



**Internal Audit Committee of  
Brevard County, Florida**

**Internal Audit Follow Up Review of**

**Environmentally Endangered Land Program (EEL Program)**

**Prepared By:  
Internal Auditors of Brevard County  
August 16, 2007**

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August 16, 2007

The Audit Committee of  
Brevard County, Florida  
Viera, Florida 32940-6699

The original audit report of the EEL (Environmentally Endangered Land) Program was issued December 7, 2004, pursuant to the approved 2004/2005 internal audit plan. This report was presented to the Audit committee on April 22, 2005. Due to the time lapse between the original audit report and the sensitivity of the EEL program objectives in the community it was determined a more ‘in-depth’ follow up would be appropriate at this time. This more detailed follow up was also done subsequent to the Clerk’s office issuing a report on the EEL program and at the request of EEL program management. We reviewed this report as part of our procedures. During the audit, we incorporated testing of some issues raised by the Clerk’s report. Other issues were considered outside the scope of this audit because they required outside ‘expert’ opinions, and were not addressed.

Our report is organized in the following sections:

<b>Executive Summary</b>	A high level summary of major issues which were identified during our internal audit follow-up.
<b>Background</b>	This provides an overview of the EEL Program.
<b>Objectives and Approach</b>	The internal audit objectives and focus are expanded upon in this section as well as a review of the various phases of our approach.
<b>Issues and Recommended Actions</b>	This section gives a description of the issues as well as the impact and recommended actions.

We would like to thank the Parks and Recreation Department and all those involved in assisting the Internal Auditors regarding this report on the EEL Program.

Respectfully Submitted,

***INTERNAL AUDITORS***

# **Executive Summary**

# Executive Summary

Following is a high level summary of the major issues and observations identified during our internal audit follow up. Detailed findings and recommendations are included within this report.

Issues	Risk Rating
<p>1. Land Acquisition Manual and Procedures – There were several issues related to the Land Acquisition Manual (LAM) and the process for identifying high priority properties and purchasing lands.</p> <ul style="list-style-type: none"> <li>▪ The LAM is difficult to follow or interpret in terms of identifying process steps for testing and is in need of revisions to clarify the processes and procedures. In addition, there were some internal procedural changes implemented in May 2006 in an effort to improve internal controls and documentation over the acquisition process. Testing of land purchases was based on the current procedures as described by EEL management and joint review of the LAM, rather than our interpretation of the LAM.</li> <li>▪ For high priority properties that are not already included in the Brevard County Coastal Scrub Project with the State, EEL staff prepare Project Summary Sheets for use by the Selection and Management Committee (SMC) in deciding on a 2<sup>nd</sup> majority vote, rather than preparing a Project Design Report, as required by the LAM.</li> <li>▪ Some potential acquisitions have been in the process for many years and documentation of SMC 1<sup>st</sup> and 2<sup>nd</sup> majority voting is unavailable.</li> <li>▪ EEL staff should review project files to ensure all appropriate documentation is included. Any missing information should be obtained immediately.</li> </ul>	<b>High</b>
<p>2. TNC Contract – Land Acquisition Team – Per the terms of the contract with TNC, the County was to appoint a Land Acquisition Team to oversee EEL Program land acquisition projects. Currently, there are no ‘formal’ appointed members of the Land Acquisition Team. We recommend EEL staff document the appointed team members, track meeting dates and attendance and keep minutes of the meetings.</p>	<b>High</b>
<p>3. TNC Contract – Work Plan – EEL staff and TNC staff have created a work plan, which includes the elements of acquisition strategies, matching funding, public outreach and project prioritization. The only item required to be included in the work plan by Exhibit ‘A’ that was not formally or informally identified throughout the audit, was TNC’s assistance with methods for attracting matching funding and financial partners that were not already in place.</p>	<b>High</b>
<p>4. Management Plans – EEL Program does not have all required management plans for properties and has not timely updated the management plan tracking spreadsheet. The EEL Program is currently out of compliance with the Sanctuary Management Manual (SMM), its Management Lease Agreements with the State of Florida and subsection 18-2.021(4) of the Florida Administrative Code.</p>	<b>High</b>
<p>5. TNC Contract – Invoices - While no charges on TNC invoices appeared unreasonable or unallowable according to contract terms, we questioned the necessity of some expenditures and their relation to EEL business. EEL staff review the invoices provided by TNC prior to payment by accounts payable; however, there is no detail review of supporting documentation for the charges on the invoices.</p>	<b>Medium</b>
<p>6. Recreation &amp; Advisory Committee – Per Resolution 05-53, the Recreation and Advisory Committee (REAC) was established to provide recommendations to EEL SMC and staff regarding public access, passive recreation and environmental education assessments for EEL managed conservation lands. Regular meetings are to be held monthly on specific days, with times and locations determined by the REAC. The meetings are to be advertised and open to the public. Monthly meetings have not been consistently held by the REAC.</p>	<b>Medium</b>
<p>7. Procedures Committee - Per the Land Acquisition Manual, the EEL Procedures Committee (Committee) is required to have ten (10) members appointed by the Board of County Commissioners. Currently there are only eight (8) members on this committee. Two (2) additional members need to be appointed.</p>	<b>Low</b>

# **Background**

# Background

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## Overview

The EEL Program was formed in 1990 subsequent to Brevard County's citizen vote to tax themselves for the purchase of environmentally endangered lands. The County was authorized to issue bonds up to \$55 million to support the costs of acquiring, protecting and maintaining these lands.

During the November 2004 election, Brevard County citizens voted to extend the purchasing power of the EEL Program by approving the Environmentally Endangered Land and Water Areas Bond Referendum, which will provide up to \$60 million of additional funding over the next 20 years.

The EEL Program is dedicated to protecting and maintaining environmentally endangered lands. The EEL Program is managed and assisted by Brevard County's Parks and Recreation Department. The Program's objective is to conserve the natural resources of Brevard County while providing educational and recreational facilities.

## Staffing

Key personnel from Parks and Recreation involved in the operations of the EEL Program are as follows:

<b>Name</b>	<b>Title</b>
Don Lusk	Director of Parks and Recreation
Mike Knight	Interim Program Manager
Sandy Carnival	Support Services Manager
Jenny Ashbury	Interim Land Acquisition Coordinator
Laura Clark	Administrative Secretary

## Land Acquisition

The EEL Program's main purpose is to acquire land which is deemed to be environmentally sensitive. Through the efforts of this program, approximately 18,000 acres of land has been preserved. Most of the land acquired by the Program was purchased in conjunction with funding from the State of Florida. The EEL Program also works with other conservation programs to purchase land. Some of the agencies EEL partners with include St. John's River Water Management District, the State of Florida Division of Lands and Florida Communities Trust. Partnering with other agencies leaves the Program more available funding to purchase additional land.

The Selection and Management Committee (SMC) is responsible for initially identifying which parcels should be targeted by the EEL Program for purchase. The SMC is made up of local Brevard County scientists appointed by the Board of County Commissioners (The Board). Identification of land by the SMC is determined based on the scientific criteria used to identify and select environmentally sensitive habitats.

The EEL Program has contracted with the Nature Conservancy (TNC), since the program's inception, to perform land acquisition services for the Program. TNC is responsible for identifying the land owner and negotiating with the land owner on a selling price. TNC normally discusses with the land owner his willingness to sell the property once the property has been identified as 'proposed' by the SMC.

After a willing seller has been identified and the SMC has approved, by majority vote, to pursue the land, appraisal bid requests are sent out to Florida State Certified Appraisers. Although, bids are not required for appraisals, EEL staff still follow County policy on bidding and obtain at least three responses to the appraisals. Bid selection is based on price and time frame for appraisal completion.

# **Background (continued)**

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## **Land Acquisition - continued**

The process for appraisals as described in the Land Acquisition Manual, is as follows:

“Each parcel to be acquired shall have at least one appraisal. Two appraisals are required when the estimated value of the parcel exceeds \$500,000. However, when two appraisals are obtained that differ significantly (the higher of the two values exceeds 120% of the lower value), a third appraisal may be obtained as determined by the EEL Program Manager. Additionally, an appraisal review shall be obtained for any appraisal exceeding \$250,000. All appraisals and reviews will be prepared by MAI appraisers contracted by the EEL Program, provided by Brevard County as permanent appraisal review staff or identified by the Division of State Lands(DSL), Bureau of Appraisal as part of an inter-agency acquisition project (as defined by a Multi-Party Acquisition Agreement).”

Once appraisals are received, TNC submits a Negotiation Strategy to EEL management for review and approval. TNC conducts negotiations with the land owners. TNC is not authorized to negotiate above appraised value without further EEL staff approval. The final purchase price must be approved by the Board. Properties over \$750,000 in value are also required to be reviewed by the County’s Land Acquisition Review Committee prior to submittal to the BoCC for approval. Once an agreement is reached, a contract is signed. All contracts are reviewed by the County Attorney’s office prior to submission to the Board for approval.

## **Land Management**

It is the primary responsibility of EEL Program staff to manage lands acquired by the EEL Program. In addition, the EEL Program is required to manage certain other properties purchased by the State, as defined in the County’s Management Lease Agreements with the State. The County has developed a Sanctuary Management Manual to guide EEL Program staff and to define the County’s overall objectives with respect to land management.

There are four large management areas within Brevard County; North, Central, South and South Beach. Each region is assigned one land manager and supporting field staff who are responsible for implementing the Program’s objectives specific to each region.

## **Education Centers**

An objective of the EEL Program is to open four public education centers, one located in each of the four regions. Currently the Enchanted Forest Sanctuary is the only Center open. The Sams House at the Pine Island Conservation Area is scheduled to be opened within one year and the Barrier Island Education Center is scheduled to be opened within five months. The Malabar Center is tentatively planned for construction at a future date.

- ***Enchanted Forest Sanctuary (North Region)*** - Located in the North Region, the Enchanted Forest Sanctuary was purchased for its unique geology and high biological diversity. This center is located on a 428 acre parcel of land in Titusville.
- ***Pine Island Conservation Area (Central Area)*** – The largest of the four centers being 969 acres and adjoining the Merritt Island National Wildlife Refuge, the Pine Island Conservation Area is jointly owned by the County and by the St. John’s River Water Management District.
- ***Malabar Scrub Sanctuary (South Area)*** – Malabar Scrub Sanctuary spreading out over 578 acre lands in the south area is a haven for the Florida scrub-jay, gopher tortoise and eastern indigo snake.
- ***Barrier Island Ecosystem Center (South Beaches)*** - The Barrier Island Ecosystem Center was property donated by the Richard King Mellon Foundation. The facility provides educational opportunities with its preserved barrier island habitats.

## **Outdoor Recreation**

The EEL Program provides for recreation to the public on twelve sites. The sites offer various amenities including hiking trails, boardwalks, informational kiosks, and guided tours.

## **Objectives and Approach**

# Objectives and Approach

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## Objectives

The internal audit for the EEL Program includes the following:

<input type="checkbox"/>	Determine that controls are in place to ensure compliance with applicable Florida Statutes and the applicable Board of County Commissioners' policies, procedures, resolutions, ordinances and agreements.
<input type="checkbox"/>	Determine the EEL Program has an effective system of controls in place that operate as designed to monitor TNC contract compliance.
<input type="checkbox"/>	Determine records and documentation for the various projects are sufficient to establish an audit trail for all transactions involving land acquisitions.
<input type="checkbox"/>	Determine the EEL Program system of internal accounting and administrative controls operates as designed and provides accurate timely information while at the same time is an efficient and effective operation.
<input type="checkbox"/>	Review appraisal process and determine that procedures are in place, reasonable and consistently followed.
<input type="checkbox"/>	Review concerns expressed by Clerk's office and a previous employee.

## Approach

Our audit approach consisted of four phases:

### Understanding and Documentation of Process

During phase one, we discussed with Mike Knight, Program Manager, and Jenny Ashbury, Interim Land Acquisition Coordinator the need for a more extensive follow up as well as the scope and objectives of the more extensive follow-up audit. We then met with EEL program employees and updated our documentation of the land acquisition process.

The methodology for understanding and documenting the process includes:

- Research and review applicable Florida Statutes, Brevard County Code of Ordinances, Administrative Orders and Department policies, as applicable to re-familiarize ourselves with the rules and ensure no changes to these items have occurred.
- Update documentation of the processes with the process owners and relevant County personnel.
- Identify the risks inherent to the process.
- Review the effectiveness of the current existing controls.
- Walk through the process with appropriate employees.
- Validate process risks and control assessment with subject matter experts.

### Population and Sample Determination

During our discussions with management, it was determined that internal procedure changes were made during mid-2006, therefore, we judgmentally selected a sample of land acquisitions implemented into the process starting May 2006 and later.

# **Objectives and Approach (continued)**

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## **Detailed Testing**

The purpose of this phase was performance of testing procedures based on our understanding of the facilities operations, applicable County ordinances, and federal and state statutes. Our procedures included observation and inquiry, walk throughs, and testing of individual transactions. Our testing included, but was not limited to, testing:

- Land acquisitions
- Program expenditures
- County's compliance with State Management Lease Agreements
- County's compliance with the Conservancy contract
- Conservancy's compliance with the Conservancy contract
- Documentation
- Bid procedures

## **Reporting**

During this phase, we summarized our findings related to the EEL Program, based on our detailed testing, into a report format.

## **Issues and Recommended Actions**

ISSUES AND RECOMMENDED ACTION

Rating	Issues	Recommendation	Management Response
<b>High</b>	<b>1 Land Acquisition Manual and Procedures</b>		
	<p>One of the EEL Program’s primary functions is to purchase land for conservation. The County has contracted with The Nature Conservancy (TNC) to assist in the process of land acquisition. In addition, a Selection and Management Committee (SMC), which is made up of local “scientists” and appointed by the County Commissioners, assists with recommendations of properties for potential acquisition.</p> <p>We developed an understanding of the County’s process through discussions with management and TNC representatives, and review of the Land Acquisition Manual (LAM) and the TNC contract. It was noted that the LAM currently in place is difficult to follow and interpret in terms of processes and procedures and is in need of revision to clarify the processes and procedures.</p> <p>It was also noted during discussions with EEL and TNC staff, that there were some internal procedure changes implemented in May 2006 in an effort to improve internal controls and documentation over the acquisition process.</p> <p>We documented the process for land acquisition based on discussions with staff and our joint review of the LAM, rather than our interpretation of the LAM. Testing was based on this documented process.</p>	<p>EEL staff should document in a formal department policy or by issuing a new Land Acquisition Manual, the process in place for acquiring lands.</p> <p>EEL staff should prepare Project Design Reports for potential acquisitions prior to the 2<sup>nd</sup> majority vote or prepare an amendment to the Coastal Scrub Project to include potential acquisitions.</p> <p>EEL staff should review project files to ensure all appropriate documentation is contained in the files. Any missing information should be obtained immediately.</p>	<p>Once the outstanding audits/reviews by the Internal Auditors and the Clerk’s office are completed, the Program Manager will prepare a proposal for EEL manual revisions for consideration by the EEL advisory committees.</p> <p><b>Expected completion date: August 2008</b>  <b>Expected test date: December 2008</b></p> <p>Management believes that the current Project Summary Reports provide all the necessary information to the SMC. Program Manager will propose a revision to the LAM to clarify this procedure.</p> <p><b>Expected completion date: August 2008</b>  <b>Expected test date: December 2008</b></p> <p>Land Acquisition Coordinator will review all active files to ensure all required hard copy documentation is present as defined by the audit report and the EEL property tracking data sheet.</p> <p><b>Expected completion date: November 2007</b>  <b>Expected test date: December 2007</b></p>

ISSUES AND RECOMMENDED ACTION

Rating	Issues	Recommendation	Management Response
<b>High</b>	<p><b>1</b> <i>Land Acquisition Manual and Procedures-continued</i></p>		
	<p>We selected 8 acquisitions that began the review and acquisition process between May 2006 and January 2007, noting the following exceptions:</p> <ul style="list-style-type: none"> <li>▪ Four of eight properties tested were not initially identified as high priority acquisitions and were therefore not contained in the Brevard Coastal Scrub Project. The SMC discussed adding these properties to the project by preparing an amendment and filing it with the appropriate state agency. As of the date of fieldwork this had not been done. Because the properties were not included in the Scrub Project, a Project Design Report is required for the 2<sup>nd</sup> majority vote. These reports have not been prepared and the SMC has been using Project Summary Sheets for the information in making a 2<sup>nd</sup> majority vote decision. Two of the eight files did not contain the internal review of the property appraisal, but were separately provided. It was noted that the two files that were missing the information were maintained by a former employee. The missing reviews were also performed by the same former employee. Files maintained by the current employee contained all appropriate documentation.</li> <li>▪ Four of the eight files did not contain the Project Summary Sheet used by the SMC for the 2nd majority vote, but were separately provided. Project summary sheets are maintained as soft copy files and are typically not always included in paper files.</li> <li>▪ Two of the eight files did not contain the majority vote information. The information was separately provided by EEL staff.</li> </ul>		

ISSUES AND RECOMMENDED ACTION

Rating	Issues	Recommendation	Management Response
<b>High</b>	<b>2 TNC Contract – Land Acquisition Team</b>		
	<p>Per the TNC contract, paragraph 22(h), County responsibilities, the County will appoint a Land Acquisition Team to oversee EEL Program land acquisition projects. The team will be composed of at least one staff from the EEL Program and the County Attorney’s office and will meet with TNC staff on a regular basis.</p> <p>During discussion with EEL staff, it was noted that there are no ‘formal’ appointees for the Land acquisition team. It is assumed that the ‘team’ consists of the EEL Land Acquisition Coordinator and a representative from the County Attorney’s office. According to EEL management, there is no documentation of attendance records or meeting minutes for these land acquisition ‘team’ meetings.</p> <p>It is noted that there is currently no requirement for the Land Acquisition Team to keep attendance records or meeting minutes.</p>	<p>Although not currently required by the TNC contract, we recommend EEL staff document the team members for the Land Acquisition team and track meeting dates and attendance records. EEL staff should also keep minutes of the meetings.</p>	<p>Land Acquisition Coordinator will document the names and positions of team members. A staff member will also begin keeping attendance records and meeting minutes.</p> <p><b>Expected completion date: September 2007</b>  <b>Expected test date: December 2007</b></p>

ISSUES AND RECOMMENDED ACTION

Rating	Issues	Recommendation	Management Response
<b>High</b>	<b>3 TNC Contract – Work Plan</b>		
	<p>Per the TNC contract, Exhibit ‘A’ Scope of Services, the Conservancy will work with County staff to create a workplan to implement the EEL Program’s land acquisition objectives.</p> <p>EEL staff and TNC staff have created a work plan, which includes the elements of acquisition strategies, matching funding, public outreach and project prioritization. In addition, per minutes of meetings with the SMC, these elements are continually discussed throughout the year, with priorities changing as conditions change.</p> <p>The only item required to be included in the work plan by Exhibit ‘A’ that was not formally or informally identified throughout the audit, was TNC’s assistance with methods for attracting matching funding and financial partners that were not already in place.</p>	<p>We recommend EEL staff work with TNC to revise the work plan to include all the elements described in the Conservancy contract, specifically attracting matching funding and financial partners that are not already in place.</p>	<p>Land Acquisition Coordinator will work with TNC staff to ensure that further clarification is added to the work plan related to TNC’s assistance with methods and strategies for attracting matching funding for the Program.</p> <p><b>Expected completion date: October 2007</b>  <b>Expected test date: December 2007</b></p>

ISSUES AND RECOMMENDED ACTION

Rating	Issues	Recommendation	Management Response
<b>High</b>	<b>4 Management Plans</b>		
	<p>The County has a spreadsheet currently maintained by EEL Program Management to track the status of all properties managed under the EEL Program. We noted the spreadsheet does not identify properties by their tax ID number, does not track due diligence costs by acquisition, does not specify the date of acquisition, all of which would allow for more effective tracking. We do note; however, that this information is maintained in an acquisition spreadsheet developed by the EEL staff. Staff is currently working to incorporate both the acquisition spreadsheet and management plan spreadsheet into a single database for more effective tracking.</p> <p>Appendix A-1 of the Sanctuary Management Manual (SMM) outlines the “EEL Program Conservation Principles and Directives.” Principle 10 indicates that management will develop and present to the Board of County Commissioners an Interim Management Plan within 90 days and a Management Plan within one year of the acquisition of a management unit or sanctuary site.</p> <p>In addition, the County manages numerous properties under two Management Lease Agreements with the State. For each of these properties, management is also required to submit a Management Plan to the Division of State Lands, in accordance with subsection 18-2.021(4) of the Florida Administrative Code.</p> <p>Although the A-list properties owned by the state that are covered under the Management Lease Agreements with the state are included in the spreadsheet, they are not discernible from the other properties, so it is not clear on the spreadsheet if the Management Plan is required to be sent to the state (ARC) or if the Management Plan stays at the County level for approval. It is not clear on the spreadsheet whether the property’s Management Plan process is completed or not.</p>	<p>1) We recommend management:</p> <p>a) ensure the management plan tracking sheet is updated timely and includes accurate information.</p> <p>b) continue to develop a Property tracking database which includes the information on both the management plan and acquisition spreadsheets, including tracking all properties by name and tax ID number, state or County ownership, management plan status, etc.</p>	<p>Support Services Manager will review spreadsheet to ensure all properties are up to date and will revise spreadsheet to include property title holder (County or State).</p> <p><b>Expected completion date: September 2007</b>  <b>Expected test date: December 2007</b></p> <p>Program Manager and Land Acquisition Coordinator will assess the cost for an outside contractor to develop the database for the EEL Program. If an outside contractor is not viable, the Land Acquisition Coordinator will continue to work with the IS department to develop an appropriate tracking tool.</p> <p><b>Expected completion date: March 2008</b>  <b>Expected test date: May 2008</b></p>

ISSUES AND RECOMMENDED ACTION

Rating	Issues	Recommendation	Management Response
<b>High</b>	<b>4</b> <i>Management Plans-continued</i>		
	<p>Numerous properties do not have completed and approved Management Plans, in accordance with the above requirements. According to the spreadsheet, there were no Management Plans available to the public and/or stakeholders for input, however, there was one property (Enchanted Forest) that was approved by ARC in 2000, one (Coconut Point) that was approved by ARC in 2002 and another (Hog Point) that was sent to the state in 2002.</p> <p>As we noted from prior testing, the following properties still lack a required Management Plan:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Continental Acreage (acquired November 2001)</li> <li><input type="checkbox"/> TiCo Scrub/TiCo Spaceport (acquired April 1994)</li> <li><input type="checkbox"/> Washburn Cove (acquired October 1997)</li> </ul> <p>A more comprehensive tracking system would benefit the EEL Program.</p> <p>Management is currently out of compliance with its SMM, its Management Lease Agreements with the State, and subsection 18-2.021(4) of the Florida Administrative Code.</p>	<p>c) continue to develop Management Plans for all properties, as required by the above policies and regulation.</p> <p>2) With respect to Interim Management Plans, management should consider the need to develop a policy to address compliance with the policy. Possible solutions may include full compliance with the current policy, removal of the current requirement from the SMM, or development of a generic interim plan to apply to all properties.</p>	<p>Land Managers and Program Manager will continue to develop management plans for properties. This process is ongoing until all funds are expended and no additional properties are being acquired.</p> <p><b>Expected completion date: ongoing</b>  <b>Expected test date: December 2008</b></p> <p>Program Manager will propose a revision to the Interim management plans policy in the Sanctuary Management Manual for consideration by the EEL advisory committees.</p> <p><b>Expected completion date: August 2008</b>  <b>Expected test date: December 2008</b></p>

ISSUES AND RECOMMENDED ACTION

Rating	Issues	Recommendation	Management Response
<b>Medium</b>	<b>5 TNC Contract – Invoices</b>		
	<p>The County has contracted with TNC to assist with identification and acquisition of properties. TNC submits invoices quarterly for reimbursement of labor and expenses associated with these services. EEL staff has not requested a review of the supporting documentation for these invoices during the current contract period (October 2005 through present).</p> <p>We reviewed supporting documentation for five invoices submitted between October 2005 through May 2007.</p> <p>The contract and invoices charge EEL for the following direct costs: employee payroll, employee benefits, supplies, communications and miscellaneous charges. In addition, 22% of total direct costs are charged as indirect costs. The contract is not clear as to what indirect costs will cover, since benefits, office supplies, telephone, internet, postage, and miscellaneous are charged under direct costs.</p> <p>While no expenses charged appeared unreasonable or unallowable according to the contract terms, we questioned the necessity of some of expenditures and their relation to EEL business, as follows:</p> <ul style="list-style-type: none"> <li>▪ There are numerous charges for travel expenses (\$2,836); however, not all were completely clear how the travel related to EEL business.</li> <li>▪ Conference registration in the amount of \$130.</li> <li>▪ Adobe software purchase in the amount of \$203.90.</li> </ul>	<p>EEL staff should, on at least an annual basis, review supporting documentation of TNC invoicing and ensure all charges relate to EEL business and are allowable under the contract.</p> <p>EEL staff should immediately review all TNC invoices and supporting documentation for the period October 2005 through present to determine if any expenses should be disallowed or reimbursed.</p>	<p>Land Acquisition Coordinator will request that TNC provide the supporting documentation for each invoice.</p> <p><b>Expected completion date: November 2007</b>  <b>Expected test date: December 2007</b></p> <p>Land Acquisition Coordinator will complete a review of the supporting documentation behind the invoices from October 2005 to present.</p> <p><b>Expected completion date: October 2007</b>  <b>Expected test date: December 2007</b></p>

ISSUES AND RECOMMENDED ACTION

Rating	Issues	Recommendation	Management Response
<b>Medium</b>	<b>6 Recreation &amp; Advisory Committee</b>		
	<p>Per Resolution 05-053, meetings of the Recreation and Advisory Committee (the Committee) should be held on a monthly basis. The meetings are also to be advertised and open to the public.</p> <p>For the period from October 2005 through April 2007, we noted that the Committee met a total of 10 out of 18 months. The Committee met a total of 11 times because they met twice in February of 2006.</p> <p>There are 8 months during the period tested that the Committee did not meet and was therefore out of compliance with the resolution. Discussion with management indicated that some meetings were not held because there was not enough work for the Committee to require a meeting.</p>	<p>We recommend EEL management request a change to the resolution by the Board of County Commissioners.</p>	<p>Support Services Manager will request a revision to the resolution.</p> <p><b>Expected completion date: November 2007</b>  <b>Expected test date: December 2007</b></p>

ISSUES AND RECOMMENDED ACTION

Rating	Issues	Recommendation	Management Response
Low	7 <i>Procedures Committee</i>		
	<p>Per the Land Acquisition Manual, the EEL Procedures Committee (Committee) is required to have ten (10) members appointed by the Board of County Commissioners. The Committee must be made up of the following individuals:</p> <ul style="list-style-type: none"> <li>▪ One by each Commissioner to represent their district.</li> <li>▪ One member from the financial sector.</li> <li>▪ One member from the development community.</li> <li>▪ Two members from the environmental community.</li> <li>▪ One member at large.</li> </ul> <p>We obtained a listing of the current Committee members and the positions on the Committee they represent. We noted that there are two (2) vacant positions, leaving only eight (8) members on the Committee. Discussion with EEL staff and review of email correspondence show that there have been two (2) notifications of the vacancies by EEL staff. Once in February 2007, then again in July 2007. The positions have not yet been filled.</p>	<p>We recommend EEL staff continue to request appointment of persons to fill these vacancies. We also recommend that the requests be more formal and consistent (e.g. monthly reminders).</p>	<p>Administrative Secretary will ensure adequate follow up is performed.</p> <p><b>Expected completion date: September 2007</b>  <b>Expected test date: December 2007</b></p>