

# 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

