

**Review of Florida Recreation Development Assistance Program
Agreement A9118 with the City of Apopka**

Division of State Lands

Report: A-2021DEP-009

Office of Inspector General

Internal Audit Section

Florida Department of Environmental Protection

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Tallahassee, Florida 32399-3000

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The Florida Department of Environmental Protection (Department) Office of Inspector General (OIG) conducted a review of the Division of State Lands (Division) Florida Recreation Development Assistance Program (FRDAP) Agreement A9118 (Agreement) with the City of Apopka (City). This review was initiated as a result of the Fiscal Year (FY) 2020 - 2021 Annual Audit Plan.

Scope and Objectives

The scope of this review included activities, records, and disbursements associated with the Agreement. The objectives were to:

- determine whether payments were made for activities and required deliverables in accordance with the Agreement
- evaluate Division management oversight and controls over the City's compliance with the Agreement

Methodology

Our review was conducted under the authority of Section 20.055, Florida Statutes (F.S.) and in accordance with the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing* published by the Institute of Internal Auditors. Our procedures included review of the Agreement, FRDAP authoritative documentation, City and Department financial documents associated with Agreement costs, Division records, and interviews with Division and City staff.

Background

Under Section 375.075, F.S., *the Department is authorized to establish FRDAP to provide grants, subject to legislative appropriation, to qualified local governmental entities to*

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acquire or develop land for public outdoor recreation purposes. Administration of FRDAP is established under Chapter 62D-5, Florida Administrative Code (F.A.C.).

On October 16, 2018, the Department entered into the Agreement with the City for \$50,000 in recreational funding for the Apopka Athletic Complex (Project). The Agreement period covered activities between July 1, 2018, and June 30, 2021.

The Agreement was amended on April 3, 2020, to revise Project elements. The amended Grant Work Plan included the development of new playground elements, picnic facilities, a bike rack, playground surface material, benches and a playground security fence. It further included renovation of the existing baseball field, restroom, and replacing the drinking water fountain. Also included were grant writing, administration, engineering and property survey. The Department approved one payment of \$50,000 to the City for the Project on August 17, 2020.

Results

The amended Grant Work Plan for the Project included two tasks. We reviewed the scopes of work, deliverables, and due dates for each task.

Task 1

The Scope of Work for Task 1 required the development of a Commencement Documentation Checklist (DRP-107) and a Cost Analysis Form with detailed budget. The due date for Task 1 Deliverables was 180 calendar days after execution of the Agreement.

Deliverable 1 stated that *The Department will issue “Notice to Commence” upon receipt and approval of:*

- 1.A All applicable Project specific Commencement documentation listed on the Commencement Documentation Checklist (DRP-107)*

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1.B A Cost Analysis Form, with detailed budget (and In-House Cost Schedule(s), if applicable)

We verified that all the applicable Project specific commencement documentation was listed on and attached to the Commencement Documentation Checklist. A Budget-Cost Analysis was completed by the Grant Manager.

Additionally, Deliverable 1 stated that *Project planning expenses, such as application preparation, architectural and engineering fees, permitting fees, Project inspection, and other similar fees are eligible for reimbursement. However, reimbursement, if requested, shall not exceed fifteen (15%) of total Project cost, and shall be invoiced upon Project completion, in accordance with the Payment Request Schedule.* The Division reimbursed the City for \$1,500.00 in grant administration expenses, which was within the eligible amount.

Task 2

The Scope of Work for Task 2 required the development of primary and support Project elements which included:

- new playground elements
- picnic facilities
- bike rack
- playground surface material,
- benches
- playground security fence
- renovate existing baseball field
- restroom
- replace drinking water fountain
- grant writing, administration, engineering, and property survey

The Scope of Work for Task 2 also required the development of a Completion Documentation Checklist (DRP-111) and a Completion Final Status Report (DRP-109). The due date for Task 2 Deliverables was April 30, 2021. Deliverable 2 stated that *The Grantee may request reimbursement upon Department receipt and approval of:*

2.A Development of required Project Elements

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2.B All applicable Project specific Completion documentation listed on Completion Documentation Checklist (DRP-111)

2.C Final Status Report (DRP-109)

We reviewed the documentation provided and verified that all primary and support Project elements were completed. All the required Project specific completion documentation listed on the Completion Documentation Checklist was provided. This included the Project Completion Certification, final site plan, Florida Recreation and Park Inventory Form, photos of the completed project elements, certification of the filed Notice of Limitation of Use and the final payment request. The City submitted the Final Status Report documentation which was signed by the Grant Manager. Final payment for the Project was approved on August 12, 2020.

According to the Grant Work Plan, the City was required to submit a Payment Request Summary Form (DRP-115), along with required documentation outlined in the Financial Reporting Procedures (DEP-110). The Payment Request Summary Form was submitted as required and included the documentation listed on the form. Approved payments were based on invoices for completed deliverables outlined in the Grant Work Plan as submitted and in accordance with the Agreement. The City requested reimbursement for contractual services totaling \$42,540.77 as follows.

Description of Contractual Services	Amount
Baseball field renovation	\$9,551.01
Project administration	\$1,500.00
New playground and installation	\$24,889.76
Water fountain installation	\$2,700.00
Safety fence for playground	\$3,900.00
Total	\$42,540.77

Contractual services costs were supported by required documentation outlined on the Contractual Services Purchases Schedule form (DRP-116).

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According to Paragraph 9.g. of the Agreement, required documentation for materials must include receipts or invoices. The City's reimbursement request included costs for direct material purchases totaling \$7,915.40 as follows.

Direct Material Purchases	Amount
Bike rack	\$770.24
Changing table for restroom	\$319.78
Two picnic tables & grills	\$2,550.00
Five benches	\$2,918.13
Playground safety surface material	\$1,006.50
Additional playground surface material	\$350.75
Total	\$7,915.40

The costs for direct materials were supported by required documentation outlined in the Direct Material Purchases Schedule form (DRP-118).

Management Oversight and Controls Over Agreement Compliance

Attachment 6, Paragraph 8a. of the Agreement states, *The Project Status Reports must be submitted to the Department's Grant Manager no later than January 5, May 5, and September 5. The Department's Grant Manager has thirty (30) calendar days to review the required reports and deliverables submitted by the Grantee.* Of the Project Status Reports due for activities beginning September 2018, all were submitted to the Department by the City. One was submitted past the due date.

Attachment 1 Paragraph 12a. of the Agreement states, *The Grantee shall require its sub-grantees and/or subcontractors, if any, to maintain insurance coverage of such types and with such terms and limits as described in this Agreement. Additionally, Sub-grantees and/or subcontractors must provide proof of insurance upon request.* The City used subcontractors to complete the Project. We verified that the subcontractors used by the City had obtained the required insurance.

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According to Attachment 6, Paragraph 11 of the Agreement Program Specific Requirements, *The Grantee must secure all goods and services for the Project according to its adopted procurement procedures.* We verified that the City selected the subcontractors consistent with their adopted procedures. Attachment 6 Paragraph 12 of the Agreement requires the City to establish a permanent sign on the Project site which credits funding to the Department and FRDAP. The City was required to install the sign on the Project site prior to the final Project reimbursement request. We verified the City provided the Division photographs of the required signage for the Project's funding prior to final payment.

Conclusion

Based on our review, approved payments were made for activities and deliverables as required under the Agreement and in conformance with FRDAP requirements. In addition, the Division maintained documentation demonstrating the City's compliance with the Agreement.

To promote accountability, integrity, and efficiency in state government, the OIG completes audits and reviews of agency programs, activities, and functions. Our review was conducted under the authority of Section 20.055, F.S., and in conformance with the International Standards for the Professional Practice of Internal Auditing, published by the Institute of Internal Auditors, and Principles and Standards for Offices of Inspector General, published by the Association of Inspectors General. The review was conducted by Cindy Newsome and supervised by Valerie J. Peacock.

Please address inquiries regarding this report to the OIG's Audit Director by telephone at (850) 245-3151. Copies of final reports may be viewed and downloaded via the internet at <https://floridadep.gov/oig/internal-audit/content/final-audit-reports>. Copies may also be obtained by telephone (850) 245-3151, by fax (850)245-2994, in person or by mail at Department of Environmental Protection, Office of Inspector General, 3900 Commonwealth Boulevard, Mail Station #41, Tallahassee, FL 32399.

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