



AUDIT REPORT



To preserve the public trust as guardians of the people's records and assets

DATE August 6, 2024

NO. 2024-006

COMMUNITY SERVICES

PARKS & RECREATION

INTERNAL AUDIT DIVISION
ROGER D. EATON
CLERK OF THE CIRCUIT COURT AND COUNTY COMPTROLLER
CHARLOTTE COUNTY FLORIDA



ROGER D. EATON
Clerk of the Circuit Court and County Comptroller

350 E. Marion Ave. Punta Gorda, FL 33950 • 941.505.4716

To: The Honorable Roger D. Eaton, Charlotte County Clerk of the Circuit Court and County Comptroller

From: Dan Revallo, Internal Audit Director

Date: August 6, 2024

Subject: Community Services Parks and Recreation

Honorable Clerk Eaton,

The Internal Audit Division has completed a review of the Charlotte County Community Services Parks and Recreation Division. Misti Payette, Internal Auditor II conducted this review.

The Parks and Recreation response is attached to this report. We would like to thank Community Services personnel for their cooperation and assistance in the completion of this audit.

The report will be posted to the Clerk of Courts website, charlotteclerk.com, under Internal Audit, Audit Reports. A link to this report has been sent to the appropriate parties.

Should you have any questions, please do not hesitate to contact me.

Sincerely,

Dan Revallo, CIA, CFE
Internal Audit Director
Charlotte County Clerk of the Circuit Court and County Comptroller

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EXECUTIVE SUMMARY

The Internal Audit Division completed an audit of the Charlotte County, Community Services Department; specifically, the audit considered the Department's Parks and Recreation Divisions to include: i) Aquatic Operations, ii) Athletic Operations, iii) Park Services, and iv) Recreation Services. The coverage period included operations from Fiscal Years 2022 and 2023.

Our review determined the following:

1. Community Services achieved national accreditation from the Commission for Accreditation of Parks and Recreation Agencies ("CAPRA") in September 2017, and reaccreditation in November 2022.

A few control weaknesses were noted; generally however, controls evaluated were adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met.

Based upon the results of our audit, we offer a summary of recommendations. These recommendations are discussed in detail later in this report:

Aquatic Operations

1. **We recommend** management ensure compliance with Florida Statutes 514.031(4) and 514.031(5) by re-instructing staff and implementing controls to ensure required documents are posted in a conspicuous location, current and accessible for public view.
2. **We recommend** management re-instruct staff regarding the *Aquatics Operations Manual* to help ensure the safety of staff and pool patrons.
3. **We recommend** management implement controls to ensure required certifications are secured at the time of hire or obtained within the 6-month threshold identified by policy and job description.
4. **We recommend** management implement procedures to ensure staff iPads are updated and functioning as intended to ensure I-Auditor audits performed by staff are readily available for inspection and review.
5. **We recommend** management increase controls over accident and incident reporting procedures to ensure all reportable events are logged, complete and routed to the appropriate persons for proper oversight and consideration. This should include an updated procedures document.

Athletic Operations

1. **We recommend** management enforce the membership and attendance requirements of the Youth Sports Council ("YSC") and increase oversight and controls to ensure only those member organizations in good standing qualify for certain benefits, including (but not limited to) complimentary or discounted fees for usage of Charlotte County outdoor facilities for organization practices, games and/or tournaments.
2. **We recommend** management update the current Facility Use Agreements ("FUAs") to include all pertinent membership and attendance provisions. Both parties will mutually benefit from

well-defined expectations, especially those related to the statutory requirements of the State of Florida (i.e. required background screenings, concussion policies).

We additionally recommend management ensure FUAs are consistent to ensure there is no perception of preferential treatment of some member organizations over others.

3. **We recommend** management enforce the facility use reservation guidelines in place to include:
a) receipt and retention of required documents (i.e. facility use request forms, signed permits, and certificate of liability insurance), b) receipt of \$100 damage deposit where required, c) receipt of 25% deposit collected at the time of reservation, and d) payment in full at least 2 weeks prior to the rental engagement.

We additionally recommend management consider updating facility use reservation guidelines to include guidance on circumstances where exception(s) are considered appropriate (i.e. extension services, school board rentals, etc.).

4. **We recommend** Safety Committee Bylaws be revised to include review of any facility accident and/or incident reports that occur in addition to the staff related workers' compensation accident reports.

We additionally recommend Safety Committee Bylaws be revised to include a meeting reschedule component for when meetings are cancelled to ensure the minimum meeting requirements are met each year.

5. **We recommend** management update the *Maintenance Operations Manual* to reflect the approved, intended I-Auditor audit due date(s), if appropriate.

Park Services

1. **We recommend** management ensure there is adequate documentation available and evidence of timely supervisor review as required by the documented policies and procedures in place and/or update the policies and procedures to reflect the current, approved procedures.
2. **We recommend** management separate the functions of custody over a location's small equipment/tools and the person(s) with access to update the location's control document to help safeguard the small equipment/tools from theft, waste and/or abuse.

Recreation Services

1. **We recommend** management adhere to the Volunteers in Public Services ("VIPS") program policy and designate a single individual responsible for overseeing volunteers utilized within the Parks and Recreation Divisions.

We additionally recommend management implement additional procedures and/or controls to ensure required screenings are performed for those VIPS volunteering with youth programs. A complete compilation of VIPS should be regularly maintained and available for inspection, as well as of any required documentation and/or screenings, etc.

BACKGROUND

The Community Services Department's Parks and Recreation Divisions are dedicated to providing the residents and visitors of Charlotte County Florida with quality recreation and leisure activities and programs. The Divisions enrich quality of life by providing safe, well-maintained and accessible recreation

and athletic facilities for all users to include athletic amenities, pools and splash pads, recreation centers, skate parks, and environmental parks, etc.

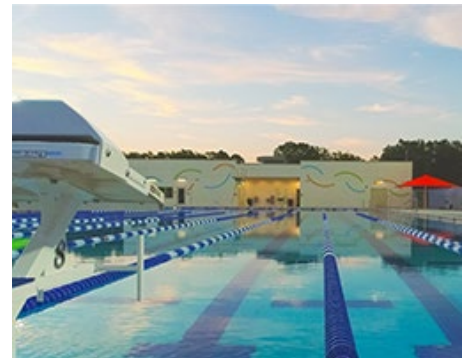
In September 2017, the Community Services Department achieved national accreditation from the Commission for Accreditation of Parks and Recreation Agencies (“CAPRA”). CAPRA recognizes Parks and Recreation agencies from around the United States for their excellence in operation and service. To achieve this national accreditation, there are 151 standards that need to be met. The Department achieved reaccreditation from CAPRA in November 2022, and is recognized as one (1) of only 197 accredited agencies in the United States.

Aquatic Operations

The Recreation Division operates four (4) County pools and one (1) splash pad to include:

- The **Ann & Chuck Dever Regional Park Pool and Wade Pool** is a heated, eight lane, twenty-five-yard competition pool with a shallow water play area and attached dive well equipped with a one-meter diving board and wheelchair ramp for accessibility. Recreational amenities include a water basketball hoop and a splash pad area for children. ([Englewood, FL](#))
- The **Centennial Park Pool** is a 50-meter competition pool with diving well, and can accommodate short or long course swim lanes with starting blocks, scoreboard, bleachers, and shade structures. The pool house includes restrooms with showers and lockers, pump and control room, office and storage space. ([Port Charlotte, FL](#))
- The **Port Charlotte Beach Park Pool** is a recreational swim pool that is located on Charlotte Harbor. The pool features a shallow and deeper water play area as well as a pool lift for accessibility. ([Port Charlotte, FL](#))
- The **South County Regional Park Pool and Wade Pool** is a heated, eight lane, twenty-five-yard competition pool with a shallow water play area, splash pad, and separate dive well equipped with a one-meter diving board and wheelchair ramp for accessibility. Recreational amenities include a water basketball hoop and a splash pad area for children. ([Punta Gorda, FL](#))
- The **McGuire Park Splash Pad** is a water recreation attraction with twenty-five interactive water features. ([Port Charlotte, FL](#))

The aquatic amenities provide programs and activities that generally include: H2O Boot Camp, Water Aerobics, Lap Swimming, and Recreational Swimming. The two (2) Regional Park Pools also host the local, public high school swim and dive teams, club swim teams, and provide a training venue for local law enforcement and safety personnel.



Athletic Operations

The Recreation Division coordinates the use of the athletic amenities for public use purposes, tournament rentals, recreational and competitive youth sports leagues, adult sports leagues, as well as for school usage leagues, team and/or individual rentals, etc. Athletic amenities are available for use at the Ann and

Chuck Dever Regional Park, Carmalita Park, Franz Ross Park, Harold Avenue Regional Park, Maracaibo Park, Centennial Park, South County Regional Park and Tringali Park.

The athletic amenities available include softball fields, baseball fields, football fields, soccer fields, horse arenas, multi-purpose/cricket field, outdoor hockey arena and gymnasiums, etc.



Use of the amenities is facilitated through facility use agreements and contract permits and allocated on a first come-first served basis.

Facility use reservations are not complete until the individual or organization submits a Facility Use Request Form, meets the Charlotte County’s Certificate of Insurance requirements, and a facility usage permit has been issued and signed by both the requesting individual or organization and a Community Services Department representative. A 25% deposit will hold the facility. Fees are based on the rental type, and \$100 damage deposit is required per location. Fee Schedules are approved by the Board of County Commissioners.

Charlotte Sports Park



The Charlotte Sports Park is one of the Charlotte County “showcase facilities” that is practical for special events, corporate functions, sports tournaments, and 5k runs, etc. The 82-acre park is also the Spring Training Home of the Tampa Bay Rays. The Charlotte Sports Park features a 360-degree pedestrian concourse, a luxury hospitality suite, two (2) outfield berms, a children’s play area, an outfield bar, practice fields, batting cages, a covered pavilion, and meeting rooms, etc.

Youth Sports Council

Charlotte County partners with the Youth Sports Council (“YSC”) to bring quality programs to the youth of Charlotte County. The YSC is an ad-hoc committee representing youth athletic organizations in the County. The purpose of the YSC is to coordinate and promote the planned sports activities of various independent organizations to provide the citizens of Charlotte County the opportunity to participate in amateur sports programs on or in quality athletic facilities.

Park Services

The Parks Division manages and safeguards over 60 parks and conservation lands, beaches, fishing piers, and boat ramps, etc.

Park amenities vary by location but generally feature nature trails, fitness trails, bike trails and/or horse trails, and access to water, electric, public restrooms and free parking, etc.

Some parks include picnic shelters, pavilions, and/or outdoor spaces that are available for rent for reservation and public use.

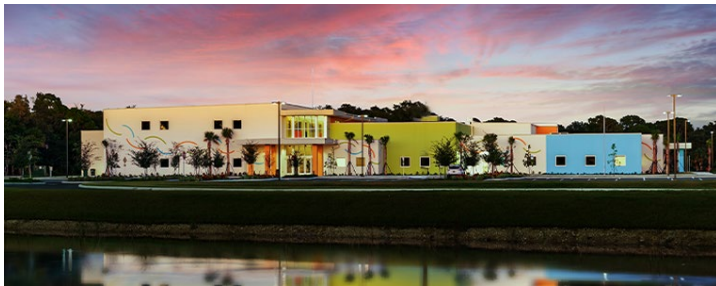


Parking Passes

Charlotte County beaches and boat ramps are pay to park amenities. The cost is \$0.75 per hour. Parking passes can be purchased by mail or in-person and need to be affixed to the vehicle on the inside front windshield, passenger side, bottom corner. Parking passes are \$53.50 for an annual pass, \$37.45 for a 6-month pass, and \$26.75 for a 3-month pass.

Recreation Services

Prior to Hurricane Ian, Charlotte County Recreation Division operated six (6) recreation centers to include: Ann & Chuck Dever Regional Park, Centennial Park, Harold Avenue Regional Park, Port Charlotte Beach Park, South County Regional Park, and Tringali Park. Ann & Chuck Dever Regional Park, Port Charlotte Beach Park and Tringali Park are all closed until further notice.



Recreation Center amenities vary by location but generally include multipurpose gymnasiums equipped for basketball, pickleball, and/or volleyball, multipurpose meeting and/or activity rooms, fitness centers, outdoor basketball and/or tennis courts, youth softball and/or baseball fields, playground areas,

etc. Various recreational programs and special events are offered at these locations (i.e. drop-in basketball, special interest classes, Zumba, Home School Physical Education, etc.).

AUDIT OBJECTIVES

1. To determine if the system of internal controls is adequate and provides reasonable assurance that services are operational and available for the public's convenience.
2. To determine if the operations and risk and safety practices are in compliance with Division policies and procedures, as well as any contractual and/or statutory requirements.

SCOPE AND METHODOLOGY

The audit considered the Community Services Department's Parks and Recreation Divisions to include: i) Aquatic Operations, ii) Athletic Operations, iii) Park Services, and iv) Recreation Services. The coverage period included operations from Fiscal Years 2022 and 2023.

The Internal Audit Division planned and performed specific audit procedures and tests, performed onsite observations, inquired of key department personnel, and also inspected key available documents, as determined necessary, to meet the stated audit objectives.

COMMENTS AND RECOMMENDATIONS

Aquatic Operations

1. Non-compliance with Florida Statutes 514.031(4) and 514.031(5).

Internal Audit performed site visits of the Recreation Division's open aquatic facilities on 3/29/2023, 3/30/2023, and 4/27/2023. During the site visits, Internal Audit identified some instances of non-compliance with Florida Statutes 514.031(4) and 514.031(5).

F.S. 514.011(2) states, "...A public swimming pool or public pool shall mean a conventional pool, spa-type pool, wading pool, special purpose pool, or water recreation attraction, ..."

F.S. 514.031(4) states, "...the permit must be posted in a conspicuous place."

F.S. 514.031(5) states, "An owner or operator of a public swimming pool...shall post in a prominent location within the facility the most recent pool inspection report issued by the department pertaining to the health and safety conditions of such facility. The report shall be legible and readily accessible to members or potential members." Department means the Department of Health.

The instances of non-compliance are summarized by location below:

Centennial Park Pool

The current, operating permit was not posted in a conspicuous place.

Ann & Chuck Dever Regional Park Pool and Wade Pool

The most recent pool inspection reports issued by the Department of Health were not posted.

South County Regional Park Pool and Wade Pool

The pool inspection reports posted were dated 4/19/2022 and considered outdated. The most recent pool inspection reports were issued by the Department of Health on 10/12/2022.

McGuire Park Splash Pad

The operating permit posted was not current and expired on 6/30/2021. In addition, the splash pad inspection report posted was outdated (7/29/2020) and not entirely visible as posted. The documents

were also posted between the pump and chemical rooms onsite. These could be more conspicuous on the front near the public restrooms.

Consequently, facility members or potential members may not have access to the health and safety information required by Florida Statutes and/or the information posted may be outdated or expired.

We recommend management ensure compliance with Florida Statutes 514.031(4) and 514.031(5) by reinstructing staff and implementing controls to ensure required documents are posted in a conspicuous location, current and accessible for public view.

2. Non-Compliance with Aquatics Operations Manual

During the site visits, Internal Audit identified some instances of non-compliance with the Recreation Division's *Aquatics Operations Manual*.

The *Aquatics Operations Manual* includes the following statements:

- "Charlotte County utilizes the five (5) minute scanning strategy to assist lifeguards to remain vigilant when providing patron surveillance. This entails a lifeguard significantly altering their body posture every five (5) minutes by sitting, standing or strolling depending on the conditions at the time. Strolling may not always be appropriate, in which case lifeguards alternate between sitting and standing."
- "The length of the rotation will vary depending upon the number of lifeguards in rotation as well as environmental conditions. Typically, lifeguard rotations are either 15 or 20 minutes in duration."
- "Best practices dictate a minimum of one (1) lifeguard for every 25 patrons present in the water. However, more lifeguards will be assigned surveillance duty depending on patron age, swimming ability, weather conditions, or other factors."

The instances of non-compliance identified during site visits included the following:

1. None, or 100%, of the Lifeguards observed did not use the 5-Minute Strategy. Lifeguards sat the entire duration of their on-duty post.
2. The Lifeguard rotations observed at the South County Regional Park Pool and Wade Pool did not occur every 15-20 minutes. Rotations observed were about 30 minutes in duration.
3. Coverage observed at the South County Regional Park Pool and Wade Pool did not meet the minimum requirements. We observed one Lifeguard on post for approximately 34 pool patrons.

Consequently, Lifeguards may not remain as vigilant as they could while providing the necessary surveillance to ensure the safety of staff and pool patrons.

We recommend management reinstruct staff regarding the *Aquatics Operations Manual* to help ensure the safety of staff and pool patrons.

3. Non-Compliance with Required Aquatic Certifications

Three (3) Lifeguards were identified during site visits as not having the required Water Safety Instructor certification.

Per the County's Lifeguard job description under Licenses and/or Certificates it states, "Must obtain and maintain American Red Cross Water Safety Instructor Certification within 6 months of hire."

The requirement is also documented within the *Aquatics Operations Manual* under Minimum Education, Licenses and Certifications. Specifically, the manual states, "ARC Water Safety Instructor Certification or ability to obtain within six (6) months of employment."

As a result, the Lifeguards identified do not meet the minimum certification requirements set forth by policy and job description, which may place undue risk on staff and/or pool patrons.

We recommend management implement controls to ensure required certifications are secured at the time of hire or obtained within the 6-month threshold identified by policy and job description.

4. Some Improvements Needed to Ensure iPads are Functioning as Intended

Some improvements could be made to ensure the staff iPads used for performing I-Auditor audits are functioning as intended, and documentation of completed I-Auditor audits are readily available for inspection and review.

The *Aquatic Operations Manual* states, "Facility maintenance is carried out on a daily, weekly, monthly, quarterly, semi-annual, and annual basis. Tasks are to be completed as scheduled and are to be recorded utilizing the facility maintenance checklist in the I-Auditor system."

The I-Auditor audits include basic pool maintenance tasks and inspections of first aid supplies and Lifeguard rescue equipment to ensure supplies are adequately stocked and both the rescue equipment and pools are in proper working order.

Specifically, during the site visits, Internal Audit noted the following:

Centennial Park Pool

Staff was unable to pull up the daily required I-Auditor audits completed on 3/29/2023 for visual inspection due to a reported software update needed on the iPad and staff not knowing the required password.

Ann & Chuck Dever Regional Park Pool & Wade Pool

While it did appear that the daily I-Auditor audits were completed on 3/29/2023, Internal Audit was unable to obtain copies, as onsite staff was not able to export the audits for print and/or email distribution.

South County Regional Park Pool & Wade Pool

While it did appear that the daily I-Auditor audits were completed on 4/27/2023, Internal Audit was unable to visually inspect the audits or obtain copies for inspection, as the I-Auditor files could not be opened on the staff iPad during site visits.

As a result, the I-Auditor audits may not be occurring as intended by management and/or documentation thereof, may not be readily available.

We recommend management implement procedures to ensure staff iPads are updated and functioning as intended to ensure I-Auditor audits performed by staff are readily available for inspection and review.

5. Control Weaknesses Identified with Facility Accident and Incident Reporting

Some control weaknesses were identified related to the facility accident and incident reporting procedures. Specifically; we noted the following:

- Out of 80 events logged in SharePoint, 53 events or 66%, reflected a “completed” status. The remainder, 27 events or 34%, reflected a “management review” or “supervisor review” status, even though 15 of these 27 events, or 55%, occurred during the previous year.
- Two (2) events or 2.5%, did not reflect a designated department or division for SharePoint routing and review purposes.
- Internal Audit also identified one (1) event that was not logged into SharePoint. In addition, the form completed by staff did not contain any signatures.

If accident and incident events are not logged in a timely manner and/or are incomplete, risk management or other personnel may not be aware of specific risk events that may otherwise require immediate attention or action to remedy the situation.

We recommend management increase controls over accident and incident reporting procedures to ensure all reportable events are logged, complete and routed to the appropriate persons for proper oversight and consideration. This should include an updated procedures document.

Athletic Operations

1. Youth Sports Council (“YSC”) Membership Compliance Not Enforced

The membership and attendance requirements for member organizations of the Youth Sports Council (“YSC”) are not enforced. Specifically; Internal Audit noted the following:

- The Certificate of Insurance documents on file with Community Services for five (5) members, or 36%, were expired.
- The Additional Insured Person(s) or Organization(s) shown for five (5) members, or 36%, were listed on the Certificate of Insurance documents as directed.
- A Waiver of Subrogation was excluded on the Certificate of Insurance documents for eleven (11) members, or 79%.

- Facility Use Agreements (“FUAs”) on file for two (2) members, or 14%, were signed by an individual not listed as a Board of Director.
- The FUAs for two (2) members, or 14%, were missing pages from the .pdf documents.
- The FUA for one (1) member, or 7%, reflected required general liability limits not consistent with the YSC Bylaws.
- The Certificate of Insurance for one (1) member, or 7%, did not satisfy the minimum general liability limits required by the YSC Bylaws and signed FUA.
- All or 100% of FUAs on file did not include witness signatures.
- Documentation maintained on background checks largely varied in format and type of information received. One (1) member folder, or 7%, was empty and did not contain any evidence of background checks being received. Two (2) member folders, or 14%, contained outdated information. Four (4) member folders, or 29%, contained information that had no date referenced and did not appear to include all required parties (i.e. included coaches or Board Members only).
- Documentation maintained on member financials also largely varied in format and type of information received, and six (6) member folders, or 43%, were empty and did not contain evidence of any financial information being received.
- Other required member documents to include affiliations, team rosters, team schedules, and scholarship opportunities were not maintained. The folders for each were empty for all member organizations, or 100%.

Member organizations may not be complying with contractual and/or statutory requirements. This creates a potentially unsafe environment for youth participating in athletic activities held at/on County facilities and adds undue risk to the County.

Member organizations not complying with the membership and attendance requirements are also receiving certain benefits, including complimentary fees for use of Charlotte County outdoor athletic facilities for organization practices, games and/or tournaments as well as other member benefits outlined within the YSC Bylaws.

We recommend management enforce the membership and attendance requirements of the YSC and increase oversight and controls to ensure only those member organizations in good standing qualify for certain benefits, including (but not limited to) complimentary or discounted fees for usage of Charlotte County outdoor facilities for organization practices, games and/or tournaments.

2. Facility Use Agreements (“FUAs”) Lack Key Provisions and Consistency

The Facility Use Agreements on file do not include provisions for all of the detailed compliance criteria specific to YSC membership. Some provisions included could also be more detailed and/or consistent amongst all FUAs (i.e. insurance requirements, background screenings).

The FUAs on file may not provide the structure and compliance requirements necessary to hold member organizations responsible that are non-compliant. This could include not being permitted to use County facilities.

We recommend management update the current FUAs to include all pertinent membership and attendance provisions. Both parties will mutually benefit from well-defined expectations, especially those related to the statutory requirements of the State of Florida (i.e. background screenings, concussion policies).

We additionally recommend management ensure FUAs are consistent to ensure there is no perception of preferential treatment of some member organizations over others.

3. Facility Use Reservation Procedures Not Enforced

The general guidelines in place for facility use reservations are not applied consistently or enforced by Community Services.

Facility use rentals may not be operating as intended by management. A lack of consistency in the management of facility use rentals may also lead to a perception of preferential treatment of some individuals or organizations over others, resulting in a potential loss of goodwill among facility users and the Community in general.

We recommend management enforce the facility use reservation guidelines in place to include: a) receipt and retention of the required documents (i.e. facility use request forms, signed permits, and certificate of liability insurance), b) receipt of \$100 damage deposit where required, c) receipt of 25% deposit collected at the time of reservation, and d) payment in full at least 2 weeks prior to the rental engagement.

We additionally recommend management consider updating facility use reservation guidelines to include guidance on circumstances where exception(s) are considered appropriate (i.e. extension services, school board rentals, etc.).

4. Improvement Opportunities Identified for Safety Committee

The Safety Committee, pursuant to its documented Bylaws, reviews with Risk Management, staff only workers' compensation accident reports. The Safety Committee, however, does not currently review facility accident/incident reports that occur at/on County facilities. Utilizing this information may serve as an added means to better identify causes and trends and help mitigate risks.

In addition, the Safety Committee, during fiscal year ended September 30, 2022, did not meet the minimum number of times (6x per year) as required per Bylaws. Two (2) of the six (6) meetings were cancelled for due cause but were not rescheduled.

There is a potential for added undue risk if causes and trends go undetected due to information that is readily available but not considered and/or reviewed within a timely manner.

We recommend Safety Committee Bylaws be revised to include review of any facility accident and/or incident reports that occur in addition to the staff related workers' compensation accident reports.

We additionally recommend Safety Committee Bylaws be revised to include a meeting reschedule component for when meetings are cancelled to ensure the minimum meeting requirements are met each year.

5. Some Minor Disparity Identified on Supervisor Sign-off Due Date(s)

There were some minor disparities identified on when supervisor sign-offs are due on the I-Auditor audits (safety and maintenance audits) to ensure facility maintenance is occurring as intended by management.

The Recreation Division *Maintenance Operations Manual* states, "Recreation supervisors are required to sign off by the 7th of each month that all required audits were performed each month."

Through inquiry and review procedures performed, Internal Audit determined that supervisor sign-offs are actually completed by the 10th of each month, and the paper audits are to be scanned to the Department's shared drive by the 7th of each month. Paper audits include the Recreation Restroom and Gym Floor Cleaning Logs.

Supervisor sign-off dates, although they appear reasonable, may not be being completed as intended by management.

We recommend management update the *Maintenance Operations Manual* to reflect the approved, intended I-Auditor audit due date(s), if appropriate.

Park Services

1. Unable to Review I-Auditor Documents to Evidence Timely Maintenance

While park maintenance procedures are reported as performed by staff as intended by management, obtaining evidence thereof was a challenge.

The daily/weekly maintenance tasks performed are not tracked by manual checklist or within I-Auditor. In addition, use of I-Auditor for the required monthly, quarterly and annual inspections, was reported by staff as "less consistent" after Hurricane Ian due to software and hardware issues, and most recently, I-Auditor was reported as "no longer accessible" due to difficulties with the iPads.

Park maintenance procedures may not be occurring as intended by management, and as a result, parks may not be maintained to the degree of ensuring a clean and safe environment for patrons and staff.

We recommend management ensure there is adequate documentation available and evidence of timely supervisor review as required by the documented policies and procedures in place and/or update the policies and procedures to reflect the current, approved procedures.

2. Small Tools/Equipment Control Weakness Identified

Maintenance staff have access to (custody of) the location's small equipment/tools and the ability to update the location's control document.

While equipment disposals require proper approvals, it is possible that maintenance staff could remove small equipment/tools from County property and also remove the item from the location's control document without being noticed.

We recommend management separate the functions of custody over a location's small equipment/tools and the person(s) with access to update the location's control document to help safeguard the small equipment/tools from theft, waste and/or abuse.

Recreation Services

1. Control Weaknesses Identified with the Volunteers in Public Services ("VIPS") program oversight.

Control weaknesses were identified with the VIPS program oversight for volunteers utilized within the Community Services Department's Recreation Division. Specifically; a list of recent VIPS was not readily available, nor evidence of required documentation (i.e. a completed application) and required screenings when volunteering with youth programs (i.e. level 2 fingerprint).

VIPS for the Recreation Division were reported as low in recent years due to Covid; however, volunteer coaches were reported as utilized as recently as Summer 2022 for the Harold Avenue Youth Basketball League. Oversight is reported as the responsibility of the facility supervisors, not one designee, which may hinder coordination efforts between the Community Services and Human Resources Departments.

In addition, according to the Volunteer Program document (last revised 1/14/2022) volunteers for the Recreation Division assist with summer camp. No other volunteer categories (uses) such as volunteer coach opportunities are identified as accepted.

Required screenings may not be completed as intended thereby placing vulnerable populations at risk.

We recommend management adhere to the VIPS program policy and designate a single individual responsible for overseeing volunteers utilized within the Parks and Recreation Divisions.

We additionally recommend management implement additional procedures and/or controls to ensure required screenings are performed for those VIPS volunteering with youth programs. A complete compilation of VIPS should be regularly maintained and available for inspection, as well as of any required documentation and/or screenings, etc.

CONCLUSION

A few control weaknesses were noted; generally however, controls evaluated were adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met.

ACKNOWLEDGEMENT

We would like to thank the Community Services Department; specifically, the Parks and Recreation Divisions, the Fiscal Services Division, the Human Resources Division, as well as the Comptroller's Finance Division for their assistance in the completion of this audit.

Audit performed by:

Misti Payette, CIA, CRMA, CGAP

Internal Auditor II

Charlotte County Clerk of Circuit Court and County Comptroller



MEMORANDUM

Date: 05-24-24

To: Dan Revallo, Internal Audit Director, Charlotte County Clerk of Court and Comptroller
Misti Payette, Internal Auditor II, Charlotte County Clerk of Court and Comptroller

From: Tommy Scott, Director 

Copy: Emily Lewis, Deputy County Administrator

Subject: Parks and Recreation Operations Audit, Management Responses

We appreciate the time and efforts of the Internal Audit Division and thank you for collaboration with our team. Below are our responses to the audit findings submitted to Community Services on December 12, 2023.

Aquatic Operations

1. We recommend management ensure compliance with Florida Statutes 514.031(4) and 514.031(5) by re-instructing staff and implementing controls to ensure required documents are posted in a conspicuous location, current and accessible for public view.
 - All instances of non-compliance identified have been corrected. This has been added to the facility supervisor responsibilities matrix, annual checklist and verified by the Recreation Superintendents assigned to those facilities.
2. We recommend management re-instruct staff regarding the Aquatics Operations Manual to help ensure the safety of staff and pool patrons.
 - Aquatics staff receive training upon orientation and ongoing in-house training in accordance with the training matrix.
3. We recommend management implement controls to ensure required certifications are secured at the time of hire or obtained within the 6-month threshold identified by policy and job description.
 - This requirement will need to be revised to adjust for the current employment market conditions. 6-months is not a reasonable expectation without creating shift shortages. Management will review the job description with Human Resources. The Water Safety Instructor certification is a requirement for providing instruction, not necessarily for being a lifeguard.

4. We recommend management implement procedures to ensure staff iPads are updated and functioning as intended to ensure I-Auditor audits performed by staff are readily available for inspection and review.

- Additional training has been conducted to ensure iPads are updated in a timely manner. Staff will be instructed to promptly report any issues with iPad operations to the IT Service Desk for corrective action.

5. We recommend management increase controls over accident and incident reporting procedures to ensure all reportable events are logged, complete and routed to the appropriate persons for proper oversight and consideration. This should include an updated procedures document.

- There is a revised SOP. The SharePoint workflow process has been adjusted to ensure supervisors are able to review reports when notified. In all cases, Risk Management receives the initial report upon submittal to the workflow.

Athletic Operations

1. We recommend management enforce the membership and attendance requirements of the Youth Sports Council (“YSC”) and increase oversight and controls to ensure only those member organizations in good standing qualify for certain benefits, including (but not limited to) complimentary or discounted fees for usage of Charlotte County outdoor facilities for organization practices, games and/or tournaments.

- A requirements matrix is established to ensure all YSC organizations meet membership and attendance requirements. Recent staff changes identified negligent performance. Additional oversight by the appropriate Recreation Superintendent will ensure consistency.

2. We recommend management update the current Facility Use Agreements (“FUAs”) to include all pertinent membership and attendance provisions. Both parties will mutually benefit from well-defined expectations, especially those related to the statutory requirements of the State of Florida (i.e. required background screenings, concussion policies).

We additionally recommend management ensure FUAs are consistent to ensure there is no perception of preferential treatment of some member organizations over others.

- The current FUA is approved for use by the County Attorney’s Office. Paragraph 16 of the FUA includes the organizations responsibility “to comply with all statute, ordinance, rule, orders, regulations, and requirements of the federal, state, county, and city government where applicable, and of any and all departments and bureaus with regard to the said use of the premises...” A review of the agreement by the County Attorney’s Office is requested.

- Annual updates of the FUA will be applied consistently.

3. We recommend management enforce the facility use reservation guidelines in place to include:

- a) receipt and retention of required documents (i.e. facility use request forms, signed permits, and certificate of liability insurance)

- b) receipt of \$100 damage deposit where required, c) receipt of 25% deposit collected at the time of reservation, and d) payment in full at least 2 weeks prior to the rental engagement.

We additionally recommend management consider updating facility use reservation guidelines to include guidance on circumstances where exception(s) are considered appropriate (i.e. extension services, school board rentals, etc.).

- Staff will ensure proper and timely collection of required documentation, deposits, and payments in full.
- Staff will work with the Information Technology division to determine if ActiveNet can enforce reservation guidelines through user permissions and customer profiles.

4. We recommend Safety Committee Bylaws be revised to include review of any facility accident and/or incident reports that occur in addition to the staff related workers' compensation accident reports.

We additionally recommend Safety Committee Bylaws be revised to include a meeting reschedule component for when meetings are cancelled to ensure the minimum meeting requirements are met each year.

- As the safety committee is not a Board appointed board or committee the by-laws were rescinded.
- Risk Management receives all accident/incident reports and attends the meetings and provides input and insight regularly.

5. We recommend management update the Maintenance Operations Manual to reflect the approved, intended I-Auditor audit due date(s), if appropriate.

- These requirements will be considered during the annual review of the Maintenance Operations Manual.

Park Services

1. We recommend management ensure there is adequate documentation available, and evidence of timely supervisor review as required by the documented policies and procedures in place and/or update the policies and procedures to reflect the current, approved procedures.

- We are working with the IT Business Analyst to restore service to the iPads to continue use of iAuditor for safety inspections. Additional documentation will become available with City Works implementation.

2. We recommend management separate the functions of custody over a location's small equipment/tools and the person(s) with access to update the locations Facility Inventory Project ("FIP") tracking documents to help ensure both are properly safeguarded from theft, waste and/or abuse.

- A staff position will be assigned to this task upon implementation of Cityworks.

Recreation Services

1. We recommend management adhere to the Volunteers in Public Services ("VIPS") program policy and designate a single individual responsible for overseeing volunteers utilized within the Parks and Recreation Divisions.

We additionally recommend management implement additional procedures and/or controls to ensure required screenings are performed for those VIPS volunteering with youth programs. A complete compilation of VIPS should be regularly maintained and available for inspection, as well as of any required documentation and/or screenings, etc.

- Volunteer management and VIPS is included in the Program Ops Manual and the Operations Manual. Facility supervisors have been reminded to follow the VIPS program for all volunteers so that the required information will be readily available.

/mk



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