

Audit of Park Fees and Maintenance

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

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Inspector General

Audit Conducted by:
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Report No. BCC-132
June 26, 2015



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June 26, 2015

Board of County Commissioners

We have conducted an audit of the County's Parks and Trails Division, Park Fees and Maintenance as scheduled per the Clerk's Annual Inspector General Audit Plan.

We **Commend** management for their responses to our recommendations. Management concurred or partially concurred with all of the 23 recommendations in the report.

We appreciate the cooperation and assistance provided by the Parks and Trails Division and also other local county and governmental entities contacted during the course of our audit.

Respectfully submitted,

Bob Melton

Bob Melton
Inspector General

cc: David Heath, County Manager
Wendy Breeden, Director, Public Resources Department
Bobby Bonilla, Parks and Trails Division Manager

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TABLE OF CONTENTS

EXECUTIVE SUMMARY	1
INTRODUCTION	2
Scope and Methodology	2
Overall Conclusion.....	3
Background.....	3
OPPORTUNITIES FOR IMPROVEMENT	8
1. Needs Assessments Should Be Conducted To Determine Long Term Capital Improvements.....	8
2. Maintenance Staffing Levels Need to Be Evaluated.	10
3. Maintenance And Repairs Of Parks, Trails, Cemeteries, And Public Lands Should Be Addressed.	13
4. The Master Plans Should Be Updated.	23
5. Accounting And Recordkeeping Procedures Should Be Improved.....	24
6. Use of Adopt-a-Park Program Should be Enhanced.	29

EXECUTIVE SUMMARY

We conducted an audit of the Park Fees and Maintenance of the Lake County Board of County Commissioners' Parks and Trails Division, as scheduled per our Annual Audit Plan. The Lake County Parks and Trails Division, a Division of the Public Resources Department, maintains parks, recreation sites, trails, boat ramps, natural public lands, dog parks, and cemeteries.

The Division has a list of capital improvements needing to be performed at some of the various properties. The list of unfunded capital projects on the list totals in excess of \$54 million for parks and trails, and over \$8 million for public lands properties. The method used to determine the priority order is not based on a documented or formal needs assessment. Instead, priorities are being determined based on informal comments from individual County Commissioners and informal public input, rather than through a comprehensive needs assessment.

We commend management for effective maintenance considering the resources available; we found only minor maintenance issues during our visits. However, there may not be enough dedicated staff to maintain the properties that the Parks and Trails Division currently maintains. Currently, the Division is responsible for maintaining approximately 2,812 acres. Current funding allows for only two staff members, and the County is considering additional properties and/or opening previously owned properties. In addition to County staff, during Fiscal Year 2014, \$797,259 was spent on maintenance contracts with vendors. While the Division's operating budget has been decreasing over the years, the total acres/miles required to be maintained has continued to increase.

Parks and Trails management does not have a standard method for calculating maintenance costs of properties when being presented to the Board of County Commissioners at the time of approval for acquisition. Maintenance costs are being determined based on previous bids received from vendors on other properties, and an average of the bid amounts is used as the "industry standard."

We also noted issues relating to record-keeping and updating the Master Plan. Our report contains a total of 23 recommendations for improvement. Management concurred or partially concurred with all of the recommendations.

INTRODUCTION

Scope and Methodology

We conducted an audit of the Park Fees and Maintenance of the Lake County Board of County Commissioners' Parks and Trails Division, as scheduled per our Annual Audit Plan. Our audit objectives were:

1. To determine whether adequate internal controls are present over cash receipts and whether cash receipts are accounted for properly.
2. To determine whether fees are charged where reasonably possible and amounts are reasonable.
3. To determine if projected maintenance costs are considered and included when making the decision to purchase parks or public lands.
4. To determine the adequacy of the system to determine appropriate priorities for maintenance and/or improvements.
5. To determine the adequacy of maintenance.

To determine whether adequate internal controls are present over cash receipts and whether cash receipts are accounted for properly, we interviewed staff on the processes for making rental reservations, accepting and recording payments for rentals, securing funds, and depositing funds. We then reviewed all rental documentation for completeness. We also performed tests to agree the reservations calendar to the rental applications and to the payments received. We reviewed the methods of payment currently being accepted and analyzed the feasibility of adding other types of payments.

To determine whether fees are charged where reasonably possible and amounts currently being charged are reasonable, we reviewed the County's fee schedules, and compared them to those of other entities.

To determine if projected maintenance costs are considered and included when making the decision to purchase parks or public lands, we interviewed personnel about how they determine ongoing maintenance costs and if those costs are presented to the Board of County Commissioners when the property acquisition is being presented for approval. We also reviewed meeting minutes of the Public Lands Acquisition Advisory Committee (PLAAC) and Lake County Board of County Commissioners from 2003 to present.

To determine the adequacy of the system to determine appropriate priorities for maintenance and/or improvements, we reviewed short and long-range plans for capital improvements. We also reviewed lists of priorities for capital improvements.

To determine the adequacy of maintenance, we conducted site visits to all County maintained cemeteries, all public lands and we selected a sample of trails, parks and boat ramps. While at the sites, we observed the conditions of the playgrounds, headstones, landscaping, grounds, trees, trash and other applicable conditions.

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

Overall Conclusion

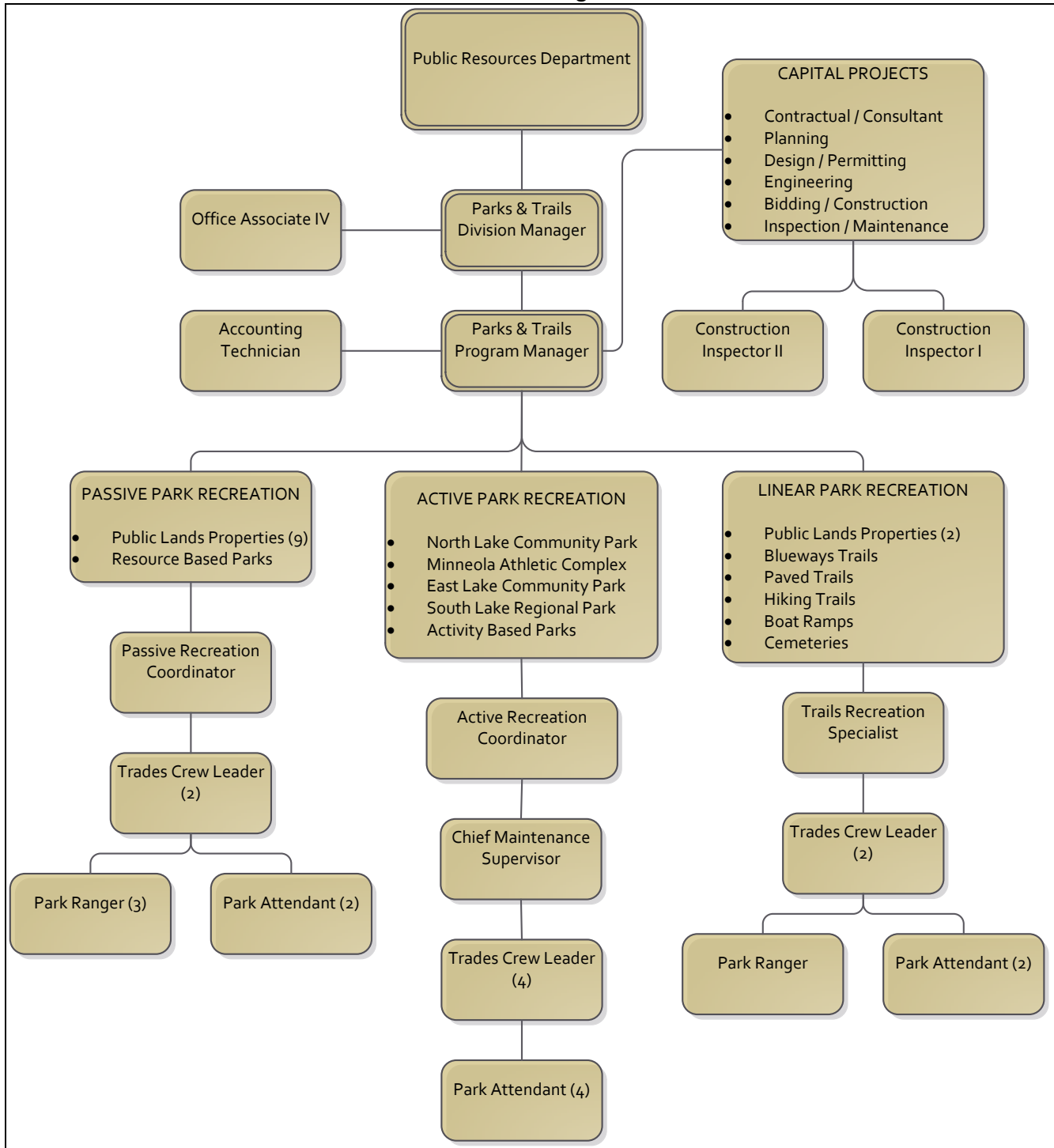
Except for the issues included in this report, we conclude that internal controls over cash receipts and the process of accounting for cash receipts are adequate. We conclude that fees are not being charged where reasonably possible; however, amounts that are being charged are reasonable in the circumstances. We conclude projected maintenance costs are being included when making the decision to purchase parks or public lands. We conclude the system to determine appropriate priorities for maintenance and/or improvements is not adequate. We conclude the overall maintenance of parks, trails, public lands, boat ramps, and cemeteries is adequate. Opportunities for Improvement are included in this report.

Background

The Lake County Parks and Trails Division, a Division of the Public Resources Department, maintains parks, recreation sites, trails, boat ramps, natural public lands, dog parks, and cemeteries. The Division reports to the Public Resources Department and consists of one Division Manager, one Program Manager, an Office Associate IV, an Accounting Technician, two Construction Inspectors, three Park Coordinators, a Chief Maintenance Supervisor, eight Trades Crew Leaders, four Park Rangers and eight Park Attendants.

In addition to maintenance tasks, the Parks and Trails Division provides rental pavilions at several of the County's parks. The rental fees range from \$25 to \$40. The County's three main community parks East Lake, Minneola and North Lake also have various ball fields and tennis courts available for rental. These fees vary depending on the type of field and length of time requested. Citizens may call the Division to request rentals and are required to submit paperwork and payment directly to the Division.

Parks and Trails Division Organizational Chart



As noted in the Public Lands Program Brochure, dated September 2005, “a Public Lands Management Program was created to assist the Public Land Acquisition Council with preparing and recommending policies to guide the acquisition and management of public lands, both environmental and recreational. The creation of the Program was a direct result of Lake County voters approving a public land referendum on Nov. 2, 2004. The referendum approved a one-third millage for the County to

issue \$36 million in bonds for the acquisition and improvement of land to protect drinking water, improve water quality of rivers and lakes, protect open space and provide recreation areas. The 11-member advisory council included individuals knowledgeable in the fields of geology, biology, local history, archaeology, recreation, business and the County's geography and culture. The advisory council was dissolved in April 2011 having fulfilled its purpose."

During the program's tenure, nine public lands were purchased:

Public Lands Purchased from Bond Referendum			
Public Land	Acres	Amount Paid	Open to the Public?
Dead River Road Regional Stormwater Pond (joint acquisition with Stormwater Division)	8.6 Acres	\$1,165,000	No (Transferred to Public Works)
Ellis Acres	411 Acres	\$6,553,000	Yes
Helena Run Preserve	18 Acres	\$123,840	No
Lady Lake Preserve	63.94 Acres	\$214,000	No
Lake May Reserve	136 Acres	\$6,200,000	Yes
Mount Plymouth Lakes Reserve (5 parcels)*	184 Acres	\$0	No
Northeast Lake County Scrub Preserve	60 Acres	\$950,000	No
The Pasture Reserve	809 Acres	\$6,676,000	Yes
South Pine Lakes Reserve	128 Acres	\$985,250	No
Totals	1818.54 Acres	\$22,867,090	

*The Mt. Plymouth Lakes Reserve parcels were a donation to the County.

The Parks and Trails Division is responsible for ongoing maintenance of the above mentioned public lands in addition to parks, recreation sites, trails, boat ramps, dog parks, and cemeteries. The Division has been operating on a decreasing annual operating budget for the past four years (until FY2015), and there is no budget available for capital improvements in the FY2015 budget. Until the start of Fiscal Year 2015, funding was provided from two separate sources; public lands were funded by the General Fund and parks were funded by the Municipal Services Taxing Unit (MSTU). Beginning in Fiscal Year 2015, all funding will be provided by the MSTU.

Parks and Trails Operating Budget*					
Source	FY2011	FY2012	FY2013	FY2014	FY2015**
MSTU-Parks	\$3,968,202	\$3,668,925	\$3,406,220	\$3,356,126	\$2,564,944
MSTU-Public Lands					\$238,792
General Fund-Public Lands	\$492,609	\$371,475	\$336,950	\$340,996	N/A

*Figures do not include personnel, revenues, capital outlay, other grants, mid-year adjustments, carry overs, etc.

**We adjusted the Fiscal Year 2015 budget to account for monies set aside for ADA improvements, updating the Division's master plans, and monies set aside for new additions.

During the last eight years the Parks and Trails Division's active and passive park inventory has increased significantly. The following table shows the number of each type of park activity owned in 2006 and then in 2014, along with the percent increase.

Active/Passive Park Inventory			
Inventory Type	2006 TOTALS	2014 TOTALS	% INCREASE
Ballfields	2	25	1150%
Multi-Purpose Fields	2	15	650%
Basketball Courts	3	11	267%
Tennis Courts	1	9	800%
Pickleball Courts	0	6	N/A
Volleyball Courts	1	8	700%
Restrooms	3	26	767%
Pavilions	5	34	580%
Playgrounds	13	43	231%
Dog Parks	1	3	200%

In addition to passive and active parks, the Division is currently responsible for eleven public lands as shown in the table below. Please note that two of the public lands shown have been transferred to other agencies and are, therefore, no longer the responsibility of the Division. This list includes the original nine public lands purchased with the bond referendum monies as well as additional public lands acquired over the years.

Public Lands Inventory					
Public Land	Bond?	Acres	Date Acquired	Amount Paid	Open to the Public?
Ellis Acres	Yes	417 Acres	6/29/2007	\$6,553,500	Yes
Northeast Lake County Scrub Preserve	Yes	63 Acres	2/26/2007	\$950,000	No
South Pine Lakes Reserve	Yes	128 Acres	2/26/2007**** 6/22/2007	\$985,250	No
Lake May Reserve	Yes	136 Acres	4/1/2008	\$6,200,000	Yes
Lady Lake Preserve	Yes	65 Acres	10/4/2006	\$214,000	No
Mount Plymouth Lakes Reserve (5 parcels)*	Yes	184 Acres	8/21/2007	\$0	No
Dead River Road Regional Stormwater Pond	Yes	9 Acres	8/7/2007	\$582,500	No (Transferred to Public Works)
Helena Run Preserve	Yes	20 Acres	10/26/2006	\$123,840	No
The Pasture Reserve	Yes	810 Acres	4/27/2007	\$6,676,725	Yes

Neighborhood Lakes Reserve	No	210 Acres	2/13/2007	\$5,000,000	No
Lake Hiawatha Preserve (Inland Groves)	No	218 Acres	7/14/2006 4/23/2008*****	\$5,000,000	Yes (Transferred to the City of Clermont)
Green Mountain Scenic Overlook and Trailhead**	No	9 Acres	9/6/2011	\$0	Yes
Pine Meadows Conservation Area***	No	770 Acres	2/25/2004	\$0	No
Totals		3039 Acres		\$32,285,815	

*The Mt. Plymouth Lakes Reserve parcels were a donation to the County.

**The Green Mountain Scenic Overlook and Trailhead is a lease agreement with the St. John's River Water Management District.

***Pine Meadows Conservation Area is a cooperative management agreement with the St. John's River Water Management District.

****63 acres were purchased first.

*****128 acres were purchased first.

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. Needs Assessments Should Be Conducted To Determine Long Term Capital Improvements.

After review of the Division's short and long-rang plans for capital improvements, we found that the Division has a list of capital improvements needing to be performed at some of the various properties. This represents the list of unfunded capital projects identified by the Division; we did not evaluate the list to assess whether the projects are truly needed or cost-beneficial.

Public Resources Department Parks and Trails Division Unfunded Capital Projects

Priority	Park	Estimated Cost	Description
1	Lake Idamere Park	\$1,300,000	Miracle Field, Pavilions, Restroom, Canoe Launch, Dog Park, Parking Lot and Trail Including Utilities and Site Furnishings.
2	East Lake Community Park	\$5,000,000	Completion of Community Park including but not limited to Restrooms/Concessions, Playground, Pavilions, Tennis and Basketball Courts, Parking Lot, Road, Path System, Landscape, Lighting, Utilities and Site Furnishings.
3	P.E.A.R. Park	\$2,500,000	Per Florida Communities Trust (FCT) Grant: Road, Parking Lot, Restrooms, Pickleball Courts, Paths, Landscape, including Utilities and Site Furnishings.
4	South Lake/Hancock Trail (Existing)	\$3,400,000	Design and Resurfacing, Boardwalk, Structural and ADA Improvements.
5	Ferndale Preserve	\$5,000,000	Per Florida Communities Trust (FCT) Grant: Observation Towers, Pavilions, Fishing Piers, Canoe Launch, Boardwalks, Trails and Site Furnishings.
6	Pine Forest Park	\$500,000	Multipurpose Field, Baseball and Softball

			Fields, Parking Lot, Path, Landscape and Site Furnishings.
7	Minneola Athletic Complex	\$2,000,000	Completion of Community Park including but not limited to Restroom, Storage Facility, Multipurpose Field, T-Ball Field, Tennis and Basketball Court, Path, Pavilions, Playground, Lighting, Landscape, Utilities and Site Furnishing.
8	South Lake Regional Park	\$15,000,000 (Minimum)	Design and Construction of Sports Complex including but not limited to Multipurpose Fields, Cricket Fields, Ballfields, Tennis and Basketball Courts, Path, Parking Lot, Restrooms/Concessions.
9	Central Lake Regional Park	\$15,000,000 (Minimum)	Land Acquisition, Design and Construction of Sports Complex including but not limited to Multipurpose Fields, Ballfields, Tennis and Basketball Courts, Path, Parking Lot, Restroom/Concessions.
10	Northwest Lake Community Park	\$4,000,000	Partnership with the City of Fruitland Park for the expansion of the current neighborhood park through land acquisition and improvements and new construction of sports complex as necessary.
11	North Lake Community Park	\$1,000,000	Little League Fields Parking Lot, Sports and path Lighting.
TOTAL		\$54,700,000	

**Public Resources Department
Parks and Trails Division
Public Lands Properties
Unfunded Capital Projects**

Priority	Public Lands Properties	Estimated Cost	Description
1	Ellis Acres Reserve	\$1,300,000	Design and Construction including but not limited to Parking, Trails, Nature Based Educational Center, Restroom, Pavilions, Canoe/Kayak Launch, Observation Tower, Landscape, and Site Furnishing.
2	Lake May Reserve	\$1,750,000	Design and Construction including but not limited to Parking, Trailhead, Trails, Restroom, Pavilions, Canoe/Kayak Launch, Fishing Pier, Landscape, and Site Furnishing.
3	Pine Meadows Conservation Area	\$3,000,000	Design and Construction including but not limited to Parking, Trails, Restrooms,

			Pavilions, Canoe/Kayak Launch, Observation Tower, Primitive Camping Facilities, Caretakers Facility, Playground, Fishing Pier, Landscape, Utilities and Site Furnishing.
4	Pasture Reserve	\$2,500,000	Design and Construction including but not limited to Parking, Trails, Restroom, Pavilions, Canoe/Kayak Launch, Observation Tower, Boardwalk, Caretakers Facility, Primitive Camping Facilities, Landscape, and Site Furnishing.
TOTAL		\$8,550,000	

The method used to determine the priority order is not based on a documented or formal needs assessment. Instead, priorities are being determined based on informal comments from individual County Commissioners and informal public input, rather than through a comprehensive needs assessment.

Capital improvements should be based upon an established set of criteria for ensuring natural resources are preserved, to ensure that properties open to the public are safe and accessible, and to maximize their benefit to the public. By conducting a needs assessment, priorities would be better in line with the mission of the Parks and Trails Division and in the best interest of the citizens of Lake County.

We Recommend management conduct a needs assessment to determine the capital improvements with the greatest need to be performed and then develop short and long-range plans based on that assessment.

Management Response: Management concurs. With the planned updates of the Countywide Parks and Recreation Master Plan, the Trails Master Plan along with the Infrastructure Sales Tax funding, Capital Improvements, with the greatest needs for short and long-range plan, will be planned, scheduled, and developed as funding is made available.

2. Maintenance Staffing Levels Need to Be Evaluated.

During our review of the Division's positions and in comparison to the total number of acres required to be maintained, we found there may not be enough dedicated staff to maintain the properties that the Parks and Trails Division currently maintains. Maintenance activities include tasks such as:

- signage repair
- storm debris, illegal dumping, and trash pick-up
- washouts and erosion
- grading
- septic repairs
- painting

- mowing
- post and cable repairs
- fence repair
- asphalt
- concrete
- site furnishings
- tree removal and trimming
- plumbing and electrical repairs

Maintenance for the Parks and Trails properties is classified into three areas of responsibility:

- public Lands and passive areas of parks;
- playgrounds and active areas of parks, Minneola Athletic Complex, North Lake Community Park, East Lake Regional Park;
- boat ramps, paved trails, and cemeteries.

There are multiple contracts with vendors for maintenance and repair work; however, the vendors are used only as needed and if funding is available. Parks staff performs all maintenance and repairs they are capable of doing before calling the vendor. During Fiscal Year 2014, \$797,259 was spent on maintenance contracts with vendors. The staff travels between the properties and observes the conditions to determine what needs to be done. Due to the limited number of staff available, there are not enough resources to be proactive about maintenance. The staff are mostly addressing immediate needs which will become more difficult as more properties are acquired. Currently, the Division is responsible for maintaining approximately 2,812 acres. Current funding allows for only two staff members, and the County is considering additional properties and/or opening previously owned properties during Fiscal Year 2015. The County continues to acquire more properties while staffing remains the same.

Parks and Trails Operating Budget*					
Source	FY2011	FY2012	FY2013	FY2014	FY2015**
MSTU-Parks	\$3,968,202	\$3,668,925	\$3,406,220	\$3,356,126	\$2,564,944
MSTU-Public Lands					\$238,792
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*Figures do not include personnel, revenues, capital outlay, other grants, mid-year adjustments, carry overs, etc.

**We adjusted the Fiscal Year 2015 budget to account for monies set aside for ADA improvements, updating the Division's master plans, and monies set aside for new additions.

While the Division's operating budget has been decreasing over the years, the total acres/miles required to be maintained has continued to increase:

Type of Property	2006	2014	% Increase
Active Parks	268 Acres	490.5 Acres	83%
Passive Parks	387 Acres	3448 Acres	791%
Linear Trails	2.4 Miles	45.03 Miles	1776%
Blueway Trails	0 Miles	139 Miles	N/A
Cemeteries	17 Acres	15 Acres	-12%
Total Acres	672 Acres	3953.5 Acres	488%
Total Miles	2.4	184.03	7568%

The number of Active and Passive parks has also increased significantly:

Inventory Type	2006 TOTALS	2014 TOTALS	% INCREASE 2006-2014
Ballfields	2	25	1150%
Multi-Purpose Fields	2	15	650%
Basketball Courts	3	11	267%
Tennis Courts	1	9	800%
Pickleball Courts	0	6	N/A
Volleyball Courts	1	8	700%
Restrooms	3	26	767%
Pavilions	5	34	580%
Playgrounds	13	43	231%
Dog Parks	1	3	200%

Additional Properties being considered for acquisition and/or for opening to the public during Fiscal Year 2015 include:

Property	Acres/Miles
Pine Meadows	770 Acres
South Lake Regional Park	141 Acres
South Lake Trail Phase 3A	2.4 Miles of Trail
McDonald Canal Boat Ramp	15 +/- Acres
Hancock Trail	5 Miles of Trail
Total Acres	926 Acres
Total Miles	7.4 Miles

Adequate staffing should be available to properly maintain all properties under the responsibility of Parks and Trails. Maintenance at properties could start to lag and safety issues could become present if proper maintenance is not performed. Additional sources of labor could be used to help alleviate some of the pressure put on the current staff in keeping up with general maintenance issues, such as painting, trash pick-up, and mowing.

We Recommend management:

- A. Seek additional funding sources to allow for additional public lands maintenance staff in order to adequately provide maintenance and repairs for Parks and Trails properties.
- B. Consider using other sources, such as County Probation community service workers, to assist with general maintenance and repairs of Parks and Trails properties.

Management Response:

- A. Management substantially concurs. Staff will work with management to research additional funding sources that may be available.
- B. Management partially concurs. Although the Division does utilize County Probation community service workers when available for trash pick-up, minor fence repairs, weed pulling, etc., the use of them in the Parks & Trails properties has to be selective due to the availability of supervisory staff, and safety of the public. In addition, Public Lands properties are environmentally sensitive and require a higher degree of education, i.e. Pesticide/Herbicide Licenses.

3. Maintenance And Repairs Of Parks, Trails, Cemeteries, And Public Lands Should Be Addressed.

On an overall basis, we commend management for effective maintenance considering the resources available; however, we found some maintenance and repair issues that should be addressed. During our audit, we conducted site visits to all of the County owned public lands, all of the County maintained cemeteries and a sample of the County owned parks and trails. During our site visits, we observed staff facilities and maintenance conditions of the properties and took photos. We found there to be safety issues at Mt. Plymouth Park, North Lake Community Park, and the South Lake Trail. We also found inadequate facilities at East Lake Community Park and landscaping issues at most of the cemeteries. We made the following observations:

- A. We noted that the swing set at Mt. Plymouth Park is missing a swing and the chains are hanging loosely. Although the chains were short and not easily accessible, broken playground equipment could potentially lead to injury. Playground equipment should be safe for all that use it. During our audit, parts were ordered to repair the swing set.



- B. We observed several pieces of exercise equipment in disrepair at North Lake Community Park. The orange caution fencing was present; however, it was torn down. Broken equipment could potentially lead to injury if it is not clearly marked as being out of order. Equipment that is accessible to the public should be in good working condition or properly designated as out of order. North Lake Community Park is manned full-time by Parks staff. We found a staff worker to be in another area of the park, painting parking curbs.



- C. We found the equipment storage building at East Lake Community Park is being used for staff as well as for storage of maintenance equipment. There are currently no restroom facilities, only port-o-lets, at this park and no electricity in the storage building; therefore, staff does not have restrooms, air-conditioning, or accommodations for storing food and beverages. On-site staff must leave the park in order to find restroom facilities, food and beverages. It has also been determined that pre-fab restrooms are scheduled to be installed early Fiscal Year 2015.

Employees should be provided with suitable restroom facilities, an area to escape the elements, and a place to store food and beverages.



Storage building at East Lake Community Park.



Port-o-lets at East Lake Community Park.

- D. While visiting the South Lake Trail, we noted several safety issues, and maintenance and repair concerns. There are several areas along the trail where the asphalt is crumbling or bumping up due to tree roots and shifts in the underground. In addition, retention walls are shifting and causing cracks in the asphalt. When it rains, water runs into the cracks and washes the underlying dirt away, causing more erosion. We also noted some signage and paint striping areas that need to be replaced. On one area of the trail, there is a wooden boardwalk bridge which continually has problems with planks and/or nails popping up, thereby causing hazards. There is also an area where electrical wires come to the ground immediately next to the trail which causes a potential danger. Some areas of the trail are also quite narrow and dangerous when more than one citizen is passing through. Lastly, some of the intersections have been modified for ADA standards while there are still some more that need modifications.

Public trails should provide a safe and carefree place for citizens to walk, jog, bike, and enjoy other leisure activities.



Sandbags preventing further erosion.



Crumbling asphalt on the trail.



Split asphalt due to weakening of retention wall.



Shift in retention wall due to erosion.



South Lake Trail boardwalk.



Previous repairs on boardwalk.



Narrow area of trail and crumbling asphalt.



Electrical wires immediately adjacent to trail.



More erosion due to rain washouts.



Stop sign on trail needing replaced.

Five of the seven cemeteries maintained by the Division are not owned by the County, and all seven cemeteries are under vendor contracts for maintenance and landscaping; however, vendors are only paid if used. The Division staff has been performing most of the maintenance and repairs and only calls on the vendors when needed. During Fiscal Year 2014, \$119,435 was spent on maintenance contracts for cemeteries with vendors. As we visited each cemetery, we observed the conditions of the cemetery, took photos, and looked for evidence of recent activity such as new burials. We found no recent burial activity; however, we did observe some maintenance issues, which are described below. In addition, we question whether the County should be performing maintenance of two of the cemeteries as noted below, due to existing agreements with other parties.

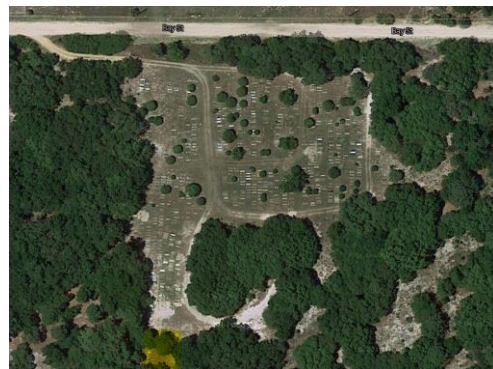
According to Section 497.284, Florida Statutes, “a County may take action to provide maintenance and security for a cemetery that has not been reasonably maintained for a period in excess of 6 months, and further, the County may pursue recovery of costs for maintenance and security of the cemetery from the landowner.”

E. We noted the following maintenance concerns at the cemeteries:

- a. **Evergreen Cemetery:** Evergreen Cemetery is owned by the County and is located adjacent to another cemetery. It can be accessed only by driving through this other cemetery, which is owned and maintained by another party. Part of the fence separating the cemetery from a residence is torn down, and there is evidence of dumping on the cemetery grounds.



Dumping at Evergreen Cemetery.



Lake County Evergreen Cemetery in yellow, bottom, left area on map.

- b. **Hinson Cemetery:** Hinson Cemetery is owned by the Greater Altoona Society, Inc. A perpetual care plan agreement was put in place on October 20, 1994, stating that the County will provide maintenance of the Hinson Cemetery for a period of five years. After this time, the Great Altoona Society, Inc. was to assume maintenance and care. Current management was unaware of the agreement, and it does not appear as though the Society has taken over maintenance.



Fallen tree on fence at Hinson Cemetery.

- c. **Lisbon Cemetery:** This cemetery is owned by the United Methodist Church, Inc. There is an infant plot that is totally overgrown with weeds and a cut barbed wire fence with evidence of dumping on the other side of the fence.



Infant plot overgrown with weeds.



Garbage dumping.

- d. **Rigdon Cemetery:** Rigdon Cemetery is owned by R. W. Thiot. There is a brick enclosed plot that is totally overgrown with weeds. We observed at least two headstones within this brick enclosure.



Enclosed plot overgrown with weeds.

- e. **Richmond Cemetery:** Richmond Cemetery is owned by Hawthorne Memorial Fund. There is a memorial gardens immediately adjacent to Richmond Cemetery, and it is owned by the same organization. The owners maintain the memorial gardens; however, the County is maintaining the cemetery. There are some weedy areas in the cemetery, covering plots.



Weeds at Richmond Cemetery.

- f. **Smyth-Mill Cemetery:** This cemetery is owned by L. Mize, H. Sohayda, and V. Izzo. It is very well maintained, and there are no issues.



Smyth-Mill Cemetery.

- g. **Woods-Boyd Cemetery:** Woods-Boyd Cemetery is owned by the County; however, there is a current agreement in place for maintenance of this cemetery to be performed by Ms. Elizabeth Boyd until August 31, 2016. Division management was unaware of this agreement and, therefore, the County has been performing maintenance. Currently, there are no maintenance issues at this cemetery.



Woods-Boyd Cemetery.

- F. After visiting and scheduling all public lands under the responsibility of Parks and Trails, we observed that overall, the public lands are in good condition. There were very few

maintenance issues, not including intermittent dumping. However, parking lots at three of the locations, Ellis Acres Reserve, Lake May Reserve, and the Pasture Reserve, should be restriped. These are the only three public lands currently open to the public.



Ellis Acres parking lot.



Lake May parking lot.



Pasture parking lot.

Lake May Reserve also has an abandoned shack on the property that could be easily accessed by the public. This shack is old and dilapidated, and could cause injury.



Lake May building.



Windows on Lake May building.

Even though there are few maintenance issues, those issues are not being addressed timely. Staff appears to be unable to keep up with the illegal dumping, cut fences, and other damage as a result of ATV activity.

Properties open the public should be safe, well maintained, and presentable at all times.

G. Maintenance for the Parks and Trails properties is broken out into three areas of responsibility:

- Public lands and passive areas of parks
- Playgrounds and active areas of parks (Minneola Athletic Complex, North Lake Community Park, East Lake Regional Park)
- Boat ramps, paved trails, and cemeteries

Due to limited resources, there are no set maintenance schedules. Staff continuously makes rounds to the properties to observe the maintenance conditions and perform work as needed. Without a set maintenance schedule, maintenance at some of the properties could be overlooked or not addressed in a timely manner. To ensure potential maintenance issues are addressed timely, set schedules should be determined. Schedules should be created for each property on a rotating basis to ensure all properties are maintained regularly.

H. Parks and Trails management does not have a standard method for calculating maintenance costs of properties when being presented to the Board of County Commissioners at the time of approval for acquisition. Maintenance costs are being determined based on previous bids received from vendors on other properties, and an average of the bid amounts is used as the “industry standard.” Some variation is applied as maintenance costs are also determined on a case-by-case basis depending on the topography of the property. By using this method, maintenance costs could be extremely over or under estimated. A standard method should be used to calculate the estimated maintenance costs for a piece of property based upon the type of maintenance to be performed and the amenities planned.

We Recommend management:

- A. Repair the swing set at Mt. Plymouth Park.
- B. Repair the exercise equipment at North Lake Community Park and always ensure caution fencing is properly displayed when applicable.
- C. Provide electricity to the equipment building and provide air-conditioning/window units and a small refrigerator at East Lake Community Park. We further recommend management continue with the plans to install pre-fab restrooms at the East Lake Community Park.
- D. Address the repair issues on the South Lake Trail.
- E. Take action on the cemeteries to include management:
 - a. Inquire with the owners of the cemetery adjacent to Richmond Cemetery to see about turning over maintenance to them, and/or pursue recovery of maintenance costs from the landowner.

- b. Turn over maintenance and care of the Hinson Cemetery to the Great Altoona Society, Inc. and/or pursue recovery of maintenance costs from the landowner.
 - c. Address maintenance at the Lisbon, Rigdon and Richmond cemeteries and pursue recovery of maintenance costs from the landowners.
 - d. Contact Ms. Boyd about the maintenance of Woods-Boyd Cemetery and if she is no longer willing or able to maintain the cemetery, terminate the agreement.
- F. Address the maintenance and repair issues at Ellis Acres Reserve, Lake May Reserve, and the Pasture Reserve. The shack at Lake May should be demolished or more secure barricades added.
- G. Develop maintenance schedules for each of the properties for which Parks and Trails is responsible.
- H. Develop a standard method for calculating maintenance costs.

Management Response:

- A. Management concurs. This swing set has been repaired.
- B. Management concurs. The damaged exercise equipment at North Lake Community Park has been removed. Repairing and/or replacing custom parts for playground and exercise equipment often require lengthy lead-time. Staff will continue to be diligent with installing and maintaining safety fencing while repairs are underway. Additional "Out of Order" signs have been ordered and will be placed accordingly.
- C. Management concurs. A pre-fab restroom was installed at the park in April for both public and staff. Funding for a permanent maintenance building has been requested through an Infrastructure Sales Tax budget request.
- D. Management concurs. Repairs to the Trails system are ongoing as situations arise and funding is available. Staff has requested additional funds for the FY 2015/2016 budget to address some of the major repairs.
- E. Cemeteries:
 - a. Management concurs. Staff will work with the County Attorney's Office to reach out to the Owners of the adjacent cemetery to inquire about taking over the Richmond cemetery.
 - b. Management concurs. Staff will work with the County Attorney's office to reach out to the Great Altoona Society Inc., to inquire about the possibility of them taking over Hinson cemetery.
 - c. Management concurs. Staff will work with the County Attorney's office to reach out to the Owners of the cemeteries about the possibility of recovering maintenance costs and will review the parameters of maintenance issues.
 - d. Management concurs. Staff will work with the County Attorney's office to reach out to Ms. Boyd regarding the agreement between her and the County for maintenance.
- F. Management concurs. Due to the historical nature of the shack at Lake May, tearing it down is not a viable option. As of this audit, Parks and Trails have had the windows replaced with Plexi-glass, which will lessen the likelihood for future vandalism and/or injury. Fencing and signage have been added around the structure.

- G. Management partially concurs. A maintenance schedule is in place however, it does fluctuate due to budget constraints, priorities of immediate needs, availability of staff and equipment, and the procurement bidding process when outsourcing is required.
- H. Management partially concurs. Standard method for calculating maintenance costs will be included as part of the updated Parks and Recreation Master Plan and Trails Master Plan. However, Staff works within budgeted operating funds keeping in mind that maintenance costs vary due to variables in the industry such as material cost, location of sites, vendor availability.

4. The Master Plans Should Be Updated.

The Lake County Parks and Trails Division devised two plans laying out the mission and objectives of the Division in regard to usage of the County's trails, parks and public lands. The Trails Master Plan has not been updated since 2008 and the Parks and Recreation Division (now known as Parks and Trails Division) Master Plan has not been updated since 2005. Master plans should be reviewed and updated on a regular basis to ensure the plans continue to reflect the most effective and efficient use of resources.

The Trails Master Plan, "...was developed with the intent of providing not only a long-term vision, but bringing that vision into short-term focus with a realistic and practical approach to connectivity between schools, parks, neighborhoods, town centers, libraries, and the surrounding counties." This plan, "serves as a guide to the location, design, prioritization, implementation, and maintenance of a comprehensive trail network within Lake County."

The Parks and Recreation Master Plan "has been drafted with the objective of creating a framework for the delivery of recreation services, trails, and environmental lands to citizens and visitors alike, to narrow the focus of recreation delivery, and to work toward creating a countywide system of recreation that meshes well with the system of parks and recreation opportunities provided by the cities and towns within Lake County".

Both plans were intended to guide the direction of the County and the Parks and Trails Division for years to come. Over time, the needs of the County and its' citizens could have changed which could result in a significant shift in the plan. It should be noted that a budget has already been approved to begin work on the Scope of Services.

We Recommend management update the master plans.

Management Response: Management concurs: Funding has been budgeted to update the current Parks and Recreation Master Plan and Trails Master Plan and is scheduled to begin in the fall of 2015.

5. Accounting And Recordkeeping Procedures Should Be Improved.

The Parks and Trails accounting and recordkeeping function is performed primarily by the Accounting Technician and the Office Associate IV. The County has eleven parks with pavilions available for rental. The fees are either \$25 or \$40 depending on the size of the pavilion. Pavilion rentals are for five hours at a time, and if not reserved in advance, may be used on a first come, first served basis. The Division maintains a hard-copy reservations calendar for record keeping of the County's pavilion rentals. As citizens phone in to reserve a pavilion, their information is recorded and a rental application packet is mailed to them. Once the application is completed, the citizen must return the paperwork and pay for their rental via cash, check or money order. Deposits are then made twice per week or when funds on hand are \$50 or more.

During our review of the accounting and recordkeeping procedures, we found the following:

- A. The Trade Crew Leaders at the three manned parks (East Lake Community Park, North Lake Community Park and Minneola Athletic Complex) have the authority to take cash payments on site for last minute ball field and/or lighting requests. Though Trade Crew Leaders are instructed to issue a receipt with each transaction, it is difficult, if not impossible, to determine whether they are in compliance.

The policy of allowing Trade Crew Leaders to accept cash payments in the field increases the risk of theft or misappropriation of funds going undetected, and puts the Trade Crew Leader at risk of false accusations.

- B. While interviewing personnel on the pavilion rentals reservation process, we determined that reservation cancellations and reschedules are being erased or otherwise removed from the reservations calendar. This practice precludes accountability for monies received, and these monies could be misappropriated without detection. In addition the ability to accurately reconcile payments to reservations is also precluded. Reconciliation of reservations to monies received should be conducted by a third party.

In addition to precluding accountability for the funds, the Division may be in violation of state law relating to retention of records. According to the State of Florida General Records Schedule GS1-SL, CALENDARS Item #89, the retention period for this record series is 1 anniversary year. Since they are erasing entries, they are not retaining the record for the required one year period.

- C. Payment slips/receipts are not reconciled to the entries on the reservations calendar. Entries on the calendar could be deleted and the cash pocketed when payment is made. Balancing procedures, including reconciliations by an independent party to the applications and/or reservations calendar would help to deter fraud by ensuring that all reservations are paid as applicable.

- D. Duties are not segregated between taking cash payments and maintaining entries on the reservations calendar. The same person who is making entries on the pavilion reservation calendar also has the ability to accept and record payments received. This practice could allow an individual to accept a cash payment and then remove the entry from the calendar. Segregation of duties is an internal control intended to prevent fraud and error. Adequate segregation of duties should be established when handling money.
- E. Duplicate copies of receipts are being generated and maintained. Receipt slip copies are being kept in two separate places, in addition to providing a copy to the citizen. One copy is kept in the "Parks Pavilion Use" binder and a second copy is kept in the "Deposits" binder. Maintaining duplicate records should be minimized in order to save resources, including office supplies and staff time. Otherwise, waste of resources could result.
- F. During our audit, we physically inspected a sample of payment receipt slips for pavilion rentals and ball field rentals. We determined that payment receipt slips are not being initialed or signed by the person accepting the payment. We further found instances of ball field rental invoices which did not have payment dates or mode of payment indicated. This practice makes it difficult to track payments received to determine timely deposits. Payment information should be recorded as a means to be able to go back and research any discrepancies in rentals or deposits.

During our testing, we found seven out of sixty payments that were deposited greater than one week after the payments were received. It is the policy of the Parks and Trails Division to deposit all payments twice per week or whenever funds on hand are greater than \$50.

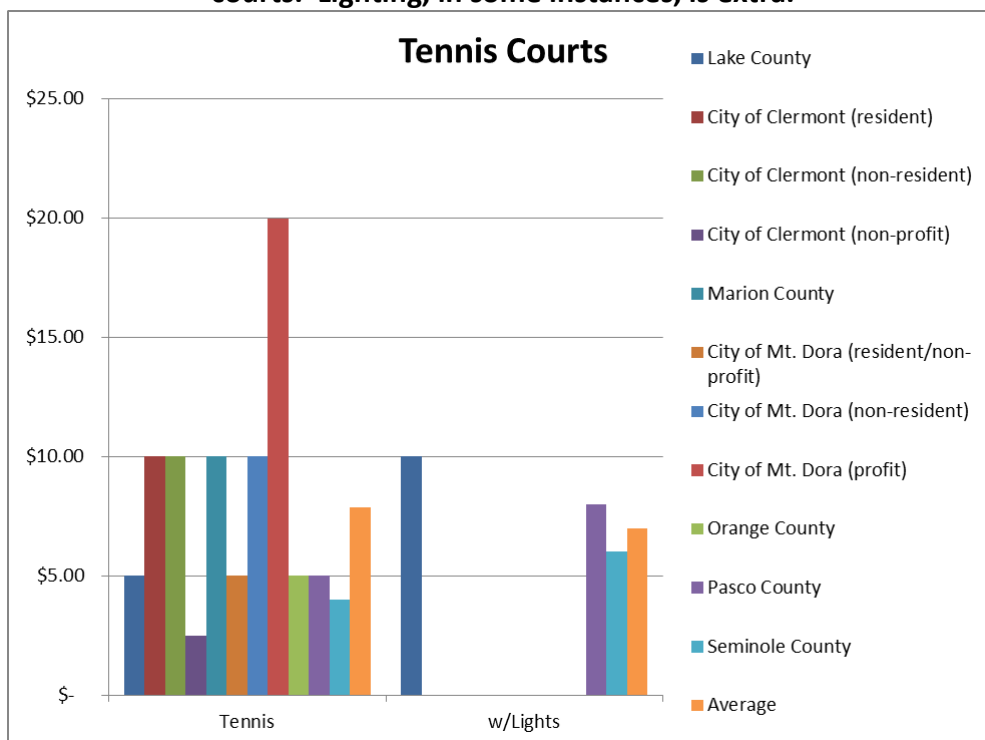
The payments in question ranged from \$40 to \$6,240. Of these seven payments, one was less than \$50 and was deposited on the very first deposit day after the payment was received (eight days due to the Fourth of July holiday). Four payments, ranging from \$40 to \$150 were made more than one week after the payment was received, with the longest one having been made 40 days after the payment was received. Two payments were for ballfield rentals, which are billed in the form of an invoice. The invoices did not have a payment received date notated and were for \$1,040 and \$6,240. These payments were deposited 15 days and 45 days, respectively, after the date of the invoice.

- G. Some organizations such as other County departments and schools are not charged a rental fee. We were unable to find any documentation, such as an application or fee waived notice, to justify the lack of a payment receipt. Without proper backup documentation for a rental, it could appear as if payment was either not received or not recorded. Balancing procedures, including reconciliations by an independent party to the applications and/or reservations calendar would help to deter fraud by ensuring that all reservations are paid as applicable.
- H. After comparing Lake County's rental fees with those of the other entities, we found that Lake County charges slightly below the average for tennis courts and softball/baseball fields, and significantly below average for pavilions. The rental fees for football fields were on par with

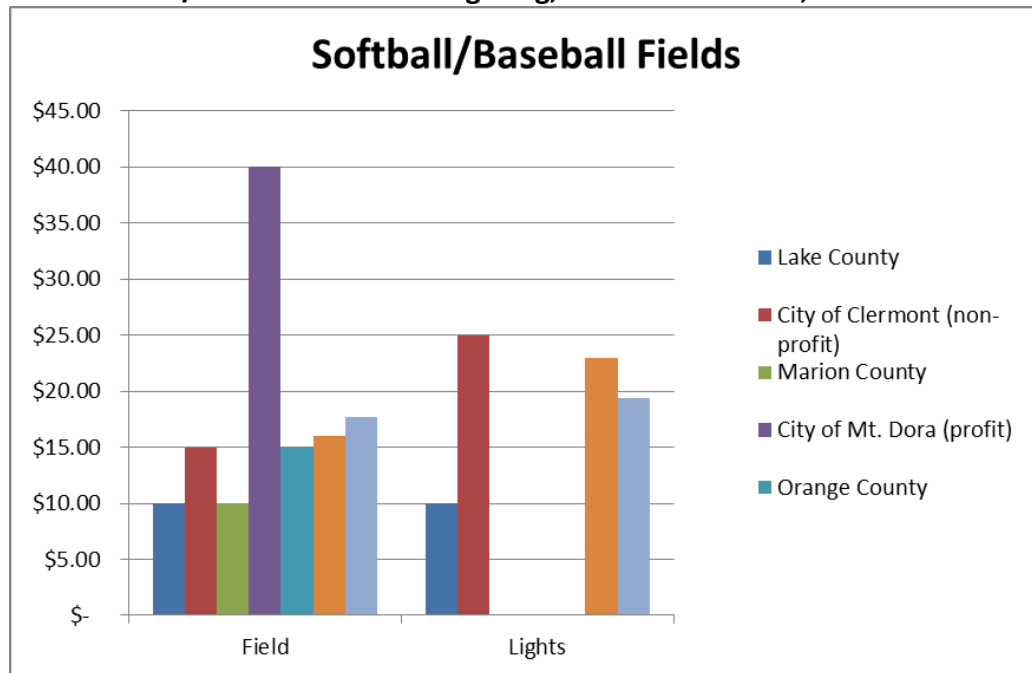
the other entities reviewed. In addition, we found there to be other services for which Lake County could charge, such as field preparation (striping/chalking) and touch-up (restriping/rechalking), required park staff to be site, scoreboards, PA equipment, and refundable clean-up/damage deposits.

The current fee structure may not help to promote the goals of the Parks and Trails Division or may not reasonably recover the Division's costs. Potential revenue is being lost in some instances because the Division is not charging the normal amount of fees as charged in other counties.

This chart shows the fees charged by Lake County and other entities for the use of tennis courts. Lighting, in some instances, is extra.



This chart shows the fees charged by Lake County and other entities for the use of softball and/or baseball fields. Lighting, in some instances, is extra.



- I. During our review of the pavilion rental process, we found that rental applications are being mailed to the citizens in all cases, except in the rare occurrence of a walk-in. The packet sent to the citizens consists of four pages, and a self-addressed envelope. It is mailed in a full size, 8-1/2 x 11, envelope. The Parks and Trails Division mailed out approximately 200 applications during the first 11 months of Fiscal Year 2014 (October 1, 2013 to August 29, 2014). The postage alone, at \$1.19 each, costs approximately \$238. There has been no suggestion of emailing the application packet to the citizens. The Parks and Trails Division could save postage, paper costs and personnel time in preparing the packets and addressing the envelopes.

We Recommend management:

- A. Use pre-numbered receipts in the field and also display signage notifying citizens that they should receive a receipt.
- B. Note cancellations and changes on the reservations calendar instead of removing them.
- C. Require a third party to conduct monthly reconciliations between the payments received and the reservations noted on the reservations calendar.
- D. Separate the tasks of making the reservations and taking the money to two different individuals.
- E. Consolidate the payment receipt slip and rental application into one page and file it with the "Deposits" binder only. Use of the "Parks Pavilion Use" binder should be discontinued.
- F. Ensure all payment receipt slips and invoices are noted with the date paid, amount paid, who received the payment and the mode of payment. Staff should make copies of all

checks or money orders received for payment and file them with the payment receipt slip or invoice.

- G. Ensure ball field invoices are noted with the date the payment was received; ensure accurate dates are being recorded on the payment slips; and ensure all deposits are made.
- H. Retain backup documentation for all reservations (paid or unpaid).
- I. Consider increasing rental fees, and consider charging for other services such as field preparation (striping/chalking) and touch-up (restriping/rechalking), required park staff to be on site, scoreboards, PA equipment, and refundable clean-up/damage deposits.
- J. Email rental applications to citizens when possible and/or provide the application packet on the Division's County website.

Management Response:

- A. Management concurs. Staff is no longer accepting cash payments in the field and will issue pre-numbered receipts.
- B. Management concurs. Staff is no longer erasing or whitening out changed reservations. Instead, they are crossing through the name with a single strike through.
- C. Management concurs. Currently, at the end of each month, the Office Associate reconciles the monthly reservation calendar with the pavilion rental applications and receipts and combines them together for storage at our office.
- D. Management concurs. Current practice is the Office Associate is responsible for taking/making the reservations, collecting payment and having another staff member verify payment, while the Accounting Technician has been designated to make the deposit. This is to comply with the findings of the 2012 Audit.
- E. Management partially concurs. In review of the current forms used for rental applications, it was noted that there was a duplication of information. Staff has revised the forms to consolidate information and in doing so, has downsized from 3 pages to one double sided form. The need for the Parks Pavilion binder does still remain for ease of locating reservations. For example payments for a reservations can be made in March for a reservation (utilization) date in July.
- F. Management concurs. Payment receipts and invoices have been updated to reflect date paid, amount paid, who received the payment and method of payment. Copies of forms of payments (check/money orders) are being attached to the invoices.
- G. Management concurs. Payment receipts and invoices have been updated to reflect date paid, amount paid, who received the payment and method of payment. Copies of forms of payments (check/money orders) are being attached to the invoices.
- H. Management concurs. Staff will note on all forms when the fee is waived and for what reason. All documentation will be retained per the Public Records retention schedule.
- I. Management concurs. A fee assessment study will be included in the updated Parks and Recreation Master plan with recommendations to the BCC.
- J. Management concurs. Staff will email applications when feasible and work toward the goal of having the application available on the county website. Staff will work closely with the Communications and IT Departments to explore the option of citizens having the ability to make reservations and payments online.

6. Use of Adopt-a-Park Program Should be Enhanced.

Programs such as Adopt-a-Park are used in many capacities to solicit volunteers such as civic organizations, individuals, and fraternal and business groups to help with general maintenance and repair tasks such as monitoring, clean up and enhancement of parks, natural lands, trails and trailheads. Activities such as trash pick-up, graffiti reporting, weeding/raking playground and landscape areas, sweeping shelters, cleaning picnic tables, mulching trees/shrubs, trail blazing and reporting vandalism are just some of the areas in which volunteers could provide assistance to the County. Adopters may also assist with special projects such as graffiti cover up, painting and light landscaping. Orange County and Seminole County are currently using such a program and Lake County already uses two other similar programs: Adopt-a-Lake and Adopt-a-Roadway.

The Lake County Parks and Recreation (Parks and Trails) Master Plan, adopted in March 2005, mentions the use of an Adopt-a-Park program and currently there are at least two parks with signage indicating they have been adopted (Mt. Plymouth Park and Scott Park). However, both of these parks are in the Mt. Plymouth area and are being maintained by Division staff, not the adopter.



Mt. Plymouth Park



Scott Park

Current Division management was unaware of such a program in Lake County and is having to stretch staff resources to keep up with maintenance and repairs. An Adopt-Park program is one way for Lake County to potentially save money and resources on general maintenance and repair tasks.

We Recommend management inquire as to whether Mt. Plymouth Park and Scott Park are still “adopted” and additionally, look into advertising the program as a current program and solicit more volunteers.

Management Response: Management concurs. The Adopt-a-Park program can be expanded if adequate resources to manage the program are made available.