

Audit of Economic Development and Tourism Division

Division of Inspector General **Neil Kelly, Clerk of the Circuit and County Courts** **Audit Report**

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Report No. BCC-154
May 8, 2017



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May 8, 2017

Board of County Commissioners

We have conducted our audit of the Economic Development and Tourism Division of the Board of County Commissioners' Economic Growth Department, as scheduled per the Clerk's Annual Inspector General Audit Plan.

We appreciate the cooperation and assistance provided by the Economic Development and Tourism Division and also other local county and governmental entities contacted during the course of our audit.

Respectfully submitted,

Bob Melton

Bob Melton
Inspector General

cc: The Honorable Neil Kelly, Clerk of Circuit & County Courts
David Heath, County Manager
Robert Chandler, Economic Growth Department Director

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INTRODUCTION

Scope and Methodology

We conducted an audit of the Economic Development and Tourism Division of the Board of County Commissioners' Economic Growth Department. Our audit objectives were:

1. To determine whether the revenues and expenditures serve a public purpose and are cost-effective.
2. To determine whether the grants are in compliance with business entity agreements and stipulations.
3. To verify the accuracy and supporting documentation for information presented to the BCC and the public.
4. To identify any other opportunities for improvement.

To determine whether the revenues and expenditures serve a public purpose and are cost-effective, we interviewed management, selected a sample of pay periods, traced payments to the individual time sheets, and verified the amount of time charged. We selected a sample of expenditures, reviewed the applicable county procedures, reviewed the expenditures for proper approval and validity of expenditure, obtained and reviewed agreements referenced in some expenditures, and discussed the expenditures with division staff. We obtained a list of marketing agreements from management and reviewed the agreements and related invoices. We reviewed the Tourist Impact Model (TIM), verified the formulas, and determined the reliability of the calculations of the model. We selected a sample of sponsorships, reviewed the applicable county policy and agreement, discussed the awards with division staff, and reviewed the sponsorships for adequate support and documentation. We obtained agreements and operating policies for the business opportunity centers and reviewed the agreements, reports, and documentation. We reviewed the Tourist Development Council (TDC) and Arts & Cultural Alliance meeting minutes, reviewed financial report and expenditures detail, and discussed the expenditures with staff.

To determine whether the grants are in compliance with business entity agreements and stipulations, we selected a sample of sponsorships, reviewed the applicable county policy and agreement, discussed the awards with division staff, and reviewed the sponsorships for adequate support and documentation. We reviewed the listing provided by management, searched the Board of County Commission minutes, reviewed the repayments for nonperformance, and reviewed the monitoring process.

To verify the accuracy and supporting documentation for information presented to the BCC and the public, we obtained the latest presentation and reviewed it for data to verify, obtained the supporting

documentation for the specific data and reviewed it to verify the information presented, and interviewed division management.

To identify any other opportunities for improvement, we reviewed the county code, consulted with the Tax Collector's Office regarding their audit process, and consulted with other counties regarding their audit process for Tourist Development Tax. We observed the cashiering process at the 2016 Wings & Wildflower Festival. We reviewed applicable policies and interviewed staff and management related to gifts. We reviewed policy information and meeting minutes, and interviewed management regarding the reserves for the Tourist Development Tax.

Our audit included such tests of records and other auditing procedures, as we considered necessary in the circumstances. The audit period was October 1, 2015 through August 31, 2016. However, transactions, processes, and situations reviewed were not limited by the audit period.

Overall Conclusion

We conclude that the revenues and expenditures serve a public purpose and are cost-effective. We conclude that the grants are in compliance with the business entity agreements and stipulations. We conclude the information presented to the Board of County Commissioners and public is adequately supported. Opportunities for Improvement are included in this report.

Background

The Economic Development and Tourism Division was created to streamline organizational structures and to improve efficiencies promoting economic development and tourism for Lake County. Economic Development provides service and programs to existing businesses, with a concentrated focus on building collaborative relationships with local and regional partners. The Economic Development and Tourism Division pursues the vision for a prosperous local economy supported by a wide range of career opportunities, a diversified tax base, and an exceptional quality of life. Activities are guided by the mission to aggressively retain, attract and grow jobs in Lake County, in partnership with others, while protecting and improving Lake County's quality of life and unique character.

Tourism in Lake County is actively promoted through multiple marketing strategies and targeted advertising campaigns. Website listings, social media outreach, promotional items, as well as other essential services and in-kind support are provided to organizations. These activities generate audience building for events, increase collections in the Resort Tax, and result in economic benefits to all of Lake County.

Programs and services provided by the Economic Development and Tourism Division are primarily funded by the General Fund and the Tourist Development Tax. This tax is levied on all short-term rentals of 180 days or less. The tax in Lake County was first enacted in 1984 at 2% to promote tourism

in Lake County. The tax was then increased to 4% in 2003. The funds collected are to be used for tourism marketing and advertising, event sponsorships, event recruitment, and tourism related capital improvements to attract more visitors to Lake County annually.

The 2015 expenditures for the Economic Development Fund are shown below. The primary funding source for the Economic Development functions is the General Fund.

| Economic Development Fund | FY 2015 Actual |
|-----------------------------------|---------------------------|
| Personal Services | \$ 238,414.15 |
| Professional Services | 1,050.00 |
| Contractual Services | 286,490.00 |
| Travel and Per Diem | 14,705.65 |
| Communications | 2,143.72 |
| Freight and Postage | 158.35 |
| Rentals and Leases | 1,683.35 |
| Insurance | 1,865.00 |
| Repair/Maintenance | 1,412.81 |
| IT Repair/Maintenance | 500.00 |
| Printing/Binding | 152.50 |
| Reprographic Charges | 15.80 |
| Promotional Activities | 28,957.97 |
| Other Current Charges/Obligations | 150.00 |
| Office Supplies | 928.42 |
| Motor Fuel | 146.26 |
| Books/Publications/Dues | 3,686.98 |
| Training | 7,841.00 |
| Aid to Private Organizations | 39,671.84 |
| Total Aid and Expenditures | \$ 629,973.80 |

The 2015 revenues and expenditures for the Tourism Fund are shown below. The primary funding source is the Local Option Resort Tax, also known as the Tourist Development Tax or “bed tax.”

| Tourism Fund | FY 2015 Actual |
|-------------------------------------|---------------------------|
| Local Option Resort Tax | \$ 2,536,593.82 |
| Concessions/Rents | 1,786.94 |
| Other Contributions/Donation | 22,691.28 |
| Total Miscellaneous Revenues | \$ 2,561,072.04 |

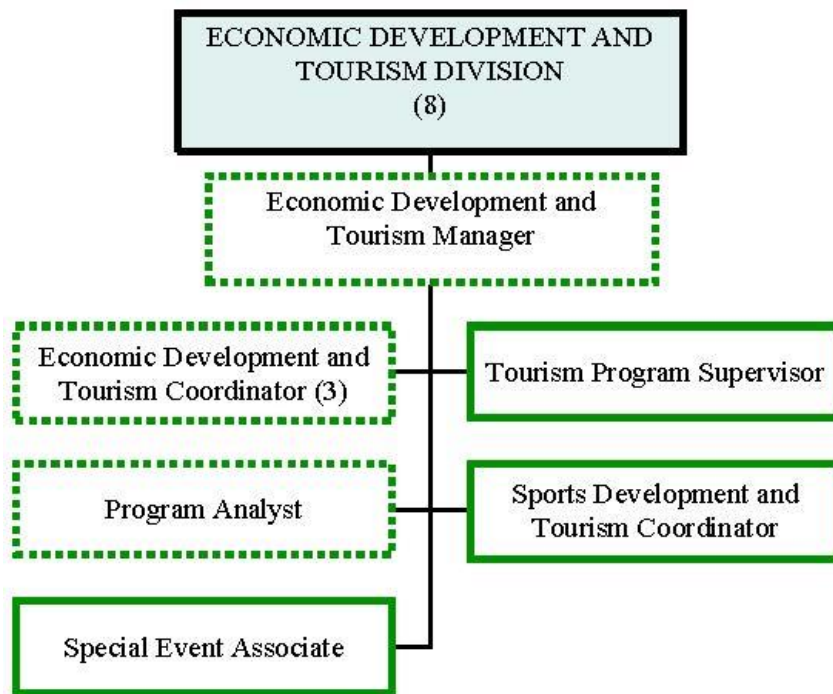
| | |
|---|------------------------|
| Personal Services | \$ 578,064.40 |
| Professional Services | 575.00 |
| Contractual Services | 1,328.00 |
| Travel and Per Diem | 6,682.97 |
| Communications | 10,184.56 |
| Freight and Postage | 898.98 |
| Utility Services | 9,621.68 |
| Rentals and Leases | 3,000.00 |
| Insurance | 6,441.00 |
| Repair/Maintenance | 1,584.59 |
| 00010 Repair/Maintenance | 3,029.00 |
| Printing/Binding | 2,796.45 |
| Reprographic Charges | 12,856.35 |
| Promotional Activities | 933,254.80 |
| Other Current Charges/Obligations | 904.52 |
| Office Supplies | 5,027.78 |
| Info Tech Supplies | 1,507.13 |
| Operating Supplies | 26.79 |
| Motor Fuel | 113.14 |
| Books/Publications/Dues | 4,264.60 |
| Training | 4,112.00 |
| Total Expenditures | \$ 1,586,273.74 |
| Aid to Government Agencies | \$ 374,000.00 |
| Aid to Private Organizations | 49,031.74 |
| Total Grants and Aids | \$ 423,031.74 |
| Excess Revenue Over Aid and Expenditures | \$ 551,766.56 |

The division also provides staff support to the Arts & Cultural Alliance. The Arts & Cultural Alliance advises the Board of County Commissioners on arts and cultural matters in the County, including recommendations on the use of the Florida Arts License Plate fees received under the Florida Statutes in the Local Arts Agency Fund to be used to support arts organizations, arts programs, and arts activities within the county. The 2015 revenue and expenditures for this fund are shown below.

| Local Arts Agency | | FY 2015 Actual |
|---|--|--------------------|
| Florida Arts License Plate Revenue | | \$ 5,341.62 |

| | |
|---|--------------------|
| Printing/Binding | \$ 2,676.50 |
| Reprographic Charges | \$ 915.00 |
| Promotional Activities | \$ 2,500.00 |
| Total Operating Expenditures | \$ 6,091.50 |
| Excess Expenditures Over Revenue | \$ (749.88) |

The division is composed of the following staff positions. During the audit, the Special Event Associate position utilized two job-sharing employees, for a total of nine individual employees of which seven were full-time and two part-time.



- Resort/Development Tax Fund [3 employees]
- General Fund 50%, Resort/Development Tax Fund 50% [5 employees]

OPPORTUNITIES FOR IMPROVEMENT

Our audit disclosed certain policies, procedures, and practices that could be improved. Our audit was neither designed nor intended to be a detailed study of every relevant system, procedure, or transaction. Accordingly, the Opportunities for Improvement presented in this report may not be all-inclusive of areas where improvement may be needed.

1. Effectiveness Of Sponsorships Should Be Evaluated And Documentation Should Be Improved.

Under the Lake County Tourist Development Sponsorship Program, tourist development tax funds can be used for event sponsorships and other areas. As a part of our audit, we reviewed various expenditures. The sponsorship program is designed to provide financial assistance to those events that generate room night stays and an economic impact through the attraction of visitors from outside of Lake County. The goal of the program is to provide supplementary income to the event organizers, so that they may enhance their events through improved promotion and marketing, increased event duration, additional features, etc. thus leading to incremental room night generation in the County. Sponsorships are awarded to applicants for events that generate either room nights or day trips in Lake County. During our review of a sample of sponsorships, we noted the following concerns:

- A. The effectiveness of sponsorships in incrementally generating room nights or day trips is questionable. No performance measures are maintained to demonstrate the room nights or day trips were generated that would not have occurred had the sponsorships not been provided. Sponsorships were provided to municipalities and business entities. For example, a sponsorship supported a corporate event at an area resort where the resort was the applicant. Another sponsorship supported an event at a sports facility where the facility owner was the applicant. A third sponsorship supported an event held at an area business where the business owner was the applicant. Each of these events generated room nights. It is unclear, however, how many incremental room nights were generated by the sponsorships over the room nights from visitors who would have attended these events regardless of the additional funding. It is essential that the effectiveness of the use of public funds in sponsorship programs be measured through outcome performance measures.
- B. One selection in the sample contained a small lined sheet with "1390 Room Nights" written on it. Another selection based room nights on the event rosters. No other documentation (i.e., Room Night Certification Forms or room night surveys) was present. The sponsorship agreement states that "only signed 'Room Night Certification Forms' will be accepted as support for room night generation. In select cases, only with prior approval . . . for applicants that have a demonstrated history of successful survey implementation, room night surveys may be used as an acceptable form of documentation." The policy states "All applicants will be required to submit room night

verification either through surveys conducted at the event or through room night reports provided by host hotels. ED&T staff will follow up on all hotel room night reports to verify accuracy. All applicants must acknowledge that the application and any future grant applications could be reduced or denied based on the accuracy or lack thereof for the information provided.” The agreement and the policy do not allow for the use of rosters as proof of room nights. Either room night documentation should follow the policy or the policy should be updated to allow other methods of room night certification.

- C. A sponsorship was preliminarily approved for \$2,000 with an expectation of at least 100 room nights. After the event, only four room nights were reported, which would not be eligible to receive an award based on the Tourist Impact Model. However, \$500 was paid to the event. We were informed that part of the program was to give free helmets to skaters and the partial award was in support of that. This explanation, however, was not noted in the documentation for the award. When an amount is awarded for an event that does not fit within the model, an explanation should be included as to why the award was made.
- D. One selection in the sponsorship sample did not contain information in the file that clearly showed whether or not an award was made although there was a recommendation of \$2,500. The file should contain clear documentation of the conclusion of the application for a sponsorship.
- E. One resort (which has a representative serving on the Tourist Development Council) requested and received sponsorship awards during the audit period. The application generally stated that the sponsorship would be used to offset their reduced rates, waived resort fees, etc. The applications did not explain how the sponsorship would directly benefit those attending the event. The applications also did not include either a budget or a detailed event agenda or schedule as required to be submitted with the application. This use of sponsorship funds to offset the costs incurred by a resort, thus, increasing its profit, is a questionable use of these funds.
- F. The Economic Development and Tourism Division pays an annually contracted amount to the Central Florida Sports Commission (CFSC) to bring sporting events to Lake County and thereby increase room nights. The CFSC contracts with several Central Florida governments. These governments and the amounts paid are:

| Contract With Central Florida Sports Commission | |
|--|-----------------------|
| Government | FY 2016 Amount |
| Lake County | \$104,902 |
| Osceola County | \$374,000 |
| Seminole County | \$332,634 |
| Orange County | \$135,000 |
| City of Orlando | \$96,724 |

In addition to the \$104,902 that the CFSC receives under the Lake County contract, CFSC also received \$89,800 in grants related to the events during fiscal year 2014-2015.

| Event Name | Event Date | Room Nights | Sponsorship Amount |
|---|-----------------|--------------|--------------------|
| Florida Rugby Union Rugby Day | Oct. 25-26 | 150 | \$5,400 |
| FHSAA Golf Finals | Oct. 26-29 | 1,666 | \$10,000 |
| | Nov. 2-5 | | \$11,000 |
| Hogan Lacrosse Spring Training | Mar. 13-23 | 281 | \$5,000 |
| George Mason Collegiate Classic | Mar. 14-15 | 211 | \$2,500 |
| CJGA Spring Break | Mar. 21-22 | 50 | \$1,000 |
| Fishers of Men Team Series National Championship | Mar. 22-28 | 1,330 | \$24,900 |
| Horizon League Golf Championship | Apr. 24-26 | 339 | \$5,000 |
| NCAA DIII Women's Golf Final | May 10-16 | 822 | \$10,000 |
| ROX Volleyball Series Nationals | July 31- Aug. 2 | 277 | \$5,000 |
| NORCECA | Sep. 9-15 | 278 | \$10,000 |
| Subtotal | | 5,404 | \$89,800 |
| Other Events Room Nights | | 1,095 | |
| TOTAL | | 6,499 | \$89,800 |

When the CFSC surpasses the goal of 5,245 room nights for the year, the CFSC is also entitled under the contract to receive \$5 per room night over the goal of 5,245, even though the County has assisted financially through the sponsorships in bringing the events. The \$5 per room night appears to be an unnecessary charge for the County after having participated in securing the event through a sponsorship; those sponsored events should be exempted from the potential \$5 per room night charge.

- G. Under the CFSC sponsorships, it is unclear whether the CFSC notifies those from the event about the costs the County underwrote for the event. The sponsorships would be more beneficial to the County if they were paid to the visiting organization rather than the CFSC. This would make the visiting organization aware of the sponsorship program which would provide an additional benefit to Lake County. This would help to ensure the visiting organization is the beneficiary rather than the CFSC.
- H. One sponsorship contained a check request for \$3,679 that was signed by the Division Manager, although his authorization is only up to \$1,000. When the Division Manager is filling in for the Director, he has signatory authorization up to \$5,000 if the Director has granted that temporary authority in writing. However, no written delegation of authorization from the Director was attached to the check request. When payment is requested for an amount greater than the manager's authorization, either a signature needs to be obtained from the Director or a written delegation of authority should be present. Otherwise, the risk of inappropriate expenditures is increased.

It is essential that sponsorships, if continued, be designed in a way that provides maximum benefit to Lake County. Adequate documentation of the benefits achieved is necessary to help ensure the payments are justified and providing appropriate benefit.

We Recommend management:

- A. Evaluate sponsorships for effective use of funds at generating incremental room nights and, if the program is continued, develop outcome performance measures to be used on program activity.
- B. Ensure adequate documentation of room nights is present under the policy and sponsorship agreement.
- C. Ensure an explanation is included in the sponsorship documentation when an award is made outside the usual guidelines.
- D. Ensure staff periodically reviews the sponsorship files to confirm recent events have satisfactorily been closed.
- E. Ensure the applicant explains how the sponsorship directly benefits the event rather than the applicant. Also, ensure a detailed budget and an agenda or schedule of activities is submitted as required in the application.
- F. Exempt the room nights generated by an event also under a sponsorship agreement from the calculation of room nights towards the goal.
- G. Consider sponsoring the attending organization directly rather than the event promoter.
- H. Ensure that signature authorization for check requests is supported in writing.

Management Response:

- A. Staff concurs with the assessment.
 - Improvement #1: The event sponsorship policy has been revised, so that only the rights holder of an event may apply for funding making it more likely that the money will be utilized to generate incremental room nights.
 - Improvement #2: The event sponsorship application now includes a section that requires the applicant to explicitly state how the sponsorship funding will be utilized to generate incremental room nights.
 - Improvement #3: Staff will continue to research and develop techniques to better quantify the utilization of sponsorship funding for generating incremental room nights.
- B. Staff concurs with the recommendation.
 - Improvement: Staff will revise the event sponsorship policy and agreement to sufficiently document all of the authorized methods for verifying room nights.
- C. Staff concurs with the recommendation.

- Improvement: Staff has revised the event sponsorship filing procedure to ensure that, in the future, all files include all of the proper documentation, including room night vetting and support, before being finalized and closed-out.
- D. Staff concurs with the recommendation.
- Improvement: Staff has revised the event sponsorship filing procedure to ensure that, in the future, all files include all of the proper documentation, including room night vetting and support, before being finalized and closed-out.
- E. Staff concurs with the recommendation.
- Improvement #1: The event sponsorship policy has been revised, so that only the rights holder of an event may apply for funding. Event hosts are no longer eligible to apply unless given explicit authorization by the event rights holder with an explanation regarding how the funds will be utilized to benefit the event.
 - Improvement #2: Staff has revised the procedure for reviewing event sponsorship applications to ensure that all required documentation is included in the application packet.
- F. Staff acknowledges the recommendation.
- Improvement: Staff is currently renegotiating Lake County's contract with the Central Florida Sports Commission and will ensure that the agreement require more detailed reporting regarding the usage of sponsorship funds.
- G. Staff concurs with the recommendation.
- Improvement: The event sponsorship policy has been revised, so that only the rights holder of an event may apply for funding. Event hosts are no longer eligible to apply unless given explicit authorization by the event rights holder with an explanation regarding how the funds will be utilized to benefit the event.
- H. Staff concurs with the assessment.
- Improvement: Staff has revised the event sponsorship application procedure to ensure that all proper signature authorization documentation is included in the file.

2. Costs Charged To The Tourism Fund Should Be Documented As Relating To Tourism.

The cost of employee salaries allocated to the Tourism Fund do not have a properly documented basis and, therefore, the Tourism Fund could be overcharged for the services received. Employee salaries from the Economic Growth and Tourism Division (ED&T), the Economic Growth Administration, the Communications Department, and the Emergency Management Division are allocated to the Tourism Fund. The documentation for the allocation of these salary costs is inadequate as either the hours worked are not supported or do not align with the cost allocation. The allocation of salaries uses a pay allocation formula established on an employee basis in the accounting system. Specific ED&T employees (the Tourism Program Supervisor, the Special Event Associate, and the Sports Development

and Tourism Coordinator), in addition to an Emergency Management Special Event Associate, are allocated 100% to Tourism. Salaries for other employees noted are allocated at 50% or 25% to Tourism.

| Percentage of Time Allocated to Tourism Fund By Position | |
|---|-----------------------|
| Department/ Position Title | Time Allocated |
| Economic Growth Department | |
| Sports Development and Tourism Coordinator | 100% |
| Tourism Program Supervisor | 100% |
| Special Event Associate (2 Part-time) | 100% |
| Program Analyst | 50% |
| Economic Development & Tourism Coordinator (3) | 50% |
| Economic Development & Tourism Manager | 50% |
| Economic Growth Director | 25% |
| Economic Growth Office Associate V | 25% |
| Communications Department | |
| Communications Director | 25% |
| Public Information Officer | 50% |
| Internet Applications Developer | 50% |
| Creative Services Supervisor | 50% |
| Graphic Designer | 50% |
| Emergency Management Department | |
| Emergency Management Special Event Associate | 100% |

During the period of July 2015 through June 2016, the Communications Department reported 1,600 hours were spent on Tourism related tasks. These hours would equate to two full-time employees spending about 38.5% [or 1,600 hours/(2 employees x 2,080 full-time hours per year)] of their time on Tourism. However, in the Communications Department, four employees are entered in the system with 50% of their pay allocated to Tourism plus the Communications Director allocated at 25%. The costs allocated in this manner would be significantly greater than the costs for the 1,600 hours reported on tasks. As a result, costs from other funds, e.g. the General Fund, were diverted to the Tourism Fund.

The salary costs charged to the Tourism Fund should be adequately supported.

We Recommend management ensure only appropriate costs are charged to the Tourism Fund through using time reporting that tracks the number of hours worked by project or area.

Management Response:

Staff concurs with the recommendation.

- Improvement: The County is currently conducting a cost allocation study which will provide better clarity regarding the existing allocation of tourism funds for personnel. Staff will review the results of the cost allocation study and make adjustments as necessary to reflect the cumulative recommendations of this document and the study.

3. Tourist Development Tax Audit Process Should Be Improved.

Tourist Development Taxes paid by hotels and other short-term rental providers are not effectively audited at the local level. Therefore, some providers may not be paying the appropriate tax due to the County.

In the Lake County Code of Ordinances, the authority to audit the Tourist Development Tax (TDT) was delegated to the Department of Revenue. The Tax Collector’s Office does not receive or review any reports related to audits from the Department of Revenue. Additionally, the Lake County Code states that the Tax Collector’s Office is not prohibited from conducting audits. The Tax Collector’s Office, however, does not conduct any audits. Since the applicable TDT revenues received are not adequately audited, there is little assurance that Lake County is collecting all revenues that are legally due.

All revenues to which the County is entitled should be collected. Without a local audit process in place, the County may not be receiving all revenues to which it is entitled.

In various counties across the state the Clerk’s Division of Inspector General (or County Audit Department) performs the audits of this revenue. In the counties listed below the Clerk’s Division of Inspector General performs the audits while the County Tax Collector collects the funds.

| Counties Where The Clerk Audits TDT Revenue While The Tax Collector Collects The Revenue | |
|--|-----------|
| Charlotte | Sarasota |
| Leon | Seminole |
| Nassau | St. Johns |

We Recommend management consider working with the Board of County Commissioners to amend the ordinance with the Tax Collector’s Office to authorize the Clerk’s Division of Inspector General to conduct audits of the Tourist Development Tax and to enforce collection of the amounts due using statutory legal remedies.

Management Response:

Staff acknowledges the recommendation.

4. Ensuring Compliance With Agreements Should Be Enhanced.

Our audit included selecting a sample of expenditures that were paid by check. These expenditures were from both the Economic Development Fund and the Tourism Fund. During the review of this sample of expenditures, we noted the following concerns:

- A. Three payments in the sample were made under agreements. Two agreements, related to Economic Development, were with the Orlando Economic Development Commission and Lake Technical College for the Center for Advance Manufacturing. The third agreement, related to Tourism, was with the Central Florida Sports Commission. Under these agreements, the parties were to provide reports and other information to the County on a regular basis, but the parties did not comply in all reporting aspects. For example, the agreement with Lake Technical College which started June 1, 2015, stated that "The College shall make semi-annual reports to the County on the status of the CAM project for the life of this agreement. The reports shall include information regarding how much of the funds were expended during the preceding 6 months, and for which categories such funds were expended." The report provided by Lake Technical Center dated October 12, 2016, did not provide any information about whether County funds were expended or not. Earlier reports were not available. Without required reporting, there is little assurance that funds are accomplishing the intended purposes.
- B. One payment was for a sponsorship which was used for radio advertising. The sponsorship agreement states that "Advertising . . . Must include the Lake County logo in the design or, if radio, must mention Lake County." However, the documentation did not include the wording of the ad to show Lake County was recognized as a sponsor.

Oversight should be in place to ensure compliance with the agreements. Without adequate oversight, the agreeing parties may not be acting in the County's best interest.

We Recommend management:

- A. Ensure contracting parties provide reports and information to the County in accordance with the agreements.
- B. Ensure the sponsorship agreements that include radio or television advertising obtain documentation of the actual advertisement recognizing Lake County as a sponsor.

Management Response:

- A. Staff concurs with the recommendation.

- Improvement: Staff has revised internal procedures related to contract follow-up to ensure that all required reports and other documentation is provided to ensure that funds are accomplishing the intended purposes.

B. Staff concurs with the recommendation.

- Improvement: Staff has revised internal procedures related to event sponsorship funding to ensure that excerpts from radio or television advertising are included in the post-event supporting documentation provided to EDT.

5. Policy For Tourism Reserves Should Be Written.

The Division has presented the guidelines for two Tourism reserves - one capital and one operating - to the Board of County Commissioners. The guideline for the capital reserves is a maximum of \$3,000,000. These capital reserves would be used for capital projects related to tourist development. The guideline for the operating reserves is a minimum of \$1,000,000. The operating reserves would be used to fund the division's operations. The policy to develop these reserves, however, is not written. As of September 30, 2016, the Special Reserve-Capital had a balance of \$2,750,000 and the Reserve for Operations was \$1,000,000.

Policies should be in writing to ensure compliance and consistency. Without a written policy, the desired outcome may not be achieved.

We Recommend management establish a written policy for the reserves.

Management Response:

Staff concurs with the recommendation.

- Improvement: Staff is in the process of establishing a written policy to outline the verbal guidelines that were provided by the TDC and the BCC regarding TDT reserves for capital projects and operations.

6. Business Opportunity Centers Need Additional Review.

The benefits derived from the Business Opportunity Centers need further evaluation to determine their cost-effectiveness. The County has two agreements in place for the operation of the Business Opportunity Centers with: 1) the University of Central Florida Small Business Development Center (UCF/ SBDC), and 2) the Lake-Sumter State College (LSSC). The UCF agreement renews year to year based on both parties agreeing to the continuation of agreement and allocation of funds, which is to be confirmed in writing. The LSSC agreement simply automatically renews year to year.

The agreement with LSSC states, "With these statistics and results oriented programs, we should be able to measure the quality and results of each initiative and adjust our direction accordingly." The

quarterly report discusses that statistics and measurables continue to be tracked but does not provide any detail. These tracking statistics (phone calls and inquiries, responses to email, referrals to resources and follow-up, follow-up on services used, etc.) should be documented so that the growth of the program can be monitored. The report also mentions the future Partners for Success, Business Opportunity Center presentations, and Partnerships and Community initiatives, but it does not present any results or document any significant accomplishments. Without the accomplishments being documented, the program cannot be adequately monitored.

The expenditures did not include charges for fiscal year 2016 related to copy machines which are to be provided by the county under the operating procedures. These costs should be included in the business opportunity center costs to provide accurate information about the total costs of the centers. Additionally, the copier costs should be reviewed to determine possible ways to make the copiers more cost-efficient.

The agreements for the Business Opportunity Centers should be monitored. When the goals under the agreements are not adequately monitored, the business opportunity centers may not be providing the services as desired. Additionally, all related costs should be allocated to the centers.

We Recommend management:

- A. Conduct analysis and evaluate whether the Business Opportunity Centers provide services that add value greater than their overall costs.
- B. Ensure detailed documentation of the accomplishments is provided by the categories listed in the agreement.
- C. Ensure the costs of providing copiers are included in the total costs of the Business Opportunity Centers.

Management Response:

- A. Staff concurs with the recommendation.
 - Improvement: Staff is currently evaluating all contracts associated with the Business Opportunity Centers and will prepare revised contracts, as needed, for BCC approval.
- B. Staff concurs with the recommendation.
 - Improvement: Staff is currently evaluating all contracts associated with the Business Opportunity Centers and will prepare revised contracts reflecting the recommendation for improved documentation, as needed, for BCC approval.
- C. Staff concurs with the recommendation.
 - Improvement: Staff is currently evaluating all contracts associated with the Business Opportunity Centers. Upon completion of the analysis, Staff will make the necessary adjustments to ensure that the operation is as efficient as possible with respect to copies and that all copier costs are identified and documented.

7. Advertising Decisions Should Be Documented.

In the Marketing Plan approved by the Tourist Development Council and the Lake County Board of County Commissioners, targeted niches and strategy were defined. In reviewing the related advertising agreements, we noted that the agreements specified reasonable deliverables and focused on the targeted niches. However, although the advertising agreements aligned with the marketing plan, the files did not include verification of the circulation data or a determination that the rate charged was reasonable for the circulation or size of ad. Documentation such as this would demonstrate the rationale for and support the advertising decision. Without reviewing the rates in this manner, the best value may not be received.

We Recommend management include documentation of the verification of the circulation data and a determination that the rate was reasonable for the circulation or size of advertisement.

Management Response:

Staff concurs with the recommendation.

- Improvement: EDT has procured the services of a professional advertising agency to manage all aspect of Lake County's advertising strategy. The advertising agency will be required to document all circulation data and to provide justification for the tactics utilized.

8. Non-compliant Incentives Should Be Repaid.

Incentives have been awarded under the High Value Job Creation Program and the Business Assistance Program. The programs have been handled by several departments over the last ten years. The current division has been involved only the last five years. Based on information related to incentives awarded during 2004-2008, the original expectation was that \$375,500 would be awarded for 128 jobs, or a cost of \$2,933 per job. The \$277,000 net distribution (\$287,000 amount distributed less \$10,000 reimbursement), however, resulted in 18 verified jobs retained, or a cost of \$15,388 per job. Sixty jobs reported as created could not be verified. As a result, incentives were written off due to nonperformance and the inability to collect reimbursement under the agreements. The overall program was determined by management to be ineffective and defunded starting fiscal year 2015. The division is currently being repaid for nonperformance under one agreement and is continuing to monitor another agreement.

When incentive funds are granted to unsuccessful businesses and not repaid, the funds are not available for other purposes.

We Recommend management continue to monitor incentive agreements for compliance and, if any become non-compliant, ensure that incentives are repaid to the county.

Management Response:

Staff concurs with the recommendation.

- Improvement: EDT will continue to monitor incentive agreements for compliance and will initiate procedures for repayment if any agreements become non-compliant.

9. Information Presented To The BCC Should Be Accurate And Verifiable.

During a review of the supporting documentation for a quarterly presentation to the Board of County Commissioners, we noted the following:

- The average wage was presented for projects with a low, medium, or high probability of starting in Lake County. The wage was calculated as a straight average. For example, the average wage for the High Probability projects is \$51,000 based on a straight average of two projects, one with an average wage of \$32,000 and another with an average wage of \$70,000, or $[(\$32,000 + \$70,000)/2 = \$51,000]$. However, the average wage of \$32,000 represents a project with 6 potential employees and the average wage of \$70,000 represents a project with 100 employees. If a weighted average was used, the average wage would be \$67,849, or $\{[(\$32,000 \times 6) + (\$70,000 \times 100)]/106 = \$67,849.06\}$. This wage provides a better approximation of the potential wages from the projects.
- The Small Business Development Center (SBDC) reported 671.39 hours were spent in consulting and preparation; however, it is unclear how many hours were actually spent consulting versus preparation. Additionally, the SBDC referenced "328 training attendees" which the board presentation referred to as "distinct attendees." It seems likely the attendees could have attended more than one training event based on the material covered, e.g. "How to Start Your Business," "Business Plan Writing," "Financing Your Business," "Insurance for Business," "Making Sense of the Numbers," and others. The Economic Development and Tourism Division should request clarification from the SBDC to determine they are presenting the information from the report as reported. If attendees are overstated, the SBDC could appear to be more effective than it is.
- The event sponsorships tracking spreadsheet is updated as sponsorships are applied for and closed. The supporting documentation for a presentation should be captured and preserved at that point in time in order to demonstrate how the numbers were derived. In comparison with the spreadsheet, the room nights presented contained the projected amount rather than the actual number of room nights post-event. The data presented should include the actual number of room nights once an event has closed.
- The performance statistics for the year included Room Nights and Economic Impact. The detail provided did not clearly support these statistics as presented. The Room Night detail information seemed to show the amount for one night and may not have included the amount for the entire stay/the total of all room nights during the event. The Economic Impact detail only referenced the direct effect and not the trickledown impact, if any. Consequently, these two statistics could not be determined as accurate from the detail provided after two requests for the information.

The documentation for a presentation should be saved as of the presentation so the information can be substantiated. The information was not separately saved as of the point in time as the presentation represented. The information presented may not be able to be re-created, resulting in its verifiability being questioned. Without adequate supporting documentation, overstatement of results could occur without detection.

We Recommend management:

- A. Consider presenting wage information on leads by using a weighted average wage rather than a straight average.
- B. Clarify information from the SBDC related to the hours spent consulting versus preparation and the number of “distinct attendees.”
- C. Ensure room nights presented are based on the actual number after a sponsorship event has closed rather than the projected amount.
- D. Ensure underlying data demonstrates all information reported.

Management Response:

- A. Staff has historically presented average wages for business leads utilizing a straight average approach, which is an appropriate method given the intended purpose. The recommendation to use a weighted average is an alternative method for calculating average wages, and is equally appropriate in the appropriate context.
 - Improvement: EDT will utilize the most appropriate wage calculation for the intended purpose and will clearly indicate which method was utilized to ensure full disclosure and transparency of the information provided.
- B. Staff concurs with the recommendation.
 - Improvement: Staff will direct the SBDC to clarify information in their reports related to the hours spent consulting versus preparation and the number of “distinct attendees.”
- C. Staff concurs with the recommendation.
 - Improvement: Staff has updated procedures to ensure that all room nights reported are based on actuals and not projected.
- D. Staff concurs with the recommendation.
 - Improvement: Staff has updated procedures to ensure that all room night and economic impact performance metrics are included and that they are clear and transparent.

10. Expenditures Should Include Additional Documentation.

Employees assigned purchasing cards used the cards for the purchases of various items, from office supplies to food purchases. These transactions are listed in Appendix A. During our review of a sample of these purchasing card transactions, we noted the following concerns:

- A. Some transactions lacked a written explanation of how the expense furthered the mission and how the public purpose was justified. From the documentation provided, we were unable to determine the reasonableness and the public purpose. For example, a sponsorship of \$750 for the Annual Gala at the Leesburg Chamber of Commerce did not contain any specific information as to how the county benefitted or what was accomplished. The documentation for \$217 of lunches for the Partners in Progress Lake County Tour also did not contain any specifics of the benefit to the county or how it fit within the mission, nor did two out-of-state hotel stays for \$237 and \$654.
- B. Under Section 602.23(a)(4) in the Purchasing Card Manual, food purchases must not be paid with a county P-card unless approved in advance. The documentation for two transactions reviewed did not contain the necessary Food Purchase Authorization form. One food purchase was for \$659 for a familiarization tour and another was \$1,674 for fishing tournament meals.

Expenses should further the mission of the division. When transactions are not explained as to how the mission is supported or the public purpose is justified, then the legitimacy of the transactions could be questioned.

We Recommend management:

- A. Ensure all expenditures meet a valid public purpose, further the mission, and include adequate documentation of such in the documentation for expenditures.
- B. Ensure food purchase authorization forms are included in the transaction documentation.

Management Response:

- A. Staff concurs with the recommendation that support needs to be documented.
 - Improvement: Staff has revised payment procedures to ensure that all expenditures are accompanied by a justification statement indicating that the expenditure meets a valid public purpose and furthers the Division's mission.
- B. Staff concurs with the recommendation.
 - Improvement: Staff will ensure that existing policies and procedures are followed with respect to providing authorization forms for the purchase of food.

11. Arts Expenditures Should Be Planned And Clearly Approved.

The Arts & Cultural Alliance was created to advise the Board of County Commissioners on matters relating to arts and cultural affairs within the County. The Alliance provides recommendations regarding the use of the Florida Arts License Plate revenues received pursuant to Section 320.08058(12), Florida Statutes. During a review of the revenues and expenditures, we noted the following:

- A. A long-term spending plan has not been developed. The Florida Arts License Plate revenue for Fiscal Year 2016 was \$5,101.82 and the expenditures totaled \$2,040.07, for net revenue of \$3,061.75. As a result, the fund will have reserves to carry over to the next year. With this reserve, it would be beneficial for the Council to generate a plan for the next three years and budget the expenditures based on historical revenues. Without such a plan, monies may not be used in the most cost-effective manner.
- B. The Arts & Cultural Alliance conducted audience-intercept surveys in 2016. Three tablet computers were purchased to be used for the audience-intercept surveys. Although the purchase of the tablets appeared to be in accordance with the arts advisory council recommendations, the minutes were not entirely clear due to a lack of sufficient detail. The minutes should clearly record the expenditures approved by the Alliance.
- C. Although the expenditure for the tablets was implied in the minutes, the expenditure was not actually charged to the arts fund; instead it was charged to the Economic Development Fund. As the tablets would probably not be of use to the Alliance once the surveys were completed, management determined that the expenditure would not be charged to the arts fund, and the tablets would be re-purposed for the Economic Development and Tourism Division. As this charge for the tablets to an incorrect fund went unnoticed, the arts fund was not adequately monitored.

The minutes for the Arts & Cultural Alliance meetings did not provide sufficient detail of approval by the council and the expenditures were not adequately monitored. Expenditures from revenues should be reviewed, planned, and approved. Otherwise, the funds may not be used appropriately and the use may not be adequately justified.

We Recommend management:

- A. Work with the Arts & Cultural Alliance to generate a plan for the next three years and budget the expenditures based on historical revenues.
- B. Ensure the minutes of an Arts & Cultural Alliance meeting include sufficient detail of the expenditures from the Local Arts Fund which are approved by the council members.
- C. Periodically review the fund to ensure the correct charges have been posted.

Management Response:

- A. Staff concurs with the recommendation.

- Improvement: Staff will work with the Arts & Cultural Alliance to generate a three (3) year strategic plan regarding the expenditure of funds.
- B. Staff concurs with the recommendation.
- Improvement: Staff will ensure that the minutes of the meeting include sufficient detail regarding the approval of expenditures.
- C. Staff concurs with the recommendation.
- Improvement: Staff will create a procedure to ensure that the Arts and Cultural Alliance fund is adequately reviewed on an on-going basis.

12. Cash Handling Process Should Be Enhanced.

During the 2016 Wings & Wildflower Festival coordinated by the Economic Development and Tourism Division, ED&T sold items at the event such as t-shirts, calendars, event posters, etc. Cash and checks were collected for the items sold. Although some controls over the cash were in place, others were absent. We noted the following concerns:

- A. One individual delivered the cash bag to the offsite safe for overnight storage. When one individual is tasked with transporting cash, the individual is personally placed at risk.
- B. The driver's license number was not collected for the checks accepted. When a check is returned by the bank for insufficient funds, the driver's license information is needed to obtain payment.
- C. The cash count at the end of the day was performed in the open, in view of event attendees. The cash count should be performed out of view of the public.
- D. Change was handed to the customer without clearly counting it back. Counting back the change to the customer helps prevent errors in the transaction.
- E. The cash box was openly displayed on a table, easily in view of event attendees. To enhance security, the cash box should be placed out of sight.
- F. A stamp was not used to restrictively endorse a check for deposit. Using a "for deposit only" stamp on the check helps prevent possible misappropriation or misuse.

When cash and checks are collected at an event, strong procedures and controls should be in place. Without these controls in place, theft or loss could occur and place the employees at risk.

We Recommend management enhance cash security at events by:

- A. Assigning two persons to place the cash in safekeeping overnight,
- B. Obtaining the driver's license number of those paying by check,
- C. Performing the daily cash count out of sight of attendees,
- D. Counting back the change to the customer,

- E. Placing the cash box out of sight of the attendees, and
- F. Stamping checks with a restricted endorsement.

Management Response:

Staff concurs with the recommendations.

- Improvement: Staff will generate a revised cash handling procedure and will utilize the revised procedure in all future cash handling situations.

Appendix A – Purchasing Card Transactions

| Purchase Date | Vendor Name | Item Total | Receipt Comment |
|---------------|---------------------------|------------|---|
| 8/31/2016 | EB Regional Business | \$50.00 | Regional Business Summit, Daytona Beach, FL |
| 10/30/2015 | Salesforce.Com Service | \$300.00 | Annual Renewal Of Economic Development Business Contact Tracking Database |
| 11/9/2015 | United Site Service | \$115.00 | Portolets For Major League Fishing Tournament. |
| 8/9/2016 | Alamo Rent-A-Car | \$422.17 | Rental Van For Forrest Wood Cup Expo |
| 1/22/2016 | Allegiant Travel | \$374.10 | Flight For Convention |
| 4/7/2016 | Amway Grand Plaza Hotel | \$777.40 | Hotel For NASC Conference |
| 7/22/2016 | Delta Air 0067848398015 | \$273.20 | IEDC Certification Course - Wisconsin |
| 6/29/2016 | Delta Air 0067893416762 | \$422.20 | Flight For DMAI Conference |
| 11/19/2015 | Doubletree Hotels | \$169.00 | Hotel Fees For Director Attending Lake County Days In Tallahassee |
| 8/12/2016 | Hyatt Hotels Grnd Cypress | \$298.00 | Hotel Fees For Attending The FFEA Conference. |
| 11/20/2015 | Hyatt Place Las Vegas | \$332.64 | Hotel For NBAA Tradeshow And Conference |
| 10/8/2015 | Lamers Bus Lines, Inc. | \$490.00 | Bus Transportation For Field Trips For The 4th Annual W&W Fest 2015. |
| 5/26/2016 | Las Vegas Embassy Suites | \$467.04 | Hotel For ICSC Tradeshow/ Conference Las Vegas |
| 11/6/2015 | Marriott 337v8 Wpalmbc | \$298.00 | Hotel For Manufacturing Conference |
| 7/26/2016 | Mears Trans. Sales | \$288.00 | For Deposit On Bus Rental For County Tour On August 31, 2016 With Orange County Group |
| 8/19/2016 | Mears Trans. Sales | \$288.00 | Balance Of Payment For Bus Rental |
| 5/6/2016 | Microtel Inn And Suite | \$237.76 | Hotel For NCAA Beach Volleyball Championship, Gulf Shores Alabama |
| 5/6/2016 | Microtel Inn And Suite | \$237.76 | Hotel Room For Director For NCAA Beach Volleyball Championship |
| 8/4/2016 | Millennium Minneapolis | \$663.39 | Hotel For DMAI Conference |
| 11/10/2015 | Omni Aip Resort | \$172.05 | Fees And Deposit For Hotel For The Board Member Meeting For Visit Florida And Annual Conference For Visit Florida |

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| Purchase Date | Vendor Name | Item Total | Receipt Comment |
|---------------|-------------------------|------------|---|
| 12/4/2015 | Omni Aip Resort | \$120.90 | Hotel Fees For Visit Florida Annual Board Meeting And Conference. This Is The Remainder Of The Fees With The Tax Removed. There Will Be Another Charge In The Amount Of \$17.05 Because They Credit Back Too Much Resort Tax On The Initial Refund For The Tax. |
| 12/4/2015 | Omni Aip Resort | \$17.05 | This Is The Credit Because They Initially Refunded Too Much For The Tax. |
| 3/11/2016 | Regency Suites Hotel | \$660.32 | Regency Suites Hotel Stay For Georgia Tech EDC Class |
| 3/11/2016 | Regency Suites Hotel | \$660.32 | Hotel Fees For IEDC Class In Atlanta GA |
| 1/23/2016 | Sheraton New Orleans | \$485.66 | |
| 2/12/2016 | Southwest 5262182590259 | \$303.96 | Air Fare For IEDC Training. |
| 2/12/2016 | Southwest 5262182593986 | \$303.96 | Ticket Fees For IEDC Class In Atlanta, GA |
| 2/18/2016 | Southwest 5262184211883 | \$411.94 | Airfare For IEDC Conference |
| 2/22/2016 | Southwest 5262185300314 | \$412.96 | Airfare For IEDC Conference |
| 3/11/2016 | Southwest 5262191348035 | \$412.96 | Air Travel For IEDC Class For Director September 2016 |
| 7/6/2016 | Southwest 5262425804855 | \$422.96 | Airfare For a Tradeshow |
| 8/8/2016 | Springhill Suites | \$654.88 | Springhill Suites Hotel Receipt - Forrest Wood Cup Expo In Huntsville, AL From 8/3/16 To 8/7/16 |
| 8/8/2016 | Springhill Suites | \$654.88 | Hotel For Forrest Wood Cup Expo |
| 10/16/2015 | Sunpass Acc14524458 | \$25.00 | Reload Of Sunpass Funds For Trips Down To Orlando To Metro Orlando EDC Meetings |
| 3/8/2016 | Tin Drum Asiacafe At G | \$10.48 | Card Was Mistakenly Used For Food Purchase. Money Was Taken To Procurement For Reimbursement To The County In The Amount Of \$10.48. |
| 11/4/2015 | Htl Hightail | \$9.99 | Fees To Send And Receive Large Tourism Files |
| 12/4/2015 | Htl Hightail | \$9.99 | Fees For Sending And Receiving Large Files. |
| 1/4/2016 | Htl Hightail | \$9.99 | Fees For Sending And Receiving Large Files |
| 3/4/2016 | Htl Hightail | \$9.99 | Charges For Sending Large Files Each Month. |
| 5/4/2016 | Htl Hightail | \$9.99 | Fees For Sending Large Files. |
| 6/4/2016 | Htl Hightail | \$9.99 | Fees For Sending Large Files And Receiving Large Tourism Files |
| 7/4/2016 | Htl Hightail | \$9.99 | Fees For Sending And Receiving Large Files |

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| Purchase Date | Vendor Name | Item Total | Receipt Comment |
|---------------|-----------------------------|------------|---|
| 8/4/2016 | Htl Hightail | \$9.99 | Fees For Sending And Receiving Large Files Related To Tourism. |
| 9/4/2016 | Htl Hightail | \$9.99 | Fees For Sending And Receiving Large Files For Tourism |
| 3/15/2016 | 7-11 Store 34285 | \$10.50 | Car Wash For County Car |
| 5/18/2016 | Happy Manatee Auto W | \$14.00 | Car Wash For County Vehicle 23074 At Happy Manatee Car Wash In Leesburg, FL |
| 2/22/2016 | CTI Signs | \$750.00 | Venue Signage For NE BOC |
| 10/7/2015 | Henn-House Print & Graphics | \$1,000.00 | LCFF Programs And Schedules (Sat. & Sun.) |
| 7/7/2016 | Pride Enterprises | \$22.50 | Business Cards For Manager |
| 7/13/2016 | Pride Enterprises | \$17.50 | Business Cards For NE Coordinator |
| 12/10/2015 | CTI Signs | \$215.00 | Signs For Wings & Wildflowers Festival, Directional |
| 6/3/2016 | CVS/Pharmacy #04465 | \$7.98 | Fees For Getting Photo For FFEA Awards Printed. |
| 10/20/2015 | EB Lake County Farm T | \$37.92 | Lake County Farm Tour 2015 - Agritourism Visits |
| 7/1/2016 | Fern Expo Event Char | \$908.65 | Equipment For Forrest Wood Expo In Alabama Such As Stools, Pedestals, Table Skirt, Carpet And Pad |
| 5/26/2016 | Florida Festivals And Eve | \$25.00 | Fees For Submitting An Award To FFEA - Program |
| 5/26/2016 | Florida Festivals And Eve | \$25.00 | Fees For FFEA Award Submittal - Tote Bag |
| 6/3/2016 | Florida Festivals And Eve | \$35.00 | Fees For Submitting A Photo For The FFEA Awards For The 5th Annual W&W Fest. |
| 6/9/2016 | Florida Festivals And Eve | \$35.00 | Fees For FFEA Award Submittal For T-Shirt To Promote The W&W Fest. |
| 8/15/2016 | Florida Festivals And Eve | \$25.00 | Fees For Ordering A Duplicate Trophy For Communications Dept. |
| 8/15/2016 | Florida Festivals And Eve | \$25.00 | Fees For Ordering A Duplicate Trophy For Communications Dept. |
| 10/7/2015 | Gatorland | \$425.00 | Entertainment For The 4th Annual W&W Fest 2015. |
| 2/10/2016 | Halfpricebanners | \$89.99 | Large Banner For 5th Annual W&W Fest |
| 10/4/2015 | Htl Hightail | \$9.99 | Fees For Sending Large Files For Tourism Promotions |
| 5/25/2016 | IEDC Online | \$165.00 | Fees For Submitting The Fishing Campaign For Improving The Economy For The IEDC Awards. |
| 3/17/2016 | Kyle Promotions | \$356.68 | Lip Balm For Promoting The Wings & Wildflowers Festival. |

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| Purchase Date | Vendor Name | Item Total | Receipt Comment |
|---------------|---------------------------|------------|---|
| 4/25/2016 | Kyle Promotions | \$921.82 | First Aid Kits To Promote Tourism And The Wings And Wildflowers Festival |
| 7/19/2016 | Kyle Promotions | \$926.96 | Kyle Promotions - Lake Big Bass Decals To Promote Fishing In Lake County. |
| 10/28/2015 | Labor Ready | \$687.56 | Security For The 4th Annual Wings & Wildflowers Festival |
| 10/16/2015 | Leesburg Area Chamber Of | \$500.00 | Leesburg Breakfast Sponsorship |
| 11/5/2015 | Leesburg Area Chamber Of | \$1,000.00 | Membership Dues For Leesburg Chamber |
| 12/8/2015 | Leesburg Area Chamber Of | \$750.00 | Banquet Sponsorship For Leesburg Chamber. |
| 2/22/2016 | Microtel Inn And Suites | \$116.99 | Hotel For Scott Martin Challenge TV Show |
| 2/22/2016 | Microtel Inn And Suites | \$116.99 | Hotel For Scott Martin Challenge TV Show |
| 2/23/2016 | Microtel Inn And Suites | \$112.49 | Scott Martin TV Show. Tourism. |
| 2/23/2016 | Microtel Inn And Suites | \$112.49 | Scott Martin TV Show. Tourism |
| 2/23/2016 | Microtel Inn And Suites | \$112.49 | Scott Martin TV Show. Tourism. |
| 10/7/2015 | Mid Florida Golf Cars Aut | \$693.00 | Fees For Golf Cart Usage For The 4th Annual WWFest 2015 |
| 12/21/2015 | Outpost Publishing | \$1,000.00 | Umatilla Advertisement In Umatilla Outpost Magazine |
| 10/8/2015 | Paypal Greenberg | \$150.00 | Deposit For RV Rental For Major League Fishing Per Agreement |
| 10/12/2015 | Paypal Greenberg | \$713.88 | Remainder Of RV Rental Cost For Major League Fishing Per Agreement |
| 10/10/2015 | Pp Avianrecond | \$467.50 | For Bird Education Course At Wings And Wildflowers Festival |
| 2/3/2016 | South Lake Chamber Of Com | \$550.00 | South Lake Chamber Gala |
| 10/13/2015 | Sq Adventure Sports Mana | \$100.00 | Rental Of Paddleboard Equipment For Major League Fishing - Lake County Commercial |
| 9/29/2015 | The Daily Sun | \$375.00 | Print Advertising For The 4th Annual Wings & Wildflowers Festival. |
| 5/25/2016 | Visit Florida Service Cen | \$180.00 | Fees For Submitting Flagler Awards For Several Promotional Items. |
| 8/23/2016 | www.Cvs.Com | \$24.06 | Photo Canvas For First Place Winner Of The WWFest 2016 Photo Contest. |
| 5/19/2016 | Empire Coach Line Inc. | \$503.50 | Volleyball FAM Trip |
| 5/20/2016 | Sonny's Bbq #130 | \$659.49 | FL Region Volleyball Fam |
| 2/22/2016 | Azure Water Co | \$25.00 | Water For Event: Manufacturing Summit. |
| 8/31/2016 | Chick-Fil-A #01585 | \$48.18 | Lunch For Buddy Dyer Tour |
| 3/17/2016 | DD/BR #338748 Q35 | \$45.97 | Donuts And Coffee For The Task Force Meeting On 03/17/2016 |

Audit of Economic Development and Tourism Division

| Purchase Date | Vendor Name | Item Total | Receipt Comment |
|---------------|----------------------------|------------|--|
| 4/12/2016 | Donut King | \$20.14 | This Receipt Is From Donut King For A Purchase Made For A County Meeting In Clermont At The LSSC S. Lake Campus. |
| 1/21/2016 | Dunkin #353094 Q35 | (\$2.10) | Sales Tax Refund |
| 1/21/2016 | Dunkin #353094 Q35 | \$49.77 | Food For Workforce Meeting |
| 2/23/2016 | Dunkin #353094 Q35 | \$57.56 | Manufacturing Summit Refreshments |
| 2/23/2016 | Dunkin #353094 Q35 | \$61.59 | Manufacturing Summit - Purchase Included Sales Tax - Refund Processed. |
| 2/23/2016 | Dunkin #353094 Q35 | (\$61.59) | Manufacturing Summit. Refund For Sales Tax Receipt. |
| 4/4/2016 | Htl Hightail | \$9.99 | Fees For Sending Large Files Or Receiving Large Files. |
| 2/1/2016 | Pride Enterprises | \$17.50 | Business Cards For S Coordinator |
| 2/1/2016 | Pride Enterprises | \$17.50 | Business Cards For NW Coordinator |
| 10/12/2015 | Publix #349 | \$49.96 | Workforce Taskforce Roundtable Special Guest Speaker - Open To The Public |
| 2/22/2016 | Publix 862 | \$131.21 | Food Items For Manufacturing Summit And Napkins< Tablecloths, Plates, Utensils |
| 8/29/2016 | Publix 862 | \$40.80 | Water, Ice And Cookies For The Buddy Dyer Tour |
| 10/7/2015 | Sonny's B B Q Lee | \$702.75 | Keynote BBQ Dinner 10/3/15 For 4th Annual WWFest 2015. |
| 10/8/2015 | Sq Bamp's Sandwich Factory | \$1,674.00 | Lunches For The Fishing Tournament Oct 12-Oct 16, 2015. The Over \$1,000 Amt. Was Approved By Manager And Procurement Services Manager On Oct. 8, 2015 |
| 4/11/2016 | Sq Coffee Shop Of | \$25.00 | Coffee Shop Of Horrors - Coffee And Cups For Workforce Taskforce Meeting |
| 9/1/2016 | Sq Wild Bear Coffee | \$34.00 | Workforce Taskforce Countywide 1/4ly Meeting |
| 8/31/2016 | The Crooked Spoon | \$217.00 | Lunch For Buddy Dyer Tour |
| 10/27/2015 | Turners Kitchen | \$838.86 | Lunch For Major League Fishing Television Show |
| 2/23/2016 | Wm Supercenter #705 | \$23.82 | Metal Containers For Water For Manufacturing Summit |
| 6/23/2016 | Amazon Mktplace Pmts | \$128.76 | Photo Ledges For EDT Conference Room |
| 7/18/2016 | Amazon Mktplace Pmts | \$67.85 | Picture Frames For Welcome Center Workers Awards |
| 1/8/2016 | Baudville Inc. | \$35.40 | Name Plates For New Coordinators For Their Cubicles |
| 9/29/2015 | Capital Office Products | \$67.68 | Post It Pads, Pens, Monthly Planner |

Audit of Economic Development and Tourism Division

| Purchase Date | Vendor Name | Item Total | Receipt Comment |
|---------------|-------------------------|------------|--|
| 10/27/2015 | Capital Office Products | \$97.47 | File Folders, Velcro, Tabs |
| 11/17/2015 | Capital Office Products | \$136.46 | Folders, Sign Here Tabs, Shipping Labels, Pens |
| 11/30/2015 | Capital Office Products | \$224.54 | Pens, Staplers, Post Its, Wastebaskets And Supplies For The New Employees |
| 12/1/2015 | Capital Office Products | \$126.11 | Envelopes For AAA Mailout And Speakers For Computers |
| 12/8/2015 | Capital Office Products | \$119.38 | For Wireless Mouse, Hand Sanitizer For Front Counter |
| 12/14/2015 | Capital Office Products | \$112.38 | Paper And Envelopes |
| 12/17/2015 | Capital Office Products | \$17.14 | Wall Clip Panels And Dry Erase Marker Sets For New Employees |
| 12/18/2015 | Capital Office Products | \$16.99 | Desk Calendar For Staff Member |
| 12/30/2015 | Capital Office Products | \$103.64 | Mouse, Keyboard, Scissors, Mat Chair |
| 12/30/2015 | Capital Office Products | \$54.26 | Mouse For Adam Sumner |
| 1/26/2016 | Capital Office Products | \$78.78 | Folders, Pencils, Batteries, Windex, Labels, Folder Tabs |
| 2/3/2016 | Capital Office Products | \$314.46 | Date And Time Stamper And Multi Business Card Holder For Front Counter |
| 2/8/2016 | Capital Office Products | \$68.30 | For Conference Room Clock, Batteries, Pens |
| 2/10/2016 | Capital Office Products | \$675.72 | For Reception Area Office Furniture And Storage |
| 2/16/2016 | Capital Office Products | \$89.85 | Binders, Pens, Envelopes And Towelettes |
| 2/18/2016 | Capital Office Products | \$44.42 | Wireless Keyboard And Mouse For Economic Growth Conference Room |
| 2/19/2016 | Capital Office Products | \$34.47 | For Desk Organizer |
| 3/10/2016 | Capital Office Products | \$10.67 | Stapler Removers And Golf Pencils For Survey And The Festival |
| 3/18/2016 | Capital Office Products | \$30.65 | Stand Monitors And Rulers |
| 3/22/2016 | Capital Office Products | \$79.26 | Envelopes And Paper Clips For Staff Use |
| 3/23/2016 | Capital Office Products | \$34.47 | For Desk Organizer |
| 3/30/2016 | Capital Office Products | \$21.71 | For Speakers |
| 4/20/2016 | Capital Office Products | \$201.46 | Monitor Stands And Envelopes. |
| 5/5/2016 | Capital Office Products | \$91.40 | Batteries, Desk Organizer, Speakers For Conference Room Computer, Sponges For The Kitchen, Paper Towels For The Kitchen, Easels For A Meeting. |
| 5/5/2016 | Capital Office Products | \$106.93 | Supplies For Packing The Welcome Center Up To Close It- Which Included Tape, Boxes, Markers. |
| 5/6/2016 | Capital Office Products | \$3.02 | Sign Here Tabs For The Office. |
| 6/2/2016 | Capital Office Products | \$6.13 | Writing Pads For Staff. |

Audit of Economic Development and Tourism Division

| Purchase Date | Vendor Name | Item Total | Receipt Comment |
|---------------|-----------------------------|------------|--|
| 6/2/2016 | Capital Office Products | \$24.24 | USB Adapter Ordered By Mistake - Will Receive A Credit For It. |
| 6/3/2016 | Capital Office Products | \$18.76 | USB's To Use For Presentations Created By Staff. |
| 6/6/2016 | Capital Office Products | \$80.25 | Battery Back Up And Dust Off Spray For Computer. |
| 6/17/2016 | Capital Office Products | (\$24.24) | Credit For USB Adapter Ordered By Mistake. |
| 6/17/2016 | Capital Office Products | \$75.58 | Frames For Submitting Photos To The FFEA Awards. |
| 6/30/2016 | Capital Office Products | \$34.27 | Writing Pads, Post It Notes, Glue, Sponges, Soap |
| 7/5/2016 | Capital Office Products | \$36.50 | For Mouse And Mousepad |
| 7/21/2016 | Capital Office Products | \$58.33 | Office Supplies Such As Folders, Sticky Notes, Highlighters, Panel Clips, Markers |
| 7/28/2016 | Capital Office Products | \$19.64 | Interoffice Envelopes For The Department. |
| 7/29/2016 | Capital Office Products | \$10.53 | Rubber Bands For The Office And For Fishing Posters For Festivals And Conferences. |
| 8/19/2016 | Capital Office Products | \$73.14 | Pocket Folders, Foam Board, USB Drives And Legal Pads |
| 8/22/2016 | Capital Office Products | \$14.80 | Legal Office Pads That Were Delivered Later From The Original Order. |
| 8/29/2016 | Capital Office Products | \$47.09 | Badge Holders, Lanyards, Labels |
| 9/30/2015 | Cti Signs | \$725.00 | For New Department Sign With New Name |
| 6/7/2016 | Hobby-Lobby #540 | \$7.98 | Frames For Submitting Photo To FFEA To Promote The WWFest. |
| 2/4/2016 | Htl Hightail | \$9.99 | Fees For Sending Large Files |
| 2/4/2016 | Monoprice Com | \$79.60 | For Wall Mount In Conference Room To Mount Large Monitor |
| 12/14/2015 | Wal-Mart #0705 | \$28.88 | Cell Phone Charge For Staff Member's County Cell Phone |
| 3/10/2016 | Wal-Mart #0705 | \$29.98 | Artificial Tree For Economic Growth Dept. Front Reception Area |
| 2/18/2016 | Wm Supercenter #705 | \$39.40 | Storage Bins To Clean Up Office |
| 8/30/2016 | Varidesk | \$395.00 | Varidesk Adjustable Workstation |
| 6/9/2016 | Doc Bea Rims li Mults | \$275.00 | Research For Economic Impact Model. |
| 5/13/2016 | Florida Festivals And Eve | \$450.00 | Fla Festivals Of Events Annual Membership Fees For Lake County Economic Dev. & Tourism Dept. |
| 12/9/2015 | Florida Notary Association | \$159.00 | Notary License In Order To Notarize Documents As Needed For The Office |
| 2/22/2016 | In Florida Attractions Assn | \$250.00 | Membership Fees For Florida Attractions Assn. |

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| Purchase Date | Vendor Name | Item Total | Receipt Comment |
|---------------|-------------------------------|------------|--|
| 11/23/2015 | Lady Lake Chamber Of Commerce | \$50.00 | Membership Fees For Lady Lake Chamber |
| 5/3/2016 | Lake Eustis Area Chamber | \$400.00 | Chamber Sponsorship - Breakfast Meeting Presenter |
| 1/6/2016 | Natl Assoc Sports Comm | \$651.00 | Annual Due For National Association Of Sports Commissions |
| 9/30/2015 | Orlando Sentinel Mg2 | \$156.00 | For Year Subscription To Growthspotter; A Digital Division Of The Orlando Sentinel |
| 3/18/2016 | Smith Travel Research Inc. | \$475.00 | This Is A Professional Database Of Research Information For Travel Research. This Is A Fee Twice A Year. This Is Not Travel Related. |
| 10/21/2015 | Sq ELCCC | \$140.00 | Monthly Chamber Luncheon Mgs |
| 4/28/2016 | Visit Florida Service Cen | \$991.42 | Dues For Visit Florida Membership |
| 7/21/2016 | American Planning Assoc | \$450.00 | APA Conference Fees For Director To Attend. |
| 6/8/2016 | ASA / ICAST | \$10.00 | ICAST Convention Registration |
| 11/19/2015 | Delta Air 0067697358719 | \$262.20 | IEDC Certification - Strategic Planning Course |
| 6/29/2016 | Destination Marketing Ass | \$995.00 | DMAI Conference Travel |
| 3/26/2016 | Eb 2016 Florida Econo | \$395.00 | For Director To Attend 2016 FEDC Conference |
| 4/19/2016 | Eb Orlando Tech Week- | \$53.74 | Orlando Tech Week - Future Of Orlando Conference (1 Day) |
| 11/20/2015 | Expedia 1121664320498 | \$19.00 | IEDC Certification - Strategic Planning Course |
| 5/11/2016 | Facvb.Org | \$295.00 | FADMO Conference |
| 5/12/2016 | Facvb.Org | \$245.00 | Fees For Public Information Officer To Attend The FADMO (FACVB) Conference. |
| 5/12/2016 | Florida Festivals And Eve | \$475.00 | Fees To Attend The FFEA Conference To Promote The WWFEST 5. |
| 7/19/2016 | Florida Festivals And Eve | \$250.00 | Fees For Special Events Associate To Attend The FFEA Conference For The Awards Given To EDC For The 5th Annual Wings & Wildflowers Festival. |
| 10/27/2015 | Ga Tech Pro Edu Web | (\$535.00) | IEDC Certification Course - Cancelled As Local Training Available |
| 2/12/2016 | Ga Tech Pro Edu Web | \$780.00 | IEDC Class Fees |
| 2/12/2016 | Ga Tech Pro Edu Web | \$780.00 | IEDC Training In Atlanta Georgia |
| 10/21/2015 | IEDC Online | \$285.00 | IEDC Webinar Series - 3 Courses - Digital Marketing |
| 10/26/2015 | IEDC Online | \$435.00 | IEDC Economic Development Strategic Planning - Certification Requirement |

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| Purchase Date | Vendor Name | Item Total | Receipt Comment |
|---------------|---------------------------|--------------------|---|
| 10/27/2015 | IEDC Online | \$555.00 | IEDC Certification Course - Economic Development Credit Analysis - Orlando, FL |
| 11/19/2015 | IEDC Online | \$95.00 | IEDC Webinar - Start The New Year With The Right Metrics. |
| 2/22/2016 | IEDC Online | \$720.00 | Conference Registration For IEDC |
| 3/15/2016 | IEDC Online | \$720.00 | 2016 IEDC Conference Fees For Attending |
| 6/21/2016 | IEDC Online | \$555.00 | This Purchase Is For The Marketing Section Of The International Economic Development Council's Certified Economic Developer Class Curriculum. |
| 7/25/2016 | Kissimmee/Osceola | \$25.00 | Four Corners Area Summit Registration Payment For Community Safety Manager |
| 8/29/2016 | Leesburg Partnership Inc | \$120.00 | Leesburg Partnership Celebration Fees For NE Coordinator, Director, and Manager to Attend. |
| 1/22/2016 | Natl Assoc Sports Comm | \$975.00 | National Assn Of Sports Comm Conference Registration |
| 1/26/2016 | Natl Assoc Sports Comm | \$400.00 | Registration For Certification Class |
| 2/4/2016 | Natl Assoc Sports Comm | \$400.00 | Further Education Class For CSEE Certification |
| 10/7/2015 | Paypal Careersource | \$100.00 | Regional Business Summit |
| 1/20/2016 | Paypal Eastlakecounty | \$35.00 | Fees For Manager To Attend The East Lake Chamber Gala |
| 11/24/2015 | Paypal Newvisionfo | \$15.00 | New Vision 10th Annual Luncheon |
| 7/20/2016 | Visit Florida Service Cen | \$179.00 | Visit Florida Governors Conference - 1 Day - Staff Member Is On The Visit Florida Board - Needs To Attend Board Meeting. |
| 7/26/2016 | Visit Florida Service Cen | \$429.00 | Tourism Conference Registration Fees For Sports Development and Tourism Coordinator To Attend The Visit Florida's Gov. Conference In September. |
| 7/27/2016 | Visit Florida Service Cen | \$429.00 | |
| 10/8/2015 | Wpy Online Event By Nancy | \$300.00 | MAF Conference Registration |
| 8/9/2016 | Amazon.Com | \$44.53 | Books For NW Coordinator For Online Leadership Training Class. |
| 5/18/2016 | Orlando Business Journal | \$96.00 | Orlando Business Journal Subscription |
| TOTAL | | <u>\$51,695.06</u> | |