

Audit of Topsail Hill Preserve State Park

Division of Recreation and Parks

Report: A-2021DEP-019

Office of Inspector General

Internal Audit Section

Florida Department of Environmental Protection

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3900 Commonwealth Boulevard, MS 40
Tallahassee, Florida 32399-3000

<https://floridadep.gov/>





Audit of Topsail Hill Preserve State Park
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The Florida Department of Environmental Protection (Department) Office of Inspector General (OIG) conducted an audit of Topsail Hill Preserve State Park (Park). 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 Park activities and financial transactions for the period beginning July 1, 2020. The objective was to determine whether the Park is operating in compliance with applicable requirements and controls are in place with respect to:

- revenue collection and reporting, including tax exempt transactions
- attendance reporting
- Park expenditures, procurement, and Purchasing Card (P-Card) use
- property, maintenance, housing, and equipment
- volunteer activities
- Park staff

Methodology

This audit was conducted under the authority of Section 20.055, F.S., and in accordance with the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing*, published by the Institute of Internal Auditors. Our procedures included review of authoritative information, interviews with Park and Division of Recreation and Parks (Division) staff and review of Park records.

Background

The Park, located in Santa Rosa Beach, Florida offers access to a 1,600 acre preserve with 15 miles of trails and over three miles of beaches. Park experiences include camping, bicycling, hiking, swimming, wildlife viewing, fishing, paddling, geo-seeking, and tours.

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Camping resources at the Park include 156 RV sites, 16 Bungalows, 16 cabins, and 22 tent sites.

During FY 2020-2021, Park operations were supported by 11 Full Time Employees (FTE), five Other Personal Services (OPS) staff, and 25 resident volunteers. According to the Park's

Summary of Receipts, reported revenues and expenditures for FY 2020-2021 were as follows:

Revenue Description	Amount	Percentage
Overnight Accommodations	\$3,027,760.70	83.38%
Vehicle Entrance Fees	\$71,785.76	1.98%
Individual Entrance Fees	\$8,884.46	0.24%
Concession Commission	\$41,749.24	1.15%
Passes	\$26,430.00	0.73%
Help Our State Park (HOSP) Donations	\$8,366.37	0.23%
Reservation Fees	\$63,027.95	1.74%
Miscellaneous	\$9,951.75	0.27%
Taxes	\$370,829.46	10.21%
Adjustments	\$2,452.44	0.07%
Total	\$3,631,238.13	

Expenditure Description	Amount	Percentage
Salaries/Benefits	\$530,618.57	49.90%
Contracted Services	\$20,855.97	1.96%
Utilities	\$294,179.84	27.66%
Repairs/Maintenance	\$107,714.85	10.13%
Supplies	\$94,065.75	8.85%
Miscellaneous	\$15,953.24	1.50%
Total	\$1,063,388.22	

The Park's reported attendance in the Division's attendance reporting (Qlik) application for FY 2020-2021 was 251,862.

Results

Revenue Collection and Reporting

Park revenue is derived primarily from camping fees which are collected through a contracted Park Business System. Park revenues also include day-use entry fees, concession commissions, annual pass sales, donations and miscellaneous fees. To determine the accuracy of reported revenue for the sampled month of June 2021, we compared reported revenue in the

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Department's Park Revenue Application (PRA) to the monthly financial export report obtained from the Park Business System contracted provider.

June 2021 Revenues Reported Per the Park Business System financial export report	June 2021 Revenues Per the PRA Monthly Summary Report	Difference
\$369,175.94	\$368,918.31	\$257.63

Revenues collected through the Park Business System for the month of June 2021 for family camping and cabin rental fees totaled \$301,502.02. We compared amounts reported in the Monthly Summary Report in PRA to the monthly export report obtained from the contracted Park Business System provider. We further traced the total reported amounts to transaction detail obtained from the Park Business System finance file detail report. Based on a comparison of these three sources, reported camping revenues were consistently documented. Further, we compared the June 2021 bank statement to the monthly export and verified that deposits¹ were consistent with reconciled amounts with minor discrepancies.

For revenues generated at the Park, we compared Florida Park Service Daily Worksheets (Daily Worksheet) documented at the Park to supporting documents.² Daily Worksheets recorded amounts collected at the Park. Documented amounts were consistent with Deposit Reports and supported by cash receipts with a discrepancy of \$257.63. Based on the June 2021 Daily Worksheet notes, this difference was due to amounts either being entered incorrectly or entered in error. We reviewed a sample of 23 operator financial batch reports provided by the Park for the week of June 7 to June 14, 2021. All financial batches were generally consistent with Daily Worksheets obtained from the PRA. Adjustments were reflected on the final adjusted

¹Deposits recorded on the export report represented the accumulation of all Division park deposits for June 2021.

²Daily Worksheets and PRA supporting documents were obtained from OCULUS and the Park. Supporting documents included deposit slips, point of sales receipts, and settlement reports. Financial and reservation reports were generated from the Park Business System.

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financial batch reports (Z Reports). Financial batch reports are blind closed³ by the operator at the end of each shift. The majority were verified and deposited the following business day.

We reviewed seven bank deposits totaling \$6,736.88 which were made during June 2021. Each deposit slip was initialed by two staff as required in the Park Revenue Collection Procedures. Chapter 1.8 of the Operations Manual (OM) requires that park receipts exceeding \$2,000 should be deposited daily. Of the seven days during June 2021 when cash was received, receipts exceeded \$2,000 on one day. The deposit was made three business days later. This appeared to have been an oversight as there are minimal cash collections during the summer months. Undeposited funds were maintained in a secure location.

To promote visitation and support for the Walton County (County) Tourist Development Plan, the Division entered into an interlocal Limited Period day-use Admission Fee Waiver/Reimbursement Agreement (Agreement) with the County for reimbursement of day-use admission fees for visitors entering the Park for a limited period between Memorial Day weekend and Labor Day weekend. According to the Agreement, *At the end of each calendar month, the Park will tabulate the total day-use admission fees waived under this program for the period and deliver the invoice to the County with copies of the register transaction history reflecting the number of day-use visitors who received program free waivers as well as the zip codes. The point-of-sale register report shall be included with the invoice for accounting and auditing purposes. The Park's invoice will also specify the time-period encompassed by the invoice, list the fees waived during the period, the total number of vehicles, bikes, and*

³ The PBS allows shift operators to close out their batch by counting the cash in their cash drawer, before the batch is verified and finalized

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pedestrians receiving the fee waivers, zip codes and the total amount due for the period. The County, by and through the [Tourist Development Council] TDC, will deliver full payment of each invoice to the Park within thirty (30) days of receipt.

During our audit, the Park was unable to provide the required reports necessary to invoice the County as required under the Agreement. The Park Business System does not provide the Park staff a mechanism to run a report that includes a list of fees waived, total number of day-use visitors, vehicles, bikes, and pedestrians receiving free waivers with zip codes to calculate and support the total amount due for the period. As such, the Park had not collected any revenue for day-use entry fees since the Agreement began on May 28, 2021. After our inquiry, the District was able to generate a report in August 2021 which provided the number of entries by type and number of visitors. The County was subsequently invoiced for revenues through July 31, 2021.

Tax Exempt Transactions

In accordance with the Park Revenue Collection Procedures, the Park has an established process to maintain visitor's tax-exempt form and each transaction is documented on a log. During the sampled month, the Park had no tax-exempt transactions. However, the tax-exempt logs were maintained and provided.

Attendance Reporting

According to the Park's approved Attendance Reporting Plan, actual count of all visitors is recorded at the Ranger Station. For FY 2020-2021, the Division reported the Park's attendance as 251,862 in the Division's attendance Qlik application. We compared the amount of total attendance reported for June 2021 to amounts entered in the Park Business System as follows:

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June 2021 Attendance per the Attendance Qlik Application	June 2021 Attendance from the Park Business System (Daily Attendance Report)
13,595	30,581

Attendance is entered by Park staff directly in the Park Business System. However, the amounts reflected in the Division’s attendance Qlik application differed significantly from the Park Business System Daily Attendance report. According to historic attendance data maintained in the Division’s files, attendance for June 2020 was 27,772.

Expenditures and P-Card Use

To verify compliance with purchasing requirements, we reviewed a sample of eight purchase orders processed through MyFloridaMarketPlace⁴ (MFMP) and 15 P-Card purchases in the Department’s P-Card Works⁵ system. Purchases reviewed included cabin and bungalow upkeep and supply expenses, monthly cable service for 200 locations, electrical supplies and utility costs, and maintenance supply charges for the pool. According to Chapter 60A-1.002(3) Florida Administrative Code (F.A.C.) purchases of \$2,500 or greater *may be made using written quotations, written records of telephone quotations, or informal bids to be opened upon receipt, whenever practical. If the agency receives verbal quotations, the name and address of each respondent and the amount quoted shall be a part of the written documentation. If the agency receives less than two quotations, it must include a statement as to why additional quotes were not received. If the agency determines that commodities or contractual services are available only from a single source, or that conditions warrant negotiation on the best terms and conditions, the agency may proceed with the procurement. The agency shall document the*

⁴MyFloridaMarketPlace is the online procurement processing system for the State of Florida.

⁵Works is the web-based system used to process State P-Card transactions.

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conditions and circumstances used to determine the procurement method. All eight purchase orders reviewed from MFMP exceeded \$2,500. Of the eight, two written quotes were obtained for five. For the remaining three, one was a purchase order for monthly cable services to the local cable company which purchases are not subject to competitive solicitation per Chapter 60A-1.002(4) F.A.C. One was a purchase order issued to a vendor under State Term Contract. The last purchase order totaling \$16,500 was for monthly pool services and included single source justification documentation.

We reviewed 15 P-Card purchases that exceeded \$2,500. Two written quotes were obtained for 12 of the 15 purchases. For the remaining three, one was for personal protective equipment (PPE) items purchased for COVID-19 safety precautions which were exempt from competitive procurement under Executive Order number 20-52 issued on March 1, 2020, by the Executive Office of the Governor. One was for Americans with Disabilities Act (ADA) accessible playground mulch. Only one quote was obtained for the purchase. Based on email correspondence from the Park, three additional vendors were contacted by telephone, none of which provided quotes. Contact of the additional vendors was not documented at the time of the purchase. The remaining purchase for 20 slow flow faucets totaled \$3,107.30. There was no indication that additional quotes were sought or obtained.

Property, Maintenance and Equipment

We reviewed a sample of 23 property items from the Park's Master Property file. Of the 23 items, 19 were verified during our site visit. Of the remaining four property items, the Park Manager subsequently provided supporting documentation or photographs to demonstrate identification and verification for each item which was at a different location at the time. During

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our site visit, we observed an 11-person wheelchair accessible electric tram which did not appear on the Park's property file. The tram, with an estimated value of \$31,045, was obtained as a donation in June 2021 from the Florida State Parks Foundation. The Department's Administrative Procedures for Property Policy (ADM 320) requires that donated assets be capitalized in the accounting system by submitting a Donated Property form DEP 55-405. As of September 2021, the tram had not been added to the Park's property inventory. Based on follow up inquiry, the Park began the process of adding the donated property to the Park's inventory in October 2021.

In accordance with Chapter 1.8 of the OM, each time there is a change in Park Managers at a park, the Bureau Chief (or designee) will conduct a Park Manager exit interview with the outgoing Park Manager. The review should be documented on the Park Manager Interview Checklist (Checklist). In addition, the Checklist should be provided to the incoming Park Manager within 30 days of start date. Based on discussion with the current Park Manager and documentation provided, the Checklist was completed within 30 days upon the departure of the outgoing Park Manager in July 2019, as required. An inventory of the property was also completed and signed by both Park Managers during this time.

Housing Requirements

According to Chapter 1.5 of the OM, *a Request for Housing Perquisite Change and Residency Agreement (DRP-013), and either an Agreement of Occupancy for State-owned Residence form (DRP-028) or an Agreement of Occupancy for Employee-owned Mobile Home Site form (DRP-029), must be executed by the recommended/approved resident and approved by the district bureau chief per DEP Directive 150 prior to: any recommended resident residing on*

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park property; any recommended/approved resident moving from one housing unit to another on park property. For the audit period, we reviewed Agreements of Occupancy for eight staff that occupied residences at the Park. Of the eight, two were signed and approved as required. During the course of our audit, the District Bureau Chief approved the remaining six. According to Chapter 1.5 of the OM, *an annual inspection of all park residences should be performed by the park manager utilizing the Residence Inspection Report (DRP-027).* Of the eight staff residents, four were new and did not require an inspection. For the remaining four, three had been inspected in October 2020, and one was last inspected in 2019. For the eight staff residents, we verified all utilities were paid as required.

Volunteer Activities

We reviewed volunteer records in the Volunteer Service Tracking System (VSys) and documentation provided by the Park for 25 resident volunteers during the audit period. We verified Volunteer Agreements had been completed for all resident volunteers in accordance with Chapter 1.6 of the OM.

Chapter 1.5 of the OM requires that volunteers must have background 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. These searches must be recorded in the volunteer's VSys profile. We verified that the required searches were conducted for all 25 resident volunteers. Chapter 1.6 of the OM outlines requirements for recording campground host volunteer hours in VSys to include maintaining a minimum of 20 hours per week. Based on our review, all 25 resident volunteers recorded the minimum of 20 hours per week in VSys as required. According to Chapter 1.6 of the OM, no volunteer should

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occupy a site in the Park in excess of 16 weeks. This requirement may be waived by the District Bureau Chief. Of the 25 resident volunteers, two occupied sites over 16 weeks. The Park Manager had obtained written approval from the District Bureau Chief for the extension.

Park Staff

Section 110.1127(2)(a), F.S. states *Each agency shall designate those positions that, because of their special trust or responsibility or sensitive location, require security background investigations. All persons and employees in such positions must undergo employment screening in accordance with chapter 435, using level 2 screening standards, including fingerprinting as a condition of employment and continued employment.* According to Directive DEP 422, a Position of Trust is a *position in which an individual can view or alter confidential information or is depended upon for continuity of information resources imperative to the operations of the Department and its mission; a position or duty designated as sensitive because of special trust and responsibility.*

We reviewed a sample of six Park employee position descriptions for applicable background checks consistent with Directive DEP 422. The six positions were as follows:

Position	Background Check Required
Resident Park Manager	No
Resident Assistant Park Manager	No
Park Ranger	Yes
Administrative Assistant	No
Maintenance Supervisor	No
Park Services Specialist	Yes

For the six sampled positions, background checks were only required for the Park Ranger and Park Services Specialist. The duties outlined in the Park Manager and Assistant Park Manager's position included supervisory activities which would indicate viewing or altering confidential information and dependence for continuity of information resources imperative to

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Park operations. The fiscal duties of the Administrative Assistant included purchasing, budget tracking, operating the cash register, and reconciling collected revenue. According to the Division of Administrative Services Bureau of Human Resource Management (BHRM) staff, Park Ranger or Park Attendant OPS staff are not required to have background checks despite performing the same duties as FTE.

Conclusions

Based on our audit, the Park was generally in compliance with Division requirements regarding revenue collection processes and volunteer activities. However, we noted control weaknesses in the areas of seasonal revenue invoicing, attendance reporting, expenditures, housing requirements, donated property, and employee background checks.

Findings and Recommendations

Finding 1: Seasonal Revenue Invoices

The Division entered into an Agreement with the County for reimbursement of day-use admission fees for visitors entering the Park for a limited period between Memorial Day weekend and Labor Day weekend. According to the Agreement, *At the end of each calendar month, the Park will tabulate the total day-use admission fees waived under this program for the period and deliver the invoice to the County with copies of the register transaction history reflecting the number of day-use visitors who received program free waivers as well as the zip codes. The point-of-sale register report shall be included with the invoice for accounting and auditing purposes. The Park's invoice will also specify the time-period encompassed by the invoice, list the fees waived during the period, the total number of vehicles, bikes, and pedestrians receiving the fee waivers, zip codes and the total amount due for the period. The*

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County, by and through the TDC, will deliver full payment of each invoice to the Park within thirty (30) days of receipt.

During our audit, the Park was unable to provide the required reports necessary to invoice the County as required under the Agreement. The Park Business System does not provide the Park staff a mechanism to run a report that includes a list of fees waived, total number of day-use visitors, vehicles, bikes, and pedestrians receiving free waivers with zip codes in order to calculate and support the total amount due for the period. As such, the Park had not collected any revenue for day-use entry fees since the Agreement began on May 28, 2021. Subsequent to our inquiry, the District was able to generate a report which provided the number of entries by type and number of visitors. However, this report did not include zip codes. Zip codes were documented manually and provided to the County with the Division's invoice. The Park used the combined sources to invoice the County for May, June, and July's day-use entry fees on August 10, 2021. Based on a review of the contract between the Department and the vendor for the Park Business System, there was no requirement for a single report that would provide transaction history reflecting the total number of entries by type, number of day-use visitors and the associated zip codes for a selected time period.

Recommendation:

We recommend the Division work with the Park Business System contracted vendor to ensure that the required report with all necessary information can be generated by the Park at the end of each month as required in the Agreement. The requirements of any agreements executed by the Division which are dependent on information from the Park Business System should be consistent with the Park Business System contract requirements.

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Finding 2: Attendance Reporting

For FY 2020-2021, the Division reported the Park’s attendance as 251,862 in the Division’s attendance Qlik application. We compared the amount reported for June 2021 to amounts entered in the Park Business System as follows:

Total Attendance (Overnight and Day-Use)	
June 2021 Attendance per the Attendance Qlik Application	June 2021 Attendance from the Park Business System (Daily Attendance Report)
13,595	30,581

Day-Use Attendance		
June 2021 Day-Use Attendance per the Attendance Qlik Application	June 2021 Day-Use Attendance from the Park Business System (Daily Attendance Report)	June 2021 Attendance per the Park Business System Products Sold Detail Report used to invoice the County
7,161	7,161	6,386

Attendance is entered by Park staff directly in the Park Business System. However, the amounts reflected in the Division’s attendance Qlik application and the Park Business System Daily Attendance report for total attendance differed significantly. This significant difference appeared to be attributed to differences in overnight visitor counts.

Amounts reported for day-use visitors per the Daily Attendance Report and the Products Sold Detail report used to invoice the County for seasonal revenue also differed significantly. The Division’s Bureau of Operational Services (BOS) management indicated that amounts entered in the Division’s attendance Qlik application were adjusted from daily visitor reports obtained from the Park Business System by campsite purchase date. BOS management indicated that other variations were likely due to Park staff entering incorrect visitor counts and cited difficulty with data integrity in the newly implemented Park Business System. As a result, the Division has no assurance of the accuracy or consistency of reported attendance. According to

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historic attendance data maintained in the Division's files, total Park attendance for June 2020 was 27,772.

Recommendation:

We recommend that the Division work with the Park to ensure attendance is entered in the system accurately. We also recommend the Division work with BOS to ensure adjustments do not exclude overnight visitors who made reservations in advance. The Division should also work with the Park Business System contracted provider to ensure attendance data is reported accurately and consistently between Park Business System reports.

Finding 3: Expenditures

According to Chapter 60A-1.002(3) F.A.C. purchases of \$2,500 or greater *may be made using written quotations, written records of telephone quotations, or informal bids to be opened upon receipt, whenever practical. If the agency receives verbal quotations, the name and address of each respondent and the amount quoted shall be a part of the written documentation. If the agency receives less than two quotations, it must include a statement as to why additional quotes were not received. If the agency determines that commodities or contractual services are available only from a single source, or that conditions warrant negotiation on the best terms and conditions, the agency may proceed with the procurement. The agency shall document the conditions and circumstances used to determine the procurement method.* Of the eight purchase orders reviewed, one totaling \$16,500 for monthly pool services was issued without obtaining two quotes. Single source justification documentation was provided with the purchase.

According to documentation on the Emergency/Single Source/Contract Exception Procurement form, the vendor was *the only vendor registered with the state to provide a daily pool service to*

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keep the pool at safe levels as mandated by the Health Department. There was no other reason provided as to why other commercial pool service companies in the local area could not provide the services required for public pools. In the subsequent purchase order issued for the Park's pool services for FY 2021-2022, the Park listed several vendors which were contacted, but did not submit a quote. Each of the additional vendors contacted were not suppliers of the needed commercial pool maintenance services.

Of the 15 P-Card purchases reviewed, one totaling \$2,858 was for ADA accessible playground mulch. Only one quote was obtained for the purchase. Based on correspondence with the Park, three additional vendors were contacted by telephone, but did not provide quotes. This was not documented at the time the purchase was made. Based on our review, none of the additional vendors contacted were suppliers of the type of mulch needed. The remaining purchase for 20 slow flow faucets totaled \$3,107.30. There was no indication that additional quotes were sought or obtained.

Recommendation:

We recommend the Division work with the Park to ensure procurement practices comply with Chapter 60A-1.002(3), F.A.C. For purchases that exceed \$2,500, a minimum of two quotes should be obtained. The Division should work with the Park to ensure staff are properly trained to document due diligent competitive procurement efforts which include obtaining quotes from vendors which provide the needed commodities or services.

Finding 4: Donated Property

During our site visit, we observed an 11-person wheelchair accessible electric tram

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which did not appear on the Park's property file. The tram, with an estimated value of \$31,045, was obtained as a donation in June 2021 from the Florida State Parks Foundation. The Department's Administrative Procedures for Property Policy (ADM 320) requires that donated assets be capitalized in the accounting system by submitting a Donated Property form DEP 55-405. Donated assets are to be reported at the estimated fair value at the time of acquisition. As of September 2021, the tram had not been added to the Park's property inventory. Based on follow up inquiry, the Park began the process of adding the donated property to the Park's inventory in October 2021.

Recommendation:

We recommend that the Division work with the Park to complete the process of capitalizing the tram to ensure it is added to the Park's inventory with a property identification number affixed to the vehicle. Any property donated to the Park which meets the Department's capitalization guidelines should be capitalized at the time of acquisition and in accordance with the Department's Administrative Procedures for Property Policy (ADM 320).

Finding 5: Housing Requirements

According to Chapter 1.5 of the OM, a Request for Housing Perquisite Change and Residency Agreement (DRP-013), and either an Agreement of Occupancy for State-owned Residence form (DRP-028) or an Agreement of Occupancy for Employee-owned Mobile Home Site form (DRP-029), must be executed by the recommended/approved resident and approved by the district bureau chief per DEP Directive 150 prior to: any recommended resident residing on park property; any recommended/approved resident moving from one housing unit to another on park property. Of the eight Agreements of Occupancy for staff that occupied residences at the

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Park, two were signed and approved as required. During our audit, the District Bureau Chief subsequently approved the remaining six.

Recommendation:

We recommend that the Division work with the District and Park to ensure Agreements of Occupancy are completed and approved prior to any resident residing on Park property as required in the OM.

Finding 6: Background Checks

The Park is supported by 11 FTE, five OPS, and 25 resident volunteers. According to Chapter 1.5 of the OM, for all new employees, including OPS and all regular volunteers, a sexual predator and offender's registration search must be conducted. However, only certain positions are subject to background checks. According to Chapter 1.5 of the OM, the Division requires background checks for Park Ranger and Park Service Specialist position classification at the time of employment. The Division's procedure for background checks is intended to protect children who are placed in the care of Park staff either in day use or overnight programs in the Park.

Section 110.1127(2)(a), F.S. states *Each agency shall designate those positions that, because of their special trust or responsibility or sensitive location, require security background investigations. All persons and employees in such positions must undergo employment screening in accordance with chapter 435, using level 2 screening standards, including fingerprinting as a condition of employment and continued employment.* According to Directive DEP 422, a Position of Trust is a *position in which an individual can view or alter confidential information or is depended upon for continuity of information resources imperative to the operations of the Department and its mission; a position or duty designated as sensitive because of special trust*

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and responsibility. We reviewed a sample of six Park employee position descriptions for applicable background checks consistent with Directive DEP 422. The following table outlines certain duties indicating positions of trust which were included in position descriptions for the position.

Position Title	Required Background Check	Position Duties indicating Position of Trust
Resident Park Manager	No	<ul style="list-style-type: none"> • Provides for employee selection training, supervision, and discipline • Prepares multi-fund budget request, provides for effective expenditure of appropriation, supervises the collection of fees • Implements and supervises interpretive programs • Meets the public, interprets the area's resources, facilities and services
Resident Assistant Park Manager	No	<ul style="list-style-type: none"> • Supervises staff in fiscal and purchasing procedures and policies • Checks reports, fee collection and miscellaneous records prepared by staff • Coordinates interpretive programs, activities and schedules • Meets the public, interprets the resources, facilities and services • Responsible for cash fund security
Park Ranger	Yes	<ul style="list-style-type: none"> • Explains facilities and services provided for public use, enjoyment and education • Meets visitors, answers questions, provides information and directions • Provides natural and cultural history interpretive programs and services via tours, walks and campfire programs • Perform computer and cash register transactions and reconciliation of receipts
Administrative Assistant	No	<ul style="list-style-type: none"> • Performs fiscal, purchasing, and budget tracking duties for parks • Maintains computerized budget tracking system and reconciles with FLAIR • Acts as purchasing agent, processes requisitions, bids, and P-Card transactions • Monitors and audits park revenue procedures and related reports • Performs or directs adjustments to cash register • Responsible for greeting visitors at the Park entrance and providing information • Collects fees for park entrance and annual permits • Operate a cash register, accurately collect, record, and reconcile revenue collected
Maintenance Supervisor	No	<ul style="list-style-type: none"> • Ensures through sound supervisory oversight, proper fiscal purchasing and property procedures • Meets public, interprets resources, facilities, and services; resolves visitor complaints; and provide for good public relations
Park Services Specialist	Yes	<ul style="list-style-type: none"> • Plans, organizes and conducts community outreach activities to expand public understanding of the Florida Park Service and the Park's management objectives • Conducts environmental education programs, interpretive programs and services via guided walks, interpretive programs and other presentations • Oversees and assists with Ranger Station operations on weekends and holidays • Accurately collects, records, and reconciles revenue collected

For the six position descriptions, background checks were only required for the Park Ranger and Park Services Specialist. The duties outlined in the Park Manager and Assistant Park Manager's position included fiscal and supervisory activities which would indicate viewing or altering confidential information and dependence for continuity of information resources

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imperative to Park operations. Duties also included interpretive programs. The fiscal duties of the Administrative Assistant included purchasing, budget tracking, operating the cash register, and reconciling collected revenue. According to the Division of Administrative Services BHRM staff, Park Ranger or Park Attendant OPS staff are not required to have background checks despite performing the same duties as FTEs.

Recommendation:

We recommend the Division evaluate current park service positions Division-wide and ensure that positions which include duties indicating access to confidential information, dependence for continuity of information resources, or activities sensitive in nature be designated as positions of trust. As such, these positions require level 2 screening standards, including fingerprinting as a condition of employment and continued employment. Further, the Division should evaluate OPS staff duties consistent with those of FTE staff. Those engaged in activities considered sensitive in nature should also be designated positions of trust.

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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 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: Chuck Hatcher, Acting Director
Division of Recreation and Parks

SUBJECT: Audit of Topsail Hill Preserve State Park (Report: A-2021DEP-019)

DATE: January 11, 2022

This memorandum will serve as the Division's response to the findings and recommendations contained within the Audit of Topsail Hill Preserve State Park (Report: A-2021DEP-019):

Finding 1: Seasonal Revenue Invoices

Division Response:

The Division concurs with the recommendation. The Park Business System (PBS) Vendor can create Park specific admission items in the POS system, along with related attendance reporting. The new admission items will have an option to enter a visitor's zip code (day entry), which in turn will reflect in the Parks attendance reporting. The Bureau of Operational Services (BOS) has worked with the Vendor and will work with the Park to tailor an "ad hoc report" for the Parks specific needs. BOS is requiring the change to be tested and implemented no later than March 2022.

Finding 2: Attendance Reporting

Division Response:

The Division concurs with the recommendation. BOS and the Vendor spoke with Department staff and corrected instructions to make sure the proper filters will be used when pulling the Attendance Report, which must include the purchase date. There is an open Change Request under negotiation with the Vendor to include additional functionality to the attendance collection process at the point of sale to address attendance auditing and verification.

Finding 3: Expenditures

Division Response:

The Division concurs with the recommendation. The Division, through the District 1 Office, will review the purchasing guidelines with the Park administrative staff to ensure they have a clear understanding of established purchasing requirements. This additional training will take place prior to March 1, 2022.

Finding 4: Donated Property

Division Response:

The Division concurs with the recommendation. During the period of October through December, Finance and Accounting has not permitted any additions to property or transfers of property while inventory was being conducted. The paperwork is pending submission. The District will ensure that all Parks are informed of the Donated Property Procedures and this issue will be resolved by March 1, 2022.

Finding 5: Housing Requirements

Division Response:

The Division concurs with the recommendation. The District is currently working with all the Parks with residences to ensure compliance with the required Agreements of Occupancy. This issue is anticipated to be completed by March 1, 2022.

Finding 6: Background Checks

Division Response:

The Division concurs with the recommendation. The Division will evaluate current park service positions, FTE and OPS, and ensure that positions which include duties indicating access to confidential information, dependence for continuity of information resources, or activities sensitive in nature be designated as positions of trust.