



Department of Environmental Protection Office of Inspector General

February 4, 2026

Report A-2425DEP-017

Audit of Bill Baggs Cape Florida State Park

INTRODUCTION

The Florida Department of Environmental Protection (Department) Office of Inspector General (OIG) conducted an audit of Bill Baggs Cape Florida State Park (Park). This audit was initiated as a result of the OIG Annual Audit Plan for Fiscal Year 2024-2025.

AUDIT SCOPE, OBJECTIVES, AND METHODOLOGY

The scope of this audit included select activities and financial transactions of the Park for the period of July 1, 2024, to present. The objectives of this audit were to determine whether the Park is operating in compliance with applicable requirements and to determine if controls are in place with respect to:

1. Revenue collection and reporting.
2. Expenditures, procurement, and purchasing card (PCard) use.
3. Attendance reporting.
4. Property management.
5. Volunteer activities.
6. 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 Division of Recreation and Parks (Division) operates and manages 175 state parks, pursuant to Section 258.004, Florida Statutes (F.S.). The Park is located in Miami-Dade County on Key Biscayne, seven miles southeast of the City of Miami and encompasses 442 acres. There are many recreational activities within the Park which include swimming, fishing, biking, hiking, and picnicking. Additionally, the Park's current concessionaire runs multiple dining establishments and offers a variety of rentals, including bicycles, kayaks, beach chairs and umbrellas. Overnight camping is not available, but overnight boat anchoring is allowed in the harbor.

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The Park's reported attendance for Fiscal Year (FY) 2024-2025 was 764,876. According to the Division's information database (QLIK) the approximate reported revenues for FY 2024-2025 were as follows:

Revenue Category	Amount	Percentage
Annual Passes	\$116,482.50	3.65%
Concession Revenue	\$943,683.41	29.53%
Entrance Fees	\$1,864,861.71	58.36%
Help Our State Park (H.O.S.P)	\$1,487.98	0.05%
Miscellaneous	\$85,097.50	2.66%
Other Revenue	\$158,314.14	4.95%
Overnight Accommodations	\$25,523.76	0.80%
Totals	\$3,195,451	100%

According to the Department's Financial Information Network (FIN), the Park's approximate reported expenditures for FY 2024-2025 were as follows:

Expense Category	Amount	Percentage
Salaries and Benefits	\$1,025,649.84	49.18%
Other Personal Services (OPS)	\$161,443.64	7.74%
Expenses	\$316,624.89	15.18%
State Park Facility Improvements	\$237,958.32	11.41%
Land Management	\$237,499.81	11.39%
Outsourcing	\$101,555.45	4.87%
Greenways Carl MGMT Fund	\$4,976.10	0.24%
Totals	\$2,085,708.05	100%

RESULTS OF AUDIT

During the audit, we reviewed select activities and financial transactions of the Park during FY 2024-2025, 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's Operations Manual (OM), we reviewed the Park's revenue which is reported in the Park Business System (PBS) and recorded on Daily Worksheets (DRP-082) and deposit slips which are uploaded to the Park Revenue Application (PRA). We also reviewed the Park's tax-exempt transactions and supporting documentation that is maintained at the Park. Park revenue is primarily derived from entrance fees which are collected at the Park's ranger station, the harbor honor box for boaters entering the Park from the bay, and the bike trail honor box for bikers and pedestrians.

We selected the sample months of March 2025 and April 2025, for the review of revenue collections and reporting. According to QLIK and the PRA, the Park recorded \$356,801.51 in revenue for the month of March 2025 and \$363,663.45 for April 2025. Based on our review of Daily Worksheets and deposit slips for the sample months, we determined the Park generally completed most revenue reporting requirements in accordance with Department requirements. However, we determined that Park management did not

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always provide the required oversight when overages and shortages occurred. We also found the Park did not always maintain required tax-exempt documentation. A summary of this review is below.

Verification Process

According to the OM, the Shift Operator counts the total cash and checks on hand at the end of their shift and records the information on the Daily Worksheet along with their signature. A Secondary Staff Member verifies the cash and checks recorded by the Shift Operator then records the shift total on the Daily Worksheet. The OM states that all overages and shortages, regardless of the amount, will be documented by completing the Overage Shortage Report portion of the Daily Worksheet (page 2 of the Daily Worksheet). The Secondary Staff Member should communicate the overage/shortage with the Shift Operator and record the reason for the overage/shortage in the Daily Worksheet. In March 2025, the Park recorded overages or shortages on 30 Daily Worksheets but 16 Daily Worksheets did not include an operator comment in the Overage Shortage Report. There were 19 overages/shortages in April 2025 and 15 Daily Worksheets did not include an operator comment in the Overage Shortage Report. A summary of these overages and shortages found in the Daily Worksheets is below.

March 2025 – Daily Worksheets Overages/Shortages	
Total Overages	\$1,136.80
Total Shortages	(\$1,196)
Difference	(\$59.20)

April 2025 – Daily Worksheets Overages/Shortages	
Total Overages	\$88.50
Total Shortages	(\$26)
Difference	\$62.50

In addition, the OM states *If there were any overages or shortages greater than 1% of the shift total or \$10.00, the Overage Shortage Report portion of the Daily Worksheet (DRP-082) must also be completed by the Shift Operator's Supervisor (or delegate).* For the 30 Daily Worksheets in March 2025 that reported overages/shortages, 18 were greater than 1% of the shift total or \$10. For the 19 Daily Worksheets in April 2025 that reported overages/shortages, 2 were greater than 1% of the shift total or \$10. The Shift Operator's Supervisor is required to record a supervisor comment, their name, signature, position and date on the Overage Shortage Report. For Daily Worksheets where an overage/shortage was reported, our review found that none included a supervisor comment or signature on the Overage Shortage Report.

Tax-Exempt Transactions

We reviewed the Park's records of tax-exempt transactions during FY 2024-2025 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*, as well as retain the log and copy of the certificate for at least 5 years. According to the Park's tax-exempt log for FY 2024-2025, there was a total of 11 tax-exempt transactions. Of the 11 transactions, we received 10 tax-exempt certificates. During the review, we

noted 4 additional tax-exempt transactions were entered into the PBS but the certificates were not retained nor were they recorded in the log as required.

Expenditures, Procurement, and PCard Use

For FY 2024-2025, the Park expended approximately \$2,085,708.05. To determine the Park's compliance with the OM and State of Florida guidance regarding expenditures, we reviewed the PCard Policy, PCard Prohibited Items list, and the Department of Financial Services (DFS) Reference Guide for State Expenditures. As part of our review, we sampled 30 Park expenditures. Of the expenditures sampled, 25 were PCard transactions totaling \$31,657.30 and 5 were purchase orders totaling \$88,322.81. We reviewed supporting documentation for the sampled expenditures that were included in MyFloridaMarketPlace¹ (MFMP) and WORKS². During our review, we noted the MFMP purchase orders generally included the required procurement documentation and applicable supporting documentation. However, the PCard transactions were not always in compliance with Department requirements. A summary of this review is below.

PCard Receipts

According to the DEP PCard Policy, the accountholder is *responsible for verifying that the receipt is itemized and describes the items in meaningful term which can be interpreted by a reasonable person. All receipts must be itemized (including quantity and price) and show proof of payment, or a reference that the items were paid by PCard.* The PCard Policy allows for a combination of several documents to provide a description of the purchase, and an invoice is only acceptable if it can clearly show it was intended to be used as a receipt by the vendor and include the same information as a receipt. The PCard Policy also requires the Accountholders to attach the purchase receipt and other supporting documentation with each transaction in Works. Our review found of the 25 PCard transactions sampled, 5 transactions did not include itemized receipts or documentation that supported the receipts. During the site visit, we were provided an itemized invoice to support one of the receipts. However, it had not been attached in Works as required.

PCard Procurement

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) and Purchases cannot be divided to circumvent authorized limits or procurement policies and procedures.* While reviewing the sampled PCard transactions, we found two charges totaling \$2,807.91 for contractual services for mold inspections on all staff residences which appear to have been divided into two or more purchases and did not include quotes. During the review, the Park acknowledged that quotes should have been obtained prior to beginning work; however, it was noted the charges were for a time sensitive service.

Prohibited PCard Purchases

The PCard Prohibited Items List prohibits *any purchase that requires a contract exception to a state contract.* According to Section 287.056(1), F.S., *Agencies shall...purchase commodities and contractual services from purchasing agreements established and state*

¹ My Florida Marketplace is the State of Florida's online procurement system.

² Works is a Bank of America web-based system used by State of Florida agencies to process P-Card transactions.

*term contracts procured, pursuant to s. 287.057, by the [Department of Management Services]. Within the sampled expenditures, there were a total of 4 transactions with vendors who were not on an existing State Term Contract (STC). Of these 4 transactions, 2 were for the purchase of equipment. Based on our review, the equipment purchased was available from multiple vendors on the existing STC. The remaining 2 transactions were for purchases of bulk fuel. The PCard Prohibited Items List also prohibits the purchase of *Any type of fuel purchase (gasoline and diesel) that has taxes attached to the purchase, except fuel for rental vehicles and those offices that have been granted approval to purchase fuel at the marina and the marina will not accept the fuel card.* The 2 sampled transactions for bulk fuel were purchased outside an STC and also included taxes in the purchases. During the review, the Park began purchasing bulk fuel from a vendor who was available on the STC. The Park also obtained a WEX bulk fuel card for the fuel purchases as required.*

Additionally, according to the PCard Prohibited Items List, the payment of airtime or monthly/quarterly recurring services for cellular phones is a prohibited expense on a PCard. There was 1 sampled transaction in the amount of \$106.52 for the payment of the Park Manager and Assistant Park Manager cellular phone services for June 2024. During the review, we found the Park was advised by Division administrative staff to make the payment using their PCard.

Attendance Reporting

According to the OM, *Each park has an Attendance Reporting Plan (ARP) (DRP-091), which lists the visitor counting method for each location in which visitation is collected. The park manager determines the areas within the park that are counted. Each ARP must be approved by the district bureau chief.* The ARP provided by the Park was signed, as required, by a former District Bureau Chief. The ARP for the Park lists 4 methods for counting attendance:

- Actual count of all visitors entering the Ranger's Station;
- Honor envelopes on bike trail, one visitor counter per \$2 entrance fee;
- Honor envelopes from the harbor, one visitor and two guests for each fee camping or day use rung into the register and;
- 12.5% estimated attendance, which includes a study of visitors walking the beach and entering the harbor by boat to be completed over a one-month period.

During the review, we noted Park attendance for honor envelopes was not always entered in the PBS in accordance with the ARP. According to the Park, the ARP is currently being updated to align with Park operations as the active ARP was approved in 2015.

Property Management

To evaluate the Parks 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 the Department's Fleet, Fuel Card and Motor Pool Policy (ADM 310). As part of our review, we sampled 15 items listed on the Property Master File for the Park. We also evaluated activities pertaining to the management of bulk fuel and vehicles.

Property Information and Tags

During our site visit to the Park, we reviewed all the property items in our sample to determine whether the sampled items were on site, maintained, and stored in accordance with Department guidance. During the visit, we confirmed the Park has accounted for and maintained the sampled property items in accordance with Department and State requirements.

Park Vehicles

Our sample property review included 3 vehicles that were accounted for at the Park during our site visit. Of those 3 vehicles, there was one that had a flat rear tire and a bald rear tire. We also noted one vehicle, that was not part of the sample, had keys in the ignition while not in use. This vehicle also had a rear bald tire. According to the OM, *keys to all motorized vehicles stored in the service area must be removed from the vehicle and stored in accordance with the park physical security procedures*. In addition ADM 310 states, *The Fleet Coordinator will ensure that fleet assets are kept in a safe and clean working order to include working seat belts, locked vehicles, keys removed when not in use, etc.*

Bulk Fuel Purchases and Usage

The Park maintains unleaded gasoline within a 521-gallon above ground bulk fuel tank. The Monthly Bulk Fuel and Oil Issue Log (Monthly Log) is to be used to track the use of bulk fuel and oil, and the Park is required to submit to the district office at the end of each month, the Monthly Bulk Gas and Oil Inventory Report (Monthly Report). The Monthly Report lists the quantity of fuel on hand at the beginning of the month, the quantity purchased, the total to account for (quantity on hand plus quantity purchased), the quantity of fuel issued, the ending balance per records (the total to account for minus the quantity issued), and the actual quantity on hand at end of month (physical inventory). Any amount over or under must also be recorded on the Monthly Report along with an explanation.

We reviewed the Monthly Reports and Monthly Logs for the period January 2025 through September 2025. Our review noted that bulk fuel purchases were not always recorded on the Monthly Reports, leading the reports to not accurately reflect the amount of fuel to account for each month or the amount of fuel on hand each month. For example, our review determined the Park received two bulk fuel purchases in August 2025 - 351 gallons of fuel delivered on August 5 and 413 gallons delivered on August 28. However, the Monthly Report only included the purchase of 351 gallons of gasoline for August 2025. Additionally, the Monthly Report recorded 494.90 gallons issued during the month and an *Actual quantity on hand* of 245.80 gallons at the end of the month. According to the Park, they completed a physical inventory of the fuel at the end of each month to account for the actual fuel in the tank by measuring with a dip stick. Between August 28th and August 31st, the Park reported a usage of 67.8 gallons of fuel. Since 413 gallons had been delivered on August 28th, the *Actual quantity on hand* at the end of the month does not appear to be reported accurately and the amount over/under would also not be accurate (see table below).

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Monthly Bulk Gas and Oil Inventory Report August 2025		
	Monthly Report	Monthly Report with Actual Purchases included
Quantity on hand at beginning of month	395.10	395.10
Quantity purchased during the month	351.00	764.00
Total to account for	746.10	1159.10
Quantity issued during the month	494.90	494.90
Balance as per records	251.20	664.20
Actual quantity on hand at end of month	245.80	245.80
Amount OVER or (Under)	-5.4	-418.4

On the Monthly Report for September 2025, the *Quantity on hand at the beginning of the month* was recorded as 245.80 (the reported actual quantity on hand at the end of August). The September Monthly Report also showed no fuel purchases during the month, although our review determined the Park received 545.8 gallons of fuel on September 30th. During our site visit, we observed how bulk fuel is stored and we observed a physical inventory of the fuel in the tank which measured approximately 26.6 gallons on September 29th. However, the September Monthly Report recorded the *Actual quantity on hand at the end of the month* as 52 gallons.

Overall, between January and September 2025, we determined there was a total of 1,423.50 gallons of fuel purchased that was never reported or accounted for on the Monthly Reports (see summary below).

Unreported Fuel Purchases January-September 2025		
Date	Gallons	Cost
January 25, 2025	324	\$1,089.43
March 20, 2025	140.70 ³	\$475.19
August 28, 2025	413	\$1,337.11
September 30, 2025	545.80	\$1,570.23
Total	1,423.50	\$4,471.96

During the review, we were advised only management, and all rangers have access to pump fuel from the bulk fuel tank. We noted a resident volunteer signed the Monthly Logs for January 2025 - March 2025 as having received fuel from the bulk fuel tank. According to the Park, a ranger likely pumped fuel with the volunteer, but the log is not supervised daily. Therefore, they cannot confirm who was with the volunteer.

It is understood that overtime overages and shortages may occur due to elements such as evaporation, temperature changes, spills, or record keeping mistakes. By not taking the actual inventory on a monthly basis, reconciling the actual count to all purchasing and usage records, the park has no true account of the actual amount of fuel maintained in the tank. Moreover, by allowing unmonitored access to the fuel tank, the Park has no way to confirm that all usage is being reported nor if the reported usage is accurate.

³ Quantity purchased during the month was recorded as 359.30 on the monthly report; however, receipts show the Park received 500 gallons (500-359.30 = 140.70).

Volunteer Activities

To evaluate the Park's volunteer activities, we reviewed the OM, Department directives, and the VSys⁴ Anywhere User Guide. Section 110.501(2), F.S., defines a Regular Service Volunteer as *any person engaged in specific voluntary service activities on an ongoing or continuous basis*. Section 110.501(3), F.S., defines Occasional Service Volunteer as *any person who offers to provide a one-time or occasional voluntary service*. Our review included a sample of 25 Regular Service Volunteers and 10 group volunteers who served as Occasional Service Volunteers. During the review, the Park staff responsible for the oversight of volunteer activities separated from the Department. Our review is summarized below.

Regular Service Volunteer Agreements (DRP-059)

According to the OM, *The Volunteer Agreement (DRP-059) must be completed annually by all individuals serving as a regular service volunteer....* Our review of 25 volunteer agreements determined that 6 volunteers did not have active agreements in VSys during the time the volunteer work was performed.

DEP Annual Combo Training

The OM states *Regular service volunteers in state parks are required to complete the Annual DEP Volunteer Combo Training (Diversity, Sexual Harassment, Workers' Compensation)*. Based on our review, 5 of the 25 sampled Regular Service Volunteers did not have the Annual DEP Volunteer Combo Training completed or the training was not active during the time they served the Park.

Sexual Predators & Offender's Registration Checks

According to the OM, *Both the U.S. Department of Justice National Sexual Offender Public Website (NSOPW), and the Florida Sexual Predator and Offender's Checks must be run and saved to parks' regular service volunteer's VSys profiles before the volunteer service starts at the park*. Based on our review, 7 of the 25 Regular Service Volunteers sampled did not have the required checks completed prior to beginning service at the Park, did not have both offender checks completed, or did not have any checks recorded in VSys.

Park Resident Volunteer Camping Requirements

According to the OM, volunteers are permitted to occupy a Park campsite for 16 weeks in a 12-month period and serve as a resident volunteer. In our sample of 25 regular service volunteers, there were 15 that served as resident volunteers. The OM states *Volunteers who serve as park resident volunteers are expected to contribute 24 service hours per campsite*. Our review found that 5 of the 15 sampled resident volunteers did not record their volunteer hours weekly in VSys to show campsite hours were met each week. Instead, entries included lump sum hours served monthly.

Group Volunteers

The OM states the Group Volunteer Application and Agreement (DRP-057) can be completed at the Park at registration/check-in or by the group leader in VSys. The agreement reflects all names of the participants serving as volunteers in the group. The

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

OM also requires the Short-Term Volunteer Agreement (DRP-160) to be completed at the Park by occasional service volunteers who are 14 years or older, volunteering for fewer than 3 days, and at the same park for an event, workday, or service project on park property. Our review of the sampled group volunteers found that there were some that had multiple days of service throughout the audit scope. Overall, there were 28 group service days or events during the audit scope where agreements were required. Based on a review of all 28 service days or events, it appears group volunteers generally completed the group agreements as required.

Park Staff, Housing, and General Administration

Our review of Park staff, housing, and general administration included reviewing housing agreements, inspections, and training requirements to ensure compliance with the OM. Based on our review, we noted the following:

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.* To determine if Park staff housing requirements were completed in accordance with the OM, we reviewed all applicable residency documentation for all Park staff residing in the Park. Our review found that of the 6 Park employee residents, there were forms that were incomplete, did not include a date, or they were not completed prior to the employee residing at the Park or changing residence. During the review, we were provided fully executed forms for all employees.

General Administration

According to the OM, *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).* Based on the review, the Park Management Summary was completed on April 1, 2025, though it was not signed until July 17, 2025. The Park Management Summary noted the Park was in compliance with most requirements, but Park staff was not up to date and current on CPR/Basic First Aid training as required. During the review, Park staff completed the required CPR/Basic First Aid training. The Residence Inspection Report was also completed on April 1, 2025, for all state residences.

CONCLUSION

During the audit, we reviewed select activities and financial transactions of the Park during FY 2024-2025, as well as current records and activities. Our findings and recommendations are listed below.

FINDINGS AND RECOMMENDATIONS

Finding 1: Overage/Shortage Verification Process: The Overage Shortage Report portion of the Daily Worksheets was not always completed and did not contain the required supervisory review.

As part of the revenue verification process, a Secondary Staff Member should verify the cash, checks, refunds, etc., recorded by the Shift Operator on the Daily Worksheets. The OM states that all overages and shortages, regardless of the amount, will be documented by completing the Overage Shortage Report portion of the Daily Worksheet. Our review determined the Overage Shortage Report portion of the Daily Worksheets was not always completed in accordance with the OM. We reviewed Daily Worksheets for March and April 2025. In March there were 30 Daily Worksheets that reported overages/shortages; however, 16 did not include an operator comment as required. In April there were 19 Daily Worksheets that reported overages/shortages; however, 15 did not include an operator comment as required.

In addition, the OM states *If there were any overages or shortages greater than 1% of the shift total or \$10.00, the Overage Shortage Report portion of the Daily Worksheet (DRP-082) must also be completed by the Shift Operator's Supervisor (or delegate).* In our sample months there were 20 Daily Worksheets which included overages/shortages greater than 1% of the shift total or \$10; however, none included a supervisor comment or signature on the Overage Shortage Report portion.

Recommendations:

We recommend the Division work with the Park to ensure overages and shortages are verified by Park Management and the Overage Shortage Report portion of the Daily Worksheet is completed as required by the OM.

Management's Response:

The Division concurs with the finding. The Assistant Park Manager will review all the daily worksheets moving forward and complete the Overage Shortage Report as required. Moreover, the Late Closing Ranger has been reminded to review the worksheet at the end of each shift to ensure proper documentation has been filled out.

Finding 2: PCard Purchases and Supporting Documentation: Some PCard purchases were made from vendors outside of an STC, were for items on the PCard Prohibited Items list, or did not have required supporting documentation uploaded to Works.

Our review found some purchases made via a PCard included equipment and bulk fuel that was not purchased from an STC vendor. According to Section 287.056(1), F.S., *Agencies shall...purchase commodities and contractual services from purchasing agreements established and state term contracts procured...by the [Department of Management Services].* In addition, the Department's PCard Prohibited Items list includes, *Any purchase that requires a contract exception to a state contract.* Based on our review of a sample of transactions, there were 4 transactions with vendors who were not on an existing STC. Of those, 2 were for the purchase of equipment which was

available from multiple vendors on the existing STC. The remaining 2 transactions were for purchases of bulk fuel that were not purchased from an STC vendor. The PCard Prohibited Items list also prohibits the purchase of *Any type of fuel purchase (gasoline and diesel) that has taxes attached to the purchase, except fuel for rental vehicles and those offices that have been granted approval to purchase fuel at the marina and the marina will not accept the fuel card.* During our review, the Park began purchasing bulk fuel from a vendor who was available on the STC and also obtained a WEX bulk fuel card.

According to the DEP PCard Policy, *All receipts must be itemized (including quantity and price) and show proof of payment, or a reference that the items were paid by PCard.* The PCard Policy also requires the Accountholders to attach the purchase receipt and other supporting documentation with each transaction in Works. Of the 25 PCard transactions in our sample, 5 did not include an itemized receipt or documentation that supported the receipt. During the site visit, we were provided an itemized invoice to support one of the receipts; however, it had not been attached in Works as required.

Recommendations:

We recommend the Division work with the Park to ensure purchases are made from STC vendors when available, bulk fuel is not purchased with a PCard, and PCard purchases have required receipts and supporting documentation uploaded to Works.

Management's Response:

The Division concurs with the finding. The Administrative Assistant will ensure that all purchases made are in accordance with the PCard policies. Park management will ensure that all supporting documentation is uploaded into PCard Works prior to approving a purchase. The Administrative Assistant has re-evaluated the procedures based on audit recommendations and will make necessary adjustments to be in accordance.

Finding 3: Bulk Fuel Management: The Park did not accurately report some bulk fuel purchases and did not maintain an accurate inventory of bulk fuel.
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The Park maintains unleaded gasoline within a 521-gallon above ground bulk fuel tank and is required to submit to the district office at the end of each month, the Monthly Bulk Gas and Oil Inventory Report (Monthly Report). The Monthly Report is used to record the quantity of fuel on hand at the beginning of the month, the quantity purchased, the quantity of fuel issued, the ending balance per records, and the actual quantity on hand at end of month (physical inventory).

Based on our review of Monthly Reports for the period January through September 2025, we noted bulk fuel purchases were not always recorded on the Monthly Reports, leading the reports to not accurately reflect the amount of fuel to account for each month or the amount of fuel on hand each month. Overall, between January and September 2025, we determined there was a total of 1,423.50 gallons of fuel purchased that was never reported or accounted for on the Monthly Reports. According to the Park, they complete a physical inventory of the fuel at the end of each month to account for the actual fuel in the tank by measuring with a dip stick. However, this did not appear to be accurate as the August 2025 Monthly Report recorded 245.80 gallons of *Actual quantity on hand at the end of the month* even though the Park had received a delivery of 413 gallons on August 28th. Additionally, the September 2025 Monthly Report recorded 52 gallons of *Actual*

quantity on hand at the end of the month even though the Park received 545.8 gallons of fuel on September 30th.

We also found that though only management and rangers reportedly have access to the bulk fuel tank, a resident volunteer obtained fuel from the tank during the period of January 2025 - March 2025. However, the Park was unable to confirm how the volunteer obtained the fuel from the fuel tank due to unmonitored access to the Monthly Logs.

Recommendations:

We recommend the Division work with the Park to ensure bulk fuel purchases, usage, and monthly inventories are accurately reported and corroborated with physical inventories of fuel. We also recommend the Division work with the Park to enhance internal controls to ensure that access to the bulk fuel tank can be accurately tracked and documented.

Management's Response:

The Division concurs with the finding. The bulk fuel tank shall not be used unless it is fully operational and capable of accurately displaying fuel usage. Going forward, all bulk fuel purchases will be documented and logged in the monthly inventory report and verified by management.

Finding 4: Volunteer Requirements: Some volunteer requirements were not met during the volunteers' time of service or were not maintained in VSys as required.

Our review included a sample of 25 Regular Service Volunteers and 10 group volunteers. Based on our review, we noted the following:

- Regular Service Volunteer Agreements (DRP-059): Of the 25 volunteers reviewed, 6 volunteers did not have active agreements in VSys during the time the volunteer work was performed.
- DEP Annual Combo Training: Of the 25 Regular Service Volunteers reviewed, 5 did not have the Annual DEP Volunteer Combo Training completed or the training was not active during the time they served the Park.
- Sexual Predators & Offender's Registration Checks: Based on our review, 7 of the 25 Regular Service Volunteers sampled did not have the required checks completed prior to beginning service at the Park, did not have both offender checks completed, or did not have any checks recorded in VSys.
- Park Resident Volunteer Camping Requirements: In our sample of 25 Regular Service Volunteers, there were 15 that served as Resident Volunteers. The OM states *Volunteers who serve as park resident volunteers are expected to contribute 24 service hours per campsite*. Our review found that 5 of the 15 sampled Resident Volunteers did not record their volunteer hours weekly in VSys to show campsite hours were met each week. Instead, entries included lump sum hours served monthly.

Recommendations:

We recommend the Division work with the Park to ensure volunteer requirements are timely met and recorded in VSys as required.

Management's Response:

The Division concurs with the finding. As noted in the report, the prior volunteer manager is no longer employed with DEP. The newly hired volunteer manager has been trained to comply correctly with the volunteer requirements, and supporting documentation will be reviewed regularly by management.

Finding 5: Tax-exempt Transactions: Tax-exempt sales were not always logged and copies of the Tax-exempt Certifications were not always retained as required by the Park Revenue Collection Procedures.

We reviewed the Park's records of tax-exempt transactions during FY 2024-2025 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*, as well as retain the log and copy of the certificate for at least 5 years. According to the Park's tax-exempt log for FY 2024-2025, there was a total of 11 tax-exempt transactions. Of the 11 transactions, we received 10 tax-exempt certificates. During the review, we noted 4 additional tax-exempt transactions were entered into the PBS but the certificates were not retained nor were they recorded in the log as required.

Recommendations:

We recommend the Division work with the Park to ensure all tax-exempt transactions are recorded in the tax-exempt log and tax-exempt certificates are retained as required.

Management's Response:

The Division concurs with the finding. Park staff have been retrained to process and log all tax-exempt transactions in the POS system. Park management will verify that all required tax-related supporting documentation has been collected by running a monthly report in the system.

STATEMENT OF ACCORDANCE

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 audit was conducted pursuant to Section 20.055, F.S., and in accordance with *Government Auditing Standards*, as published by the United States Government Accountability Office, and *Principles and Standards for Offices of Inspectors General*, as published by the Association of Inspectors General. The audit was conducted by Tessa Jordan and supervised by Susan Cureton.

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives.

We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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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