



AUDIT REPORT



To preserve the public trust as guardians of the people's records and assets

DATE May 18, 2026

NO. 2026-003

FOLLOW-UP COMMUNITY SERVICES

PARKS & RECREATION

(ORIGINAL REPORT NO. 2024-006 ISSUED AUGUST 6, 2024)

INTERNAL AUDIT DIVISION
ROGER D. EATON
CLERK OF THE CIRCUIT COURT AND COUNTY COMPTROLLER
CHARLOTTE COUNTY FLORIDA



ROGER D. EATON
Clerk of the Circuit Court and County Comptroller

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To: The Honorable Roger D. Eaton, Charlotte County Clerk of the Circuit Court and County Comptroller

From: Dan Revallo, Internal Audit Director

Date: May 18, 2026

Subject: Follow-Up Charlotte County Community Services Parks and Recreation

Honorable Clerk Eaton,

The Internal Audit Division has completed our follow-up audit of Charlotte County Community Services Parks and Recreation. Misti Payette Internal Auditor II conducted this review.

The Community Services Division's response is attached to this report. We would like to thank Community Services for their cooperation and assistance in the completion of this audit.

The report will be posted to the Clerk of Courts website, charlotteclerk.com, under Internal Audit, Audit Reports. A link to this report has been sent to the appropriate parties.

Should you have any questions, please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink that reads "Daniel Revallo". The signature is written in a cursive style with a long horizontal stroke at the end.

Dan Revallo, CIA, CFE
Internal Audit Director
Charlotte County Clerk of the Circuit Court and County Comptroller

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EXECUTIVE SUMMARY

The Internal Audit Division performed a follow-up audit of the Charlotte County, Community Services Department; specifically, the Parks and Recreation Division, which included: i) Aquatic Operations, ii) Athletic Operations, iii) Park Services, and iv) Recreation Services. Follow-up audits are limited to the comments and recommendations made in the Community Services, Parks and Recreation Audit Report dated August 6, 2024. This follow-up considers the responses documented and any subsequent, corrective actions taken or delegated.

A few specific control weaknesses were noted; generally however, controls evaluated are adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met.

The status of any corrective actions will be assigned as follows:

OPEN – Corrective action has not been taken to adequately address the original audit comment.

OPEN/PARTIALLY COMPLETED – Corrective action has been implemented but has not adequately addressed the original audit comment.

CLOSED – Corrective action has been taken to adequately address the original audit comment.

Original Audit Comments and Status of Corrective Actions

OPEN

OPEN/PARTIALLY COMPLETED

- Control Weaknesses Identified with Facility Accident and Incident Reporting
- Facility Use Reservation Procedures Not Enforced

CLOSED

- Non-Compliance with Florida Statutes 514.031(4) and 514.031(5)
- Non-Compliance with Aquatics Operations Manual
- Non-Compliance with Required Aquatic Certifications
- Some Improvements Needed to Ensure iPads are Functioning as Intended
- Youth Sports Council (“YSC”) Membership Compliance Not Enforced
- Facility Use Agreements (“FUAs”) Lack Key Provisions and Consistency
- Improvement Opportunities for Safety Committee
- Some Minor Disparity Identified on Supervisor Sign-Off Due Date(s)
- Unable to Review I-Auditor Documents to Evidence Timely Maintenance
- Small Tools/Equipment Control Weakness Identified
- Control Weaknesses Identified with the Volunteers in Public Services (“VIPS”) Program Oversight

BACKGROUND

The Community Services Department's Parks and Recreation Divisions are dedicated to providing the residents and visitors of Charlotte County Florida with quality recreation and leisure activities and programs. The Divisions enrich quality of life by providing safe, well-maintained and accessible recreation and athletic facilities for all users to include athletic amenities, pools and splash pads, recreation centers, skate parks, and environmental parks, etc.

In September 2017, the Community Services Department achieved national accreditation from the Commission for Accreditation of Parks and Recreation Agencies ("CAPRA"). CAPRA recognizes Parks and Recreation agencies from around the United States for their excellence in operation and service. To achieve this national accreditation, there are 151 standards that need to be met. The Department achieved reaccreditation from CAPRA in November 2022.

Aquatic Operations

The Recreation Division operates four (4) County pools and one (1) splash pad to include:

- The **Ann & Chuck Dever Regional Park Pool and Wade Pool** is a heated, eight lane, twenty-five-yard competition pool with a shallow water play area and attached dive well equipped with a one-meter diving board and wheelchair ramp for accessibility. Recreational amenities include a water basketball hoop and a splash pad area for children. (Englewood, FL)
- The **Centennial Park Pool** is a 50-meter competition pool with diving well, and can accommodate short or long course swim lanes with starting blocks, scoreboard, bleachers, and shade structures. The pool house includes restrooms with showers and lockers, pump and control room, office and storage space. (Port Charlotte, FL)
- The **Port Charlotte Beach Park Pool** is a recreational swim pool that is located on Charlotte Harbor. The pool features a shallow and deeper water play area as well as a pool lift for accessibility. (Port Charlotte, FL)
- The **South County Regional Park Pool and Wade Pool** is a heated, eight lane, twenty-five-yard competition pool with a shallow water play area, splash pad, and separate dive well equipped with a one-meter diving board and wheelchair ramp for accessibility. Recreational amenities include a water basketball hoop and a splash pad area for children. (Punta Gorda, FL)
- The **McGuire Park Splash Pad** is a water recreation attraction with twenty-five interactive water features. (Port Charlotte, FL)

The aquatic amenities provide programs and activities that generally include: H2O Boot Camp, Water Aerobics, Lap Swimming, and Recreational Swimming. The two (2) Regional Park Pools also host the local, public high school swim and dive teams, club swim teams, and provide a training venue for local law enforcement and safety personnel.



Athletic Operations

The Recreation Division coordinates the use of the athletic amenities for public use purposes, tournament rentals, recreational and competitive youth sports leagues, adult sports leagues, as well as for school usage leagues, team and/or individual rentals, etc. Athletic amenities are available for use at the Ann and Chuck Dever Regional Park, Carmalita Park, Franz Ross Park, Harold Avenue Regional Park, Maracaibo Park, Centennial Park, South County Regional Park and Tringali Park.

The athletic amenities available include softball fields, baseball fields, football fields, soccer fields, horse arenas, multi-purpose/cricket field, outdoor hockey arena and gymnasiums, etc.



Use of the amenities is facilitated through facility use agreements and contract permits and allocated on a first come-first served basis.

Facility use reservations are not complete until the individual or organization submits a Facility Use Request Form, meets the Charlotte County's Certificate of Insurance requirements, and a facility usage permit has been issued and signed by both the requesting individual or organization and a Community Services Department representative. A 25% deposit will hold the facility. Fees are based on the rental type, and \$100 damage deposit is required per location. Fee Schedules are approved by the Board of County Commissioners.

Charlotte Sports Park



The Charlotte Sports Park is one of the Charlotte County "showcase facilities" that is practical for special events, corporate functions, sports tournaments, and 5k runs, etc. The 82-acre park is also the Spring Training Home of the Tampa Bay Rays. The Charlotte Sports Park features a 360-degree pedestrian concourse, a luxury hospitality suite, two (2) outfield berms, a children's play area, an outfield bar, practice fields, batting cages, a covered pavilion, and meeting rooms, etc.

Youth Sports Council

Charlotte County partners with the Youth Sports Council ("YSC") to bring quality programs to the youth of Charlotte County. The YSC is an ad-hoc committee representing youth athletic organizations in the County. The purpose of the YSC is to coordinate and promote the planned sports activities of various

independent organizations to provide the citizens of Charlotte County the opportunity to participate in amateur sports programs on or in quality athletic facilities.

Park Services

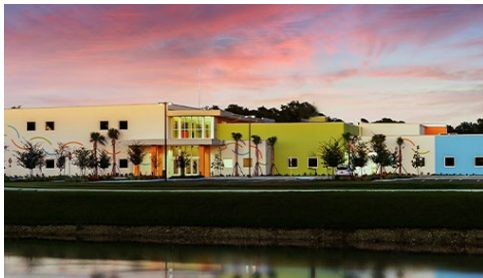
The Parks Division manages and safeguards over 60 parks and conservation lands, beaches, fishing piers, and boat ramps, etc. Park amenities vary by location but generally feature nature trails, fitness trails, bike trails and/or horse trails, and access to water, electric, public restrooms and free parking, etc. Some parks include picnic shelters, pavilions, and/or outdoor spaces that are available for rent for reservation and public use.



Parking Passes

Charlotte County beaches and boat ramps are pay to park amenities. The cost is \$0.75 per hour. Parking passes can be purchased by mail or in-person and need to be affixed to the vehicle on the inside front windshield, passenger side, bottom corner. Parking passes are \$53.50 for an annual pass, \$37.45 for a 6-month pass, and \$26.75 for a 3-month pass.

Recreation Services



Prior to Hurricane Ian, Charlotte County Recreation Division operated six (6) recreation centers to include: Ann & Chuck Dever Regional Park, Centennial Park, Harold Avenue Regional Park, Port Charlotte Beach Park, South County Regional Park, and Tringali Park. The Port Charlotte Beach Park remains closed. Recreation Center amenities vary by location but generally include multipurpose gymnasiums equipped for basketball, pickleball, and/or volleyball, multipurpose meeting and/or activity rooms, fitness centers, outdoor basketball and/or tennis courts, youth softball and/or baseball fields, playground areas, etc. Various recreational programs and special events are offered at these locations (i.e. drop-in basketball, special interest classes, Zumba, Home School Physical Education, etc.).

AUDIT OBJECTIVES

The purpose of the follow-up audit was to determine if the proposed corrective actions documented in response to comments and/or recommendations reported, within the Community Services Parks and Recreation Audit Report No. 2024-006, were adequately and timely implemented and/or resolved.

SCOPE AND METHODOLOGY

Internal Audit inquired of key staff, reviewed any applicable documentation to include, but not limited to, policies and procedures/SOP documents revised and/or implemented since last audited, current operating permits and Department of Health (“DOH”) inspection reports, training matrix documents, aquatics certifications and related job descriptions, I-Auditor reports, Youth Sports Council (“YSC”) and Facility Use Agreements (“FUAs”) and related control documents, facility use reservations and permits,

etc. We also performed site visits and observations on a sampled basis, etc. The scope of our audit considered activity and documentation from Fiscal Year 2025, largely from July 2025 and forward.

COMMENTS AND RECOMMENDATIONS AND FOLLOW-UP AUDIT RESULTS

Aquatic Operations

1. Non-Compliance with Florida Statutes 514.031(4) and 514.031(5)

We recommend management ensure compliance with Florida Statutes 514.031(4) and 514.031(5) by reinstructing staff and implementing controls to ensure required documents are posted in a conspicuous location, current and accessible for public view.

Original Response: “All instances of non-compliance identified have been corrected. This has been added to the facility supervisor responsibilities matrix, annual checklist and verified by the Recreation Superintendents assigned to those facilities.”

Status of Corrective Action: CLOSED

2. Non-Compliance with Aquatics Operations Manual

We recommend management reinstruct staff regarding the Aquatics Operations Manual to help ensure the safety of staff and pool patrons.

Original Response: “Aquatics staff receive training upon orientation and ongoing in-house training in accordance with the training matrix.”

Status of Corrective Action: CLOSED

3. Non-Compliance with Required Aquatic Certifications

We recommend management implement controls to ensure required certifications are secured at the time of hire or obtained within the 6-month threshold identified by policy and job description.

Original Response: “This requirement will need to be revised to adjust for the current employment market conditions. 6-months is not a reasonable expectation without creating shift shortages. Management will review the job description with Human Resources. The Water Safety Instructor certification is a requirement for providing instruction, not necessarily for being a lifeguard.”

Status of Corrective Action: CLOSED

4. Some Improvements Needed to Ensure iPads are Functioning as Intended

We recommend management implement procedures to ensure staff iPads are updated and functioning as intended to ensure I-Auditor audits performed by staff are readily available for inspection and review.

Original Response: “Additional training has been conducted to ensure iPads are updated in a timely manner. Staff will be instructed to promptly report any issues with iPad operations to the IT Service Desk for corrective action.”

Status of Corrective Action: CLOSED

5. Control Weaknesses Identified with Facility Accident and Incident Reporting

We recommend management increase controls over accident and incident reporting procedures to ensure all reportable events are logged, complete and routed to the appropriate persons for proper oversight and consideration. This should include an updated procedures document.

Original Response: “There is a revised SOP. The SharePoint workflow process has been adjusted to ensure supervisors are able to review reports when notified. In all cases, Risk Management receives the initial report upon submittal to the workflow.”

Status of Corrective Action: OPEN/PARTIALLY COMPLETED

Auditor Comments: SharePoint workflow does appear to properly route the accident/incident events to supervisors and Risk Management, however many these events appear **stalled** in the workflow process. We obtained the current SharePoint log on 10/20/2025, and determined the following;

- **74 events, or 15%, reflect a “Supervisor Review” form status.**
 - 43 of these events were from **2024 and prior**
 - 25 events, or 34%, occurred between **January and July 2025**
 - 6 events, or 8%, occurred between **September and October 2025**
 - 4 of the 6 events occurring in **September 2025**
- **87 events, or 18%, reflect a “Management Review” form status.**
 - **76** of these events were from **2024 and prior**
 - **11** events, or 13%, occurred between **March and September 2025**
 - **1** of the events occurring in **September 2025**
- **2 events logged reflected a “Draft” form status.**
 - One of these events occurred in **February 2025** and the other **June 2025**
- There were 138 events logged for 2025 (January to October).
 - **20 of these 138 events, about 14%, included the same “Supervisor Approver” and “Manager Who Approved” name.** These should be different staff members.

Athletic Operations

1. Youth Sports Council (“YSC”) Membership Compliance Not Enforced

We recommend management enforce the membership and attendance requirements of the YSC and increase oversight and controls to ensure only those member organizations in good standing qualify for certain benefits, including (but not limited to) complimentary or discounted fees for usage of Charlotte County outdoor facilities for organization practices, games, and/or tournaments.

Original Response: “A requirements matrix is established to ensure all YSC organizations meet membership and attendance requirements. Recent staff changes identified negligent performance. Additional oversight by the appropriate Recreation Superintendent will ensure consistency.”

Status of Corrective Action: CLOSED

2. Facility Use Agreements (“FUAs”) Lack Key Provisions and Consistency

We recommend management update the current FUAs to include all pertinent membership and attendance provisions. Both parties will mutually benefit from well-defined expectations, especially those related to the statutory requirements of the State of Florida (i.e. background screenings, concussion policies). **We additionally recommend** management ensure FUAs are consistent to ensure there is no perception of preferential treatment of some member organizations over others.

Original Response: “The current FUA is approved for use by the County Attorney’s Office. Paragraph 16 of the FUA includes the organizations responsibility “to comply with all statute, ordinance, rule, orders, regulations, and requirements of the federal, state, county, and city government where applicable, and of any and all departments and bureaus with regard to the said use of the premises...” A review of the agreement by the County Attorney’s Office is requested. Annual updates of the FUA will be applied consistently.”

Status of Corrective Action: CLOSED

3. Facility Use Reservation Procedures Not Enforced

We recommend management enforce the facility use reservation guidelines in place to include a) receipt and retention of the required documents (i.e. facility use request forms, signed permits, and certificate of liability insurance), b) receipt of \$100 damage deposit where required, c) receipt of 25% deposit collected at the time of reservation, and d) payment in full at least two weeks prior to the rental engagement.

We additionally recommend management consider updating facility use reservation guidelines to include guidance on circumstances where exception(s) are considered appropriate (i.e. extension services, school board rentals, etc.).

Original Response: “Staff will ensure proper and timely collection of required documentation, deposits, and payments in full. Staff will work with the Information Technology division to determine if ActiveNet can enforce reservation guidelines through user permissions and customer profiles.”

Status of Corrective Action: OPEN/PARTIALLY COMPLETED

Auditor Comments: Our follow-up review began August 26, 2025, and an “ActiveNet Focus Group” was created late August 2025, with the objective of identifying ActiveNet concerns and strategizing solutions. The “ActiveNet Focus Group” meets regularly (in most cases, appears monthly) and is ongoing at this time. A sampled review **identified similar concerns over procedures as those noted in the initial audit.**

4. Improvement Opportunities for Safety Committee

We recommend Safety Committee Bylaws be revised to include review of any facility accident and/or incident reports that occur in addition to the staff related workers' compensation accident reports. **We additionally recommend** Safety Committee Bylaws be revised to include a meeting reschedule component for when meetings are cancelled to ensure the minimum meeting requirements are met each year.

Original Response: "As the Safety Committee is not a Board appointed board or committee the by-laws were rescinded. Risk Management receives all accident/incident reports and attends the meetings and provides input and insight regularly."

Status of Corrective Action: CLOSED

5. Some Minor Disparity Identified on Supervisor Sign-off Due Date(s)

We recommend management update the Maintenance Operations Manual to reflect the approved, intended I-Auditor audit due date(s), if appropriate.

Original Response: "These requirements will be considered during the annual review of the Maintenance Operations Manual."

Status of Corrective Action: CLOSED

Park Services

1. Unable to Review I-Auditor Documents to Evidence Timely Maintenance

We recommend management ensure there is adequate documentation available and evidence of timely supervisor review as required by the documented policies and procedures in place and/or updated the policies and procedures to reflect the current, approved procedures.

Original Response: "We are working with the IT Business Analyst to restore service to the iPads to continue use of iAuditor for safety inspections. Additional documentation will become available with CityWorks implementation."

Status of Corrective Action: CLOSED

2. Small Tools/Equipment Control Weakness Identified

We recommend management separate the functions of custody over a location's small equipment/tools and the person(s) with access to update the location's control document to help safeguard the small equipment/tools from theft, waste and/or abuse.

Original Response: "A staff position will be assigned to this task upon implementation of CityWorks."

Status of Corrective Action: CLOSED

Recreation Services

1. Control Weaknesses Identified with the Volunteers in Public Services (“VIPS”) Program Oversight

We recommend management adhere to the VIPS program policy and designate a single individual responsible for overseeing volunteers utilized within the Parks and Recreation Divisions. **We additionally recommend** management implement additional procedures and/or controls to ensure required screenings are performed for those VIPS volunteering with youth programs. A complete compilation of VIPS should be regularly maintained and available for inspection, as well as of any required documentation and/or screenings, etc.

Original Response: “Volunteer management and VIPS is included in the Program Ops Manual and the Operations Manual. Facility supervisors have been reminded to follow the VIPS program for all volunteers so that the required information will be readily available.”

Status of Corrective Action: CLOSED

CONCLUSION

A few specific control weaknesses were noted; generally however, controls evaluated are adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met.

ACKNOWLEDGEMENT

We would like to thank the Community Services Department; specifically, the Parks and Recreation Divisions, the Fiscal Services Division, the Human Resources Division, as well as the Comptroller’s Finance Division for their assistance in the completion of this audit.

Audit performed by:


Misti Payette, CIA, CRMA, CGAP

Internal Auditor II

Charlotte County Clerk of Court and Comptroller



MEMORANDUM

Date: 05-13-26
To: Dan Revallo, Internal Audit Director, Charlotte County Clerk of Court and Comptroller
Misti Payette, Internal Auditor II, Charlotte County Clerk of Court and Comptroller
From: Tommy Scott, Director 
Copy: Emily Lewis, Deputy County Administrator
Subject: Parks and Recreation Operations Audit Follow Up, Management Responses

We have reviewed the audit follow-up findings and have prepared the following management response addressing each item. We appreciate the continued collaboration and our shared commitment to providing efficient and effective public service to the citizens of Charlotte County.

Please let me know if any additional information is needed.

OPEN/PARTIALLY COMPLETED

Aquatic Operations

5. Control Weaknesses identified with Facility Accident and Incident Reporting

We recommended management increase controls over accident and incident reporting procedures to ensure all reportable events are logged, complete and routed to the appropriate persons for proper oversight and consideration. This should include an updated procedures document.

Management Response:

- Workflow revisions are complete to account for changes in the organization structure.

Athletic Operations

1. Facility Use Reservation Procedures Not Enforced

We recommended management enforce the facility use reservation guidelines in place to include a) receipt and retention of the required documents (i.e. facility use request forms, signed permits, and certificate of liability insurance), b) receipt of \$100 damage deposit

where required, c) receipt of 25% deposit collected at the time of reservation, and d) payment in full at least two weeks prior to the rental engagement. **We additionally recommended** management consider updating facility use reservation guidelines to include guidance on circumstances where exception(s) are considered appropriate (i.e. extension services, school board rentals, etc.).

Management's Response:

- ActiveNet customers are assigned categories to apply appropriate policies for charges:

- Appropriate charges are assigned to each park, facility, and amenity, by customer type in accordance with the fee schedule.

- The Parks and Natural Resources Division has completed revisions to operating procedures and trained dedicated Athletics Coordinator to ensure compliance.
Revisions were made to the following documents:
 - Athletic Operations Manual
 - Athletic Tournament Booking Guidelines
 - Athletic Tournament Refund Guidelines
 - Athletic Field Facility Usage Request Form
 - Youth Sports Council Bylaws



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