



Department of Environmental Protection Office of Inspector General

February 18, 2025

Report A-2324DEP-031

Audit of Agreement 22PLN69 with the Town of Briny Breezes Town-Wide Vulnerability Assessment and Coastal Protection Plan

INTRODUCTION

The Florida Department of Environmental Protection (Department) Office of Inspector General (OIG) conducted an audit of Agreement 22PLN69 (Agreement) with the Town of Briny Breezes (Grantee). This audit was initiated as a result of the OIG Annual Audit Plan for Fiscal Year 2023-2024.

AUDIT SCOPE, OBJECTIVES, AND METHODOLOGY

The scope of the audit included the requirements, deliverables, disbursement, and oversight associated with the Agreement between the Department and the Grantee from July 1, 2021, to current activities. The objectives of this audit were to:

1. Determine whether payments and deliverables were completed in compliance with the requirements of the Agreement.
2. Determine whether the Grantee complied with the overall requirements of the Agreement.
3. Evaluate Department oversight over the Grantee's compliance with the Agreement.

To achieve our audit objectives, our methodology included:

- Reviewing applicable statutes, regulations, Department procedures, and other authoritative documents.
- Reviewing the requirements of the Agreement, attachments, and amendments.
- Conducting analyses of Grantee and subcontractor activities and related documents.
- Reviewing associated records and documentation; including, deliverables, invoices, communications, and other supporting documentation.
- Interviewing Department employees and management regarding the processes and controls used in the duration of the Agreement.

BACKGROUND

Pursuant to Section 380.093, Florida Statutes (F.S.), the Department administers the Resilient Florida Grant Program, where the Department provides grants to counties, municipalities, water management districts, flood control districts, and regional resilience entities. The program looks to effectively address the impacts of flood rise by providing eligible applicants with funding to analyze and plan for vulnerabilities as well as implement

**Department of Environmental Protection
Office of Inspector General
Audit of Agreement 22PLN69 with the Town of Briny Breezes Town-Wide Vulnerability
Assessment and Coastal Protection Plan**

projects for adaptation and mitigation. Oversight for the program is provided by the Department’s Office of Resilience and Coastal Protection (ORCP).

The Department entered into the Agreement with the Grantee on September 27, 2022, with a begin date of July 1, 2021, and an expiration of June 30, 2024. According to the Agreement, the Grantee will conduct and update the Town of Briny Breeze’s Vulnerability Assessment and Coastal Adaptation Plan pursuant to Section 380.093, F.S (Project). According to the Agreement, reimbursement for costs or availability for costs to meet matching requirements shall be limited to the budget category of Contractual Costs (Subcontractors). State funds awarded for the Project are \$330,000 with a Grantee match requirement of \$145,000, for a project total of \$475,000. The Agreement contains 7 tasks with an established budget, begin dates, and due dates as seen below.

Task No.	Task Title	Award Amount	Match Amount	Task Start Date	Task End Date
1	Match Contribution	\$0.00	\$145,000	7/1/2021	3/31/2024
2	Stakeholder Engagement and Public Education	\$3,000	\$0.00	7/1/2021	3/31/2024
3	Study, Data Collection, and Coordination	\$7,000	\$0.00	7/1/2021	3/31/2024
4	Final Vulnerability Assessment Update, Reports, Maps, and Tables	\$55,000	\$0.00	7/1/2021	3/31/2024
5	Critical Asset Vulnerability Assessment	\$190,000	\$0.00	7/1/2021	3/31/2024
6	Adaptation Plan	\$70,000	\$0.00	7/1/2021	3/31/2024
7	Final Stakeholder Engagement and Public Presentation	\$5,000	\$0.00	7/1/2021	3/31/2024
Total:		\$330,000	\$145,000		

As of our review, three amendments had been executed under the Agreement with changes that included an extension of the Agreement to December 31, 2024, extension of task due dates, attachment updates, and provision corrections. The Department has reimbursed the Grantee \$324,978, with the most recent payments being made in October 2024. The Grantee has also submitted the required match contribution documentation totaling \$145,000 as outlined in the Grant Work Plan.

RESULTS OF AUDIT

During the audit, we reviewed documentation and records related to the Grantee’s completion of tasks and deliverables, eleven disbursements, match documentation, and select additional requirements as outlined in the Agreement documents. A summary of our review is provided below.

Tasks and Deliverables

According to the Agreement, *The Grantee will submit all deliverables for each task to the Department’s Grant Manager on or before the Task Due Date listed in the Project Timeline.* As of Amendment 2, the due dates for Tasks 1-6 were September 30, 2024. Amendment 3 updated Task 7 to be due December 10, 2024. Each task had various specifications with associated deliverables required under the Agreement. Based on our review, the Grantee completed and provided all task deliverables prior to their due dates.

Disbursements

According to the Agreement, *Following the Grantee's full or partial completion of a task's deliverable(s) and acceptance by the Department's Grant Manager, the Grantee may submit a payment request for cost reimbursement using the Exhibit C, Payment Request Summary Form. All payment requests must be accompanied by the Deliverable Acceptance Letter; the Exhibit A, Progress Report Form, detailing all progress made in the invoice period; and supporting fiscal documentation including match, if applicable.* As of our review, the Grantee had submitted 11 payment requests for cost reimbursement for Tasks 2-6. Our review found each payment request included the payment documents required under the Agreement including written acceptance of the full deliverables for each task by the Grant Manager.

Additionally, as of Amendment 1, the Agreement states, *all grant agreements that include Contractual Services as an expenditure category, the Grantee must submit Exhibit H, Contractual Services Certification, and all required supporting documentation for all contractors conducting work under the grant agreement, prior to requesting payment that includes contractual services.* The review found Exhibit H was submitted prior to any payments and each calendar year the Agreement has been active.

Status Reports

The Agreement states, *The Grantee shall submit status reports quarterly, unless otherwise specified in the Attachments, on Exhibit A, Progress Report Form, to Department's Grant Manager describing the work performed during the reporting period, problems encountered, problem resolutions, scheduled updates, and proposed work for the next reporting period. Quarterly status reports are due no later than twenty (20) days following the completion of the quarterly reporting period. For the purposes of this reporting requirement, the quarterly reporting periods end on March 31, June 30, September 30 and December 31.* Our review determined the Grantee did not always submit status reports in accordance with the Agreement. Some status reports were signed after the due date and some reports were incomplete. However, the Agreement also requires the Grantee to submit Exhibit A as part of the payment request schedule. While the Grantee did not provide status reports on a quarterly basis as required in the Agreement, the Department did ensure Exhibit A was obtained prior to processing payment requests for cost reimbursement.

CONCLUSION

During the audit, we reviewed documentation relating to the Agreement's requirements, the Grantee's completion of tasks and deliverables, disbursements, and the Department's oversight of the Grantee's compliance with the Agreement. Based on our review, we determined the Grantee generally completed the tasks and deliverables in accordance with the Agreement.

STATEMENT OF ACCORDANCE

Statement of Accordance

The Mission of the OIG is to promote accountability, integrity, and efficiency by providing quality audits, investigations, management reviews, and technical assistance.

This work product was prepared pursuant to § 20.055, Florida Statutes, in accordance with the *Principles and Standards for Offices of Inspectors General* as published by the Association of Inspectors General and the *International Standards for the Professional Practice of Internal Auditing*, as published by the Institute of Internal Auditors, Inc. The audit was conducted by Tessa Jordan and supervised by Susan Cureton.

This report and other reports prepared by the OIG can be obtained through the Department's website at <https://floridadep.gov/oig> or by contacting:

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