



Follow-up Review of 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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September 2, 2016



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September 2, 2016

Board of County Commissioners

We have conducted a follow-up review of our audit of Agricultural Extension Center Operations, as scheduled per the Clerk's Annual Inspector General Audit Plan. The objectives of our review were to determine the implementation status of our previous recommendations.

Overall, of the 33 previous recommendations, 22 were implemented, 2 were partially implemented, 5 were not implemented, and 4 were found to be no longer applicable. The status of each of our recommendations is presented in this follow-up report.

We appreciate the cooperation and assistance provided by Agricultural Extension Center during the course of our review.

Respectfully submitted,

Bob Melton

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Inspector General

cc: The Honorable Neil Kelly, Clerk of Circuit & County Courts
David Heath, County Manager
Jeffrey Cole, Director of Public Resources

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INTRODUCTION

Scope and Methodology

We conducted a follow-up review of our audit of Agricultural Extension Center Operations (Report No. BCC-131). The purpose of our follow-up review is to determine the status of previous recommendations for improvement.

The purpose of the original audit was:

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.

Our follow-up audit included such tests of records and other auditing procedures as we considered necessary in the circumstances. Our follow-up testing was performed April 13, 2016 – July 28, 2016. The original 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

Overall, of the 33 previous recommendations, 22 were implemented, 2 were partially implemented, 5 were not implemented, and 4 were found to be no longer applicable. We continue to encourage management to fully implement the remaining recommendations.

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	

STATUS OF RECOMMENDATIONS

This section reports our follow-up on actions taken by management on the Opportunities for Improvement in our previous audit of Agricultural Extension Center Operations. The issues and recommendations contained herein are those of the original audit, followed by the current status of the recommendations.

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 of which many may not be aware. As each of the agents has a different focus, programs reach a wide range of people with different interests within the community.

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.

Status:

- A. **Not Implemented.**
- B. **Partially implemented.** Signage cannot be altered on Highway 19 per the Florida Department of Transportation; however, there is land available on Agricultural Center property along Highway 19 on which additional signage can be placed.
- C. **Implemented**
- D. **Implemented**

We Again Recommend management:

- A. Consider alternatives for increasing use and revenues of the Discovery Gardens.
- B. Consider increased signage along Highway 19 to highlight the Discovery Gardens.

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).

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.

- 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)

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.

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.

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.

Status:

- A. **Implemented.**
- B. **Not implemented.** No policies or procedures have been created to address future plant sale inventories.
- C. **Implemented**
- D. **Implemented**
- E. **Implemented**

We Again Recommend management 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.

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.
 - 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."

- 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.
 - 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."
 - 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.
 - 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.
- 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.
 - 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.

- 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."
 - 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.
- 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.
 - 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."
 - 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.
- 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.
 - 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.”

- 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.

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.
- 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.
- 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.
- 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.
- 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.

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.

Status:

- 1) **No Longer Applicable.** This function has been assumed by the University of Florida.
- 2) **Implemented.**
- 3) **No Longer Applicable.** This function has been assumed by the University of Florida.
- 4) **Implemented.**
- 5) **Not Implemented.** There are several instances where the County Manager did not sign off on travel requests.
- 6) **Implemented.**
- 7) **No Longer Applicable.** This function has been assumed by the University of Florida.
- 8) **Implemented.**
- 9) **No Longer Applicable.** This function has been assumed by the University of Florida.

We Again Recommend management develop a process to ensure that all out of county travel is approved as appropriate.

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 agents 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.

Status:

- A. **Implemented.**
- B. **Implemented.**
- C. **Implemented.**
- D. **Not Implemented.**

We Again Recommend management require a Memorandum of Agreement be drafted for each advisory group.

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 to the extent possible. 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.
- 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.

Status:

- A. **Implemented.**
- B. **Implemented.**

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.
- 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.

- 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.

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.

Status:

- A. **Implemented.**
- B. **Implemented.**
- C. **Partially Implemented.** Attendees are required to sign in for programs and sign-in sheets are being utilized for all programs; however, the county of residence is not included on all sign-in sheets.

We Again Recommend management develop a sign in sheet which includes an area for attendees to provide county of residence. Further, sign-in sheets should be consistent across agents.

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.
- 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.

We Recommend management:

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

Status:

- A. **Implemented.**
- B. **Implemented.**

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.

Status:

- A. **Implemented.**
- B. **Not Implemented.**

We Again Recommend management consider a GPS system for use when travelling.

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.

Status:
Implemented.

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.

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.

Status:

Implemented.