

4. REPORTS TO BE RECEIVED FOR FILING:

- a. Division of Inspector General, Audit Services, Clerk of the Circuit Court and Comptroller, Report No. 2014-05 dated February 13, 2014 – Follow-Up Audit of Fleet Allocations.
- b. Division of Inspector General, Audit Services, Clerk of the Circuit Court and Comptroller, Report No. 2014-06 dated February 20, 2014 – Audit of Service and Maintenance Contracts for Parks and Conservation Resources.
- c. Pinellas Planning Council Annual Report, Fiscal Year 2013, "Planning for the Pinellas Community."
- d. Dock Fee Report for the month of February 2014.
- e. Division of Inspector General, Audit Services, Clerk of the Circuit Court and Comptroller, Annual Report for the Year Ended December 31, 2013.



## Ken Burke, CPA

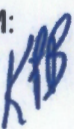
CLERK OF THE CIRCUIT COURT AND COMPTROLLER  
PINELLAS COUNTY, FLORIDA

Clerk of the County Court  
Recorder of Deeds  
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TO: The Honorable Chairman and Members  
of the Board of County Commissioners

FROM:  Ken Burke, CPA  
Clerk of the Circuit Court and Comptroller  
Ex Officio County Auditor

SUBJECT: Audit of Service & Maintenance Contracts  
for Parks and Conservation Resources

DATE: February 20, 2014

For your review and filing in the Official Records, I am enclosing a copy of the report dated February 20, 2014 on the above-referenced audit.

I hope you find this report helpful in ensuring Pinellas County government provides the best possible service to our citizens.

cc: Robert LaSala, County Administrator  
Mark Woodard, Assistant County Administrator  
Paul Cozzie, Director, Parks & Conservation Resources  
Jim Bennett, County Attorney  
Claretha N. Harris, Chief Deputy Director, Finance Division  
Crowe Horwath



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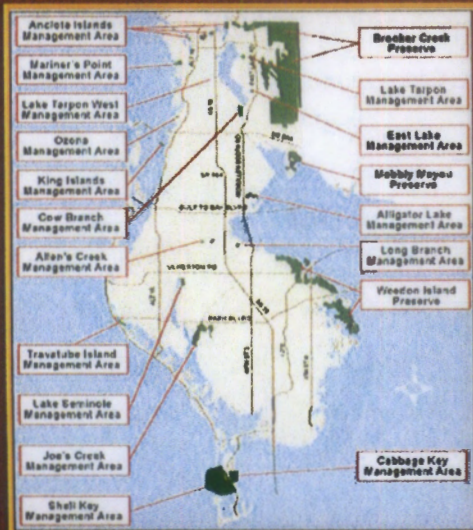
## **DIVISION OF INSPECTOR GENERAL**

**KEN BURKE, CPA**

**CLERK OF THE CIRCUIT COURT AND COMPTROLLER**

**PINELLAS COUNTY, FLORIDA**

# **AUDIT OF SERVICE & MAINTENANCE CONTRACTS FOR PARKS AND CONSERVATION RESOURCES**



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Inspectors General**

**Hector Collazo Jr.**  
**Inspector General/Chief Audit Executive**

**Audit Team**  
**Ronald Peters, CIA, CISA, CIGA, CBA, CCL, CRMA – Inspector General Manager**  
**Ava Jurek, MS, CIA, CIGA, CIGI – Inspector General Auditor II**

**FEBRUARY 20, 2014**  
**REPORT NO. 2014-06**





**Ken Burke, CPA**

CLERK OF THE CIRCUIT COURT AND COMPTROLLER  
PINELLAS COUNTY, FLORIDA

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February 20, 2014

The Honorable Chairman and Members  
of the Board of County Commissioners

We have conducted an audit of the Service & Maintenance Contracts for Parks and Conservation Resources. Our audit objectives were to:

1. Determine if Pinellas County procurement procedures are followed for obtaining service and maintenance contracts.
2. Determine if service and maintenance contracts are adequately monitored to ensure work is performed in accordance with the contract and project scope.
3. Determine if service and maintenance contractors' invoices are submitted for payment accurately and properly support the performance of the services rendered.

We conclude that the procurement procedures are followed for obtaining service and maintenance contracts. However, contract monitoring needs some improvement, and invoices submitted for reimbursement must be properly supported. Opportunities for Improvement are presented in this report.

We appreciate the cooperation shown by the staff of the Parks and Conservation Resources during the course of this review. We commend management for their responses to our recommendations.

Respectfully Submitted,

Hector Collazo Jr.  
Inspector General/Chief Audit Executive  
Division of Inspector General

Approved:

Ken Burke, CPA\*  
Clerk of the Circuit Court and Comptroller  
Ex Officio County Auditor  
\*Regulated by the State of Florida



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# INTRODUCTION

## *Synopsis*

Some Parks and Conservation Resources' contractors and vendors do not adhere to the contract specifications, are not providing quality service to the public, and the original receipts and invoices are not submitted for review.

## *Scope and Methodology*

We conducted an audit of the service and maintenance contracts for Parks and Conservation Resources. Our audit covered selected service contracts that were active over the audit period. In order to meet these objectives:

- We interviewed the management and staff of Parks and Conservation Resources to obtain an understanding of the processes and procedures covering the service and maintenance contracts and associated internal controls.
- We tested and reviewed, on a sample basis, invoices, internal procedures, contract monitoring and compliance, and the contract selection and award process.

The objectives of our audit were to:

1. Determine if Pinellas County procurement procedures were followed for obtaining service and maintenance contracts.
2. Determine if service and maintenance contracts were adequately monitored to ensure work is performed in accordance with the contract and project scope.
3. Determine if service and maintenance contractors' invoices submitted for payment accurately and properly support the performance of the services rendered.

Our audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing and the Principles and Standards for Offices of Inspector General, and accordingly, included such tests of records and other auditing procedures, as we considered necessary in the circumstances. The audit period was October 1, 2008 to September 30, 2012. However, transactions and processes reviewed were not limited by the audit period.



## ***Overall Conclusion***

Our audit of Parks and Conservation Resources' service and maintenance contracts determined that the procurement procedures are followed for obtaining service and maintenance contracts. However, contract monitoring and payment documentation submitted to obtain discounts needs improvement. Some vendors and contractors are not adhering to contract provisions. We noted maintenance and customer service issues during our site visits.



## Action Plan

FINDING NO.	FINDING (CAPTION) RECOMMENDATIONS	MANAGEMENT RESPONSES			IMPLEMENTATION STATUS	
		Concur	Partially Concur	Do Not Concur	In Progress	Planned
1	<b>A Discount In The Amount Of \$20,180 For Maintenance Work Was Applied To Sea Bass, LLC Monthly Rent Payments For April 2012 Through April 2013 Without Parks' Review Of The Original Invoices And Receipts For The Work Performed.</b>					
	We recommend management ensure payments and deductions are made only after reviewing the original documentation per the agreement.	✓			✓	
2	<b>Poor Customer Service And Neglected Concession Service Area At Fort De Soto Park Gulf Pier.</b>					
	We recommend management schedule unannounced inspections of the concessionaires to ensure: <ul style="list-style-type: none"> <li>• Employees provide prompt and courteous customer service to the park patrons.</li> <li>• Facilities are kept clean and well organized at all times.</li> <li>• Proper food service procedures are followed.</li> <li>• All required maintenance repairs at the facilities are done promptly.</li> <li>• Private cell phone calls do not impact service.</li> </ul>	✓			✓	
3	<b>The Gulf Pier Concession Service Attendant At Fort De Soto Park Did Not Appear To Register A Food Purchase Transaction.</b>					
	We recommend management ensure the: <ul style="list-style-type: none"> <li>A. Vendor trains attendants on proper use of the cash register</li> </ul>	✓			✓	



Introduction

**Service & Maintenance Contracts for Parks and Conservation Resources**

FINDING NO.	FINDING (CAPTION) RECOMMENDATIONS	MANAGEMENT RESPONSES			IMPLEMENTATION STATUS	
		Concur	Partially Concur	Do Not Concur	In Progress	Planned
	and that all transactions must be recorded as they occur.					
	B. Park's management and the vendor conduct unannounced checks of the employees to ensure the internal controls, such as customers receiving the register receipt for their purchases, are in place, clean, and working.	✓			✓	
4	<b>Orange Blossom's Contract Review Identified Concerns Regarding Contract Compliance.</b>					
	We recommend management:					
	A. Ensure all monthly statements from the vendors are carefully reviewed.	✓			✓	
	B. Develop a process that ensures timely delivery of the monthly reports and payments by the vendors.	✓			✓	
	C. Consider assessing late charges or penalties for not adhering to the contract provisions.	✓			✓	
5	<b>Annual Profit &amp; Loss (P&amp;L) Statements Required By The Contract Were Not Provided By All Required Vendors.</b>					
	We recommend management evaluate the need for the four vendors to supply a P&L Statement. If required, Parks should ensure all vendors provide their P&L Statements in a timely manner. If not required, a statement from Parks should document why not and include it with the contracts.	✓				✓
6	<b>There Is No Written Rental Agreement For The One Bedroom Unit At The Belle Harbour Marina.</b>					
	No additional action is required.	✓			✓	



Introduction  
Service & Maintenance Contracts for Parks and Conservation Resources

FINDING NO.	FINDING (CAPTION) RECOMMENDATIONS	MANAGEMENT RESPONSES			IMPLEMENTATION STATUS	
		Concur	Partially Concur	Do Not Concur	In Progress	Planned
7	<b>There are Minor Issues Related To Maintenance At Fort De Soto Park.</b>					
	We recommend management evaluate the condition of the structure and take appropriate steps to complete all necessary repairs.	✓				✓
	A. Ensure gates marked "No Entry" to the steep staircases leading to the top of the Fort areas are securely locked.	✓				✓
	B. Inspect the light poles and make any needed repairs noted during the inspections.	✓				✓
8	<b>Long Unmarked Trails Are Difficult To Navigate At Weedon Island Preserve.</b>					
	We recommend management re-evaluate the Preserve's map, boardwalk, and trail markers/signs to better direct visitors to the Preserve's key points of interest.	✓				✓



## ***Background***

Parks and Conservation Resources (Parks) is responsible for:

- County Extension, Natural & Historic Resource Management Division
- Parks and Environmental Lands
- Horticulture Operations
- Marina Operations
- Air Quality Divisions

In 2011, the Culture, Education and Leisure Department became Parks and Conservation Resources (Parks). In addition to the name change, several programs from the Department of Environmental Management and the mowing functions from Public Works and Utilities were shifted to Parks. Currently, Parks has a staff of approximately 150 and a budget of \$22 million annually.





**County Extension** is part of a nationwide network of land grant universities based on the Federal Land Grant concept, which became popular in the beginning of the 20<sup>th</sup> century. The goal of this notion was to share the university resources with the local community.



In Florida, the University of Florida, Institute of Food and Agricultural Sciences (IFAS), are a part of the land grant network. Pinellas County Extension connects the research labs of the University of South Florida with the Citizens of Pinellas County by providing educational opportunities. The Extension offers educational programs that address a broad range of national and state concerns, and issues specific to Pinellas County.

**Natural & Historic Resource Management Division** comprises the Land Management and Museums. The Land Management function is responsible for planning and maintenance of the natural and cultural resources located within County parks, preserves, and management areas. This program concentrates on conducting prescribed burns, controlling invasive exotic species, and restoring tarnished natural areas. Prior to Fiscal Year 2011, the Environmental Management Department was responsible for the Land Management.

The museums include Heritage Village, a beautiful 21-acre living history museum located in the heart of Pinellas County, and the Gulf Beaches Historical Museum located in St. Pete Beach. Heritage Village is the largest repository of local history in Pinellas County. There are 28 historic structures, archives, and a library at this location. In addition, the museum collection contains:



- Over 20,000 objects
- 10,000 photographs
- Thousands of postcards
- Over 3,500 books
- Hundreds of oral histories
- Documents, scrapbooks and special collections



Introduction

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**Service & Maintenance Contracts for Parks and Conservation Resources**

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The Parks and Environmental Land Division oversee the operations, maintenance, and security of a regional and community park system and the County's preserves and management areas. The Division maintains over 48 facilities, including more than 20,000 acres of land carefully maintained to protect the system's natural resources.

Parks is divided into the North District, South District, and Fort De Soto District cost centers.







The Air Quality Division is dedicated to the protection of the air quality within Pinellas County. The Division provides and maintains standards and programs that will ensure proper management and control of air pollution to enhance public health and welfare. Prior to Fiscal Year 2011, Air Quality was part of the Environmental Management Department.

**Marina Operations** is responsible for the operation of the Belle Harbour Marina in Tarpon Springs and Sutherland Bayou Marina in Palm Harbor.

Belle Harbour Marina (Marina) was leased to Sea Bass, LLC in October of 2011. Since then, 10 rental boats, 6 kayaks, and 2 standup paddleboards have been added to the Marina generating more traffic. Based on the information from Marina management, an estimated 5,000 people have visited Belle Harbour since the beginning of 2013 to use the rental services. In addition, there are two sailboats that rent slips at the Marina and sell one-half and full day excursions to the public. These sailboats belong to a charitable foundation that uses the boats to raise funds to teach children the art of sailing.

The occupancy of dry storage is increasing slowly. The Marina is near capacity for boats over 26 feet, but still has a number of spaces for smaller boats. There are a total of 87 customer boats in either wet or dry storage at this time; 12 boats in wet slips, and 75 boats in dry storage. Currently, there are two wet slips open and approximately 39 dry storage spaces open (most of these are restricted to small boats, 23 feet or less, making them harder to rent).

In April of 2011, the County launched a pilot program for the Sutherland Bayou Bait Shack rental. The Bait Shack offers bait, fishing gear, food, beverages, and recently added kayak rentals. The pilot program proved successful and in April 2013, the County signed a contract with MSKSFK for concession services.

**Horticulture Operations Division** manages the horticultural operations and crews in the countywide system. These services were formerly the responsibility of Public Works, Utilities, Real Estate Management, and Parks and Recreation.







# 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. A Discount In The Amount Of \$20,180 For Maintenance Work Was Applied To Sea Bass, LLC Monthly Rent Payments For April 2012 Through April 2013 Without Parks' Review Of The Original Invoices And Receipts For The Work Performed.**



Figure 1 Eastern Gantry Dock

Parks' management did not obtain detailed invoices and based rent deductions solely on the spreadsheet document provided by Sea Bass, LLC (Sea Bass). Sea Bass is a management company currently leasing, operating, and managing the Belle Harbour Marina (Marina) in Tarpon Springs. The contract between Sea Bass and Parks contains an addendum allowing Sea Bass to perform necessary repairs to the Marina. The actual repairs were verified by Parks; however, they did not verify the cost as stated in the invoices. A spreadsheet containing monthly repair

expenses was submitted, but the detailed receipts and invoices were not provided. As a result, Parks allowed the rent deductions based solely on the spreadsheet provided by Sea Bass. The contract provisions require Parks to obtain and review repair invoices for accuracy. An invoice containing labor charges of \$1,664 lacks detailed calculations and supporting documentation.





**Figure 2 Asphalt Overlay in the Marina's Dry Storage Area**



**Figure 3 Repaired Asphalt in the Marina's Dry Storage Area**



**Figure 4 New Pilings at the Marina**



It is best business practice to review the detailed invoices for expenses incurred by the vendor prior to allowing any discounts on amounts owed to the vendor. According to the contract between Parks and Sea Bass, the County allowed the following repairs:

- a. Asphalt overlay of the badly deteriorated concrete in the dry storage areas.
- b. Wrapping pilings to prevent further decay.
- c. Repair or replacement of Eastern Gantry dock.

It was agreed upon that before the repairs are made, an itemized list would be submitted to Parks for approval. The cost of repairs would then be deducted from the Sea Bass rent as the repairs were completed, up to a maximum of \$25,000. To ensure the correct deductions are calculated, the original receipts and invoices should be reviewed prior to deductions in rent.

**We recommend management:**

Ensure payments and deductions are made only after reviewing the original documentation, per the contract.

**Management Response:**

All receipts and invoices were sent to Audit and the issue was resolved. The vendor was advised by the Operations Manager that all invoices have to be approved in the future before the work can be performed.

## ***2. Poor Customer Service And Neglected Concession Service Area At Fort De Soto Park Gulf Pier.***

On the day of our visit (May 13, 2013), the concession service area was in disarray. There were multiple empty boxes tossed in the shop area, some merchandise was out of stock, and displayed merchandise appeared disorganized.

- There was a fist-size hole in the screen of the shop window.
- Dim and dirty display glass was visible on an ice cream freezer located at the food preparation area.
- The concession service attendant took time to answer a personal phone call that lasted several minutes prior to serving a customer waiting at the counter to place an order.
- The food preparation area did not appear clean.
- There were empty boxes stacked on the top of the concession service counter.
- Some merchandise was not replenished and the display area was in disarray.
- The concession service attendant was observed preparing and serving food, and not wearing gloves. She also collected money, issued change, and returned to preparing food without washing hands or using gloves.
- The outside sitting area had boxes on the counter where patrons eat. The counter was filthy and full of crumbs.





**Figure 5 The Gulf Pier Shack**

During the second visit to Fort De Soto on May 23, 2013, the store was neatly organized; there were no boxes in the store area as observed during the prior visit. The attendant was observed in front of the store talking on her private cell phone. She greeted customers walking in and informed them that she would be ready to serve them in a minute. She continued talking (for several minutes) on her private phone, but watched for customers walking in, and later approached the customers offering assistance.



**Figure 6 Hole in Screen at Gulf Pier Concession**

**Figure 7 Dirty Counter at Gulf Pier Concession**

It is important to note that park patrons visiting Fort De Soto are not aware of the fact that the Gulf Pier concession service is run by an independent vendor and not county staff. Therefore, they may get the impression that Parks and the non-county employee are providing substandard customer service, and are not properly maintaining and stocking the Gulf Pier concession. These factors may result in the loss of revenue for the county and create a poor image of the county and county employees.





**Figure 8 Boxes Piled Up on the Counter**



**Figure 9 Store Area at Gulf Pier Concession**

Best business practice dictates making sure that our contract vendors maintain:

- The concession areas clean and organized to encourage park patrons to purchase merchandise.
- The shelves are neat and fully stocked.
- The facilities are inviting and appealing to the potential customers.
- Repairs are made promptly.
- The food concession area is clean and inviting.
- The employee behind the service counter should greet customers and provide friendly and prompt customer service.
- Employees adhere to the Health Department standards while preparing and serving food.

**We recommend management:**

Schedule unannounced inspections of the concessionaires to ensure:

- Employees provide prompt and courteous customer service to the park patrons.
- Facilities are kept clean and well organized at all times.
- Proper food service procedures are followed.
- All required maintenance repairs at the facilities are done promptly.
- Private cell phone calls do not impact service.

**Management Response:**

United Park Services, Inc. (UPS) has been contacted regarding these issues and will resolve them by making inspections more often. UPS will ensure staff is properly trained regarding food serve procedures and cleanliness. Park staff will make occasional inspections and report any issues in writing to UPS.



### ***3. The Gulf Pier Concession Service Attendant at Fort De Soto Park Did Not Appear To Register A Food Purchase Transaction.***

The Gulf Pier concession service attendant at Fort De Soto Park, located at 1000 Gulf Pier, did not record a transaction in the register and kept the register drawer unlocked/open. The attendant accepted payment from a customer, provided change, but failed to offer a receipt. Upon the customer's request, the attendant typed in the transaction and issued a receipt. However, the cash register did not ring up and did not appear to register the transaction. Consequently, not all the transactions made during the day may be captured and registered. Not all the funds collected from customers may be accounted for. The vendor and County may not be receiving all sales proceeds they are entitled to.

It is a best business practice to carefully monitor the money in the cash registers and to maintain proper control of all cash register transactions. All sales must be recorded in the cash register and a receipt must be issued to each customer.

**We recommend management ensure the:**

- A. Vendor trains attendants on proper use of the cash register and that all transactions are recorded as they occur.
- B. Parks' management and the vendor conduct unannounced checks of the employees to ensure the internal controls, such as customers receiving the register receipt for their purchases, are in place, clean, and working.

#### **Management Response:**

Mark Enoch from United Park Services advised in an email dated November 13, 2013 that they have terminated the employee who was identified in the audit as not providing a receipt. UPS has also posted a sign that states:

"If you don't receive a receipt or your receipt does not match your sale,  
call and receive a \$25 gift card (727) 348-8373."

UPS also advised that staff has been re-instructed on providing receipts and customer service procedures.



#### **4. Orange Blossom's Contract Review Identified Concerns Regarding Contract Compliance.**

- A. Contractor, Orange Blossom, Did Not Include A Payment For Room Rental At The Brooker Creek Facility In October 2011 In The Invoice Submitted To The Parks Department.

We noted that during the monthly review of Orange Blossom's (vendor) rental contract that the Parks Department management did not notice that a \$200 charge for the Brooker Creek venue was not listed on the monthly statement. As a result, the Parks Department was shorted \$200 for the Brooker Creek venue rental in October 2011. According to the contract, Orange Blossom is required to pay 50% of all space rentals to the Parks Department on a monthly basis. In October 2011, Orange Blossom rented Brooker Creek and did not pay the Parks Department the 50%, which amounted to \$200. Once we notified the Parks Department of the error, they contacted the vendor who submitted the payment of \$200.

- B. Contractor, Orange Blossom, Regularly Submitted The Monthly Summary Reports And Payments Past The Contract Deadline.

The Monthly Summary Reports and payments submitted by Orange Blossom for food, beverage, and catering services at the five County sites for 2012 have been submitted 3 to 24 days late.

2012 Orange Blossom Catering Payments				
Month	Report Due	Submission Date	Days Late	Payment Amount
March	April 21, 2012	April 25, 2012	4	\$7,377
April	May 21, 2012	May 24, 2012	3	\$250
May	June 21, 2012	June 29, 2012	8	\$2,694
June	July 21, 2012	July 25, 2012	4	\$1,901
October	November 21, 2012	December 4, 2012	13	\$1,560
November	December 21, 2012	January 14, 2013	24	\$2,119
December	January 21, 2013	February 8, 2013	18	\$283

According to the contract, the Monthly Summary Reports, along with the payments due, should be submitted to the Parks Department by the 21st of the following month. The contract does not specify any late charges; therefore, no late charges have been assessed by the Parks Department.

The Parks Department management process did not request/enforce timely submission of the Monthly Summary Reports.



**We recommend management:**

- A. Ensure all monthly statements from the vendors are carefully reviewed.
- B. Develop a process that ensures timely delivery of the monthly reports and payments by the vendors.
- C. Consider assessing late charges or penalties for not adhering to the contract provisions.

**Management Response:**

The department will review all commissions against the rental calendar to ensure all commissions have been received. The missing payment of \$200 was paid with the May commission.

***5. Annual Profit & Loss (P&L) Statements Required By The Contract Were Not Provided By All Required Vendors.***

Out of the four vendors tested, Sea Bass, Belle Harbour Marina, Adventus Leisure Management Service, and Sand Key Beach provided the P&L Statements required by the contract provisions. One of these vendors provided the Statement on May 6, 2013, almost four months past the due date. Parks Department management stated that Sea Bass, Belle Harbour Marina is the only contractor required to provide the P&L Statements. However, each of the four contracts between the Parks Department and the four vendors has seminar statements. The Fort De Soto contract states:

"The Contractor shall provide an Annual Profit and Loss Statement to the County, the form of which is attached hereto as Exhibit "D", for each calendar year or portion thereof that this Agreement is in effect. The report shall be submitted by January 31st of each calendar year during the term and within ninety (90) days of the termination of this Agreement."

The Parks Department did not provide any documentation that would amend the provision to not require the P&L Statements.

The Parks Department management does not have a process in place to ensure the Profit & Loss Statements are provided by the vendors. The vendors are not in compliance with the provisions of the contract, and the Parks Department does not have a specified date to review the annual P&L Statements from the vendors.

**We recommend management:**

Evaluate the need for the four vendors to supply a P&L Statement. If required, the Parks Department should ensure all vendors provide their P&L Statements in a timely manner. If not



required, a statement from the Parks Department should document why not and include it with the contracts.

**Management Response:**

The Parks Department management will ensure that those contracts requiring a Profit and Loss (P&L) Statement are provided in a timely manner.

**6. *There Is No Written Rental Agreement For The One Bedroom Unit At The Belle Harbour Marina.***



**Figure 10 New Belle Harbour Marina Sign**



**Figure 11 Belle Harbour Marina**

Belle Harbour Marina management (management) leases a one bedroom unit located in the marina for \$200 per month. As a 50% owner of the magazine, management felt it was not necessary to sign a lease agreement. The unit is leased on a month-to-month basis for \$200, which is appropriately submitted to the County. The Parks Department management was not aware that the unit is subleased; however, once the Belle Harbour Marina Manager was informed, he took immediate action and provided the signed lease dated July 1, 2013.

Best business practice requires a signed lease agreement for property being leased. Lease agreements between a landlord and tenant transfer possession of the property to the tenant for a certain period of time in exchange for lease payments. Written leases are preferable because they give both the tenant and landlord a permanent record of their agreement.

**We recommend:**

No additional action is required as management procured the signed lease agreement during the audit.



## 7. There Are Minor Issues Related To Maintenance At Fort De Soto Park.

For our inspection, we visited Sand Key Park, Madeira Beach Access, Fort De Soto Park, and Weedon Island Preserve. The facilities' and grounds were well maintained and generally in good working condition.

### A. Damaged Soffits And Rusted Roof Corner On The Bait Shop And Concession Stand At Bay Pier in Fort De Soto Park Require Replacement.

A leased building structure at Fort De Soto Park is in need of maintenance. The soffit vents, which are installed on the underside of the eaves, are a key element of an attic ventilation system. Proper attic ventilation saves energy and prolongs the life of the roof. In the summer, solar heat transfers through the roof into the attic where it can superheat the air. Even if the attic is well-insulated, that heat can transfer to the occupied space below forcing air-conditioning to work harder. Trapped heat also causes the roof to degrade more quickly.

Soffit vents are prone to water damage. The soffits around the concession stand are badly deteriorated and in some areas are completely gone. The roof corner is rusted and exposes parts of the beams.



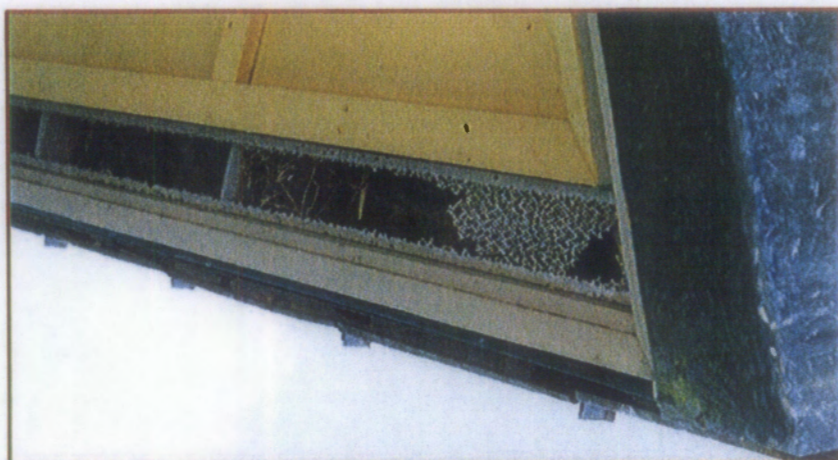
Figure 12 Bay Pier Concession

Proximity to salty water and years of exposure to the rough weather caused damage to the soffits and fascia.

The deteriorated soffits allow wildlife to enter the attic and further damage the beams and the roof. Birds have been observed building nests in the attic.

The concession stand should be well maintained and appear presentable to the public.





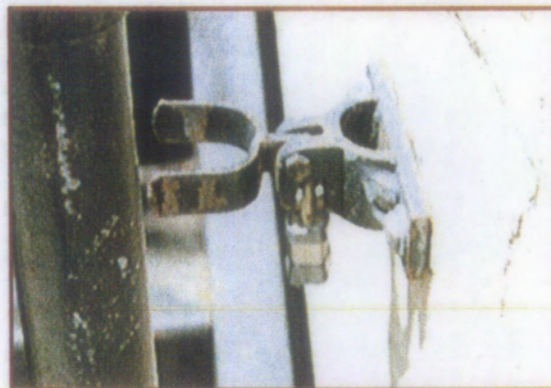
**Figure 13 Bird Nest in the Damaged Soffit**



**Figure 14 Rusty Roof Corner**

**B. Unsecured Gates At Fort De Soto Create A Hazard To The Public And A Liability Issue To The County.**

Restricted areas at Fort De Soto were not properly secured. The gates to the steep staircases leading up to the top of the Fort were clearly marked with a "No Entry" sign. However, the gates were unlocked. It appears that the Park Staff did not ensure the gates were secured and locked.



**Figure 15 Unlocked Gate at the Fort**



The public may easily access steep staircases leading to the top of the Fort. It creates a potential danger to the public and liability to the County in case a patron gets hurt climbing the steep stairs.

All potentially dangerous areas for the park patrons should be clearly marked and secured to ensure public safety.



**Figure 16 Unlocked Gate at the Fort**



**Figure 17 Unsecured Staircase at the Fort**



**Figure 18 Unsecured Steep Stairs leading to Top of Fort**

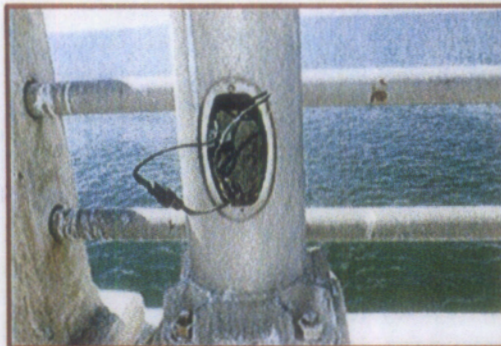




**Figure 19 Steep Stairs Leading to the Top of the Fort**

**C. At The Fort De Soto Park Bay Dock, Exposed Electrical Wires On A Light Pole Create Danger To The Public.**

At the Fort De Soto Park Bay Dock, we observed exposed live electrical wires on the light pole. The wires are protruding from the pole and the cover that should secure the wires is missing. The light pole is located on the walkway of the pier frequented by the park patrons and fishermen. Parks Department staff did not cover up and secure the electrical wires.



**Figure 20 Unsecured Electrical Wires at Bay Dock    Figure 21 Unsecured Electrical Wires at Bay Dock**

Exposed live electrical wires easily accessible for anyone on the pier create an electrocution hazard and liability for the County. All live wires must be properly secured and covered up for the safety of the public.

**We recommend management:**

- A. Evaluate the condition of the structure and take appropriate steps to complete all necessary repairs.
- B. Ensure gates marked "No Entry" to the steep staircases leading to the top of the Fort areas are securely locked.
- C. Inspect the light poles and make any needed repairs noted doing the inspections.



**Management Response:**

The Parks Department management is aware of the issues with the concession stand at Ft. De Soto Park, and the issues will be resolved as Capital Improvement funding becomes available. Park staff will ensure that the gates are securely locked at all times.

Park staff has been advised that any potential safety issues are to be resolved immediately and inspections are to be performed in a timely manner, thereby eliminating these situations.

**8. Long Unmarked Trails Are Difficult To Navigate At Weedon Island Preserve.**

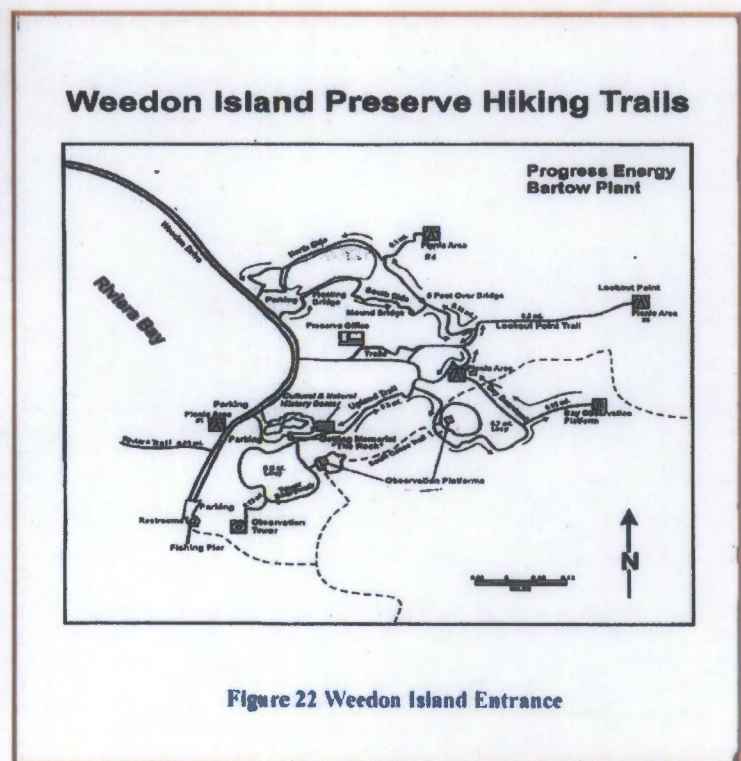


The winding and looping trails are marked on the map available for the Cultural and Natural History Center, but there are no corresponding markings on the trail. Therefore, the maps are hard to read due to the lack of reference points on the long and winding boardwalks.



**Figure 23 Weedon Island Preserve Map**

While touring the grounds at Weedon Island Preserve, we found it difficult to navigate key points of interest. The preserve offers several miles of boardwalks, four picnic areas, an observation platform, an observation tower, and a fishing pier. The preserve also houses a Cultural & Natural History Center that is open Thursday through Saturday.



**Figure 22 Weedon Island Entrance**



Consequently, it is difficult for first time visitors to navigate through the park boardwalks to get to the desired location. With no clearly marked points of reference on the paths and boardwalks correlating to the map, it is difficult to determine your current location. Preserve patrons often have to navigate their way through unfamiliar territory; therefore, strategically located signs are essential. Signs should educate visitors about their surroundings and provide clear directions throughout the park. Maps should be easy to locate and distributed throughout the park for an easy reference.



**Figure 24 Weedon Island Observation Tower**



**Figure 25 Weedon Island Boardwalk**

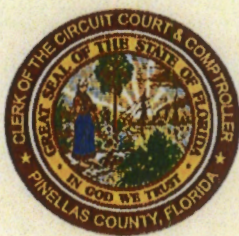
**We recommend management:**

Re-evaluate the preserve's map, boardwalk, and trail markers/signs to better direct visitors to the preserve's key points of interest.

**Management Response:**

The Weedon Island Preserve hiking trails are not part of a service and maintenance contract; however, we will review for additional signage.





# DIVISION OF INSPECTOR GENERAL

KEN BURKE, CPA  
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