



**Hillsborough
County Florida**

**Board of County Commissioners
County Internal Auditor's Office**

**JAN K. PLATT ENVIRONMENTAL LANDS ACQUISITION AND PROTECTION PROGRAM
AND
CONSERVATION & ENVIRONMENTAL LANDS MANAGEMENT
ENVIRONMENTAL LANDS MANAGEMENT SECTION – PART 1**

**Report # 18-02
June 20, 2018**



TO: Board of County Commissioners

FROM: Peggy Caskey, County Internal Auditor

DATE: June 20, 2018

SUBJECT: Jan K. Platt Environmental Land Acquisition and Protection Program and Conservation & Environmental Lands Management - Environmental Lands Management Section – Part 1, Audit Report #18-02

The Audit Team performed an audit of the above referenced Jan K. Platt Environmental Lands Acquisition and Protection Program and Conservation & Environmental Lands Management - Environmental Lands Management Section. Response to the Audit Team's recommendations was received from the Director of the Conservation and Environmental Lands Management (CELM) Department. Management's response follows each audit comment and recommendation.

The purpose of this Report is to provide management independent, objective analysis, recommendations, counsel, and information concerning the activities reviewed. As such, this Report is not an appraisal or rating of management.

Although the Audit Team exercised due professional care in the performance of this audit, this should not be construed to mean that unreported noncompliance or irregularities do not exist. The deterrence of fraud and/or employee abuse is the responsibility of management. Audit procedures alone, even when carried out with professional care, do not guarantee that fraud or abuse will be detected.

I appreciate the cooperation and professional courtesies extended to the Audit Team. Conservation & Environmental Lands Management gave the Audit Team full, free, and unrestricted access to all applicable activities, records, property, and personnel necessary to accomplish the stated objective of this audit engagement. Personnel also provided necessary assistance for the Audit Team to effectively perform the audit in an efficient manner.

Sincerely,

Peggy Caskey, CIA, CISA, CFE
County Internal Auditor

CC: Dexter Barge, Assistant County Administrator
Christine Beck, County Attorney
Greg Horwedel, Deputy County Administrator
Mike Merrill, County Administrator
John (Forest) Turbiville, Director, Conservation and Environmental Lands Management

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EXECUTIVE SUMMARY

The Jan K. Platt Environmental Land Acquisition and Protection Program (ELAPP) life cycle has three main areas of activities: site acquisition, site restoration, and ongoing site maintenance. The Audit Team reviewed processes and controls in the site acquisition and ongoing site maintenance activities.

The site acquisition activities reviewed by the Audit Team were in compliance with applicable Jan K. Platt, ELAPP Administrative Procedures.

For all of the management plans reviewed, that required the State's approval, the approval was obtained. The Conservation & Environmental Lands Management - Environmental Lands Management Section (Section) had a required management plan on file for 100% of the sites tested. Of these plans on file, 62% were updated timely.

The ongoing site maintenance activity does not have a well-defined work order management system or record-keeping practices which can lead to a higher potential for errors and higher costs due to inefficiencies. The Board of County Commissioners (BOCC) has an inter-local agreement with the University of South Florida to assist management with enhancing record-keeping practices.

In part 2 of this project, it is anticipated that, the County Internal Auditor will oversee a contract with Barth Associates to assist the Section with establishing specific, measurable outcomes for conservation land acquisition, restoration, and maintenance.

OVERALL OPINION

Although certain controls and processes for the daily ongoing site maintenance activities are not yet well formalized, defined and documented, there appears to be an existence of some overall control awareness. The recommendations in this Report are designed to further strengthen and mature the control structure from an informal level to a repeatable level (from 1 to a 2 out of a possible 5).

The exit conference was held on April 10, 2018.

Other minor concerns not included in this Report were communicated to management and/or corrected during fieldwork.

AUDITED BY

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Melinda Jenzarli, CIA, CISA, CFE, CPA, MBA, Lead Internal Auditor

Ricardo Cepin, CPA, CFE, former Senior Internal Auditor (participated on the Audit Team from May 1, 2017, to March 15, 2018)

BACKGROUND INFORMATION

The ELAPP is a voluntary program established to provide the process and funding for identifying, acquiring, preserving and protecting endangered, environmentally-sensitive and significant lands in Hillsborough County. It is a citizen-based program with volunteer committees involved in every key aspect.

The Section manages sites acquired through the ELAPP. The Section's employees are responsible for prescribed burning, invasive species control, wildlife inventory, trail maintenance, feral animal control and habitat improvements for endangered and threatened species of plants and animals.

The ELAPP was established in 1987 through Ordinance No. 87-1 (as amended by Ordinances No. 91-2 and 93-15) to acquire, preserve, and protect endangered and environmentally sensitive lands, beaches and beach access, parks and recreational lands, which was supported by a voter-approved referendum. An ad valorem tax was levied and imposed, not to exceed 0.25 mill for a period not to exceed four years. Subsequently, two voter-approved referendums that materially impact the ELAPP funding and spending limitations were adopted.

- Ordinance No. 90-19 (as amended by Ordinances No. 90-31E, 90-33 and 93-16), authorized the issuance of general obligation bonds not to exceed \$100 million.
- Ordinance No. 08-16 authorized the issuance of general obligation bonds not to exceed \$200 million.

Historically, the ELAPP was funded through a combination of general obligation bond proceeds, ad valorem tax collections, and transfers from the BOCC's general fund. In 2009, \$59.43 million of the general obligation bonds authorized by Ordinance No. 08-16 were issued pursuant to Resolution No. R09-128, as amended and supplemented by Resolution No. R09-159. It is anticipated that an additional \$15 million will be issued in calendar year 2018.

The Section is responsible for operations and management of the ELAPP including restoration. The Section, which is funded by the BOCC's general fund, expended approximately \$2.8 million in fiscal year 2017.

The Jan K. Platt ELAPP Administrative Procedures, establish the acquisition and management requirements. Per these procedures, a management plan must be developed for each site and updated every 10 years. Sites acquired with joint State funding are governed by the agreement with the applicable State agency.

Exhibit 1 below shows the total funds expended from BOCC, State funding, and other sources since the ELAPP was established in 1987 through March 19, 2018.

Exhibit 1: ELAPP Site Acquisition and Restoration Activity				
Site Activity	Total BOCC & Joint Funding	BOCC Funding	Joint Funding	Acres
Acquisition ¹	\$259,357,693	\$176,395,222	\$82,962,471	61,276.8
Restoration ²	\$42,645,879	\$9,786,020	\$32,859,859	5,000

¹ Source: Real Estate and Facilities Services records. Includes historical BOCC and joint funding sources since 1987.

² Source: Total restoration funds expended and acres is an estimate received from the Section and includes BOCC and joint funding sources since 1987.

OBJECTIVE

The primary objective of this audit was to determine the control maturity level of the Conservation & Environmental Lands Management Jan K. Platt Environmental Land Acquisition and Protection Program; and Environmental Lands Management Section.

APPROACH

The audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*. These Standards require that the County Internal Auditor's Office plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the audit comments and conclusions based on the audit objectives. The County Internal Auditor believes the evidence obtained provides this reasonable basis.

SCOPE

The audit period was from December 29, 2009, to June 6, 2017. The Audit Team validated the population of sites acquired through the ELAPP as of June 6, 2017. From the population, the Audit Team judgmentally selected a sample of 15. To ensure the sample represented the population, the sample was selected based on unit acreage, funding agency, managing entity, and date of acquisition. The Audit Team looked operationally at the ELAPP site life cycle activities.

The Audit Team used the sample to determine whether or not:

- site acquisition activities were in compliance with applicable Jan K. Platt, ELAPP Administrative Procedures;
- for each site, a management plan was developed, approved by a State agency, as applicable, and was updated within the past 10 years per the ELAPP Administrative Procedures; and
- the Section consistently performed site management maintenance activities in compliance with management plans.

The Audit Team attempted to determine the resources necessary to maintain the ELAPP.

OVERALL EVALUATION

AUDIT COMMENT	CONCLUSION OF OBJECTIVE	PAGE
1	Site acquisition activities reviewed were in compliance with applicable Jan K. Platt, ELAPP Administrative Procedures.	6
2	For all of the management plans reviewed, that required the State's approval, the approval was obtained. The Section had a required management plan on file for 100% of the sites tested. Of these plans on file, 62% were updated timely.	7
3	Not having a well-defined work order management system and record-keeping practices, is causing site maintenance activities to be performed inconsistently.	9
4	Due to a lack of sufficient data and record-keeping controls, the Audit Team was unable to determine the resources necessary to maintain the ELAPP.	11

POSITIVE ATTRIBUTES

In July 2016, Conservation & Environmental Lands Management contracted with Barth Associates, public realm planning, design, and facilitation consultants, to develop a twenty-year strategic master plan. The project scope of work included existing conditions, capital needs, and an operational needs assessment of the ELAPP sites managed by the Section. The Section's staff worked in coordination with Barth Associates to achieve the project's objectives. The comprehensive master plan was completed in March 2017. The master plan executive summary was presented to the BOCC during a budget workshop in April 2017.

Conservation and Environmental Lands Management has an existing agreement with the University of Florida to perform a Hillsborough County Conservation & Environmental Lands analysis. This analysis will determine the feasibility of reestablishing the black bear population in Hillsborough County and identify unprotected lands that provide the best opportunities to maximize the protection of sensitive native wildlife species. The analysis is anticipated to be complete in July 2018.

The BOCC has an inter-local agreement with the University of South Florida to assist management with enhancing record-keeping practices.

AUDIT COMMENTS & RECOMMENDATIONS

1 – SITE ACQUISITION ACTIVITIES

AUDIT COMMENT

Site acquisition activities reviewed were in compliance with applicable Jan K. Platt, ELAPP Administrative Procedures.

DISCUSSION AND AUDIT PROCEDURES

See Appendix, page 13, Exhibit 2.

RESULTS

No material concerns were identified. Site acquisition activities reviewed by the Audit Team were in compliance with applicable written guiding principles. All of the supporting documentation tested was in the BOCC records.

2 – MONITORING SITE MANAGEMENT PLANS

AUDIT COMMENT

For all of the management plans reviewed, that required the State's approval, the approval was obtained. The Section had a required management plan on file for 100% of the sites tested. Of these plans on file, 62% were updated timely.

DISCUSSION AND AUDIT PROCEDURES

See Appendix, pages 14 – 16, Exhibits 3 - 6.

RESULTS

Per the Jan K. Platt ELAPP Administrative Procedures, Section 10, "all sites acquired or preserved will have a management plan. Management plans are to be reviewed and revised on an as-needed basis or at least every 10 years." Of the 15 management plans in the sample, 4 required the State's approval. All 4, or 100%, received the State's approval. Of the 15 management plans in the sample, one was not required, per agreement, to have a management plan. Another site was immediately deeded to another agency and there was no agreement for the agency to develop a management plan. These two plans were removed from testing. Of the 13 management plans remaining, 13, or 100%, had a required management plan on file. Eight (8), or 62%, were updated within the past 10 years.

The BOCC recreates the management plan as opposed to revising the existing plan. The Audit Team performed a benchmark survey of management plan update requirements for environmental sites acquired under Florida local governments' conservation ELAPPs (Exhibit 6, page 16). The BOCC is the only Florida local government benchmarked that recreates its plans.

RECOMMENDATIONS

To improve overall site monitoring management plan operations:

- Consideration should be given to implementing a control procedure to ensure management plans are updated as frequently as required by the applicable written guiding principle and maintained in the BOCC records; and
- For ELAPP properties acquired solely by the BOCC and managed in accordance with the Jan K. Platt ELAPP Administrative Procedures, determine if it would be more cost effective, and in the best interest of the BOCC, to update management plans as needed, and create new management plans only when there are significant changes to conservation, environment, or resource management strategies.

MANAGEMENT RESPONSE

The Managing Agency agrees with these recommendations. Currently, management plans are tracked on a spreadsheet that is periodically updated. The Managing Agency will ensure management plans are updated as frequently as required by the applicable written guiding principle.

Additionally, for properties acquired solely by the BOCC and managed in accordance with the Jan K. Platt ELAPP Administrative Procedures, the Agency will request that the ELAPP General Committee revise these Procedures to reflect that management plans be updated on an as-needed basis, and to create new management plans only when there are significant changes to conservation, environmental, or resource management strategies for a particular site.

TARGET COMPLETION DATE

October 31, 2018

3 – SITE MANAGEMENT MAINTENANCE ACTIVITY COMPLIANCE

AUDIT COMMENT

Not having a well-defined work order management system and record-keeping practices, is causing site maintenance activities to be performed inconsistently.

DISCUSSION AND AUDIT PROCEDURES

See Appendix, page 17.

RESULTS

Of the 15 management plans in the sample, 6 sites are managed by other public entities. The Section does not perform monitoring activities to ensure conformance with the management plan. Therefore, the Audit Team did not perform site maintenance activity compliance testing on these six sites.

For the nine (9) sites remaining in the sample, that were managed by the Section, the Audit Team obtained and reviewed the applicable management plan and determined if invasive plant control, prescribed burns, and fencing (which are the most common and expensive ongoing maintenance activities required) were performed in compliance with the plan.

- Invasive plant control activities were performed timely on 78% of the sites that required control of exotic vegetation.
- Prescribed burns maintenance activities were performed timely on 63% of the sites that required prescribed burns.
- Fence maintenance activities were performed timely on 100% of the sites that required fence maintenance.

The ongoing site maintenance activity does not have a well-defined work order management system or record-keeping practices which can lead to a higher potential for errors and higher costs due to inefficiencies. The BOCC has an inter-local agreement with the University of South Florida to assist management with enhancing record-keeping practices.

RECOMMENDATION

For sites acquired with BOCC funding and conveyed to and managed by other public entities, consideration should be given to clarifying the Section's management plan and site maintenance oversight responsibilities in the Jan K. Platt ELAPP Administrative Procedures, Section 10, and/or inter-local agreements.

To improve overall operations, consideration should be given to implementing a well-defined work order management system to ensure maintenance activities are performed as frequently as required in the management plan, or if a frequency is not specified, perform the activity as frequently as necessary in the best interest of the County.

MANAGEMENT RESPONSE

The Managing Agency agrees with the recommendation and will clarify the Section's management plan and site maintenance oversight responsibilities in the Jan K. Platt ELAPP Administrative Procedures, Section 10, and/or inter-local agreements. As discussed with the Audit Team, ELAPP land management plans are intended to be high-level, guiding documents that outline general site management objectives for ELAPP preserves over a ten-year period. These land management plans should not be confused with quantifiable, goal-driven annual work plans; rather, land management plans are simply meant to provide pertinent site information to the land manager and general strategies for site management moving forward. Staff will ensure that this (or similar) clarifying statement is provided at the beginning of all future management plans and updates.

With respect to prescribed fire, invasive plant control, and fencing activities, while certain aspects of land management are static (i.e. fencing), habitat management activities (i.e. prescribed fire and invasive plant control) require staff to use adaptive management strategies to ensure a successful outcome. Adaptive management is a scientific approach that promotes flexible decision-making that can be adjusted in the face of uncertainties as outcomes from land management actions become understood. A good example of adaptive management is as follows: While a land management plan might estimate that invasive plants will require annual treatment, staff does not truly know how the area will react until it is treated and monitored. The invasive plants could be eradicated on the first try and the area may never need to be treated again, even though the management plan estimates that it will require annual treatment. Conversely, the invasive plants could return quickly, or the area could become infested with other invasive plants that escape from adjacent properties. This would require that the site be treated more than once annually. The numbers provided in the Audit results did not account for these types of scenarios and were solely based on if the activities were documented during the past two years.

Nevertheless, the Managing Agency agrees that well-defined, annual work plans are needed to ensure maintenance activities are performed as frequently as required to meet specific goals and objectives. Staff is currently creating these annual work plans and will implement them in FY2019.

TARGET COMPLETION DATE

October 1, 2018

4 – RESOURCES NECESSARY TO MAINTAIN THE ELAPP

AUDIT COMMENT

Due to a lack of sufficient data and record-keeping controls, the Audit Team was unable to determine the resources necessary to maintain the ELAPP.

To determine the resources necessary to maintain the ELAPP, the County Administrator requested, and the County Internal Auditor agreed to perform, a Conservation & Environmental Lands Management Part 2 project. Management, the County Internal Auditor and Barth Associates worked in coordination to develop a scope of services that will provide the Section with assistance in establishing specific, measurable outcomes for conservation land acquisition, restoration, and maintenance. It is anticipated that the County Internal Auditor will oversee the contract.

APPENDIX

DISCUSSION & AUDIT PROCEDURES

1 – SITE ACQUISITION ACTIVITIES

DISCUSSION

The Jan K. Platt, ELAPP Administrative Procedures include specific guidelines for a site to be nominated, evaluated and approved before acquisition.

Exhibit 2: Jan K. Platt, ELAPP Administrative Procedures for site acquisitions	
Section	Control
1	A nomination must be submitted on a Site Nomination Form. The nomination is reviewed the subsequent year.
2	Seven criteria were established to determine if a site provides for conservation and protection of environmentally unique irreplaceable and valued ecological resources. A nominated site must meet at least one of the seven criteria to qualify as a property that can be acquired under the ELAPP.
3	Upon completing the assessment, the Site Assessment Team prepares a preliminary report and makes a recommendation to the Site Review Team. The Site Assessment Team performs a Site Nomination Form review and performs a remote assessment of the site's resources.
4	The Site Review Team reviews the recommendation, determines project eligibility, and requests the Site Assessment Team to prepare a full site assessment report for each eligible site.
5	The Site Assessment Team performs the full site assessment and forwards its findings to the Site Review Team and Site Selection Committee.
6	The Site Selection Committee evaluates each site on five criteria: environmental importance, degree of endangerment of the site to development, ease of acquisition, cost and size of site, and degree of public interest. Each of these criteria has a point scale by which each site is scored into a class (A-D). The Site Selection Committee makes acquisition recommends in a draft Annual Report. The Conservation and Environmental Lands Management Department completes and forwards the Annual Report to the Conservation and Environmental Lands Management Advisory Board.
7	The Conservation and Environmental Lands Management Advisory Board, after review and approval of the Annual Report, forwards it to the BOCC for consideration and approval.
8	The BOCC must approve the ELAPP Annual Report prior to any acquisition.
9	The Real Estate Department will notify Conservation and Environmental Lands Management personnel of any major activity related to the protection and acquisition of approved sites.

AUDIT PROCEDURES

Of the 15 sites in the sample, 3 were acquired after the Series 2009 Bonds were issued on December 29, 2009. The acquisition activities for these three sites were tested. The remaining 12 were not tested because they were acquired outside the audit period. The three sites selected for testing were: Fish Hawk (Alafia River Phase 2), Balm Scrub Addition, and Little Manatee River Corridor Addition.

The Audit Team reviewed supporting documentation for six key steps in the acquisition process:

1. Site Nomination Form
2. Site Assessment Team's preliminary report
3. Site Assessment Team's full site assessment report
4. Site Selection Committee's evaluation score
5. The BOCC approval of the ELAPP Annual Report.
6. The BOCC approval of the site acquisition (which included the total estimated acquisition, restoration, and ongoing maintenance costs).

2 – MONITORING SITE MANAGEMENT PLANS

DISCUSSION

Management plan creation and update requirements are based on the site acquisition funding source.

- A site acquired with joint State funding from the Department of Environmental Protection (DEP) Conservation and Recreation Lands (CARL), DEP Florida Communities Trust (FCT), or the Southwest Florida Water Management District (SWFWMD) is governed by the executed agreement with the State agency. A management plan must be developed for each site, approved by the State, and updated every 10 years.
- A site acquired with only BOCC funds is governed by the Jan K. Platt ELAPP Administrative Procedures. A management plan must be developed for each site and updated every 10 years.
- A site acquired with funding from other State or County agencies including the Florida Fish & Wildlife Conservation Commission (FFWCC), Department of Transportation (DOT), and Hillsborough Aviation Authority (HAA) are governed by the Jan K. Platt ELAPP Administrative Procedures. A management plan must be developed for each site and updated every 10 years.

AUDIT PROCEDURES

Five sites in the sample were acquired with joint funding from the DEP or SWFWMD: Balm Boyette Scrub, Brooker Creek Headwaters, Fish Hawk (Alafia River Phase 2), Florida College, and Cockroach/Piney Point Creek. The Audit Team validated that the Section had a current management plan on file and the initial plan was approved by the State, as applicable.

Exhibit 3: Sites tested acquired with joint State funding from the DEP or SWFWMD

Site Details				Test Results		
Preserve	Joint Funding Agency	Managing Entity	Last Management Plan Update	Management Plan on file with Section?	Management Plan approved by State, as applicable?	Management Plan updated within last 10 years?
Balm Boyette Scrub	DEP-CARL	BOCC	2010	Yes	Yes	Yes
Brooker Creek Headwaters	SWFWMD	BOCC	2000	Yes	Yes	No
Fish Hawk (Alafia River Phase 2)	DEP-FCT, SWFWMD	BOCC	2005	Yes	Yes	No
Florida College	DEP-FCT	City of Temple Terrace	2006	Yes	³ N/A	No
Cockroach and Piney Point Creek	SWFWMD	SWFWMD	⁴ Not required per agreement	N/A	N/A	N/A

³ Per management, the BOCC is not required to monitor if the State approved the management plan; therefore, the Audit Team did not perform State funding agency/ELAPP validation testing. The Audit Team limited testing to ensure the BOCC has a current management plan on file.

⁴ Per management, the BOCC did not require the SWFWMD to write a management plan as part of the agreement.

Six sites in the sample were acquired with only BOCC funding: Dairy Farm, English Creek, Lake Frances, Balm Scrub, Port Tampa Restoration, and Little Manatee River Corridor Addition. The Audit Team validated that the Section had a current management plan on file.

Exhibit 4: Sites tested acquired with only BOCC funding				
Site Details			Test Results	
Preserve	Managing Entity	Last Management Plan Update	Management Plan on file with Section?	Management Plan updated within last 10 years?
Dairy Farm	DEP-Parks	2004	Yes	No
English Creek	HCC	2007	Yes	Yes
Lake Frances	BOCC	2011	Yes	Yes
Balm Scrub	BOCC	2014	Yes	Yes
Port Tampa Restoration	City of Tampa	Site deeded to agency. Plan is not applicable.	N/A	N/A
Little Manatee River Corridor Addition	BOCC	2014	Yes	Yes

Four sites in the sample were acquired with funding from the FFWCC, DOT, or HAA: Brooker Creek Buffer, Bullfrog Creek Scrub (2 sites), and Diamondback Tract. The Audit Team validated that the Section had a current management plan on file.

Exhibit 5: Sites tested acquired with other funding				
Site Details			Test Results	
Preserve	Managing Entity	Last Management Plan Update	Management Plan on file with Section?	Management Plan updated within last 10 years?
Brooker Creek Buffer	BOCC	2007	Yes	Yes
Bullfrog Creek Scrub	FFWCC	2017	Yes	Yes
Bullfrog Creek Scrub	BOCC	2007	Yes	Yes
Diamondback Tract	BOCC	2005	Yes	No

Benchmark Survey

The Section's management team indicated that:

- Each budget year, \$50,000 is allocated to professional services from the operating budget to update management plans. This \$50,000 is the approximate cost to update two management plans.
- The Jan K. Platt ELAPP Administrative Procedure's 10-year update requirement was based on F.S. 259.032(8) (c) which requires management plans for land acquired for conservation or recreation under the Board of Trustees to be updated at least every 10 years.
- Management plan updates for similar projects managed by the Federal Government are required to be updated every 15-20 years.

The Audit Team performed a benchmark survey of management plan update requirements for environmental sites acquired under Florida local governments' conservation ELAPPs. The survey did not distinguish if the sites were acquired with or without State funds. Hillsborough, Miami-Dade, Palm Beach and Pinellas counties have a 10-year update process. Orange County does not. Only the BOCC recreates its plans.

Exhibit 6: Management plan update requirements benchmark survey			
County	Frequency of Management Plan Update	Update or Recreate Management Plan	Comment
Hillsborough	10-years	Recreate	Management plans are to be reviewed and revised on an as-needed basis or at least every 10 years. The BOCC recreates the plan as opposed to revising the existing plan.
Miami-Dade	10-years	Update	Typically, just updated. New plans are only created when there are significant changes.
Orange	No requirement	No requirement	No requirement to update management plans. Operation plans (narrowly focus on day-to-day site operations) are updated every five years.
Palm Beach	10-years	To be determined	Due to a change in format, all current management plans are being recreated. A decision will be made at a future date as to whether these plans will be updated or recreated in 10 years.
Pinellas	10-years	Update	Typically, just updated. New plans are only created when there are significant changes.

3 – SITE MANAGEMENT MAINTENANCE ACTIVITY COMPLIANCE

DISCUSSION

The Section's staff members assigned to each ELAPP site are responsible for all maintenance activities. Invasive plant control, prescribed burns, and fencing are the most common and expensive ongoing maintenance activities required.

Per management, the current process is less effective than when the Section employed an internal crew designated to remove invasive plants. The Section received approval from the BOCC in September 2017 to create eight positions (6.95 full-time equivalents) to re-establish an invasive plant removal crew.

AUDIT PROCEDURES

Of the 15 management plans in the sample, 6 sites are managed by other public entities. The Section does not perform monitoring activities to ensure conformance with the management plan. Therefore, the Audit Team did not perform site maintenance activity compliance testing on these six sites.

The remaining nine sites in the sample are managed by the Section. For these sites, the Audit Team obtained and reviewed the applicable management plans and determined if invasive plant control, prescribed burns, and fencing were performed timely. To determine if the Section managed these sites in accordance with the applicable management plan, the Audit Team performed the following:

- For management plans that specify the frequency of required maintenance activities, the Audit Team reviewed the last two Site Activity Reports to determine if the required invasive plant control, prescribed burns, and fencing activities were performed timely.
- For management plans that do not specify the frequency of required maintenance activities, the Audit Team reviewed the last two Site Activity Reports to determine if the required invasive plant control, prescribed burns, and fencing activities were performed once during the last two fiscal years (FY 2016 & FY 2017).

The Section inconsistently performed site maintenance activities stated in the management plans.