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INSPECTOR GENERAL AUDIT REPORT
Report #2026-10 Campground Cash Controls follow-up

The Honorable Board of County Commissioners

We have conducted a follow-up to our prior audit, Report #2025-09, Campground Cash Controls.

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

We appreciate the cooperation and assistance provided by the Parks & Natural Resources Division during our audit. We believe that the corrective actions taken will assure accountability over cash handling going forward.

We hope you find this report useful in ensuring Polk County government provides the best possible services to our residents.

Respectfully submitted,

Lita McHugh, CPA, CIG, CIGI
Inspector General

Approved:

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

Results

The Inspector General inquired about corrective action taken in response to our prior review. Parks and Natural Resources Division responded as follows:

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

Parks addressed this finding via additional training, disciplinary action where warranted, and implementation of cashless processing at all the campgrounds. The Senior Recreation Coordinator visits campgrounds twice per month. An annual meeting for the campground caretakers includes retraining on procedures and customer service.

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

The additional controls described above eliminated the need for caretakers to handle cash. Since retraining and implementation, the caretakers appeared to have adapted to the new process and improved performance with revenue