

BCC Meeting

Interim Audit Report 2013-6

(formerly Interim Audit Report 2011-2A)

Tourist Development Tax Revenue Grant Applications FY 2011-2012



July 9, 2013

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Background

- The review was conducted in conjunction with the Tourism Assets, Revenues, and Expenditures Audit.
- The concerns were discussed with Tourism Staff and the County Attorney's Office as resolution of grant requests which were urgent because there were pending agenda items or payment requests.
- The Tourism Department provides funding from Tourist Development Tax Revenues for promotion of tourism and museums.

Audit Objectives

1. Determine award compliance to Category B and Category C-2 funding guidelines, Collier County Ordinance, and Florida Statute.
2. Determine whether applications for funding included all required documentation.
3. Determine consistency of Collier County Ordinance language to Florida Statute.

Summary of Findings

- Florida Statute is more restrictive than Collier County Ordinance for Category C (museums).
- Applications did not contain all required documents.
- Friends of Rookery Bay, Inc. did not qualify for Category C-2 funding.
 - Do not own and operate a museum/reserve.
 - Funding Source was corrected and funding provided from Category B.
- An additional applicant did not use their Legal Business name on the application.
 - Legal Business name was used for the contract.

FL Statute 125.0104(5)(a)1

To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote museums that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public.

Collier County Ordinance

C-1: County owned or operated Museums.

C-2: Municipal owned (**should include “and operated”**) museums and museums owned and operated by not for profit organizations open to the public.

Conclusion

- Applications should include all required documentation.
- Without proper documentation, County staff cannot properly evaluate the qualifications for events and organizations, which can lead to non-compliance with Florida Statute, County Ordinance, and guidelines.
- County staff has recommended funding applications under an inaccurate funding Category.
- County staff has acknowledged the audit findings and corrective action has been taken or is being taken.

Thank you

