



Internal Audit Report

2020-01 – ENVIRONMENTAL, CULTURAL, HISTORICAL AND
OUTDOOR (ECHO) PROGRAM

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Internal Auditor

May 11, 2020

Honorable Members of the County Council and County Manager

Ladies and Gentlemen:

I am pleased to present audit report 2020-01 as requested at the February 4, 2020 Council meeting over the Environmental, Cultural, Historical, and Outdoor (ECHO) program. The objective of this audit was to provide information to Council and the County Manager on the evaluation of the ECHO program since the ballot initiative was passed in November 2000. The audit included a review of minutes, resolutions, financial transactions, and grant awards to organizations.

I conducted this audit in accordance with generally accepted government auditing standards, except for the requirement of an external quality control review. Those standards require that I plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for my findings and conclusions based on audit objectives. I believe that the evidence obtained provides reasonable basis for my findings and conclusions. The audit was performed in the months of February through May 2020.

I appreciate the assistance of the departmental staff involved that oversees the ECHO program as well as the budget and accounting staff for their support during this audit.

A handwritten signature in black ink, appearing to read "Jonathan Edwards".

Jonathan Edwards, CIA, CPFO
Internal Auditor

Background

The Environmental, Cultural, Historical and Outdoor (ECHO) program was a grass-roots initiative resulting from a citizen approved referendum passed on November 7, 2000, Resolution 2000-156. The objectives were to:

- Foster public memory and community identifying by promoting and providing access to destinations and experiences associated with past events, peoples, and places
- There is a continuing need for high quality user oriented outdoor recreational opportunities
- Access to the Atlantic Ocean Beach through establishment of oceanfront parks and provision of off-beach parking promotes outdoor recreational activity
- Recognize the role of cultural arts in improving the quality of life for its citizens, increasing its tourism-based economy, and in redevelopment by encouraging people to spend time in downtown and urban areas
- Public's interest to have any resulting acquisition and improvement program procedurally implemented in a manner that sets specific guidelines to ensure effective and successful completion of the program

The ballot initiative provided an approved levy of an additional ad valorem tax not to exceed 1/5 mill for 20 years and the authorization to issue limited tax general obligation bonds not to exceed \$40 million in order to finance acquisition, restoration, construction, and improvement of facilities to be used for ECHO objectives. The resolution created an oversight committee to provide for ongoing review of projects under consideration and to make recommendations to the Council to ensure proceeds were used to meet the objectives of the program.

The resolution stated that Council may fund projects by direct county expenditures for county projects or by grants-in-aid. The intent was to allocate funds throughout the county to provide broad geographic distribution and apportioned appropriately among the four components of ECHO. Grants-in-aid shall be awarded on a matching basis only upon the recommendation by the oversight committee to municipalities and non-profit organizations subject to the standards, procedures, and criteria established by the Council. The resolution identified thirteen such criteria.

In April 2001, the Council passed Resolution 2001-70 to create the ECHO Advisory Committee ("Committee") to consist of "interested people that will review applications for grants-in-aid and make objective recommendations to the Council." The resolution outlined the appointment of members, their purpose, their terms, and their goals. The committee's purpose is to:

- Oversee review of the applications from non-profits, municipalities, and county departments for grants-in-aid of projects and to ensure such requests meet the objectives, criteria, procedures and guidelines of the ECHO program
- Make recommendations on awarding of grants-in-aid by Council to eligible entities through the program
- Periodically review the criteria, procedures, and guidelines as established to make recommendations for modifications
- Promote fair and objective distribution proceeds to eligible and viable entities
- Encourage financially responsible investments in ECHO opportunities for advancement of quality of life for county residents and visitors

- Review and/or assess the ECHO needs of the community and make recommendations on how the ECHO program can best address them

On June 3, 2004, Council approved the transfer of \$1 million of ECHO revenues to the Master Trails Fund to build trails within the County. Starting in fiscal year (FY) 2005, the county has annually transferred the funds.

On August 18, 2011, Council approved a resolution to earmark up to 50% of ECHO revenues for the acquisition of waterfront properties that provide public parking and public access for outdoor recreation and enjoyment to certain water bodies within the County. On August 22, 2013, this was repealed.

On August 6, 2015, Council approved a resolution to extend and improve the boardwalk in Daytona Beach by annually transferring up to \$2.5 million to the Boardwalk Fund and reconfirmed transferring \$1 million annually to the Master Trails Fund. On September 4, 2018, Council rescinded the boardwalk transfer and that monies would be transferred back to the ECHO Fund while maintaining the Master Trails transfer.

The ECHO Advisory Committee established the grants-in-aid program criteria, policy and procedures, eligibility, award amounts, as well as other elements to successfully meet the intent of the ECHO program. In addition to the regular grants program, the committee created two additional programs: 1) the exceptional grant program which means a project is of paramount and has crucial countywide importance and has a larger dollar award of up to \$2.4 million, 2) the critical historical acquisition and/or stabilization program with projects used solely to finance the acquisition and/or stabilization of historically designated sites determined to be endangered by immediate development or structural conditions that are recently and unexpectedly revealed. Since inception, the ECHO grants-in-aid program has been modified many times, including the grant application, scoring criteria, scoring weights, and compliance requirements. All of these were recommended by the Committee to Council for approval.

Upon Council's approval of the grant award, the awardee works with county staff ("staff") to ensure program compliance, reviewing reimbursement requests, and monitoring of the project. All applicants must agree to the requirements of the ECHO program and a restrictive covenant is placed on the property title. Depending on the type of grant awarded, the restrictive covenant is 20, 30, or 40 years from the grant agreement date and must be filed with the Clerk of Courts. Among other elements, the awardee agrees to maintain the property so it continues to be used as an ECHO facility as agreed to or the awarded amount must be returned, in full, to the County. Additionally, the awardee agrees to provide an annual report to the County on the operations and activities of the program.

The ad valorem tax revenue supporting the ECHO program will be ending in FY 2021 unless renewed. Currently, there is discussion by Council and citizen groups to renew the ECHO program by placing it on the ballot later this year. Appendix A contains a schedule of revenues, expenditures, transfers by each project, for each fiscal year.

Scope and Methodologies

The purpose of the audit was to gain a reasonable degree of assurance that the control environment surrounding the ECHO program is based upon sound business processes and ensures that associated activities are conducted efficiently and effectively, while maintaining compliance with relevant laws, rules, and regulations.

Specific audit objectives were:

1. To obtain an understanding of internal controls that are significant to the Volusia County ECHO program.
2. To perform procedures that will provide reasonable assurance of detecting instances of noncompliance with resolutions passed by Council and guidelines that have been established relating to the ECHO program.
3. To perform procedures that will provide reasonable assurance that revenue received by the ECHO ad valorem taxes was allocated, disbursed, tracked, and reported correctly. Additionally, that ECHO monies have been proportionally doled out within the four areas of ECHO and within areas of the county.
4. To perform procedures that will provide reasonable assurance that ECHO projects are regularly monitored after completion in accordance with program guidelines.
5. To perform procedures that will evaluate the economy, efficiency, and effectiveness of the ECHO program.
6. To perform procedures that will evaluate the structure or design of the ECHO program to accomplish its goals and objectives.

At the February 4, 2020 Council meeting, Councilmembers requested that the program be reviewed from inception. Therefore, the audit scope was from November 7, 2000 through September 30, 2019 (the ending of the latest fiscal year). Resolutions, grant applications, program guidelines, financial reports, and other relevant documentation pertaining to the ECHO program were all reviewed. These items were used to identify and compile a list of testing to provide a reasonable assurance of detecting instances of noncompliance of the ECHO program.

During this timeframe, there were 221 projects, including the master trail (MT) transfers, which are not in scope of this audit. Removing these 15 reduced the number of grants awarded to 206. The sample test was set to 20%, or 41 grants. To ensure a broad selection of test samples, the grants were categorized into six areas: beach parking (BP), emergency stabilization (EH), municipalities (MUNI), non-profits (NP), water-front access (WA), and county projects (VO). From there, the categories were sorted by numerical order of their grant project number. In each category, the first grant was randomly selected and every nth grant that followed was selected. The sample size comprised of 34 (or 83%) of completed projects while the population consisted of 86%. The total expenditures on projects from FY 2002 through FY 2019 totaled \$82,053,638. The total amount expended in the sample totaled \$16,016,741, or 20%.

	Total	Sample Size	Sample % of Total
BP	4	2	50%
EH	5	2	40%
MT	15	0	0%
MUNI	91	18	20%
NP	65	11	17%
VO	39	6	15%
WA	2	2	100%
	221	41	
	(15)	0	
	206	41	

Evaluation

This audit is very unique as it covered activity from 2001 through 2020. There were 53 compliance areas identified for testing on each project, meaning over 2,100 particulars were tested. Of all items tested, two are considered findings and the others considered concerns.

Overall the ECHO program is running efficiently and effectively. Applications are numbered in numerical order when received. Project files are easily tracked from the application received through project completion and through the monitoring phase. Staff is very knowledgeable on the ECHO program and work with the grantees through all stages of the project, from application to completion to monitoring.

The FY 2020 grants were awarded earlier this year by Council and there will only be one additional grant cycle if the ECHO program is not renewed. If the ECHO program is renewed, the Committee should consider revisiting the current grant application guideline to ensure it is straightforward and easily understood by potential applicants. Revamping the application guidelines may shorten the timeline of the application process.

If the ECHO program is renewed, Council should provide direction or framework on project size and composition of applicants. Criticisms of the program relate to award size (\$400,000) not being adequate in today's construction market and that some requirements are too restrictive which limits the applicants to a small pool of local governments and larger non-profit organizations. The match requirement is one area of opportunity Council could revisit if the intent is to provide more grant awards to larger projects or to other organizations.

One alternative to consider is the match requirement by providing an upfront advance to smaller non-profit organizations within certain parameters. For illustration purposes only, a non-profit organization that has been registered for several years and has annual revenues of less than \$200,000 the last few years could qualify for an advance of up to \$50,000 for an ECHO-approved project. All other requirements on expenditures would need to be met. There is a risk that the awardee would not use the advance as appropriate and the county may lose the advance. However, the risk could be tolerable as (1) the reputation of the non-profit would be tarnished, (2) the non-profit would be ineligible for future awards, (3) there are only so many non-profit organizations that would fit ECHO criteria, and (4) the advance would be relatively small amount of the total annual ECHO ad valorem revenue.

If the ECHO program is renewed, Council may want to consider allowing capital maintenance costs as an element of the program. In 2000, the thought was to only fund capital projects with the awardees taking on the maintenance and operating responsibilities. However, over time certain projects may fall into disrepair and neglect. The partner organization may not have available funds to keep the project site open, i.e., a failed HVAC system or roof replacement. This capital maintenance element could be achieved by setting parameters that it must be only for prior awarded projects, determined on a case-by-case basis, or outside of the regular grant cycle. To be more efficient, items under \$50,000 could be authorized by the County Manager.

A certain percentage of annual ECHO revenues could be set aside to fund this element, or investment earnings from the prior fiscal year could be utilized. The investment earnings fluctuate with the economy,

the total amount in the ECHO fund balance, and amounts awarded through the grants-in-aid program. Investment earnings from FY 2002 – 2019 averaged \$270,000 a year with the highest earned in FY 2007 of \$891,000 and in FY 2013 had a loss of \$42,000. The use of investment earnings protects the ad valorem revenue for capital projects as was intended in 2000. Investment earnings are not guaranteed and signifies that the capital maintenance element is not a fail-safe for awarded projects.

If the program is renewed, project readiness should be revisited. As noted later in this report, many projects are not ready when awarded by Council.

Resolution 2000-156, the enabling resolution, stated it was the intent that funds be allocated throughout the County to provide broad geographical distribution and apportioned appropriately among the four elements of ECHO. More grant awards and monies have been awarded and expended on the east side of the county than on the west side. Appendix B contains many graphs which document award amounts of: 55% to Outdoors, 21% to Cultural, 19% to Historical, and 5% to Environmental projects. Council should revisit this allocation criteria.

If the program is not renewed, Council should consider direction on the usage of available funds after the final grants-in-aid cycle. At the end of FY 2019, there was \$12.6 million available in fund balance that was not committed to projects. At the end of the final grant cycle, this amount may be around \$15 to \$18 million based on the last few years of grants awarded.

In 2011, the County hired Stetson University to conduct citizen surveys on the ECHO program. The survey found citizens appreciated the importance of ECHO-type resources, with the beach being the heaviest use. However, the report noted that it appeared the public did not identify the ECHO program with resources the program supports and there was little awareness among the general adult population. The study found that economic leaders point to performing art centers, sport facilities, and museums as playing roles in economic growth. The county has since produced a video and now notifies the public with press releases and with website notices. The Committee may want to consider increasing citizen awareness with updates on social media, Volusia Magazine, or Volusia Today.

Findings, Concerns, and Recommendations

Findings are defined as frequent or commonly seen observations during an audit. They include critical and major failures in a program where requirements have not been effectively implemented or where there are significant issues.

Concerns are defined as infrequent or isolated observations during an audit. They include minor failures in a program where requirements have been met but opportunities may exist for improvement.

FINDINGS:

1. BARKLEY SQUARE DOG PARK

Barkley Square Dog Park, a county project awarded in 2005, had a major scope and intended use change after the Committee and Council approved the initial project. County staff have the ability to pre-approve scope and design changes; however, this appears to be a major change. On April 17, 2009, the ECHO Program Coordinator at the time stated in a memo to the Director of Growth & Resource Management that she did not feel this budget revision needed to go to the Committee for approval and that they were advised of the change at a previous meeting. However, the Committee minutes do not record such discussion occurred at the Committee.

The approved project included the dog park but also a soccer complex on the site for a combined budget of \$1,076,612 of which \$500,000 was from the ECHO Fund as shown in the schedule below.

Budget included in the Application						
	Match		ECHO		Total	
Consultant Services	\$	143,250	\$	-	\$	143,250
General Requirements		10,000		-		10,000
Soccer Complex Site Work		180,904		7,479		188,383
Soccer Fields		113,873		368,984		482,857
Soccer Complex Amenities		68,507		68,507		137,014
Dog Park Site Work		45,828		-		45,828
Dog Park & Training Facility		10,000		50,780		60,780
Site Signage		4,250		4,250		8,500
Total	\$	576,612	\$	500,000	\$	1,076,612
General costs	\$	157,500	27%	\$ 4,250	1%	\$ 161,750 15%
Soccer Complex		363,284	63%	444,970	89%	808,254 75%
Dog Park		55,828	10%	50,780	10%	106,608 10%
Total	\$	576,612		\$ 500,000		\$ 1,076,612
Actual Spent and Verified by Auditor						
Consultant Services	\$	49,000	\$	-	\$	49,000
Soccer Complex		-		-		-
Dog Park Construction & Signage		105,531		117,423		222,954
Total	\$	154,531	\$	117,423	\$	271,954

The soccer fields comprised of 75% of the total project budget and was 89% of the ECHO award of \$500,000. 10% of the ECHO award was budgeted for the dog park. Due to financial constraints at the time, a loss of another outside grant award, the county did not have the resources to operate a new facility of that size and placed the soccer complex on hold. No money was spent on the construction of the soccer field and \$117,423 of ECHO monies went towards the dog park and the project was closed. The unspent funds of \$382,577 were then unrestricted and able to be granted in future years for other ECHO projects.

RECOMMENDATION:

Define staff’s determination of major scope and intended use changes that should be brought to the Committee by a percentage or dollar amount. Ensure Committee minutes are recorded and maintained to ensure discussions are captured appropriately in the minutes.

MANAGEMENT’S RESPONSE:

Staff will prepare guidelines for project changes that involve either scope or budget. These guidelines will clarify parameters for staff on authorized changes, and modifications that require ECHO Advisory Committee and County Council approval. Staff will present the draft guidelines to the ECHO Advisory Committee for their recommendation by the July meeting, and schedule to County Council for final approval.

2. DUTTON HOUSE

Staff did not properly review the match documentation prior to submitting the application to the ECHO Committee and Council. Additionally, the Dutton House is not open to the public; therefore, has not met the performance requirements. The Dutton House applied and was awarded two different grants.

In the 2006 grant, the Dutton House stated previously spent cash had been used on the project; however, did not include documentation in their application. County staff involved at the time, notated in the project files that it was not included, but that it would be obtained before ranking by the Committee. Prior to the final reimbursement payment to the Dutton House, staff conducted a review of their prior match documentation and noted that “their original application was not credibly documented; however, the grantee was able to clearly document other eligible expenditures.” Staff approved the final reimbursement payment for the 2006 grant.

The 2006 grant included restoration of the cedar siding and fascia on the south and east sides of the house and stabilization of the front porch and window restoration. The 2007 grant, which was approved, then later rescinded by the Dutton House, was to make it compliant with the American with Disabilities Act (ADA), install heating and cooling units, fire sprinklers and alarms, plumbing, electrical and interior finishes. The budgeted match, ECHO awards, and actual spent is shown below.

Grant	Budgeted Match	Budgeted ECHO Award	Actual Match	Actual ECHO
06-04	\$ 234,800	\$ 234,800	\$ 289,226	\$ 234,800
07-11	478,900	478,900	*unknown	-
Total	\$ 713,700	\$ 713,700	\$ 289,226	\$ 234,800

**unknown as grant was rescinded*

Dutton House had other granting partners in their 2007 grant that pulled out of the project due to the recession in 2008. Since that time, the Dutton House board has attempted multiple granting opportunities and private buyers all of which have fallen through. The 2006 project was completed as agreed upon; however, the house is not accessible to the public due to the 2007 project not being completed.

The Committee has been informed of the project multiple times by staff and the owners.

RECOMMENDATION:

Ensure grant applications are thoroughly vetted and contain required documentation prior to submitting to the Committee for recommendation to Council. Ensure project phases are awarded in sequence so that if other funding sources fall through, a contingency is available or the ECHO-funded phase can stand on its own without future phasing.

MANAGEMENT'S RESPONSE:

In more recent years, staff perform a completeness review, ensuring that all required documentation is submitted prior to presenting applications to the ECHO Advisory Committee. If a project involved more than one phase, staff confirm that each phase can stand as an independent project with public accessibility, regardless of completion of a future phase. The comments from this review are included in the staff completeness review.

CONCERNS:

1. NOT ALL EXPENDITURES AND MATCH DOCUMENTATION WAS RETAINED FOR AUDIT REVIEW

\$630,623 out of \$16,016,741 (or 4%) of expenditures tested did not have all the documentation in the project files to prove the awardee spent the award as granted. This consisted of 7 of the 41 projects tested not having all the documentation in the project files for the auditor to review. 4 of the projects did not contain the bid documentation for architectural or construction services. These 4 projects were from grant years 2006, 2009, 2010, and 2014.

Florida's General Records Schedule for State and Local Government record retention requirements for grants is five years after completion of the grant cycle when final grant funds are paid out.

Therefore, the county is only responsible to maintain 1 of these 7 project files that did not contain all of the expenditure documentation. This amounted to \$77,570.03 out of \$16,016,741 (or 0.48%) expenditures tested. This particular project had 17 separate reimbursements totaling \$1.4 million over the course of 3 years.

The awardees are to match the ECHO expenditures as approved in their application and must provide documentation of invoices and cancelled checks to prove the invoice was appropriate on the ECHO project and that the awardee actually paid the vendor. To ensure awardees do not overpay for architectural or construction activities, they are to obtain a minimum of three bids for these services.

It appeared that documentation was originally obtained and reviewed by staff; however, it was not scanned in to the County's records system for retention and therefore could not be reviewed as noted on the table on the next page.

Project	Invoice Amount	Final Payout from County
04-12 Keyville Dog Park	\$ 97,311.59	5/2/2008
06-07 Ormond Beach Central Park	247.50	4/3/2009
07-01 Rockefeller Off Beach Parking	252,242.00	7/26/2007
08-04 Conrad Education and Research Center	22,915.00	9/23/2011
09-04 Coraci Athletic Fields, Phase II	170,958.00	5/23/2013
09-07 Seabreeze United Church Restoration	9,379.34	10/15/2010
10-07 Museum of Arts and Sciences West Wing Expansion	77,570.03	3/17/2017
06-04 Dutton House	Bid paperwork	
09-07 Seabreeze United Church Restoration	Bid paperwork	
10-07 Museum of Arts and Sciences West Wing Expansion	Bid paperwork	
14-08 Enterprise Heritage Center	Bid paperwork	

RECOMMENDATION:

Ensure documentation is obtained and maintained in accordance with record retention regulations to prove the awardee properly bid the services, paid for appropriate items, and met the match requirements as agreed upon.

MANAGEMENT’S RESPONSE:

All ECHO grant projects since inception have a file, which moving forward will contain copies of each corresponding reimbursement request and corresponding documentation in accordance with records retention regulations. This action will properly document that items and services were paid for and that match requirements were met as agreed upon. Currently internal operations do not allow a pay request to move forward unless the amount requested equals or is less than the amount of match already expended and documented for the project. Last, to ensure documentation that the awardee properly bid the services, a question will be included on the monitoring worksheet that is utilized during the construction phase of the project. This will ensure that the proper documentation was received and is filed.

2. BOARDWALK TRANSFER

The transfer to the ECHO Fund from the Boardwalk Fund in FY 2018 was short by \$3,204.61.

In August 2015, Council approved a resolution to extend the boardwalk in Daytona Beach to improve access to the ocean, connectivity to upland properties, and improve handicap accessibility. In FY 2016 and FY 2017, the county transferred a total of \$3,381,823 from the ECHO fund to the Boardwalk Fund.

In September 2018, Council approved a resolution to rescind the 2015 resolution in regards to the boardwalk and to place all funds transferred back into the ECHO fund for grants-in-aid. The county transferred \$3,381,356 from the Boardwalk Fund to the ECHO Fund.

During FY 2016 through FY 2018, the Boardwalk Fund received investment earnings of \$50,624 and recorded \$51,090.95 of expenditures relating to the boardwalk project of environmental studying and

permitting reviews. One vendor's services were misapplied and charged to the Boardwalk Fund instead of the General Fund in the amount of \$8,542.50. Another invoice from the same vendor provided services that were misapplied to the General Fund instead of the Boardwalk Fund in the amount of \$2,937.89. In addition, a second vendor provided aerial photo displays for a presentation to the Council relating to the boardwalk and were paid from the General Fund instead of the Boardwalk Fund in the amount of \$2,400.

Had the invoices been properly applied to the correct fund, the amount transferred from the Boardwalk Fund to the ECHO Fund would have been \$3,384,560.61.

RECOMMENDATION:

Carefully review all transactions to ensure proper coding and application of invoices to purchase orders.

MANAGEMENT'S RESPONSE:

Management agrees that the transfer to the ECHO Fund was short by \$3,204.61 and will reimburse the ECHO fund this amount from the General Fund after Council approval is obtained. The transfer was short due to a partially uncorrected error; specifically an invoice was charged to an incorrect purchase order to the same vendor. In an attempt to correct the error, department staff applied offsetting invoices to the other related purchase order. However, not enough invoices were applied to fully correct the error. While partially achieving correction, there is a more preferred manner to correct this type of error. Management will provide training to all department fiscal staff related to the appropriate process to request a correction for an error made on an issued payment to the incorrect vendor and/or procurement document.

3. PROJECTS ARE NOT READY WHEN AWARDED

Projects are not ready or near-ready when approved by Council. Early in the program, the ECHO Advisory Committee established guidelines and procedures to promote projects that were ready or near-ready for construction. The Committee wanted construction to begin within 180 days of the award date and for the project to be completed within 2 years. Many of the projects experienced delays due to hurricanes and storms, easement issues, re-bidding of contractors, and/or other project partner approvals.

Of the projects tested, 15 (or 37%), did not start construction within the 180 days and 19 (or 46%) did not complete the projects within the 2-year timeline. Construction start dates ranged from 13 days to 1,435 days past the 180 day requirement.

Staff is permitted to extend the deadline for 1 extra year from the award date. However, of the projects tested, 14 (or 34%), did not complete the project within that 3-year time and had to request an additional 1 year extension by Council. Council approved multiple project extensions numerous times.

Of the projects tested, 1 (or 2%), were not approved for extension by Council as staff used the wrong date. The project was completed 23 days past the 3-year deadline.

RECOMMENDATION:

- 1) Reassess the readiness goal of the Committee by:
 - a. Adjusting the scoring to award projects that are construction-ready; or

- b. Requiring more up-front work like easements, permit approvals, contractor bidding be completed prior to grant application being submitted; or
 - c. Consider expanding the project deadlines for larger projects beyond the 2-year requirement.
- 2) Setting all extension deadlines by a certain date so Council is aware of all project extensions and status at one-time instead of throughout the year. In addition, require frequent offenders to present a presentation to the Committee.

MANAGEMENT’S RESPONSE:

Recommendations to assess the readiness of the project or ability of the project to move forward within 180 days, will be compiled and presented to the ECHO Advisory Committee for review by the July meeting. If they agree to these recommendations they will be implemented for the Fiscal Year 2020/21 grant cycle.

Starting in the current grant cycle, all extension requests are being brought forward to the ECHO Advisory Committee and then to the County Council for review and approval on an annual basis and at the same time as required. This will keep all extensions on the same deadline minimizing opportunity for future error.

4. PROJECT MONITORING

4. A. QUARTERLY PROJECT REPORTS

22 out of 376 (or 6%) quarterly reports tested were either not obtained or maintained in the project files. Awardees are to report on a quarterly basis the status of their project. 6 of the projects did not contain all of the quarterly reports as required. This varied from a project missing 1 to 5 reports. Staff maintain a log of quarterly reports submitted, and will send multiple reminders to awardees. If awardees do not turn in quarterly reports, staff and the Committee may be unaware of project status.

RECOMMENDATION:

Ensure awardees are reporting quarterly and if an awardee is habitually tardy or non-compliant with the requirements, require the awardee to attend the next Committee meeting to update the project status.

MANAGEMENT’S RESPONSE:

Awardees that do not submit quarterly reports timely will be required to attend an ECHO Advisory Committee meeting to provide an update on their project status.

4. B. ANNUAL PROJECT REPORTS

In 2 of the projects tested (or 5%), the awardees were not consistent from year-to-year in their reporting of financial information. Information is self-reported and audited financial information is not required. One non-profit, after 7 years of consistent reporting, reported cash-on-hand as a revenue source that would imply the agency broke-even. This occurred for two years when they seemingly had a significant operating loss. The following year the agency did not report cash-on-hand as a revenue source as they had an operating gain, and the fourth year again reported cash-on-hand which implies the agency broke-even. The second non-profit included ECHO-related grant monies as operating revenue.

10 of the 231 (or 4%) annual reports reviewed were not maintained in the project files. It was noted throughout the review of all the annual reports that financial information did not always accurately total revenues and expenditures. Staff do not document their review of the annual reports and the data obtained from the reports is not compared year-to-year over the life of the ECHO project.

The annual reports request certain information regarding the project, including: the number of ECHO-related activities, the number of participants, the ongoing financial health by requesting the operating revenues and expenditures, the number of volunteers, among other items the Committee identified as important to the ECHO program. The awardees are to submit an annual report for 20 years after project completion.

RECOMMENDATION:

1. Consider the usefulness of data requested once projects are completed and the length of time the reports should be submitted (i.e., 20 years).
2. If determined the current data is useful, revise the annual report form to include definitions of financial information and documents staff's review of the annual reports. Consider developing a database to capture reported project information to determine how projects are operating over time.

MANAGEMENT'S RESPONSE:

Staff will develop a database that tracks the information from each annual report based on the 2020 reports.

4. C. PROJECT SITE VISITS

18 (or 44%) of the projects tested did not document proof that the temporary ECHO sign was erected within 90 days of award or that the site was visited. 12 (or 30%) of the projects tested did not notate that the site was open to the public within 4 years of the award date.

The ECHO Guidelines require that the awardee erect a temporary ECHO sign within 90 days and that the project be open to the public within 4 years. Staff do not consistently document their site visit or proof that these requirements are met.

RECOMMENDATION:

Develop and maintain a site visit log for each project to document every site visit to ensure awardees are meeting the requirements of the grant agreement.

MANAGEMENT'S RESPONSE:

Monitoring checklists have been utilized since 2016; however, it only requires completion one time per year during the construction phase. Moving forward it will be utilized for every site visit during construction to ensure visits are documented and deadlines are met. All checklist will be kept in the project file.

5. PROJECT GRANT AGREEMENTS

Project grant agreements are not always signed within 6 months of Council approval per the ECHO Grant Application Guide Requirements. Of the projects tested:

- 2 grant agreements were not dated, (projects 12-01 and 16-05)
- 1 grant agreement was signed 6 weeks past the deadline, (project 03-06)
- 1 grant agreement was signed before being awarded by Council, (project 10-07)

In the early years of the ECHO program, the agreements were signed and dated the same date as the Council meeting. However, in 2010, the agenda item for the grant-cycle approvals was moved to the following Council meeting for an unknown reason. All of the awarded projects had pre-signed agreements which were not revised to reflect the new Council meeting date.

RECOMMENDATION:

Ensure procedures are in place to confirm agreements are dated, are signed within the 6 month timeline, and are not executed or released until approved. Establish a log or tickler file to meet the required 6-month deadline.

MANAGEMENT'S RESPONSE:

A tracking sheet to ensure grant agreements are signed within the six (6) month timeline and not prior to County Council's approval will be created and implemented.

6. ECHO ADVISORY COMMITTEE

The committee did not set annual goals for years 2014/2015, 2017/2018, and 2018/2019 nor completed an annual report for the 2018/2019 year. Resolutions require the committee set annual goals and complete an annual report for Council.

RECOMMENDATION:

Develop a log or tickler file to ensure annual goals and reports are completed and reported.

MANAGEMENT'S RESPONSE:

A tickler system has been developed to ensure the ECHO Advisory Committee's annual goals and reports are completed and approved/reported at committee meetings.

7. GRANT APPLICATION & CYCLE

15 (or 37%), of the projects tested did not have a "clean-hands" review documented in the project files. The grant application states the staff will conduct a "clean-hands" search of all applications prior to presenting the grant application to the Committee. The "clean-hands" search is conducted by various directors within the county who determine if the applicant, their significant stakeholders, vendors, or officers have outstanding issues with the County. These issues may include noncompliance of county regulations or zoning, have past due debt owed to the county, or owe taxes and fees to the county.

In the beginning of the ECHO program, this review was not documented or maintained in the project files. It is important to note that since 2016 when the current staff started managing the ECHO program, all projects tested met the clean-hands requirements.

RECOMMENDATION:

Ensure documentation is obtained and maintained that “clean-hands” review has been performed fairly and completely on every applicant.

MANAGEMENT’S RESPONSE:

All ECHO grant projects since inception have a file. Moving forward the file will contain all copies of the clean hands review. This review will be retained in each file in accordance with records retention regulations. This action will properly document that this task was completed for every applicant.

Appendix A – Financial Summary of ECHO FY 2002 – FY 2019

Project #	Grant Name	Project Name	Grant Award	Revised Grant	Diff in grant	Fiscal Year																	Total Spent on Project	Total Remaining on Project	
			Amount	Award Amount	award & revised	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018			FY 2019
Revenues																									
	Taxes					\$ 2,521,211	\$ 3,653,031	\$ 4,160,972	\$ 4,775,325	\$ 5,745,466	\$ 7,323,668	\$ 7,197,420	\$ 7,044,409	\$ 5,853,985	\$ 5,073,694	\$ 4,628,399	\$ 4,573,087	\$ 4,705,076	\$ 4,966,119	\$ 5,246,493	\$ 5,606,747	\$ 6,039,526	\$ 6,535,470		
	Intergovernmental Revenues					208	318	317	305	368	406	487	964	830	966	1,178	717	1,088	995	1,087	1,228	1,102	1,259		
	Charges for services					-	60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Investment income					99,340	150,340	115,663	236,588	581,601	891,804	693,671	490,314	168,752	135,007	148,837	(42,309)	134,888	226,421	108,978	41,866	52,816	637,573		
	Misc. revenues					-	-	-	-	-	-	-	-	-	821	-	-	-	-	-	-	8,379	-		
	Total Revenues					\$ 2,620,759	\$ 3,803,749	\$ 4,276,952	\$ 5,012,218	\$ 6,327,435	\$ 8,215,878	\$ 7,891,578	\$ 7,535,687	\$ 6,023,567	\$ 5,210,488	\$ 4,778,414	\$ 4,531,495	\$ 4,841,052	\$ 5,193,535	\$ 5,356,558	\$ 5,649,841	\$ 6,101,823	\$ 7,174,302		
Expenditures																									
	Culture/ Recreation					51,775	557,370	2,028,214	1,093,226	3,857,002	3,492,408	5,029,008	4,615,890	1,868,922	2,760,693	6,579,618	3,979,567	1,733,122	5,017,798	3,594,931	1,402,450	2,599,646	1,587,603		
	Total Expenditures					\$ 51,775	\$ 557,370	\$ 2,028,214	\$ 1,093,226	\$ 3,857,002	\$ 3,492,408	\$ 5,029,008	\$ 4,615,890	\$ 1,868,922	\$ 2,760,693	\$ 6,579,618	\$ 3,979,567	\$ 1,733,122	\$ 5,017,798	\$ 3,594,931	\$ 1,402,450	\$ 2,599,646	\$ 1,587,603		
Transfers In/Out																									
	Transfer In					-	-	-	-	186,139	-	-	-	-	-	-	-	-	-	-	-	3,381,356	-		
	Transfer Out					-	-	(782,300)	(1,000,000)	(1,333,458)	(2,243,075)	(1,886,757)	(4,528,270)	(2,885,457)	(1,348,924)	(1,209,295)	(1,604,459)	(1,000,000)	(2,508,260)	(3,916,463)	(2,881,823)	(3,202,925)	(1,400,000)		
	Fund balances - Beginning					-	\$ 2,568,984	\$ 5,815,363	\$ 7,281,801	\$ 10,200,793	\$ 11,523,907	\$ 14,004,302	\$ 14,980,115	\$ 13,371,642	\$ 14,640,830	\$ 15,741,701	\$ 12,731,202	\$ 11,678,671	\$ 13,786,601	\$ 11,454,078	\$ 9,299,242	\$ 10,664,810	\$ 14,345,418		
	Fund balances - Ending					\$ 2,568,984	\$ 5,815,363	\$ 7,281,801	\$ 10,200,793	\$ 11,523,907	\$ 14,004,302	\$ 14,980,115	\$ 13,371,642	\$ 14,640,830	\$ 15,741,701	\$ 12,731,202	\$ 11,678,671	\$ 13,786,601	\$ 11,454,078	\$ 9,299,242	\$ 10,664,810	\$ 14,345,418	\$ 18,532,117		
Grant Awards Plus Transfers Out to County Funds																									
02-24	African American Museum of Art, Inc.	Cultural Center & Amphitheater	100,000	100,000	-	-	85,946	14,054	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000	-	
02-15	Arts, Inc.	Atlantic Center for the Arts Visitors Center	204,578	204,578	-	-	-	-	-	173,644	-	30,934	-	-	-	-	-	-	-	-	-	-	-	204,578	-
02-12	County of Volusia	Lake Monroe Park	492,800	492,800	-	-	-	492,800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	492,800	-
02-08	County of Volusia	Frank Rendon Park	289,500	289,500	-	-	-	289,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	289,500	-
02-17	Museum of Arts & Sciences, Inc.	Learning Center Tuscawilla Preserve	500,000	500,000	-	-	198,672	301,328	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500,000	-
02-14	Sands Theater Center, Inc.	Athens Theater	500,000	491,755	(8,245)	-	169,051	288,571	34,134	-	-	-	-	-	-	-	-	-	-	-	-	-	-	491,755	-
02-09	Town of Ponce Inlet	Lighthouse Third Order Lens Restoration	39,500	39,500	-	-	2,400	37,100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39,500	-
03-02	City of Daytona Beach	Jackie Robinson Ballpark & Museum	500,000	500,000	-	-	-	-	-	500,000	-	-	-	-	-	-	-	-	-	-	-	-	-	500,000	-
03-09	City of Daytona Beach	Main Street Park Land Acquisition	500,000	500,000	-	-	-	500,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500,000	-
03-07	City of Deltona	Dewey O. Booster Soccer Complex	500,000	500,000	-	-	-	500,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500,000	-
03-08	City of Edgewater	Hawks Park Complex	386,298	386,298	-	-	-	167,844	218,454	-	-	-	-	-	-	-	-	-	-	-	-	-	-	386,298	-
03-01	City of New Smyrna Beach	Indian River Lagoon Park	290,000	290,000	-	-	-	-	-	86,068	203,932	-	-	-	-	-	-	-	-	-	-	-	-	290,000	-
03-13	County of Volusia	DeBary Hall Historic Site	235,000	235,000	-	-	-	-	-	162,000	-	73,000	-	-	-	-	-	-	-	-	-	-	-	235,000	-
03-11	County of Volusia, Leisure Services	Green Springs Park	370,193	370,193	-	-	-	-	-	-	-	370,193	-	-	-	-	-	-	-	-	-	-	-	370,193	-
03-06	Daytona State College	News Journal Center for the Performing Arts - Lively Arts Center (1 of 4)	600,000	600,000	-	-	-	-	245,027	354,973	-	-	-	-	-	-	-	-	-	-	-	-	-	600,000	-
03-10	Pioneer Settlement for the Creative Arts	Restoration High School	151,709	151,709	-	-	6,495	93,166	32,882	19,167	-	-	-	-	-	-	-	-	-	-	-	-	-	151,709	-
03-12	The Little Theatre of New Smyrna Beach	Little Theatre of New Smyrna Beach expansion	467,000	467,000	-	-	-	-	275,357	191,643	-	-	-	-	-	-	-	-	-	-	-	-	-	467,000	-
04-19	Bethune Cookman College	Gallery	468,736	500,000	31,264	-	-	-	133,369	65,168	149,181	152,283	-	-	-	-	-	-	-	-	-	-	-	500,000	-
04-10	City of Daytona Beach	Tuscawilla Skate Board Park	150,000	-	(150,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
04-12	City of Deltona	Keysville Dog Park Project	204,000	204,000	-	-	-	-	-	130,011	13,209	60,780	-	-	-	-	-	-	-	-	-	-	-	204,000	-
04-13	City of Deltona	Tom Hoffman Park Project	140,500	140,500	-	-	-	-	-	14,280	2,670	39,211	84,339	-	-	-	-	-	-	-	-	-	-	140,500	-
04-02	City of Holly Hill	Holly Land Park	150,189	150,189	-	-	-	-	-	-	150,189	-	-	-	-	-	-	-	-	-	-	-	-	150,189	-
04-18	City of Lake Helen	Creative Arts Center	156,626	156,626	-	-	-	-	-	50,067	76,756	-	29,803	-	-	-	-	-	-	-	-	-	-	156,626	-
04-17	City of Lake Helen	Trailhead Facility	198,000	184,995	(13,005)	-	-	-	131	70,259	18,763	94,462	-	1,380	-	-	-	-	-	-	-	-	-	184,995	-
04-16	City of Port Orange	Amphitheater Pavilion Phase 4	420,000	420,000	-	-	-	-	-	-	420,000	-	-	-	-	-	-	-	-	-	-	-	-	420,000	-
04-06	Museum of Arts & Sciences	Restoration of Gamble Place Structures	72,200	72,200	-	-	-	-	-	-	72,200	-	-	-	-	-	-	-	-	-	-	-	-	72,200	-
04-20	City of South Daytona	Reed Canal Park – Phase I	300,000	300,000	-	-	-	-	-	265,069	-	34,931	-	-	-	-	-	-	-	-	-	-	-	300,000	-
04-08	County of Volusia	DeBary Hall Historic Site	500,000	500,000	-	-	-	-	-	171,458	-	328,542	-	-	-	-	-	-	-	-	-	-	-	500,000	-
04-22	County of Volusia	Dunlawton Sugar Mill Historic Site	61,731	61,000	(731)	-	-	-	-	-	-	-	61,000	-	-	-	-	-	-	-	-	-	-	61,000	-
04-07	County of Volusia	Lake Beresford Loop	376,750	376,750	-	-	-	-	-	-	-	376,750	-	-	-	-	-	-	-	-	-	-	-	376,750	-
03-06	Daytona State College	News Journal Center (Award 2 of 4)	600,000	600,000	-	-	-	-	-	600,000	-	-	-	-	-	-	-	-	-	-	-	-	-	600,000	-
04-21	Pioneer Center for the Creative Arts	Pioneer Settlement	90,720	-	(90,720)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
04-01	Sands Theater Center, Inc.	Athens Theatre, restoration	242,000	241,982	(18)	-	-	-	-	58,772	183,228	(18)	-	-	-	-	-	-	-	-	-	-	-	241,982	-
05-14	City of Daytona Beach	Mainstreet Park – Phase II	500,000	500,000	-	-	-	-	-	-	300,003	124,529	-	-	75,468	-	-	-	-	-	-	-	-	500,000	-
05-03	City of DeLand	Sperling Sports Center Practice Fields	73,500	73,500	-	-	-	-	-	26,460	33,207	-	13,833	-	-	-	-	-	-	-	-	-	-	73,500	-
05-01	City of DeLand	Sunflower Park	96,600	89,417	(7,183)	-	-	-	-	33,744	49,571	-	6,102	-	-	-	-	-	-	-	-	-	-	89,417	-
05-02	City of DeLand	DeLand Trails South – Phase I	58,953	36,676	(22,277)	-	-	-	-	21,852	13,979	250	594	-	-	-	-	-	-	-	-	-	-	36,676	-
05-12	City of Edgewater	Hawks Park – Phase III-A	83,175	62,655	(20,520)	-	-	-	-	-	-	-	-	62,655	-	-	-	-	-	-	-	-	-	62,655	-
05-08	City of Ormond Beach	Central Park Development	205,000	184,685	(20,315)	-	-	-	-	96,514	76,434	11,433	303	-	-	-	-	-	-	-	-	-	-	184,685	-
05-13	City of South Daytona	Reed																							

Volusia County Internal Auditor
 2020-01 ECHO
 May 11, 2020

Project #	Grant Name	Project Name	Grant Award Amount	Revised Grant Award Amount	Diff in grant award & revised	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total Spent on Project	Total Remaining on Project
08-13	Town of Ponce Inlet	Ponce Preserve Recreation Facilities, Phase II	400,000	289,262	(110,738)	-	-	-	-	-	-	-	-	-	-	289,262	-	-	-	-	-	-	-	289,262	-
08-10	Volusia/Flagler YMCA, Inc.	Deltona Splash Park	57,000	56,048	(952)	-	-	-	-	-	-	-	-	40,374	15,673	-	-	-	-	-	-	-	-	56,048	-
08-11	Volusia/Flagler YMCA, Inc.	DeLand Splash Park	71,000	71,000	-	-	-	-	-	-	-	-	-	32,578	38,422	-	-	-	-	-	-	-	-	71,000	-
09-12	Bethune-Cookman University	Bethune Foundation Restoration / Renovation	259,600	259,600	-	-	-	-	-	-	-	-	-	-	-	-	259,600	-	-	-	-	-	-	259,600	-
09-14	City of Daytona Beach	Mid-town Cultural & Education Center	600,000	600,000	-	-	-	-	-	-	-	-	-	-	-	-	600,000	-	-	-	-	-	-	600,000	-
09-13	City of Daytona Beach	Municipal Stadium Turf Project	450,000	450,000	-	-	-	-	-	-	-	-	-	-	450,000	-	-	-	-	-	-	-	-	450,000	-
09-18	City of Daytona Beach	Yvonne Scarlett-Golden Cultural & Education Center	600,000	600,000	-	-	-	-	-	-	-	-	-	-	-	-	600,000	-	-	-	-	-	-	600,000	-
09-11	Shores	McElroy Park Renovation	75,850	75,850	-	-	-	-	-	-	-	-	-	75,850	-	-	-	-	-	-	-	-	-	75,850	-
09-05	City of DeLand	Alabama Greenway Trail	600,000	600,000	-	-	-	-	-	-	-	-	-	1,060	-	598,940	-	-	-	-	-	-	-	600,000	-
09-06	City of Deltona	All Inclusive Playground at the Thornby Property	393,750	348,671	(45,079)	-	-	-	-	-	-	-	-	-	-	348,671	-	-	-	-	-	-	-	348,671	-
09-15	City of New Smyrna Beach	Southeast Volusia Chamber of Commerce Restoration	382,800	372,689	(10,111)	-	-	-	-	-	-	-	-	-	-	282,090	90,599	-	-	-	-	-	-	372,689	-
09-04	City of Port Orange	Coraci Athletic Fields - Phase II	250,000	250,000	-	-	-	-	-	-	-	-	-	-	209,993	-	40,007	-	-	-	-	-	-	250,000	-
DCE/MT-09-01	County of Volusia	Master Trails Program	1,000,000	1,000,000	-	-	-	-	-	-	-	-	1,000,000	-	-	-	-	-	-	-	-	-	-	1,000,000	-
09-08	County of Volusia, Coastal Division	Coastal Division - North Shore Park	487,989	348,924	(139,065)	-	-	-	-	-	-	-	-	-	348,924	-	-	-	-	-	-	-	-	348,924	-
09-10	County of Volusia, Coastal Division	Coastal Division - Rockefeller Beach Park	111,252	111,252	-	-	-	-	-	-	-	-	-	111,252	-	-	-	-	-	-	-	-	-	111,252	-
09-09	County of Volusia, Coastal Division	Coastal Division - Wilbur-by-the-Sea Beach Park	435,950	435,950	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	435,950	-	-	-	435,950	-
09-17	County of Volusia, Parks & Rec. Div.	East Central Reg. Rail Trail	439,260	439,260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	439,260	-
09-16	County of Volusia, Parks & Rec. Div.	Spring to Spring Trail - 3B	600,000	600,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	112,765	487,235	-	-	-	600,000	-
DCE/EH-09-01	Heritage Preservation Trust, Inc.	Lilian Place Acquisition	425,100	425,100	-	-	-	-	-	-	-	-	-	425,100	-	-	-	-	-	-	-	-	-	425,100	-
09-20	Museum of Arts and Sciences, Inc.	Visible Storage Center	600,000	533,602	(66,398)	-	-	-	-	-	-	-	-	47,557	466,110	19,936	-	-	-	-	-	-	-	533,602	-
09-21	Museum of Florida Arts, Inc.	Upgrade - DeLand	51,199	51,199	-	-	-	-	-	-	-	-	-	-	-	51,199	-	-	-	-	-	-	-	51,199	-
09-07	Seabreeze United Church	Restoration Project	34,628	34,158	(470)	-	-	-	-	-	-	-	-	34,158	-	-	-	-	-	-	-	-	-	34,158	-
09-19	Seville Village Improvement Assoc.	Seville School Acquisition Project	47,250	46,345	(905)	-	-	-	-	-	-	-	35,100	11,245	-	-	-	-	-	-	-	-	-	46,345	-
09-03	Shoestring Theater, Inc.	Theater Restoration & Upgrade	120,000	120,000	-	-	-	-	-	-	-	-	29,186	52,280	13,748	7,639	17,147	-	-	-	-	-	-	120,000	-
09-01	Stetson University	Stover Theater Historic Restoration	388,522	-	(388,522)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09-02	Trinity United Methodist Church	Seville Soccer Field & Neighborhood Park	12,500	12,500	-	-	-	-	-	-	-	-	11,039	1,461	-	-	-	-	-	-	-	-	-	12,500	-
10-08	City of Daytona Beach	Center	600,000	600,000	-	-	-	-	-	-	-	-	-	-	-	-	600,000	-	-	-	-	-	-	600,000	-
10-06	City of DeBary	Rob Sullivan Community Park	250,000	205,814	(44,186)	-	-	-	-	-	-	-	-	-	-	205,814	-	-	-	-	-	-	-	205,814	-
10-01	City of New Smyrna Beach	Cross Volusia Trail - Phases I & II	281,853	281,853	-	-	-	-	-	-	-	-	-	-	-	-	-	247,628	34,225	-	-	-	-	281,853	-
DCE-10-01	County of Volusia	Master Trails Program	1,000,000	1,000,000	-	-	-	-	-	-	-	-	1,000,000	-	-	-	-	-	-	-	-	-	-	1,000,000	-
10-04	County of Volusia, Parks & Rec. Div.	Dahlia Beach Park	92,751	-	(92,751)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10-05	County of Volusia, Parks & Rec. Div.	Sun Splash Park	213,754	213,754	-	-	-	-	-	-	-	-	-	-	-	209,295	4,459	-	-	-	-	-	-	213,754	-
10-09	Gateway Center for the Arts, Inc.	Gateway Center Enhancements	57,000	57,000	-	-	-	-	-	-	-	-	-	9,235	21,339	-	26,426	-	-	-	-	-	-	57,000	-
10-07	Museum of Arts and Sciences, Inc.	West Wing Reconstruction	1,600,000	1,430,919	(169,081)	-	-	-	-	-	-	-	-	-	-	-	128,417	578,342	475,620	179,336	69,203	-	-	1,430,919	-
10-03	Wildlife Foundation of Florida, Inc.	Mosquito Lagoon Marine Enhancement Center	600,000	600,000	-	-	-	-	-	-	-	-	-	451,710	148,290	-	-	-	-	-	-	-	-	600,000	-
DCE/MT-11-01	County of Volusia	Master Trails Program	1,000,000	1,000,000	-	-	-	-	-	-	-	-	-	-	1,000,000	-	-	-	-	-	-	-	-	1,000,000	-
12-02	Atlantic Center for the Arts	Mark & Margery Pabst Visitor Center Enhancements	21,795	12,349	(9,446)	-	-	-	-	-	-	-	-	-	-	-	12,349	-	-	-	-	-	-	12,349	-
12-06	City of DeBary	Rob Sullivan Community Park Improvements	80,000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	80,000	-	-	-	-	-	-	80,000	-
12-04	City of DeLand-Earl Brown Park	Earl Brown Park Improvements Project / Spec Martin Stadium Renovation	1,400,175	1,285,556	(114,619)	-	-	-	-	-	-	-	-	-	-	-	200,175	613,825	14,267	395,554	61,735	-	-	1,285,556	-
12-03	City of New Smyrna Beach	Holland Park Acquisition	275,000	258,648	(16,352)	-	-	-	-	-	-	-	-	-	-	-	258,648	-	-	-	-	-	-	258,648	-
12-07	City of Orange City	Mill Lake Park	391,875	391,875	-	-	-	-	-	-	-	-	-	-	-	-	-	-	391,875	-	-	-	-	391,875	-
12-05	City of Ormond Beach	Skate Park Expansion	225,000	224,991	(9)	-	-	-	-	-	-	-	-	-	-	-	-	-	224,991	-	-	-	-	224,991	-
12-01	City of Port Orange	All Children's Playground - Phase II	125,000	125,000	-	-	-	-	-	-	-	-	-	-	-	-	-	125,000	-	-	-	-	-	125,000	-
DCE/MT-12-01	County of Volusia-Master Trails	Master Trails Program	1,000,000	1,000,000	-	-	-	-	-	-	-	-	-	-	-	1,000,000	-	-	-	-	-	-	-	1,000,000	-
DCE/EH-12-01	Heritage Preservation Trust, Inc.	Hotchkiss-Mather Historic Home Acquisition	500,000	485,509	(14,491)	-	-	-	-	-	-	-	-	-	-	477,881	7,628	-	-	-	-	-	-	485,509	-
DCE/BP-12-01	City of Ormond Beach-Romano	Andy Romano Off Beach Parking Park	2,900,000	2,900,000	-	-	-	-	-	-	-	-	-	-	-	2,750,000	150,000	-	-	-	-	-	-	2,900,000	-
DCE/WA12-01	County of Volusia Coastal Division	Kosmo's Property	1,156,150	1,156,150	0	-	-	-	-	-	-	-	-	-	-	1,144,285	11,865	-	-	-	-	-	-	1,156,150	-
DCE/MT-13-01	County of Volusia Trails	Master Trails Program	1,000,000	1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000	-	-	-	-	-	-	1,000,000	-
DCE/EH 13-01	County of Volusia - Parks	DeBary Hall - Stabilization	355,275	349,122	(6,153)	-	-	-	-	-	-	-	-	-	-	-	-	-	349,122	-	-	-	-	349,122	-
DCE/WA 13-02	County of Volusia Park, Rec, & Culture	Lemon Bluff	605,000	602,563	(2,437)	-	-	-	-	-	-	-	-	-	-	-	600,579	1,984	-	-	-	-	-	602,563	-
DCE/BP13-02	County of Volusia Coastal Division	Wilbur By The Sea - Toronito - sidewalk trail [12-6-12]	604,185	604,185	-	-	-	-	-	-	-	-	-	-	-	-	-	-	604,185	-	-	-	-	604,185	-
DCE/MT-14-01	County of Volusia-Master Trails	Master Trails Program	1,000,000	1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000	-	-	-	-	-	1,000,000	-
14-02	Shoestring Theater, Inc.-RELINQUISHED	Shoestring Black Box and Teaching Theatre	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Volusia County Internal Auditor
 2020-01 ECHO
 May 11, 2020

Project #	Grant Name	Project Name	Grant Award Amount	Revised Grant Award Amount	Diff in grant award & revised	Fiscal Year																			Total Spent on Project	Total Remaining on Project	
						FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019				
14-03	UF-IFSA Volusia County Extension Service	Florida Friendly Landscape Demonstration Project	55,415	54,018	(1,397)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	54,018	-	-	-	54,018	-	
14-02	Shoestring Theatre	Shoestring Black Box and Teaching Theatre	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14-04	City of New Smyrna Beach	Otter Lake Park Improvements Project	300,000	290,822	(9,178)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	290,822	-	290,822	-
14-05	City of DeBary	Rob Sullivan Community Park Improvements Phase III	121,000	109,518	(11,482)	-	-	-	-	-	-	-	-	-	-	-	-	-	57,004	52,514	-	-	-	-	109,518	-	
14-06	City of Port Orange	Coraci Ball Fields Phase III	300,000	195,877	(104,123)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	143,577	-	52,300	-	-	195,877	-	
14-07	City of New Smyrna Beach	Enterprise Preservation Society, Inc.	335,000	335,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	335,000	-	
14-08	Enterprise Preservation Society, Inc.	Enterprise Heritage Center Ormond Beach Community Aquatic Project	41,000	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11,252	13,998	4,250	-	6,275	5,225	41,000	-		
14-09	Volusia/Flagler YMCA, Inc.	Public Dog Park and Recreational Rest Area	382,100	380,061	(2,039)	-	-	-	-	-	-	-	-	-	-	-	-	106	360,957	18,998	-	-	-	380,061	-		
14-10	Halifax Humane Society, Inc.	Mill Lake Park Phase II	400,000	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	290,000	110,000	-	-	400,000	-		
14-17	City of Orange City	Mill Lake Park Phase II	386,250	256,167	(130,083)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	256,167	-	256,167	-		
DCE/EH 14-18	City of Daytona Beach	Bandshell - Stabilization	350,000	337,604	(12,396)	-	-	-	-	-	-	-	-	-	-	-	-	-	337,604	-	-	-	-	337,604	-		
14-19	City of Daytona Beach	Peabody Auditorium Renovation	300,000	286,370	(13,630)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	286,370	-	-	286,370	-		
14-20	City of Ormond Beach	Central Park Environmental Learning Center	400,000	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400,000	-	-	400,000	-		
14-21	Joseph Underhill House-Pioneer Settlement for the Arts	Pioneer Art Settlement	239,643	239,643	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	15,968	218,675	-	-	239,643	-	
DCE/14-22	County of Volusia - Parks & Recreation	1255 N. Ocean shore Blvd. Argosy Motel [9/18/14]	416,000	416,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	416,000	-	-	-	416,000	-		
DCE/MT-15-01	County of Volusia-Master Trails	Master Trails Program	1,000,000	1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000	-	-	-	1,000,000	-		
DCE	County of Volusia - Parks & Recreation	3621 S. Atlantic Avenue DAB Shores [10/2/14]	460,000	460,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	460,000	-	-	-	460,000	-		
DCE/EH 15-02	Bethel A.M.E. Church - DeLand	Emergency Stabilization Grant	345,491	345,491	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000	246,154	74,337	-	-	345,491	-	
DCE	County of Volusia - Parks & Recreation	Hiles Boulevard [12/18/14]	123,333	123,355	22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	123,355	-	-	-	123,355	-		
DCE	County of Volusia - Parks & Recreation	3167 S. Atlantic Avenue DAB Shores [01/22/15]	983,333	1,002,139	18,806	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,002,139	-	-	-	1,002,139	-		
DCE	County of Volusia - Parks & Recreation	Cardinal Drive & A1A Ormond Coastal [4/16/15]	900,000	898,725	(1,275)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	898,725	-	-	-	898,725	-		
15-03	Atlantic Center for the Arts	Venues Complex	120,502	79,088	(41,414)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,500	61,502	14,086	-	-	79,088	-	
15-04	County of Volusia - Coastal Division	Hiles Off-Beach Parking Lot Improvements	302,925	302,925	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	302,925	-	302,925	-		
15-05	County of Volusia - Coastal Division	Smyrna Dunes Park Renovation	400,000	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400,000	-	400,000	-		
15-06	Daytona Playhouse	Daytona Playhouse Renaissance	400,000	399,959	(41)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	399,959	-		
15-07	City of Deltona	Lakeshore Multi-Purpose Trail	100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000	-	-	100,000	-		
15-08	City of Oak Hill	Sunrise Park Acquisition	63,750	63,750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	63,750	-	-	63,750	-		
15-09	City of Port Orange	Port Orange Train Depot Acquisition	78,125	73,225	(4,900)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	72,699	-	526	73,225	-		
15-10	City of Port Orange	Riverwalk Park Phase I Envelope & Thermal System Reno	400,000	399,500	(500)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	399,500	-	399,500	-		
15-11	DeLand Museum of Art	Phase III	352,930	352,930	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	243,532	109,398	-	-	352,930	-	
15-12	Sciences, Inc.	Guest Services Expansion Project	400,000	389,150	(10,850)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34,050	232,622	122,479	-	389,150	-	
15-13	Wildlife Foundation of Florida, Inc.	Mosquito Lagoon Marine Enhancement Center-Phase II	277,940	277,940	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	198,355	70,560	268,915	9,025		
DCE/MT-16-01	County of Volusia-Master Trails	Master Trails Program	1,000,000	1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000	-		
16-Boardwalk	County of Volusia-Coastal	Boardwalk	1,500,000	1,500,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,500,000	-	-	1,500,000	-		
16-02	Division	Smyrna Dunes Phase II	400,000	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400,000	-	400,000	-		
16-03	City of Daytona Beach	Clock Tower	115,510	95,489	(20,022)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	95,489	-	-	95,489	-		
16-04	City of Holly Hill	Sunrise Park	327,690	327,690	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50	-	68,786	68,836	258,854		
16-05	City of New Smyrna Beach	First Baptist Church Acquisition	400,000	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	300,000	-	-	300,000	100,000		
16-06	City of New Smyrna Beach	Live Oak Cultural Center	400,000	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400,000	400,000	-		
16-07	County of Volusia - Parks & Recreation	Lemon Bluff	400,000	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400,000		
16-08	County of Volusia - Parks & Recreation	Shell Harbor Public Access	400,000	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400,000	400,000	-		
16-09	Stetson University	Ormond Beach YMCA Community Aquatic and Park Project	400,000	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400,000		
16-10	Volusia/Flagler YMCA	Ormond Beach YMCA Community Aquatic and Park Project	400,000	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	384,729	15,271	400,000	-		
DCE/MT-17-01	County of Volusia-Master Trails	Master Trails Program	1,000,000	1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000	-		
17-Boardwalk	County of Volusia-Coastal	Boardwalk	1,881,823	1,881,823	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,881,823	-	-	1,881,823	-		
17-02	City of DeBary	Rob Sullivan Park Phase IV	315,000	299,202	(15,798)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	299,202	-	299,202	-		
17-04	City of Edgewater	Whistle Stop Park Improvements	400,000	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	267,636	132,364	400,000	-		
17-05	Florida Hospital	Community Garden	242,721	242,721	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	242,721		
17-08	City of New Smyrna Beach	27th Ave-Beachfront Park Renovation	220,000	220,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	220,000	220,000	-		
17-09	City Of New Smyrna Beach	New Smyrna Beach City Annex Restoration	400,000	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400,000		
17-10	City of Oak Hill	Mary Dewees Playground	37,125	37,125	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	37,125		
DCE 16-11	City of Edgewater	Equipment	114,797	93,697	(21,100)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	164	1,150	32,272	33,586	3,539		
DCE/MT-18-01	County of Volusia-Master Trails	Master Trails Program	1,000,000	1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000	-	1,000,000	-		
18-Boardwalk	County of Volusia-Coastal	Boardwalk	2,386,111	-	(2,386,111)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
18-01	City of DeBary	Gateway Park	140,750	140,750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	140,750	-	140,750	-		
18-02	City of Deland	Sperling Sports Complex	400,000	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400,000		

Appendix B – ECHO Graphs







