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**September 16, 2025**

**Report #2025-09 Review of Campgrounds Cash Controls**

Gaye Sharpe  
Parks and Natural Resources Director

The Department of Inspector General completed a review of cash controls at public campgrounds owned by Polk County.

Our objectives were to ensure that internal controls, safeguards, and policies were followed, reconcile cash collections to system generated reports, and review the recently implemented RecTrac software used for reservations and to process the collection of camp fees.

We appreciate the cooperation and assistance provided by the Parks and Natural Resources Division during the course of our review.

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Lita J. McHugh, CPA, CIG, CIGI  
Inspector General

Approved:

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Stacy M. Butterfield, CPA  
Clerk of the Circuit Court and County Comptroller

## **BACKGROUND**

The Parks and Recreation section of the Polk County Parks and Natural Resources Division operates five campgrounds. Our cash control review focused on four locations: Coleman Landing, Lake Arbuckle, Port Hatchineha, and Saddle Creek. The fifth location, Lake Rosalie campground, is currently closed.

On March 28, 2025, Parks and Recreation (Parks) launched the use of RecTrac for campsite reservations. Guests access the Parks and Recreation reservation webpage, create an account, reserve a campsite, and pay fees using a credit or debit card. Campground caretakers received a tablet, credit card reader, and Wi-Fi hotspot pack. Guests without a reservation are permitted to use a site based on availability. Caretakers use the devices to process guest information and record or process the collection of fees. Cash, checks and credit/debit cards are accepted at the campground.

## **RESULTS**

Overall, we found Parks and Natural Resources implemented internal control best practices over cash at the campgrounds. Based on our review of processes, observations described below may be opportunities to strengthen the county's commitment to providing excellent services to the community.

### **Observation #1 – Some cash counts did not agree with RecTrac receipts.**

Recreation Coordinators visit caretakers once a month to obtain bank deposit receipts, deposit slips, and fee collection reports. The Division Fiscal Coordinator reviews the documents and reconciles bank deposits to RecTrac receipts accessed in the system.

The Coleman Landing cash count on May 21, 2025, had a \$40 shortage, however, the bank deposit on May 27, 2025 agreed to RecTrac receipts.

The Saddle Creek cash count May 22, 2025, had a \$30 shortage. Attached to the deposit journal is documentation noting the shortage on the May 27 bank deposit, and a \$30 shortage on the May 6 bank deposit. Review of an expanded sample of Parks' cash over/short general ledger account found Saddle Creek campground bank deposits were over or short nine times from January 2025 through June 2025.

We recommend Recreation Coordinators visit campgrounds more than once a month. Frequent visits may reduce the risk of theft and improve cash controls. We also recommend management closely monitor transactions and activities of campground caretakers exhibiting patterns of cash discrepancies. Instances of counseling and progressive disciplinary actions should be clearly documented, with escalation up to and including termination, as appropriate.

**Management response and action plan:**

Following the inspectors' findings, staff conducted additional training for the Caretakers identified as having difficulties adhering to established procedures. Retraining has been successful with one Caretaker, while the second continues to encounter challenges. A final retraining session will be conducted; however, should errors persist, contract termination will be pursued. Any future noncompliance by other Caretakers will be addressed through established retraining and progressive disciplinary measures.

In alignment with the inspector's recommendation, campground collection visits will now be conducted twice a month instead of once a month. The only exception will occur if staffing shortages prevent adherence to this schedule, in which case visits will temporarily revert to the monthly frequency.

**Person responsible:** Senior Recreation Coordinator and Division Fiscal Coordinator

**Target date:** July 29, 2025

**Observation #2 – Cash payments were collected several days after guest checkout.**

Each caretaker received a tablet, credit card reader, and a Wi-Fi hot spot pack. This enabled them to use the RecTrac system to better serve guests. Caretakers are required to inform designated Parks staff of any internet service interruptions.

There were 54 RecTrac receipts for cash and check transactions from May 12, 2025 through our last campground visit on May 22, 2025. Saddle Creek accounted for 38 of the 54 receipts, 16 of which had collection dates that differed from the dates of stay for the reservation.

Cash payments were made on eight receipts up to two days before the check-in date. Saddle Creek's caretaker stated that guests already at the campground sometimes pay for their next reservation in advance.

Cash payments were made on eight receipts up to four days after the check-out date. Saddle Creek's caretaker explained there were issues with the functionality of the credit card reader. This resulted in guests returning to the campground to pay their outstanding balance in cash.

If this last explanation is accurate, guests that have checked out of the campground may not return to pay an outstanding balance, resulting in lost revenue. We recommend management resolve credit card reader issues at Saddle Creek. We also recommend management require that caretakers notify designated Parks staff of any card reader issues at the time of the occurrence. Parks should maintain a record of guests with outstanding balances to observe any repetitive patterns and determine if future reservations will be permitted.

**Management response and action plan:**

As with Observation #1, established procedures are in place to prevent such occurrences when followed correctly. Issues with card readers, which previously contributed to delays, have been resolved. Any future outages will be promptly reported and documented.

During site visits on June 24, 2025, all campground staff received additional training on both procedures and systems to ensure compliance. During the June 24 site visit at Saddle Creek it was stressed to staff the importance of insuring that they are processing transactions correctly. On July 16, 2025, Saddle Creek staff were brought in office for additional retraining based on their inaccuracies in the deposits, this staff member was notified that this would be his final training and opportunity. Moving forward, any deviations from procedures or failure to adhere to established requirements will result in disciplinary action, up to and including termination.

**Person responsible:** Senior Recreation Coordinator

**Target date:** June 24, 2025, and July 16, 2025

## **IG RESPONSE**

Management indicates action plans have been implemented. The IG will conduct follow-up in the near future to confirm that the action plans are completed.

**Observation #3 – Caretakers do not make bank deposits in accordance with documented procedures.**

Parks and Recreation Campground standard operating procedures include the best practice of weekly deposits. The procedure states that caretakers will make bank deposits every Monday. On bank holidays, deposits should be made on the next eligible day.

Three of the four caretakers do not deposit camp fees every Monday. Two caretakers make weekly deposits on a day other than Monday, and one caretaker makes bank deposits every other week.

The Comptroller Division's internal control best practices suggest daily deposits to reduce exposure to theft or loss of funds. Weekly deposits are suggested for amounts less than \$500. Frequent bank deposits reduce the risk of theft or loss of funds. We recommend management consider refresher training on regularly scheduled bank deposits in accordance with documented procedures and Comptroller Division best practices.

**Management response and action plan:**

Deposits are submitted in accordance with established policy. Deposits will be made weekly, on the first business day following the weekend, if cash on hand exceeds \$500. If the total collection remains under the \$500 threshold, the deposit will be submitted in the following week (bi-weekly). Due to logistical limitations at the campgrounds, it is not practical to make deposits on a daily basis. This procedure ensures compliance with internal control standards while maintaining operational efficiency.

**Person responsible:** Recreation Superintendent and Senior Recreation Coordinator

**Target date:** July 29, 2025