



Department of Environmental Protection

Office of Inspector General

November 29, 2023

Report A-2223DEP-014

Audit of Anastasia State Park

INTRODUCTION

The Florida Department of Environmental Protection (Department) Office of Inspector General (OIG) conducted an audit of Anastasia State Park (Park) in the Division of Recreation and Parks (Division). This audit was initiated as a result of the OIG Annual Audit Plan for Fiscal Year 2022-2023.

AUDIT SCOPE, OBJECTIVES, AND METHODOLOGY

The scope of the audit included select activities and financial transactions of the Park for the period of July 1, 2021, through June 30, 2022, as well as current activities and records as necessary.

The objective of the audit 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
- 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 and District staff.
- Reviewing and analyzing Park records.
- Conducting a site visit at the Park.

BACKGROUND

The Park is located within St. Johns County along the east coast of Florida and designated to provide for resource-based public outdoor recreational activities. The Park features approximately 1,600 acres of beaches, tidal marshes, maritime hammocks, and ancient sand dunes including over four miles of beach which offer saltwater-based recreational activities. Park experiences include boating, fishing, paddling, surfing, swimming, as well as camping, bicycling, hiking, and wildlife viewing. The campground includes 139 sites with access to electricity and water for both recreational vehicles and tents.

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According to the Park's Summary of Receipts and departmental transactions, reported revenues and expenditures for Fiscal Year 2021-2022 were as follows:

Revenue Description	Amount	Percentage
Entrance Fees	\$ 425,488.56	15.89%
Annual Passes	\$ 207,510.00	7.75%
Overnight Accommodations	\$1,348,827.57	50.36%
Concession Commission	\$ 86,349.02	3.22%
Event Fees	\$ 142,213.94	5.31%
Reservation Fees	\$ 257,753.35	9.62%
Help Our State Park (HOSP) Donations	\$ 5,501.81	0.21%
Miscellaneous	\$ 10,874.71	0.41%
Taxes	\$ 194,003.53	7.24%
Adjustments	\$ (352.20)	-0.01%
Total	\$2,678,170.29	

Expenditure Description	Amount	Percentage
Salaries/Benefits	\$ 930,541.39	70.79%
Supplies	\$ 68,428.27	5.21%
Contracted Services	\$ 91,313.75	6.95%
Utilities	\$ 156,231.59	11.89%
Repairs/Maintenance	\$ 55,823.09	4.25%
Miscellaneous	\$ 12,129.11	0.92%
Total	\$ 1,314,467.20	

The Park's reported attendance in the Division's contracted Park Business System (PBS) for Fiscal Year 2021-2022 was 768,367.

RESULTS OF AUDIT

During the audit, we reviewed documentation from the Park and Division for the period beginning July 1, 2021, including but not limited to results of prior audits and reviews of the Park; revenue reported by Park staff on Daily Worksheets (DRP-082), in the PBS, and in the Park Revenue Application (PRA); tax-exempt transactions; departmental transactions from the Division's Financial Information Network (FIN); purchase orders; P-Card purchases; Park attendance data and methodology; Park property and inventory; volunteer records; Park personnel records, and housing documentation. Based on our review, we found the following:

Revenue Collection and Reporting

Park revenue is derived primarily from overnight accommodations and is collected through the PBS. Other sources of revenue also include entrance collections, annual passes, contract concessions, private events, donations, and miscellaneous fees. We compared monthly revenue reports obtained from the PBS and the PRA to verify the accuracy of reported revenue for the sample month of March 2022.

March 2022 PRA Monthly Summary Report	March 2022 PBS Report	Difference
\$306,908.99	\$306,830.79	\$78.20

For the month of March 2022, revenue collected from family camping fees totaled \$147,864.96. To verify consistency between reported revenue, we compared amounts entered in the PBS to

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the information recorded in the PRA. Based on a comparison of the Finance File Detailed Report from the PBS and the PRA Monthly Summary Report, revenue from family camping fees were consistently reported for the sample month of March 2022.

Chapter 1.8 of the Division's Operations Manual (OM) and the Park Revenue Collection Procedures establish park revenue collections and recording processes. To determine compliance with internal fiscal controls and revenue reporting procedures, we reviewed Florida Park Service (FPS) Daily Worksheets (DRP-082) and validated deposit slips documented by Park staff, point of sale transactional information, and financial batch reports from the PBS contracted provider. For the sample month of March 2022, Park staff completed 64 Daily Worksheets and there were 64 validated deposit slips totaling \$72,457.79. All of the Daily Worksheets and the majority of deposit slips were either initialed or signed by at least two Park staff as required. According to Park staff, deposits to the bank are generally made daily. Based on a review of the validated deposit slips and bank transaction receipts, the majority of the bank deposits were either made or credited the following day. Reported collections of cash and checks were generally consistent across the Daily Worksheets, point of sale transactional information, and financial session report for the sample month of March 2022 with minor discrepancies. The \$78.20 difference between the deposited amounts and reported revenue was due to overages and shortages which were reported and explained on the Daily Worksheets as required.

Tax-Exempt Transactions

We reviewed the Park's record of tax-exempt transactions during Fiscal Year 2021-2022 to test for compliance with the Park Revenue Collection Procedures. *Section 212.084(6)* [Florida Statutes] *F.S. states "... the department shall furnish, upon request, the name and address of any institution, organization, individual, or other entity possessing a valid sales tax exemption certificate."* In order 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 a log and copy of the certificate. The Park has an established process to document tax-exempt transactions on a log and maintain a copy of the visitor's tax exemption certificate. Out of the 36 transactions listed on the Park's tax-exempt log, Park staff documented 24 tax-exempt sales and maintained a copy of the tax-exemption certificate for each transaction as required. The remaining 12 were of concession payments that do not receive tax exemption.

Expenditures, Procurement, and P-Card Use

For expenditures made during the period beginning July 1, 2021, we reviewed purchase orders processed through MyFloridaMarketPlace¹ (MFMP) and P-Card purchases in the Works² application. Pursuant to Rule 60A-1.002(3), Florida Administrative Code (F.A.C.), purchases which meet or exceed \$2,500 *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.* This requirement is also provided in the Department's MFMP purchase requisition checklist.

¹ MFMP 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.

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Based on our review of the four purchase orders in MFMP, all exceeded \$2,500; however, one was purchased under a state term contract not requiring multiple quotes. The state term contract was further verified on the Florida Department of Management Services' website. For the remaining three purchase orders, at least two quotes were obtained, and proof of insurance coverage was provided for services performed on Department property as required.

Out of a sample of 14 P-Card purchases reviewed in the Works system, two purchases amounted to or exceeded \$2,500. The Department's P-Card Policy requires that P-Card purchases of \$2,500 and greater must include documentation of at least two quotes, reference to a state term contract number, or a Single Source Justification Approval Form (DEP 55-199). One of the purchases made for the beach lift station included two quotes and proof of insurance as required. The other purchase was for car tags for the campers totaling \$2,500; however, quotes were not maintained for this purchase. According to Park staff, quotes were obtained but were not saved or maintained.

The Department's list of P-Card prohibited items includes *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*. From the sample of 14 Park P-Card purchases reviewed during the audit, there were two purchases for bulk gas made in March and June of 2022. According to the supporting documentation uploaded in Works and discussions with Park staff, the state fuel card was not accepted by the vendor and the use of the state P-Card was approved by the Department's Bureau of Finance and Accounting (BFA) as the BFA was looking into resolving the issue. During the course of the audit, Park staff followed up with the BFA and contacted the merchant in order to begin the process of obtaining state fuel card acceptance by the vendor.

Attendance Reporting

Pursuant to Chapter 1.2 of 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, and that each ARP must be approved by the district bureau chief*. The Park's current ARP was approved by the District Bureau Chief on October 27, 2020. According to the Park's ARP and interviews with Park management, the Park's attendance methodology is based on the actual count of visitors entering through the ranger station plus the estimated amounts gathered from traffic counters placed in four locations around the Park. Attendance data from the traffic counters are checked daily by Park staff, recorded on the Daily Worksheet (DRP-082), and generally entered into the PBS on the following morning.

We obtained attendance reports from the Division's PBS for the sample months of March and June 2022 to compare with recorded amounts on the Daily Worksheets.³ Based on the calculations for the estimated visitors on the Daily Worksheets, the methodology complied with the Park's ARP. The total estimated visitors reported was generally consistent between the Daily Worksheets and attendance reports in the PBS with minor discrepancies due to clerical error.

Property Management

Chapter 1.2 of the OM requires the Division to comply with the Department's Administrative Procedures for Property Policy (ADM 320) regarding property management. We obtained a complete property list from the Department's Property Master File and Inventory. Of the 71 Park property items, we selected a sample of 15 property items (approximately 21%) to identify and verify during our site visit to the Park. The Department's Property Policy and Administrative

³ Daily Worksheets completed by Park staff for the months of March and June 2022 were obtained from the Department of Environmental Protection's PRA.

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Procedures (ADM 320) states that *all Department property items, if practical, must be marked to identify them as belonging to the Department*. During our site visit, we verified 10 Park property items and the remaining 5 were either deemed as missing or surplus during the months of May and June of 2023. Park staff provided the filed incident report for the missing property item and completed Department certifications for the surplus property.

Volunteer Activities

We reviewed volunteer records in the FPS Volunteer Management System (VSys)⁴ and documentation provided by Park staff for resident and group volunteers that were active at the Park during the audit period. Chapter 1.6 of the Division's OM requires regular service volunteers to complete the annual Volunteer Agreement (DRP-059) and the Annual DEP Volunteer Combo Training (Diversity, Sexual Harassment, Workers' Compensation). Of the 52 Park resident volunteers tested, five did not complete a Volunteer Agreement and 10 did not complete the required annual training in VSys. Further, Chapter 1.5 of the OM and section 943.04351, F.S., require a sexual predators and offender's registration search⁵ for all regular service volunteers prior to appointment or employment. Results of these searches were not maintained in the volunteer's VSys profile for seven resident volunteers prior to start of service at the Park as required.

According to Chapter 1.6 of 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 current Park Services Specialist⁶ (PSS) began their position in March of 2022. We obtained documentation of group volunteer activities and completed agreements from Park staff which revealed that four group volunteer projects were held at the Park since March of 2022. While Group Volunteer Agreements were provided to include a list of participants, none of the group projects were recorded in VSys. Based on discussions with the PSS, some of the issues that the PSS encountered would include difficulty in locating the group volunteer's profile in VSys, contacting the group to submit their hours, and unclear or insufficient guidance (i.e., in the OM) regarding group volunteers. During the course of the audit, the PSS had been working with the District Office and Park staff to implement a new process for administering group volunteers in order to comply with Division requirements.

Park Staff, Housing, and General Administration

Chapter 1.5 of the Division's OM requires a sexual predators and offender's registration search prior to employment or appointment. We selected a sample of employees that were hired during the audit scope, from the period beginning July 1, 2021, which included six full-time employees and three Other Personal Services (OPS) staff. Documentation was provided by Park management to demonstrate compliance with Division requirements. We verified that records of searches for all nine employees were conducted through both the U.S. Department of Justice National Sexual Offender Public Website (NSOPW) and the Florida Sexual Offenders and Predators information maintained by the Florida Department of Law Enforcement as required.

According to the Housing Policy in 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-*

⁴ The Division's Volunteer Management System (VSys) is an application system used to maintain all volunteer records including volunteer hours, trainings, sexual offender and predator checks, award milestones, and agreements, if applicable.

⁵ Sexual predators and offender's registration searches must be conducted through both the U.S. Department of Justice National Sexual Offender Public Website (NSOPW) and Florida Sexual Offenders and Predators.

⁶ The Park Services Specialist serves as the volunteer manager for the Park.

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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. During the audit period, there were five Park employees residing on Park property. The required forms were signed and approved by the District Bureau Chief as required for each of the Park resident staff.

Chapter 1.5 of the OM requires that *the payment of all utilities, except those specifically provided by the Department, shall be the responsibility of the Employee and these utilities shall be in the name of the Employee and will be paid directly to the Utility Company.* We verified that utilities were paid by all five Park resident staff in accordance with the Division's Housing Policy. Further, Chapter 1.5 of the OM states that *an annual inspection of all park residences should be performed by the park manager utilizing the Residence Inspection Report (DRP-027).* Of the five Park staff, three were new and did not require an inspection. The remaining two were residences of the Park Manager and the Assistant Park Manager. We reviewed the Residence Inspection Reports provided by Park staff and noted the following:

- The Park Manager's residence was inspected in December 2021 and the report was signed by the Assistant Bureau Chief in April 2022. Another Residence Inspection Report was provided to indicate that an inspection was conducted on February 2, 2022; however, the form was not signed.
- The Assistant Park Manager's residence was inspected in July 2020 with the report signed by both the active Park Manager at the time and the resident. Another Residence Inspection Report was provided to indicate that an inspection was conducted on June 23, 2022, however, the form was not signed. The most recent report also included photo documentation of the residence.
- Both Residence Inspection Reports conducted in 2022, although not signed, reflected generally positive results for the residences of the Park Manager and Assistant Park Manager.

According to the Division's OM, District Offices are responsible for conducting annual reviews of its parks. Pursuant to Chapter 1.8 of the OM, *an annual compliance review shall be conducted at least once each fiscal year by each district office's designated fiscal employee to verify compliance with the fiscal procedures in this chapter and related accounting transactions.* Based on documentation provided by the District Office, the last Fiscal Compliance Review was conducted at the Park on March 17, 2022, which generally reflected positive results. Further, Chapter 1.2 of the OM states that *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).* The District Office provided a completed Park Management Summary verifying that inspections were conducted at the Park by the District Bureau Chief and Assistant Bureau Chief throughout FY 2022-2023 as required.

Chapter 1.8 of the OM states that *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 their start date. The current Park Manager, who took office in December 2021, did not receive the Checklist. Based on correspondence with the District Bureau Chief and Park management, an exit interview was not conducted due to the unexpected resignation and unavailability of the outgoing Park Manager. The District Bureau Chief did provide documentation of the Checklist (formerly known as the Park Manager Audit) that was conducted in 2014 at the Park for the previous change in park managers.

CONCLUSION

Based on our review, the Park was generally in compliance with Division requirements regarding revenue collection and reporting processes, expenditures, attendance reporting, property management, annual reviews, employee sexual predators and offender's registration searches and housing requirements. However, our review noted some areas where controls could be strengthened regarding volunteer records. Our findings and recommendations are listed below.

FINDINGS AND RECOMMENDATIONS

Finding 1: Resident and Group Volunteers – Annual required trainings and volunteer records (including volunteer agreements, background checks, and service hours) were not completed or maintained in VSys as required.

According to Chapter 1.6 of the OM, *VSys is the system used to maintain all volunteer records (e.g. hours served, training, awards, and volunteer status)*. Resident volunteers are regular service volunteers which must annually complete the Volunteer Agreement and Annual DEP Volunteer Combo Training (Diversity, Sexual Harassment, Workers' Compensation). In addition, *both the U.S. Department of Justice National Sexual Offender Public Website 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*. Further, *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*.

During our audit, we observed that several volunteer records were not maintained in VSys as required. With respect to our analysis of the 52 resident volunteers and four group volunteer activities at the Park during Fiscal Year 2022-2023, we noted the following:

- 10 resident volunteers had missing or expired Volunteer Agreements during their service at the Park; five of which do not have a current Volunteer Agreement in VSys.
- 10 resident volunteers did not complete the required Annual DEP Volunteer Combo Training.
- Results of sexual predators and offender's registration searches were not maintained in VSys for seven Park resident volunteers.
- Four group volunteer projects were held at the Park, but there were no records of the group volunteers (including Group Volunteer Agreements and service hours) that were maintained in VSys.

Recommendation:

- 1.1** We recommend the Division work with the Park to ensure background searches and volunteer agreements are completed prior to the start of volunteer service at the Park, and all volunteer records, including individual and group volunteer agreements, sexual predators and offender's registration searches, completed trainings, and hours of service, are maintained in VSys as required.

Division Response:

The Division concurs with the finding and will ensure required trainings and volunteer records (including volunteer agreements, background checks, and service hours) are completed and maintained in VSys.

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 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 Erica L. Reeve and supervised by Susan Cureton.

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Office of Ombudsman and Public Services
public.services@floridadep.gov
(850) 245-2118

Candie M. Fuller,
Inspector General