

2. REPORTS RECEIVED FOR FILING:

- a. Division of Inspector General, Clerk of the Circuit Court and Comptroller, Report No. 2014-34 dated November 13, 2014 – Audit of Fort De Soto Park Operations & Internal Controls.
- b. Division of Inspector General, Clerk of the Circuit Court and Comptroller, Report No. 2014-36 dated November 20, 2014 – Audit of Multiple Award Service Contracts for Motor & Pump Repairs.



DIVISION OF INSPECTOR GENERAL

KEN BURKE, CPA

**CLERK OF THE CIRCUIT COURT AND COMPTROLLER
PINELLAS COUNTY, FLORIDA**

AUDIT OF FORT DE SOTO PARK OPERATIONS & INTERNAL CONTROLS



**An Accredited Office of
Inspectors General**

**Hector Collazo Jr.
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**NOVEMBER 13, 2014
REPORT NO. 2014-34**



Ken Burke, CPA

CLERK OF THE CIRCUIT COURT AND COMPTROLLER
PINELLAS COUNTY, FLORIDA

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November 13, 2014

The Honorable Chairman and Members of the Board of County Commissioners

We have conducted an audit of the Fort De Soto Park Operations and Internal Controls. Our audit objectives were to:

1. Determine the adequacy of internal controls over the handling of money from daily beach and boat ramp parking fees at Fort De Soto.
2. Determine the adequacy of internal controls over the handling of money from annual beach and boat ramp parking permits for Fort De Soto.
3. Determine the adequacy of internal controls over the handling of money from family and youth camping fees at Fort De Soto.
4. Determine the adequacy of internal controls over the handling of money from picnic shelter reservations at Fort De Soto.
5. Determine if Fort De Soto's physical assets are fully accounted for and properly safeguarded.
6. Determine if Fort De Soto public areas are adequately maintained.

We conclude:

- Controls over the handling of money from daily and annual beach and boat ramp parking fees at Fort De Soto need improvement.
- Written procedures require updating and clarification to ensure internal controls are in place and being followed.
- Staff is transporting large sums of cash to the bank for deposit, which creates a safety risk and is an inefficient use of staff time.
- Entry booth cameras that provide security for the attendant and act as a control for cash were acquired over six months ago, but still have not been installed.
- Daily beach and boat ramp parking fee sales taxes are being recalculated causing a potential liability for underreporting of taxes and incurrence of penalties and fines.
- A verification process must be implemented to reconcile entry booth sales to the automated car counter.



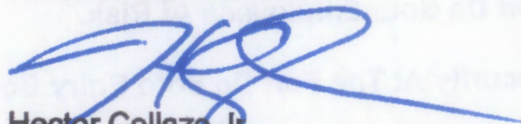
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Inspectors General

- Establishing a reconciliation process for annual beach and boat ramp parking permits will ensure accountability of all permits issued to the various selling locations.

Controls over the handling of money from camping fees and picnic shelter reservations at Fort De Soto are adequate. Fort De Soto's physical assets are fully accounted for and properly safeguarded. Fort De Soto public areas are adequately maintained. However, based on our analysis, the current processes that are in place for maintenance of Fort De Soto will not sustain the park at the current level of excellence. Opportunities for Improvement are presented in this report.

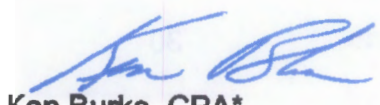
We appreciate the cooperation shown by the staff of Parks & Conservation Resources during the course of this review. We commend management for their responses to our recommendations.

Respectfully Submitted,



Hector Collazo Jr.
Inspector General/Chief Audit Executive

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

Weak internal controls over cash handling create the risk of potential misappropriation and jeopardize staff safety. Updating written policies and procedures will address many of these issues. The calculation of sales tax has created a potential underreporting liability and needs to be remedied immediately. Fort De Soto public areas are adequately maintained, however, current processes make sustainability questionable.

Scope and Methodology

We conducted an audit of Fort De Soto Park Operations and Internal Controls. The audit covered an evaluation of revenue-generating operations, safeguarding of physical assets and maintenance of public areas.

The objectives of our audit were to:

1. Determine the adequacy of internal controls over the handling of money from daily beach and boat ramp parking fees at Fort De Soto.
2. Determine the adequacy of internal controls over the handling of money from annual beach and boat ramp parking permits for Fort De Soto.
3. Determine the adequacy of internal controls over the handling of money from family and youth camping fees at Fort De Soto.
4. Determine the adequacy of internal controls over the handling of money from picnic shelter reservations at Fort De Soto.
5. Determine if Fort De Soto's physical assets are fully accounted for and properly safeguarded.
6. Determine if Fort De Soto public areas are adequately maintained.

In order to meet the objectives of our audit, we:

- Interviewed individuals responsible for revenue generating and maintenance operations to obtain a clear understanding of the associated policies and procedures.
- Evaluated internal controls over the revenue collection processes.
- Tested, on a sample basis, transactions for parking fees, parking permits, campground fees and picnic shelter reservations.
- Toured Fort De Soto grounds to determine the adequacy of the safeguarding of assets and maintenance of public areas.
- Tested, on a sample basis, the safeguarding and existence of assets.
- Reviewed Fort De Soto public grounds maintenance plans for adequacy.

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, 2011 to April 30, 2014. However, transactions and processes reviewed were not limited by the audit period.

Overall Conclusion

Controls over the handling of money from beach and boat ramp parking fees at Fort De Soto need improvement. Staff is transporting large sums of cash to the bank for deposit, which creates a safety risk and is an inefficient use of staff time. Entry booth security cameras, which act as a control for cash, were acquired over six months ago, but still have not been installed. Beach and boat ramp parking fee sales taxes are being recalculated, causing a potential liability for underreporting of taxes, which may also lead to penalties and fines being assessed. There is no verification process to reconcile total sales at the entry booth to the automated car counter. Written procedures being utilized by Fort De Soto Park staff require updating and clarification to ensure internal controls are in place and being followed. The roles, responsibilities and procedures for the Park Supervisor or designee are limited or are not reflective in how the tasks are actually being performed. Other procedures that need revision and/or clarification include:

- Requiring a second party to be present during cash counts,
- Initialing of all shift/daily sales receipts by the attendants and supervisor, and
- Establishing a policy that defines acceptable overage/shortage limitations for all cash handling procedures.

Controls over the handling of money from annual beach and boat ramp parking permits for Fort De Soto need improvement. Establishing a reconciliation process will ensure accountability of all permits issued to the various selling locations. We encourage management to continue to determine methods to decrease the risk of permit alterations. Efficiencies in the annual beach and boat ramp parking permits process can be improved by attaching the completed permit application to the Oracle transactions. This would protect the records from alteration and would diminish the need for maintaining hardcopies.

There are sufficient internal controls for the handling of money from family and youth camping fees at Fort De Soto, except staff cannot easily verify that the total amount collected in cash was deposited. Attaching the daily campground reservation reports to the Oracle transactions will provide adequate documentation to perform this reconciliation efficiently. In addition, there is inconsistency between the published campground reservation cancellation policy and what is in practice; clarification is needed.

Policies and procedures are adequate to properly control the handling of money for picnic shelter reservations at Fort De Soto. Fort De Soto's physical assets are fully accounted for and properly safeguarded. Fort De Soto public areas are adequately maintained. However, the current processes that are in place for maintenance of Fort De Soto may not sustain the park at the current level of excellence.

Action Plan

FINDING NO.	FINDING (CAPTION) RECOMMENDATIONS	MANAGEMENT RESPONSES			IMPLEMENTATION STATUS	
		Concur	Partially Concur	Do Not Concur	In Progress	Planned
1	Transporting Cash Is Creating A Liability For The County And Putting Fort De Soto Employees At Risk.					
A	Contract with an armored truck service to pick up the daily deposit. A cost effective solution is to piggyback on another armored truck service currently under contract with the County. The Board of County Commissioners and Clerk of the Circuit Court and Comptroller currently use MidFlorida Armored & ATM Services, Inc. to provide security transport services under blanket purchase agreement number 112-0207-B (LN). Having an armored truck service will eliminate the loss of work productivity, provide added controls to the deposit process and eliminate the personal threat to the safety of the employee currently making deposits.	✓			✓	
B	Update the Fort De Soto Park Attendant Cash Handling Procedures to include (but not limited to) the following if an armored truck service is not established: <ul style="list-style-type: none"> • Vary the day and time of the deposit as much as possible. A would-be robber can easily predict routine schedules. • Require that two people transfer funds to the bank to provide additional safety and dual control for accuracy when depositing cash. A Sheriff escort would be an ideal second individual. • Keep the cash for deposit in an unmarked locked bag not visible to others. • Carry a cell phone for emergencies. • Include procedures if a robbery attempt is made. For instance, instruct the employee to turn over the money immediately without resistance 	✓			✓	

Introduction
Fort De Soto Park Operations & Internal Controls

FINDING NO.	FINDING (CAPTION) RECOMMENDATIONS	MANAGEMENT RESPONSES			IMPLEMENTATION STATUS	
		Concur	Partially Concur	Do Not Concur	In Progress	Planned
	and to contact law enforcement as soon as possible.					
2	Lack of Security At The Fort De Soto Entry Booth Creates Risk.					
	Fort De Soto management request BTS update Ticket R535091 to a "High" priority level so the installation of security cameras can be completed.	✓			✓	
3	Sales Tax On Fort De Soto Revenue Is Incorrectly Calculated.					
A	Cease recalculating collected sales tax amounts depicted on the daily X1Z1 receipt. The cumulative receipt is providing the appropriate sales tax amount based per transaction and can be directly keyed into Oracle without any further calculations.		✓		✓	
B	Investigate the extent of the actual shortfall in reporting and remittance of sales tax and rectify the deficit. Based on our testing of a selected sample group of Cale and entry booth parking receipts, there was a \$44.98 shortfall in the sales taxes reported/remitted. As this selected sample was a very small portion of the overall universe of collected revenue for Fort De Soto Park, the potential for significant underpayment exists. If we calculate a financial impact of the shortfall based on total revenue generated, there could be in excess of \$1,000 in underpayment annually, not including potential fines and penalties.			✓		
C	Request from the Cale vendor additional reporting functionality to produce a summary description of the number of transactions by type, collection amounts by type and sales tax amount due per transaction in addition to those reports currently available. This will help to ensure the correct sales tax amounts are being reported and paid.			✓		
4	Total Entry Booth Sales Are Not Reconciled To Vehicle Count.					
A	Reconcile total entry booth sales to vehicle counts. The vehicle count presents the total possible revenue. Without reconciliation, the department is unable to determine if the proper amount of fees were collected.			✓		

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B	Instruct entry booth attendants to key all vehicles entering the park so the ability to reconcile is more accurate. Continue updating the Attendant Log with vehicle counts at the end of each shift.			✓		
C	Program cash registers so that each transaction type is accurately reported on the daily X1Z1 sales receipt (cumulative receipt). This will provide management with an accurate number and type of visitors to the Park and enable reconciling transactions to the vehicle counter.			✓		
D	Establish a policy to define an acceptable versus non-acceptable level of "missed" vehicle counts to total sales and consequence of excessive/continued non-acceptable levels.			✓		
E	Place signs encouraging bicyclists to utilize the trail running alongside the entry booth. If bicyclists opt to remain on the roadway, direct them to ride as close as practicable to the right-hand curb and not more than two abreast in compliance with Florida Statute 316.2065.			✓		
F	Recalibrate the mechanism that activates the vehicle counter to a higher threshold to minimize the occurrence of bicycles triggering the automated counter. This addresses management's concern with the vehicle counter being triggered by bicycles.			✓		
5	<i>There Are Inadequate Controls In The Beach and Boat Ramp Parking Annual Permit Processes and Procedures.</i>					
A	Explore options and the feasibility for automating the Beach and Boat Ramp Parking Annual Permit process. A solution, like a bar code affixed to the customer's vehicle is an option (similar concept as SunPass). Upon application and payment, each vehicle would be assigned a unique barcode and per PCR policy, up to three vehicles could be registered to one customer's account. An automated process would improve efficiency and decrease the risk of individuals sharing permits and altering the expiration date on the hangtag. Permits could be verified with a scanner at the entry booth. Permit customers could renew their permits online at their convenience and it would not require any additional effort from staff to	✓			✓	

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	issue a renewed permit manually.					
B	Develop a unified sequential numbering system for all permits regardless of type or location of purchase. If management decides not to automate the process, the Microsoft Access database of sold permits can be updated to extend the ability of the system to create the permit number upon each sale so that the next sequential number is issued regardless of the selling location. Labels can be printed and affixed to the permit (printed onto the appropriate color sticker with the expiration date) to continue the sequential order number. This will prevent data entry delays and can help to streamline renewals. It might be advantageous to consider specialty labels or specialty printed permit stickers that are more difficult to recreate, but that are still easily recognizable by the entry booth attendants and/or rangers.			✓		
C	Establish a procedure to track permits that are issued out to sales locations to ensure that every permit issued is either purchased, voided or is in inventory. Periodic verification of permit sales and non-issued permits will enable discrepancies to be found timely. In addition, we recommend the verification process occur prior to issuing additional permits to a sales location that is running low.	✓			✓	
D	Attach a scan of all completed permit applications to the Oracle financial records to provide supporting documentation for the completed transaction. While changes can be made to Oracle financial records, the system will track who performed what action to which record.			✓		
6	Adequate Maintenance Of Public Areas At Fort De Soto Park May Not Be Sustainable.					
A	Relocate the master spreadsheet for the Excel Work Order System to a network shared drive and develop proper security to enable read only access to the Home, Action, and Admin options. Upon completion of adequate user training, the Request option should be opened for direct entry of work requests.			✓		

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B	Make a distinction between the work to be requested from the centralized Trades crews and the work that can be done by the Park's existing dedicated crews, without the need for specialized skills. Revise job descriptions and the shelter and field duties list to reflect responsibility for such tasks, as well as the responsibility to work with the Volunteers in the field.	✓				✓
C	Develop one or two positions to oversee Volunteers. These positions must have the ability to complete a variety of routine work assignments and have adequate leadership skills to oversee and work in the field with the Volunteers, as well as to promote goodwill, a sense of belonging and appreciation for the invaluable service they provide for the County.			✓		
D	Develop a preventative maintenance schedule. To be clear, we are not referring to major infrastructure repairs and upgrades, but routine upkeep that could be compared to changing the oil in a car.	✓			✓	
E	Capture all tasks completed by both Fort De Soto staff and Volunteers for future evaluation of the need for additional dedicated or centralized staffing.		✓			✓
7	<i>The Current Campground Reservation Cancellation Policy is Creating A Negative Impact On The Department.</i>					
A	Establish a refund policy that is clear, specific and manageable. The policy should be specific with regard to what is a "reasonable period," should consider the available resources to manage the policy and consider any financial impacts that may be as a result of the policy. At a minimum, we recommend that the policy establish a means to negate the financial impacts currently being experienced as a direct result of the cancellation.	✓			✓	
B	Ensure all published departmental information (including the websites) provide the appropriate refund policy. We further recommend that the policy establish and clarify "a reasonable time" for when a refund will be issued and the consequence should that timeframe not be met (i.e. forfeit of additional funds) and that all published information (including the	✓			✓	

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	website and reservation site) be updated to reflect the actual policy.					
8	<i>Cash Handling Policies And Procedures Require Updating.</i>					
A	Ensure cash handling procedures are followed and funds in the change bag are counted at the start of each shift in the presence of another employee to verify that \$200 is in the change bag.	✓			✓	
B	Establish an overall cash handling procedure to specify that a second party must be present to witness and verify all instances of cash counts to eliminate any confusion that may exist within the various procedures where the requirement is not specifically noted. In addition, we recommend the cash handler and witness initial all receipts to document the verification of funds.	✓			✓	
C	Update the end of shift cash handling procedures to identify specific directions cash handlers should take based on the presence or non-presence of the supervisor or designee. The procedure must be specific that if the supervisor is not present, the funds are to be placed in the safe after being witnessed, verified and receipt initialed by a second party.	✓			✓	
D	Update the end of shift cash handling procedures to identify a specific timeframe when the supervisor or designee must complete the verification of the collected revenue and change funds. The procedures must be specific that the supervisor or designee must complete the final verification of the funds prior to the next supervisor shift.	✓			✓	
E	Update cash handling procedures to identify which tasks are to be performed at end of shift and which tasks are to be performed by the supervisor or designee the following business morning. The procedures must be specific that the supervisor or designee must complete the final verification of the funds prior to the next supervisor shift.	✓			✓	
F	Update the close of the business day procedures for the supervisor or designee to include (at a minimum): <ul style="list-style-type: none"> • Verify each change bag contains the appropriate balance of \$200. 	✓			✓	

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	<ul style="list-style-type: none"> Verify the entry booth attendant cash register sales to funds collected. Reconcile the cumulative entry booth sales in comparison to the X1Z1 cumulative entry booth sales receipt. Initial the X1Z1 register tapes and note any difference in the collected funds to the reported entry booth sales total. Sort and bind coins/bills as appropriate. Reconcile the X1Z1 cumulative entry booth sales receipt to the vehicle count noted on the Attendant Log. Notate any differences in the reported entry booth sales total and the vehicle count. 					
G	Establish detailed procedures pertaining to the deposit preparation, documentation and Oracle transaction entry. The procedures must be clear on what tasks are to be performed, how, when and by whom.	✓			✓	
H	Establish a regular schedule for the review and updating of key process procedures used by staff. In addition, to ensure the accuracy of these procedures, we recommend management evaluate the relevancy of the established controls, the efficiency of the process itself and the performance criteria associated with the procedure.	✓			✓	
9	Funds From The Cale Pay and Display Machines Are Being Collected In The Dark.					
A	Ensure the Pay and Display Retrieval Procedures are followed and that the machine cash boxes are not collected in periods of decreased visibility. While the procedures mention "after dark," we recommend that the procedures clarify the boxes not be collected during any period of darkness.	✓			✓	
B	Revise, as an alternative, the Pay and Display Retrieval Procedures to state that a team of two attendants will collect machine cash boxes. This will minimize the threat and increase the visual field around the machines.		✓		✓	

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10	<i>There is Inadequate Documentation To Support Cash Campground Transactions.</i>					
A	Run the Fort De Soto Park Campground Report at the end of each day and attach it to Oracle Receipts for reconciliation purposes.	✓			✓	
B	Perform periodic reconciliations for the family campground reservation fees within Oracle Receipts to ensure transactions are being recorded accurately and that complete supporting documentation is attached.	✓			✓	

Background



Parks and Conservation Resources (PCR) is a department dedicated to the preservation of Pinellas County's park land, environmentally sensitive land, healthy air and the history of Pinellas County. The largest park within the Pinellas County park system, Fort De Soto, consists of 1,136 acres made up of five interconnected islands (keys). These keys are home to beach plants, mangroves, wetlands, palm hammocks, hardwoods, and scores of native plants. The beach also provides refuge to the loggerhead sea turtles, which nest between April and September. Each of these species plays a vital role in the preservation and protection of the natural environment.



The park property was first purchased from the federal government in 1938 for \$12,500. In 1941, the property was sold back to the federal government for \$18,404 to be used as a gunnery and bombing range during World War II. The property was repurchased by Pinellas County from the United States in 1948 for \$26,500. The 12-inch mortar battery, located at the fort for which the park was named, was listed in the National Register of Historic Places in 1977.



Fort De Soto was named America's Top Beach for 2009 by Trip Advisor, the world's largest online travel community. In 2005, "Dr. Beach," named Fort De Soto the nation's #1 Beach. Annual park attendance averages more than 2.7 million visitors. Amenities at Fort De Soto include:

- Historic fort
- Over 7 miles of waterfront
- 800-foot-long boat launching facility with eleven floating docks
- 238 site family camping area with facilities
- Primitive youth camping area
- 15 picnic shelters
- Restrooms
- Playgrounds
- Paved recreation trails
- Two large swim centers
- Lifeguard services
- Two fishing piers
- Ferry service to Egmont Key
- Concession/snack bar/souvenir shop
- Quartermaster Museum
- Recreational canoe trail
- Nature trails
- Dog park

Chapter 90 of the Pinellas County Code authorizes the Pinellas Board of County Commissioners (BCC) to establish fees for parking and admission at County parks, use of campground facilities, and use of picnic shelters. Beginning January 1, 2012, the BCC approved a \$5.00 fee to park at various park locations, including Fort De Soto. As an alternative, the BCC approved a \$75.00 annual parking permit. The fee to park at the boat ramp is \$6.00 a day and an annual parking permit is offered for \$110.00. Discounts are available.

The Pinellas Bayway serves as the only road into and out of Fort De Soto Park. During peak periods of visitation, such as holiday weekends, there can be a long line of vehicles awaiting Park entry along the Bayway. Prior to the implementation of the parking fee, traffic would flow easily through the Bayway and into the Park. However, now vehicles must stop at the entry booth upon arrival. During peak visitation periods, this can create a significant backup along the entrance.



In order to collect the approved parking fee, two entry booths were built on Madelaine Key. The entry booths are located approximately one mile into the Park (just beyond the boat ramps and campground entrances) on the Pinellas Bayway South. This aerial photograph shows the entry booths surrounded by dense wooded areas and is isolated from other buildings and staffing locations, which are not visible within the photo. The entry booth is typically staffed with an attendant between 7:00 a.m. and 5:30 p.m. Guests that arrive at the Park when the entry booth is closed are directed to use the Cash Pay and Display machines located within the Park to pay the parking fee.

The Fort De Soto boat ramp, an 800-foot-long boat launching facility with eleven floating docks, is located off Pinellas Bayway South prior to reaching the entry booth. The ramp is accessible around the clock and offers overnight parking. Guests utilize Cale Pay and Display machines to pay for parking at the boat ramp. These automated systems accept coins, cash, and credit cards and provide the customer with a receipt to be placed on the vehicle dashboard. Two of the Cale machines are located on the roads that lead to the boat ramp as a convenience to the guests as shown in the picture to the right.



Fort De Soto offers primitive youth camping for organized youth groups at no charge and 238 paid sites for family camping by RV or tent. The family camping facilities include picnic tables, grills, water, electricity, washers, dryers, sanitary disposal stations, modern restrooms, showers, play areas, and a camp store. Family campground fees are based on site location and reservation time of year. The rates range from \$33.60 to \$41.44 per day. Reservations can be made either in person or through the online campground reservation system. In addition to reserving campsites, Fort De Soto also offers picnic shelter reservations that can be made through the interactive shelter reservation system. During Fiscal Year 2013, \$3,309,840.24 of revenue was generated by camping and parking fees at Fort De Soto.





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. *Transporting Cash Is Creating A Liability For The County And Putting Fort De Soto Employees At Risk.*

During a site visit to Fort De Soto Park, we noted:

- A. Cash deposits are being transported in a bank bag or backpack that does not have locking devices.
- B. The employee making the deposit is losing significant amounts of time traveling to and from the bank due to location and roadway construction.
- C. The employee making the deposit is at risk for robbery (traveling the same route, in the same uniform, at around the same time and potentially in the same vehicle).
- D. The employee making the deposit at times leaves the money with the bank teller while the employee runs errands and then returns to pick up the deposit receipt afterward.

A. The cash deposit from revenue generating activities is being transported from Fort De Soto to Wells Fargo Bank in St. Pete Beach in an unlocked bag. Per management, there are times when the employee making the deposit is carrying large amounts of cash, as much as \$75,000. When the deposit exceeds the capacity of a standard bank bag, the cash is transported in a backpack. The depositor uses a county vehicle if available; otherwise, they use their own personal vehicle. The on-site Sheriff's deputy is available to escort the depositor when a large deposit needs to be made. However, there is no policy or procedure in place to determine deposit amount thresholds that require escort services.



B. The employee making the daily deposit is losing significant amounts of time traveling due to the far location of the bank (approximately 20 miles round trip) and current road construction. Management stated that the deposit could take 45 minutes to more than an hour.

This results in a loss of productivity of approximately four to five hours per week, an annual loss of approximately \$4,000 in that employee's salary.

C. Due to traffic congestion and construction along the route to the bank, the employee sits in traffic for extended periods of time, which increases the risk of robbery or carjacking. The employee making the daily deposit cannot alter the travel route between Fort De Soto and Wells Fargo due to the location of the bank. Traveling the same route daily increases the risk of drawing attention and making the employee a potential target.

D. The employee making the deposit, at times, will leave the funds with the bank teller to go and run errands, leaving the teller to count the funds without the employee witnessing the count. After completing the errands, the employee returns to the bank to pick up the deposit receipt.

We recommend PCR management:

- A. Contract with an armored truck service to pick up the daily deposit. A cost effective solution is to piggyback on another armored truck service currently under contract with the County. The Board of County Commissioners and Clerk of the Circuit Court and Comptroller currently use MidFlorida Armored & ATM Services, Inc. to provide security transport services under blanket purchase agreement number 112-0207-B (LN). Having an armored truck service will eliminate the loss of work productivity, provide added controls to the deposit process and eliminate the personal threat to the safety of the employee currently making deposits.
- B. Update the Fort De Soto Park Attendant Cash Handling Procedures to include (but not limited to) the following if an armored truck service is not established:
- Vary the day and time of the deposit as much as possible. A would-be robber can easily predict routine schedules.
 - Require that two people transfer funds to the bank to provide additional safety and dual control for accuracy when depositing cash. A Sheriff escort would be an ideal second individual.
 - Keep the cash for deposit in an unmarked locked bag not visible to others.
 - Carry a cell phone for emergencies.
 - Include procedures if a robbery attempt is made. For instance, instruct the employee to turn over the money immediately without resistance and to contact law enforcement as soon as possible.

Management Response:

- A. Concur – Department contracted with Mid-Florida Armored Services In July 2014 to provide daily pickups Monday – Friday.
- B. Concur – Armored Service already in place.

2. Lack of Security At The Fort De Soto Entry Booth Creates Risk.

Security cameras acquired over six months ago have not been installed at the entry booth Fort De Soto customers drive through to enter the Park's beaches, piers and fort. The entry booth location is isolated, usually staffed with only one attendant and has a cash register that can contain large sums of money. As shown below, the entry booth is approximately 1,695 feet (one-third of a mile) from the closest building, the Park headquarters. Cameras provide security for the attendant, act as a control for cash and can help identify vehicles that run the entry booth without paying the parking fee.



The cameras were purchased jointly with the Pinellas County Sheriff's Office (Sheriff) for approximately \$12,500. The cameras will record real time and provide a live stream monitored by the Sheriff and Fort De Soto staff. The Sheriff will maintain the cameras and retain the video recordings indefinitely. Business Technology Services (BTS) is impeding the camera installation, as they are required to tap into fiber optic lines before the camera system can be fully implemented. There is an added risk that the already purchased equipment will become obsolete with continued delay of installation.

PCR staff submitted the original ticket pertaining to the security cameras to BTS on October 9, 2013 (Ticket R523916). BTS assigned the ticket as "Low" priority. The ticket contained requests to connect the entry booth for credit card processing and security cameras. These

requests could not be completed at the same time. BTS closed the ticket on November 19, 2013 stating the request was resolved when Verizon relocated the requested lines (task completed by Verizon on October 31, 2013).

A related ticket (R535091) was created on January 7, 2014 by the Fort De Soto Park Supervisor, pertaining to the fiber optic lines for the security cameras. BTS assigned the ticket as "Medium" priority. The ticket comments indicate that some tasks have been completed, but as of the last ticket comment entry on March 11, 2014, the request has not been completed. The entry booth attendant is alone in an isolated location, which is a security concern. Cash is collected at the entry booth, making it a high-risk location for employee theft. Since cash register receipts are not reconciled with vehicles counts, there is the risk that an employee can "pocket" the parking fee and not ring up the transaction in the cash register (see Opportunity for Improvement No. 4). One of the best ways to both deter and identify theft at the register is to use security cameras. Additionally, there is a benefit to the Sheriff and PCR to catch vehicles that run the entry booth without paying.

We recommend Fort De Soto management request BTS update Ticket R535091 to a "High" priority level so the installation of security cameras can be completed.

Management Response:

Concur – BTS has completed the request.

3. Sales Tax On Fort De Soto Revenue Is Incorrectly Calculated.

Fort De Soto is calculating sales tax based on the total revenue generated daily by fee type, instead of by transaction, which is required by the Florida Department of Revenue. The current method in use is to divide the total sales for the following fees by 1.07 to obtain the base sales amount, then to subtract the base amount from the total sales to obtain the sales tax amount.

- Entry Booth Parking Fee (total shown on the daily X1Z1 receipt)
- Cale Parking Fee (total shown on the Cale machine bill and coin receipts)
- Cale Boat Ramp Parking Fee (total shown on the Cale machine bill and coin receipts)

Calculating sales tax by this method results in less sales tax than if sales tax is calculated by transaction, resulting in underreporting and underpayment of sales taxes. This shortfall could potentially incur penalties and fines. According to management, sales taxes have been calculated by this method from implementation of entry booth collections.

The Florida Department of Revenue requires that:

"Sales tax and discretionary sales surtax are calculated on each taxable transaction. Florida uses a bracket system for calculating sales tax when the transaction falls between two whole dollar amounts."

The Department of Revenue has a sales tax rate table to determine the appropriate tax amount. For the Fort De Soto parking fee of \$5.00 which includes sales tax, the amount of sales falls in the \$4.58 - \$4.71 bracket resulting in tax of \$0.33 per transaction (for the combined 6% general sales tax rate plus 1% discretionary sales surtax rate).

During our testing of entry booth parking fee cash collections from Fort De Soto (17 receipts from 10 selected days as shown in the table below), we found a total calculated sales tax difference of \$43.17 (underpayment). Sales tax reported totaled \$4,876.80.

Receipt Amount	Calculated Entry Fee	Calculated Sales Tax Reported	Correct Sales Tax	Sales Tax Difference
\$3,675.00	\$3,415.88	\$238.12	\$241.23	\$2.11
\$6,991.00	\$6,514.01	\$455.99	\$460.02	\$4.03
\$7,147.00	\$6,640.18	\$464.82	\$468.93	\$4.11
\$2,815.00	\$2,630.84	\$184.16	\$185.79	\$1.63
\$2,530.00	\$2,364.48	\$165.52	\$166.98	\$1.46
\$4,540.00	\$4,252.34	\$297.66	\$300.30	\$2.64
\$12,317.00	\$11,528.04	\$806.96	\$814.11	\$7.15
\$10,552.00	\$9,859.81	\$690.19	\$696.30	\$6.11
\$2,280.00	\$2,130.84	\$149.16	\$150.48	\$1.32
\$930.00	\$869.16	\$60.84	\$61.38	\$0.54
\$1,760.00	\$1,644.86	\$115.14	\$116.16	\$1.02
\$2,085.00	\$1,948.60	\$136.40	\$137.61	\$1.21
\$4,550.00	\$4,247.66	\$297.34	\$299.97	\$2.63
\$4,970.00	\$4,644.86	\$325.14	\$328.02	\$2.88
\$1,311.00	\$1,224.30	\$65.70	\$66.46	\$0.76
\$2,660.00	\$2,476.64	\$173.36	\$174.90	\$1.54
\$3,500.00	\$3,275.70	\$229.30	\$231.33	\$2.03
\$74,613.00	\$69,668.20	\$4,876.80	\$4,919.97	\$43.17

Similarly, during our testing of entry booth and Cale parking fee credit card collections from Fort De Soto (17 receipts from 10 selected days), we found a total calculated sales tax difference of \$1.81 (underpayment). Sales tax recorded was \$190.18. The recalculation of sales tax amounts to approximately a .885% to .9517% difference, which equates to a sales tax recording deficit. If those percentages are applied to Fiscal Year 2013 entry booth and Cale parking fee sales (of about \$1.3 million), that deficit could grow to approximately \$1,000, not including any potential penalties and fines.

Part of the issue stems from ineffective reporting tools. We found for our entire sample of 17 receipts from entry booth parking fees, the sales tax amount recorded in Oracle does not

match the sales tax amount shown on the daily X1Z1 receipt (cumulative receipt) as total taxes ("TTL TAX") (less credit card sales). The difference in the sales tax amount stems from management manually calculating sales tax based on the total revenue collected rather than by transaction. However, the cash register is correctly programmed and reports the appropriate sales tax amount on the X1Z1 receipt. The Cale "Pay and Display" machine reporting tools do not provide the collected sales tax amount nor does it provide an itemized or summarized report detailing the sales by category (\$5 vehicle parking fee versus \$6 boat ramp parking fee transactions). Without these reporting abilities, the department does not have the ability to calculate or remit the correct amount of sales tax.

We recommend PCR management:

- A. Cease recalculating collected sales tax amounts depicted on the daily X1Z1 receipt. The cumulative receipt is providing the appropriate sales tax amount based per transaction and can be directly keyed into Oracle without any further calculations.
- B. Investigate the extent of the actual shortfall in reporting and remittance of sales tax and rectify the deficit. Based on our testing of a selected sample group of Cale and entry booth parking receipts, there was a \$44.98 shortfall in the sales taxes reported/remitted. As this selected sample was a very small portion of the overall universe of collected revenue for Fort De Soto Park, the potential for significant underpayment exists. If we calculate a financial impact of the shortfall based on total revenue generated, there could be approximately \$1,000 in underpayment annually, not including potential fines and penalties.
- C. Request from the Cale vendor additional reporting functionality to produce a summary description of the number of transactions by type, collection amounts by type and sales tax amount due per transaction in addition to those reports currently available. This will help ensure the correct sales tax amounts are being reported and paid.

Management Response:

- A. Partially Concur – The Z tape shows credit cards and cash transactions which results in 2 deposits to the bank. The cumulative receipt shows cash and credit card totals and is not broken out by payment type. We have stopped recalculating based on total dollars and calculate based on number of sales.
- B. Do Not Concur – An audit was performed by the State Department of Revenue in February 2014 and no discrepancies were found. PCR staff did discuss this issue with the State and they stated we should be reporting tax based on how our auditors want it done. PCR staff did test one month's worth of reports and found the shortfall much less than reported here. This information was provided to the county's auditors. Since taxes are now calculated based on individual sales, the State did not feel we needed to do a recalculation of back taxes.
- C. Do Not Concur – Report is not available per vendor.

Inspector General Comments:

- B. Fort DeSoto management did not provide any information on the State Department of Revenue (DOR) audit, nor provide tax calculations contrary to ours. We commend management for discussing this issue with the DOR and implementing our recommendation to cease recalculation of entry booth sales taxes.
- C. We contacted Cale America (Cale) based in Tampa, Florida to discuss the reporting functionality of the WebOffice product that is available to PCR. Per the discussion with Cale technician Anthony Brown, the basic reporting tool provides a financial transaction history report that can be exported to Excel. This report provides transaction detail by customer, by date, by meter, etc., which enables PCR to calculate and report the correct sales tax. Mr. Brown indicated that PCR staff could contact their help desk for any assistance or training needed on the WebOffice report functionality. We encourage management to utilize the transaction detail reports available to implement our recommendation.

4. Total Entry Booth Sales Are Not Reconciled To Vehicle Count.

There is no verification that parking fees collected reconcile to the number of vehicles that pass through the entry booth during end of shift procedures. The entry booth is equipped with a cash register that contains keys to classify each vehicle that passes through (paying vs. non-paying customer). In addition, an automated counter is located at the entry booth to count the number of vehicles entering the park. Beginning and ending vehicle counts are recorded on the Attendant Log, but are not used. An internal control to ensure that all vehicles entering the park are keyed into the cash register and cash collected is accurate is to reconcile the cash register number of transactions with the vehicle count.



**Opportunities for Improvement
Fort De Soto Park Operations & Internal Controls**



Entry Booth Automated Car Counter

A photograph of a handwritten log titled "FORT DE SOTO PARK ATTENDANT LOG". The log is a table with multiple columns and rows, containing handwritten entries. The columns appear to include date, time, and other tracking information. The handwriting is in dark ink on a light-colored paper.

Entry Booth Attendant Log

The reconciliation is not performed because:

- A. There are differences between the cash register and vehicle count because during extremely busy periods, the entry booth attendants do not always key non-paying customers.
- B. There are differences between the cash register and vehicle count due to bicycles passing through that may or may not trigger the automated counter.
- C. The cash register is not programmed correctly to report total transactions by type.

A. During our testing of entry booth parking fee cash collections from Fort De Soto Park, we found 10 out of 17 items tested (17 receipts from 10 selected days) had an overage or shortage. The total amounted to an overage of \$68.00 out of total receipt amounts of \$74,613. This may be due to entry booth staff not keying every transaction into the cash register. Without a reconciliation of the vehicle counter to the cash register, the actual amount of cash to be collected is unknown.

B. At the entrance of the park, there is a dedicated trail for pedestrians and bicyclists, as shown in the picture below. However, some bicyclists ride through the entry booth, which may interfere with the vehicle counter.



Pedestrian & Bicycle Trail At Entry Booth

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C. During our testing of entry booth parking fee cash collections from Fort De Soto Park, we found for our entire sample of 17 receipts (from 10 selected days), the "No Sale" transactions were not identified by type accurately on the daily X1Z1 sales receipt (cumulative receipt). "No Sale" transactions are for non-paying customers, such as:

- Beach and Boat Ramp Parking Annual Permit holders
- Contractors
- County employees on County related business
- Individuals with a disabled parking permit/tag
- Vendors/Deliveries
- Volunteers

While the cumulative receipt lists out number of "No Sale" transactions by type, they do not reconcile to the "No Sale" total count also displayed on the cumulative receipt. For instance, the receipt to the right shows a total of 16 "No Sale" transactions. However, the "No Sale" transactions listed add up to 20 transactions:

- Contractor – 2
- Vendor/Delivery – 1
- ADA – 3
- Annual Pass – 14

If total sales are not reconciled against the vehicle counter, Fort De Soto is unable to determine if they have obtained the appropriate fees from park visitors. They do not have an accurate count of type of customer and how each affects revenue. Accurate reporting of type of transactions provides management with more meaningful information to use in decision-making. For example, if a large percentage of customers are disabled because Fort De Soto is recognized as an ADA friendly park; this information could be used for future marketing strategies. Additionally, not performing the reconciliation opens a large gap for potential theft. Risks include vehicles entering the park, paying the parking fee, but the entry booth attendant not keying the payment into the cash register and pocketing the cash or the attendant allowing patrons to enter without paying the necessary fee.

Because of the relatively high risk associated with transactions involving cash, an essential internal control to safeguard cash and ensure accurate reporting of the revenue is to maintain accurate accounting records. Each transaction must be recorded in the cash register so reports, such as the daily X1Z1 sales receipt (cumulative receipt), reconcile to the total cash count and number and type of transactions for that shift.

PINELLAS COUNTY
BOCC

03/15/2013 000001
#7000 4-00PM SEB. 02 4444

#100 #Z1# 21 0450

QT1 000001454002.27
QT2 000001455020.20
QT3 -00000001326.93
TR 000000000000.00

DEPT
DOT 701.0000 100.000
PARK FEE 03413.77
DOB 2.0000 0.000
CONTRACTOR 00.00
DOB 1.0000 0.000
VENDOR/DELIVERY 00.00
DOB 3.0000 0.000
ADA 00.00
D10 14.0000 0.000
ANNUAL PASS 00.00
*DEPT TL 701.0000 03413.77
100.000

DEPT (-) 0.0000 00.00

*** FRANK ***

NET1 03413.77

TAX ST 03413.77
GHS TAX1 0241.23
TAX1 0241.23

1TL TAX 0241.23
NET 03413.77
NET2 03095.00

NO SALE 000
TRANS CT 7310

NET3 03095.00

CASH 7310 03095.00
CASH TL 7310 03095.00

CASH TO 03095.00
CASHED 03095.00

THANK YOU
FT DESOTO PARK

X1Z1 Sales Receipt

We recommend Fort De Soto management:

- A. Reconcile total entry booth sales to vehicle counts. The vehicle count presents the total possible revenue. Without reconciliation, the department is unable to determine if the proper amount of fees were collected.
- B. Instruct entry booth attendants to key all vehicles entering the park so the ability to reconcile is more accurate. Continue updating the Attendant Log with vehicle counts at the end of each shift.
- C. Program cash registers so that each transaction type is accurately reported on the daily X1Z1 sales receipt (cumulative receipt). This will provide management with an accurate number and type of visitors to the Park and enable reconciling transactions to the vehicle counter.
- D. Establish a policy to define an acceptable versus non-acceptable level of "missed" vehicle counts to total sales and consequence of excessive/continued non-acceptable levels.
- E. Place signs encouraging bicyclists to utilize the trail running alongside the entry booth. If bicyclists opt to remain on the roadway, direct them to ride as close as practicable to the right-hand curb and not more than two abreast in compliance with Florida Statute 316.2065.
- F. Recalibrate the mechanism that activates the vehicle counter to a higher threshold to minimize the occurrence of bicycles triggering the automated counter. This addresses management's concern with the vehicle counter being triggered by bicycles.

Management Response:

- A. Do Not Concur – Not feasible since system registers bicycles.
- B. Do Not Concur – Not feasible to hold up guests on high traffic days when some vehicles can be waived through. Attendants do their best to document each vehicle.
- C. Do Not Concur – Transactions cannot be reconciled to the vehicle counter due to bicycle count.
- D. Do Not Concur – Not feasible since system counts bicyclists.
- E. Do Not Concur – Not feasible. It has the potential to create an unsafe situation between motorists, cyclists, and pedestrians.
- F. Do Not Concur – Recalibrating will have other negative effects on accuracy of the device.

Inspector General Comments:

A-F. It is management's responsibility to implement controls to safeguard cash and accurately report revenue. Management has taken actions to address the risk of potential theft at the entry booth by installing cameras. However, Fort De Soto management is still unable to determine if they have obtained the appropriate fees from park visitors and does not have accurate transaction reports. We continue to encourage management to implement our recommendations or take alternative actions to address the risks.

5. There Are Inadequate Controls In The Beach and Boat Ramp Parking Annual Permit Processes and Procedures.

Weak internal controls in the Beach and Boat Ramp Parking Annual Permit (permit) process create the risks of:

- A. Individuals sharing a permit.
- B. Permit expiration dates being altered.
- C. Theft of permits.

We reviewed annual permit policies and procedures and sampled transactions to evaluate the adequacy of internal controls and determine if annual permit cash and credit card collections from Fort De Soto Park were being collected, deposited, and recorded appropriately. For sales at Fort De Soto (permits are also sold at the PCR Administration Office), the customer completes an application and remits payment. The customer is issued a pre-numbered paper vehicle hangtag (permit). Per PCR policies, customers may obtain up to an additional two permits for one permit fee, as long as the second and third vehicles are registered to the customer's address.

The hangtag includes the customer's vehicle tag number and the expiration date (one year from issuance) as shown to the right. Logs are kept for all permits sold (separate log for each boat and beach



permits). The logs record the permit number, customer name, date of purchase, method of payment and staff's initial. A copy of the application and permit is forwarded to the PCR Administration Office for input to a Microsoft Access database. Management is currently in the process of looking for a vendor that can automate the permit process.

A. Although the vehicle tag number is written on the permit, entry booth attendants do not check the vehicle tag number recorded on the permit to the license tag number on the vehicle. The attendant would need to leave the entry booth and walk around the rear of the vehicle, which would be inefficient and dangerous. Since the vehicle tag number is not routinely verified to the permit, it has come to the attention of management that individuals are sharing annual passes. An example was provided where a local condominium association purchases an annual permit and leaves it in the common area for residents to use as needed.

B. In addition, to sharing permits, management stated that individuals sometimes alter the expiration date on the hangtag since it is paper written on with marker. To reduce alteration of the permit's expiration date, management has started issuing different colored permits each year.

C. There is no verification process in place to ensure that every permit is accounted for. Each sales location, such as Fort De Soto and PCR Administration is issued a stack of sequentially pre-numbered hangtags. In the case of Fort De Soto, a portion of their permits are given to the gift shop so they can be sold over the weekend. As each sales location has their own stack, the permits cannot be sold sequentially. There is currently no process in place to verify that each permit issued to the sales location is sold, voided or otherwise accounted for. The weak inventory controls increase the risk of misappropriation since permits can be taken without collecting the fee and recording the transaction. Misappropriation affects the revenue collected by Fort De Soto, either for the cost of the permit or the parking fees that should have been obtained at either the entry booth or the Cale machines.

All permit sales transactions are recorded in the same general ledger accounts based on type of permit sold rather than by selling location. The Oracle financial records for permit transactions do not consistently have supporting documentation or the completed permit application. PCR maintains hard copies of applications and enters the data into Microsoft Access; however, there is no consistent single depository for completed permit transactions. By establishing a permanent record for all permit transactions containing all supporting documentation in the Oracle financial records, PCR will have an audit trail that can be referenced at any needed future date.

We recommend PCR management:

- A. Explore options and the feasibility for automating the Beach and Boat Ramp Parking Annual Permit process. A solution, like a bar code affixed to the customer's vehicle is an option (similar concept as SunPass). Upon application and payment, each vehicle would be assigned a unique barcode and per PCR policy, up to three vehicles could be registered to one customer's account. An automated process would improve efficiency and decrease the risk of individuals sharing permits and altering the expiration date on

the hangtag. Permits could be verified with a scanner at the entry booth. Permit customers could renew their permits online at their convenience and it would not require any additional effort from staff to issue a renewed permit manually.

- B. Develop a unified sequential numbering system for all permits regardless of type or location of purchase if management decides not to automate the process. The Microsoft Access database of sold permits can be updated to extend the ability of the system to create the permit number upon each sale so that the next sequential number is issued regardless of the selling location. Labels can be printed and affixed to the permit (printed onto the appropriate color sticker with the expiration date) to continue the sequential order number. This will prevent data entry delays and can help to streamline renewals. It might be advantageous to consider specialty labels or specialty printed permit stickers that are more difficult to recreate, but are still easily recognizable by the entry booth attendants and/or rangers.
- C. Establish a procedure to track permits that are issued out to sales locations to ensure that every permit issued is either purchased, voided, or is in inventory. Periodic verification of permit sales and non-issued permits will enable discrepancies to be found timely. In addition, we recommend the verification process occur prior to issuing additional permits to a sales location that is running low.
- D. Attach a scan of all completed permit applications to the Oracle financial records to provide supporting documentation for the completed transaction. While changes can be made to Oracle financial records, the system will track who performed what action to which record.

Management Response:

- A. Concur – In progress with BTS.
- B. Do Not Concur – Not feasible at this time. Automated system will solve this issue.
- C. Concur – In progress.
- D. Do Not Concur – Not feasible with current staffing levels. Records are kept at PCR Administrative Offices.

Inspector General Comments:

- B. We commend management for investigating alternative strategies to mitigate the risk involved with the current beach and boat ramp parking annual permit processes. However, we continue encourage management to implement one of the more timely recommendations while they explore possible implementation of an automated system.
- D. We understand that budget constraints may limit the staffing available to perform expanded procedures. However, our recommendation is to consistently attach

supporting documentation to the Oracle financial records, as some transactions do contain this information. This will not require additional staff; only that existing staff perform the same procedure for each transaction. We continue to encourage management to implement our recommendation while they continue to explore a more long-term resolution.

6. Adequate Maintenance of Public Areas At Fort De Soto Park May Not Be Sustainable.

The Fort De Soto Park Supervisor does not have access to the status of work most recently assigned to roving crews. The expectation that all work must be requested and entered on a work order to be properly scheduled and tracked does not complement the centralization of the Trades crews.

An enterprise-wide work management system is being sought. Until such a system is purchased and implemented, planned or scheduled work is performed and tracked as follows:

Type of Work	Performed By	Tracked
Seasonal mowing and tree work	Roving Horticulture crews and temporary Randstad workers	Maximo by project and park
Restroom cleaning and branch clean up	Fort De Soto based Facilities crew	Not formally tracked – checked for completeness by Park Supervisor
Field and shelter maintenance	Fort De Soto based Park Rangers	Not formally tracked – checked for completeness by Park Supervisor
Trades work (carpentry, concrete/stone, debris, electrical, general construction, irrigation, material delivery, painting playground, plumbing, sewer/lift station)	Roving Trades crews	Excel Work Order System
Requested horticulture work, other scheduled mowing, and tree work	Roving Horticulture crews and Volunteers	Not tracked – work is received on a Service Request form and discarded when complete
Special projects, trades, horticulture, various miscellaneous work as needed and preventative maintenance when possible	Volunteers	Hours are tracked in the Volunteer Services Program (VSP) database by Volunteer Coordinator for Fort De Soto Park. The system does not record what work was performed by the Volunteer

The seasonal mowing schedule, which is tracked in Maximo by project and park, is very stable and its cycle rarely varies. The Maximo system is not available for inquiry as to where and when the roving crews will be mowing or when they have completed an iteration of the cycle. However, the Horticulture Manager makes every effort to send a schedule to North and South Operations Managers for distribution.

Service requests are used to initiate work and are tracked in:

- Trades crews – Excel Work Order System.
- Horticulture crews – Not tracked, request form is discarded when work is complete.

The majority of work requests are performed by the Trades crews. Only five to six requests per month during the off-season (January thru March) and six to eight during the grow season (April thru December) are for non-scheduled horticulture work such as additional mowing of the dog park. Electronic Horticulture service request forms are emailed to the Horticulture Manager for printing and distribution to the Crew Chiefs who prioritize and schedule the work from the central dispatch hub.

Electronic Trades service request forms are emailed to the Trades Field Services Supervisor and the Craftworker 3 throughout the day. In the Excel Work Order System, work orders are:

- Evaluated
- Prioritized
- Assigned a target date
- Assigned

The Trades Field Services Supervisor and the Craftworker 3 work together on managing the Excel Work Order System as well as with assigning, prioritizing, and scheduling a variety of routine work assignments and various special projects. Email is checked as often as possible during the day and service requests are addressed as soon as they are received. Once the work is completed, additional information is written on the work order. This includes:

- Date Started
- Date Completed
- Labor Hours
- Equipment Used
- Comments or Notes

The work order is returned to the Trades Field Services Supervisor or the Craftworker 3 for entry into the Excel Work Order System. The spreadsheet is uploaded every Friday to SharePoint for viewing.

The location of the Excel Work Order System does not provide a shared real time picture of the Trades work performed. The System is a very informative and elaborate tool with a great deal of valuable automation built into it, however, the way it is currently being used, it is more of an after-the-fact statistical tool.

1. A spreadsheet from the Excel Work Order System (for viewing and inquiry) is uploaded to SharePoint only once a week. Accordingly, no electronic real time access to job status is available.

Opportunities for Improvement
Fort De Soto Park Operations & Internal Controls

2. Work requests are not entered directly into the Excel Work Order System. Requests are electronically entered on a form, emailed and then imported into the Excel Work Order System.
3. The accuracy of the SharePoint spreadsheet is dependent upon how up to date the data is. A job may look to be overdue, when in actuality it is complete, but the paperwork has not been turned in or entry of the information has not yet been completed.
4. The accuracy of SharePoint spreadsheet's aging statistics depends on entry, assign, start, complete and target dates being up to date.

Fort De Soto Park, the County's largest park, spans 1,136 acres. It is located 23.65 miles south of Walsingham Park from which roving Trades crews are dispatched and managed, see picture to the right. Annually, an average of more than 2.7 million patrons come from all over Pinellas County, the State and as far as Australia, New Zealand and China to enjoy the Park's amenities, keeping Fort De Soto Park under close public scrutiny.

Work requests, entered electronically, are emailed to the Trades Supervisor or Craftworker 3 located at Walsingham Park. Work performed by roving crews must be evaluated, prioritized and bundled together in an effort to send a crew the 23-mile distance to Fort De Soto Park only when there is enough work to effectively utilize resources.



Work determined to be an emergency by the crew supervisors is the exception and roving crews are dispatched as soon as possible, regardless of the cost effectiveness of travel.

Preventative maintenance work is rarely assigned to roving crews, as there is a backlog of higher priority work throughout the County park system. As of January 10, 2014, only 13 of the 121 work orders for the Trades crews were labeled "Preventative Mtnc." Five of the 13 were for the same task, "Grading the Campground Road." A formal preventive maintenance plan and schedule similar to the Horticulture Crew's mowing cycle schedule is not in place.

The County's Volunteers In Pinellas program picks up the slack on a catch it when you can basis. In Fiscal Year 2013, 286 Volunteers logged 26,261.50 hours. Among other tasks, such as tours or grounds clean up, they perform preventative maintenance and, in some cases, specialized Trades work. However, the actual work performed by volunteers is not tracked, only the hours they dedicate to PCR is recorded. It is important to remember that their time is given voluntarily; it should not be assumed and cannot be the basis of a preventative maintenance schedule.

The effects of using a spreadsheet, which is only updated for viewing once a week and which is very dependent on paperwork being turned in and entered timely, are as follows:

1. With no effective method to determine the up-to-date status of requested Trades work, the Park Supervisor relies on either observations of the roving crew's activities or phone calls to the Trades Supervisor. Driving around the 1,136 acres of parkland or tying up another supervisor on the telephone is not efficient or effective. Further, it does not give the Park Supervisor knowledge of where work requested for Fort De Soto Park fits into the big picture of work that the roving crews are performing throughout all parks. While the Park Supervisor is not responsible for managing the roving crews, he is responsible for managing Fort De Soto Park as a whole.
2. As of the SharePoint spreadsheet dated January 24, 2014, there were 143 work orders for Fort De Soto Park. Of the 143 work orders, 80 had been requested, assigned, and completed before they were visible on a SharePoint spreadsheet. This happens when they are requested after the Friday posting of the spreadsheet and completed prior to the next Friday posting.
3. As of the SharePoint spreadsheet dated January 10, 2014, four work orders, looked to have 'fallen through the cracks' as they are dated as far back as December 2, 2013 and had not been assigned; see table below. Until the spreadsheet indicates a date in the Assign Date column one cannot know for sure if the work order has yet to be assigned or if it is a data entry timing issue.

Work Order ID	Request Date	Assign Date	Request Description
2013287	12/02/2013		Back fill area where leak was repair to remove standing water.
2013288	12/02/2013		Our pile is growing and will need to be burned to avoid getting out of hand.
2013389	12/17/2013		Boat ramp is missing cleat at three locations (all three have holes drilled), two docks have bumpers loose, concrete is loose and missing between docks five and six. See attached map in body of email.
2013406	12/23/2013		Sea wall is giving way in Arrowhead by the footbridge, no visible tie backs.

4. As of the SharePoint spreadsheet dated January 10, 2014, 16 work orders were reported as overdue. As of the January 24, 2014 SharePoint spreadsheet:
 - 5 were still not completed and shown correctly as "Overdue"
 - 9 were not updated timely and were mistakenly reported as "Overdue" on the January 10, 2014 SharePoint spreadsheet, because the "Complete Date" was prior to the "Target Date"
 - 2 were not updated timely and were mistakenly reported as "Overdue" on the January 10, 2014 SharePoint spreadsheet, however they were completed after their "Target Date"

The data entry caught up on the January 24, 2014 spreadsheet and the Complete Date was entered. However, there is no designation in the Deadline column for one to quickly spot the fact that two requests were completed late as the "Overdue" status is removed when the completion is recorded.

Work Order ID	Request Date	Target Date	Complete Date	Deadline (As of 1/10/14 SharePoint Spreadsheet)	Deadline (As of 1/24/14 SharePoint Spreadsheet)
2013225	11/15/13	11/29/13		Overdue	Overdue
2013277	11/29/13	12/11/13		Overdue	Overdue
2013278	11/29/13	12/10/13		Overdue	Overdue
2013296	12/2/13	1/10/14		Overdue	Overdue
2013374	12/12/13	12/20/13	1/9/14*	Overdue	
2013441	12/30/13	1/10/14	1/10/14	Overdue	
2013447	12/31/13	1/2/14		Overdue	Overdue
20140011	1/5/14	1/9/14	1/8/14	Overdue	
20140012	1/5/14	1/8/14	1/8/14	Overdue	
20140017	1/6/14	1/7/14	1/8/14*	Overdue	
20140018	1/5/14	1/7/14	1/7/14	Overdue	
20140026	1/7/14	1/10/14	1/9/14	Overdue	
20140027	1/7/14	1/7/14	1/7/14	Overdue	
20140028	12/9/13	1/10/14	1/8/14	Overdue	
20140030	1/7/14	1/9/14	1/8/14	Overdue	
20140031	12/9/13	1/9/14	1/7/14	Overdue	

*Completed after Target Date.

Fort De Soto Park is the only County park where improved camping is offered. For Fiscal Year 2013, revenue from just the camping fees totaled \$2,028,685.15. Revenue of \$1,281,155.09 from parking fees was also collected. As one of Pinellas County's southern most beaches, Fort De Soto Park continues to expand its resume of awards:

- 2013 – *Trip Advisor*, the world's largest online travel community, voted Fort De Soto Park the No. 20 rated beach in the world.
- 2011 – *Parents*, the nation's top-selling parenting and family lifestyle magazine, named Fort De Soto Park America's best family beach.
- 2009 – *Trip Advisor* voted Fort De Soto Park the No. 1 beach in North America.
- 2008 – *Trip Advisor* voted Fort De Soto Park the No. 1 beach in North America.
- 2005 – *Dr. Beach* named Fort De Soto Park the nation's No. 1 beach.

A high level of cleanliness, security, upkeep and availability is expected in order to continue to receive the accolades of excellence from the public that the Park has enjoyed to date.

The expectation that a work request for all maintenance must be sent to the centralized Trades crews presents the following concerns:

1. The necessary bundling of work for the Trades crews may cause some requests to be delayed from a few hours to several days. At another less frequented park, this may not be an issue. However, at Fort De Soto Park where attendance volume is high and the Park is very much in the spotlight, small things carry a stronger sense of urgency.
2. There is a risk that the Trades crews' highly specialized skill sets are underutilized on routine work assignments that could be performed by Volunteers and/or park staff currently dedicated to Fort De Soto Park. Examples include:

Work Order ID	Request Date	Request Description
2013264	12/01/2013	CAMPGROUND - Restroom 7C - Ladies Side - broken toilet seat
2013271	11/25/2013	CAMPGROUND - Restroom #4-C - Ladies side - Paper towel dispenser broken
2013276	11/29/2013	Shelter #10 - Garbage can cradle is damaged. Cracked or loose slats on base of cradle
2013295	11/29/2013	The One way sign as your leaving north beach parking lot near Shelter#10 is bent over and the sign is damaged.
2013351	12/09/2013	Men's shower does not have soap dish in restroom #7 in campground
2013358	12/09/2013	Women's restroom 1c in campground. Water side restroom door stop is too high and does not keep door open.
2013434	12/29/2013	Trash can bin (the 3 can bin) in front of restroom #8 (Bay Pier) has lid broken off at hinges.
2013440	12/30/2013	Restroom 6-C Women's side - towel dispenser has stuck handle
20140029	01/07/2014	Front gate to the camp ground, the chain on the south side gate needs to be shortened. The chain is very loose.

3. Service requests for routine work assignments keep crews in a catch up mode being reactive as opposed to proactive. The Trades crews do not have the time to perform preventative maintenance. Without a formal preventative maintenance schedule, the public who frequent the Park, especially the campgrounds, may notice a decline in the Park's facilities. The type of preventative maintenance that affects the aesthetics of the Park, such as painting, dripping faucets, potholes, signage, etc., are particularly noticeable to recurring patrons who have paid their five dollar parking fee and who have returned to the Park expecting it to look as nice as the last time they came.

As recently as November 2013, there is a documented complaint (number 43672) in the County Assignment Tracking System (CATS) about Park restrooms and parking areas being in disrepair. The writer states that she is a 28 year old resident of Pinellas County and a long term, frequent visitor of Fort De Soto Park and campground. She states that the Park buildings (restrooms, parking areas) have been in a state of disrepair for

several years and are getting worse. Further, she states that the fixtures in restrooms date back to the 1960's and are in need of painting and updating.

It may be argued that this is not a legitimate complaint, but regardless if it is or not, perception matters. If citizens perceive the Park is declining; they will stop giving it high ratings and eventually that will hurt the Park's revenues as attendance declines.

We recommend PCR management:

- A. Relocate the master spreadsheet for the Excel Work Order System to a network shared drive and develop proper security to enable read only access to the Home, Action, and Admin options. Upon completion of adequate user training, the Request option should be opened for direct entry of work requests.
- B. Make a distinction between the work to be requested from the centralized Trades crews and the work that can be done by the Park's existing dedicated crews, without the need for specialized skills. Revise job descriptions and the shelter and field duties list to reflect responsibility for such tasks, as well as the responsibility to work with the Volunteers in the field.
- C. Develop one or two positions to oversee Volunteers. These positions must have the ability to complete a variety of routine work assignments and have adequate leadership skills to oversee and work in the field with the Volunteers, as well as to promote goodwill, a sense of belonging and appreciation for the invaluable service they provide for the County.
- D. Develop a preventative maintenance schedule. To be clear, we are not referring to major infrastructure repairs and upgrades, but routine upkeep that could be compared to changing the oil in a car.
- E. Capture all tasks completed by both Fort De Soto staff and Volunteers for future evaluation of the need for additional dedicated or centralized staffing.

Management Response:

- A. Do Not Concur – The recommended approach would result in technical problems for concurrent users and impede the ability of the primary scheduler/assigner to work efficiently from a remote facility. The goal of more immediate access for users to know the status of work orders will be addressed by EAM software solution.
- B. Concur – Planned. This will be addressed using job plans and assigned users in the EAM software solution.
- C. Do Not Concur – Oversight of volunteers is every employee's responsibility. Current budgeting does not allow for an additional 1–2 positions.

- D. Concur – In progress. Ongoing efforts will be enhanced by capturing this type of work as recurrent preventative maintenance tasks in the EAM software solution.
- E. Partially Concur – The department currently uses a practical limit regarding quick tasks that need not be recorded so as to maintain efficiency. This approach will be re-evaluated as part of implementation of the EAM software solution, as it is expected that the new system will facilitate data entry by field staff and volunteers.

Inspector General Comments:

- A. We agree that the status of work orders will be addressed by an Enterprise Asset Management (EAM) software solution. However, per the Board of County Commissioners Agenda Item No. 26 dated October 7, 2014, the EAM project duration for implementation is estimated at 30 months once a final negotiated contract is approved. Per Excel functionality, users with read only access will not impede a user editing the spreadsheet. We continue to encourage management to implement our more timely recommendation.
- C. We understand that budget constraints may not allow for the hiring of 1-2 additional positions. However, our recommendation calls for development of existing positions. We commend management for recognizing the value of Volunteers and continue to encourage the implementation of our recommendation.

7. *The Current Campground Reservation Cancellation Policy Is Creating A Negative Impact On The Department.*

The campground reservation cancellation policy lacks specific language to apply consistently and is causing financial losses to Fort De Soto. The PCR website does not provide details on the cancellation policy and the campground reservation system reflects the old cancellation policy (not the one being used currently).

The current verbal campground cancellation policy provides for a full refund when a customer requests a cancellation within a "reasonable period". However, Fort De Soto staff was not provided with a definition of "reasonable period" to allow for consistent interpretation and enforcement. Without a specific timeframe established within the policy, "reasonable" becomes open for debate. The interpretation of individuals may vary, leaving a question of consistency for those allowed refunds and those that are not.

Additionally, the current directive requires more time, effort, and resources than the previous cancellation policy. The previous policy, which is still posted on the PCR Reservation System website, states:

Fort DeSoto Campground Cancellation Policy

You may cancel your reservation. However, please be advised that there are NO REFUNDS. Instead, we issue what we refer to as a campground credit. More specifically, if you notify us before 1:00 p.m. on the day of your reservation that you are unable to camp with us, we will place your unused reservation in our computer database as a credit. Once you cancel a reservation, you have one year to reschedule that credit. The most efficient way to utilize your credit is to first look on-line for availability, then you must call us to reschedule. You cannot use your credits on-line and we cannot apply them to a reservation that has already been made. We permit one opportunity to reschedule your reservation and credits must be utilized in the increment that they were issued. For cancellations call (727) 893-9185 or (727) 552-1862.

Pinellas County Park Reservation System

The process of transitioning the reservation from active to a credit was relatively quick and easy although it did require staff resources. In order to comply with the current policy, more staff resources are required. Staff members must contact each cancelling customer by telephone to obtain all of their credit card information (must have all details and information on the same card used to make the reservation) and manually process the reversal through the online system. If the card is no longer in the customer's possession or if the card cannot be processed through the online system, the staff member must then coordinate payment through the Finance Division. This requires PCR staff members and those in the Finance Division to coordinate and manually process to have a check issued. Either method can become a time consuming process for the staff member(s) depending on how many times they must attempt to contact the customer and/or others that must become involved. The current cancellation policy based on the directive given to Fort De Soto is less efficient than the previous cancellation policy and contradicts the published cancellation policy within the campground reservation system.

The current refund directive, while more customer friendly, is providing a negative financial impact on the department based on the lost revenue for the actual reservation, for the staff and other departmental resources required to process the reversal, and the net processing cost for the credit card vendor/system. There are additional negative financial impacts from the current refund process that are not quantifiable due to the variables in the credit card processing. The credit card processing for the reservation can include interchange fees ranging from 1.5%-3%, plus an additional per transaction fee (depending on issuer and type of card being processed). When the vendor processes the refund, they also provide an interchange credit for a portion of the original interchange fees. While the credit does not cover the entire interchange fee placed upon the original reservation, it does mitigate some of the loss. The net loss for each cancellation can range from .5%-1.5% plus any per transaction fees that were charged.

Resolution No. 13-79 adopting the Pinellas County Fiscal Year 2014 Schedule of User Fees, effective October 1, 2013 provides for a \$5 per change reservation modification fee and a \$30 to \$40.50 per reservation fee for cancellations within 48 hours of the 1:00 p.m. check in time.

We recommend PCR management:

- A. Establish a refund policy that is clear, specific and manageable. The policy should be specific with regard to what is a "reasonable period," should consider the available resources to manage the policy and consider any financial impacts that may be as a result of the policy. At a minimum, we recommend that the policy establish a means to negate the financial impacts currently being experienced as a direct result of the cancellation.
- B. Ensure all published departmental information (including the websites) provide the appropriate refund policy. We further recommend that the policy establish and clarify "a reasonable time" for when a refund will be issued and the consequence should that timeframe not be met (i.e. forfeit of additional funds) and that all published information (including the website and reservation site) be updated to reflect the actual policy.

Management Response:

- A. Concur – In progress.
- B. Concur – In progress.

8. Cash Handling Policies And Procedures Require Updating.

- A. Cash counts are not always performed and/or witnessed and verified by a second party.

- 1. Beginning of Each Shift Change Bag Procedures

During our Fort De Soto site visit, we did not observe the entry booth attendant verify the amount of funds within the change bag either at beginning of shift or during shift change. Several other employees have access to the safe where the change bags are stored including the keys to open the change bags.

The Fort De Soto Park Attendant Cash Handling Procedures dated February 20, 2012 state:

- "1. Beginning of each shift the Attendant will:
 - b. Verify bag total is \$200. Two staff members should be present for verification."

If funds are not verified at the beginning of each shift when the entry booth attendant receives the change bag, the attendant will be responsible for any discrepancy in amount.

2. Cale Pay and Display Retrieval Procedures

During our Fort De Soto site visit, no second employee was present to witness and verify the count of funds from the Cale Pay and Display cash boxes. PCR Parks Beach Parking Fee Pay and Display Retrieval Procedures dated September 14, 2011 state:

"4. Collection from Pay and Display machines...Boxes shall be opened at the office and amount verified by two employees."



**Cale Pay and Display
Cash Box**

The procedure does not indicate that the second employee needs to be present at the time of cash count. If taken literally, the verification could technically not occur until the deposits were being prepared prior to going to the bank. That could be same day or several days from the initial count. If a discrepancy emerges, it will be difficult to identify where the discrepancy transpired as other people have access to the safe.

In addition, during our testing of Cale cash parking fee collections from Fort De Soto Park, we found for our entire sample of 10 receipts, the scanned page containing the Cale machine receipts were not initialed by the employee that collected the boxes and the Park Supervisor or designee, as shown in the example below.

PLACE ON DASH FACE UP	PLACE ON DASH FACE UP	PLACE ON DASH FACE UP	PLACE ON DASH FACE UP
131021 07:29 FTD-1 0557 Bill	131021 07:29 FTD-1 0519 Coin	131021 07:29 FTD-1 0519 Coin	131021 07:29 FTD-1 0519 Coin
Total Sum: 114560.00 Amount: 672.00 Nbr of bills: 0348	Total Sum: 1915.00 Amount: 3.00 Nbr of coins: 0036	Total Sum: 1915.00 Amount: 3.00 Nbr of coins: 0036	Total Sum: 1915.00 Amount: 3.00 Nbr of coins: 0036
Number/Channel: 00 222.00 0122 02 610.00 0122 03 40.00 0004	Number/Channel: 04 9.00 0036 DIB: 01 20809	Number/Channel: 04 9.00 0036 DIB: 01 20809	Number/Channel: 04 9.00 0036 DIB: 01 20809
DIB: 02 20809			

Cale Pay and Display Machine Receipt

3. End of Shift Procedures

Internal controls for verifying cash in the end of shift procedures need clarification.

The Fort De Soto Park Attendant Cash Handling Procedures dated February 20, 2012 state:

- "2. At the end of each shift the Attendant will:
- i. Place cash and X1 register tape and separated \$200 in bank bag and lock in safe
 - j. Park Supervisor or Designee will verify amount, initial X1 register tape and lock the monies in the safe to be added to the final deposit"

The procedures do not clearly require a second party to be present for fund verification.

Cash handling procedures are controls designed to safeguard cash and the employees. There is concern that without the specific requirement to have a second party present during cash counts, there may be attempts to forego the requirement. This will increase the risk of theft and fraud.



B. The Fort De Soto Park Attendant Cash Handling procedures do not differentiate between the closing shift Park Supervisor (or designee) and the individual with responsibility for completing the deposit and recording the transaction.

The Fort De Soto Park Attendant Cash Handling Procedures dated February 20, 2012 state:

- "3. The Park Supervisor or Designee will count to verify amounts agree with sales (see Entrance Booth Procedures, End Shift 3 a&b) complete deposit slip, record deposit slip number and amount on log, and make the deposit."

During our site visit, we observed the closing Park Supervisor verify the end of shift sales, verify the total daily sales, and secure all funds and supporting documentation in the safe.

The process, as defined in the procedure above, is not completed within a single task and is not performed by a single individual. Based on a conversation with the Chief Park Ranger, part of the step is being done at night, but the majority of the task is performed during the morning shift. The morning shift designee performs the second party total funds verification, prepares the deposit, and provides the deposit to an available Park Ranger. The Park Ranger drives to Wells Fargo Bank in St. Pete Beach to make the deposit.

Procedures must be clear as to specific tasks that are performed by the closing Park Supervisor or designee versus the morning shift Park Supervisor or designee. Without specificity, there is the potential that steps will be missed, accidentally or on purpose, which can render internal controls ineffective. Openings for theft and fraud can be created when there is no certainty of who is responsible for specific tasks. Additionally, the assumption of responsibility removes accountability from the appropriate party.

C. There are currently no written procedures for the Fort De Soto daily deposit preparation, documentation, or transaction entry. Establishing clear procedures as to what task is to be performed, how, when, and by whom is an essential internal control and performance measurement tool.

During our site visit, we observed the Fort De Soto Administrative Support Specialist prepare the bank deposit and enter transactions from the prior day's bank deposit in Oracle. There are no written policies and procedures for this process. There are many steps involved including –

- Printing credit card sales reports
- Verifying funds
- Completing the Wells Fargo Bank deposit slip
- Calculating base sales amounts and sales taxes
- Preparing and scanning deposit supporting documentation
- Entry into Oracle PIN Receivables, Receipts

Written procedures provide guidance necessary to ensure departmental activities are performed properly, consistently and at a required level of quality. The establishment of the procedures provides the opportunity for management to ensure that adequate process/internal controls have been established. It is management's responsibility to establish written internal procedures covering key department processes, such as cash handling. The procedures should be in sufficient detail to provide standard performance criteria and reduce the risk of misunderstanding and/or unauthorized deviations that could cause processing errors. The development of the procedures could prevent the establishment of unnecessary controls or steps that negatively affect process productivity. The procedures also support the cross-training and back-up for key staff functions.

We recommend Fort De Soto management:

- A. Ensure cash handling procedures are followed and funds in the change bag are counted at the start of each shift in the presence of another employee to verify that \$200 is in the change bag.
- B. Establish an overall cash handling procedure to specify that a second party must be present to witness and verify all instances of cash counts to eliminate any confusion that may exist within the various procedures where the requirement is not specifically noted. In addition, we recommend the cash handler and witness initial all receipts to document the verification of funds.
- C. Update the end of shift cash handling procedures to identify specific directions cash handlers should take based on the presence or non-presence of the supervisor or designee. The procedure must be specific that if the supervisor is not present, the funds are to be placed in the safe after being witnessed, verified and receipt initialed by a second party.
- D. Update the end of shift cash handling procedures to identify a specific timeframe when the supervisor or designee must complete the verification of the collected revenue and

change funds. The procedures must be specific that the supervisor or designee must complete the final verification of the funds prior to the next supervisor shift.

- E. Update cash handling procedures to identify which tasks are to be performed at end of shift and which tasks are to be performed by the supervisor or designee the following business morning. The procedures must be specific that the supervisor or designee must complete the final verification of the funds prior to the next supervisor shift.
- F. Update the close of the business day procedures for the supervisor or designee to include (at a minimum):
- Verify each change bag contains the appropriate balance of \$200.
 - Verify the entry booth attendant cash register sales to funds collected.
 - Reconcile the cumulative entry booth sales in comparison to the X1Z1 cumulative entry booth sales receipt.
 - Initial the X1Z1 register tapes and note any difference in the collected funds to the reported entry booth sales total.
 - Sort and bind coins/bills as appropriate.
 - Reconcile the X1Z1 cumulative entry booth sales receipt to the vehicle count noted on the Attendant Log.
 - Notate any differences in the reported entry booth sales total and the vehicle count
- G. Establish detailed procedures pertaining to the deposit preparation, documentation and Oracle transaction entry. The procedures must be clear on what tasks are to be performed, how, when and by whom.
- H. Establish a regular schedule for the review and updating of key process procedures used by staff. In addition, to ensure the accuracy of these procedures, we recommend management evaluate the relevancy of the established controls, the efficiency of the process itself and the performance criteria associated with the procedure.

Management Response:

- A. Concur – Currently being performed.
- B. Concur – New procedures are being developed.
- C. Concur – New procedures are being developed.
- D. Concur – New procedures are being developed.
- E. Concur – New procedures are being developed.
- F. Concur – New procedures are being developed.

G. Concur – New procedures are being developed.

H. Concur – New procedures are being developed.

9. Funds From The Cale Pay and Display Machines Are Being Collected In The Dark.

During our Fort De Soto site visit, we observed staff collect funds from the Cale Pay and Display machines midday. The staff member stated the cash boxes are normally collected from the machines during the pre-dawn and early morning hours in order to minimize customer delay.

The PCR Parks Beach Parking Fee Pay and Display Retrieval Procedures dated September 14, 2011 state in number 3 that:

"Safety precautions should be taken at all times.

- Pick-up times should be varied each day as to avoid a pattern of retrieval.
- No pick-ups after dark.
- Be cautious and watch for any suspicious behavior.
- Report vandalism immediately to the appropriate law enforcement agency."

Cash handling procedures are controls that are designed to safeguard cash and the employees. Non-compliance with these procedures increases the risk of theft and places the employee in potential physical danger. There is concern about the danger and liability associated with collecting cash boxes in the dark. The Cale Pay and Display machines are located in areas with a significant amount of trees and bushes around them, decreasing the visual field. Currently there is no system in place to restrict or limit the access to individuals in these locations.



Cale Pay and Display Machine

We recommend Fort De Soto management:

- A. Ensure the Pay and Display Retrieval Procedures are followed and that the machine cash boxes are not collected in periods of decreased visibility. While the procedures mention "after dark," we recommend that the procedures clarify the boxes not be collected during any period of darkness.
- B. Revise, as an alternative, the Pay and Display Retrieval Procedures to state that a team of two attendants will collect machine cash boxes. This will minimize the threat and increase the visual field around the machines.

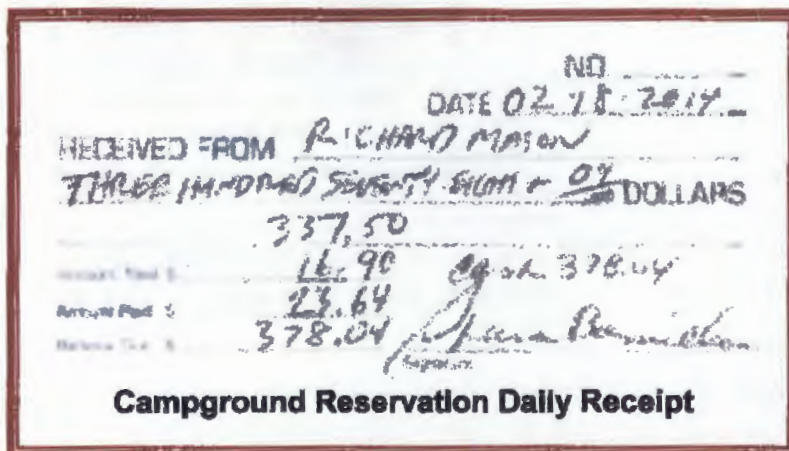
Management Response:

- A. Concur – Corrected. Established procedures state no collection during dark.
- B. Partially Concur – Not always feasible to have two attendants collect cash boxes; however, this is being reviewed.

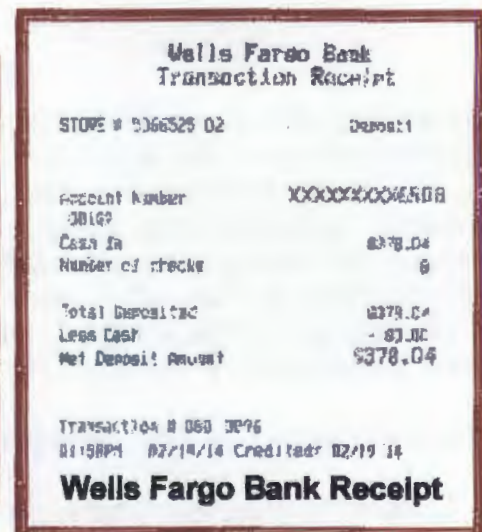
10. There Is Inadequate Documentation To Support Cash Campground Transactions.

Fort De Soto staff cannot easily reconcile the total amount of campground reservation fees to the deposit amount because adequate documentation is not attached to the Oracle Receipts transaction records. During our testing of Fort De Soto family campground reservation fee collections (sample of 33 receipts from 10 selected days), we found that none of the 18 cash transactions sampled had documentation to support the amount deposited. The Oracle Receipts transaction records contained scanned images of:

- 1. The campground reservation daily receipt detailing whom the cash was received from and the total amount collected.
- 2. The Wells Fargo Bank deposit ticket with the corresponding Wells Fargo Bank transaction receipt.



NO
DATE 02.18.2014
RECEIVED FROM RICHARD MASON
THREE HUNDRED SEVENTY EIGHT & 04/100 DOLLARS
337.50
Amount Paid \$ 16.90
Amount Paid \$ 23.64
Balance Due \$ 378.04
Cynthia Pennington
Campground Reservation Daily Receipt



Wells Fargo Bank
Transaction Receipt
STOVE # 0066526 02 Deposit
Account Number XXXXXX000508
OBIG
Cash In 378.04
Number of checks 6
Total Deposited 378.04
Less Cash - 83.00
Net Deposit Amount 295.04
Transaction # 060 3P76
01158PM 02/18/14 Credit Card 02/19/14
Wells Fargo Bank Receipt

We obtained the Fort De Soto Park Campground Report for each sampled day detailing each reservation transaction amount to verify that the total amount in Oracle Receipts matched the amounts on the campground report and that tax calculations were correct. All cash transactions reconciled and tax calculations were correct.

However, without proper source documentation, reconciling campground transactions accurately and timely cannot be performed. Not being able to properly reconcile the transactions creates the risk of undetected errors or missing funds. Source documentation, such as the Fort De Soto Park Campground Report, provides a financial record of each reservation. This documentation provides evidence of transaction details, ensures the accuracy and completeness of transactions, and provides information for researching discrepancies.

We recommend Fort De Soto management:

- A. Run the Fort De Soto Park Campground Report at the end of each day and attach it to Oracle Receipts for reconciliation purposes.
- B. Perform periodic reconciliations for the family campground reservation fees within Oracle Receipts to ensure transactions are being recorded accurately and that complete supporting documentation is attached.

Management Response:

- A. Concur – In progress.
- B. Finance does a daily review of all receipts in OPUS making sure the deposit at the bank matches the receipt/backup and the bank download.