



Department of Environmental Protection Office of Inspector General

July 25, 2022

Report A-2122DEP-007

Audit of Dr. Von D. Mizell-Eula Johnson State Park

INTRODUCTION

The Florida Department of Environmental Protection (Department) Office of Inspector General (OIG) conducted an audit of Dr. Von D. Mizell-Eula Johnson State Park (Park) in the Division of Recreation and Parks (Division). This audit was initiated as a result of the Fiscal Year (FY) 2021-2022 Annual Audit Plan.

BACKGROUND

The Park (formerly known as John U. Lloyd Beach State Park) is located within the city of Hollywood, Florida, on a barrier island peninsula between the Intracoastal Waterway and Atlantic Ocean. A mangrove-lined waterway, Whiskey Creek, divides the Park along its length and acts as a protected zone for area marine life. The more than 312 acres and over seven miles of trail types include public opportunities for bicycling, hiking, boating, fishing, paddling, scuba diving, snorkeling, swimming, and wildlife viewing.

Three facilities external to the Department are located on the northwest corner of the peninsula: a U.S. Coast Guard station, a U.S. Navy test facility, and a Nova Southeastern University (NSU) research facility, the NSU Guy Harvey Oceanographic Center. Individuals passing through the Park to these facilities are required to provide identification to Park staff at the entrance station. The U.S. Navy and NSU have lease agreements with the Department for the operation of their respective facilities within Park boundaries.

The Park's reported revenues, expenditures, and attendance for calendar year 2021 are as follows:

Revenue Description	Amount	Percentage
<i>Entrance Fees¹</i>	\$741,942.49	76.22%
<i>Annual Passes</i>	\$64,852.50	6.66%
<i>Pavilion Rentals</i>	\$49,235.00	5.06%
<i>Concession Revenue</i>	\$28,887.31	2.97%
<i>Land Use Proceeds</i>	\$20,300.00	2.09%
<i>Help Our State Park Donations (H.O.S.P.)</i>	\$2,097.18	0.22%
<i>Miscellaneous</i>	\$4,543.68	0.47%
<i>Taxes</i>	\$60,449.58	6.21%
<i>Shortage/Overage</i>	\$1,105.27	0.11%
Total Revenue	\$973,413.01	

¹ Entrance fees include fees from vehicle entry, combined entry and boat launch, individual sunset entry, and bus tour entry.

Audit of Dr. Von D. Mizell-Eula Johnson State Park Department of Environmental Protection

Expenditure Description	Amount	Percentage
Salaries/Benefits	\$837,783.32	68.72%
Other Personal Services	\$94,136.20	7.72%
Contracted Services	\$101,993.37	8.37%
Repairs/Maintenance	\$64,850.60	5.32%
Utilities	\$71,393.19	5.86%
Materials/Supplies/Fuel	\$39,428.90	3.23%
Miscellaneous	\$9,478.43	0.78%
Total Expenditures	\$1,219,064.01	

Attendance Type	Amount	Percentage
Actual Day Visitors	319,125	83.57%
Estimated Day Visitors	62,460	16.36%
Online Purchased	264	0.07%
Total Attendance	381,849	

RESULTS OF AUDIT

Revenue Collection and Reporting

Park revenue is primarily collected through the Division's contracted Park Business System (PBS) at two Park locations – entrance station and administration office. Park revenue collection and recording processes are established in Chapter 1.8 of the Division of Recreation and Parks Operations Manual (OM) and the Park Revenue Collection Procedures. Sources of revenue include entrance collections, boat launches, pavilion rentals, contract concessions, annual passes, lease payments from the U.S. Navy and NSU, donations, and miscellaneous fees.

To verify the accuracy of reported revenue for the sample month of August 2021, we compared monthly revenue reports obtained from the PBS and the Department's Park Revenue Application (PRA). The \$15,151.50 difference noted during our testing was determined to be a \$15,000 lease payment² from the U.S. Navy and daily shortages and overages for the month of August 2021 in the amount of \$151.50.

August 2021 PBS Monthly Export Report	August 2021 PRA Monthly Summary Report	Difference
\$83,194.88	\$98,346.38	\$15,151.50

Internal Fiscal Controls Park Revenue Collection Procedures

Internal controls are processes put into place by management to ensure compliance with Florida Statutes, Administrative Rules, and Departmental regulations. The Park Manager is responsible for ensuring that internal controls are set up, followed, and reviewed regularly.

- Section 215.31 F.S. directs that revenues collected or received under the authority of the laws of the state by every state official or agency shall be promptly deposited in the State Treasury.
- All revenues that have been collected but not deposited at the end of each shift shall be placed in the park office safe. Measures should be put in place to ensure access to the safe is limited and protected.
- Clear separation of duties must be put in place regarding the collection and recording of revenue.
- Deposits should be made daily, however larger revenue generating parks may need to make multiple deposits per day to avoid having large sums of cash on hand.
- Financial sessions (batches) are to be closed at the end of each day, or at the end of each shift, with discrepancies well documented.
- Cash variances are to be accounted for and documented, and if material or a pattern is visible, investigated.

² Annual lease fees from the U.S. Navy are received by the Division, rather than the Park, and deposited into the Park's Land Use Proceeds account.

Audit of Dr. Von D. Mizell-Eula Johnson State Park Department of Environmental Protection

Revenue generated from vehicle entrance fees totaled \$55,135.39 for the month of August 2021. To review consistency between reported revenue, we compared amounts entered in the Monthly Export Report from the PBS to the PRA Monthly Summary Report. Revenue amounts from the PBS Finance File Detailed report were also included in the analysis for verification. Based on these comparisons, revenue from vehicle entrance fees were consistently reported for the month of August 2021.

To determine compliance with internal fiscal controls and revenue reporting procedures, we reviewed Daily Worksheets and validated deposit slips documented by Park staff, Treasury park details report from the PRA, and financial reports from the PBS. For the period of August 1-14, 2021, Park staff completed 72 Daily Worksheets and there were 28 validated deposit slips totaling \$22,087.90. Deposit slips and Daily Worksheets were either initialed or signed by at least two Park staff as required. The majority of bank deposits were made the following day from date of collection and undeposited funds were secured in the Park safe. Reported collections of cash and checks were generally consistent across the Daily Worksheets, Treasury park details report, and financial session report for this two-week period with minor discrepancies. During this period, 13 of the 14 transaction dates showed differences, totaling \$34.00, between the amounts entered in the PBS and verified bank deposits. Based on documented amounts on the Daily Worksheets, deposit reports from the PBS, and comments from Park staff on the Treasury park details report, this \$34.00 difference was determined to be overages and shortages, or amounts were entered incorrectly or in error.

Preparing Deposit Slips and Bank Bags Park Revenue Collection Procedures

In preparing the deposit slips, all checks should be listed, cash recorded properly, cash and checks added correctly, and figures written legibly. The deposit slip should be signed by the person preparing the deposit and by a second person verifying the deposit. There must be clear separation of duties in preparing the deposit and verifying the deposit. Traveler's checks should be listed on the deposit slip as checks for banking purposes.

Through the lease agreements with the U.S. Navy and NSU, the Park receives annual lease fees of \$15,000 and \$5,000, respectively, to defray the cost of maintenance of Park roads and infrastructure. Additionally, NSU pays the Park an annual administrative fee in the amount of \$300 per the agreement. We verified that these funds were deposited in the Land Use Proceeds funding category during calendar year 2021. Within the audit scope, we reviewed allotments and corresponding expenditures made for the Park in using these funds. In July of 2021, \$50,000 was allotted to the Park from the Land Use Proceeds account. Based on discussions with the District and Division staff, these funds are intended to be used for a project(s) related to maintenance of Park roads. During this audit, two projects were in progress for the repair of pedestrian and vehicular bridges at the Park under the Bureau of Design and Construction. Funding for these projects has been through fixed capital outlay (FCO) budget and there have been no expenditures made from the Park's land use proceeds.

Audit of Dr. Von D. Mizell-Eula Johnson State Park Department of Environmental Protection

Tax-Exempt Transactions

Tax-exempt sales are managed at the administration office. The Park has a system of documenting tax-exempt sales in the PBS and on a log maintained by Park staff in accordance with the Park Revenue Collection Procedures. For pavilion rentals, tax-exempt identification numbers are also recorded on the Picnic Pavilion Reservation Permits.³ The tax-exempt log, copies of tax exemption certificates, and pavilion rental permits are maintained in the administration office, which Park staff provided for the sample months of June and August 2021. During these months, there were 14 tax-exempt transactions. Of the 14, one was missing a copy of the tax exemption certificate (or an authorization number) and the name of the organization was not recorded on the Park's log. According to Park staff, this was an oversight that occurred while transitioning to the use of the new PBS system.

Expenditures, Procurement, and Purchasing Card Use

For expenditures made during the calendar year 2021, we reviewed purchase orders processed through MyFloridaMarketPlace⁴ (MFMP) and purchasing card (P-Card) purchases in Works⁵. Three of the purchase orders reviewed exceeded \$2,500. One was purchased under a state term contract and did not require multiple quotes. For the remaining two purchase orders, two written quotes were obtained pursuant to Rule 60A-1.002(3), Florida Administrative Code (F.A.C.), and proof of insurance coverage was provided for both services as required.

³ This pavilion reservation form is a contract that must be completed for visitors to reserve a pavilion at the Park.

⁴ MyFloridaMarketPlace (MFMP) is the State of Florida's online procurement system.

⁵ Works is a Bank of America web-based system used by State of Florida agencies to process P-Card transactions.

Tax Exempt Sales Park Revenue Collection Procedures

Section 212.084(6), 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." If at the time of the sale, the purchaser provides a valid Florida sales tax exemption certificate, the sale is exempt from all Florida taxes. Sales tax exemption certificates from other states are not acceptable. A valid Florida sales tax exemption certificate number consists of 12 digits followed by the letter "C". In order to comply with Florida statutes, the following steps must be taken when a tax-exempt certificate is presented at the time of sale.

- If the customer is paying by check or credit card, ensure the name and address matches the certificate.
- Make a copy of the certificate.
- Record the sale as tax-exempt in the PBS by selecting the tax-exempt customer type.
- Maintain a log with the name of the organization, tax-exempt number, type of sale, and exempt sale amount.
- Retain log and copy of the certificate at the park for at least 5 years. In the event of an audit, you must be able to provide this information.

Transaction Approval Process Department Purchasing Card Policy, Subsection 6.2.1

1. The Accountholder reviews transactions in Works to see if their purchase has entered the system. The Accountholder will:
 - a. Ensure the satisfactory receipt of the goods or services.
 - b. Verify that the receipt matches the Works transaction and that no sales taxes were charged.
 - c. If a receipt is lost or misplaced, the Accountholder will use the Replacement Receipt Form (DEP 55-307).
 - d. Enter a description of the purchase and ensure the receipt has a clear description that would be understood by someone unfamiliar with tasks and duties of the Accountholder.
 - e. Provide sufficient justification to support the purchase that would be understood by someone unfamiliar with the activities of the agency.
 - f. Add/update accounting information. All fields except the notes field require a value. Enter "*" if an applicable code is not used.
 - g. Provide advance payment justification if payment is made in advance.
 - h. Provide required reference information if applicable.
 - i. Attach the receipt. Receipts must include the following:
 1. Vendor/Merchant name.
 2. Clear description of goods/services acquired.
 3. Units purchased and cost per unit.
 4. Total amount of the purchase.
 5. Verification that the purchase was paid by credit card.
 - j. Attach all required supporting documentation.
 1. Purchases of \$2,500 and greater must include at least two quotes, reference to a state term contract number, or a Single Source Justification Approval Form (DEP 55-199).
 2. Certificates of insurance for services performed on DEP property.
 3. Perquisites should be attached as required.
 - k. Sign off on the transaction timely.

Audit of Dr. Von D. Mizell-Eula Johnson State Park Department of Environmental Protection

We sampled 12 P-Card purchases processed in Works. Two of the 12 purchases exceeded \$2,500. The Department 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. The required supporting documentation was not included for the two purchases. One purchase was for repair services from an equipment provider totaling \$3,072.48 in the month of August 2021 and the other purchase was for garbage collection services, totaling \$3,061.10 in the month of September 2021.

Purchase of Commodities or Contractual Services Rule 60A-1.002(3), F.A.C.

Purchases which meet or exceed \$2,500, but are less than or equal to the threshold for Category Two 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.

Attendance Reporting

The Park's attendance methodology is based on the actual count of visitors entering through the ranger station, located at the entrance gate on the south end of the Park, plus an estimated amount. The Park estimates 20% of the daily gate entries to account for boaters entering through Whiskey Creek and shoreline walk-ins from Dania Beach. Individuals passing through to the on-site U.S. Coast Guard station, U.S. Navy test facility, and NSU research facility must provide identification to Park staff at the ranger station and are excluded from attendance reporting.

To determine compliance with the method in the Park's approved Attendance Reporting Plan, we reviewed attendance reported during the month of August 2021. The attendance reported in the PBS and from the Division's Qlik application for attendance data are as follows:

Attendance Reporting

Operations Manual, Chapter 1.2, Section 6

- 6.1. *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. For unique situations within each park that do not allow for standard counting, the district bureau chief can approve alternate counting methods that will be detailed on the approved ARP. The district office reviews park operations for compliance with the ARP annually as part of the fiscal compliance review. The ARP is updated as required.*
- 6.2. *Parks having staffed ranger stations will make an actual accurate count of visitors and report this count in the prescribed manner through Store Manager or Field Manager.*
- 6.3. *Parks not having staffed ranger stations where an actual count of visitors is possible will use a traffic counter and/or estimate attendance based on the Division's Methodologies for Estimating Park Attendance as approved by the district bureau chief. Every effort should be made to use a traffic counter where feasible. The traffic counter total for vehicles is multiplied by three to get the visitor count. No other multiplier is approved. Estimated attendance should be entered through Store Manager or Field Manager.*

Attendance Type	Attendance data for August 2021	Attendance data for Calendar Year 2021
<i>Actual Day Visitors</i>	24,965	319,125
<i>Estimated Day Visitors</i>	6,496	62,460
<i>Online Purchased</i>	0	264
Total Attendance	31,461	381,849

Attendance data is entered directly into the PBS by Park staff. Based on observations and discussions with Park staff, estimated visitors are generally reported on a weekly basis and is calculated at 20% of the sum of the actual count of visitors from the prior

Audit of Dr. Von D. Mizell-Eula Johnson State Park Department of Environmental Protection

week. During the audit, the Park's Attendance Reporting Plan was updated and approved by the District Bureau Chief to support the methodology used during the sample month. We reviewed the weekly reported estimated attendance in the month of August 2021 and noted that amounts were slightly higher than 20% of the total Actual Day Visitors. There were six entries for Estimated Day Visitors in the month of August 2021. According to Park staff, two of the six entries were recorded in error. The remaining four entries were recorded incorrectly due to rounding errors by Park staff.

Property Management and Maintenance

Chapter 1.2 of the OM requires the Division to comply with the Department's Administrative Procedures for Property Policy, ADM 320 (ADM 320). We reviewed a sample of 18 property items from the Park's Property Master listing. We verified 14 items during our site visit and one item was later verified, due to off-site repairs at the time, through photographic documentation. For the remaining three items, property identification tags were not affixed to the assigned equipment as the tags were maintained in the Park's files.

Volunteer Activities

Chapter 1.6 of the OM sets forth procedures for the administration of volunteers for the Division as part of the Volunteer Program. We reviewed volunteer records in the Volunteer Management System (V Sys)⁶ and related documentation provided by Park staff for eight resident volunteers and 12 group volunteers that were active during the audit period. Chapter 1.5 and 1.6 of the OM require a sexual predators and offender's registration search for all regular service volunteers. Results of these searches were maintained in the volunteer's V Sys profile for seven resident volunteers prior to start of service at the Park as required. For the remaining volunteer, the V Sys profile indicates a registration search was conducted, however, record of the search was not uploaded into the system. Volunteer agreements were completed by all resident volunteers; however, four of the eight had not completed the required annual training.

Administrative Procedures for Property Policy ADM 320 – Property Identification Marking

All Department property items, if practical, must be marked to identify them as belonging to the Department.

Numbered tags will be issued by the Finance and Accounting Property Section for all furniture and equipment, works of art, historical treasures and attractive items not including vehicles and trailers. Numbered tags include a bar code which shall be used to conduct automated physical property inventories. Items that are inaccessible or whose value would be diminished by affixing a property tag should be photographed and the tag affixed to the photograph to create a bound photo library.

Training and Professional Development Operations Manual, Chapter 1.6, Subsection 11.2

Regular service volunteers in state parks are required to complete the Annual DEP Volunteer Combo Training (Diversity, Sexual Harassment, Workers' Compensation). Volunteers are encouraged to take and acknowledge the training in V Sys Live (Volunteer Portal) or parks can record completion in the volunteer's profile in V Sys.

Volunteer Requirements Operations Manual, Chapter 1.6, Section 4

- 4.1. The Volunteer Agreement (DRP-059) must be completed annually by all individuals serving as a regular service volunteer, including CSO officers and board members (see CSO Agreement). This must not include occasional service volunteers who are involved in a group-sponsored, one-time project. The form should be completed through V SysLive.*
- 4.2. 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 V Sys.*
- 4.3. 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 V Sys profiles before the volunteer service starts at the park. See Operations Manual, Chapter 1.5.*

⁶ V Sys is the system used to maintain all volunteer records including volunteer hours, trainings, sexual offender checks, award milestones, and agreements, if applicable.

Audit of Dr. Von D. Mizell-Eula Johnson State Park Department of Environmental Protection

Chapter 1.6 of the OM states *no volunteer should occupy any site in a park in excess of 16 weeks during a fiscal year* without written approval from the district bureau chief. Within the audit scope, two of the eight Park resident volunteers occupied a site for over 16 weeks in a fiscal year. Of these, one was a resident at the Park for 20 weeks from December 8, 2020, through April 2021. The Park Manager at the time received written approval from the District Assistant Bureau Chief for the four-week extension. The other volunteer occupied a site in the Park during FY 2021-2022 from July 2021 through November 10, 2021. Extension was granted through written approval from the District Assistant Bureau Chief.

From our review of the 12 group volunteers that performed volunteer projects at the Park from July through December 2021, several group volunteer records were not completed or maintained in VSys. Group volunteer agreements, to include the list of participants, were not completed for several of the group projects conducted at the Park. Further, Park staff provided an internal log used to track group volunteer hours for the period of July through December 2021. Based on our review of the Park's tracking log and records in VSys, we identified discrepancies in reported group volunteer activities and recorded hours for this period.

Park Staff, Housing, and General Administration

Chapter 1.5 of the OM and Section 943.04351, F.S., require a sexual predators and offender's registration search for all new employees prior to employment or appointment. We reviewed records for a sample of nine staff employed at the Park during the audit period which included seven Full-Time Employees (FTE) and two Other Personal Services (OPS) staff. Through documentation provided by the District, we verified that records of the 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.

Risk Protection Operations Manual, Chapter 1.6, Section 7

7.1. Volunteer Liability

See Chapters 110 and 768, F.S.

7.2. Volunteer Workers' Compensation

See Chapters 110 and 440, F.S.

7.3. CSO's board members or other volunteer groups working for the park system receive the same liability and workers' compensation eligibility as employee, when working on park related projects. A CSO's employees are not eligible for State of Florida workers' compensation (see CSO Agreement).

Sexual Predators & Offender's Registration Checks Operations Manual, Chapter 1.5, Section 2.5

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.

- 2.5.1. *All new employees (including OPS), all new regular service volunteers, court assigned community (public) service workers, as well as all new Florida Conservation Corps members, must have checks conducted through both the U.S. Department of Justice National Sexual Offender Public Website (NSOPW) and Florida Sexual Offenders and Predators.*
- 2.5.2. *A record of these searches, whether positive or negative, must be maintained in the employee's official personnel record. FTE search records are kept in the DRP HR Package files and the OPS search records are kept in the park files.*
- 2.5.3. *The results of this search for regular service volunteers, whether positive or negative, must be recorded in VSys Live. Electronic documentation of either positive or negative results must be maintained in the volunteer's VSys Live profile file.*

Audit of Dr. Von D. Mizell-Eula Johnson State Park Department of Environmental Protection

During the audit period, there were 10 Park resident staff and one concession manager residing on Park property. Of the 10 Park resident staff, the District Assistant Bureau Chief signed three Housing Perquisite Change and Residency Agreements and two Agreements of Occupancy. The remaining agreements were signed by the District Bureau Chief as required in the Housing Policy. Chapter 5.2 of the OM states *all concessionaires that reside on park property are required to execute an Agreement of Occupancy*. We verified that the Agreement of Occupancy for the concession manager was completed as required.

According to Chapters 1.2 and 1.5 of the OM, and as stated in the Agreement of Occupancy, an inspection of the residence shall be completed, at a minimum, annually. Of the 10 resident staff, one was a new employee and did not require an inspection. Eight residences, including that of the concession manager, were last inspected in July 2019. The remaining two were the Park Manager and a Park employee that became a resident in 2020. The last reported housing inspection was conducted at the Park Manager's residence in October 2020.

For 10 of the 11 Park residents, utilities were paid in accordance with the Housing Policy. The new resident employee shares a lot with the concession manager where both share an electrical meter. The new employee does not yet reside in the Park due to repairs needed on the housing unit. Based on discussions with Park management, an arrangement is in place where the resident employee will share payment of utility fees with the concession manager. Furthermore, Park staff provided documentation to support utilities associated with the concession building⁷ and operations were paid by the concessionaire pursuant to the concession agreement.

Housing Policy

Operations Manual, Chapter 1.5, Section 3

3.8.1. *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. This responsibility does not apply to volunteers or AmeriCorps members.*

3.9.1.3. *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.*

3.9.1.5. *Each time there is a change in park managers at the park, the Bureau Chief (or designee) will conduct a park manager exit interview with the outgoing park manager. This review will include a final inspection of the park manager's residence and will be documented on the Park Manager Exit Interview Checklist (DRP-034).*

3.12. Compliance Responsibility

3.12.1. *District bureau chiefs and the assistant division director are charged with ensuring statewide compliance with the intent of the residency guidelines.*

3.12.2. *An annual inspection of all park residences should be performed by the park manager utilizing the Residence Inspection Report (DRP-027).*

3.12.3. *The original of the Residence Inspection Report will be maintained in the park where the inspection took place. A file copy shall also be maintained in the respective district office at the discretion of the bureau chief.*

⁷ Department provides to the Concessionaire facilities, including Building Number: BL107015 (Concession Building), for use during the term of the Concession Agreement, DEP Agreement No. CA-0215.

Audit of Dr. Von D. Mizell-Eula Johnson State Park Department of Environmental Protection

CONCLUSION

Based on our audit, the Park was generally in compliance with Division requirements regarding revenue collection processes, attendance reporting, housing requirements, and employee background checks. However, we noted control weaknesses in the areas of expenditures, overage and shortage verification, property identification marking, and volunteer management.

FINDINGS AND RECOMMENDATIONS

Finding 1: Overages and Shortages

Within our audit sample for the period between August 1-14, 2021, Park staff recorded overages and shortages on 25 of the 72 Daily Worksheets. Chapter 1.8 of the OM requires the Shift Operator to complete the Overage Shortage Report of the Daily Worksheet for all overages and shortages that occurred during the employee's shift. Additionally, subsection 2.4.5.3. states that *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).*

Of the 25 Daily Worksheets, 15 presented overages or shortages that exceeded 1% of the total or \$10.00. Park staff did not complete the Overage Shortage Report or record any related comments on all 25 Daily Worksheets due to oversight. Based on discussions with Park staff, all Daily Worksheets are submitted to the supervisor for review.

Recommendation

We recommend the Division work with the Park in documenting the reason for overages or shortages as required in Chapter 1.8 of the OM.

Division Response

The Division concurs with the finding. Park management will ensure that the shift operator will complete the Overage Shortage Report of the Daily Worksheet for all overages and shortages that occurred during the employee's shift that are greater than 1% of the shift total or \$10.00, as stated in Chapter 1.8 in the OM along with form DRP-082.

Finding 2: P-Card Purchases

The Department 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)*. Out of the sample of 12 P-Card purchases reviewed in the Works system, two purchases which exceeded \$2,500 did not include any of the required supporting documentation. Of these, one was payment to an equipment provider totaling \$3,072.48 for repair services for the Park's skid steer. Based on discussions and written comments in Works from

Audit of Dr. Von D. Mizell-Eula Johnson State Park Department of Environmental Protection

Park staff, there were no other authorized repair centers in the state of Florida to service the equipment leaving no option for separate quotes. However, a Single Source Justification Approval Form (DEP 55-199) was not completed and documentation to support the procurement was not attached in Works as required for commodities or services that are only available from a single source.⁸

The remaining P-Card purchase was for waste services totaling \$3,061.10. The Park uses the P-Card to pay a monthly fee for garbage collection services. According to the Department's list of P-Card Prohibited Items, monthly recurring services are not allowed to be procured with the P-Card *except payments for utilities, electric, sewer, water, telephones (not cell phones) and franchise waste services*. The City of Hollywood has an open market for sanitation services which allows the private sector to compete for business. Through issuance of a permit by the City, as prescribed in Section 50.05 of the Code of Hollywood, each private contractor is granted *a franchise to collect garbage, solid waste, rubbish, construction and demolition materials, rocks, and soil within the city*. The waste service provider is a permitted private hauler in the City of Hollywood; however, it is not the only waste hauler with an active permit from the City. Based on discussions with Park staff, there are other vendors in the area that provide garbage collection services. During this audit, the Department's procurement unit in the Division of Administrative Services Bureau of Finance and Accounting indicated payment for monthly garbage collection services should not be made with the P-Card and need to be procured through a purchase order given the availability of other vendors that provide such services.

Further, we identified deficiencies regarding required documentation for two additional P-Card purchases. One was in the amount of \$1,283.95 for fire extinguisher inspections. The invoice attached in Works did not show a clear description of goods and services acquired, number of units, cost per unit and services provided per the receipt requirements in Chapter 6 of the Department P-Card Policy. According to Park staff, the vendor sent the invoice to the Park on a carbon copy such that the handwritten text is not visible when scanned and uploaded into Works. During our audit, the Park provided photographic documentation of the invoice to clearly display receipt items and costs which included new fire extinguishers, safety seals, signs, and a pull pin in addition to the fire extinguisher inspections and service call. The second P-Card purchase was for repairs to the flag poles at the Park. Department policy requires certificates of insurance for services performed on Department property. Based on discussions with Park staff and documentation provided, the certificate of insurance was obtained at the time of purchase; however, was inadvertently not attached in Works, as required.

⁸ DEP 55-199 states: *In accordance with Rule 60A-1.002(3), if the commodity or service is only available from a single source attach documentation (i.e., a letter from the vendor indicating they are the sole provider of the commodity/service) to support the procurement.*

Audit of Dr. Von D. Mizell-Eula Johnson State Park Department of Environmental Protection

Recommendation

We recommend the Division work with the Park to ensure staff are properly trained to maintain required purchasing documentation and procurement practices for purchases \$2,500 or greater to ensure they are in accordance with the Department P-Card Policy.

Division Response

The Division concurs with the finding. Park staff will be properly trained to maintain required purchasing documentation and procurement practices for purchases \$2,500 or greater to ensure they are in accordance with the Department's P-Card Policy.

Finding 3: Property Identification

With respect to identification marking of Department property items, Rule 69I-72.004, F.A.C., states *each property item shall be permanently marked with the identification number assigned to that item to establish its identity and ownership by the custodian holding title to the item. The marking shall visually display the property identification number of the item and may include an electronic scanning code ("barcode") to facilitate electronic inventory procedures. Items with the same class code shall be marked in a similar manner to facilitate identification.* Department Policy, ADM 320, requires numbered tags for all furniture and equipment to include a barcode which shall be used to conduct automated physical property inventories at least once each fiscal year. From our review of 18 sampled Park property items, three were not marked with the assigned property tag to indicate identification and ownership of the item.

ADM 320 states that all assets with a barcode must be physically scanned during inventory unless *item is missing a tag, tag is illegible, or tag has not been received for newly acquired property.* For items with missing or damaged tags, replacement property tag forms must be attached to the Inventory Certification form that is submitted to the Bureau of Finance and Accounting Property Unit for review. For the three sampled property items, Park staff did not attach the property tags onto the assigned equipment based on the fact that the property tags were initially printed on paper. Park staff have not requested replacement tags to obtain metal property tags and have kept the paper property tags on file.

Recommendation

We recommend the Division work with the Park to ensure property identification numbers are affixed to state property in accordance with ADM 320 and Rule 69I-72.004, F.A.C.

Division Response

The Division concurs with the finding. Park staff will ensure property identification numbers are affixed to state property in accordance with ADM 320 and Rule 69I-72.004, F.A.C.

Finding 4: Volunteer Management

Chapter 1.6 of the OM requires all volunteer records be maintained in the volunteer's VSys profile to include, but not limited to, the following: volunteer agreements, hours served, training, and background checks. Regular service volunteers must annually sign

Audit of Dr. Von D. Mizell-Eula Johnson State Park Department of Environmental Protection

the Division's Volunteer Agreement. Group Volunteers must complete a Group Volunteer Agreement to include the names of participants serving as volunteers in the group project. Regular service volunteers are also required to complete the Annual DEP Combo Training and background checks must be conducted prior to start of volunteer service at a park.

During our audit, we noted that several volunteer records were not maintained accurately or consistently in VSys as required. With respect to our analysis of the eight Park resident volunteers, 12 group volunteers, and 39 group volunteer activities at the Park from July through December 2021, we noted the following:

- Four resident volunteers did not complete the Annual DEP Combo Training.
- Record of a sexual predators and offender's registration search conducted prior to start of service at the Park was missing for one resident volunteer.
- Nine Group Volunteer Agreements were completed and uploaded in VSys. Of the nine, four agreements were uploaded during our audit. The lists of participants were either included or attached to the agreements.
- A Volunteer Agreement for a Park resident volunteer was inadvertently uploaded into one of the group volunteer's VSys profile.
- Seven of the 39 group volunteer activities were not recorded in VSys. Further, the number of hours in VSys for one of the group activities was incorrectly reported. As a result, there are 644 hours less reported in VSys compared to the Park's tracking log for all groups that volunteered at the Park during the sampled period.

Recommendation

We recommend the Division work with the Park to ensure the process of administering volunteers and maintaining volunteer records are in compliance with the requirements of the OM.

Division Response

The Division concurs with the finding. Park staff will ensure the process of administering volunteers and maintaining volunteer records follows the requirements of the OM.

MANAGEMENT COMMENT

Housing Perquisite Authority

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-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*

Audit of Dr. Von D. Mizell-Eula Johnson State Park Department of Environmental Protection

property. In September 2021, residency agreements for two Park resident staff were signed by the District Assistant Bureau Chief instead of the District Bureau Chief.

In February 2021, the Division Director delegated housing perquisite authority to the Assistant Division Director pursuant to DEP Directive 100 *Delegations of Authority*, which revokes, replaces, and supersedes all previous delegations within the Division. The authority to approve requests for housing perquisite changes and residency agreements has not been delegated lower than the Assistant Division Director in proceeding standard delegation memos.⁹ DEP Directive 150 was previously used to establish delegations of authority in the Division and is still referenced in the OM. Additionally, there is no requirement for approval from the Assistant Division Director required on the Request for Housing Perquisite Change and Residency Agreement form. The Division would benefit from updating the OM and related form(s) to demonstrate adherence to DEP Directive 100.

⁹ Per DEP Directive 100, the Division may delegate housing perquisite authority further down to other positions through written memo. Delegation limitations for Land and Recreation, which is composed of the Division of State Lands and Division of Recreation and Parks, are established in the delegation memos initialed by the Deputy Secretary for Land and Recreation.

Audit of Dr. Von D. Mizell-Eula Johnson State Park Department of Environmental Protection

APPENDIX A – SCOPE, OBJECTIVES, AND METHODOLOGY

The scope of this audit included select Park activities and financial transactions for the period beginning January 1, 2021. The objectives were to determine whether the Park is operating in compliance with applicable requirements and effective controls are in place with respect to:

- revenue collection and reporting, including tax-exempt transactions
- expenditures, procurement, and P-Card use
- attendance reporting
- property management and maintenance
- volunteer activities
- park staff, housing, and general administration

To achieve our audit objectives, our methodology included review of authoritative information, Park records, and interviews with Park and Division staff.

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 Section 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 Valerie J. Peacock.

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:

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

Candie M. Fuller,
Inspector General