

# AUDIT OF THE UPDATED LICENSE AND OPERATING AGREEMENT WITH NATHAN BENDERSON PARK CONSERVANCY, INC. (PKA. SANCA)

*November 2025*

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Clerk of the Circuit Court and County Comptroller  
Office of the Inspector General  
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## EXECUTIVE SUMMARY

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As part of the Annual Audit Plan, the Clerk of Circuit Court and County Comptroller's *Internal Audit Department and Office of the Inspector General* conducted an independent audit of the Updated License and Operating Agreement, including amendments between the County and *Nathan Benderson Park Conservancy, Inc. (NBPC)*, formerly known as *Suncoast Aquatic Nature Center Associates, Inc. (SANCA)*. The purpose of the audit was to review internal controls and test contract compliance with applicable laws, ordinances, and policies and procedures related to the Operating Agreement, which supports the operation and maintenance of the park.

The audit found that policies and procedures were not followed in regards to:

- Timely issuing of Temporary Use Permits for events,
- Discrepancies in insurance coverage



## BACKGROUND AND OBJECTIVES

The Clerk of the Circuit Court and County Comptroller's *Internal Audit Department and Office of the Inspector General* has completed an audit of the updated License and Operating Agreement, including amendments, between the County and *Nathan Benderson Park Conservancy, Inc. (NBPC)*, formerly known as *Suncoast Aquatic Nature Center Associates, Inc. (SANCA)*. The License and Operating Agreement corresponds to contract #2020-105. The audit was planned and conducted in conformance with the *Global Internal Standards (Standards)*. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. The purpose of the audit was to review internal controls and test compliance within the requirements of the License and Operating Agreement and its subsequent amendments.

### ***Background***

On July 14<sup>th</sup>, 2010, the Sarasota County Board of County Commissioners (BCC) approved a master park development plan to turn an approximate 600 acres worth of real land space into a world class rowing facility as well as a community park. This park was originally known as the Suncoast Aquatic Nature Center Associates, Inc (SANCA) and first entered into contract with the BCC, starting April 15<sup>th</sup>, 2014. The Agreement provides the foundation for a cooperative working and financial relationship between the County and SANCA, later known as Nathan Benderson Park Conservancy (NBPC), as they move toward the common goal of developing a world class venue to benefit tourism and promote economic development.

The venue was chosen in 2017 to host the World Rowing Championship, marking the first time in 20 years the event was held in the United States. To ensure adequate resources to host a successful event, Sarasota County, Manatee County, and SANCA entered into a Reimbursement Agreement for Funding of the 2017 World Rowing Championship Event.

## ***Objectives, Scope and Methodology***

The objective of this audit was to determine if the Parks, Recreation, and Natural Resources Department's (PRNR) internal controls, specifically related to the process used by the County to monitor compliance with the Agreement for Services, are operating effectively and if they are in compliance with applicable laws, ordinances, and policies and procedures related to the Agreement for Services.

To meet the objective(s) of the audit, the procedures performed included, but were not limited to, the following:

- Performed interviews and inquires to PRNR management and personnel.
- Obtained an understanding of the Agreement for Services and the (5) Amendments added during the term of the Agreement.
- Reviewed applicable County policies and legislation related to the audit scope, such as the Sarasota County Code of Ordinances, Chapter 124, Article 11. Sign Regulations.
- Examined a sample of 10 events and their issued temporary use permits (TUP) for the proper and timely acquisition of the permits for events held at the Park during the audit period of October 1, 2023, through September 30, 2024.
- Assessed whether contractually required Park operational documents, such as the Operations Procedures, Park Safety Plan, and Disaster Plan were properly documented and updated.
- Ensured the Park was completing background checks to ensure the safety of Park patrons and employees.
- Analyzed the Park's record keeping of bookings, events, and programming with reported economic impact from October 1, 2023, through September 30, 2024.
- Visited the Park to document and determine whether rules and signage were posted in compliance with County requirements and zoning laws.
- Obtained and analyzed October 1, 2023, through September 30, 2024, Park invoices that were paid by the County to ensure that only operational expenses were being reimbursed.
- Reviewed the 2024 Fiscal Year (FY) Annual Report and Business Plan and the Park's Financial Audit to test for review and timely delivery.
- Ascertained how the County ensures reasonable fees are charged by NBPC for use of the Park, buildings, facilities, and open space for events, event staffing, and rental of equipment.
- Evaluated how the County ensures that NBPC is appropriately documenting their auditable donation records and viewed the donations given to NBPC for FY 2024.
- Inquired if any capital improvements had taken place during FY 2024 and reviewed *Contract No. 2020-105* amendments for parcel addition information.
- Questioned if there were any public records requests made during FY 2024 and inquired into the steps that NBPC would take to comply with a public records request.
- Acquired and reviewed the NBPC promotional and marketing plan in partnership with Visit Sarasota County (VSC).
- Procured and analyzed the Park's insurance policy to ensure they had obtained proper coverage.

- Looked through a random sample of 40 NBPC vendors/contractors to determine if they had obtained the proper insurance and limit coverage.
- Determined what steps the County takes to monitor how NBPC is maintaining the integrity of all designated natural areas in the Park, as well as complying with County watering policies, Integrated Pest Management Systems and onsite recycling requirements.



## OPPORTUNITIES FOR IMPROVEMENT AND MANAGEMENT RESPONSES

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The audit disclosed certain policies, procedures, and/or practices that could be improved. The audit was neither designed nor intended to be a detailed study of every relevant system, procedure, or transaction. As a result of the audit, observations and recommendations identified below are related to *Standards*:

- (Standard 9.1) Communicate risk and control information throughout the organization, and
- (Standard 9.1) The effectiveness and efficiency of operations and programs, and compliance with laws/regulations

The **Opportunities for Improvement** presented in this report may not be all-inclusive of areas where improvement may be needed. There were two (2) *Opportunities for Improvement* identified as a result of the audit:

- 1. Timely Issuing of Temporary Use Permits for Events**
- 2. Discrepancies in Insurance Coverage**

## **1. Timely Issuing of Temporary Use Permits for Events**

### **Observation**

IAD evaluated ten (10) events, held at NBPC between October 1, 2023 and September 30, 2024 and the TUPs that were issued for them. Out of the ten (10) events tested, two (2) events did not obtain the TUP prior to the event date. While the TUPs for each event were filed for almost a month before the event dates, the TUP for the Plant High Winter Sprints was not issued until a month after the event date and the Tidewell Trot Remembrance Walk TUP was not issued until two days after the event date. No other material issues were noted.

### **Recommendation**

IAD recommends applying for the TUPs as early as possible to avoid potentially not having them issued in time for the event. If the permits are not issued in time for the events, that could lead to potential issues with local/state laws regarding the legally mandated issuance of permits for applicable events.

### **Management Response**

Parks, Recreation and Natural Resources (PRNR) will work with the Nathan Benderson Park Conservancy (NBPC) to develop and implement enhanced procedures to ensure the timely application, processing, and receipt of Temporary Use Permits (TUPs). Since the last audit period, NBPC has demonstrated significant improvement in submitting TUP applications and supporting documentation. However, once an application is submitted with all required materials, the review and approval timeline rests with Sarasota County and the approving representatives and agencies which is outside of NBPC's control.

To further mitigate the risk of delays, PRNR and NBPC will establish additional tracking and follow-up procedures for both PRNR and NBPC staff. These procedures will emphasize timely initial submission as well as more proactive monitoring of application status throughout the review process.

In addition, PRNR intends to collaborate with Emergency Services and Planning and Development Services to evaluate potential updates to the TUP requirements outlined in the NBPC Agreement. NBP (Nathan Benderson Park) hosts many events that remain within park boundaries, have relatively small attendance, present minimal impact to surrounding properties and roadways and are activities that fall within the intended use of the park. NBP was designed and constructed to function as an event facility, PRNR believes updated language within the Agreement may help clarify the size and scope of events that require a TUP and/or support the development of a specialized event-approval process tailored to NBP's unique operation.

## **2. Discrepancies in Insurance Coverage**

### **Observation**

Out of a total of 50 vendors / contractors utilized by NBPC for FY 2024, IAD selected a random sample of 40 Certificates of Insurance (COIs) to analyze. IAD reviewed the COIs for proper coverage, insurance types, and that the insurance limits met the minimum dollar amounts set in the terms of the Agreement.

Through the testing of the 40 vendors/ contractors selected in the random sample, IAD found the following discrepancies:

- Fourteen (14) vendors/contractors that NBPC could not locate their FY 2024 COI.
- Five (5) vendors/contractors that did not have NBPC listed as an additionally insured party on their COI.
- Ten (10) vendors/contractors that did not have the County listed as an additionally insured party on their COI.
- Four (4) vendors/contractors that did not have the County and NBPC listed as additionally insured parties during the same time period.
- Twelve (12) vendors/contractors that did not have every insurance type and/or limit title/ amount per contract requirements on their COI.

### **Recommendation**

IAD recommends that NBPC retain their documentation based on requirements utilized by the County. Additionally, consider adding an amendment to the Agreement to more clearly identify specific requirements necessary for vendor/contractor insurance to reduce interpretation discrepancies. It is IADs understanding that NBPC has already taken steps to gain the correct insurance information to meet the requirements of the Agreement prior to signing new vendor/contractor arrangements.

### **Management Response**

During the course of this audit, NBPC proactively developed and implemented improved processes to ensure that all vendors and contractors provide proper insurance coverage and that corresponding documentation is consistently maintained. These improvements include requiring a valid Certificate of Insurance (COI) prior to issuing any purchase orders or entering into service agreements for work performed within the park.

PRNR agrees that an amended and/or reinstated Agreement with Nathan Benderson Park Conservancy with more specific and service-based insurance requirements is necessary to support the practical implementation of appropriate coverage for the wide range of services needed for park operations. When Parks, Recreation and Natural Resources

(PRNR) sought clarification from Sarasota County's Risk Management, staff were advised that insurance requirements should vary based on the nature of the services provided. However, the current Agreement applies a blanket requirement and does not distinguish between different types of services or associated risk levels.

PRNR also maintains that NBPC should not be required to impose more stringent insurance requirements on its vendors than Sarasota County would require if contracting directly with the same vendor for the same type of service.

The NBPC Agreement's current term expires on September 30, 2026. PRNR has begun preliminary planning to develop an amendment for review and approval within the next six to nine months. PRNR staff will work closely with Risk Management and the Office of the County Attorney (OCA) to draft updated insurance-requirement language that ensures appropriate and enforceable coverage while supporting the operational needs and flexibility essential to the Park's continued success.

