



R. B. "Chips" Shore

CLERK OF THE CIRCUIT COURT AND COMPTROLLER OF MANATEE COUNTY

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MEMORANDUM

To: Charlie Hunsicker, Parks and Natural Resources Department Director
From: *D. W. Shore* R. B. "Chips" Shore, Clerk of the Circuit Court and Comptroller
Date: December 11, 2013
Subject: Natural Resources Cash Controls Follow-up Audit #1

The Internal Audit Department has completed the Natural Resources Department Cash Controls Follow-up Audit based on the Clerk of the Circuit Court's Audit Report issued on June 28, 2012. The follow-up consisted of reviewing the management action plans included in the original report to ensure corrective actions have been implemented by the Department's management. The follow-up audit scope incorporated the six-month period ending September 30, 2013.

We are pleased with management's corrective actions taken on the issues reported in the original audit. The Department has revised its fee schedule to incorporate the recommended changes for improved clarity and consistency in the application of fees; money collected at Rye Preserve and Duette Preserve is being deposited timely; procedures have been developed to effectively address the control and efficiency issues noted for the Duette Preserve activities; and payments received by the administrative offices are being properly endorsed, receipted, and secured.

Management has addressed all of the areas where improvements were recommended; however, two areas continue to require management's attention:

1. Due to the limited number of staff, an adequate segregation of duties does not currently exist with payments received for facility/pavilion rentals. To help mitigate this risk, management agreed to periodically perform random checks of the rental payments; however, these random checks have not occurred. During the follow-up audit, Manatee County restructured the Natural Resources Department by relocating the Recreation Program Division of the Parks and Recreation Department to the Natural Resources Department, creating the Parks and Natural Resources Department. This reorganization will allow management to utilize the Parks' online reservation and payment system for all facility/pavilion rentals. The conversion from a manual reservation and payment system to this automated system will provide the additional controls necessary to ensure an adequate segregation of duties.

Management Action Plan: Management will incorporate the reservations and payments for the Natural Resources facility/pavilion rentals into the existing Parks' online system. Anticipated completion is February 1, 2014.

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Clerk of the Circuit Court - Clerk of Board of County Commissioners - County Comptroller - Auditor and Recorder

2. Improvements are still needed for some policies, procedures, and related forms. The following areas for improvement were identified:
- The form for camping at Duette Preserve has not been updated, nor have any written procedures been developed for completing the form to ensure that all necessary information is captured.
 - There is no written policy which stipulates how an annual pass may be used at Duette Preserve, including whether guests and/or family members are permitted to accompany pass holders.
 - There are no formal procedures for ensuring that the status of an annual pass is verified before entrance to Duette Preserve is granted.
 - The procedure for making an extra copy of the Daily Sales Log at Duette Preserve has not been removed from the Policy and Procedures Manual, though the extra copies are no longer being made.
 - The Policy and Procedure Manual includes references to "Conservation Lands Management", which no longer exists.
 - There are no written procedures for performing the random checks of cash handling at Rye Preserve.

Management Action Plan: Management will make the following updates/changes to its forms and Policy and Procedures Manual:

- Update the Duette Preserve camping form so it is similar to the one used at Rye Preserve;
- Develop procedures for completing the Duette Preserve camping form to ensure all necessary information is obtained;
- Develop a written policy for using Duette Preserve annual passes, which stipulates the number of guests allowed and requires pass holders to be present when the pass is being used;
- Develop procedures for verifying that a Duette Preserve annual pass is valid before entrance is granted;
- Remove the procedure which requires making an extra copy of the Daily Sales Log at Duette;
- Remove references to Conservation Lands Management;
- Develop procedures for performing random checks of cash handling at Rye Preserve, which include verifying the deposits and requiring that the checks be performed quarterly.

In addition, management will be evaluating whether to continue charging entrance fees to Duette Preserve. If the decision is made to eliminate the entrance fees, then there will no longer be a need for annual passes. Completion of all updates and changes is anticipated by February 1, 2014.

We would like to thank you and your staff for the attention given to the audit findings and the cooperation given to the Internal Audit staff. With only two outstanding audit findings that are low risk, an additional follow-up audit will not be necessary. Management has agreed to forward the documentation of corrective action to Internal Audit within the time frame provided.

RBS/LJS/MEG

CC: Board of County Commissioners
Ed Hunzeker, County Administrator