

MANATEE COUNTY CLERK OF THE CIRCUIT COURT  
INTERNAL AUDIT DEPARTMENT

COUNTY ADMINISTRATOR'S OFFICE  
CONSERVATION LANDS MANAGEMENT DIVISION

A U D I T   R E P O R T

**TABLE OF CONTENTS**

I.     INTERNAL AUDIT REPORT

A.	Background; Purpose/Objectives .....	2
B.	Scope; Methodology; Irregularities, Abuse or Illegal Acts; Test of Compliance; and Statement on Internal Control Structure.....	3
C.	Management Team and Management Action Plan.....	4
D.	Management Summary .....	4
E.	Audit Report Authorization.....	4
G.	Areas for Improvement and Management Action Plans.....	5-6

MANATEE COUNTY CLERK OF THE CIRCUIT COURT  
INTERNAL AUDIT DEPARTMENT

COUNTY ADMINISTRATOR'S OFFICE  
CONSERVATION LANDS MANAGEMENT DIVISION

**A U D I T   R E P O R T**

The Internal Audit Department conducted an audit of the Conservation Lands Management Division, which is under the County Administrator's Office, for the audit period January 1, 2003 through December 31, 2003. The audit was performed in accordance with *Generally Accepted Governmental Auditing Standards* issued by the Comptroller General of the United States; and the *Standards for the Professional Practice of Internal Auditing* issued by the Institute of Internal Auditors.

**BACKGROUND:**

The Conservation Lands Management (CLM) Division provides for the management, restoration, and protection of more than 26,000 acres of environmentally sensitive lands owned and operated by Manatee County. The Division is responsible for the following:

- Maintaining, restoring and enhancing appropriate native ecosystems, mainly through the use of prescribed burning;
- Developing and implementing land management objectives;
- Exploring new methods for management or restoration;
- Finding and removing exotic plant species, which threaten the native ecosystem; and
- Managing and accounting for suitable recreational activities at environmentally sensitive parks, including Duette, Emerson Point, and Rye Wilderness.

The properties for which CLM is responsible are Duette Park, Rye Wilderness Park, Emerson Point Park, Riverview Pointe Park, Robinson Preserve, and Pine Island. The Division has offices downtown and at Duette and Rye Wilderness for conducting daily operational activities, as well as interacting with the public. In addition, a park ranger lives on-site at Duette, and a ranger residence is currently being finished at Emerson Point.

**PURPOSE/OBJECTIVES:**

The main audit objectives included, but were not limited to, the following:

To verify the accuracy and input timeliness of financial data processed by the CLM Division.

To verify an adequate system of internal control exists to safeguard assets, maintain the integrity of reports, and provide adequate evaluation of the Division's objectives and responsibilities.

To verify compliance with significant laws and regulations where applicable, including Florida Statutes, Federal regulations, County Ordinances and Policy and signed agreements or contracts.

To evaluate operational efficiency and effectiveness.

**SCOPE:**

The financial audit scope consisted of a review of all accounts used by the CLM Division for the period January 1, 2003 through December 31, 2003.

The compliance audit scope consisted of a review of county, state, and federal laws and regulations and contracts.

The operational audit scope addressed the effectiveness and efficiency of the CLM Division.

**METHODOLOGY:**

Internal control evaluations were accomplished by reviewing key operations of this specified area through discussions with management and staff, observations, and analytical and substantive testing of individual internal controls. Risk analysis was used to establish priorities of audit objectives.

**IRREGULARITIES, ABUSE, OR ILLEGAL ACTS:**

No indications of irregularities, abuse, or illegal acts were discovered during the CLM Division audit for the period ending December 31, 2003.

**TEST OF COMPLIANCE:**

Internal Audit tested compliance with certain policies and rules, obtained an understanding of internal controls, and assessed control risk. Tests performed were limited to the specific areas included in the Purpose/Objective section of this report and appeared to provide sufficient evidence to support an opinion on compliance and internal controls for the areas tested. Except as noted in our audit report, tested items were in compliance with policies and other rules established by the Board of County Commissioners.

**STATEMENT ON INTERNAL CONTROL STRUCTURE:**

In planning and performing the audit of the CLM Division for the year ended December 31, 2003, the internal control structure was considered in order to determine the auditing procedures for the purpose of this report. Internal control weaknesses involve matters relating to deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the organization's ability to record, process, summarize and report on data consistent with management's intentions. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions. In addition, because of the inherent limitations in any internal control structure, deficiencies in the design or operation of the internal control structure may exist and not be detected. In this report, we did not note any matters involving internal control weaknesses.

**MANAGEMENT TEAM AND MANAGEMENT ACTION PLAN:**

A Management Action Plan will be given for each Area for Improvement. Management Action Plans are corrective actions with implementation dates developed in cooperation with the CLM Division's Management Team and the Internal Audit Department. The Management Team included the Ecosystems Administrator and the CLM Division Manager.

**MANAGEMENT SUMMARY:**

The CLM Division is staffed with highly trained and dedicated individuals, who have a healthy pride in their work. The Division appears to be properly maintaining and restoring the conservation lands, while providing adequate and appropriate recreational activities. In addition, they have implemented good controls for restricting access to the facilities. They are also proactive in obtaining grant funds, especially for land purchases. Overall, the CLM Division appears to be functioning properly with the exception of the following areas where we believe improvements can be made:

- The CLM Division has not established an adequate balance between administrative and operational priorities. Administrative responsibilities have been neither formally defined nor delegated, resulting in some administrative tasks being overlooked. The Management Team through its Management Action Plan will better define and delegate the responsibilities for each manager. **(See Area for Improvement #1 on page 5.)**
- The Division's current staffing level provides a level of service that could hinder the Division's achievement of its main objectives. We noted unfavorable comparisons with staffing levels of surrounding counties whose programs were not as intensive as those in Manatee County. The Management Team through its Management Action Plan will reevaluate the Division's staffing needs for accomplishing their objectives.  
**(See Area for Improvement # 2 on page 6.)**

We appreciate the efforts of management in timely addressing the issues raised during the audit and aggressively seeking solutions to these matters. We believe through the implementation of the Management Action Plan included in this report, controls will be strengthened, improving accountability.

**AUDIT REPORT AUTHORIZATION:**

This audit report has been reviewed and authorized by:

---

Richard J. Orienti, CIA, CFE  
Director of Internal Audit

---

R. B. "Chips" Shore  
Clerk of the Circuit Court and Comptroller

**AREA FOR IMPROVEMENT #1 .....**

**Subject: Division Priorities Need Balancing**

The Division's priorities are not adequately balanced between administrative and operational responsibilities. Since the Division transferred to the County Administrator's Office in 2001, the Division has emphasized operational duties and is doing a good job regarding the day-to-day managing and care of the conservation lands. As the Division continues to purchase more land, having this strong operational foundation will be beneficial. The administrative side of the Division, however, has not been given a high priority, and, as a result, several administrative areas have been overlooked or not fully implemented. These areas include the reports contractually and legislatively required by the state are either submitted late or not submitted at all; some of the recommendations from the management plans required for the parks have not been fully implemented; and the policies and procedures manual does not sufficiently address many areas of the operations and contains outdated information.

The Division's administrative responsibilities have not been formally defined between the Ecosystems Administrator and the Division Manager. The Ecosystems Administrator performs several duties outside the CLM Division, and as a manager, his time could be more effectively applied to the CLM Division by having a clear definition of his administrative responsibilities. Once these responsibilities are determined, a written job description could assist in defining the role of the Ecosystems Administrator. The Division Manager, who has been primarily responsible for the operations of the Division, should be officially delegated more administrative tasks of the Division. The proper balance between administrative and operational priorities will ensure that all of the needs of the CLM Division are being properly met.

**Management Action Plan:**

- Management is in the process of defining their roles and responsibilities to ensure that there is an appropriate balance between administrative and operational duties and to ensure that all administrative areas are adequately covered. In addition, the Ecosystems Administrator will write a job description for his position, which will be properly approved and filed with Human Resources. The anticipated implementation date is August 15, 2004.

**AREA FOR IMPROVEMENT #2 .....**

**Subject: Division Objectives Do Not Match Current Manning Levels**

The level of service provided by the CLM Division is determined by the staffing levels dedicated to accomplishing the objectives set for the Division. Division objectives are set by management through land management plans, some of which are required by state agencies. These objectives include land restoration and fire risk reduction, accomplished by exotic plant removal and controlled burning, and administration of public recreation activities, which involves collecting fees and manning park offices. The Division currently has seven full-time employees, who are responsible for taking care of about 26,000 acres, or approximately one employee for every 3,700 acres of land. This ratio is considerably higher than that of the surrounding counties, which average less than 2,500 acres per full-time employee. Also, the level of service provided by these surrounding counties does not always include collection of fees or administration for the recreational programs, which are labor intensive activities for Manatee County. While the goals and objectives of the CLM Division are laudable, the current staffing level may not be adequate to provide a level of service appropriate to accomplish their objectives timely.

**Management Action Plan:**

- Management should reevaluate their manning levels to determine if the current level of service is appropriate to accomplish the Division's objectives. Management anticipates performing this evaluation during the budgeting process for the next fiscal year.



**Manatee County**

**Clerk of the Circuit Court and Comptroller**

**R.B. "Chips" Shore**

P.O. Box 25400 • Bradenton, Florida 34206 • (941) 749-1800 • FAX (941) 741-4082 • [www.manateeclerk.com](http://www.manateeclerk.com)

**MEMORANDUM**

TO: Charles Hunsicker, Ecosystems Administrator

FROM: R. B. "Chips" Shore, Clerk of the Circuit Court, County Comptroller and Auditor

DATE: May 12, 2004

RE: Conservation Lands Management Division Audit

---

Enclosed is the Internal Audit Report for the Conservation Lands Management Division Audit as of December 31, 2003. I wish to thank you and your staff for their courteous and professional cooperation with our Internal Auditors throughout the audit. If you have any further questions regarding this report, please feel free to contact Richard Orienti at 749-1800, extension 4170.

RBS/RJO/MEG

Enclosures