



# Department of Environmental Protection

## Office of Inspector General

May 3, 2024

Report A-2324DEP-012

### *Audit of Florida Caverns State Park*

#### **INTRODUCTION**

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

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

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

- Revenue collection and reporting
- Expenditures, procurement, and purchasing card (PCard) use
- Attendance reporting
- Property management and controls
- 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 in Jackson County, Florida. According to the Park's brochure, the Park is a 1,300-acre sanctuary bordering both banks of the spring-fed Chipola River. The Park's primary attraction is its cave tour. The Park offers visitors two networks of nature trails. The short, scenic Visitor Center Trail winds its way through towering hardwoods and limestone bluffs above the river floodplain. The Upper Chipola trails offer 6 miles of exploration for hikers, bicyclists and horseback riders in the woodlands along the sparkling Chipola River. The Park's visitor center features an extensive display of maps, exhibits, historic artifacts and a video tour of the Florida Cavern. Downstairs, the Park's concession is the staging area for guided cave tours and offers refreshments, souvenirs,

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trail maps and other information about park facilities. The Park also offers fishing, picnicking, camping and canoe rentals. Stables and equestrian camping facilities are available for visitors who bring their horses. The Park's reported attendance for FY 2022-2023 was 132,403. According to the Division of Recreation and Parks (Division) information database (QLIK) the approximate reported revenues for FY 2022-2023 were as follows:

Revenue Category	Amount	Percentage
Annual Passes	\$12,476.25	2.31%
Concession Revenue	\$70,394.95	13.05%
Entrance Fees	\$113,447.61	21.03%
Help Our State Parks (HOSP) Donations	\$645.43	0.12%
Miscellaneous	\$1,770.01	0.33%
Other Revenue	\$39,915.37	7.40%
Overnight Accommodations	\$300,904.19	55.77%
<b>Totals</b>	<b>\$539,553.81</b>	<b>100%</b>

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

Expense Category	Amount	Percentage
Salaries/Benefits	\$643,869.38	38.43%
Supplies	\$15,155.42	0.90%
Contracted Services	\$828,162.17	49.43%
Utilities	\$81,644.00	4.87%
Repairs/Maintenance	\$103,632.88	6.19%
Miscellaneous	\$3,044.05	0.18%
<b>Total</b>	<b>\$1,675,507.90</b>	<b>100%</b>

## **RESULTS OF AUDIT**

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

### **Revenue Collection and Reporting**

To determine if the Park completed the revenue collection and reporting processes in accordance with the Division'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) which are uploaded to the Park Revenue Application (PRA). We also reviewed the Park's deposit slips and tax-exempt transactions. Park revenue is primarily derived from overnight accommodations which are mostly collected through the PBS. The second largest source of revenue is entrance fees which are collected at the Park's ranger station

and recorded on Daily Worksheets. We selected the sample months of November 2022 and April 2023, for the review of revenue collections and reporting.

According to the PRA Treasury Report, the Park recorded \$33,182.02 in revenue for the month of November 2022. In November 2022, the Park recorded four daily shortages in cash and check collection totaling \$7.86. In April 2023, the Park recorded \$61,561.38 in revenue with eight daily shortages in cash and check collection, which totaled \$133.96. Of these eight daily reported shortages, four were reported as being PBS entry errors, and the remaining four were reported as actual shortages.

#### Shift Closing and Verification Process

According to the OM, the Shift Operator is to count the total cash and checks on hand at the end of each shift and record the closing change fund per register, amount of cash collected per register, and the amount of checks collected per register then record the results on the Daily Worksheet. Once the Shift Operator completes the Daily Worksheet, a secondary staff member should begin the verification process. A Secondary Staff Member is to recount the cash and checks included in the bank deposit bag to ensure the totals noted by the Shift Operator on the Daily Worksheet (DRP-082) match. The Secondary Staff Member must then record the verified cash collected, verified checks collected, and the shift total on the same Daily Worksheet. If they note the totals reported by the Shift Operator match, then they proceed with the deposit process. If the staff member notes the totals reported by the Shift Operator do not match, then the totals must be verified by the Supervisor. Once this process is completed by the Secondary Staff Member, they must print, add title, sign, and date the Daily Worksheet as the Verification Staff. Based on our review, the verification process was not always recorded on the Daily Worksheets as required. On some Daily Worksheets, we found the deposit amount recorded did not match the deposit amount reflected in the Park's Treasury Report or the deposit slip. In total, there were three cases where the amounts were never noted or corrected on the Daily Worksheets to reflect the actual deposit made.

The OM states, *If corrections are necessary, write "VOID" across the deposit slip; attach all copies of voided deposit slips to your daily shift documentation; and create a new deposit slip.* Our review found deposit slips that had been voided were not maintained and attached to the daily shift documentation as required.

After all revenue and deposits have been verified, the Park must complete the revenue reconciliation process which includes but is not limited to uploading documentation in the PRA. Our review found the Park did not upload five of the 59 Daily Worksheets (DRP-082) for November 2022 to the PRA, as required. We requested the Daily Worksheets missing from the PRA and received them all during the audit.

#### Tax-Exempt Transactions

We reviewed the Park's records of tax-exempt transactions during FY 2022-2023 to test for compliance with the Park Revenue Collection Procedures. To comply with Florida Statutes, the Park Revenue Collection Procedures require the Park to *maintain a log with the name of the organization, tax-exempt number, type of sale, and exempt sale amount*, as well as retain the log and copy of the certificate for at least 5 years. Upon request, we received 17 tax-exempt certificates but no corresponding log. During the review, we noted additional tax exemption transactions for the Park were recorded in the PBS but the

certificates were not provided. The Park later provided copies of the additional certificates. Our review found the Park does not keep a log, as required. We also found one tax-exemption certificate number that was entered into the PBS was invalid according to the Department of Revenue (DOR) verification portal, and the certificate was not maintained by the Park as required.

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

For FY 2022-2023, the Park expended approximately \$1,675,507.90. 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 select Park transactions from FIN. Of the transactions sampled, 15 were PCard transactions and one was a Purchase Order. We reviewed supporting documentation for the sample transactions that were included in MyFloridaMarketPlace<sup>1</sup> and WORKS<sup>2</sup>.

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.* Our review found of the 15 PCard samples taken, five did not include itemized receipts. The PCard policy also states *DEP property numbers must be recorded in the Works description or notes field for purchases related to DEP buildings, vehicles, vessels, and other equipment.* There were two PCard expenses which did not include the property number within PCard documentation or the descriptions or notes in WORKS, as required.

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).* According to the PCard Prohibited Items List, *Purchasing Card purchase may not be divided into two or more purchases for the purpose of circumventing the competitive procurement limit or Purchasing Card limits.* While reviewing the sampled PCard transactions, we found two charges for contractual services which appear to have been divided into two or more purchases and did not obtain quotes. A summary of each charge is below.

- One charge for \$2,495.50 showed it was phase two of a larger project which included hand dryer installation. Further review found six other transactions paid to the same vendor totaling \$14,777.63 over the course of a three-week period. These transactions were divided among four different Park employee's PCards. According to Park management, each charge was for a separate project and completed on different days; however, they had asked the vendor to complete tasks that could be billed just under \$2,500. This would appear to be non-compliance with the PCard Prohibited Items list which states *Purchasing Card purchase may not be divided into two or more purchases for the purpose of circumventing the competitive procurement limit or Purchasing Card limits.* Additionally, the sample charge we reviewed had an amount recorded in WORKS

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<sup>1</sup> My Florida Marketplace is the State of Florida's online procurement system.

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

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for \$2,495.50 that did not match the amount stated on the invoice, which was \$2,492.50.

- Similarly, another charge in our sample, for \$1,868, appeared to have been divided into two or more purchases and included air conditioning (AC) maintenance. The transactions totaling \$3,522 were paid to the same vendor over the course of three weeks by the same Park employee. When asked about the charges, the accountholder stated the vendor did not perform the services on the same day but does not provide invoices promptly when requested. While the services were not all performed on the same day based on the dates of some of the invoices, it does appear the Park was fully serviced for their air conditioning units over the course of three days with two additional services three weeks prior without undergoing the procurement process for contractual services exceeding \$2,500.

Additionally, during our review of the PCard charges noted above, we found the description recorded in WORKS stated the transaction was for AC Maintenance Park Residence. However, the invoices attached stated the services were for the gift shop and Visitor Center, which is property number BL025001. We also noted the sample transaction for the hand dryers is reported as being for the same building number. According to the Parks' Concessionaire Agreement, the Concessionaire is responsible for the *Routine maintenance and repair of interior and exterior components of the HVAC systems, fire detection systems, and other similar systems*. The Concessionaire Agreement also states the Concessionaire is responsible for *Routine maintenance and repair of the Facilities, including, but not limited to: interior electrical systems, interior plumbing systems; interior drain pipe systems; and interior painting*. One of the facilities listed in the Agreement which these terms apply is the Visitor Center including bathrooms or property number BL025001. Based on a response from the Park Manager, *The concession has covered all major repairs of the HVAC system at the Visitor Center. The routine maintenance was included in the park wide preventative maintenance schedule but we will not include it from here on out*. Therefore, we concluded the expense items appear to be ineligible expenditures.

### **Attendance Reporting**

The Park's approved Attendance Reporting Plan that was active during the audit scope states the Park's counting methodology is the actual count of visitors entering through the staffed ranger station. According to the OM, *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*. Based on our observations during the site visit, Park staff visually counts visitors as they enter the Park and inputs the information into the PBS.

### **Property Management and Controls**

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 Capitalization Guidelines. As part of our review, we

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sampled 15 of 188 items listed on the Property Master File for the Park. We also evaluated activities pertaining to the management of bulk gasoline and firearm use and storage.

Miscellaneous and Bulk Fuel Card Usage

While at the Park, we were able to observe how bulk gasoline is stored and managed. The Park uses two miscellaneous fuel cards to purchase gasoline in a variety of gas cans. The cans were stored in a ventilated and locked storage shed and some were set outside of the shed to be refilled. According to the OM, *All usage log information must be reconciled by park staff to ensure their accuracy and are scanned and stored together, with supporting documentation in the Department's electronic document management system by the 12<sup>th</sup> day of the month following each completed calendar month.* When we attempted to obtain the logs from the Department's electronic document management system, also known as OCULUS, the logs were not located. Therefore, we requested the logs for the months of November 2022 and April 2023 from the Park. Based on the logs received, the Park utilizes the Monthly Bulk Fuel and Oil Usage log (DRP-101) to track the use of bulk fuel and oil. The OM defines bulk gasoline as *gasoline or diesel fuel purchased in bulk and maintained at the park in an approved tank.* However, the Park does not have an approved tank on site. Additionally, the OM states *A Monthly Miscellaneous and Bulk Fuel Card Usage Log (DEP 55-006) and a Monthly Usage Log Receipt Submittal Form (DEP 55-005) are required for all miscellaneous bulk fuel cards.* However, it does not appear the Park uses either form. We also found that even though fuel purchase receipts were retained, five of the fuel purchases were not recorded within the provided log.

Property Information and Tags

Based on the 15 property items sampled, we conducted a site-visit at the Park to confirm the items were on site, maintained, and stored in accordance with Department guidance. We were able to locate some items based on their attached property tags. However, a few items either did not have a viewable property tag and had to be confirmed through the serial number or the name of the property item as recorded in the inventory report was incorrect. In accordance with ADM-320, all Department property items, if practical, must be marked to identify them as belonging to the Department. However, it appears 4 of the 11 property items sampled either did not have a tag affixed to the item or the tag could not be located when viewed. See table below:

Property Number	Item Description	Serial Number	Issue Encountered
136698	Samsung Television 46" Flat HP	N/A	Unable to view property tag due to item being anchored in middle of wall.
156194	Generator	3004010394	No property tag was located on item. Item was confirmed with serial number.
42822	Evinrude 9.9HP Outboard Motor	4392	Unable to view property tag or serial number due to method item was stored.
155190	Husqvarna chainsaw	184851601	Located affixed property tag but the chainsaw is a Stihl and not Husqvarna.

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According to ADM-320 *Property custodians must submit a completed form DEP 53-400, Request for Replacement Property Tag, to the Finance and Accounting Property Section.* To confirm if property tags had previously been requested, we obtained the latest inventory documents provided by the Park from the Finance and Accounting Property Section. We received the Park's inventory results completed on January 25, 2023. Based on the documents provided, it appears the Park did not request replacement tags or request updates to correct item names, as a result of the most recent Park Inventory.

**Missing Property**

During our site visit, we were unable to locate the Kenwood TKR-750 Repeater seen in the table below. We did observe a Kenwood Repeater located at the radio tower site within the Park but there was no property tag affixed to it, and the serial number did not match what was recorded in the Park's inventory.

Property Number	Item Description	Serial Number
142226	Kenwood TKR-750 Repeater	B1100079

After the site visit, the Park Manager sent a follow-up email stating the *previous radio tower, including the repeater storage cabinet was located at the entrance of the park and destroyed during Hurricane Michael.* The Park Manager further stated they *completed a massive amount of equipment and infrastructure surplus after Hurricane Michael and it appears that component should have been surplussed during that time.* However, it appears the repeater did not go through the surplus process and was counted on the Park's inventory. During this time, the property custodian continued to report the Kenwood TKR-750 Repeater being on site during the inventory completed on January 25, 2023. Additionally, it appears the Park did not report the Repeater as being manually entered and appears to have been scanned. According to ADM-320, *All lost, missing or stolen property must be reported during the first inventory cycle they are discovered. A Missing/Stolen property spreadsheet is supplied by the Finance and Accounting Property Section at the start of each inventory.* The Park did not report the property item as missing according to the Missing Inventory Items spreadsheet for District 1.

In addition, it appears the replaced tower, cabinet and Repeater were absorbed into one new property number, IF001979 as infrastructure, instead of the new Repeater being assigned an individual property tag and number as the previous Repeater had received. The Department's capitalization guidelines which were active at the time the Repeater was purchased states, *Infrastructure assets are long-lived capital assets that normally are stationary in nature and can be preserved for a significantly greater number of years than most capital assets. Original infrastructure installation valued at \$25,000 or more will be capitalized. Infrastructure maintenance and repairs will not be capitalized. This includes replacement of items, regardless of cost.* According to the Purchase Order and invoice, the project was for the replacement of storm damaged tower and radio repeater system.

## **Firearms and Ammunition**

### Firearm Activity Logs

During the site visit, we observed all three of the Park's inventoried firearms which were in a locked safe with the magazines removed and emptied, as required. Of the three firearms, there were two rifles and one pistol. One rifle uses .22 caliber ammunition, and one rifle uses .44 caliber ammunition. The pistol uses .22 caliber ammunition. The Division's Firearm Use Standard and the Department's Health and Safety Manual require Firearm Activity Logs be used to record all firearm activity and be kept with the firearm. Once a log sheet is completely full, the log should be scanned and saved to a specific Department location. According to the Division's Firearm Use Standard, *a Firearm Activity Log will be maintained for each state owned firearm (see Appendix F). The log will show all firearm activity including which employee the firearm is signed out to and when, all shots fired, the date and employee who cleaned the firearm, any work performed by a gunsmith, etc.* We requested the Firearm Activity Logs for each firearm during our site visit. We were provided a log for each firearm and in the top right corner of each log was written "New log 9/6/22." Of the three firearms, only one log (the .22 caliber rifle) listed firearm usage for range qualification on September 7, 2022. The log for the other rifle and the pistol did not report any usage activity. All three logs included an entry on December 5, 2023, with a comment stating, "Needs cleaning – no other sheets found" and the signature of the Agency Safety Officer. These log entries were followed with another entry noting the cleaning of each firearm was completed and the signature of a Park Ranger. However, subsequent to our site visit, we were provided a different set of logs that did not contain the same information as the logs obtained on site.

Following our site visit, the Park Manager provided firearm qualification and training documents which also included a different set of Firearm Activity Logs for the three Park firearms. These logs contained firearm activity dating back to 2016. These logs also contained an entry for December 5, 2023; however, in the signature column, the Agency Safety Officer's name was hand-written and not signed. Also, the comment stated, "Jeff Loflin safety audit" instead of the comment that had been signed on the previously obtained logs, which stated "Needs cleaning – no other sheets found." Each log also included entries for range practice on September 6, 2022, and range certification on September 7, 2022. However, most of this usage was not recorded on the logs given to us during the site visit. Additionally, documentation provided for the range certification conducted on September 7, 2022, only included firearms qualifications for a rifle and not the pistol, although the secondary set of logs we received had recorded range practice and range certification being conducted with the pistol.

### Firearms Qualification

According to the Division's Firearm Use Standard and the Department's Health and Safety Manual, all staff seeking approval for firearm use must first complete the required classroom training prior to attempting to qualify on the range. For the use of rifles and/or shotguns, all staff must successfully complete the Florida Hunter's Safety Course or the National Rifle Association (NRA) Basic Firearm Training Program: Rifle. Additionally, staff seeking approval for the use of a handgun must then also successfully complete the NRA Basic First Steps: Pistol class. Following classroom training, staff must also complete Range Qualification at a designated off-park gun range. In accordance with the Division's Firearm Use Standard, *Once an employee has met all the specified steps for approval,*



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*the employee through their Park Manager will request approval via memo... to the District Bureau Chief. Both the Division's Firearm Use Standard and the Department's Health and Safety Manual state All approvals expire March 1st of even years and Employees must requalify on the range every two years to maintain their approved status.*

We requested copies of the firearm approval request memos approving the use of the firearms for Park staff. The approval memos we received were dated September 8, 2022, and were not signed by the District Bureau Chief until November 7, 2022. Based on the Department's guidance documents, all firearm approvals would have expired March 1, 2022, and no Park staff would have been authorized to engage in the use of firearms during that time. In addition, the Department's Health and Safety Manual states, *As government property, the use of government-issued firearms is not authorized for non-government purposes and outside of an employee's official assigned duties.* The approval memos only allowed for the use of the two rifle firearms *to remove nuisance and exotic animals on Florida Caverns State Park.* Based on our review, it would appear there was no approval specifically allowing range practice (outside of the range qualification), and Park staff were unable to provide documentation of where the practice took place.

Our review noted the Division's Firearms Qualifications Form dated September 7, 2022, which included six participants; however, only four of the participants were Park staff. The Park Manager explained the other two participants listed on the Division's form were *not employees of the Florida Caverns SP. They were just in the same time block of certification.* According to the form, Park staff completed qualifications for a rifle only, and their approval request memos were for rifles only. However, the secondary Firearm Activity Log for the pistol included entries and ammunition used for range certification on September 7, 2022. Furthermore, we requested the instructor's firearm qualifications. Based on our request, we were advised by the District Bureau Chief, the instructor which led the range qualification *does NOT have the appropriate certification. I have immediately suspended any and all usage of weapons until employees have re-certified with a certified instructor.* According to the Firearm Use Standard *for the purposes of teaching firearms safety and qualifying staff under live fire per this standard, instructors must possess current firearm instructor qualifications from any branch of the US Armed Forces; Federal, State or local law enforcement agency or the National Rifle Association as a certified instructor, Range Safety Officer (RSO) or a certified Range Officer (RO).* Therefore, it would appear there were no Park staff qualified to engage in the use of firearms.

#### Security and Accountability of Ammunition

Based on ammunition purchases made, and the Firearm Activity Logs we received during our site visit, we noted there appeared to be some .44 caliber ammunition missing. During our site visit, we inquired about the missing ammunition, and in response the Park Manager removed 3 boxes of .44 caliber ammunition from his desk. In accordance with the Division's Firearm Use Standards, *when firearms are not in use, they and associated ammunition will be stored in locked security cabinets or safes.* Additionally, the ammunition in the Park Manager's desk still did not account for all the ammunition that should have been on site, based on the Firearm Activity Logs we received during the site visit and the ammunition purchased. We determined there were 2 boxes (or 40 rounds) unaccounted for on site. Following our site visit, the secondary set of logs provided by Park staff included activity records for range practice on September 6, 2022, and range

certification on September 7, 2022, and a total of 40 rounds used during those activities. These entries did not appear on the logs obtained during our site visit which were dated as of September 6, 2022, and we were unable to verify when the information was recorded on the second set of logs.

### **Volunteer Activities**

To evaluate the Park's volunteer activities, we reviewed the OM, Department directives, and the VSys<sup>3</sup> Anywhere User Guide. Our review included sampling 29 Regular Service Volunteers and all 11 group volunteers. 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, 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 VSysLive.* To review whether Regular Service Volunteer's had agreements executed in accordance with the OM, we sampled 29 volunteers listed on the resident volunteer document provided by the Park. We reviewed all volunteer profiles in VSys for their signed and recorded agreement. Our review of 29 volunteer agreements found three were either missing from VSys or were expired during the time the volunteer work was performed. However, two of the three agreements were updated during the audit.

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

Additionally, we reviewed the sampled volunteer profile in VSys for recorded training completion. The OM states *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 VSys Live (Volunteer Portal) or parks can record completion in the volunteer's profile in VSys.* Based on our review, 8 of 29 volunteers either did not have their Annual DEP Combo training completed timely, the training was out of date during time of volunteer service, or the information was not entered into VSys.

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

According to the OM, *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.* The OM also states *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.* The OM further clarifies that *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.* Based on our review, there were 9 of the 29 resident volunteers sampled who either did not have a check completed prior

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<sup>3</sup> VSys is the Department's Volunteer Management System designed to track volunteer hours, trainings, sexual offender checks, and award milestones.

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

Some Regular Service Volunteers may serve as a resident volunteer by being established at a campground host site. The OM states, *In establishing minimal work standards for volunteers occupying campsites, parks may only establish work hour requirements based on occupation of the site, not by the number of individuals occupying the campsite. Volunteers who serve as park resident volunteers are expected to contribute 24 [20 hours prior to October 2023] hours service per campsite.* Additionally, the VSys Anywhere User Guide states that entries for Campground Host/Park Resident should *Enter bulk hours per week showing the minimum 20 hours per week per site requirement is met.* Our review found that 19 of the 29 sampled resident volunteers, did not record their volunteer hours weekly in VSys to show campsite hours were met each week.

In addition to being required to serve for 20 hours per week the OM states, *Volunteers are permitted to occupy a campsite for no more than 16 weeks in a 12-month period, starting with first day of occupancy.* During our review, we requested resident volunteer weekly schedules/timesheets that support the day of arrival and final workday for 8 of the 29 listed volunteers in our sample. We received clarification that four of the eight individuals listed were spouses of volunteers that contributed hours and were not active volunteers. Of the other four sets of timesheets provided, only three sets showed the hours per week worked by the volunteer. However, none of the documents provided demonstrated the day the volunteer arrived at the Park and the day the volunteer left the Park. Of the four volunteer timesheets reviewed, it appears 3 resident volunteers did not meet their 20 hours per week site requirement ranging from one to seven weeks. Additionally, based on the documentation we were able to obtain from the Park, it appears two of the resident volunteers may have stayed in excess of 16 weeks.

#### Group Volunteers

According to the OM, *The Group Volunteer Application and Agreement (DRP-057) must be completed by all groups who are performing volunteer projects in the park. The agreement must reflect all names of the participants serving as volunteers in the group. The record is maintained in VSys.* We were provided group volunteer records for eleven groups which had projects during the period of July 1, 2022, through September 30, 2023. Our review found that 5 out of 11 groups volunteering at the Park did not have the Group Volunteer Agreement DRP-057 completed. However, it appears 8 of 11 group records and/or agreements were added to Vsys during the course of the audit.

As of November 1, 2022, all State Park management was advised that *Reenactors involved in black powder scenarios and other short-term park volunteers will each sign the Short-Term Volunteer Agreement (Form DRP-160) available on SharePoint Forms page and attached. The change is for each of these type of volunteers to attest to not having committed a felony or any offense that would preclude them from interactions with people of all ages.* Our review found that short-term agreements were executed for all groups except those which took place prior to the directive. Finally, two sets of short-term agreements for two Civilian Conservation Corps Events were not loaded into Vsys and had to be requested separately.

## **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. Our review found that utilities for resident Park employees were in the name of the Park employee, as required, and training requirements reviewed were in compliance with the exception of firearm certifications.

### **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 requested all applicable residency documentation for all Park staff residing in the Park. Our review found that of the 6 Park employee residents, only one employee had a signed Agreement of Occupancy (DRP-028) and only two employees had a signed Request for Housing Perquisite (DRP-013). However, during our audit all Park resident employees had most forms completed and signed, as required.

### **Pet Approval Documentation**

Additionally, the OM states, *Prior to allowing any pet on state park property, the employee must secure the written approval of the park manager and the written concurrence of the district bureau chief.* Our review found that there were pets residing on Park property; some had written approval from the Park Manager but not written concurrence of the District Bureau Chief.

### **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).* The Park Management Summary provided by the Park states the annual park inspection took place in November 2022, but was not signed by the Assistant Bureau Chief and Park Manager until November 2023, which was during our audit. Furthermore, the residence inspections are recorded as having taken place in March 2023; however, the Residence Inspection Reports were not signed until November 2023.

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## **CONCLUSION**

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Based on our review, the Park complied with some requirements in the OM regarding revenue collection and attendance reporting. However, we noted several areas of non-compliance and weak internal controls regarding revenue verification procedures, firearm use and ammunition accountability, volunteer services oversight, overall documentation, and property management.

## FINDINGS AND RECOMMENDATIONS

**Finding 1: Revenue Verification Documentation – Park staff did not always follow the revenue verification process and did not maintain documentation in accordance with the OM.**

### Park Revenue Verification Process

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

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

Based on our review, while the verification process was signed off as completed, the required information was not always recorded on the Daily Worksheets. On some Daily Worksheets, we found the deposit amount recorded did not match the deposit amount reflected in the Park's Treasury Report or the deposit slip. In total, there were three cases where the amounts were never noted or corrected on the Daily Worksheets to reflect the actual deposit made.

### PRA Document Uploads

After all revenue and deposits have been verified, the Park must complete the revenue reconciliation process which includes, but is not limited to, uploading documentation in the PRA. Our review found the Park did not upload to the PRA five of the 59 Daily Worksheets we reviewed for November 2022, as required. We requested the Daily Worksheets missing from the PRA and received them all during the audit.

### Voided Deposit Slip Retention

The OM states *Do NOT make ANY corrections on the bank deposit slip and If corrections are necessary, write "VOID" across the deposit slip; attach all copies of voided deposit slips to your daily shift documentation; and create a new deposit slip.* Our review found deposit slips that had been voided were not maintained and attached to the daily shift documentation as required.

### Tax-Exempt Records and Verification

We reviewed the Park's records of tax-exempt transactions during FY 2022-2023 to test for compliance with the Park Revenue Collection Procedures. To comply with Florida Statutes, the Park Revenue Collection Procedures require the Park to *maintain a log with the name of the organization, tax-exempt number, type of sale, and exempt sale amount,* as well as retain the log and copy of the certificate for at least 5 years. Upon request, we received 17 tax-exempt certificates but no corresponding log. During the review, we noted additional tax exemption transactions for the Park were recorded in the PBS but the certificates were not provided. The Park later provided copies of the additional certificates. Our review found the Park does not keep a log, as required. We also found one tax-

exemption certificate number that was entered into the PBS was invalid according to the DOR verification portal, and the certificate was not maintained by the Park as required.

**Recommendations:**

- 1.1 We recommend the Division work with the Park to ensure the revenue verification process is accurately followed in accordance with the OM.
- 1.2 We recommend the Division work with the Park to ensure all required documentation is maintained and uploaded into the Department's databases timely in accordance with the OM and the Park Revenue Collection Procedures.

**Management's Response:**

- 1.1 The Division concurs with the finding and will work with Park staff to ensure all revenue verification processes are followed in accordance with the OM.
- 1.2 The Division concurs with the finding and will work with the Park to ensure all required documentation is maintained in accordance with the OM and the Park Revenue Collection Procedures.

**Finding 2: Firearm Usage and Management – The Park employees did not maintain accurate records of firearm usage, were not properly certified to use Park firearms, and did not ensure the security and accountability of ammunition.**

The Park has three firearms, including one pistol and two rifles. One rifle uses .22 caliber ammunition, and one rifle uses .44 caliber ammunition. The pistol uses .22 caliber ammunition. We reviewed the Division's Firearm Use Standards, the Department's Health and Safety Manual, Firearm Activity Logs, staff qualifications, and ammunition purchases and inventory.

Firearm Activity Logs

During the site visit, we observed all three of the Park's inventoried firearms which were in a locked safe with the magazines removed and emptied, as required. The Division's Firearm Use Standard and the Department's Health and Safety Manual require Firearm Activity Logs be used to record all firearm activity and be kept with the firearm. Once a log sheet is completely full, the log should be scanned and saved to a specific Department location. According to the Division's Firearm Use Standard, *a Firearm Activity Log will be maintained for each state owned firearm (see Appendix F). The log will show all firearm activity including which employee the firearm is signed out to and when, all shots fired, the date and employee who cleaned the firearm, any work performed by a gunsmith, etc.* We requested the Firearm Activity Logs for each firearm during our site visit. We were provided a log for each firearm and in the top right corner of each log was written "New log 9/6/22." Of the three firearms, only one log (the .22 caliber rifle) listed firearm usage for range qualification on September 7, 2022. The log for the other rifle and the pistol did not report any usage activity. All three logs included an entry on December 5, 2023, with a comment stating, "Needs cleaning – no other sheets found" and the signature of the Agency Safety Officer. These log entries were followed with another entry noting the

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cleaning of each firearm was completed and the signature of a Park Ranger. However, subsequent to our site visit, we were provided a different set of logs that did not contain the same information as the logs obtained on site.

Following our site visit, the Park Manager provided firearm qualification and training documents which also included a different set of Firearm Activity Logs for the three Park firearms. These logs contained firearm activity dating back to 2016. These logs also contained an entry for December 5, 2023; however, in the signature column, the Agency Safety Officer's name was hand-written and not signed. Also, the comment stated, "Jeff Loflin safety audit" instead of the comment that had been signed on the previously obtained logs, which stated "Needs cleaning – no other sheets found." Each log also included entries for range practice on September 6, 2022, and range certification on September 7, 2022. However, most of this usage was not recorded on the logs given to us during the site visit. Additionally, documentation provided for the range certification conducted on September 7, 2022, only included firearms qualifications for a rifle and not the pistol, although the secondary set of logs we received had recorded range practice and range certification being conducted with the pistol.

#### Firearms Qualification and Approval

According to the Division's Firearm Use Standard and the Department's Health and Safety Manual, all staff seeking approval for firearm use must first complete the required classroom training prior to attempting to qualify on the range. For the use of rifles and/or shotguns, all staff must successfully complete the Florida Hunter's Safety Course or the National Rifle Association (NRA) Basic Firearm Training Program: Rifle. Additionally, staff seeking approval for the use of a handgun must then also successfully complete the NRA Basic First Steps: Pistol class. Following classroom training, staff must also complete Range Qualification at a designated off-park gun range. In accordance with the Division's Firearm Use Standard, *Once an employee has met all the specified steps for approval, the employee through their Park Manager will request approval via memo... to the District Bureau Chief.* Both the Division's Firearm Use Standard and the Department's Health and Safety Manual state *All approvals expire March 1st of even years and Employees must requalify on the range every two years to maintain their approved status.*

We requested copies of the firearm approval request memos approving the use of the firearms for Park staff. All properly executed approval memos we received were dated September 8, 2022, and were not signed by the District Bureau Chief until November 7, 2022. Based on the Department's guidance documents, all approvals would have expired March 1, 2022, and no Park staff would have been authorized to engage in the use of firearms during that time. In addition, the Department's Health and Safety Manual states, *As government property, the use of government-issued firearms is not authorized for non-government purposes and outside of an employee's official assigned duties.* The approval memos only allowed for the use of the two rifle firearms *to remove nuisance and exotic animals on Florida Caverns State Park.* Based on our review, it would appear there was no approval specifically allowing range practice (outside of the range qualification), and Park staff were unable to provide documentation of where the practice took place.

Our review also noted the Division's Firearms Qualifications Form dated September 7, 2022, documented that Park staff completed qualifications for a rifle only, and their approval request memos were for rifles only. However, the secondary Firearm Activity

Log for the pistol included entries and ammunition used for range certification on September 7, 2022. Furthermore, we requested the instructor's firearm qualifications. Our review also revealed the instructor that led the range qualification did not have the appropriate certification and the use of weapons was suspended at the Park by the District Bureau Chief. Therefore, it would appear there were no Park staff qualified to engage in the use of firearms.

#### Security and Accountability of Ammunition

Based on ammunition purchases, and the Firearm Activity Logs we received during our site visit, we noted during our site visit there appeared to be some .44 caliber ammunition missing. During our site visit, we asked about the missing ammunition, and in response the Park Manager removed 3 boxes of .44 caliber ammunition from their desk. In accordance with the Division's Firearm Use Standards, *when firearms are not in use, they and associated ammunition will be stored in locked security cabinets or safes.* Additionally, the ammunition in the Park Manager's desk still did not account for all the ammunition that should have been on site, based on the Firearm Activity Logs we received during the site visit and the ammunition purchased. We determined there were 2 boxes (or 40 rounds) unaccounted for on site. Following our site visit, the secondary set of logs provided by Park staff included activity records for range practice on September 6, 2022, and range certification on September 7, 2022, and a total of 40 rounds used during those activities. These entries did not appear on the logs obtained during our site visit which were dated as of September 6, 2022, and we were unable to verify when the information was recorded on the second set of logs.

#### **Recommendations:**

- 2.1** We recommend the Division work with the Park to ensure the Firearm Activity Logs are completed and maintained in accordance with the Department's Firearm Use Standard and the Department's Health and Safety Manual.
- 2.2** We recommend the Division ensure Park staff are appropriately trained and certified to use Park firearms in accordance with the Firearm Use Standards and the Department's Health and Safety Manual.
- 2.3** We recommend the Division work with the Park to ensure approval request memos are executed timely and firearm usage does not fall outside of those approvals.
- 2.4** We recommend the Division work with the Park to ensure ammunition purchases are tracked, all usage is accurately documented, and ammunition is stored according to the Department's Firearm Use Standard and the Department's Health and Safety Manual.

#### **Management's Response:**

- 2.1** The Division concurs with the finding and will work with the Park to ensure the Firearm Activity Logs are completed and maintained in accordance with the Department's Firearm Use Standard and the Department's Health and Safety Manual.



- 2.2 The Division concurs with the finding and will ensure Park staff are appropriately trained and certified to use Park firearms in accordance with the Firearm Use Standards and the Department's Health and Safety Manual.
- 2.3 The Division concurs with the finding and will work with the Park to ensure approval request memos are executed timely and firearm usage does not fall outside of those approvals.
- 2.4 The Division concurs with the finding and will work with the Park to ensure ammunition purchases are tracked, all usage is accurately documented, and ammunition is stored according to the Department's Firearm Use Standard and the Department's Health and Safety Manual.

**Finding 3: 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.**

Our review of the Park's volunteer activities included sampling 29 Regular Service Volunteers and 11 group volunteers. Our findings are 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, 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 VSysLive.* To review whether Regular Service Volunteer's had agreements executed in accordance with the OM, we sampled 29 volunteers listed on the resident volunteer document provided by the Park. We reviewed all volunteer profiles in VSys for their signed and recorded agreement. Our review of 29 volunteer agreements, found three were either missing from VSys or were expired during the time the volunteer work was performed. However, two of the three agreements were updated during the audit.

DEP Annual Combo Training

Additionally, we reviewed the sampled volunteer profile in VSys for recorded training completion. The OM states *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 VSys Live (Volunteer Portal) or parks can record completion in the volunteer's profile in VSys.* Based on our review, 8 of 29 volunteers either did not have their Annual DEP Combo training completed timely, the training was out of date during time of volunteer service, or the information was not entered into VSys.

Sexual Predators & Offender's Registration Checks

According to the OM, *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.* The OM also states *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. The OM further clarifies that 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. Based on our review, there were 9 of the 29 resident volunteers sampled who either did not have a check 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

*Some Regular Service Volunteers may serve as a resident volunteer by being established at a campground host site. The OM states, In establishing minimal work standards for volunteers occupying campsites, parks may only establish work hour requirements based on occupation of the site, not by the number of individuals occupying the campsite. Volunteers who serve as park resident volunteers are expected to contribute 24 [20 hours prior to October 2023] hours service per campsite. Additionally, the VSys Anywhere User Guide states that entries for Campground Host/Park Resident should Enter bulk hours per week showing the minimum 20 hours per week per site requirement is met. Our review found that 19 of the 29 sampled resident volunteers, did not record their volunteer hours weekly in VSys to show campsite hours were met each week.*

*In addition to being required to serve for 20 hours per week the OM states, Volunteers are permitted to occupy a campsite for no more than 16 weeks in a 12-month period, starting with first day of occupancy. During our review, we requested resident volunteer weekly schedules/timesheets that support the day of arrival and final workday for 8 of the 29 listed volunteers in our sample. We received clarification that four of the eight individuals listed were spouses of volunteers that contributed hours and were not active volunteers. Of the other four sets of timesheets provided, only three sets showed the hours per week worked by the volunteer. However, none of the documents provided demonstrated the day the volunteer arrived at the Park and the day the volunteer left the Park. Of the four volunteer timesheets reviewed, it appears 3 resident volunteers did not meet their 20 hours per week site requirement ranging from one to seven weeks. In addition, based on the documentation we were able to obtain from the Park, it appears two of the resident volunteers may have stayed in excess of 16 weeks.*

#### Group Volunteers

*According to the OM, The Group Volunteer Application and Agreement (DRP-057) must be completed by all groups who are performing volunteer projects in the park. The agreement must reflect all names of the participants serving as volunteers in the group. The record is maintained in VSys. We were provided group volunteer records for eleven groups which had projects during the period of July 1, 2022, through September 30, 2023. Our review found that 5 out of 11 groups volunteering at the Park did not have the Group Volunteer Agreement DRP-057 completed. However, it appears 8 of 11 group records and/or agreements were added to VSys during the course of the audit.*

**Recommendations:**

- 3.1 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 completed and maintained in VSys as required.

**Management's Response:**

- 3.1 The Division concurs with the finding and will 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 completed and maintained in VSys as required.

**Finding 4: Property Management and Reporting – Park property was not always tracked or surplused in accordance with the OM and Department procedures.**

Missing Property

During our site visit, we were unable to locate the inventoried Kenwood TKR-750 Repeater. We did observe a Kenwood Repeater located within the Park but there was no property tag affixed to it, and the serial number did not match what was recorded in the Park's inventory. According to the Park Manager, the *previous radio tower, including the repeater storage cabinet was located at the entrance of the park and destroyed during Hurricane Michael*. The Park Manager further stated they *completed a massive amount of equipment and infrastructure surplus after Hurricane Michael and it appears that component should have been surplused during that time*. However, it appears the Kenwood Repeater did not go through the surplus process and continued to be counted on the Park's inventory. Our review found the property custodian reported the Kenwood TKR-750 Repeater being on site during the inventory completed on January 25, 2023. Additionally, it appears the inventory tag appears to have been scanned and not manually entered. According to ADM-320, *All lost, missing or stolen property must be reported during the first inventory cycle they are discovered. A Missing/Stolen property spreadsheet is supplied by the Finance and Accounting Property Section at the start of each inventory*. However, the Park did not report the property item as missing.

The replaced tower, cabinet, and Repeater were absorbed into one new property number, IF001979 as infrastructure, instead of the new Repeater being assigned an individual property tag and number as the previous Repeater had received. The Department's capitalization guidelines which were active during this purchase state, *Infrastructure assets are long-lived capital assets that normally are stationary in nature and can be preserved for a significantly greater number of years than most capital assets. Original infrastructure installation valued at \$25,000 or more will be capitalized. Infrastructure maintenance and repairs will not be capitalized. This includes replacement of items, regardless of cost*. According to the Purchase Order and invoice, the project was for the replacement of storm damaged tower and radio repeater system.

Property Item Identification

Based on ADM-320, *all Department property items, if practical, must be marked to identify them as belonging to the Department.* Our review found that 4 of the 11 property items sampled either did not have a tag affixed to the item or the tag could not be located when viewed.

Miscellaneous and Bulk Fuel Card Usage

Our review found the Park uses two miscellaneous fuel cards to purchase gasoline in a variety of gas cans. According to the OM, *All usage log information must be reconciled by park staff to ensure their accuracy and are scanned and stored together, with supporting documentation in the Department's electronic document management system by the 12<sup>th</sup> day of the month following each completed calendar month.* Our review found the logs had not been uploaded in the Department's electronic document management system (OCULUS). We requested the logs for the months of November 2022 and April 2023. We found the Park utilizes the Monthly Bulk Fuel and Oil Usage log (DRP-101) to track the use of bulk fuel and oil even though the Park does not have an approved bulk fuel tank on site. The OM defines bulk gasoline as *gasoline or diesel fuel purchased in bulk and maintained at the park in an approved tank.* Additionally, the OM states *A Monthly Miscellaneous and Bulk Fuel Card Usage Log (DEP 55-006), and a Monthly Usage Log Receipt Submittal Form (DEP 55-005) are required for all miscellaneous bulk fuel cards.* However, it does not appear the Park uses the appropriate fuel log forms.

**Recommendations:**

- 4.1 We recommend the Division work with the Park to ensure property tags are affixed to Park property items and inventory is conducted in accordance with Department procedures.
- 4.2 We recommend the Division work with the Park to ensure the Repeater is properly accounted for in accordance with Department procedures.
- 4.3 We recommend the Division work with the Park to ensure fuel purchases are completed, documented, and maintained in accordance with the OM and Department procedures.

**Management's Response:**

- 4.1 The Division concurs with the finding and will work with the Park to ensure property tags are affixed to Park property items and inventory is conducted in accordance with Department procedures.
- 4.2 The Division concurs with the finding and will work with the Park to ensure the Repeater is properly accounted for in accordance with Department procedures.
- 4.3 The Division concurs with the finding and will work with the Park to ensure fuel purchases are completed, documented, and maintained in accordance with the OM and Department procedures.

**Finding 5: Purchase Process – Purchases for the Park were not always compliant with the PCard Policy and PCard Prohibited Items List.**

As part of our review, we sampled select Park PCard and Purchase Order transactions. We reviewed supporting documentation for the sample transactions that were included in MyFloridaMarketPlace<sup>4</sup> and WORKS<sup>5</sup>.

Itemized 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.* Our review found of the 15 PCard samples taken, five did not include itemized receipts.

Property Numbers Recorded in WORKS

The PCard policy also states *DEP property numbers must be recorded in the Works description or notes field for purchases related to DEP buildings, vehicles, vessels, and other equipment.* There were two PCard expenses which did not include the property number within PCard documentation or the descriptions or notes in WORKS, as required.

Split Transactions

Based on 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).* According to the PCard Prohibited Items List, *Purchasing Card purchase may not be divided into two or more purchases for the purpose of circumventing the competitive procurement limit or Purchasing Card limits.* While reviewing the sampled PCard transactions, we found two charges for contractual services which appear to have been divided into two or more purchases and did not obtain quotes. A summary of each charge is below.

- One charge for \$2,495.50 showed it was phase two of a larger project which included hand dryer installation. Further review found six other transactions paid to the same vendor totaling \$14,777.63 over the course of a three-week period. According to Park management, each charge was for a separate project and completed on different days; however, they had asked the vendor to complete tasks that could be billed just under \$2,500. This would appear to be non-compliance with the PCard Prohibited Items list which states *Purchasing Card purchase may not be divided into two or more purchases for the purpose of circumventing the competitive procurement limit or Purchasing Card limits.* Additionally, the sample charge we reviewed had an amount recorded in WORKS for \$2,495.50 that did not match the amount stated on the invoice, which was \$2,492.50.
- Similarly, another charge in our sample, for \$1,868, appeared to have been divided into two or more purchases and included air conditioning (AC) maintenance. The transactions totaling \$3,522 were paid to the same vendor over the course of three weeks. When asked about the charges, the accountholder stated the vendor did

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<sup>4</sup> My Florida Marketplace is the State of Florida's online procurement system.

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

not perform the services on the same day but does not provide invoices promptly when requested. While the services were not all performed on the same day based on the dates of some of the invoices, it does appear the Park was fully serviced for their air conditioning units over the course of three days with two additional services three weeks prior without undergoing the procurement process for contractual services exceeding \$2,500.

#### Ineligible Expenditures

Additionally, during our review of the PCard charges noted above, we found the description recorded in WORKS stated the transaction was for AC Maintenance Park Residence. However, the invoices attached stated the services were for the gift shop and Visitor Center, which is property number BL025001. We also noted the sample transaction for the hand dryers is reported as being for the same building number. According to the Parks' Concessionaire agreement, the Concessionaire is responsible for the *Routine maintenance and repair of interior and exterior components of the HVAC systems, fire detection systems, and other similar systems*. The Concessionaire agreement also states the Concessionaire is responsible for *Routine maintenance and repair of the Facilities, including, but not limited to: interior electrical systems, interior plumbing systems; interior drain pipe systems; and interior painting*. One of the facilities listed in the agreement which these terms apply is the Visitor Center including bathrooms or property number BL025001. Based on a response from the Park Manager, *The concession has covered all major repairs of the HVAC system at the Visitor Center. The routine maintenance was included in the park wide preventative maintenance schedule but we will not include it from here on out*. Therefore, we concluded the expense items appear to be ineligible expenditures.

#### Recommendations:

- 5.1 We recommend the Division work with the Park to ensure purchases for the Park are made in accordance with State guidelines and the PCard policy.
- 5.2 We recommend the Division work with the Park to review payments made to contractors for repairs and maintenance to buildings which fall under the responsibility of the Concessionaire, and seek reimbursement for any amount determined to be owed to the Department.

#### Management's Response:

- 5.1 The Division concurs with the finding and will work with the Park to ensure purchases for the Park are made in accordance with State guidelines and the PCard policy.
- 5.2 The Division concurs with the finding and will work with the Park/Concessionaire to review payments made to contractors for repairs and maintenance to buildings and seek reimbursement for any amount determined to be owed to the Department.

**Finding 6: Housing Agreements and Inspections – Required housing agreements, pet approval agreements, and Park inspections were not always completed as required.**

Our review of Park staff, housing, and general administration included reviewing housing agreements, inspections, and training requirements to ensure compliance with the OM.

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 requested all applicable residency documentation for all Park staff residing in the Park. Our review found that of the 6 Park employee residents, only one employee had a signed Agreement of Occupancy (DRP-028) and only two employees had a signed Request for Housing Perquisite (DRP-013). However, during our audit all Park resident employees had most forms completed and signed, as required.

Pet Approval Documentation

Additionally, the OM states, *Prior to allowing any pet on state park property, the employee must secure the written approval of the park manager and the written concurrence of the district bureau chief.* Our review found that there were pets residing on Park property; some had written approval from the Park Manager but not written concurrence of the District Bureau Chief.

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).* The Park Management Summary provided by the Park states the annual park inspection took place in November 2022, but was not signed by the Assistant Bureau Chief and Park Manager until November 2023, which was during our audit. Furthermore, the residence inspections are recorded as having taken place in March 2023; however, the Residence Inspection Reports were not signed until November 2023.

**Recommendations:**

- 6.1** We recommend the Division ensure all required housing and pet approval agreements for Park staff residing in the Park are properly executed in accordance with the OM.
  
- 6.2** We recommend Division ensure annual park inspections are completed and documented in accordance with the OM.

**Management's Response:**

- 6.1 The Division concurs with the finding and will ensure all required housing and pet approval agreements for Park staff residing in the Park are properly executed in accordance with the OM.
- 6.2 The Division concurs with the finding and will ensure annual park inspections are completed and documented in accordance with the OM.

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**STATEMENT OF ACCORDANCE**

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**Statement of Accordance**

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

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

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