



## Inspector General Insights

**Background:** During the regular Board of County Commissioners (BCC) meeting on March 8, 2022, under agenda item 16.D.9, the BCC approved to accept a donation from the Greater Cincinnati Foundation (GCF) in the amount of \$7,814.21 to benefit the Sugden Regional Park in the form of four (4) octagonal concrete picnic tables with game top, as shown below.



GCF is a non-profit 501(c)(3) organization. This donation is from Dr. Stephen and Penny Pomeranz via the GCF in honor of Patty and Jay Baker. A plaque has been placed at the park to honor and display the names of the donors.



**Objective:** The objective of this review consisted of the following:

- Ensuring that accepting this donation follows County policy;
- Ensuring that County staff has fully disclosed to the BCC the funds needed to pave the area where the chess tables are to be placed prior to accepting the donation;
- Ensuring that the chess tables are in good condition;
- Ensuring that the assets are properly recorded and tracked within County’s asset listing.

**Scope:** The scope of this review consisted of the following:

- Review of BCC agenda items.
- Review of BCC agenda meeting minutes.
- Review of Collier County Purchasing Ordinance No. 2013-69, as amended.
- Review of purchase order (PO) 4500216625.
- Review of contract 20-7771 “Small General Contracting Services” and the associated contractual documents, as required.
- Review of invoices submitted for payment.
- Review of asset listing as recorded in County’s financial system Systems Applications and Products (SAP).
- Review of emails as provided by County staff.

**Observations:** Our review yielded the following observations:

1. An Executive Summary to accept the restricted donation from GCF was presented to the Board of County Commissioners (BCC) during their regular meeting on March 8, 2022, under agenda item 16.D.9. The Executive Summary briefly mentioned that a capital project to construct concrete support to permit the proper installation of the concrete chess tables is underway. However, it doesn’t appear that the BCC were advised that additional \$49,270.00 is needed to construct the concrete support, as the concrete tables weigh approximately 1,000 lbs. each. The amount later increased to \$56,250.00.

Description	Donation Amount	Amount Paid by the County
Game top tables	\$ 7,814.21	\$ -
Paver support & walkway	\$ -	\$ 49,270.00
Assembly of game top tables	\$ -	\$ 1,680.00
Erosion control around walkway	\$ -	\$ 5,300.00
<b>TOTAL</b>	<b>\$ 7,814.21</b>	<b>\$ 56,250.00</b>

2. The project to construct the concrete support for the game tables was initiated prior to the BCC accepting the donation. This causes a potential risk of the project, as the BCC could have decided not to accept the donation, or accept the donation, or decided to place the game tables at a different park. A timeline of the events is provided in Exhibit A.
3. The process for selecting the final location for the game tables is unclear. The initial donation request was made to Commissioner Rick LoCastro on April 21, 2021. According to the County Project Manager, by the time upper management approved the project, Sugden Regional Park was already chosen as the final location. It is unknown whether other venues were considered, which might have saved taxpayer money spent on constructing the concrete support for the game tables.

4. A Notice to Proceed (NTP) was originally provided in SAP but was later deleted. Original review of this donation indicated that an NTP was issued on February 22, 2022, to the lowest bidder. The NTP contained commencement date on February 28, 2022, and a final completion date on April 14, 2022. The NTP is not required by the contract. Rather, per section 2 of the contract, the Contractor shall commence the work upon issuance of a PO.

As per the Request for Quotation (RFQ) email, the awarded contractor will have 35 days for substantial completion and additional 10 days for final completion, for a total project time of 45 days. The PO was issued to the contractor on February 15, 2022. As per the RFQ, the contract should have reached completion on or before April 1, 2022. However, per the contractor's invoice, the project did not commence until May 20, 2022.

5. Additional work was requested from the contractor for the assembly of the chess tables and for building a D-Curb on both sides of the walkway for erosion control. Two separate quotes were received from the contractor, on May 3, 2022, and on June 22, 2022, totaling \$6,980.00. Per Procurement Ordinance No. 2013-69, as amended, work between \$3,000.00 and \$50,000.00 should be competitively solicited. Since the additional work was for \$6,980.00 and it was not part of the original competitive solicitation, then a cost reasonableness needed to be performed to ensure the work is performed at the best value. Cost reasonableness for the additional work performed around the pathway was not performed by division staff until it was requested by Clerk's personnel at the time of invoicing. The cost reasonableness was provided on April 10, 2024.

**Recommendations & Actions:** The following recommendations were made:

1. Communicate to the County Manager and the BCC of the potential expenses that are incurred when donations are made. The cost to place or maintain a donation should be evaluated against the value of the donation itself. This provides full transparency, which could only enhance the decisions made by the BCC.
2. County staff is advised to follow procedural chronological order, whenever possible, to avoid unnecessary risk to the organization, which could potentially put taxpayer dollars at risk.
3. Sugden Regional Park was selected for the placement of the donation. Since it is unclear whether other locations were explored for the final placement of the game tables, it is recommended that all options are explored before making a final decision and consideration of total costs should be part of the proposed donation.
4. A document should not be deleted from SAP even if the document is not required per the contract. The auditable trail of documents should be unchanged.
5. Cost reasonableness should be performed by County staff at the time of Purchase Order modifications, so the vendor does not experience delays in payment at the time of invoicing.
6. Donations should be fully vetted and associated projects should be completed and closed out within a reasonable timeframe. Three years for four chess tables seems unreasonable.

**Management response:**

The Recommendations and Actions identified in the report have been noted.

Outside of established Board donation policies, the protocol for accepting donations should ensure that the Board is fully informed of all relevant details, including the donation amount, any associated conditions, and any required matching funds or additional County funding commitments. This ensures transparency and informed decision-making by the Board regarding the acceptance and utilization of donations.

Staff must adhere to the Procurement Ordinance, Procurement Manual, and contract documents when securing goods and services. Management and staff are committed to achieving compliance.

**Conclusion:** The game tables have been successfully placed in Sugden Regional Park and are open to the public to enjoy.

Total # Transactions	Amounts Audited or Reviewed	Questioned Costs	Taxpayer Savings	# Observations / Recommendations
3	\$64,064.21	\$64,064.21	N/A	6

## Exhibit A

### Timeline of Events

