



Audit of The Office of Parks and Trails

Inspector General Department **Gary J. Cooney, Clerk of the Circuit Court & Comptroller** **Audit Report**

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Inspector General Department

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February 22, 2021

Board of County Commissioners

The review of the Office of Parks and Trails that was identified in the 2020 Audit Plan is complete.

Controls in place are well-designed and functioning as intended related to park and trail maintenance, vendor management, grant program compliance, small tool and equipment management, and personnel management.

Opportunities for improvement of controls in other activities are included in this report.

We appreciate the invaluable assistance provided by Bobby Bonilla and the staff of the Office of Parks and Trails during the course of this audit.

Respectfully submitted,

Terri Freeman
Inspector General

cc: Gary J. Cooney, Clerk of the Circuit Court & Comptroller
Denise Bell, Chief Deputy Clerk
Alan Rosen, County Manager
Jo Anne Drury, Deputy County Manager
Bobby Bonilla, Director, Office of Parks and Trails

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Scope and Objective

The audit objective was to assess the design of controls implemented by the Office of Parks and Trails in the following activities to mitigate significant risks and to test the controls to determine if they are functioning as designed.

- Park and Trail Maintenance
- Small Tool and Equipment Management
- Community Center Management
- Vendor Management
- Grant Program Compliance
- Personnel Management
- Information Security

Various tests of controls were conducted for the period January 2020 through August 2020 to achieve the audit objective, which included inquiry with management and staff, observations at various parks and trails throughout the County, observations at Parks and Trails' main office, and a review of policies, documents, and records during the audit period.

Overall Conclusion

The following controls are functioning well based on testing results:

- Parks and trails were well maintained, clean, and staff and service providers were courteous and helpful.
- Formal inspections by staff members occur on a monthly basis and also frequently on an informal basis.
- There were no issues with vendor non-compliance during the audit period.
- Parks and Trails is in compliance with Florida Communities Trust grant requirements.
- Small tools and equipment at 100% of locations tested were present and properly secured when not in use.
- Required employee certifications are up-to-date and employees understand Parks and Trails' goals, objectives, and the code of ethics.

Opportunities for Improvement in other activities are included in this report.

Background

The Office of Parks and Trails manages and maintains over 50 parks, conservation lands, and boat ramps, 25 miles of multi-use trails, 31 miles of unpaved trails, 162 miles of Blueway paddling trails, two community centers and one senior center. Community centers provide food distribution programs for seniors and others in need, along with a convenient place for community, commercial or private events. Visitors can enjoy an enhanced quality of life through the serenity of the parks and trails or by participating in events, activities, and using park amenities, such as fishing, birding, exploration hikes, biking, dog parks, playgrounds, various sports fields, hosting events at rented pavilions, and much more. Parks and Trails is continuously evolving to meet and exceed the expectations of citizens and visitors for health and enjoyment while protecting water resources, wildlife, and lands.

Opportunities for Improvement

1. Community Center Cost Analysis

The Office of Parks and Trails began management of the Paisley and Umatilla Community Centers in fiscal year 2017 and unofficially the newly constructed Umatilla Senior Center in fiscal year 2020. An analysis of revenues and expenses has not been conducted to determine whether additional funding or grants are necessary to maximize community center operations. There is a risk of loss of revenue to the County.

Agreed Upon Action:

The Office of Parks and Trails will work with the Office of Management and Budget and the Office of Facilities Management regarding the actual fiscal impact and the need for adequate funding to manage, maintain and operate the community centers.

Although interest/usage of these centers has increased over the years (except during the COVID-19 pandemic), historically the Board has not approved any rental rate increase to date (from the time the Community/Senior Centers were administered by the Office of Library Services / Office of Facilities Management to the present).

Target Completion Date:

February 28, 2021

2. Unsecure Sensitive Information

Rental agreements are stored electronically on the Parks and Trails' shared computer drive, which is accessible to all Parks and Trails' employees and one Facilities Maintenance employee. Some rental agreements contain sensitive customer information (i.e. bank account numbers) that may not be needed for a business purpose by all Parks and Trails' employees. There is a risk of confidentiality breach and fraud.

Agreed Upon Action:

The Office of Parks and Trails contacted the Office of Information Technology to establish a share folder on the share drive that only the Financial Coordinator, Office Associate V, Office Associate III and Program Manager can access.

On December 30, 2020, the Office of Information Technology updated permissions on an existing folder on the Parks and Trails share drive only permitting access to the 4 approved positions mentioned above. The Facilities Maintenance employee who had access has been removed.

Target Completion Date:

Complete

3. Unsecure Payments

Payments made by checks and money orders are not stored securely in a central location at three parks so there is a risk that funds could be stolen or lost.

Agreed Upon Action:

The Office of Parks and Trails has implemented additional procedures and security measures at the remote parks where only payments by check and/or money order for the utilization of athletic fields are accepted. Staff will deliver any payments received at the parks to the Parks and Trails main office within 24 hours (Monday – Friday).

The ongoing capital/security improvements at the East Lake Sports & Community Complex, North Lake Regional Park, Minneola Athletic Complex and P.E.A.R. Park – Gateway has resulted in locked buildings/steel containers with internal lock boxes, fencing and gates at each location supported with dedicated staff.

Target Completion Date:

Complete

4. Agreements and Proof of Insurance

Three community center rental agreements, two certificates of liability insurance, and one facility use agreement are not up-to-date, which increases liability for the County and is not in compliance with the Community Centers Policies and current rental rates.

Agreed Upon Action:

The Office of Parks and Trails will work with the County Attorney's Office to implement a timeframe of no more than one year whereby recurring organizations must complete annual rental agreements and provide new certificates of liability insurance each year. Management believes the dated agreements are from recurring organizations that were in place and approved prior to the transfer of the community centers to the Office of Parks and Trails.

Target Completion Date:

March 31, 2021