Sections	
Withlacoochee Bay Trail	Felburn Park
Inglis Bypass Recreation Area	Inglis Dam and Island Recreation Area
Inglis Lock Recreation Area	Dunnellon Trail
Ross Prairie Trailhead and Campground (Ross Prairie)	Shangri-La Trailhead and Campground (Shangri-La)
Land Bridge Trailhead	Santos Trailhead and Campground (Santos)
Historic Santos Recreation Area	Baseline Road Trailhead
Eureka West Recreation Area	Kenwood Recreation Area
Rodman Recreation Area	Rodman Campground (Rodman)
Buckman Lock – St. Johns Loop North and South	

Revenue is generated primarily through camping fees at four campgrounds across the Greenway. The Greenway also receives revenue at three honor box locations and through timber sales. For the period between July 1, 2019, to June 30, 2020, Greenway expenditures were \$3,227,446.27. Revenue and attendance were as follows:

Campground	Revenue	Attendance
Rodman ¹	\$677,531.54	848,300
Ross Prairie	\$61,177.69	956,236
Santos	\$113,860.28	204,848
Shangri-La	\$52,542.47	222,721
Total	\$905,111.98	2,232,105

¹ Revenue at Rodman included \$512,940.51 in timber sales during FY 2019-2020.

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Results

Revenue Collection and Reporting

Greenway revenue is primarily collected through the Division's Central Reservation System² and at the four campground locations. During the scope of our audit, the Division's revenue reconciliation process was updated to include reporting through the Park Revenue Application (PRA) financial reporting system. The Division of Recreation and Parks Operations Manual (OM) was updated accordingly. To determine the accuracy of reported revenue during the audit period, we compared revenue reported on Daily Deposit Worksheets³ (DDW) and support documents⁴ provided by the Greenway for the sampled months of January and March 2020. Reported amounts were generally consistent with support for the four campgrounds. Adjustments documented on DDWs were consistent with the financial session reports and supported by credit/cash receipts. Staff comments noted justification for discrepancies.

During the sampled months, Chapter 1.8(h) of the OM required that *a staff member other than the employee responsible for collections will perform the comparison of shift checkout sheets and [Financial] FIN Sessions, with validated deposit slips and posting of revenue amounts to the DDW⁵*. Based on our review of sample month documentation, shift checkout sheets used at Rodman did not contain any staff signatures. Shift checkout sheets were not being used at Ross Prairie, Shangri La, and Santos. Subsequent to the Division's transition to PRA, required Florida

² The Central Reservation System collects revenues for online camping reservations.

³ DDWs were required for revenue reporting during the months sampled. Since the Division's transition to PRA, deposits are currently uploaded daily with the Florida Park Service Daily Worksheet and support documentation.

⁴ Support documentation included Daily Deposit Reports, honor envelope documentation, point of sale receipts and settlement reports.

⁵ While the OM was updated after the sampled months, Chapter 1.8.2.4 of the current OM (dated December 1, 2020) requires shift verification by a secondary staff member.

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Park Service Daily Worksheets are now being signed by both shift operator and a secondary staff member for verification.

According to the Florida State Parks and Revenue Collection Procedures, deposit slips should be initialed by both the staff preparing the deposit slip and the staff verifying the deposit amounts. We reviewed 44 deposits during the sampled months. Of these, 35 were initialed by two staff as required. Nine deposits from Rodman did not contain two signatures. We also reviewed 12 deposits made subsequent to the Division's transition to PRA during the months of July and August 2020. Of the 12, seven were not initialed by two staff as required.

During FY 2019-2020, the Greenway received \$512,940.51 in revenue from timber sales. We reviewed two timber sale projects at the Greenway which were managed by the Division. Based on this review, the revenue received for the timber sales was supported by settlement summaries, scale tickets, and purchase documents consistent with the amounts sold and revenue received.

The District completed an annual Fiscal Compliance Review and the Park Management Summary in 2020 as required under Chapter 1.8.4.3. of the OM. On the most recent review, the District noted positive results.

Tax-Exempt Transactions

According to the Revenue Collection Procedures, the Greenway is responsible for verifying tax-exempt reservations and obtaining required documentation. Further, a log and copy of the certificates must be maintained. Based on review of three tax-exempt transactions during the sample months, a log and documentation was not consistently maintained at the campgrounds. However, the certificate numbers were maintained in the Point of Sale System (POS) and were verified through the Department of Revenue's Online System Verification, as

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required in the Revenue Collection Procedures. During the course of the audit, Greenway management began keeping logs of tax-exempt transactions and copies of required tax-exempt certificates.

Attendance Reporting

According to the Greenway’s approved attendance reporting plan, there are 34 traffic counters and seven trail counters throughout the Greenway to account for day-use visitors. Actual counts are recorded for visitors at the four staffed campgrounds. Based on our review of the sample months, attendance reported was generally consistent with POS Summary Reports.

Expenditures and P-Card Use

During FY 2019-2020, Greenway expenditures totaled \$3,227,446.27 as follows.

Description	Amount
Salaries and Fringe Benefits	\$1,012,779.84
Other Professional Services (OPS)	
Salaries and Fringe Benefits	\$499,224.88
Property and Rental Related Expenses	\$786,070.09
Engineering and Contracted Services	\$759,792.62
Other Fees, Services and Supplies	\$169,578.84
Total	\$3,227,446.27

These expenditures included payroll for 19 full-time employees and 22 OPS staff, resource management projects, operating expenses, contracted projects, equipment purchases, grounds maintenance, mowing, and janitorial cleaning services. To verify compliance with purchasing requirements, we reviewed a sample of nine purchase orders processed through MyFloridaMarketPlace⁶ (MFMP) and 50 P-Card purchases in the Department’s P-Card Works⁷ system. According to Chapter 60A-1.0012, Florida Administrative Code (F.A.C.), purchases

⁶ MyFloridaMarketPlace is the online procurement processing system for the State of Florida.

⁷ Works is a web-based system used to process State P-Card transactions.

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which meet or exceed \$2,500 require two written quotes. If less than two quotes are received, agencies must provide justification as to why additional quotes could not be obtained. If commodities or contractual services are available from a single source, the agency must document the conditions and circumstances.

We reviewed nine purchase orders that exceeded \$2,500. Two written quotes were obtained for seven of the nine purchase orders. Of the remaining two, one purchase order included documentation of the conditions and circumstances justifying the single source, and the other purchase was under State Term Contract.

For the 50 P-Card transactions reviewed, all were pre-approved by the Greenway Manager or had a pre-authorized memo attached, were supported by invoices or receipts, and reviewed or reconciled by staff other than the cardholder. Of the 50, seven exceeded \$2,500. Of those, Greenway staff had obtained two quotes prior to the purchase for five. Of the remaining two, one was considered by staff as weather-driven emergency repair to a generator supporting Rodman Dam. The other was a repair for a tractor fuel tank which was leaking at the vendor's location. While these emergency circumstances were not formally documented, the purchases were likely the best use of Department resources.

The Greenway manages multi-year contracts for maintenance of Inglis Dam and for Greenway mowing services. For the sampled contracts, we reviewed payments made during the audit period. Based on our review, the payments and documented support for these payments were in compliance with contract requirements.

Greenway expenditures during the audit period also included payments for the Division's multi-year resource management contract and included costs for prescribed burn and herbicide treatment services. Expenditures for these costs were supported as required under the contract.

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However, one expenditure represented payment to the resource management contractor for a restoration project at Torreya State Park which was inadvertently approved by the Division using the Greenway's organization code.

State Property and Equipment Management

We reviewed a sample of 68 property items from the Greenway's Master Property file. For each of these items, Greenway staff provided supporting documentation and photos to demonstrate identification of each item. At the time of our audit, the Greenway had four firearms, none of which were being used. None of the Greenway staff were certified to use firearms. The Greenway Manager has since transferred these firearms to other Division locations.

During our audit, nine staff, two Florida Fish and Wildlife Conservation Commission (FWC) officers, and one volunteer occupied residences on the Greenway. We verified Agreements of Occupancy and Residency Agreements were signed and approved for all residents. We verified annual inspections were completed and approved by District management and all utilities were paid directly to the provider by the resident for the three staff and the two FWC officers that reside in state-owned residences. The remaining six staff and one volunteer use campground electricity at no cost per the Agreements.

Bulk Fuel

The Greenway maintains four external diesel fuel trucks with two trucks located at the Central Office, and one each at the east and west end of the Greenway. Staff also utilizes portable unleaded gas cans for small engine projects. Per Chapter 1.8.6.2. of the OM, a Bulk Fuel and Oil Issue Log is to be used to track the use of bulk fuel and oil. The Monthly Bulk Gas and Oil Inventory Report is to be submitted to the District office at the end of each month. Greenway

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management indicated that the Bulk Fuel and Oil Issue Log was being used as of December 2020.

We verified the Greenway submitted Monthly Bulk Gas and Oil Inventory Reports to the District during the audit period. We reviewed the Monthly Bulk Gas and Oil Inventory Reports for all Greenway locations recording fuel during the audit period. Based on our review, these reports generally recorded correct fuel usage with minor discrepancies. Monthly Miscellaneous and Bulk Fuel Card Usage Logs were supported by fuel purchase receipts and were consistent with amounts reflected on the Monthly Bulk Gas and Oil Inventory Reports for the sampled months.

Volunteers

We reviewed volunteer records provided by the Greenway and in the Volunteer Service Tracking System (VSys) for eight resident volunteers during the audit period. We verified Volunteer Agreements had been completed for six resident volunteers as required in Chapter 1.6 of the OM. Two Agreements had expired in September 2019. Of the two, one has since been updated for the current year. According to Chapter 1.5 of the OM, all regular service volunteers must have searches conducted through the U.S. Department of Justice National Sexual Offender Public Website and Florida Department of Law Enforcement (FDLE) Sexual Offenders and Predators and these searches must be recorded in VSys by electronic documentation maintained in the volunteer's VSys profile. We verified that the required searches for all eight resident volunteers were conducted. Chapter 1.6. of the OM outlines requirements for recording volunteer hours in VSys and maintaining the minimum number of 20 hours per week at occupied campsites. For the sampled months, we verified all resident volunteers documented the contribution of the required hours.

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Short Term Special Event Permits and Private Events

Division requirements for permits and events are addressed in Chapters 1.2, 5.2, and 5.4. We reviewed a sample of 23 permits for the audit period, which included 13 Special Use Permits, one Application Photography Permit for Photography, Videography, and Cinematography, one Non-Exclusive Special Use Permit, and eight Short Term Special Event Permits. Based on our review, the 13 Special Use Permits, Application Photography Permit, and Non-Exclusive Special Use Permit included required documentation, applicable fees, and were completed per permit requirements.

With respect to the eight Short Term Special Event Permits, we noted the following:

- All were approved by the Greenway Manager; however, one was signed eight days after the event was held.
- Two required the permittee to pay a fee for the events. Of the two, one was paid prior to the event as required by the permit, and one was paid after the event took place.
- Paragraph 22 of the Short Term Special Event Permits require the Permittee to provide the Greenway Manager with proof of liability insurance coverage prior to events.

Proof of liability insurance coverage was obtained for two of the eight permits. Two of the remaining six included indemnity waiver clauses in the permit documents.

- Paragraph 15 of the Short Term Special Event Permits require the Department to conduct a sexual predator search through the FDLE's website on the Permittee's manager prior to execution. A sexual predator search was conducted for one of the eight Short Term Special Event Permits.

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Conclusions

Based on our audit, the Greenway was generally in compliance with Division requirements regarding attendance, expenditures, property and equipment management, and volunteer oversight. However, we noted control weaknesses regarding revenue deposits, permit activities, and Division payments for expenditures.

Findings and Recommendations

Finding 1: Deposits

According to the Revenue Collection Procedures, deposit slips should be initialed by both the staff preparing the deposit slip and the staff verifying the deposited amounts. We reviewed 44 deposit slips during the sampled months. Of these, 35 were initialed by two staff as required. Nine deposits from Rodman did not contain two signatures. We also reviewed 12 deposits made subsequent to the Division's transition to PRA during the months of July and August 2020. Of the 12, seven were not initialed by two staff as required. While staff limitations are a contributing factor to this circumstance, without two signatures Greenway management lacks assurance that deposited amounts are being verified.

Recommendation:

We recommend the Division work with Greenway management to ensure all deposits are initialed by both the staff who prepare the deposit and a staff member verifying the deposited amount.

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Finding 2: Short Term Special Event Permits

Division requirements for permits and events are addressed in Chapters 1.2, 5.2, and 5.4 of the OM. Permit agreements outline individual requirements. Based on the review of eight Short Term Special Event Permits, we noted the following:

- All were approved by the Greenway Manager; however, one was signed eight days after the permitted event was held.
- Two required the permittee to pay a fee for the events. Of the two, one was paid prior to the event as required by the permit, and one was paid after the event took place.
- Paragraph 22 of Short Term Special Event Permits require the Permittee to provide the Greenway Manager with proof of liability insurance coverage prior to events. Proof of liability insurance coverage was obtained for two of the eight permits. Two of the remaining six included indemnity waiver clauses in the permit agreements.
- Paragraph 15 of the Short Term Special Event Permits state that, *The Department shall conduct a sexual predator and sexual offender check on the Permittee's Permit Manager and its officers prior to executing a Permit.* A sexual predator search was conducted for one of the eight Short Term Special Event Permits.

Recommendation:

We recommend the Division work with Greenway management to improve oversight over permit activities. Permit agreements should be approved prior to the event and applicable fees should be collected as required. In addition, required insurance documents should be obtained and sexual predator and sexual offender searches should be conducted as outlined in the permit agreements.

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Management Comment

Division Expenditure Payments

During our review of FY 2019-2020 Greenway expenditures, we noted one expenditure of \$15,750.00 that represented a Division payment to a multi-year resource management contractor for a restoration project at Torreya State Park. This expenditure was unrelated to Greenway operations. The payment was inadvertently approved by the Division Program Administrator using the Greenway's organization code. The Division would benefit from additional review of funding documents to ensure expenditures are paid using correct organizational codes.

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 Angie Cringan 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 <https://floridadep.gov/oig/internal-audit/content/final-audit-reports>. 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,
Director of Auditing*

*Candie M. Fuller,
Inspector General*



FLORIDA DEPARTMENT OF Environmental Protection

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Memorandum

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

FROM: Eric Draper, Director
Division of Recreation and Parks

SUBJECT: Audit of Marjorie Harris Carr Cross Florida Greenway (Report A-2021DEP-001)

DATE: May 18, 2021

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

Finding 1: Deposits

According to the Revenue Collection Procedures, deposit slips should be initialed by both the staff preparing the deposit slip and the staff verifying the deposited amounts. We reviewed 44 deposit slips during the sampled months. Of these, 35 were initialed by two staff as required. Nine deposits from Rodman did not contain two signatures. We also reviewed 12 deposits made subsequent to the Division's transition to PRA during the months of July and August 2020. Of the 12, seven were not initialed by two staff as required. While staff limitations are a contributing factor to this circumstance, without two signatures Greenway management lacks assurance that deposited amounts are being verified.

Recommendation

We recommend the Division work with Greenway management to ensure all deposits are initialed by both the staff who prepare the deposit and a staff member verifying the deposited amount.

Division Response:

The Division concurs with the finding. The park will ensure that all deposits are initialed by both the staff who prepare the deposit and a staff member verifying the deposited

amount. Park administrative staff will review the deposit slips weekly to verify that two separate sets of initials are on each weekly deposit slip.

Finding 2: Short Term Special Event Permits

Division requirements for permits and events are addressed in Chapters 1.2, 5.2, and 5.4 of the OM. Permit agreements outline individual requirements. Based on the review of eight Short Term Special Event Permits, we noted the following:

- All were approved by the Greenway Manager; however, one was signed eight days after the permitted event was held.
- Two required the permittee to pay a fee for the events. Of the two, one was paid prior to the event as required by the permit, and one was paid after the event took place.
- Paragraph 22 of Short Term Special Event Permits require the Permittee to provide the Greenway Manager with proof of liability insurance coverage prior to events. Proof of liability insurance coverage was obtained for two of the eight permits. Two of the remaining six included indemnity waiver clauses in the permit agreements.
- Paragraph 15 of the Short Term Special Event Permits state that, The Department shall conduct a sexual predator and sexual offender check on the Permittee's Permit Manager and its officers prior to executing a Permit. A sexual predator search was conducted for one of the eight Short Term Special Event Permits.

Recommendation

We recommend the Division work with Greenway management to improve oversight over permit activities. Permit agreements should be approved prior to the event and applicable fees should be collected as required. In addition, required insurance documents should be obtained and sexual predator and sexual offender searches should be conducted as outlined in the permit agreements.

Division Response:

The Division concurs with the finding. The park will ensure that permit agreements are approved prior to the event and applicable fees will be collected as required. In addition, required insurance documents will be obtained and sexual predator and sexual offender searches will be conducted as outlined in the permit agreement.