



Clerk of the Circuit Court
Board of County Commissioners
Marion County
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Internal Audit Division

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MEMORANDUM

TO: Myra Tedder, MSTU Director
Mike May, Growth Management Bureau Chief

FROM: David R. Ellspermann, Clerk of the Circuit Court
Wallace K. Watford, Internal Auditor

DATE: December 29, 2006

RE: AUDIT REPORT- SPECIAL REVIEW OF SILVER SPRINGS SHORES COMMUNITY CENTER AND MARION OAKS COMMUNITY CENTER AND GENERAL SERVICES

At the request of the Municipal Services Taxing Unit (MSTU) Department Director, the Internal Audit Division has performed a special review of the Silver Springs Shores Community Center and the Marion Oaks Community Center and General Services. This review focused primarily on operations at the Community Centers and General Services. We did not review any other operations of the MSTU Department.

Our review involved an examination of pertinent documents, review of financial activities, interviews of MSTU Department staff and Community Center staff and management, and observations of procedures and employee activities. We concentrated on the effectiveness and efficiency of the Community Centers as well as other operational aspects such as compliance with policies and procedures. Our review resulted in certain recommendations which should enhance controls and effectiveness and efficiency. Management's responses and subsequent actions are included and identified as updates. We commend the Director for requesting our review and taking prompt actions to implement those recommendations to which there were agreement.

Our report is presented in three sections: activities related solely to Marion Oaks; activities related solely to Silver Spring Shores; and activities related to both taxing units.

This review was conducted by Sachiko León, Senior Auditor, and Kathy Fitzhugh, Staff Auditor, under the direction of Wallace Watford, Internal Auditor. We would like to express our appreciation to the MSTU Director and the staff of the Silver Springs Shores Community Center, the Marion Oaks Community Center, and Marion Oaks General Services for their assistance and cooperation during this review.

c: Patrick Howard, County Administrator
Gisela R. Salas, Deputy County Administrator

MSTU Department Summary

The following information should provide the reader with departmental background in order to better evaluate this report.

The following is excerpted from the County's website. The Municipal Service Taxing Unit Department (MSTU) is responsible for the implementation and management of 35 MSTUs and 2 countywide MSBUs (Municipal Service Benefit Units) within Marion County under the direction of the Board of County Commissioners. MSTUs and MSBUs fund services such as recreation, street lighting, road maintenance, road improvements, and general services for their specific district.

The MSTU Department manages these taxing units by managing all staff employed within the MSTU or MSBU areas, reviewing all requested purchases, consulting with Advisory Boards on proposed budgets for the area, administration of the adopted budgets, preparing requests for proposals, development of specifications and plans for projects, acquisitions for goods and services in conjunction with the Purchasing Director, and authorization of all expenditures. The Department is also responsible for project management on any improvements to be completed within these areas such as road paving, recreation facilities, repairs and maintenance of equipment, and maintenance or upgrades of buildings and grounds.

The MSTU Department main office is located at the McPherson Government Complex. MSTU staff are Marion County employees. One MSTU Department employee, a Project Coordinator II, represents the MSTU Director in the supervision of taxing units, including the Silver Springs Shores Community Center, Marion Oaks Community Center and Marion Oaks General Services. These MSTUs are governed by separate citizen Advisory Boards.

Summary of Revenues and Expenditures (FY 2004-2005 actual; FY 2006 budgeted)

	FY 2004		FY 2005		FY 2006 (budgeted)	
	Revenue	Expenditures	Revenue	Expenditures	Revenue	Expenditures
Marion Oaks Comm Center	\$48,266	\$279,121	\$1,063,306	\$848,416	\$1,526,307	\$990,759
Marion Oaks General Svcs	263,482	233,283	271,075	405,241	251,266	390,561
SSS Comm Center	536,356	472,793	562,327	516,435	622,677	1,054,745

Marion Oaks MSTU Overview

Purpose of the Marion Oaks MSTU for Recreation, which funds the Community Center: to provide recreation services and facilities to the property owners and residents of Marion Oaks Subdivision. The facilities include basketball courts, tennis courts, and an auditorium and other rooms for rent. The Marion Oaks Community Center (MOCC) is funded from ad valorem taxes levied within the geographic boundaries of the taxing unit. Fees for the rental of the facilities are also collected. In FY 2005, five full time employees and four part time employees were authorized for MOCC. In FY 2006, six full time employees and three part time employees were budgeted.

The MOCC is open to residents who wish to use the facility. Residents can use the tennis courts, basketball courts, playground and other facilities. There are two recreation aides employed who are there to assist residents in obtaining locked equipment and who are in charge of locking and unlocking courts. Custodial staff maintain the facilities and MOCC grounds. The administrative staff perform duties associated with the rental of the facility. The facility is available for rental by anyone, including non-Marion Oaks residents, but may not be used for religious services. A fee schedule is included in the Rules and Regulations.

Purpose of Marion Oaks MSTU for General Services: to provide street lighting, mowing, and enhanced road maintenance on County maintained roads to the property owners and residents of Marion Oaks. General Services is funded by property owners through a per parcel assessment. In FY 2005, five full time positions were authorized and one part time employee was added in FY 2006.

Silver Springs Shores Community Center Overview

Purpose of the Silver Springs Shores Special Tax District for the Recreation Facility: to provide recreation activities and recreation facilities to the property owners and residents of Silver Springs Shores. The facilities include an auditorium, fitness room, swimming pools, playground, youth center and a new park across from the Community Center. The Community Center is funded from ad valorem taxes levied within the geographic boundaries of the taxing unit. Fees for the rental of the facilities are also collected. In FY 2005, nine full time employees and two part time employees were authorized. The SSS Special Tax District also includes a Youth Center for ages 9 to 17. The Youth Recreation Specialist plans events, monitors youth activities and checks ID cards. The Youth Recreation Specialist is supervised by the Maintenance Supervisor.

Findings and Recommendations

I. Findings Common to Marion Oaks and Silver Springs Shores Community Centers

A. Playground Inspections

While both Community Centers staff at SSS and MO stated that playgrounds are inspected periodically, they also mentioned that no documentation of inspections is maintained and inspectors are not certified to conduct playground inspections. According to Risk Management, the National Playground Safety Institute (NPSI) within National Recreation and Parks Association (NRPA) trains and certifies inspectors to look for certain aspects of playgrounds that could be dangerous if not maintained. Marion County Parks Department has certified personnel who maintain documentation of inspections by utilizing a checklist that identifies points of inspection and who train others to perform inspections. The lack of documentation and the absence of the inspections by a certified inspector leaves both Community Centers at risk if there is an injury on site. We recommend that, if possible, each Community Center have one employee on site who is certified by the NPSI.

(Update: The Director will ensure playground inspections are accomplished. An employee has been registered for a class to become a certified inspector and will perform inspections for both SSS and MO. Parks and Recreation Department also may be requested to perform inspections as appropriate.)

B. Records Retention

Marion County follows the Florida Department of State's guidelines for retaining records. We found that both taxing units may benefit from guidance on record retention. MOCC reported they have retained records pertaining to the rental of the facility for the past 13 years. SSS maintains certain facility rental records for one year. According to Florida Department of State General Schedule for Local Governments, Facility Rental Records should be retained for four fiscal years. We recommend that MSTU management consult with the Marion County Records Center to determine how and for how long records should be retained.

(Update: Management agreed with this recommendation. A representative of SSS has recently attended a class on records retention.)

II. Findings for Silver Springs Shores Community Center

A. Policies and Procedures Compliance

We found one area concerning rentals where SSS policies and procedures were not being followed and one area where the language needed to be updated to reflect the current County policy. In the first area, it appears that staff were making reasonable decisions but the policies do not allow for these decisions. We suggest that either staff follow policies or that policies be revised to allow for exceptions.

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The first area concerns rentals. We found that an SSS policy states that the rental fee must be collected during the set up or cleaning time of the reserved function. Instead, the fee is collected at the time that the damage deposit is returned to the renter, which is at least one week after the function. Although the required damage deposit was collected in advance, we recommend that staff comply with the policy or that the policy be revised to address this issue. If management decides to maintain and comply with the current policy, we understand that the Recreation Aide will be collecting rent after regular business hours. This will require that proper procedures and internal controls be established to safeguard the rent.

Another method of rent collection allowed by SSS policies is to have the rent deducted from the damage deposit before the damage deposit check is issued to the renter. The renter would receive a check in the amount of the damage deposit less the amount of rent. We believe this is the most efficient method to ensure that the County will not encounter a returned check issue. If Management agrees that this method is more efficient, we recommend that SSS personnel contact Finance to correctly execute this change.

(Update: Management is considering the recommended procedures and will implement as appropriate.)

The second area concerns the capital goods inventory threshold. We recommend that the SSS policy setting the threshold at \$500 should be updated to \$1,000 to follow current County policy

(Update: Management will recommend that the policy be revised.)

B. Organizational Structure

We found that the Maintenance Crew Supervisor directly supervises the Youth Center Recreation Specialist although the Youth Center Recreation Specialist has a higher pay scale than the Maintenance Crew Supervisor. We recommend that the MSTU Director further review this issue with Human Resources Department to verify whether such difference in pay grades is appropriate.

(Update: Management agreed that there is a disparity between these positions and promptly contacted Human Resources to clarify this issue.)

C. Youth Center Operations

1. Video Games

One of the activities available at the Youth Center is video games. We found that the policy does not state what sort of games are permitted for the members ages of 9 to 17. Video games are rated based on content by the Entertainment Software Rating Board. We suggest that management review this issue and consider if the policy should include guidance on the types of games that can be provided for Youth Center users.

(**Update:** Management stated that they would recommend that the policies include direction on appropriate video games.)

2. Youth Membership

We also found that the Youth Center provides an activity card for each youth whose parents are not registered members of SSS Center. This card can be obtained without a parent's consent and allows youths full access to Youth Center facilities and activities. According to Risk Management, this could pose a liability issue to the Youth Center. We recommend that MSTU Management discuss this issue with Risk Management to develop a clear understanding of the issues and the best process to mitigate against the liability.

We believe that the Youth Center could require a parent's signature on the membership enrollment form, along with an effort to verify the authenticity of the signature (perhaps by a followup phone call). Additional steps could also be implemented, such as requiring a copy of a driver's license or having the parent come in person to enroll the child. The enrollment form could include a section for medical information such as allergies or any other chronic condition of which the Youth Center staff should be aware in case of an emergency. We suggest that Risk Management also be consulted on this matter.

(**Update:** Management stated that they were in the process of creating a new form and will contact Risk Management for further direction.)

III. Findings Common to Marion Oaks Community Center and General Services

The following findings and observations are common to both Marion Oaks Community Center (MOCC) and Marion Oaks General Services (MOGS). Discussion of findings specific to each entity will follow in Section IV.

A. Enhanced efficiency in operations

We found that there are certain efficiencies that may be gained in some of the regular duties performed by the MOCC and MOGS employees. As Marion County employees, staff at MOCC and MOGS must follow Marion County policy. Therefore, these organizations must perform many

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duties similar to other departments' field offices, such as turning in time sheets and invoices for payments at a main office. Each taxing unit must submit to the main office in the McPherson Government Complex: invoices by each Wednesday; and either pick up pay stubs or submit time sheets on alternate Fridays. MSTU management does not allow one taxing unit to pick up or drop off for the other which can result in four trips from Marion Oaks per week for a total of approximately 160 miles.

We believe that these steps will eliminate inefficiencies in fuel consumption and employee time spent driving. The Wednesday trip to submit invoices could be eliminated because the Project Coordinator goes to Marion Oaks daily except for Friday. He could pick up the invoices and return them to the MSTU office which would save 80 miles per week. Also, we believe that time sheets could be faxed into the MSTU office on Friday then mailed to the office, which would eliminate 80 miles every other week.

(Update: Management has implemented an alternative procedure. MOCC and MOGS personnel are alternating trips to the MSTU main office.)

B. Enhanced efficiency in accountability

We believe that efficiencies also could be gained through employee access to information. At the time of our review, neither organization had access to the County's accounting program Finance Plus. The Staff Assistant at the MSTU main office had to provide monthly reports to each taxing unit. By not having access to Finance Plus, staff could not monitor expenditures and deposits as they were made. Once they sent their information to the main office, it could be a month before they were able to check to see if it was input correctly. We believe that it is more efficient for staff to have viewing capability of their accounts in order to monitor activity. We also noted during our review that each organization did not receive utility bills on site. Instead, utility bills go directly to the MSTU main office because they are paying the invoice. While this is acceptable, we believe that each taxing unit should be provided with a copy of the invoice to better timely monitor and determine if there are any mistakes.

(Update: MSTU has requested that the Finance Department grant viewing capability to Finance Plus reports for staff at MOCC and MOGS. Management also is now faxing copies of utility bills to both taxing units.)

IV. Findings for Marion Oaks Community Center

A. Rules and Regulations Compliance

1. Enhancements to Rules and Regulations

We found some areas where the Rules and Regulations (Rules) lacked clear direction and could be enhanced to sufficiently guide staff. The current Rules governing MOCC were approved by the Marion Oaks Advisory Board and Marion County Board of County Commissioners and became effective October 1, 2003. The Rules are currently in the process of being revised.

One noted one issue that involves the cleaning fee charged to renters. The Rules state the renter is required to pay \$75 for cleaning. The renter pays the fee to MOCC, which then contracts with the cleaning company. It is the understanding of staff that the cleaning fee paid by the renter must offset the cost to MOCC for cleaning. Therefore, staff charge the renter based on the cleaning company's schedule of fees which is based on the number of attendees. The lowest cost for cleaning the auditorium is \$75, which increases with the number of attendees. The Rules, however, state that the cleaning fee is \$75 and does not state that the renter can be charged based on the fee of the cleaning company or the number of attendees. We recommend that the Rules be revised to include that the renter can be charged based on the actual cost of the cleaning company's services.

In order to reserve the facility, a renter must fill out a rental application and estimate the number of people attending. If the number of attendees is underestimated, the renter may pay less than what will be charged by the cleaning company. Currently, if this happens, the renter is not assessed the extra amount charged which results in MOCC paying the difference. The Rules also do not specify that the renter can be charged more than the initial amount for cleaning if there are more attendees than estimated. We recommend that the Rules state that renters are responsible for the entire amount for cleaning. If the renter must be assessed more after the function, that amount should be paid from the damage deposit. (**Update:** According to MOCC staff, if any additional charges are incurred due to inaccurate attendance or excessive cleaning, the renter now will be responsible for those charges either by direct payment or by deduction from their damage deposit.)

Other areas where the Rules could be enhanced include:

- The Rules do not specify when rent, cleaning fee, and damage deposit are due. This can result in fees not being paid until possibly after the event. We recommend there be a deadline for these payments specified. (**Update:** According to MOCC staff, a 50% deposit now is due at the time of the reservation and the balance is due 30 days prior to the event.)
- According to the Rules, registered organizations receive 1 board meeting and 1 business meeting "free" per month. According to staff, registered organizations are also allowed 2 "free" functions per year which means that rent is not required but the cleaning fee is required. Staff have been allowing 2 free functions per year for registered organizations even though the Rules do not allow for these free functions. Registered organizations have not only not been required to pay rent, but also have not been required to pay for cleaning even though MOCC paid the cleaning company. We recommend that the Rules clarify

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whether or not registered organizations are allowed free functions and specify which fees are required and not required.

- MOCC allows residents to use their fax and copy machine. There is a policy in place to charge for copying, however it is not included in the written Rules. However, the Rules do not specify the cost to use the fax machine and there is no County policy to govern the charge to the public for a fax. Staff have not received any guidance on what to charge to send a fax which results in inconsistent charges to the public for faxes. We recommend that the Advisory Council determine and specify in the Rules the charges for faxes. (**Update:** Management stated that MOCC is now charging \$1.00 per faxed page and has increased the photocopying charge to \$.10 per page.)

(**Update:** The Director stated that the Rules and Regulations are in process of being revised. The above issues will be recommended to the Advisory Council for consideration. In addition, Management will propose a deduction from any rental deposit if the event is canceled.)

2. Compliance with Rules and Regulations

We found that MOCC staff did not always comply with the Rules. A “Fee Schedule and Damage Deposits” page is included in the Rules to detail the costs associated with renting the facility. There are different costs for different types of functions. The Rules state that “Waiver or adjustment of fees shall be approved by the Advisory Council.” We reviewed the MOCC files and found that MOCC staff did not always charge renters consistently according to the Rules and did not appear to seek approval of the Advisory Council. On some occasions, users of the facilities were not charged rent, usually because staff felt that the function benefitted the community (such as a town hall meeting held by a legislator). We found that some other renters were not required to pay a damage deposit because staff decided that the renter was not likely to damage the facility. We found that some renters were not charged correctly for cleaning because of either an error or because staff decided that the function would not require professional cleaning. Some of the decisions by staff to grant exceptions appear to be reasonable; however, the Rules state that the Advisory Council is the body that may allow waivers. We therefore recommend that the Rules be followed.

According to the Rules, registered organizations using the kitchen must pay \$20 as a kitchen cleaning fee and private parties must pay \$30. However, before our review, the staff interpreted this rule to mean that the kitchen cleaning fee was not necessary unless the kitchen was to be used for cooking. If the kitchen was used minimally (for example, only the refrigerator or ice machine), the renters were not charged the cleaning fee. Sometimes this minimal use required the kitchen to be cleaned professionally, but the renter was not subsequently required to pay for the cleaning. During this review, staff informed us they were reconsidering this interpretation and stated that they plan to require everyone using the kitchen in any capacity to pay the cleaning fee.

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(Update: According to Management, staff have been instructed that any waivers must be granted by the Advisory Council. They are collecting the kitchen cleaning fee for renters preparing or warming food. The Advisory Council has suggested that, if cleaning of the kitchen is needed and the renter was not assessed the fee, staff should deduct the fee from the damage deposit.)

B. Compliance with County Policy

County Administrative Policy 03-01 states that “County Vehicles are to be refueled only at County refuel sites. In the event of an unforeseen requirement and fuel is purchased from an outside vendor, it must be reported to Fleet Management...” We found that prior to March 2006, MOCC staff were purchasing fuel for a County truck using a County Purchasing Card at a private station which is not in compliance with the Administrative Policy. During March 2006, the Custodial Supervisor was informed by MSTU Department Management that they preferred that the Purchasing Card not be used to purchase fuel for the vehicle, but the card could continue to be used to purchase fuel for the mowers. He was instructed to personally purchase fuel for the County truck then submit for reimbursement. This procedure also does not comply with County Administrative policy. We were informed that staff, after the instructions by Department Management, purchased fuel for the mowers and began to use some of that fuel for the County truck. This procedure is also not in compliance with County policy.

Since our review was completed, MOCC staff located the fuel key that will allow staff to use County fuel. The MSTU Director directed that fuel be purchased in accordance with County policy. We found that MOCC staff began purchasing fuel in September from the County’s Fleet Department. We commend the Director for the prompt action.

C. Issues in Coordination of Cleaning Company

We reviewed expenditures for cleaning from October 2005 to June 2006 and found two occasions in which a function was canceled but Marion Oaks staff did not notify the cleaning company. This resulted in MOCC paying for travel of the cleaning crew (\$25 and \$15). We also found that the cleaning company overcharged MOCC on two occasions based on the number of attendees that the cleaning crew observed. For example, the cleaning invoice states that there were 100 attendees and charged \$115. However, according to the cleaning company’s fee schedule, MOCC should have only been charged \$95 resulting in the cleaning company overcharging by \$20. The second occasion was very similar except the cleaning company invoice stated that 120 people attended. This should have been a \$95 charge but MOCC was charged \$115. We recommend that staff make the required effort to notify the cleaning company when their scheduled services are no longer needed and to critically review each invoice to ensure that they are charged correctly.

(Update: Management stated that the Custodial Supervisor is in charge of notifying the cleaning company if events are canceled. Also, we were informed that all invoices from the cleaning company are being reviewed for discrepancies by the Community Center office staff.)

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MOCC contracts directly with the cleaning company and requires the renter to pre-pay for cleaning based on the estimated number of attendees and the cleaning company's fee schedule. The Recreation Aides are not present for the entire function. The cleaning company comes at the end of the party and makes an assessment of the number of people there and cleans the facility. The cleaning company is responsible for locking the facility when they are finished. The following disadvantages should be noted:

- MOCC is responsible for coordinating with the cleaning company.
- Recreation Aides are not present to confirm the number of attendees with the cleaning crew's estimate. It would be beneficial for MOCC to confirm the number of attendees with the cleaning company since MOCC currently pays the difference between the renter's estimate and the cleaning company's counts of attendance. We previously recommended that MOCC require the renter to pay more if the cleaning company finds that there are more than the original estimate. This could result in a dispute between the renter and the cleaning company regarding the number of attendees if MOCC is not able to confirm the number of people. Having all parties agree the night of the function would help eliminate disputes and assist in collecting the correct amount for cleaning from the renter.
- The cleaning company is responsible for locking the facility.

While it is the responsibility of the Advisory Council to set up procedures, we believe that management should consider the advantages and disadvantages of each procedure to be sure that the best procedure is implemented and then recommend any changes to the Advisory Council.

(Update: Management is considering the recommended procedures and will implement as appropriate.)

During this review, we noted some differences between Silver Springs Shores Community Center (SSS CC) and MOCC. One difference is in the way that each handles cleaning of the facility after it has been rented. The SSS CC requires that the renter contract with a company for cleaning. One SSS CC Recreation Aide stays at the facility for the duration of the function. When the function is over and the facility is clean, the Recreation Aide uses a checklist to determine if the cleaning is acceptable and records the time out since rent is based on the amount of time the facility is in use. The renter then agrees to the time out and that the facility is clean by signing the checklist. The advantages to this procedure include:

- Discrepancies between the renter and SSS CC on the amount of rent is prevented because both the recreation aide and renter agree to the time frame of the function when the checklist is signed.
- The burden of coordinating with the cleaning company is on the renter. Therefore, if the renter cancels the function, the renter is responsible for notifying the cleaning company.
- The Recreation Aide is responsible for locking the facility after the cleaning is finished.

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To accomplish this, the Recreation Aides' schedules must be flexible because functions can last until midnight.

(Update: Management stated that the newly hired Recreation Aides will be required to be available until midnight in order to have someone present at functions at the Center.)

D. Filing System

We found that the filing system used for the rental applications was not adequate to alert staff when money was due. We found one function that was to be held in 20 days had not paid the damage deposit or the cleaning fee. We found other functions to be held in less than one month that had not paid the cleaning fee. Once payment deadlines are established by the Rules, staff should develop a filing system that will alert them when fees and deposits are due.

(Update: Management, when notified during the audit, promptly instructed staff to revise the filing system. We have been informed that this has been accomplished.)

E. Damage Deposits

When we began our review, we were informed that MOCC had previously not been depositing damage deposits. Instead, they were holding the check until after the function, then returning the check if there was no damage. MSTU management learned of this procedure and instructed MOCC to begin depositing the checks, which began in May 2006. We agree that damage deposits should be deposited. MOCC was not instructed as to which account the damage deposit was to be deposited, so it was placed into a Miscellaneous account. The Finance Department informed MOCC of the correct account during our review. MOCC has made the appropriate changes and is now depositing damage deposits into the correct account.

We reviewed the damage deposit account from FY 2000 to present and found that in FY 2000 through FY 2003, there was a balance of \$1,416 with no change or activity. We could not determine where these funds came from and whether or not they should have been returned to customers or transferred to revenue. In FY 2004, MOCC refunded \$60 to a renter bringing the balance to \$1,356. There was more activity in FY 2005 in which it appears that one renter was not refunded his damage deposit for a function held in March 2005. We recommend that management research this beginning balance of \$1,416 and resolve its disposition. We also recommend that management identify renters who deserve a refund of a damage deposit and return those funds if no damages occurred.

(Update: Management stated that they will review the balance in the damage deposit account to determine if it should have been returned to customers or if it should be transferred to revenue. MOCC staff will now review all Reservation Requests on the Monday following the events and will complete the appropriate forms to refund the damage deposit.)

F. Purchasing with Gift Cards

We reviewed all purchases made by Purchasing Cards since October 1, 2005. We found one purchase at Home Depot that was made partially with a gift card. We questioned staff about how the gift card was obtained. We were told staff returned some items to Home Depot but were unable to locate the sales receipt. With no receipt, Home Depot issued a gift card for the amount of the items returned. Staff did not retain the receipt that showed how much the gift card was worth or what items were returned. Internal controls for gift cards, a cash equivalent, are weak, especially without the receipt indicating the amount on the gift card. We recommend that staff attempt to locate the original receipt when returning items in the future in order to obtain a credit on the purchasing card. If this is impractical, written permission should be obtained from the MSTU Department main office.

(**Update:** Management stated that staff at MOCC have been updated on Purchasing policy by Purchasing Department personnel. They are also making copies of all receipts for use when items need to be returned in order to receive a Purchasing Card credit.)

V. Findings for Marion Oaks General Services

A. Fuel Security

General Services has two tanks for diesel and unleaded fuel which is used for mowers and County vehicles assigned to General Services. These tanks are locked inside the gate and only two employees, the Superintendent and the Foreman, have keys to the gate. Employees and others can not access the pumps until the Superintendent or the Foreman is present.

Employees record fuel usage in a folder. The Superintendent records fuel purchases. We recommend an enhanced control over this asset by keeping a running balance of remaining fuel on hand for comparison to the gauge on the tank. This would enhance accountability by allowing management more control and oversight over fuel use and purchases, while deterring or detecting possible misuse.

(**Update:** Management is considering the recommended procedure and will implement as appropriate.)