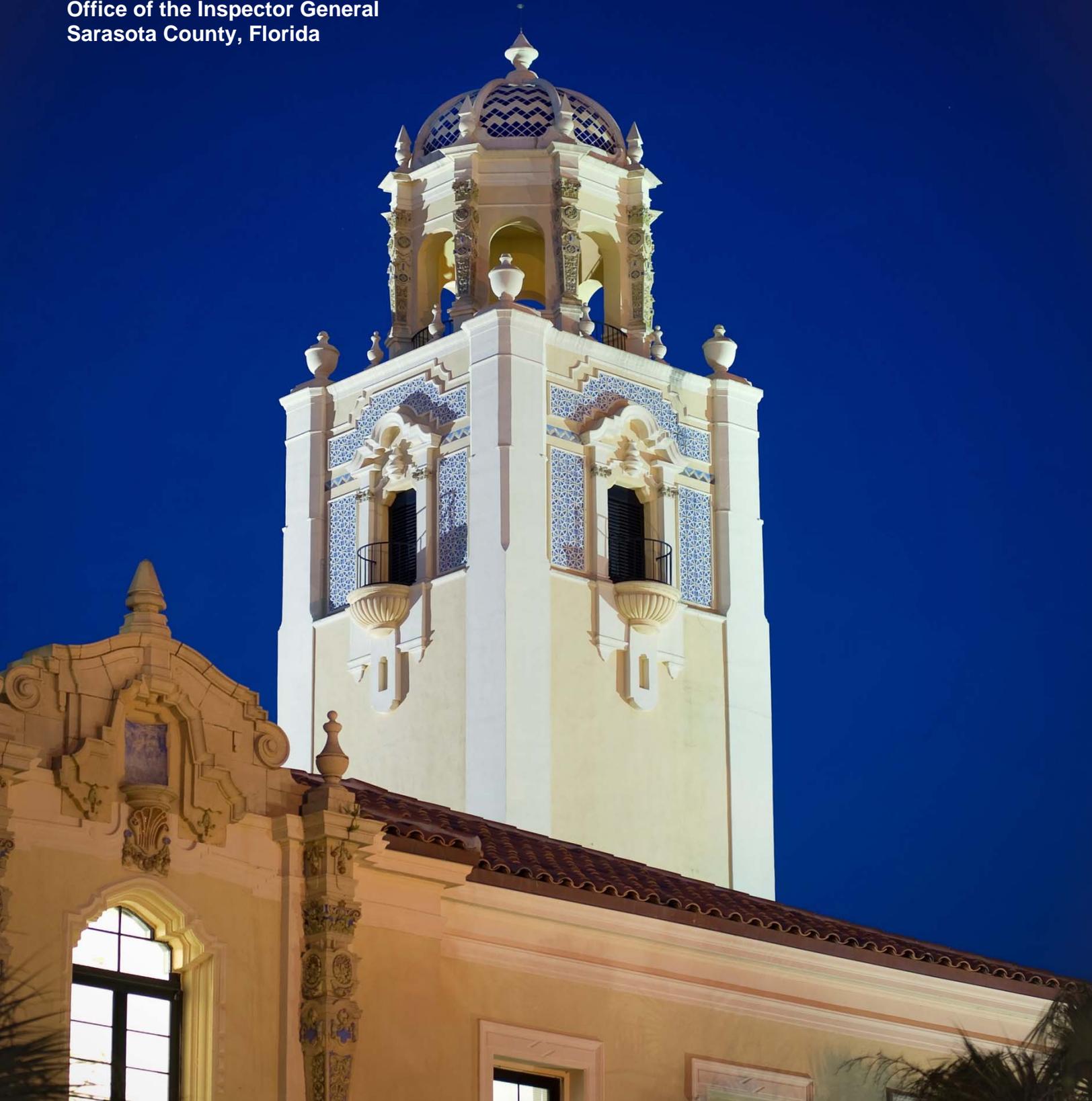


INVESTIGATION OF PARKS, RECREATION, & NATURAL RESOURCES – WORK ORDER PROCESS

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SUMMARY AND RESULTS

The Clerk of the Circuit Court and County Comptroller's *Internal Audit Department and Office of the Inspector General* has completed an investigation of alleged fraud related to the completion and inspection of maintenance work performed, and the receipt and acceptance of goods delivered at the Wellfield Park. The investigation was planned and conducted in accordance with the *Principles and Standards for Offices of Inspector General*. The purpose of the investigation was to determine whether or not the allegations were substantiated; and to evaluate internal controls.

- **Allegation #1:** On August 29, 2015, the Internal Audit Department and Office of the Inspector General received information that alleged fraudulent activity in the preparation and completion of work orders and inspections, in particular, work being assigned and approved at Wellfield Park in Venice, Florida.
- **Allegation #2:** Excessive foreign debris, to include rocks and sticks, was scattered throughout the three Wellfield Park soccer fields.

Based on the results of the investigation, the Internal Audit Department and Office of the Inspector General was not able to substantiate the fraudulent intention in the processing of work orders, or in the receipt and acceptance of goods by Sarasota County Parks Recreation & Natural Resources employees.

However, we were able to identify opportunities to strengthen procedures and internal controls over the processes. Additionally, we were able to observe actions initiated by management to mitigate the risk of future incidents.



OPPORTUNITIES FOR IMPROVEMENT

The investigation disclosed certain policies, procedures, and practices that could be improved. The investigation was neither designed nor intended to be a detailed study of every relevant system, procedure, or transaction. Accordingly, the ***Opportunities for Improvement*** presented in this report may not be all-inclusive of areas where improvement may be needed. Observations and recommendations were made in the following areas:

A. Lack of written policies and procedures over the work order process related to park maintenance

Observation

It is the responsibility of Sarasota County Park, Recreation and Natural Resources to perform various maintenance activities at each of the parks within Sarasota County. The department has a practice in place where quarterly Quality Inspections are performed to ensure the parks are maintained appropriately. Wellfield Park had 246 work orders established which varied in nature, complexity and completion date as a result of the 4th quarter Quality Inspection of 2015. The Investigator randomly selected 5 work orders that had been noted as completed by the department and performed an on-site visit and ensured that the work had been completed as required per the work order. The Investigator determined that the 5 tested had been completed in accordance with the requirements of the work order.

However, management did not have written procedures for inspection, and close out existing work orders. Subsequent to the allegation, the department has been in the process of establishing written policies and procedures related to the work order process to address the deficiencies identified above.

Recommendation

In order to ensure timely and accurate completion, inspection and close out of work orders, the Sarasota County Parks, Recreation and Natural Resources department should complete and put into practice written policies and procedures to include the following:

- Creation of work orders
- Assigning of work order completion date
- Assignment of work orders to appropriate staff for completion
- Documentation of completed work orders
- Documentation of review of completed work orders
- Close out of work orders

Management Response

Parks, Recreation and Natural Resources concurs with the recommendations. Although a process through the Maximo work management system was already in place, a written Standard Operating Procedure (SOP) for Work Order Process has now been finalized, approved and implemented as of January 19, 2016. Appropriate department staff will be trained by February 1, 2016.

B. Lack of written procedures over inspections of delivered goods

Observation

As part of the routine maintenance at Wellfield Park, Sarasota County Parks, Recreation and Natural Resources Department solicits and procures various goods and services to include top soil for the preservation of the athletic fields. Solicitation #152949JRS was conducted to procure the services of a “Supplier to provide and deliver speciality materials for use on an as needed basis to maintain Sarasota County Parks & Recreation’s Athletic Fields”. Within the solicitation, it outlined required specifications of defined speciality materials. As a result of this solicitation, top soil was ordered, delivered and spread during the week of August 24, 2015. Upon delivery of goods, employees signed documentation evidencing receipt, however, there was no inspection of the delivered goods to ensure the top soil met the contract specifications.

Subsequent to the spreading, it was reported the fields were littered with various types of debris. The investigation revealed that the fields did not contain debris prior to the delivery of the goods by the vendor but was unable to determine if the debris was a direct result of the spreading of the delivered materials. However, the vendor subsequently did identify that they did not deliver the materials specified in the contract. After the discovery of the incorrect delivery, the County informed the vendor the invoice for the delivery would not be paid.

It was determined at the time of the investigation there were no procedures in place to ensure the materials delivered were in compliance with the specified standards of the contract and specific order. Subsequent the allegation, the department has been in the process of developing written procedures for the inspection and acceptance of delivered materials.

Recommendation

In order to ensure goods received were in compliance with contract requirements and the order placed, Sarasota County Parks, Recreation and Natural Resources Department should establish and implement procedures to ensure goods delivered are to required specifications. Procedures should include documented inspection of goods and comparison to requirements stated within the contract.

Management Response

Parks, Recreation and Natural Resources concurs with the recommendations. The Department took steps to write a Standard Operating Procedure (SOP) after the incident. The SOP for Topsoil Applications - Athletics has been finalized, approved and implemented as of January 15, 2016. Appropriate department staff will be trained by February 1, 2016.

