

**Review of Park Donations**  
**Division of Recreation and Parks**

**Report: A-1415DEP-021**

**Office of Inspector General**

**Internal Audit Section**

**Florida Department of Environmental Protection**

**February 15, 2016**

3900 Commonwealth Boulevard, MS 40  
Tallahassee, Florida 32399-3000  
[www.dep.state.fl.us](http://www.dep.state.fl.us)





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The Office of Inspector General (OIG) conducted a review of Park donations within the Division of Recreation and Parks (Division). This review was initiated as a result of the Fiscal Year (FY) 2014-2015 Annual Audit Plan.

## **Scope and Objectives**

The scope included a review of visitor donations made within the Division during FY 2013-2014. The objectives of this review were to:

- Determine whether Help Our State Park (HOSP) funds collected from Parks agree with Park budgeted allotments
- Determine the level of management oversight and controls over donations
- Evaluate management direction of donation collections between HOSP and Citizen Support Organization (CSO)

## **Methodology**

This review was conducted under the authority of Section 20.055, Florida Statute (F.S.), and in conformance with the International Standards for the Professional Practice of Internal Auditing, published by the Institute of Internal Auditors. Our review procedures included the following:

- Review of F.S. Chapter 258 State Parks and Preserves, Florida Park Service Operations Manual, Florida Park Service Citizen Support Organization handbook and Original Legislative Budget Request narrative
- Interviews with Bureau of Financial Management (Bureau), Park District offices, and Park staff
- Review of HOSP revenue, allotments, expenditures, donation history, and collections

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## Background

In 1989, the Legislature established the Help Our State Parks (HOSP) campaign. According to the original Legislative Budget Request, funding was failing to keep up with staffing, facilities, and equipment needed to operate the Parks. Donations received through HOSP are deposited in the State Park Trust Fund. Donations may be made for a specific Park or Park item, statewide project, or general State Park support. Supplies and other expense items, equipment purchases, private consultant services and construction projects are items funded under this category. In FY 2013-2014, the Division's recurring base budget provided Parks \$250,000 spending authority to be divided among 78 Parks that collect HOSP funds. Total HOSP expenditures during this period were \$237,460.95.

As an additional avenue for donations, CSOs raise funds and collect donations for the direct or indirect benefit of the State Park system or an individual Park. This often comes in the form of donation boxes similar to HOSP collection boxes.

The Bureau maintains a HOSP tracking spreadsheet that contains each Park's life-to-date HOSP donation account balance, monthly revenue, monthly allotment, and adjustments. The table below reflects HOSP annual revenue over the past five fiscal years.

<b>Fiscal Year</b>	<b>HOSP Revenue</b>
2009-2010	\$227,307
2010-2011	\$221,142
2011-2012	\$242,497
2012-2013	\$204,044
2013-2014	\$270,724

HOSP spending authority has remained constant at \$250,000 annually for the past five fiscal years. According to Bureau Management, HOSP revenue is used to support the needs of

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Parks and the Division. The Bureau tracks HOSP funds to ensure that Parks have collected sufficient revenue to support budget requests.

## **Results and Conclusions**

At the beginning of each fiscal year, Parks submit spending requests to the District office. Districts review requests to ensure Parks have a sufficient HOSP account balance and review the purpose of the request. Districts submit these requests to the Bureau for final approval and allocation. Based on a review of the life-to-date balances and allotments for FY 2013/2014, Parks requesting HOSP funds had sufficient revenue to cover allotments, with the exception of one who received \$508.47 more than their HOSP account balance. The Park exception also spent an additional \$500 in HOSP funds not shown as an allotment on the tracking spreadsheet. Parks submit requests for HOSP spending authority annually.

We interviewed staff from 20 Parks with HOSP revenue in FY 2013/2014. Based on these interviews, there is an overall adequate control process in place over the collection of HOSP funds. HOSP funds are collected through visitor or CSO donations, honor boxes, recycling proceeds, sale of firewood, or special events. Park staff normally check honor entry boxes, according to the schedule set by the Park. There is normally limited Park Management access to honor boxes, and a separation between employees that collect, count and deposit funds.

According to the FY 2013-2014 HOSP budget requests, Parks requested HOSP funds for the following types of activities:

- Park equipment and supplies
- Resource management needs
- Interpretive displays

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- Park special event costs
- Other Personnel Services (OPS) staffing for park tour guide, as well as for CSO run gift shops, and CSO activity tour guides.

According to Park Management interviews, CSOs have donated to HOSP to fund OPS staff to work in CSO run gift shops and as tour guides for CSO run operations.

Forty-seven CSOs collect funds from a donation box at the Park, of the seventy-eight Parks with HOSP revenue in FY 2013-2014. Some Parks have CSO donation boxes as well as HOSP donation boxes. According to Park staff interviews, CSO funds are easier to obtain and can be spent with less scrutiny. Therefore, CSO donation boxes are an additional option for donation collection.

## **Finding and Recommendation**

### **Finding 1: HOSP Revenue Used to Fund OPS Positions for CSO Activities**

Based on our review of the FY 2013-2014 HOSP Budget Requests, six Parks requested funds for OPS salaries. During this period, donations made from CSOs to HOSP funded, in part, four of the six Parks that requested funds for OPS positions. These donations provide OPS staff support for CSO activities such as gift shop staff or boat tour guides. According to interviews with Park Management, CSOs provide funds for CSO operations by donating to HOSP to fund OPS positions rather than employing directly. The Department's Worker's Compensation liability, as well as access to other OPS staff benefits is an advantage to CSOs funding staff through HOSP.

According to the new 2014 CSO Handbook, Section 4.10, *Division employees are authorized to collect funds on behalf of the CSO when it is incidental and does not interfere*

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*with their normal duties. Division employees cannot be engaged in substantial ways to operate a CSO's independent regular business, or CSO revenue-generating activities.* By CSOs funding OPS staff through HOSP to work in CSO fundraising activities, Division OPS employees are engaged to operate the CSO's regular business or revenue generating activity.

**Recommendation:**

We recommend the Division address these practices to ensure Parks comply with the new CSO manual in regards to employees and costs for CSO activities. The time, costs, and labor involved in operating a CSO's independent and regular business should come from CSO employees and members, not Division employees.

*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 Kelly Neel and supervised by Valerie J. Peacock.*

*Please address inquiries regarding this report to the OIG's Audit Director by telephone at (850) 245-3151. Copies of final reports may be viewed and downloaded via the internet at <http://www.dep.state.fl.us/ig/reports.htm>. Copies may also be obtained by telephone (850) 245-3151, by fax (850)245-2994, in person or by mail at Department of Environmental Protection, Office of Inspector General, 3900 Commonwealth Boulevard, Mail Station #41, Tallahassee, FL 32399.*

*Valerie J. Peacock,  
Director of Auditing*

*Candie M. Fuller,  
Inspector General*



# Florida Department of Environmental Protection

Marjory Stoneman Douglas Building  
3900 Commonwealth Boulevard  
Tallahassee, Florida 32399-3000


Rick Scott  
Governor

Carlos Lopez-Cantera  
Lt. Governor

Jonathan P. Steverson  
Secretary

## Memorandum

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

**FROM:** Donald V. Forgiione, Director   
Division of Recreation and Parks

**SUBJECT:** Review of Park Donations  
Division of Recreation and Parks Report: A-1415DEP-021

**DATE:** February 12, 2016

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This memorandum will serve as the Division's response to the subject review finding and recommendation.

### **Finding 1: HOSP Revenue Used to Fund OPS Positions for CSO Activities**

Based on our review of the FY 2013-2014 HOSP Budget Requests, six Parks requested funds for OPS salaries. During this period, donations made from CSOs to HOSP funded, in part, four of the six Parks that requested funds for OPS positions. These donations provide OPS staff support for CSO activities such as gift shop staff or boat tour guides. According to interviews with Park Management, CSOs provide funds for CSO operations by donating to HOSP to fund OPS positions rather than employing directly. The Department's Worker's Compensation liability, as well as access to other OPS staff benefits is an advantage to CSOs funding staff through HOSP.

According to the new 2014 CSO Handbook, Section 4.10, *Division employees are authorized to collect funds on behalf of the CSO when it is incidental and does not interfere with their normal duties. Division employees cannot be engaged in substantial ways to operate a CSO's independent regular business, or CSO revenue-generating activities.* By CSOs funding OPS staff through HOSP to work in CSO fundraising activities; Division OPS employees are engaged to operate the CSO's regular business or revenue generating activity.

### **Recommendation**

We recommend the Division address these practices to ensure Parks comply with the new CSO manual in regards to employees and costs for CSO activities. The time, costs, and labor involved in operating a CSO's independent and regular business should come from CSO employees and members, not Division employees.



**Valerie Peacock, Audit Director**  
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**Division Response:** The Division is in agreement that the practice of using OPS employees to operate a CSO's independent and regular business is not consistent with the current CSO Handbook.

The Division approves the use of CSO funds donated to HOSP to fund OPS employees to operate a CSO's independent and regular business. The Operations Manual and CSO Handbook have been updated to reflect this exception. When the CSO Handbook was previously updated this type of visitor service funding situation was overlooked.