



# Department of Environmental Protection Office of Inspector General

October 3, 2024

Report A-2324DEP-009

## *Audit of Wakulla Springs State Park*

### **INTRODUCTION**

The Florida Department of Environmental Protection (Department) Office of Inspector General (OIG) conducted an audit of Edward Ball Wakulla Springs State Park (Park). This audit was initiated as a result of the OIG Annual Audit Plan for Fiscal Year (FY) 2023-2024, published on July 1, 2023.

### **AUDIT SCOPE, OBJECTIVES, AND METHODOLOGY**

The scope of the audit included select activities and financial transactions for the Park during FY 2022-2023, as well as current records and activities. The objectives of the audit were to determine whether the Park is operating in compliance with applicable requirements and controls were in place with respect to:

- Revenue collection and reporting, including tax-exempt transactions
- Expenditures, procurement, and purchasing card (P-Card) use
- Attendance reporting
- Property management
- Volunteer activities
- Park staff, housing, and general administration

To achieve our audit objectives, our methodology included:

- Reviewing applicable statutes, regulations, and internal operating procedures
- Conducting interviews with Park staff
- Reviewing and analyzing Park records
- Conducting a site visit at the Park

### **BACKGROUND**

The Park is situated in Wakulla County, Florida. According to the Park's brochure, the Park is a 6,000-acre wildlife sanctuary located 30 minutes south of Tallahassee. Primary attractions include viewing wildlife on a guided river boat tour and recreation in the designated swimming area. Nature trails throughout the Park allow visitors to enjoy easy to moderate hikes on a six-mile linear trail or a shorter one-mile loop. The Lodge at Wakulla Springs, which opened in 1937, includes a restaurant, store, and 27 guest rooms. Additional activities offered at the Park include bicycling, horseback riding, scuba diving, and snorkeling. The Park's attendance for FY 2022-2023 was 166,551. According to the Department's information database (QLIK) the approximate reported revenues for FY 2022-2023 were as follows:

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<b>Revenue Description</b>	<b>Amount</b>	<b>Percentage</b>
Entrance Fees	\$240,245.67	32.15%
Annual Passes	\$35,985.00	4.82%
Concession Commission	\$21,606.04	2.89%
Help Our State Park (HOSP) Donations	\$1,684.45	0.23%
Miscellaneous <sup>1</sup>	\$401,297.73	53.70%
Taxes	\$45,539.04	6.09%
Adjustments	\$890.27	0.12%
<b>Total</b>	<b>\$ 747,248.20</b>	<b>100%</b>

According to the Department's Financial Information Network (FIN), the Park's approximate reported expenditures for FY 2022-2023 were as follows:

<b>Expenditure Description</b>	<b>Amount</b>	<b>Percentage</b>
Salaries/Benefits	\$776,235.64	57.01%
Supplies	\$58,922.64	4.33%
Contracted Services	\$403,957.62	29.67%
Utilities	\$43,169.14	3.17%
Repairs/Maintenance	\$64,649.09	4.75%
Miscellaneous	\$14,552.82	1.07%
<b>Total</b>	<b>\$1,361,486.95</b>	<b>100%</b>

## **RESULTS OF AUDIT**

During the audit, we reviewed select activities and financial transactions at the Park during FY 2022-2023, as well as current records and activities. Based on our review, we found the following:

### **Revenue Collection and Reporting**

To determine if the Park completed the revenue collection and reporting processes in accordance with the Division of Recreation and Parks' (Division) Operations Manual (OM), we reviewed the Park's revenue reported in the Park Business System (PBS) and recorded on Daily Worksheets (DRP-082) uploaded to the Park Revenue Application (PRA). We also reviewed the Park's deposit slips and tax-exempt transactions. Park Revenue is primarily derived from the guided river boat tours, which are facilitated by the Concessionaire operating at the Park. The second largest source of revenue is entrance fees which are collected at the Park's Ranger Station and honor boxes. The funds collected at the Park's Ranger Station are recorded on Daily Worksheets. We selected the sample months of July 2022 and June 2023, for the review of revenue collection and reporting. According to the PRA Monthly Summary Report, the Park recorded \$82,575.96 in revenue for the month of July 2022 and \$85,939.90 in June 2023.

We reviewed the Daily Worksheets completed for July 2022. There were overages in cash and check collection for 12 days totaling \$146.06. Of the daily overages, six were greater than \$10. Three of the 12 overages were reported as being PBS entry errors, and the remaining nine were reported as actual overages. In July 2022, the Daily Worksheets documented shortages in cash

<sup>1</sup> Miscellaneous- This revenue category is primarily derived from guided river boat tours.

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and check collection for 14 days totaling \$391.41. Of these daily shortages, nine were greater than \$10. Two of the 14 shortages, combining to total \$257.50, were reported as being a result of PBS entry errors; the remaining 12 were reported as actual shortages. Based on our review, we noted two instances in July 2022 where an Overage/Shortage Report was not completed as required.

In June 2023, the Park recorded on Daily Worksheets 18 overages in cash and check collection totaling \$150.96. Of the daily overages, five were greater than \$10. In June 2023, 14 of the 18 overages were reported as being PBS entry errors, and the four remaining errors were reported as actual overages. In June 2023, on Daily Worksheets the Park recorded four shortages in cash and check collection totaling \$78.00. All of the daily shortages were reported as being a result of PBS entry errors, rather than actual shortages. We noted in our review that all Overage/Shortage Reports were completed as required for June 2023.

#### Shift Closing and Verification Process

According to the OM, the Shift Operator is to count the total cash and checks on hand at the end of each shift and record the closing change fund per register, amount of cash collected per register, and the amount of checks collected per register, then record the results on the Daily Worksheet. Once the Shift Operator completes the Daily Worksheet, a secondary staff member should begin the verification process. A secondary staff member is to recount the cash and checks included in the bank deposit bag to ensure totals noted by the Shift Operator on the Daily Worksheet match. The secondary staff member must then record the verified cash collected, verified checks collected, and the shift total on the same Daily Worksheet. If they note the totals reported by the Shift Operator match, then they proceed with the deposit process. If the staff member notes the totals reported by the Shift Operator do not match, then the totals must be verified by the Supervisor. Once this process is completed by the secondary staff member, they must print, add title, sign, and date the Daily Worksheet as the Verification Staff. Based on our review, the verification process was not always recorded on the Daily Worksheets as required. On some Daily Worksheets, we found the deposit amount recorded did not match the amount reflected in the Park's PRA monthly report. In July 2022, there were five cases where the amounts were different than the amount deposited. In June 2023, there were two cases where the amounts were different than the amount deposited. Additionally, after comparing the Daily Worksheets to the deposit slips, we determined not all deposit slips were uploaded into PRA as required. Further, one of the deposit slips did not contain the signatures or initials of two staff members as required.

#### Cash Handling Procedures

During the on-site visit, we made observations regarding cash handling controls. According to the Park Revenue Collection Procedures, *all change funds must be kept in a secure location*. During the on-site visit, we observed a small pouch, that was identified by staff as a change fund, located outside of the safe and in public view.

#### Tax-Exempt Transactions

We reviewed the Park's records of tax-exempt transactions during FY 2022-2023 to test for compliance with the Park Revenue Collection Procedures. To comply with Florida Statutes, the Park Revenue Collection Procedures require the Park to *maintain a log with the name of the organization, tax-exempt number, type of sale, and exempt sale amount*. The log and a copy of the certificate should be retained for at least five years. Based on the interviews, tax-exempt sales are not recorded at the Park as required by the Park Revenue Collection Procedures.

#### Expenditures, Procurement, and Purchasing Card (PCard) Use

During FY 2022-2023, the Park expended approximately \$1,361,486.95. To determine the Park's compliance with the OM and the Department of Financial Services' (DFS) Reference Guide for State Expenditures, we reviewed a sample of purchase orders processed through

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MyFloridaMarketPlace<sup>2</sup> (MFMP) and PCard purchases processed through WORKS<sup>3</sup> during the FY 2022-2023.

**Purchase Requirements**

Pursuant to Rule 60A-1.002(3), Florida Administrative Code (F.A.C.), purchases valued at or above \$2,500, but less than the threshold for Category Two, must be made *using written quotations, written records of telephone quotations, or informal bids to be opened upon receipt, whenever practical*. Three of the six purchase orders we reviewed exceeded \$2,500; therefore, multiple quotes were required to be obtained. For two of these purchase orders, multiple quotes were included as required. The other purchase that exceeded \$2,500 was exempt from the quote requirements as it was purchased through a verified state term contract. Based on our review of the purchase orders sampled, it appears the procurement process was properly followed.

According to the Department's PCard Policy, the accountholder should *acquire at least two quotes for purchases of \$2,500 and greater, confirm the item(s) are on a state term contract or complete a Single Source Justification Approval Form (DEP 55-199)*. We sampled 17 PCard transactions and verified an itemized receipt had been uploaded for each. Three of the purchases we sampled exceeded the \$2,500 threshold. Based on our review, we determined that one of the charges was purchased through a verified state term contract, as required. However, the procurement requirements were not satisfied for two of the purchases. For one of the charges, a Single Source Justification form was created for a reason we determined to be invalid. For the other charge, multiple quotes were not obtained as required.

**Split Transactions**

According to the PCard Prohibited Items List, a *Purchasing Card purchase may not be divided into two or more purchases for the purpose of circumventing the competitive procurement limit or Purchasing Card limits*. During our review we found a charge for contractual services, which appeared to have been divided into two purchases.

**Insurance Requirements**

According to the Department's PCard Policy, certificates of insurance for service performed on Department property are required to be uploaded to Works. Based on our review of the documentation, we determined that insurance documentation was not uploaded as required for the services that occurred on Department property.

**Attendance Reporting**

The Park's approved Attendance Reporting Plan that was active during the scope of the audit was approved by the District Bureau Chief in 2019. Based on our review, the 2019 Attendance Reporting Plan requires visitation figures from traffic counters to be collected at least once per week, which complies with the OM guidelines. According to the Plan, if a traffic counter malfunctions, the honor envelopes in the nearby station should be multiplied by three. The Plans stated contingency also aligns with the visitation counting guidance in the OM. During our review, we noticed the 2019 Attendance Reporting Plan did not include attendance counting procedures for multiple areas within the Park where visitation is counted. Based on communications with the current Park Manager, they are in the process of revising the Attendance Reporting Plan.

**Property Management and Controls**

To evaluate the Park's property management and controls, we reviewed the Department's Property Master File obtained from FIN, the Department's Administrative Procedures for Property Policy ADM 320, and Capitalization Guidelines. Pursuant to Administrative Procedures for

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<sup>2</sup> MyFloridaMarketPlace (MFMP) is the State of Florida's online procurement system.

<sup>3</sup> Works is a Bank of America web-based system used by State of Florida agencies to process Pcard transactions.

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Property Policy ADM 320, *all Department property items, if practical, must be marked to identify them as belonging to the Department.* As part of our review, we sampled 21 items, including tables, projectors and segways. During the on-site visit, all sampled property items were located and all items were properly labeled with Department issued property tags.

### **Firearms and Ammunition**

Pursuant to the Division's Firearm Use Standard, *firearms and ammunition when not in use must be locked in security cabinets or safes.* During the on-site visit, we confirmed the Parks two firearms were secured in a safe located in the Park Manager's office. The Division's Firearm Use Standard states, *to be approved for firearm use, once an employee has met all the specified steps for approval, the employee through their Park Manager will request approval via memo to the District Bureau Chief.* We obtained the required training records and final approval forms signed by the District Bureau Chief for the two Park employees approved to use firearms.

Additionally, the Record Keeping section of the Division's Firearm Use Standard requires a Firearm Activity Log to be maintained for each state-owned firearm. Information that must be maintained on the Firearm Activity Logs includes, *all firearm activity including which employee the firearm is signed out to and when, all shots fired, the date and employee who cleaned the firearm, and any work performed by a gunsmith.* Based on our review of the Firearm Activity Logs provided for the two firearms at the Park, it appears firearm use is adequately recorded.

### **Volunteer Activities**

To evaluate the Park's resident volunteer activities, we reviewed the OM, Department directives, and the VSys<sup>4</sup> Anywhere User Guide.

#### **Resident Volunteer Agreements (DRP-059)**

According to the OM, the Volunteer Agreement (DRP-059) must be completed annually by all individuals serving as regular service volunteers. Our review found that during the time service was provided at the Park, Volunteer Agreements were active and uploaded in VSys for the 13 resident volunteers serving at the Park during FY 2022-2023.

#### **DEP Annual Combo Training**

Pursuant to the OM, *regular service volunteers in state parks are required to complete the Annual DEP Volunteer Combo Training (Diversity, Sexual Harassment, Workers' Compensation).* The training should be taken and acknowledged in VSys, alternatively park staff can record completion in the volunteer's VSys profile. Based on our review, all 13 volunteers who resided at the Park during FY 2022-2023, had record of active annual combo training completion in VSys during the time they performed work at the Park.

#### **Sexual Predators & Offender's Registration Checks**

According to the OM, *prior to appointing or employing a person, whether for compensation or as a volunteer, a sexual predators or offender's registration search must be conducted.* There are two searches required to be completed for each volunteer, checks must be conducted through the US. Department of Justice National Sexual Offender Public Website (NSOPW) and Florida Sexual Offenders and Predators. The search results whether positive or negative, must be uploaded to the volunteer's profile In VSys before starting work at a park.

We reviewed the sexual predator and offender registration checks uploaded to VSys for the resident volunteers. Based on our review, the required sexual predator and offender registration checks were on file for all resident volunteers.

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<sup>4</sup> VSys is the Department's Volunteer Management System designed to track volunteer hours, trainings, sexual offender checks, and award milestones.



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Camping Requirements

Regular Service Volunteers who wish to reside in the Park may occupy host sites in the campground area. If residing at the Park, *resident volunteers are expected to contribute 20 hours of service [weekly] per campsite* (the requirement changed to 24 hours per week in September 2023). We analyzed the service hours of resident volunteers at the Park during the FY 2022-2023. We determined that there were seven weeks where a resident volunteer did not meet the weekly minimum hours of service per campsite requirement.

Additionally, according to the OM, *no volunteer should occupy any site in a park for more than 16 weeks during a fiscal year. The district bureau chief, through written approval, may waive this requirement.* Based on our review, it appeared three resident volunteers exceeded the occupancy limit. Through correspondence with Park staff, we determined that extension requests for these three resident volunteers were approved by the District Bureau Chief as required.

Group Volunteers

According to the OM, *the Group Volunteer Application and Agreement (DRP-057) must be completed by all groups who are performing volunteer projects in the park. The agreement must reflect all names of the participants serving as volunteers in the group. The record is maintained in VSys.* We reviewed the records in VSys for all the volunteer groups at the Park who were listed as active. Based on our review, we determined there were no Volunteer Agreements in VSys for any of the groups.

**Park Staff, Housing, and General Administration**

Park Staff Background Checks

As required by the OM, *prior to appointing or employing a person, whether for compensation or as a volunteer, a sexual predators and offender's registration search must be conducted.* Search records for OPS staff should be kept in the park files, while FTE employee records are kept in the Division of Recreation and Park's Human Resource Package files. Upon request, the Park was unable to provide the required sexual predator and offender registration records for OPS employees at the Park.

Park Housing Agreements

The OM states, *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.* We requested a list of all staff residing at the Park, along with their residency agreements. Based on the documentation provided, at the time of our request there were three Park employees living on Park property. Park management was unable to provide signed agreements for the employees residing at the Park, as required by the OM.

The OM also states, *An annual park inspection should be performed by the district bureau chief and/or the assistant bureau chief utilizing the Park Management Summary (DRP-033). This inspection includes the park manager housing inspection utilizing the Residence Inspection Report (DRP-027).* Upon request, Park Management was unable to provide the Resident Inspection Report.

## CONCLUSION

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Based on our review, the Park complied with some requirements in the OM specifically pertaining to property management and firearm controls. However, our review noted some areas of non-compliance and weak internal controls regarding revenue collection and reporting and Park staff and volunteer documentation. Our findings and recommendations are listed below.

## FINDINGS AND RECOMMENDATIONS

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**Finding 1: Revenue Reconciliation Process – Park staff did not always follow the revenue reconciliation process in accordance with the OM and the Park Revenue Collection Procedures.**

### Park Revenue Verification Process

According to the OM, once the Shift Operator completes the Daily Worksheet, a secondary staff member should begin the verification process. Specifically, the OM states, a secondary staff member is to *Recount cash and checks included in the bank deposit bag to ensure count matches totals noted by the Shift Operator on the Daily Worksheet (DRP-082). Record the following on the Daily Worksheet (DRP-082):*

- *Verified Cash Collected*
- *Verified Checks Collected*
- *Shift Total*

Based on our review, we found the deposit amount recorded did not always match the deposit amount reflected in the Park's PRA monthly report. In total, there were five cases in July 2022 and two cases in June 2023 where the amounts were never noted or corrected on the Daily Worksheets to reflect the actual deposit made. Additionally, one of the deposit slips did not contain the signatures or initials of two staff members as required.

### Overage Shortage Report

According to the OM, *if there were any overages or shortages, the Overage Shortage Report portion of the Daily Worksheet (DRP-082) must be completed by the Shift Operator's Supervisor (or delegate) prior to completing the verification process.* Based on our review, we noted two instances in July 2022 where an Overage Shortage Report was not completed as required. Based on our review of the Daily Worksheets from June 2023, all Overage Shortage Reports were completed as required.

### Change Fund Security

According to the Park Revenue Collection Procedures, *all change funds must be kept in a secure location.* During the on-site visit, we observed a small pouch, that was identified by staff as a change fund, located outside of the safe and in public view.

### Tax-Exempt Transactions

According to the Park Revenue Collection Procedures the Park is required to *maintain a log with the name of the organization, tax-exempt number, type of sale, and exempt sale amount.* Additionally, the log and a copy of the certificate should be retained for at least five years. Based on interviews with the Park, tax-exempt sales are not recorded at the Park as required by the Park Revenue Collection Procedures.

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**Recommendations:**

- 1.1 We recommend the Division work with the Park to ensure the revenue verification process is accurately followed in accordance with the OM and the Park Revenue Collection Procedures.
- 1.2 We recommend the Division work with the Park to ensure funds are secured as required by the Park Revenue Collection Procedures.
- 1.3 We recommend the Division work with the Park to ensure tax-exempt transactions are processed and documentation is maintained in accordance with the Park Revenue Collection Procedures.

**Management's Response:**

- 1.1 Park Staff are now instructed to complete the Overage and Shortage Report prior to completing the verification process. The Administrative Assistant identifies shifts requiring this report and notifies Park Management of any discrepancies. The Park will continue to ensure the revenue verification process is accurately followed in accordance with the OM and the Park Revenue Collection Procedures.
- 1.2 Park Staff are knowledgeable of their responsibility for the operation of their shift and are required to secure all shift funds per OM. Park management performs random verification of shift fund counts and storage locations to ensure OM compliance.
- 1.3 All Tax-Exempt certifications are kept on file in the office and digitally, attached to a copy of the transaction receipt and on a roster. Park maintains these files for at least 5 fiscal years per records retention requirements.

<b>Finding 2: Purchasing Process – Purchases did not always comply with the Department's PCard Policy.</b>
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Purchasing Requirements

According to the DEP PCard Policy, the accountholder should *acquire at least two quotes for purchases of \$2,500 and greater, confirm the item(s) are on a state term contract or complete a Single Source Justification Approval Form (DEP 55-199)*. Based on our review of the documentation associated with the three PCard purchases exceeding the threshold, two charges did not comply with procurement requirements. The two charges are detailed below:

We were unable to locate documentation demonstrating multiple quotes were obtained for repairs of the HVAC system located in the Lodge. Further, there does not appear to be reference to a state term contract number or a Single Source Justification approval associated with these repairs. Due to the lack of documentation, we determined that the procurement requirements were not met for the HVAC repairs.

For the second charge that did not comply with purchase requirements, a PCard Single Source Justification form was approved by the District for tires and maintenance on a utility task vehicle (UTV). According to the information we reviewed, the UTV was at the shop when an initial quote for \$2,279.60 was provided. After beginning work, it was discovered more maintenance was required and a second quote from the same vendor for \$3,017.85 was issued. We determined this situation does not constitute a single source justification.



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**Split Transactions**

According to the PCard Prohibited Items List, a *Purchasing Card purchase may not be divided into two or more purchases for the purpose of circumventing the competitive procurement limit or Purchasing Card limits*. We found PCard charges for hazard remediation services were divided into two or more purchases. Based on discussions with Park management, we determined this was an emergency purchase, and therefore considered pre-approved by the District Bureau Chief. Park management noted the hazard remediation expenses should not have been split into two separate charges.

**Insurance Requirements**

According to DEP PCard Policy, certificates of insurance for service performed on DEP property are required. Based on our review, we determined insurance documentation was not attached for all services occurring on DEP property. Examples of services that occurred on DEP property without insurance documentation, include repairs to the HVAC system and repairs to the underground drainage pipe near the beach.

**Recommendations:**

- 2.1 We recommend the Division work with the Park to ensure purchases for the Park are made in accordance with State guidelines and the PCard policy.
- 2.2 We recommend the Division work with the Park to ensure insurance documentation is maintained for services performed on DEP property as required by the PCard policy.

**Management's Response:**

- 2.1 Park staff who are P-Card users are knowledgeable of spending limits and must receive authorization to use their P-Card by a supervisor. Split Transactions are never used to circumvent P-Card policies.
- 2.2 Vendors performing services for the park are required to provide a certificate of insurance listing the park as the certificate of insurance holder. The Park will continue to ensure documentation is maintained for services performed on DEP property as required by the PCard policy.

**Finding 3: Attendance Reporting – The Park's attendance reporting practices do not comply with the OM.**

According to the OM, each park must have an Attendance Reporting Plan, which details the method for counting visitation at each location visitation information is collected. Based on our review of the Attendance Reporting Plan that was active during the audit scope and approved by the District Bureau Chief in 2019, the Ranger Station and the Lodge are not listed as locations where visitation should be counted on page one under "*List park areas to be counted and the method*".

**Recommendation:**

- 3.1 We recommend the Division work with the Park to ensure the Attendance Reporting Plan includes all areas where visitation is counted, as required by the OM.

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**Management's Response:**

- 3.1 A revised Attendance Reporting Plan has been approved by the District and executed by the Park. It captures the attendance at the Ranger Station, Lodge, and outparcels to provide accurate and consistent information in accordance with the OM.

**Finding 4: Resident and Group Volunteers – Volunteer requirements were not consistently met and the required volunteer records were not completed or maintained in VSys as required by the OM.**

Camping Requirements

Regular Service Volunteers who wish to reside in the park may occupy host sites in the campground area. If residing at the Park, *resident volunteers are expected to contribute 20 hours of service [weekly] per campsite* (the requirement changed to 24 hours per week in September 2023). We analyzed the hours resident volunteers served at the Park during FY 2022-2023. We determined there were seven weeks where a resident volunteer did not meet the weekly service hours per campsite requirement.

Group Volunteers

Groups wishing to volunteer at a park must complete a Group Volunteer Application (DEP-057) that includes the names of all participants serving as volunteers in the group. Pursuant to the OM, these records must also be maintained in VSys. We reviewed the records in VSys for all the volunteer groups at the Park who were listed as active. Based on our review, we determined there were no volunteer agreements in VSys for any of the groups.

**Recommendations:**

- 4.1 We recommend the Division work with the Park to ensure that resident volunteers meet the required hours of service each week.
- 4.2 We recommend the Division work with the Park to ensure that group volunteer records are maintained in VSys as required.

**Management's Response:**

- 4.1 Resident volunteers are responsible for contributing 24-hours per week per site; length of stay is scheduled in accordance with the Operations Manual and extension requests are submitted to the District Office for consideration on an as-needed basis. Park Management is responsible for scheduling volunteer shifts in a manner that ensures compliance.
- 4.2 The Park will ensure all future group volunteer activities adhere to all attendance and reporting requirements and are maintained in VSys as required.

**Finding 5: Housing Agreements and Residence Inspection Reports – Housing agreements and Residence Inspection Reports were not completed as required by the OM.**

The OM states, *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*

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*recommended/approved resident moving from one housing unit to another on park property. To determine if Park staff complied with housing requirements, we requested a list of all staff residing at the Park, along with their residency agreements. At the time of our request, there were three employees living on Park property, park management was unable to provide signed agreements for the employees residing at the Park, as required by the OM.*

The OM also states, *An annual park inspection should be performed by the district bureau chief and/or the assistant bureau chief utilizing the Park Management Summary (DRP-033). This inspection includes the park manager housing inspection utilizing the Residence Inspection Report (DRP-027).* Upon request, park management was unable to provide the Resident Inspection Report.

**Recommendation:**

- 5.1 We recommend the Division work with the Park to ensure housing agreements and inspections for staff residing on Park property are completed in accordance with the OM.

**Management's Response:**

- 5.1 All housing prerequisite change and occupancy agreements are completed and filed for all staff residing on park property. Housing Inspections are conducted by tenant, Park Manager, and Assistant Bureau Chief. Please see attached documentation.

**Finding 6: Park Staff Background Checks – Required sexual predator and offender's registration checks were not maintained in the Park files for OPS employees as required by the OM.**

As required by the OM, *prior to appointing or employing a person, whether for compensation or as a volunteer, a sexual predator and offender's registration search must be conducted.* Search records for OPS staff should be maintained at the Park, while FTE employee records are kept in the Division of Recreation and Park's Human Resource Package files. We requested from the Park the required sexual predator and sexual offender registration records for OPS employees hired during the scope of the audit. Park staff were unable to produce the requested records, rather they ran the searches after our initial request for the records. Based on our correspondence with the Park, we determined record searches for OPS employees were not maintained at the Park as required.

**Recommendation:**

- 6.1 We recommend the Division work with the Park to ensure the required sexual predator and offender's registration checks are maintained at the Park as required by the OM.

**Management's Response:**

- 6.1 Sexual Predator Checks are being performed by the hiring manager and stored securely on-site in the employee's personnel file.

**STATEMENT OF ACCORDANCE**

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**Statement of Accordance**

The Mission of the OIG is to promote accountability, integrity, and efficiency by providing quality audits, investigations, management reviews, and technical assistance.

This work product was prepared pursuant to § 20.055, Florida Statutes, in accordance with the *Principles and Standards for Offices of Inspectors General* as published by the Association of Inspectors General and the *International Standards for the Professional Practice of Internal Auditing*, as published by the Institute of Internal Auditors, Inc. The audit was conducted by Hannah Jonas and supervised by Susan Cureton.

This report and other reports prepared by the OIG can be obtained through the Department's website at <https://floridadep.gov/oig> or by contacting:

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