

Clerk of the Circuit Court and Comptroller
Regular Public Meeting
July 21, 2015

2. Reports received for filing:

- a. Division of Inspector General, Clerk of the Circuit Court and Comptroller, Report No. 2015-12 dated June 4, 2015 – Follow-Up Audit of Service & Maintenance Contracts for Parks and Conservation Resources.
- b. Division of Inspector General, Clerk of the Circuit Court and Comptroller, Report No. 2015-13 dated June 18, 2015 – Audit of St. Petersburg-Clearwater International Airport Lease and Concession Agreement with Stellar Partners, Inc.
- c. Division of Inspector General, Clerk of the Circuit Court and Comptroller, Report No. 2015-20 dated July 1, 2015 – Audit of Animal Services Operations and Internal Controls.
- d. Dock Fee Report for the month of May 2015.



DIVISION OF INSPECTOR GENERAL

KEN BURKE, CPA

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

FOLLOW-UP AUDIT OF SERVICE & MAINTENANCE CONTRACTS FOR PARKS AND CONSERVATION RESOURCES

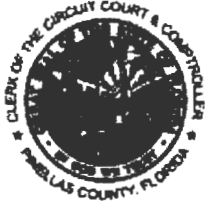


**An Accredited Office of
Inspectors General**

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

**Audit Team
Ronald Peters, CIA, CISA, CIGA, CBA, CCL, CRMA – Inspector General Manager**

**JUNE 4, 2015
REPORT NO. 2015-12**



Ken Burke, CPA

CLERK OF THE CIRCUIT COURT AND COMPTROLLER
PINELLAS COUNTY, FLORIDA

Clerk of the County Court
Recorder of Deeds
Clerk and Accountant of the Board of County Commissioners
Custodian of County Funds
County Auditor

Division of Inspector General

510 Bay Avenue
Clearwater, FL 33756
Telephone: (727) 464-8371
Fax: (727) 464-8386
Fraud Hotline: (727) 45FRAUD (453-7283)
Clerk's website: www.mypinellasclerk.org

June 4, 2015

The Honorable Chairman and Members of the Board of County Commissioners

We have conducted a Follow-Up Audit of Service & Maintenance Contracts for Parks and Conservation Resources. The objectives of our review were to determine the implementation status of our previous recommendations.

Of the 13 recommendations contained in the audit report, we determined that 11 have been implemented and 2 have not been implemented. The status of each recommendation is presented in this follow-up review. We commend management for implementation of most of our recommendations and continue to encourage management to fully implement the remaining two recommendations.

We appreciate the cooperation shown by the staff of Parks and Conservation Resources during the course of this review.

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



An Accredited Office of
Inspectors General

TABLE OF CONTENTS

| | Page |
|---|-------------|
| Introduction | 4 |
| Status of Action Plan | 5 |
| Opportunities for Improvement | 13 |
| 1. A Discount In The Amount Of \$20,180 For Maintenance Work Was Applied To Sea Bass, LLC Monthly Rent Payments For April 2012 Through April 2013 Without Parks' Review Of The Original Invoices And Receipts For The Work Performed. | 13 |
| 2. Poor Customer Service And Neglected Concessions Service Area At Fort De Soto Park Gulf Pier. | 15 |
| 3. The Gulf Pier Concessions Service Attendant At Fort De Soto Park Did Not Appear To Register A Food Purchase Transaction. | 18 |
| 4. Orange Blossom's Contract Review Identified Concerns Regarding Contract Compliance. | 18 |
| 5. Annual Profit & Loss (P&L) Statements Required By The Contract Were Not Provided By All Required Vendors. | 20 |
| 6. There Is No Written Rental Agreement For The One Bedroom Unit At The Belle Harbour Marina. | 21 |
| 7. There Are Minor Issues Related To Maintenance At Fort De Soto Park. | 22 |
| 8. Long Unmarked Trails Are Difficult To Navigate At Weedon Island Preserve. | 26 |

INTRODUCTION

Scope and Methodology

We conducted a follow-up audit of the Service & Maintenance Contracts for Parks and Conservation Resources. The purpose of our follow-up review is to determine the status of previous recommendations for improvement.

The purpose of the original audit was to:

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

To determine the current status of our previous recommendations, we surveyed and/or interviewed management to determine the actual actions taken to implement recommendations for improvement. We performed limited testing to verify the process of the recommendations for improvement.

Our follow-up 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. Our follow-up testing was performed during the month of October 2014. The original audit period was October 1, 2008 to September 30, 2012. However, transactions and processes reviewed were not limited by the audit period.

Overall Conclusion

Of the 13 recommendations in the report, we determined that 11 were implemented and 2 were not implemented. We commend management for implementation of most of our recommendations and continue to encourage management to fully implement the remaining recommendations.

Status of Action Plan

| OFI NO. | PREVIOUS RECOMMENDATION | IMPLEMENTATION STATUS | | | | |
|---------|---|-----------------------|------------------------|-----------------------|-----------------|----------------------|
| | | Implemented | Acceptable Alternative | Partially Implemented | Not Implemented | No Longer Applicable |
| 1 | <i>A Discount In The Amount Of \$20,180 For Maintenance Work Was Applied To Sea Bass, LLC Monthly Rent Payments For April 2012 Through April 2013 Without Parks' Review Of The Original Invoices And Receipts For The Work Performed.</i> | | | | | |
| | Ensure payments and deductions are made only after reviewing the original documentation, per the contract. | ✓ | | | | |
| 2 | <i>Poor Customer Service And Neglected Concession Service Area At Fort De Soto Park Gulf Pler.</i> | | | | | |
| | Schedule unannounced inspections of the concessionaires to ensure: <ul style="list-style-type: none"> • Employees provide prompt and courteous customer service to the park patrons. • Facilities are kept clean and well organized at all times. • Proper food service procedures are followed. • All required maintenance repairs at the facilities are done promptly. • Private cell phone calls do not impact service. | ✓ | | | | |
| 3 | <i>The Gulf Pler Concession Service Attendant At Fort De Soto Park Did Not Appear To Register A Food Purchase Transaction.</i> | | | | | |

Follow – Up Audit of Service & Maintenance Contracts for Parks and Conservation Resources

| OFI NO. | PREVIOUS RECOMMENDATION | IMPLEMENTATION STATUS | | | | |
|---------|--|-----------------------|------------------------|-----------------------|-----------------|----------------------|
| | | Implemented | Acceptable Alternative | Partially Implemented | Not Implemented | No Longer Applicable |
| | A. Vendor trains attendants on proper use of the cash register and that all transactions are recorded as they occur. | ✓ | | | | |
| | B. Parks' management and the vendor conduct unannounced checks of the employees to ensure the internal controls, such as customers receiving the register receipt for their purchases, are in place, clean, and working. | ✓ | | | | |
| 4 | <i>Orange Blossom's Contract Review Identified Concerns Regarding Contract Compliance.</i> | | | | | |
| | A. Ensure all monthly statements from the vendors are carefully reviewed. | ✓ | | | | |
| | B. Develop a process that ensures timely delivery of the monthly reports and payments by the vendors. | ✓ | | | | |
| | C. Consider assessing late charges or penalties for not adhering to the contract provisions. | | | | ✓ | |
| 5 | <i>Annual Profit & Loss (P&L) Statements Required By The Contract Were Not Provided By All Required Vendors.</i> | | | | | |
| | Evaluate the need for the four vendors to supply a P&L Statement. If required, the Parks Department should ensure all vendors provide their P&L Statements in a timely manner. If not required, a statement from the Parks Department should document why not and include it with the contracts. | ✓ | | | | |
| 6 | <i>There Is No Written Rental Agreement For The One Bedroom Unit At The Belle Harbour Marina.</i> | | | | | |

Follow – Up Audit of Service & Maintenance Contracts for Parks and Conservation Resources

| OFI NO. | PREVIOUS RECOMMENDATION | IMPLEMENTATION STATUS | | | | |
|---------|---|-----------------------|------------------------|-----------------------|-----------------|----------------------|
| | | Implemented | Acceptable Alternative | Partially Implemented | Not Implemented | No Longer Applicable |
| | No additional action is required as management procured the signed lease agreement during the audit. | ✓ | | | | |
| 7 | <i>There Are Minor Issues Related To Maintenance At Fort De Soto Park.</i> | | | | | |
| | A. Evaluate the condition of the structure and take appropriate steps to complete all necessary repairs. | ✓ | | | | |
| | B. Ensure gates marked "No Entry" to the steep staircases leading to the top of the Fort areas are securely locked. | ✓ | | | | |
| | C. Inspect the light poles and make any needed repairs noted during the inspections. | ✓ | | | | |
| 8 | <i>Long Unmarked Trails Are Difficult To Navigate At Weedon Island Preserve.</i> | | | | | |
| | Re-evaluate the preserve's map, boardwalk, and trail markers/signs to better direct visitors to the preserve's key points of interest | | | | ✓ | |

Background

Parks and Conservation Resources (Parks) is responsible for:

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

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



Follow – Up Audit of Service & Maintenance Contracts for Parks and Conservation Resources

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



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

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

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

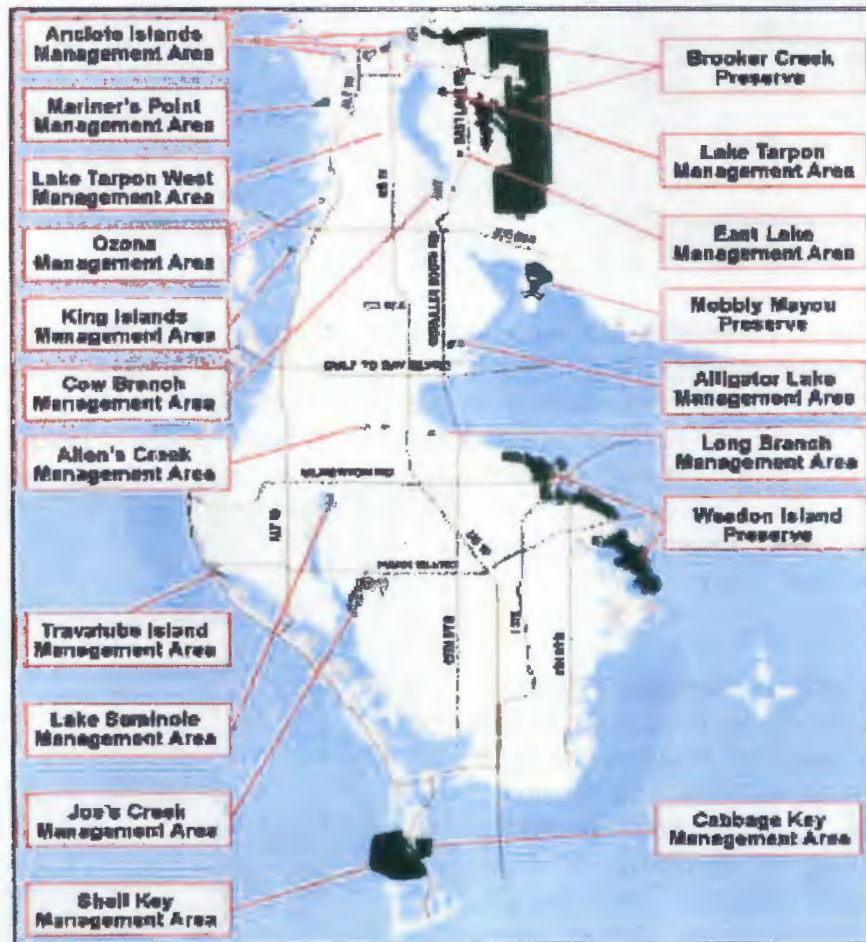


- Over 20,000 objects
- 10,000 photographs
- Thousands of postcards
- Over 3,500 books
- Hundreds of oral histories
- Documents, scrapbooks and special collections

Follow – Up Audit of Service & Maintenance Contracts for Parks and Conservation Resources

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

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





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

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

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

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

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

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



STATUS OF RECOMMENDATIONS

This section reports our follow-up on actions taken by management on the Recommendations for Improvement in our original audit of the Service & Maintenance Contracts for Parks and Conservation Resources. The recommendations contained herein are those of the original audit, followed by the current status of the recommendations.

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



Figure 1 Eastern Gantry Dock

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

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



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



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



Figure 4 New Pilings at the Marina

Follow – Up Audit of Service & Maintenance Contracts for Parks and Conservation Resources

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

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

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

We recommended management:

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

Status:

Implemented. The vendor was advised by operational management of the correct procedure.

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

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

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



Figure 5 The Gulf Pier Shack

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



Figure 6 Hole in Screen at Gulf Pier Concession

Figure 7 Dirty Counter at Gulf Pier Concession

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



Figure 8 Boxes Piled Up on the Counter



Figure 9 Store Area at Gulf Pier Concession

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

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

We recommended management:

Schedule unannounced inspections of the concessionaires to ensure:

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

Status:

Implemented. A new inspection form was developed for use by Parks for surprise inspections.

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

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

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

We recommended management ensure the:

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

Status:

A & B Implemented. The vendor has re-instructed their staff to let them know that they must give receipts. A sign has been posted on the site informing the customers that they should receive a receipt, and if no receipt is received, a \$25 gift card will be given to the customer.

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

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

We noted that during the monthly review of Orange Blossom's (vendor) rental contract that the Parks Department management did not notice that a \$200 charge for the Brooker Creek venue was not listed on the monthly statement. As a result, the Parks Department

Follow – Up Audit of Service & Maintenance Contracts for Parks and Conservation Resources

was shorted \$200 for the Brooker Creek venue rental in October 2011. According to the contract, Orange Blossom is required to pay 50% of all space rentals to the Parks Department on a monthly basis. In October 2011, Orange Blossom rented Brooker Creek and did not pay the Parks Department the 50%, which amounted to \$200. Once we notified the Parks Department of the error, they contacted the vendor who submitted the payment of \$200.

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

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

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

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

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

We recommended management:

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

Status:

- A. **Implemented.** The monthly statements are now carefully reviewed by staff for any errors.
- B. **Implemented.** The staff checks to ensure that each monthly report and payment is received by the date indicated on the contract.
- C. **Not Implemented.** The current contract does not address late fees for late payments. This issue will be addressed in future contracts. Orange Blossom's contract expires September 1, 2015

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

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

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

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

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

We recommended management:

Evaluate the need for the four vendors to supply a P&L Statement. If required, the Parks Department should ensure all vendors provide their P&L Statements in a timely manner. If not required, a statement from the Parks Department should document why not and include it with the contracts.

Status:

Implemented. The department ensures that the contracts requiring a P&L statement are received in a timely manner.

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



Figure 10 New Belle Harbour Marina Sign



Figure 11 Belle Harbour Marina

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

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

We recommended:

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

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

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

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

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

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



Figure 12 Bay Pier Concession

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

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

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



Figure 13 Bird Nest in the Damaged Soffit



Figure 14 Rusty Roof Corner

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

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



Figure 15 Unlocked Gate at the Fort

Follow – Up Audit of Service & Maintenance Contracts for Parks and Conservation Resources

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

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



Figure 16 Unlocked Gate at the Fort



Figure 17 Unsecured Staircase at the Fort



Figure 18 Unsecured Steep Stairs leading to Top of Fort



Figure 19 Steep Stairs Leading to the Top of the Fort

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

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



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

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

We recommended management:

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

Status:

A & C. Implemented. Repairs were completed February 20, 2014 and were inspected by management.

B. Implemented. Management ensures during inspections that the gates marked "No Entry" are securely locked.

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



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



Figure 23 Weedon Island Preserve Map

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

Weedon Island Preserve Hiking Trails

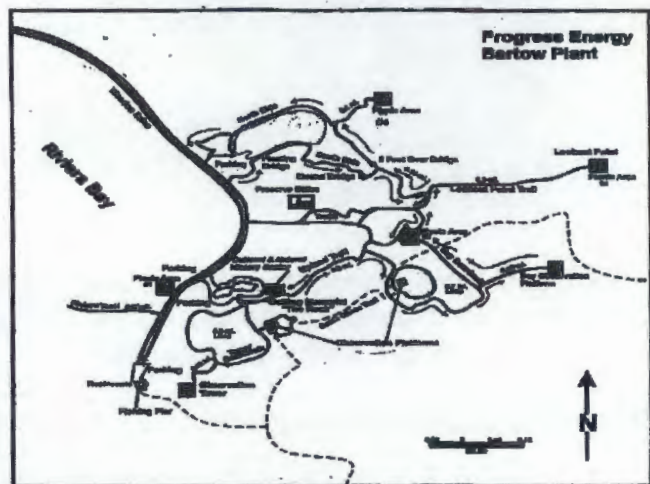


Figure 22 Weedon Island Entrance

Follow – Up Audit of Service & Maintenance Contracts for Parks and Conservation Resources

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



Figure 24 Weedon Island Observation Tower



Figure 25 Weedon Island Boardwalk

We recommended management:

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

Status:

Not Implemented. Parks and Conservation Resources have not received any complaints regarding the signage at this location. Since additional signage may be helpful, we will make this suggestion for a future volunteer project.



DIVISION OF INSPECTOR GENERAL

KEN BURKE, CPA
CLERK OF THE CIRCUIT COURT
& COMPTROLLER
PINELLAS COUNTY, FLORIDA

SERVICES PROVIDED
AUDIT SERVICES
INVESTIGATIONS
GUARDIANSHIP SERVICES
CONSULTING
TRAINING
COUNTY FRAUD HOTLINE
GUARDIANSHIP FRAUD HOTLINE
PCSO PREA HOTLINE



An Accredited Office of
Inspectors General

Call: (727) 464-8371


Fax: (727) 464-8386

Fraud: (727) 45FRAUD

(727) 453-7283



Internet: www.mypinellasclerk.org

 www.twitter.com/pinellasig

 www.facebook.com/igpinellas



Write:

Division of Inspector General
510 Bay Avenue
Clearwater, FL 33756