

Review of Department Agreements with Volunteer Florida for the Florida Conservation Corps AmeriCorps Program

Division of Recreation and Parks

Report: A-1819DEP-004

Office of Inspector General

Internal Audit Section

Florida Department of Environmental Protection

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Florida Conservation Corps AmeriCorps Program
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The Department of Environmental Protection (Department), Office Inspector General (OIG) conducted a Review of the Division of Recreation and Parks (Division) agreements with the Florida Commission on Community Service (Volunteer Florida) for the Florida Conservation Corps (FLCC) AmeriCorps Program. This review was initiated as a result of the Fiscal Year (FY) 2018-2019 Annual Audit Plan.

Scope and Objectives

The scope of this review included Department receipts and expenditures regarding AmeriCorps Agreement 2017 (AME17) and AmeriCorps Agreement 2018 (AME18). The objectives were to:

1. Determine whether the Division obtained funding and documented expenditures in compliance with the agreements.
2. Evaluate management oversight of agreement activities and use of funds.

Methodology

This review was conducted under the authority of Section 20.055, Florida Statutes (F.S.), and in conformance with the current *International Standards for the Professional Practice of Internal Auditing*, published by the Institute of Internal Auditors. Our procedures included interviews with Division management and FLCC Program Coordinators, as well as a review of Division records, receipts, and expenditures for AME17 and AME18.

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Background

The National and Community Service Act of 1990, established the Corporation for National and Community Services (CNCS). CNCS provides federal grant funding for the AmeriCorps Program to the State through Volunteer Florida. Administratively located within the Executive Office of the Governor, Volunteer Florida awards federal grant funds to the Department for the Division’s FLCC Program. The grant requires the Department to maintain a full time Program Director. It also requires recruitment of AmeriCorps members. Under the grant, FLCC is organized with 65 AmeriCorps Members (Members). Member activities include exotic plant management, trail improvement, and disaster mitigation. Agreement AME17 was awarded on a cost reimbursement basis for the period starting January 1, 2017, through December 31, 2017. The 2017 project cost was \$1,241,716, which included \$620,858 in funding from Volunteer Florida and required Department match of \$620,858. The 2018 project cost for AME18 was \$1,256,327, which included \$627,855 in funding from Volunteer Florida and required Department match of \$628,472.

For these activities, the budget was as follows.

Budgeted Costs	AME17			AME18		
	CNCS Share	Department Share	Total	CNCS Share	Department Share	Total
Operating Costs	\$98,386	\$147,480	\$245,866	\$101,616	\$151,595	\$253,211
Member Costs	\$509,802	\$473,378	\$983,180	\$513,301	\$476,877	\$990,178
Administrative/Indirect	\$12,670	\$0	\$12,670	\$12,938	\$0	\$12,938
Totals	\$620,858	\$620,858	\$1,241,716	\$627,855	\$628,472	\$1,256,327

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Results

Department Funding and Required Match

Under agreements AME17 and AME18, the Division was required to submit monthly invoices to Volunteer Florida by the 15th of each month. For AME18, the Division submitted 11 invoices totaling \$471,322.50. Of these, none were submitted by the 15th of the following month. For AME17, the Division submitted eight invoices totaling \$600,380.98. Of these, only one was submitted by the 15th as required. Many of these invoices were submitted several months past the required due date. Based on discussions with the Program Coordinator, late submissions and inconsistencies were due to Program transitions. We compared the agreement budgets to reported costs as submitted to Volunteer Florida and to Division expenditures out of the Federal Grants Trust Fund and the Land Acquisition Trust Fund.

AME18

Receipts	CNCS share	Department Share	Total
Agreement Funding	\$627,855.00	\$628,472.00	\$1,256,327.00
Reimbursed Cost and State Match per Invoices	\$468,457.31 ¹	\$670,968.14	\$1,139,425.45
Expenditures	Federal Grants Trust Fund	Land Acquisition Trust Fund	Total
Division Expenditures per Trust Fund ²	\$482,308.11	\$677,281.64	\$1,159,589.75

AME17

Receipts	CNCS share	Department Share	Total
Agreement Funding	\$620,858.00	\$620,858.00	\$1,241,716.00
Reimbursed Cost and State Match per Invoices	\$600,380.98	\$615,098.19	\$1,215,479.17
Expenditures	Federal Grants Trust Fund	Land Acquisition Trust Fund	Total
Division Expenditures per Trust Fund	\$624,099.18	\$622,103.46	\$1,246,202.64

¹ Reimbursements differed from invoiced amounts due to adjustments from varying invoice errors.

² Expenditures listed under Grant AME18 as of May 22, 2019.

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For AME18, Division expenditures from the Federal Grants Trust Fund exceeded reimbursements by \$13,850.80. Expenditures from the Land Acquisition Trust Fund exceeded the Division’s required match by \$48,809.64. For AME17, Division expenditures from the Federal Grants Trust Fund exceeded reimbursements by \$23,718.20, and budgeted funding by \$3,241.18. Expenditures from the Land Acquisition Trust Fund exceeded the Division’s required match by \$1,245.46. The Program Coordinator was unable to provide justification of the cause for these inconsistencies.

In addition to the FLCC Program Coordinator and staff, members are organizationally employed and compensated by the Department as Other Personal Services (OPS) employees. These OPS employees are considered FLCC AmeriCorps members who receive a monthly living allowance stipend. We compared budgeted salary, fringe benefits, member living allowances and support costs to Division expenditures as follows.

Salary, Fringe, Member Living Allowance and Support Costs	Budget	Division Expenditures ³	Difference
AME18	\$1,119,502.00	\$1,074,439.17	(\$45,062.83)
AME17	\$1,103,400.00	\$1,154,847.74	\$51,447.74

Under AME18, there were personnel changes in the Program Coordinator position, and Division expenditures for salary and member costs were less than budgeted. In the prior year these expenditures were more than budgeted. We also compared budgeted cost for travel, training, and supplies with Division expenditures as follows.

³ Expenditures included Department costs from both the Federal Grants and Land Acquisition Trust Funds. Salary and Fringe benefits included cost for Full Time Equivalent (FTE) employees as well as OPS staff including paid member stipend living allowances.

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Support Costs Travel, Food, Supplies, and Other Cost	Budget	Division Expenditures
AME18	\$123,887.00	\$85,150.58
AME17	\$125,646.00	\$91,354.90

Overall, Division expenditures for all other support costs were less than budgeted. However, from a detailed review of expenditures under AME17, we noted two travel vouchers totaling \$1,840.47 that were approved for members to participate in activities which were not part of the FLCC project scope. This included travel to two parks to assist with Citizen Support Organization festival events. For the event in February 2017, six members provided assistance, and for the event in May 2017, 26 members assisted. Member activities at these events included delivering ice, cleaning grounds, and assisting park visitors. Based on discussions with FLCC staff, members were also tasked with the same activities at these events in 2018 and 2019.

Management Oversight

According to the AME17 and AME18 performance measures, the FLCC Program was to recruit 900 new volunteers and contribute 4,500 hours. The Program was also required to treat or remove at least 5,000 gross acres and 1,200 infested acres of invasive exotic plants and improve at least 250 miles of trails for user accessibility. Each quarter, members were to submit a report to Program administrative staff which documented the number of hours and acres that were completed. We sampled and verified documentation for AME17 demonstrating the Program's activities through the FLCC spreadsheet. This spreadsheet was supported by member activity reports. Each of these reports were signed by the member and approved by the member's supervisor. Based on the documented activity, performance goals under AME17 were met. Each member was required to participate in member training and sign an AmeriCorps Member Service

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Agreement. We verified documentation of these requirements for members on file during AME17 and AME18. The Program was also required to complete a National Service Criminal History Check on each member. According to email correspondence from the Bureau of Human Resource Management, the National Service Criminal History Checks were completed for the members funded under AME17 and AME18.

The Program Coordinator works in the Division's District 2 Administrative office, but organizationally reports to a Program Manager in the Division's Bureau of Natural and Cultural Resources (BNCR). Based on discussions with the Program Coordinator and BNCR management, agreement compliance, submission of reimbursement requests, and management of the Program are managed solely by the Program Coordinator. The BNCR Program Manager indicated there had been minimal oversight of the Program Coordinator's management of the budget and financial activities.

Conclusion

Based on our review, the FLCC Program had not been submitting reimbursement requests to Volunteer Florida in a timely manner. The Department also did not receive full funding available under the agreements. Division expenditures from the Federal Grants Trust Fund exceeded receipts from Volunteer Florida and expenditures from the Land Acquisition Trust Fund exceeded required match under the agreements. Although the Program is organizationally managed under the BNCR, there has been minimal oversight of the Program's financial activities from the BNCR Program Manager. However, per the AME17 documents reviewed, the Program's performance goals had been met. Required Member Service

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Agreements, background checks, and training had been completed for members during the review period.

Findings and Recommendations

Finding 1: Reimbursement Requests

Under Agreements AME17 and AME18, the Division was required to submit monthly invoices to Volunteer Florida by the 15th of each month. During the two-year period, only one invoice was submitted by the 15th as required. In addition, one invoice representing activity cost from July through December 2017 was submitted for reimbursement on April 18, 2018. Overall, reimbursement requests did not include all the Program cost. As a result, the Department did not receive the full amount of approved funding from CNCS under both AME17 and AME18. Based on discussions with Division, and Program management, the Program's processes for the invoice preparation and submission for reimbursement lacked oversight by Division Management and budget staff.

Recommendation:

We recommend the Division work with BNCR and Program management to ensure invoices are submitted to Volunteer Florida for reimbursement by the due date stated in the agreements. The Division should provide oversight of reimbursement requests and documentation of Program costs to ensure the Department is accurately and timely compensated in accordance with the agreements.

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Finding 2: Expenditures in Excess of Budgeted Funding and Required Match

For AME18, Division expenditures from the Federal Grants Trust Fund exceeded reimbursements by \$13,850.80. Expenditures from the Land Acquisition Trust Fund exceeded the Division's required match by \$48,809.64.

For AME17, Division expenditures from the Federal Grants Trust Fund exceeded reimbursements by \$23,718.20, and budgeted funding by \$3,241.18. Expenditures from the Land Acquisition Trust Fund exceeded the Division's reported match by \$7,005.27 according to submitted invoices, and budgeted match by \$1,245.46. The Program Coordinator was unable to provide justification for these inconsistencies.

During our review of AME17 expenditures, we noted two approved travel vouchers totaling \$1,840.47 approved for Program members to participate in volunteer activities that were not part of the agreement project scope. This included travel to two parks to assist with Citizen Support Organization festival events. For the event in February 2017, six members provided assistance, and for the event in May 2017, 26 members assisted. Member activities at these events included delivering ice, cleaning grounds, cleaning restrooms, and assisting park visitors. Based on discussions with FLCC staff, members were also tasked with the same activities at these events in 2018 and 2019. As noted in Finding 1, BNCR and Division management has not monitored Program expenditures and financial activities.

Recommendation:

We recommend the Division work with BNCR to monitor Program expenditures. The Division should ensure Program expenditures from the Federal Grants Trust Fund do not exceed

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funded amounts, and expenditures from the Land Acquisition Trust Fund do not exceed the Department's required match.

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 Brittany Watson 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.

*Valerie J. Peacock,
Director of Auditing*

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FLORIDA DEPARTMENT OF Environmental Protection

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Memorandum

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

FROM: Eric Draper, Division Director
Division of Recreation and Parks *ED 10/31/19*

SUBJECT: Review of Agreements with Volunteer Florida for the FLCC AmeriCorps Program (Preliminary Report A-1819DEP-004)

DATE: October 31, 2019

This memorandum will serve as the Division's response to the following subject audit findings and recommendations:

Finding 1: Reimbursement Requests

Under Agreements AME17 and AME18, the Division was required to submit monthly invoices to Volunteer Florida by the 15th of each month. During the two-year period, only one invoice was submitted by the 15th as required. In addition, one invoice representing activity cost from July through December 2017 was submitted for reimbursement on April 18, 2018. Overall, reimbursement requests did not include all the Program cost. As a result, the Department did not receive the full amount of approved funding from CNCS under both AME17 and AME18. Based on discussions with Division, and Program management, the Program's processes for the invoice preparation and submission for reimbursement lacked oversight by Division Management and budget staff.

Recommendation:

We recommend the Division work with BNCR and Program management to ensure invoices are submitted to Volunteer Florida for reimbursement by the due date stated in the agreements. The Division should provide oversight of reimbursement requests and documentation of Program costs to ensure the Department is accurately and timely compensated in accordance with the agreements.

Division Response:

The Division concurs with the finding and recommendation. The issue of timely and accurate invoices has been remedied. BNCR management reviews all invoices prior to submittal to ensure timely and accurate invoicing. All invoices to Volunteer Florida are submitted monthly and by the due date.

Finding 2: Expenditures in Excess of Budgeted Funding and Required Match:

For AME18, Division expenditures from the Federal Grants Trust Fund exceeded reimbursements by \$13,850.80. Expenditures from the Land Acquisition Trust Fund exceeded the Division's required match by \$48,809.64.

For AME17, Division expenditures from the Federal Grants Trust Fund exceeded reimbursements by \$23,718.20, and budgeted funding by \$3,241.18. Expenditures from the Land Acquisition Trust Fund exceeded the Division's reported match by \$7,005.27 according to submitted invoices, and budgeted match by \$1,245.46. The Program Coordinator was unable to provide justification for these inconsistencies.

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Recommendation:

We recommend the Division work with BNCR to monitor Program expenditures. The Division should ensure Program expenditures from the Federal Grants Trust Fund do not exceed funded amounts, and expenditures from the Land Acquisition Trust Fund do not exceed the Department's required match.

Division Response:

The Division concurs with the finding and the recommendation. To remedy the issue, BNCR management now monitors program expenditures monthly as invoices are submitted to Volunteer Florida. Currently, program budgets are within projections in

each category of funds. As a note, the Division has the discretion to use additional non-grant funds to support the program and program activities if needed.