



Audit of Agricultural Extension Center Operations

Division of Inspector General **Neil Kelly, Clerk of the Circuit and County Courts** **Audit Report**

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Report No. BCC-131
May 29, 2015



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May 29, 2015

Board of County Commissioners

We have conducted our audit of the Agricultural Extension Center Operations, as scheduled per the Clerk's Annual Inspector General Audit Plan.

We commend management for their responses to the audit. In addition, management's approach to our audit was to be open and forthright. This approach results in maximum benefit to the citizens of Lake County. We appreciate the cooperation and assistance provided by the Public Resources Department and also other local county and governmental entities contacted during the course of our audit.

Respectfully submitted,

Bob Melton

Bob Melton
Inspector General

cc: Honorable Neil Kelly, Clerk of Circuit & County Courts
David Heath, County Manager
Wendy Breeden, Public Resources Director

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EXECUTIVE SUMMARY

We conducted an audit of the Agricultural Extension Center Operations. The Agricultural Education Services Division, otherwise known as the Lake County Extension, is a joint program between the Lake County Board of County Commissioners (BCC), the University of Florida (University), and the U.S. Department of Agriculture. Each of Florida's 67 counties has a similar extension office.

Except as noted in the Opportunities for Improvement in this report, we conclude that controls over Agricultural Extension Center Operations are reasonably adequate. However, because of the lack of adequate internal controls, we cannot conclude as to whether all cash receipts of the Master Gardeners and the other advisory groups have been deposited properly. We conclude that the Agriculture Extension Center activities offer a real and justifiable benefit to the citizens.

We noted that use and promotion of the Lake County Extension, including the programs offered and the Discovery Gardens could be enhanced. The Lake County Extension offers a host of programs to the citizens of Lake County of which many may not be aware.

Alternative funding and use of the gardens should be considered. Opportunities include further solicitation of donations, offering memberships, and offering daytime programs.

Cash controls over Master Gardener plant sales need improvement. The Master Gardeners hold two plant sales each year to raise money toward their programs and the Discovery Gardens. We noted receipts are not issued for monies received. Also, cash collected is not reconciled to quantity of items sold. In addition, reasons for discounts are not always noted.

Cash practices relating to Advisory groups need improvement. We noted various cash practice weaknesses related to various Advisory groups. These include not requiring two signatures on checks over \$500, not issuing receipts for all monies received, not making timely deposits, and not obtaining documentation for all expenses paid. We understand the University of Florida is changing its policies to take custody of all advisory group bank accounts. If this occurs, many of these situations will no longer be issues.

Advisory group practices should be enhanced. We found that 4 of the 6 advisory groups do not have bylaws. Advisory groups do not perform formal needs assessments. Memorandums of Agreement should be in place between the County and all advisory groups with accounts. There were some instances in which the advisory groups voted to approve expenditures for agent travel or other items, rather than recommend approval of expenditures or other items. As the advisory groups are solely advisory in nature, they are not subject to the Sunshine laws as long as they follow prescribed practice. In addition, voting does not always occur when motions are made at advisory group meetings.

We also noted various other issues relating to staffing, safety, and control procedures. Our report contains a total of 33 recommendations for improvement.

INTRODUCTION

Scope and Methodology

We conducted an audit of the Agricultural Extension Center Operations. Our audit objectives were:

1. To determine the adequacy of controls in the Agricultural Extension Center Operations.
2. To determine the benefit of the Agricultural Extension activities to the community.
3. To determine whether the Agricultural Extension and the University of Florida are in compliance with the agreement.

To determine the adequacy of controls, we reviewed samples of both revenues and expenditures in detail, and we reviewed agent expenditures and travel. We reviewed a sample of each agent's programs including attendance records, revenues and expenses, marketing, and reasonableness of the program. We also reviewed coordination of programs across disciplines, attended a plant sale, reviewed vehicle and facility history and usage, analyzed usage of purchasing cards, and evaluated support and maintenance staff duties.

To determine the benefit of the Agriculture Extension activities to the community, we reviewed programs offered, marketing and pricing of programs, and adequacy and achievement of program measures. We also reviewed the features of the facilities and the Discovery Gardens and analyzed the feasibility of increasing availability to the public

To determine whether the Agriculture Extension and the University are in compliance with the agreement, we reviewed the agreement with the University as well as University issued policies, procedures, and guidelines. We reviewed a sample of programs, analyzed reported performance measures and parity information, and interviewed staff. We also reviewed funding sources and splits for departmental functions.

Our audit included such tests of records and other auditing procedures, as we considered necessary in the circumstances. The audit period was October 1, 2013 through September 30, 2014. However, transactions, processes, and situations reviewed were not limited by the audit period.

Overall Conclusion

Except as noted in the Opportunities for Improvement in this report, we conclude that controls over Agricultural Extension Center Operations are reasonably adequate. However, because of the lack of adequate internal controls, we cannot conclude as to whether all cash receipts of the Master Gardeners and the other advisory groups have been deposited properly. We conclude that the

Agriculture Extension Center activities offer a real and justifiable benefit to the citizens. We conclude that the Agricultural Extension and the University are in compliance with the agreement. Opportunities for Improvement are included in this report.

Background

The Agricultural Education Services Division, otherwise known as the Lake County Extension, is a joint program between the Lake County Board of County Commissioners (BCC), the University of Florida (University), and the U.S. Department of Agriculture. Each of Florida's 67 counties has a similar extension office.

The University partially funds agents with backgrounds in various fields to bring useful, research based information and programming to the citizens of Lake County based on local needs. The Lake County Extension has six agents in the following fields:

- Residential Horticulture
- Commercial and Ornamental Production
- Livestock/Natural Resources
- Family and Consumer Sciences
- Commercial Citrus and Fruit Productions
- 4-H Youth Development

The Division also houses volunteer Master Gardeners who host Plant Clinics during regular business hours and at events. The Master Gardeners also train in and tend to the Discovery Gardens.

The Discovery Gardens is a 3.5 acre area which has 20 themed gardens within it. The gardens are used for training for the Master Gardeners. They host programs offered by the Extension Agents and are open to the public during business hours and during one Saturday per month. Garden features include:

Wheelchair Accessible Herb Garden	Native Plant Display
Sub-Tropical Garden	Hydroponics Display
Butterfly Garden	Maze
Backyard Habitat	Senses Garden
Tropical Fruit Display	Palm Path
Turf and Ground Covers	Florida Yards & Neighborhood Display
Shade Garden	Cottage Garden
Kitchen Garden	Southwest Garden
Spanish Garden	Oriental Garden
Nectar Garden	Rose Garden
Wetland Display	Vegetable Garden
Small Fruit Display	Vineyard
Tree Fruit Display	Orchid House
Landscape Irrigation Displays	

OPPORTUNITIES FOR IMPROVEMENT

Our audit disclosed certain policies, procedures, and practices that could be improved. Our audit was neither designed nor intended to be a detailed study of every relevant system, procedure or transaction. Accordingly, the Opportunities for Improvement presented in this report may not be all-inclusive of areas where improvement may be needed.

1. Marketing of the Lake County Extension Should be Enhanced.

We noted that use and promotion of the Lake County Extension, including the programs offered and the Discovery Gardens, could be enhanced. The Lake County Extension offers a host of programs to the citizens of Lake County which many may not be aware of. As each of the agents has a different focus, programs reach a wide range of people with different interests within the community. Some of the types of programs offered are included in the following table:

Food, Nutrition, and Disease Management	
1.	Cooking with Herbs – A hands on class in which participants learn to cook fresh, low sodium meals using a variety of herbs. Participants are able to see the different herbs growing in the Discovery Gardens and are given information on how to grow herbs at home.
2.	Nourish Your Bones – Part of the “Nourish Your Body” series. This course provides information on nutrient-rich foods and weight bearing exercises that can help keep bones in shape and ease joint pain and stiffness.
3.	Nutrition for Parkinson’s Disease – Provided at support groups, this course gives information on general nutrition for patients and caregivers. The program addresses nutrient concerns for those with Parkinson’s disease.
4.	Nourish Your Digestive System – The course discusses the importance of proper nutrition, exercise, stress management, and maintaining your body’s healthy bacteria to improve your overall health.
5.	Build Your Bones – A three part series that focuses on improving bone health, reducing the risk of fractures and improving balance. The course provides knowledge on how to properly nourish bones.
6.	Food Preservation Basics – A Saturday in the Gardens program in which attendees learn the basics of preserving food through canning, freezing, and dehydrating.
7.	Aging Well in Lake County – This is a series of courses which help the elderly and aging population of Lake County. It covers health, finances and safety. It includes information on how to keep physically and mentally fit, eat nutritiously, and downsizing meals from family size to meals for 1 or 2.
8.	Maintain Your Brain – Part of the “Nourish Your Body” series, the course teaches participants ways to nourish the brain through proper nutrition and mental activity. The course provides information on memory tools and tips.
9.	Gifts From Your Kitchen – A hands on course in which participants learn how to make fun, inexpensive food-based gifts. The course is designed to reduce stress and strain on the budget during the holiday season.
10.	Healthy Holiday Eating – This program offers tips on how to modify holiday meals to make them healthier while still being appetizing. It also offers information on the nutritional challenges of managing

	chronic conditions like diabetes during the holidays.
11.	Eating for Eye Health – Part of the “Nourish Your Body” series, this course shows participants how to recognize risk factors and to choose foods that help minimize the chance of vision loss. The course helps understand how healthy eating can help vision in the future.
12.	Put Pain in Its Place: How to Get Osteoarthritis Pain Under Control – This course teaches strategies to prevent and relieve pain caused by osteoarthritis. The course includes information on safe exercises for those suffering from arthritis.
13.	Diabetes Prevention Series – A three part series aimed at reducing the risk of diabetes. The course provides information on how it affects your health, the risks and symptoms associated with the disease, and how to improve nutrition, plan meals, read labels, control portion sizes, and increase physical activity. Diabetes is a growing issue in Lake County; more than 13% of Lake County residents have been diagnosed with diabetes.
14.	Healthy Eating for Teens – A hands-on program taught at schools to demonstrate healthy eating. Topics include preparing healthy meals and how to choose foods from fast food menus.
15.	Food Modification for Special Needs – A hands on course for people who prepare meals for those with swallowing disorders (dysphagia). Dysphagia can be caused by many different diseases and incidents and can lead to problems such as choking and malnutrition. The course gives food preparers practice in preparing modified foods and teaches methods for preparing texture modified foods, sensory evaluation, using thickeners, etc.
16.	High Blood Pressure Series – Promoted as a heart health series, “Keeping the Pressure Down” provides steps for managing blood pressure to help reduce the risk of heart attack and stroke. Topics include managing risk factors, improving diet, important minerals, reading nutrition labels, modifying recipes, and managing stress.
17.	Dealing with Summer Heat – A program demonstrating the effects of hot weather on seniors and tips for staying safe during hot weather.
18.	Take Charge of Your Diabetes – An 8-weeks series aimed at teaching self-management of diabetes. The program includes lectures and hands-on activities.
19.	Summer Slow Cooker Meals – This course provides ideas on how to prepare a variety of nutritious dishes in the slow cooker appropriate for summer weather. It also provides information on various slow cooking techniques.
20.	Expanding Your Palette – A series of seminars and walking tours in which participants increase knowledge, interest, and use of native plants in the landscape.
Home and Finances	
21.	De-Clutter Your Life – A course aimed at de-cluttering your home as a means to reduce stress, save cleaning time, and reduce the risk of falling.
22.	Closing Your Seasonal Home – The course offers tips for closing seasonal homes or leaving for an extended period of time. It covers topics such as preparing interior and exterior, mold and mildew prevention, storm preparation, pest prevention, updating important documents, and protection from burglars.
23.	Organize Your Financial Papers – Provides information on what types of documents to keep, how long to keep them, and where to store them. The program also includes information on how to replace missing documents.
24.	Money Mentoring Training – A program to train people to educate those needing assistance with personal money management. Volunteers are taught to help people in group settings as well as one-on-one.
25.	Financial Education Webinars – These webinars provide information on popular investment options such as mutual fund and exchange traded funds. They discuss topics such as potential risks and rewards,

	taxes, purchases, and fees. They also demonstrate tools used to analyze funds.
26.	Holiday Plants – A Saturday in the Gardens program in which participants learned to make crafts from select holiday plants.
Home Gardens and Landscaping	
27.	Growing and Using Herbs – A Saturday in the Gardens program in which participants will learn how to care for and propagate herbs that can be grown locally.
28.	Spring Vegetable Gardening – A Saturday in the Gardens program that provides participants information on growing vegetables in the spring season in this area. The course provides information on what to plant and how to care for the plants.
29.	Winterizing Your Landscape – A Saturday in the Gardens program in which participants learn how to protect and care for plants and turf in the winter months.
30.	Why Plants Fail – A Saturday in the Gardens event. This program discusses reasons plants fail to flourish. It covers areas such as plant water and nutrition.
31.	Fall and Winter Vegetable Gardening – A Saturday in the Gardens program that provides participants information on growing vegetables in the fall and winter seasons in this area. The course provides information on what to plant and how to care for the plants.
Commercial Landscaping	
32.	Invasive Grass Species Lecture – The course is targeted for people who work in green industries such as landscapers, parks employees, and trails employees. It is a hands on course that helps identify invasive grass species in the field versus similar looking native species.
33.	Palm Pests and Diseases – This program is offered as part of the training for those applying for the limited commercial landscape maintenance pesticide applicator license. It includes many photos for visual identification.
34.	Biologicals and Bio-rationals – Though open to the public, this program is geared towards those in the green industry. This program addresses use of biological controls as well as bio-rational pesticides in the nursery and landscape industries.
35.	Green Industries Best Management Practices – A course offered for landscapers looking to obtain a fertilizer license. This is a set program which is issued by the Florida Department of Agriculture and Consumer Services. It is presented by an Extension agent.
Protecting Our Ecosystem	
36.	Invasive Species Workshop – This is a hands on program in which participants learn to identify native and invasive species in the local environment. Participants are given hands on experience in removing invasive species.
37.	Florida Master Naturalist Wetland Module – A comprehensive course for residents, ecotourism businesses and those interested in protecting Florida's ecosystems. It increases awareness and understanding of Florida's natural environment and how humans impact specific habitats.
Farming: Backyard to Industrial	
38.	Farm Tour – A bus tour in which participants stop at a variety of local farms. This past year, the tour stopped at a U-pick blueberry farm, a horse ranch, a winery, and a vegetable farm. The tours educate people of the local availability of fresh produce and help local farmers by increasing awareness of their practices and what they have to offer.
39.	Small Flock Poultry Conference – This Small Flock Poultry Conference includes lectures and hands on demonstrations as well as an opportunity for networking among participants. It was offered in response to the increased popularity of backyard chicken keeping over the past few years. Topics covered will include starting a flock, nutrition, health management, troubleshooting, compliance with government regulations, protection from predators, and construction of chicken coops.
40.	Chicken University – This course is designed for urban chicken keepers. It teaches participants about

	poultry anatomy and biology, housing, egg production, predator protection, and egg handling.
41.	Buzz on Bees – This course gives participants a general education on bees. It provides information on plants that attract and feed bees and on the basic biology of bees and bee keeping.
42.	Poison in the Pasture – The class teaches the dangers of toxic plants in the pasture, how to identify poisonous plants, and practices for weed eradication. Participants have the opportunity to practice plant identification with samples provided.
43.	Horse Pasture Management – This is a course in pasture management for those with small acreage. It highlights proper manure and nutrient management for environmental protection.
44.	Beef Cattle Reproductive Management School – This week long program teaches participants how to manage reproduction in beef cattle, confirm pregnancy, and artificially inseminate cows. The program includes a combination of lectures and hands on training.
45.	Grape Pruning – A Saturday in the Gardens program. Participants learned how to prune grapes. They receive firsthand experience in pruning.
46.	Best Management Practices for Master Gardeners in Greenhouse – A training course for the Master Gardeners, by request, to teach them best practices for growing plants in the greenhouse. This course was provided to help ensure compliance with greenhouse standards.
47.	Winter Weather School – This course provides information on forecasting freezes, climate outlook, and methods of freeze protection. The focus is on efficient use of water for protecting high value crops from the effects of freeze.
48.	Weather Watch – This is a resource offered where growers can obtain detailed forecasts during freeze events. Information provided includes how weather systems are developing and may affect crops.
Discovery Gardens	
49.	Garden Tours – Tours are offered of the gardens to special groups, including special needs groups, by request.
50.	Themed Gardens – Visitors can stroll through each of the areas of the gardens during hours of operation.
51.	Open Classrooms – These are primarily used for school programs, but are available for use during the day.
52.	Visual Displays – Visual displays used for training include growing hydroponics, landscaping for water runoff, and irrigation. Some of these displays are also used during programs for hands-on training.
53.	Solar energy and other natural resources – The gardens feature solar panels and rain barrels used for conserving natural resources. Visitors to the website can access information such as the amount of energy produced by the solar panels, carbon emissions offset, and barrels of oil and trees saved. The site also provides information about how solar energy works.
54.	Benches and pathways – The garden features many areas where visitors can stroll through the gardens or stop for a rest, enjoy a meal, or read a book during their visit.

*This table includes only a portion of the programs available to the citizens. Some other programs offered are limited to members of specific industries or groups or are offered, by request, to private groups.

During our review, we noted the following concerns related to the promotion of the gardens.

A. Alternative funding and use of the gardens should be considered. We noted the following potential opportunities:

- a. Donations to the Discovery Gardens could be further solicited. Donations totaling \$899 have been given, specifically in support of the Discovery Gardens, during FY 2014 events and programs. An additional \$2,465 was donated to the Master Gardeners who

help to maintain the gardens during this period. There have also been fundraising events to bring in funds for the Discovery Gardens. However, a formal fundraising program would ensure concentration on activities which would promote financial support of the gardens.

When visitors enter the Discovery Gardens, there is a kiosk with relative information and a map of the Discovery Gardens. There is no signage, in this area or any other, encouraging visitors to make donations in support of the gardens. If visitors are encouraged to make contributions towards the gardens during their visit, they may be more likely to support the gardens.

- b. Monthly, yearly, or lifetime memberships could be offered to the Discovery Gardens. Incentives such as free evening events (paid for non-members), discounts on programs in the gardens, a monthly informational newsletter, or free or discounted plants at plant sales could be offered for memberships.

Memberships could increase awareness and use of the gardens, bring in revenues, and potentially increase interest in other program areas or advisory groups.

- c. Small daytime programs, such as afternoon teas (promoting use of the herbs), build your own hydroponic growing station, composting or other classes could be offered which feature specific benefits or areas of the gardens.

These types of events could increase use of the gardens, promote healthy eating and money savings, and increase awareness of use of pesticides and fertilizers in addition to providing additional revenues for the gardens as well as the programs.

- B. There is no clear signage on the main road advertising the location or features of the Discovery Gardens. Clear signage would be useful in marketing the facility and its uses. There is a sign for the gardens, visible once you pull into the parking lot, but this is not visible from the main road for people passing by regularly. They may not be aware the gardens are there or what they have to offer.
- C. All available opportunities for advertising programs should be utilized. All agents should utilize all available opportunities for advertising programs. According to the University published Advisory Handbook, the committees should advise the agent on "the most effective ways to reach the target audiences."

While all agents utilize the Lake County press releases, the Extension website, and in-house email lists not all agents use other available means such as library post boards, other County Extension websites, postings at relevant local stores and offices, magazines or other media, including Facebook. When programs are not advertised to the broadest range of citizens, it can lead to reduced service to citizens of certain groups or areas. Interested citizens could miss out on opportunities for growth and education.

- D. News releases should provide sufficient detail of program information. We found that 13 percent of news releases issued did not provide enough information about programs being offered. While they provided the basics such as program name, date, time, location, and cost, they did not provide information about what to expect from the program. News releases should include detail such as type of information to be gained, appropriate dress (if applicable), or whether the course is interactive. Food related courses should include allergen information if food preparation or tastings are involved.

News releases lacking sufficient detail could result in lower attendance rates because potential participants do not know what to expect. They could also result in increased workloads for support staff as they may have to take additional calls to provide program information.

All media communications for the Lake County Board of County Commissioners are done through the Communications Department.

Management has the responsibility to maximize the effectiveness of programs within resources entrusted to it including maximizing the benefit to the citizens. When programs are not promoted to the maximum reasonable extent possible, maximum benefit to the citizens is not achieved.

We Recommend management:

- A. Consider alternatives for increasing use and revenues of the Discovery Gardens.
- B. Consider increased signage on the main road to highlight the Discovery Gardens.
- C. Work with agents to ensure that all available methods for advertising programs are used when applicable.
- D. Work with the Communications Department to develop comprehensive news releases.

Management Response:

- A. Management concurs. Management will consider audit recommendations.
- B. Management concurs.
- C. Management concurs.
- D. Management concurs.

2. Cash Controls Over Master Gardener Plant Sales Need Improvement.

The Master Gardeners hold two plant sales each year to raise money toward their programs and the Discovery Gardens. During a review of the October 2014 Master Gardener Plant Sale, we noted the following concerns related to cash controls:

- A. Receipts are not issued for monies received. The University-issued "Policies and Procedures for Handling Funds in County Extension Programs" states that "Pre-numbered receipts including date, customer name, reason for receipt, amount received, type of transaction (cash, check or credit card), name of the receiving party, signature of the person receiving the funds, and name of sub-account to which it is to be credited are required for every transaction." The Master Gardeners do not have a method for receipting such as through cash registers or

receipt books during the plant sales. As receipts are not issued, Master Gardeners do not have receipt copies or machine tapes to reconcile amount receipted to amount deposited. Additionally, the customer does not have proof of payment. Without numbered receipts, there are not adequate controls in place to prevent theft or misuse of funds.

- B. Cash collected is not reconciled to quantity of items sold. We found that there is no inventory process and receipts are not collected as specifically discussed below:
- a. Beginning and ending inventory of plants for sale, by price, is not performed. There are many different plants for sale, some of which sell for different prices depending on the size of the plant. Inventories should be maintained to ensure all plants are accounted for properly. When inventory is not maintained, the Master Gardeners cannot determine true profits from the sale. They do not know the cost of goods sold or the amount of sales revenues they should expect to see based on the number of goods sold.
 - b. Sales are not reconciled with actual cash collected. Cash collected should be reconciled to the quantity sold to help ensure all monies have been accounted for properly. When customers pay, the cashiers are handed tickets which indicate the number of plants of each price level sold. The Master Gardeners keep these tickets at the end of the sales for documentation purposes. We noted, however, that the tickets are sometimes given back to the customer, by request, as proof of purchase because receipts are not issued. After the plant sale that we observed, the Master Gardeners collected a total of 352 tickets. The tickets indicated that a total of \$9,251.50 in sales and donations was receipted but that only \$9,133.50 was charged. (See Opportunity for Improvement No. 2E.) The total cash collected from the sale was \$10,033. Tickets for \$899.50 (8.9%) of collections were not available.

When beginning and ending inventory is not collected and sales quantity is not tracked, the Master Gardeners have no way to know how much money they should have collected from the plant sales. Reconciling the quantity sold to the cash collected would also be a means for detecting any missing plants at the end of the sale. If losses are significant, additional controls could be put into place to prevent this from occurring.

- C. Reasons for discounts are not always noted. Any discounts offered, and the reasons for the discount, should be noted on tickets or receipts. At the end of the plant sale, Master Gardeners are given a 50 percent discount for the plants that they purchase for themselves. Later, both the public and Master Gardeners are offered a 50 percent discount on remaining plants. Some of the tickets indicate that they are 50 percent off sales to the Master Gardeners while others do not indicate why it is 50 percent off (Master Gardener or public), as shown in the following example.

GREEN	\$2.00 X	1111	= 8
LAVENDER	\$3.00 X	1111	= 15
YELLOW	\$4.00 X		=
"WHITE"	\$5.00 X	1	= 5
BLUE	\$6.00 X		=
PINK	\$8.00 X		=
ORANGE	\$10.00 X		=
"SPECIALTY"	\$		X = 28
Total \$			14

This card does not indicate why the discount was issued.

GREEN	\$2.00 X	11	= 4
LAVENDER	\$3.00 X	111	= 15
YELLOW	\$4.00 X	1	= 4
"WHITE"	\$5.00 X	111	= 15
BLUE	\$6.00 X		=
PINK	\$8.00 X		=
ORANGE	\$10.00 X		=
"SPECIALTY"	\$		X =
Total \$			38.00
MG 7/19/02			

This card indicates it was a Master Gardener discount.

Documentation for discounted sales was intermingled with regular priced sales, so we were not able to determine if some ineligible people were given the discount while others were not.

Knowing purposes for discounts allows the organization to plan better for future events, including setting pricing for plants and determining the most opportune times for placing plants on sale at discounted prices. When reasons for discounts are undocumented, given that receipts are not issued to customers, cashiers could potentially misappropriate funds by charging full price and marking a ticket as discounted.

- D. Payor identification is not reviewed when checks are accepted for payment. The payor identification, such as driver's license, should be reviewed and the identification number should be noted on the instrument when payment is accepted. When checks are accepted at the plant sales, identification is not reviewed and the identification number and phone number of the customer is not noted on the check at time of payment. If identification is not checked when accepting checks, there is no way to determine if the true signatory is present or if the check is being presented fraudulently. Additionally, when the phone number and ID number are not documented, insufficient funds checks cannot be pursued for prosecution.
- E. Volunteer training could be enhanced. Master Gardeners volunteering at the plant sales should be properly trained in cash control procedures. The plant sales are staffed with Master Gardeners who are volunteers in the program. We noted the following concerns:

- a. Not all volunteers are trained to document deviations to standard practices. Some volunteers are trained to document deviations from standard prices such as donations given, discounts offered, or other potential variances. Others may not be trained to clearly document all exceptions. (See Opportunity for Improvement No. 7)

GREEN	\$2.00 X	_____	=	_____
LAVENDER	\$3.00 X	1	=	3
YELLOW	\$4.00 X	1	=	4
"WHITE"	\$5.00 X	11	=	10
BLUE	\$6.00 X	_____	=	_____
PINK	\$8.00 X	_____	=	_____
ORANGE	\$10.00 X	_____	=	_____
"SPECIALTY"	\$	_____	X	_____ =
parsley 1.00		Total \$ 17.00		

It is not clear whether the parsley was given to the buyer or whether the cashier inadvertently omitted the fee.

When documentation is inadequate, it can become difficult to reconcile sales. The Master Gardeners may not know why a discount was issued, whether differences in quantity sold and amount charged were made in error or a result of misappropriation of funds, or where donations should be allocated (if specified).

- b. Tick marks are not consistent and sometimes difficult to understand. Tickets should be clearly marked so cashiers can calculate fees correctly. During the plant sales, volunteers tally the number of plants in each price category, placing tick marks on the ticket. The cashiers then use these tick marks to calculate the customer's total charges.

GREEN	\$2.00 X		= 14
LAVENDER	\$3.00 X	1	= 3
YELLOW	\$4.00 X		=
"WHITE"	\$5.00 X	1	= 5
BLUE	\$6.00 X		=
PINK	\$8.00 X		=
ORANGE	\$10.00 X		=
"SPECIALTY"	\$	X	=
Total \$ 22.8			

These tick marks are difficult to count quickly.

GREEN	\$2.00 X	/	= 2
LAVENDER	\$3.00 X	11511	= 27
YELLOW	\$4.00 X		=
"WHITE"	\$5.00 X	31	= 20
BLUE	\$6.00 X	/	= 6
PINK	\$8.00 X	/	= 8
ORANGE	\$10.00 X		=
"SPECIALTY"	\$	X	=
MG 3150		Total \$ 63.00	

These tick marks are unclear.

GREEN	\$2.00 X		=
LAVENDER	\$3.00 X		=
YELLOW	\$4.00 X	III	= 12
"WHITE"	\$5.00 X	IIIIII	= 55
BLUE	\$6.00 X	II	=
PINK	\$8.00 X	1	=
ORANGE	\$10.00 X	1	=
"SPECIALTY"	\$	X	=
Total \$ 67			

These tick marks are ideal for quick processing.

When tick marks are difficult to understand, it can make the payment process longer and more tedious. If the ticket is difficult to read, it can result in inaccurate calculation of charges and skewed inventory counts.

- c. The amount charged does not always match quantity sold as marked on the ticket. The amount charged should be verified by use of a calculator or other means. The tick marks on the tickets are added up to calculate the total charge per color or price range. The number of tick marks is multiplied by the price to get the total for that color. The color totals are added to calculate the grand total.



This photo shows plant pricing.



This photo shows how plants are marked by color to indicate price.

Line item totals are not entered in or tabulated by a cash register, totals are not verified by another volunteer, and only one out of four sets of cashiers used a calculator to verify totals. We reviewed all tickets collected from the plant sale observed and noted that 17 out of the 352 tickets (4.8%) indicated a total amount charged which was different than the amount that should have been charged based on the quantity sold. These errors resulted in a loss of \$118 due to undercharging.

When totals are not calculated correctly, it can lead to monetary losses in terms of uncharged fees for sales. Additionally, when quantity sold does not match amount collected, there is the potential for theft of funds by charging the full amount while only documenting a reduced amount or by deliberately undercharging family or friends.

We Recommend management:

- A. Require Master Gardeners to issue receipts for all sales. Receipts should include all information required by the University policies and procedures. Cash registers should be considered as an alternative, if approved by the University.
- B. Work with the Master Gardeners to implement a process for performing beginning and ending inventory of plants included in the plant sales. Additionally, management should require Master Gardeners to retain all tickets indicating quantity of plants sold. Tickets should be kept with receipts for reconciliation and documentation purposes.
- C. Require Master Gardeners to document all deviations from standard fees.

- D. Require review of identification when accepting checks for payment. Additionally, the identification number and phone number of payor should be noted on the check.
- E. Develop a process for ensuring proper training of all volunteers prior to attendance at events.

Management Response:

- A. Management concurs.
- B. Management concurs. An inventory of plants in each category could be made a few days before the sales event to provide accountability. Management will further evaluate audit recommendations.
- C. Management concurs.
- D. Management concurs.
- E. Management concurs.

3. Cash Practices Relating to the Advisory Group Accounts Need Improvement.

Each of the advisory groups has a bank account where funds from programs, fundraisers, donations, and other program related income is deposited. The advisory group funds are used to supplement the corresponding agent's budget for programming, travel, and other expenses. During our review of the cash practices relating to the advisory group accounts, we noted the following concerns for the specific advisory groups discussed below:

- A. Practices related to the receipt and payment of Horticulture Advisory Account funds need improvement as detailed below:
 - a. Checks over \$500 do not have two signatures. The University "Policies and Procedures for Handling Funds in County Extension Programs" states that "Checks greater than \$500 must be signed by two people." We sampled three checks written with an amount greater than \$500. Each of these checks was signed by only one person.

The requirement to have two signatures on checks over \$500 serves as an additional control to ensure that monies are being used appropriately and for group purposes.

- b. Receipts are not issued for all monies received. The University "Policies and Procedures for Handling Funds in County Extension Programs" states that "Income receipts are required. Pre-numbered receipts including date, customer name, reason for receipt, amount received, type of transaction (cash, check, or credit card), name of the receiving party, signature of the person receiving the funds, and name of sub-account to which it is to be credited are required for every transaction."

When pre-numbered receipts are not issued for all monies received, there is little assurance that all money received has been accounted for and deposited appropriately. Without receipts, monies could be misappropriated without detection. Additionally, without a receipt, citizens making donations cannot claim the tax benefits associated with making donations.

B. Practices related to the receipt and payment of Residential Horticulture Advisory Account funds need improvement as described below:

- a. Checks over \$500 do not have two signatures. The University "Policies and Procedures for Handling Funds in County Extension Programs" states that "Checks greater than \$500 must be signed by two people." We sampled one check written with an amount greater than \$500. This check was signed by only one person.

The requirement to have two signatures on checks over \$500 serves as an additional control to ensure that monies are being used appropriately and for group purposes.

- b. Receipts are not issued for all monies received. The University "Policies and Procedures for Handling Funds in County Extension Programs" states that "Income receipts are required. Pre-numbered receipts including date, customer name, reason for receipt, amount received, type of transaction (cash, check, or credit card), name of the receiving party, signature of the person receiving the funds, and name of sub-account to which it is to be credited are required for every transaction."

When pre-numbered receipts are not issued for all monies received, there is little assurance that all money received has been accounted for and deposited appropriately. Without receipts, monies could be misappropriated without detection. Additionally, without a receipt, citizens making donations cannot claim the tax benefits associated with making donations.

- c. All deposits are not made timely. The University "Policies and Procedures for Handling Funds in County Extension Programs" states that, "Collections on hand should not exceed \$500. Deposits should be made within one business day when collections exceed this amount...All other collections shall be deposited no less frequently than weekly." Though we were unable to determine exact dates money was received as receipts are not issued, we determined that money received is not deposited timely as evidenced by dates on checks. We noted that checks for two of five deposits sampled were written two months before deposit into the account.

When money is not deposited in a timely manner, the risk of loss or theft is increased. Agents and volunteers can be put at an increased safety risk if large sums of money are kept on hand for an extended period of time. Holding checks for a significant period of time can increase the risk of having insufficient funds and resulting bank fees.

- d. Cancelled checks are not available for review. Copies of cleared checks should be obtained for sufficient verification of transactions. The advisory account bank statements do not include copies of the cleared checks.

When copies of cleared checks are not reviewed, it can increase the risk of altered checks resulting in potential theft or misappropriation of funds without detection.

C. Practices related to the receipt and payment of Livestock Advisory Group Account funds need improvement as described below:

- a. Adequate documentation is not available for all expenses paid. The University "Policies and Procedures for Handling Funds in County Extension Programs" states that "all disbursements should be fully documented to provide a clear audit trail. Original invoices, receipts, and sales slips shall be part of the documentation to make expenditures from the account." We noted that 1 of the 7 disbursements that we reviewed did not have adequate documentation, such as a receipt or invoice, to support the payment made.

When proof of expense is not available, there is the potential for misuse of funds including theft or use of funds for non-group related expenses.

- b. Out of County travel approval by Lake County management is not obtained for all out of county travel. Lake County Procedure LC-22 – "Travel Procedures" requires supervisor approval for travel for short or day trips not requiring overnight absence from official headquarters. We noted one instance in which the agent travelled out of county, using a county vehicle, for several days for a seminar in which she was an instructor. There is no record of supervisor approval for this out of county travel.

When travel is not approved, agents could potentially misuse county assets without detection. Additionally, in the case of an emergency, if the supervisor is not aware that the agent is away on County travel or does not know the location of the agent, it could put the agent at increased safety risk.

- c. Receipts are not issued for all monies received. The University "Policies and Procedures for Handling Funds in County Extension Programs" states that "Income receipts are required. Pre-numbered receipts including date, customer name, reason for receipt, amount received, type of transaction (cash, check, or credit card), name of the receiving party, signature of the person receiving the funds, and name of sub-account to which it is to be credited are required for every transaction."

When pre-numbered receipts are not issued for all monies received, there is no assurance that all money received has been accounted for and deposited appropriately. Without receipts, monies could be misappropriated without detection. Additionally, without a receipt, citizens making donations cannot claim the tax benefits associated with making donations.

- d. Cancelled checks are not available for review. Copies of cleared checks should be obtained for sufficient verification of transactions. The advisory account bank statements do not include copies of the cleared checks.

When copies of cleared checks are not reviewed, it can increase the risk of altered checks resulting in potential theft or misappropriation of funds without detection.

D. Practices related to the receipt and payment of Family and Consumer Sciences Advisory Group Account funds need improvement as described below:

- a. All reimbursements are not made on a timely basis. Check requests for reimbursements should be submitted in a timely manner. We noted that in 1 of the 6 disbursements sampled from this account, expenses occurring on September 19, 2013 were not submitted for reimbursement until November 16, 2013, nearly 2 months later.

The longer time passes between a purchase and a reimbursement, the more difficult it can be to prove business purpose for an expense. Additionally, when requests for reimbursement are not submitted within a reasonable time, it can make it difficult to budget for future expenditures.

- b. Receipts are not issued for all monies received. The University "Policies and Procedures for Handling Funds in County Extension Programs" states that "Income receipts are required. Pre-numbered receipts including date, customer name, reason for receipt, amount received, type of transaction (cash, check, or credit card), name of the receiving party, signature of the person receiving the funds, and name of sub-account to which it is to be credited are required for every transaction."

When pre-numbered receipts are not issued for all monies received, there is no assurance that all money received has been accounted for and deposited appropriately. Without receipts, monies could be misappropriated without detection. Additionally, without a receipt, citizens making donations cannot claim the tax benefits associated with making donations.

- c. Cancelled checks are not available for review. Copies of cleared checks should be obtained for sufficient verification of transactions. The advisory account bank statements do not include copies of the cleared checks.

When copies of cleared checks are not reviewed, it can increase the risk of altered checks resulting in potential theft or misappropriation of funds without detection.

E. Practices related to the receipt and payment of Fruit Crops (also known as the Citrus/Weather Watch) Advisory Group Account funds need improvement as described below:

- a. Checks over \$500 do not have two signatures. The University "Policies and Procedures for Handling Funds in County Extension Programs" states that "Checks greater than \$500 must be signed by two people." We sampled one check written with an amount greater than \$500. This check was signed by only one person.

The requirement to have two signatures on checks over \$500 serves as an additional control to ensure that monies are being used appropriately and for group purposes.

- b. Receipts are not issued for all monies received. The University "Policies and Procedures for Handling Funds in County Extension Programs" states that "Income receipts are required. Pre-numbered receipts including date, customer name, reason for receipt, amount received, type of transaction (cash, check, or credit card), name of the receiving party, signature of the person receiving the funds, and name of sub-account to which it is to be credited are required for every transaction."

When pre-numbered receipts are not issued for all monies received, there is no assurance that all money received has been accounted for and deposited appropriately. Without receipts, funds could be misappropriated without detection. Additionally, without a receipt, citizens making donations cannot claim the tax benefits associated with making donations.

- c. Cancelled checks are not available for review. Copies of cleared checks should be obtained for sufficient verification of transactions. The advisory account bank statements do not include copies of the cleared checks.

When copies of cleared checks are not reviewed, it can increase the risk of altered checks resulting in potential theft or misappropriation of funds without detection.

F. Practices related to the receipt and payment of Master Gardener Group Account funds need improvement as described below:

- a. The ledger is not reconciled to the bank statements. Proper accounting controls require that funds be reconciled on a monthly basis. We noted 10 disbursements, totaling \$590.18 from December 2013 through April 2014 which cleared the bank, but were not present on the ledger.

When the ledger is not reconciled to the bank statements, expense statements and other financial reports presented to the members could be inaccurate. This could lead to difficulty in budgeting. It could also lead to misappropriation of group funds without detection.

- b. Group expenses are commingled with personal items on receipts submitted for reimbursement. Business transactions should not be commingled with personal transactions. We noted that receipts submitted for reimbursement by the Master

Gardeners included personal items (which were not reimbursed) for 5 out of 38 disbursements reviewed.

When purchases are commingled, it can make it difficult to isolate items purchased for a business purpose. Personal items included on the receipt can be perceived as inappropriate. For instance, one receipt submitted for reimbursement included a purchase of alcoholic beverages. While these items were not reimbursed, it could be perceived that the items were purchased for the group event.

- c. Adequate documentation is not available for all expenses paid. The University "Policies and Procedures for Handling Funds in County Extension Programs" states that "all disbursements should be fully documented to provide a clear audit trail. Original invoices, receipts, and sales slips shall be part of the documentation to make expenditures from the account." We noted that 1 of the 38 disbursements that we reviewed did not have adequate documentation, such as a receipt or invoice, to support the payment made.

When proof of expense is not available, there is the potential for misuse of funds including theft or use of funds for non-group related expenses.

- d. All deposits are not made timely. The University "Policies and Procedures for Handling Funds in County Extension Programs" states that, "Collections on hand should not exceed \$500. Deposits should be made within one business day when collections exceed this amount...All other collections shall be deposited no less frequently than weekly." We noted that 1 of the 7 deposits was deposited 11 days after receipt of funds. There were 3 of these 7 transactions for which we were unable to determine when money was received; therefore, we were unable to determine timeliness of the deposit.

When money is not deposited in a timely manner, the risk of loss or theft is increased. Agents and volunteers can be put at an increased safety risk if large sums of money are kept on hand for an extended period of time. Holding checks for a significant period of time can increase the risk of having insufficient funds and resulting bank fees.

- e. Receipts are not issued for all monies received. The University "Policies and Procedures for Handling Funds in County Extension Programs" states that "Income receipts are required. Pre-numbered receipts including date, customer name, reason for receipt, amount received, type of transaction (cash, check, or credit card), name of the receiving party, signature of the person receiving the funds, and name of sub-account to which it is to be credited are required for every transaction." We were unable to determine the purpose for 2 out of 7 deposits reviewed. There is no documentation indicating if money was for programming, earmarked donations, or other purposes. One of the deposits reviewed was for an amount that did not reconcile to amount noted.

When pre-numbered receipts are not issued for all monies received, there is little assurance that all money received has been accounted for and deposited appropriately. Without receipts, funds could be misappropriated without detection. Additionally, without a receipt, citizens making donations cannot claim the tax benefits associated with making donations.

On January 21, 2015, management informed us that the University would be requiring advisory account funds to be transferred to the University and thus be centrally managed there. The process of transferring funds began that morning. Purchasing cards would be issued for making payments and deposits would continue to be made at local banks. As the process is newly implemented, it is unclear how controls at the advisory group level will be affected.

We Recommend management develop a process to ensure that the following conditions have been met, as applicable, given upcoming changes in University policies:

- 1) All checks over \$500 have two signatures.
- 2) Receipts are issued for all monies received.
- 3) Reimbursements are made on a timely basis.
- 4) Adequate documentation is available for all expenses paid.
- 5) All out of county travel is approved as appropriate.
- 6) Deposits are made on a timely basis.
- 7) Group ledgers are reconciled to the corresponding bank statements.
- 8) Group expenses are not comingled with personal expenses on receipts submitted for reimbursement.
- 9) Cancelled checks are requested for review if available.

Management Response:

Management concurs with items 1 through 9. Advisory accounts have been moved to the University of Florida accounting system.

4. Advisory Group Practices Should be Enhanced.

Advisory groups have been established to give aid to the agents by providing advice and by advocating for the agent's and their programs. The Lake County Extension has one Master Gardener Group and six advisory groups. One of the advisory groups is an overall advisory group and the remaining five are program specific. The University has established guidelines for the advisory groups. During our review, we noted the following concerns:

- A. Bylaws should be established for each Advisory Group. The University issued "Advisory Handbook" states that the "structural components [of advisory committees] include purpose, power, membership, and constitution and/or bylaws...Both a written purpose and bylaws provide clarity to the advisory committee role and expectations for potential membership as well as stakeholders...It is not necessary to have a constitution, but bylaws should exist in every county office." The handbook includes sample bylaws for advisory committees as a guide.

We found that 4 of the 6 advisory groups do not have bylaws, though we noted that one is in the process of establishing bylaws. A lack of bylaws can lead to deterrence from a group's established mission over time. Additionally, when groups are not provided structure such as a mission, vision, goals, and general practices, practices could veer from University established missions leading to a diminished effect of the group on the community.

- B. Advisory group members are not on a 3-year rotation. According to management, committee members should be on a 3-year rotation. The "Advisory Handbook" does not specify a term but does indicate that "time limits assist in rotating out ineffective members." It also implies that 2-3 year terms are standard term limits for advisory group members.

We found that 4 of the 6 advisory groups do not have their members on a 3-year rotation. Not rotating members out can lead to a lack of fresh ideas and limited perspective. It can also lead to resistance to changes in the Extension program's mission over time.

- C. Advisory groups do not perform formal needs assessments. One of the University prescribed responsibilities of advisory committee members is to "review local facts, research and census data, public policy and other information to ensure...the interests and needs of clientele are represented in Extension programming on a nondiscriminatory basis." An audit performed by the University in 2014 of the Lake County Extension states that a "needs assessment should be conducted for all program areas every year or two." While groups informally discuss diversity within the groups and programs, no formal data is reviewed or discussed. Discussion is based on member knowledge and experience within the community.

While firsthand experience of the members is useful, a formal assessment of County conditions ensures that members are aware of the full spectrum of citizens within the community. Each industry may be limited in diversity, so advisory members may be limited in knowledge of groups outside of those limitations. Being aware of the countywide statistics, and basing programming on those numbers, helps ensure the most diverse outreach to the community.

- D. Memorandums of Agreement should be in place between the County and all advisory groups with accounts. The University Policies and Procedures for Handling Funds in County Extension Programs states that "All advisory groups managing Extension funds shall operate according to provisions established in a Memorandum of Agreement (MOA) between the group and the County Extension Service. Such a MOA should be established in order to ensure adherence to the agreed-upon system of fiscal management for Extension program funds." There are no written agreements between the Lake County Extension and the advisory groups.

Lack of an MOA, coupled with a lack of bylaws, can lead to issues such as checks not being signed as required, lack of receipts, insufficient back up documentation, or potential misuse of funds. (See Opportunity for Improvement Nos. 2, 3, and 5) Without governing documents that

establish the purpose and rules of the groups, there is no assurance that advisory groups will support the mission of the Extension programs.

We Recommend management:

- A. Require all advisory groups to develop bylaws.
- B. Require all advisory groups to establish reasonable time limits for committee members.
- C. Require a formal needs assessment to be performed by each group on an annual or biennial basis.
- D. Require a Memorandum of Agreement be drafted for each advisory group.

Management Response:

- A. Management concurs.
- B. Management concurs.
- C. Management concurs. Recommendations will be considered based on University of Florida policy and/or guidelines.
- D. Management concurs. The University of Florida/IFAS has advised that bylaws will act in place of Memorandums of Agreement for individual advisory committees.

5. Advisory Group Voting Practices Need Improvement

During the advisory group meetings, members vote on various items related to the group's operations. During our review of advisory group meeting minutes, we noted the following concerns:

- A. Advisory groups sometimes act in a decision-making capacity. Advisory groups should remain in an advisory-only capacity. According to the University, the advisory committees are not a "decision-making authority." The agents may listen to their advice, but must make decisions on their own. As the advisory groups are solely advisory in nature, they are not subject to the Sunshine laws.

There were some instances in which the advisory groups voted to approve expenditures for agent travel or other items, rather than recommend approval of expenditures or other items. When advisory groups approve expenditures or other items such as travel or programming, rather than merely recommending approval, they change in capacity from advisory to decision-making, thus potentially making them subject to the Sunshine laws.

- B. Voting does not always occur when motions are made at advisory group meetings. Motions made during advisory meetings should go to vote. According to Robert's Rules of Order, "when a motion has been made and seconded, it is the duty of the chair; unless he rules it out of order, immediately to state the question." At this point, it either goes for discussion or immediately for vote if no discussion is requested. We noted one advisory group for which no voting occurs. Instead, a motion is made, and then seconded. The group considers the second to be approval for the motion.

If motions do not go to vote, there is no guarantee that the majority of the group approves the motion. The lack of discussion and voting reduces the advisory benefits provided by the group.

We Recommend management:

- A. Instruct advisory groups to maintain their advisory capacity by voting to recommend approval of expenditures, travel, programming, and other significant items, rather than approving such items.
- B. Require the groups to adhere to Robert's Rules of Order during the voting process.

Management Response:

- A. Management concurs.
- B. Management concurs.

6. Practices Relating to Agent Programming Need Improvement

Each agent provides an array of programs throughout the year to the public. While reviewing the documentation collected for each program such as sign in sheets, collection of parity information, payment records, etc. we noted the following concerns:

- A. All program attendees should sign in. The University requires agents to report parity information (race and gender) of program participants; however, not all attendees are signing in. In 2 out of 9 Family and Consumer Sciences programs, we found that when multiple people would sign up together or come as a group, only one of them would sign in. There was evidence of this occurring in other agent programs as well.

When sign in sheets are not filled out properly, it can lead to inaccurate attendance and parity reporting to the University. It can also make reconciliation of attendance to payments difficult and reduce the effectiveness of future planning for programs.

- B. Sign-in Sheets should be utilized at all relevant programs offered to the public. According to the University issued Advisory Handbook, the agent should be trying to meet the demographics of the target population for programming. Agents "must keep a list of all participants of events, activities. These should be coded by race."

We noted that sign in sheets for some programs such as those which were held by other organizations or those in elementary schools are not necessary. Out of the 38 programs reviewed, a sign in sheet should have been available for 28 of the programs. During review of these programs, we noted the following:

- a. There was one instance in which no sign in sheets were used for a program offered to a private group. The program was offered to the group by request.
- b. There was one instance in which the sign in sheets were reported to us as misplaced, so we could not determine whether attendees signed in.

- c. There were three instances in which the agent used the sign up list provided by Eventbrite or an excel spreadsheet as the sign in sheet. Attendees were not checked in, did not initial by their names, and did not provide parity information.

If sign in sheets are not utilized and attendees do not provide their demographic information, the Agent cannot provide parity information required. When participants are not checked in and do not sign in, it is not possible to determine who actually attended the event. Lack of attendance sheets also makes reconciliation between attendees and payment difficult.

- C. County of residency is not obtained for program participants. While the Extension is a statewide program, agents can be assigned to one county or multiple counties as determined by the University. Agents assigned to one county, are primarily responsible for providing programming to serve the needs of that county. The Lake County BCC funds a portion of the agent salaries and provides support staff, office space, vehicles and maintenance for the agents assigned to Lake County. While information such as race and gender of program participants are captured, agents do not ask program participants for their county of residency.

If agents do not know the proportion of Lake County resident's they are serving, they may not realize the need to change or adapt programming to meet the needs of the County. Additionally, if programs are serving significant numbers of out of county residents, the University could have adequate support to justify increased funding or vice versa. This information could also aid the Lake County BCC when budgeting for the Division.

We Recommend management:

- A. Require agents to ensure that all attendees sign in for programs.
- B. Require agents to utilize sign in sheets at all relevant events.
- C. Develop a sign in sheet which includes an area for attendees to provide county of residence.

Management Response:

Management concurs with recommendations A, B, and C.

7. Criteria Should be Established for Waiver or Reduction of Fees.

Registration fees are charged for some programs. These fees can sometimes be waived or reduced. We noted the following concern regarding fee waivers or reductions:

- A. There are no written criteria or documentation requirements for fee waivers. To ensure waivers are granted consistently and appropriately, written criteria for granting waivers is necessary. No established income thresholds or extenuating circumstances are identified for which fees can be waived or reduced. Additionally, attendees for which fees are waived are not required to submit proof of eligibility status.

With lack of written criteria, some program participants could potentially have fees waived while others, that meet the same requirements may be charged fees. This could lead to perceived preferential treatment of some participants.

- B. When fees are waived or reduced, it is not always documented. Fee reductions and waivers should be documented. There is also no documentation as to why fees have been waived or reduced. We noted one instance in which an individual attended a class for which the fee was \$30. The attendee only paid \$28 as there was no change available for the full payment which was made in cash. The reason for the fee reduction was not documented. We noted another instance in which a couple attended a course for which the registration fee was \$10 or a total of \$20 for the two of them. The couple paid a total of \$5. There is no documentation as to why the couple received a 75% fee reduction.

Lack of adequate documentation can lead to perceived preferential treatment of some participants as they may unfairly receive fee waivers while others do not. Additionally, undocumented waivers coupled with a lack of payment receipts (see Opportunity for Improvement No. 3), especially in the case of cash payments, can lead to potential theft or misappropriation of funds.

We Recommend management:

- A. Establish written criteria for waiver or reduction of fees.
- B. Require fee waivers or reductions be documented.

Management Response:

- A. Management concurs.
- B. Management concurs.

8. Vehicle Safety Could be Enhanced.

The Agriculture Extension is assigned four vehicles - three small SUVs and one truck. Vehicles range in age from 9-12 years old. Extension staff drove these vehicles a total of 27,299 miles in FY 2014. As staff spends a significant time in these vehicles, adequate safety equipment is necessary. We noted the following concerns related to vehicle safety:

- A. Vehicles are not equipped with all standard safety equipment. All vehicles should be equipped with standard safety equipment. Vehicles are not stocked with jumper cables or reflective vests.

Agents are often in remote or rural areas. In the event that a breakdown occurs, the jumper cables could be useful in restarting the vehicle. Reflective vests serve as a safety measure to the staff in the event that they must exit the vehicle on the side of the road. They can help prevent the agent from being hit by oncoming vehicles.

- B. Vehicles do not have GPS systems in them. Vehicles should have modern safety equipment to the extent that the price is reasonable. GPS systems provide vehicle location in case of emergency.

As agents can be in remote or rural areas, sometimes far from gas stations, GPS systems can help prevent the driver from getting lost, running out of fuel, or ending up in unsafe areas. They can further be useful in tracking the agent's location in the event of an emergency.

We Recommend management:

- A. Equip vehicles with jumper cables and reflective vests.
- B. Consider a GPS system for use when travelling.

Management Response:

- A. Management concurs.
- B. Management concurs to the extent that the funding is available.

9. Documentation for Required Master Gardener Background Checks Needs Improvement

When background checks are performed, the screener does not itemize which online checks were performed. As required by the University issued "Florida Master Gardener Program Volunteer Screening Policy," all volunteer Master Gardeners are required to go through a green clearance background check. The background check requires an online check through three separate databases, reference checks, and an interview in addition to other requirements.

When background checks are performed for Master Gardeners, the applications include the following handwritten statement - "Online background checks for green clearance - results...." This statement is not initialed and it does not specify which databases were checked, or list the results by database.

If a search of each database is individually verified, it reduces the risk of one being inadvertently missed and potentially missing out on critical information related to an applicant's past. Initialing the search for each database holds the verifier accountable in the event data is not correctly recorded.

We Recommend management require each step of the background screening to be verified individually and initialed.

Management Response:

Management concurs.

10. Job Duties are Not Shared Equitably Among Office Associates.

Based on job duties as laid out by the staff members and supervisors, the Office Associate IV position does not bear an equitable workload to those of the other Office Associates. Job duties should be equitable for the same or similar positions within a Department with heavier workloads and more complex work going to higher level employees.

There are four Office Associate (OA) positions; two at the Office Associate III level, one at the Office Associate IV level, and one at the Office Associate V level. The Office Associate III and V positions each work on programs for the Extension agents in addition to their other administrative duties. The Office Associate IV position does basic office duties as well as some duties for the Lake Soil and Water Conservation District. The following chart depicts duties of each level of Office Associate within the Department.

Office Associate III	Office Associate IV	Office Associate V
Answer phones	Answer phones	Answer phones
Filing and record keeping for agent programs	Filing and record keeping for LSWCD	Filing and record keeping for agent programs
Back up maintenance and update of room reservations calendar	Maintain and update room reservations calendar	Back up maintenance and update of room reservations calendar
Back up front desk/reception	Front desk/reception duties	Back up front desk/reception
Program support for 2 Agents	Petty cash custodian	Petty cash custodian
Coordinate agent programs	Citizen Information Line team member (as needed)	Citizen Information Line team member (as needed)
Schedule schools and volunteers for field trips	Distribute office mail	Inventory management for University and County fixed assets
Master Gardener program scheduling – arranging for volunteers and ensuring adequate staffing at all events	Review and collect division timesheets and forwards to the finance department	Prepare University travel for all agents including electronic input and approvals, collection and review of receipts, and reimbursements.
Create annual Master Gardener database for interested parties	Put out event signs	Prepare University Partners for Progress financial reports annually
Prepare, distribute, and collect appropriate forms for applicants	Attends monthly Safety Action Team meetings	Prepare annual bank account statements for advisory accounts for University review
Schedule interviews for MG applicants	Advertise monthly LSWCD Meetings	Prepare Department budget for management approval
Perform background checks for all MG applicants	Prepare monthly LSWCD meeting agendas	Prepare affirmative action reports for the University
Schedule rooms for all MG Training	Prepare updated budget reports for monthly LSWCD meetings	Prepare purchase orders and direct pay requests
Prepare meeting minutes for 2 advisory accounts and County Invasive Species Management Area (CISMA) meetings	Record monthly LSWCD meeting minutes	Department Card Representative (Purchasing cards)
Assist MGs with entering time into the University's online system	Reconcile ledger to bank statements (2 accounts)	Balance and reconcile Department fuel card statements

Agricultural Extension Center Operations

Coordination for MG events and plant clinics	Manage Mobile Irrigation Lab grant funds	Proctor pesticide license exams for the State of Florida
Coordinate mobile clinic locations and communicate dates and locations to appropriate staff	Prepare travel requests and reimbursements for Mobile Irrigation Lab employees	Program Support for 2 Agents
Fill in at plant clinics as an MG; and assist walk in customers as needed	Review back up documentation and prepares checks from bank accounts	Program registration tracking and collections (before and at programs)
Collect and review back up for Master Gardener expenses	Oversee volunteer recruiting and fundraising	Provide program information at citizen request
Coordinate garden tours	Prepare news releases (5-8 events per year)	Create online program registrations
Prepare plant identification labels and stakes for the gardens	Organize Area and State meetings (some years)	Meeting preparation – food orders, room preparation (6 per year)
Make purchases for the Discovery Gardens – including obtaining vendor quotes for large purchases	Planning for Envirothon, Tree Give Away, Poster Contest, and Land Judging each year	Assist agents with programming (primarily food preparation programs)
Create online program registrations	Create materials for display	Coordinate agent evaluations
Program registration tracking and collections (before and at programs)	Prepare correspondence as needed	FMLA and HR paperwork for staff
Prepare cash boxes for plant sales and other events		Manage front desk volunteer – timesheets, coordination, duties
Account for in-kind donations such as money, supplies, volunteer hours, etc. for annual reporting.		Attend meetings, prepare reports and correspondence, and other duties as needed.
Oversee 3 volunteers including timesheet collections		Schedule all facility maintenance through appropriate channels
Aid in management and coordination of Landscape and Garden Fair		Scheduling of administrative staff
Gather information for State Master Naturalist Program		Prepare meeting minutes for 3 advisory groups
Weather Watch: Send out solicitation letters, collect fees, verify subscriber information, distribute number to paid subscribers, review call logs to ensure only subscribed members are calling.		Back up maintenance duties – trash removal, cleaning bathrooms, general maintenance and cleaning
Pay office expenses – water, electric, phone, etc.		Supervise one Senior Maintenance Worker – including evaluations, complaints, scheduling, and duties
Hire and coordinate meeting caterers		
Program head counts 4-H Citrus Tree Project: Determine counties to participate, obtain names and information of participants and numbers of trees to order, order trees, verify payment for trees prior to tree distribution, assist in planning and organizing mock Skill-a-thon (including test prep. and grading),		

help prepare tree tags, paperwork, and tracking for tree judging, ensure student letters go out to prospective buyers, ensure tree money is accounted for and thank you letters are sent to buyers before money is distributed
Order all office supplies
General maintenance as needed – sweeping and other janitorial duties
Develop program materials – fliers, handouts, letters, etc.

*Abbreviations used in table: MG – Master Gardener, LSWCD – Lake Soil and Water Conservation District, FMLA – Family Medical Leave Act

** Duties of only one of the Office Associate III positions were used in the comparison.

Before it was transferred to the Agriculture Education Services Division, about two years ago, the Office Associate IV position had additional duties such as assisting with multiple agents and GIS mapping. The position was transferred as budget cuts led to reduced staffing, transfer of some duties to other departments, and automation of functions. As a result, many of the duties of this position have been eliminated. Since the transfer, job duties of the office associates within the Department have not been adequately shifted to replace the eliminated duties or to equalize the workload among the support staff.

Workloads should be distributed equitably and in accordance with the level of position. When this does not occur, it could be perceived as an unfair work environment by co-workers, and a waste of county funds. It also leads to increased workload for other staff members.

We Recommend management re-evaluate and restructure the Office Associate positions to be equitable regarding workload and the level of the position.

Management Response:

Management concurs.