



## **Department of Environmental Protection Office of Inspector General**

July 31, 2025

Report A-2425DEP-011

### ***Audit of Agreement MN024 with Alachua County Environmental Protection Department***

#### **INTRODUCTION**

The Florida Department of Environmental Protection (Department) Office of Inspector General (OIG) conducted an audit of Agreement MN024 (Agreement) with Alachua County Environmental Protection Department (Grantee). This audit was initiated as a result of the OIG Annual Audit Plan for Fiscal Year 2024-2025.

#### **AUDIT SCOPE, OBJECTIVES, AND METHODOLOGY**

The scope of the audit included the activities, records, and disbursements associated with the Agreement between the Department and Grantee, from August 13, 2021, to the present. The objectives of the audit were to:

1. Determine whether the Grantee complied with the requirements of the Agreement, including deliverables and disbursements.
2. Evaluate Department oversight and internal controls 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.
- Reviewing appropriate documentation relating to deliverables, invoices, communications, and other supporting documentation.
- Conducting analyses of Grantee activities related to the Agreement.
- Interviewing appropriate Department employees regarding the processes and controls used in the duration of the Agreement.

#### **BACKGROUND**

The Division of Environmental Assessment and Restoration (Division) is charged with monitoring and assessing Florida's surface water and groundwater quality; identifying, verifying, and prioritizing, pollution problems; developing strategies to resolve the problems; and implementing those strategies through comprehensive restoration actions in partnership with local stakeholders. The Agreement began upon the execution date of August 13, 2021, and is set to expire June 30, 2026, and authorizes the collection and interpretation of water quality data from confined and unconfined aquifers within the

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boundaries of the Alachua and Marion Counties, as part of the statewide Integrated Water Resources Monitoring Network (Project). The total funding for the Agreement was \$11,978.20. The Agreement is cost reimbursement, where the Grantee will be compensated for costs that meet the salaries/wages, overhead/indirect/general and administrative costs, and travel budget category requirements. While the Agreement does not expire until June 30, 2026, the reimbursement period for the Agreement began upon execution through June 30, 2022, which was defined as the First Service Period. The Agreement states that additional service periods shall be requested and authorized by the Department on an annual basis and must be evidenced by a formal Amendment to this Agreement. Additional service periods may not exceed beyond the expiration date of the Agreement. Our review noted there were three additional service periods authorized and evidenced by a formal Amendment to the Agreement.

The Agreement and each Amendment included the same five tasks with the same associated deliverables. At the time of our review, the Grantee had received payments totaling \$34,767.01. The budget funding for the Agreement and each Amendment are listed in the tables below.

Original Agreement First Service Period - July 1, 2021 through June 30, 2022	
Budget Category	Funding Amount
Salaries	\$7,365.08
Fringe	\$4,241.12
Travel	\$372.00
Total	\$11,978.20

Amendment 1 was executed on September 1, 2022, and increased the total amount of funding for the Agreement to \$23,776.12. The Grant Work Plan was revised to change the service period and increase the hourly rates for salaries. The budget funding amount for Amendment 1 is listed in the table below.

Amendment 1 Service Period - July 1, 2022 through June 30, 2023	
Budget Category	Funding Amount
Salaries	\$7,352.00
Fringe	\$4,033.92
Travel	\$412.00
Total	\$11,797.92

Amendment 2 was executed on September 6, 2023, and increased the total amount of funding for the Agreement to \$35,802.04. The Grant Work Plan was revised to change the service period and increase the hourly rates for salaries. The Project Budget Summary shows total costs of \$12,025.92; however, our review noted that Amendment 2 stated *Allowable costs not to exceed \$11,797.92*, which was the amount listed for Amendment 1 and contradicts the Budget Summary in Amendment 2.

Amendment 2 Service Period - July 1, 2023 through June 30, 2024	
Budget Category	Funding Amount
Salaries	\$7,486.06

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Fringe	\$4,127.86
Travel	\$412.00
<b>Total</b>	<b>\$12,025.92</b>

Amendment 3 was executed on August 1, 2024, and increased the total amount of funding for the Agreement to \$49,201.02. The Grant Work Plan was revised to change the service period and increase the hourly rates for salaries. The budget funding amount for Amendment 3 is listed in the table below.

<b>Amendment 3 Service Period - July 1, 2024 through June 30, 2025</b>	
<b>Budget Category</b>	<b>Funding Amount</b>
Salaries	\$8,156.68
Fringe	\$4,770.30
Travel	\$472.00
<b>Total</b>	<b>\$13,398.98</b>

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## **RESULTS OF AUDIT**

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During the audit, we reviewed the Grantee's compliance with the requirements of the Agreement, deliverables, and disbursements. Since the Agreement remains active and does not expire until 2026, our review included the work and activities completed within the duration of the audit period. Based on our review, we found the following:

### **Funding Source**

According to the Agreement, the project was funded through the General Appropriations Act (GAA) 1681 for the State Fiscal Year (FY) 2019-2020. The Agreement also states the funding award was made through the Catalog of State Financial Assistance (CSFA) number 37.039. Upon review of the Florida Department of Financial Services (DFS) CSFA 37.039, we determined that GAA 1681 was not listed as a specific appropriation, and that this CSFA number was under the Division of Water Restoration Assistance and not the Division. The Chief Financial Officer Memorandum Number 20 sets minimum requirements that State Agencies must follow for proper accountability over state and federal resources, which includes completing the Florida Single Audit Checklist. We requested copies of the Florida Single Audit Act Checklist (Form DFS-A2-NS) required for each nonstate organization receiving state project resources pursuant to Rule 69I-5.006, Florida Administrative Code (F.A.C.). However, the Division was unable to provide a signed form for this Agreement.

Based on further research, we found another CSFA number (37.080) listed GAA 1681 for the State FY 2019-2020 and names the responsible program area as the Division. The statutory authority for this CSFA is Section 403.067, Florida Statutes (F.S.). Additionally, one of the objectives listed for this CSFA is:

*4) Monitoring activities that are designed to generate data on water quality improvement, and pollutant input and load reductions to impaired waterbodies as a result of projects funded under this grant program.*

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Below is the MN024 project description:

*The Florida Department of Environmental Protection (Department) has requested the assistance of the Alachua County Environmental Protection Department (Grantee) in collecting and interpreting water quality data from confined and unconfined aquifers within the boundaries of Alachua County and Marion County, as part of the statewide Integrated Water Resources Monitoring (IWRM) Network.*

**Tasks and Deliverables**

We reviewed deliverables completed under the original Agreement and following execution of the three Amendments. Based on our review, we determined some deliverables were not completed in accordance with the applicable Agreement or Amendment. The Agreement and each Amendment contained the same five Tasks but were for different service periods. At the time of our review, there had been no reimbursement requests or deliverables attributed to Task 2. Below is a summary of our review of deliverables completed under the Agreement and after execution of the Amendments for Tasks 1, 3, 4, and 5.

Task 1
TV Network Sample Collection / Participation in Watershed Monitoring Trend Monitoring Program
<b>Description:</b> Grantee staff shall collect an estimated thirty-two (32) ground water quality samples for GWTV Network and forward the 16 water samples collected quarterly to the Department's Central Laboratory for analysis.
<b>Deliverables:</b> The Grantee shall collect an estimated thirty-two (32) groundwater samples from four (4) wells. Sixteen (16) samples will be collected monthly for field parameters and sixteen (16) samples will be collected quarterly for field and laboratory parameters, four (4) quality assurance samples (blanks) will be collected, once during each quarterly sampling event. Parameter coverage and well identifiers are listed beginning on page two (2). Samples for laboratory analyses will be shipped to DEP Central Laboratory after collection.

Task 1 required the Grantee, in part, *shall collect an estimated thirty-two (32) groundwater samples from four (4) wells*. Based on discussions with the Division, the Grantee routinely submitted water quality samples to the Department on assigned field tablets through an electronic sampling program as required by the Agreement. The number of samples collected was to be reported under the Task 5 deliverables in the Quarterly Progress Reports and Quarterly Quality Assurance Reports. We reviewed the reports submitted and determined that while the reports described well-sampling activity that was completed for four wells, they did not specifically list the number of samples taken.

Task 3:
Data Management and Data Interpretation
<b>Description:</b> Grantee staff will edit data supplied to the Grantee and approve distribution to the public via the Oracle Generalized Water Information System (OGWIS) database.
<b>Deliverables:</b> The Grantee continually transmits Watershed Monitoring Program data to the Department following each sampling event as it is collected. Scanned copies of the groundwater field sheets, custody sheets, field meter calibration logs, and microlanduse sheets are transmitted to the department by project after the data are submitted electronically. Equipment cleaning logs, buffers and standards logs, and turbidimeter laboratory calibrations are submitted with as part of field audits.

Task 3 required the Grantee to continually transmit data to the Department following each sampling event. As previously discussed, the Division reported the Grantee routinely submitted data to the Department on assigned field tablets. Based on our review of Task

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5 reports and discussions with the Division, we determined the Grantee appeared to generally comply with the Task 3 requirements.

Task 4: Attend Program Meetings and Training
<b>Description:</b> One (1) or more Grantee staff will participate in Watershed Monitoring Program meetings. Appropriate Grantee staff will participate in conference calls, and attend other meetings scheduled by the Department, such as sampling courses, training workshops, or other meetings as required.
<b>Deliverables:</b> Grantee staff members will document attendance at all Watershed Monitoring Program conference calls, meetings, and training. At a minimum, one (1) staff member will attend the sampler training and meetings and document attendance.

Task 4 required, at a minimum, one Grantee staff member to attend meetings and training, and document attendance. We reviewed Quarterly Progress Reports submitted by the Grantee which provided quarterly updates relating to Task 4 completion. On some reports, the Grantee reported that “no program meetings or trainings were attended by staff this quarter.” Based on our review and discussions with the Division, we determined that the Grantee did not always attend trainings and meetings and, in future agreements, this requirement may be revised to allow Grantee staff to attend as necessary.

Task 5: Reports
<b>Description:</b> Quarterly Progress Reports and payment requests must be submitted every three (3) months by the Grantee to the Department Grant Manager. Quarterly Quality Assurance Reports, field data and other appropriate documentation shall be attached to the Quarterly Progress Reports. The Grantee shall provide the Department with a Final Comprehensive Report that summarizes all tasks associated with this Agreement, including sampling site updates...
<b>Deliverables:</b> Each quarterly progress report shall indicate work performed during the reporting period, number of samples collected, work scheduled for the next reporting period, and include quarterly quality assurance reports, problems encountered, and planned corrective actions to address problems encountered.

Task 5 required Quarterly Progress Reports and Quarterly Quality Assurance Reports. We reviewed reports submitted during the scope of the audit. Our review found that the Grantee submitted reports that included the details of the work performed. However, the reports did not always include discussion of problems encountered and corrective actions. Additionally, the reports provided did not include the number of samples collected or work scheduled for the next reporting period. The Agreement also states that *quarterly Deliverables shall be submitted to the Department within fifteen (15) calendar days after the end of each quarter*. Our review determined reports were not submitted within 15 days following the end of each quarter by the Grantee. Additionally, Task 5 required a Final Comprehensive Report, due June 30<sup>th</sup> of each year. Our review determined that no Final Comprehensive Reports were submitted.

### **Project Timeline**

According to the original Agreement, *the tasks must be completed by the corresponding task end date and all deliverables must be received by the designated due date. Quarterly Deliverables shall be submitted to the Department within fifteen (15) calendar days after the end of each quarter*. Our review determined that tasks appear to have been completed by the corresponding task end date. Regarding Quarterly Deliverables, we found that there were thirteen quarters in which deliverables were due during the scope of our audit.



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We found that none of the thirteen deliverables were submitted within 15 days following the end of each quarter.

**Written Acceptance of Deliverables**

According to the original Agreement, *The Department's Grant Manager will review the deliverables to verify that they meet the specifications in the Grant Work Plan and the description under each task listed above. The Department shall have fourteen (14) calendar days from receipt of a deliverable to determine satisfactory performance. Upon review and written acceptance by the Department's Grant Manager of the quarterly deliverables the Grantee may proceed with payment request submittal.* Our review determined written acceptance of deliverables was not completed or provided to the Grantee prior to the Grantee submitting a payment request. We also found that the Grantee simultaneously submitted both deliverables and payment requests through email.

**Cost Reimbursement Requirements**

At the time of our review, the Grantee had received reimbursements totaling \$34,767.01. According to the Agreement, *the Grantee may submit a Request for Payment no more frequently than once a quarter, listing the number of samples completed and recon performed, in conjunction with progress reports as required herein. ...The outlined quarterly Deliverable(s) must have been submitted and accepted in writing by the Department's Grant Manager prior to payment request submittal.* Our review found that some payment requests were more frequently than once a quarter and did not include the number of samples completed.

**Payments Outside of the Reimbursement Period**

The Agreement and three Amendments had four reimbursement periods referred to as "Service Periods" as shown in the table below.

Agreement	Service Period No.	Service Period	Agreement/Amendment Execution Date
Original	First	Upon Execution through June 30, 2022	August 13, 2021
Amendment One	Second	July 1, 2022, through June 30, 2023	September 1, 2022
Amendment Two	Third	July 1, 2023, through June 30, 2024	September 6, 2023
Amendment Three	Fourth	July 1, 2024, through June 30, 2025	August 1, 2024

The reimbursement period for the Agreement began *upon execution*, which was August 13, 2021. However, the Grantee submitted an invoice for the First Service Period of July 1, 2021, through September 30, 2021. As the Agreement had not been executed for forty-three days of the invoice period, the Grantee received reimbursement for expenditures that fell outside the cost-reimbursement period specified in the Agreement. Our review noted a similar issue with payments for each Amendment, as described below:

- Amendment 1 was executed on September 1, 2022. However, the Grantee submitted an invoice for the period of July 1, 2022, through September 30, 2022.

The Amendment had not been executed for sixty-two days of that time; therefore, the Grantee received reimbursement for expenditures that fell outside the cost-reimbursement period specified in the Agreement.

- Amendment 2 was executed on September 6, 2023. However, the Grantee submitted an invoice for the period of July 1, 2023, through September 30, 2023. The Amendment had not been executed for sixty-seven days of that time; therefore, the Grantee received reimbursement for expenditures that fell outside the cost-reimbursement period specified in the Agreement.
- Amendment 3 was executed on August 1, 2024. However, the Grantee submitted an invoice for the period of July 1, 2024, through September 30, 2024. The Amendment had not been executed for thirty-one days of that time; therefore, the Grantee received reimbursement for expenditures that fell outside the cost-reimbursement period specified in the Agreement.

Based on the Grantee's invoice documentation provided, we were unable to calculate the exact expenditure amounts that fell outside of the cost-reimbursement period due to the Grantee not always providing dates to the hours worked/claimed for salaries.

#### Salaries and Wages

According to the Agreement, *the Grantee shall list personnel involved, position classification, direct salary rates, and hours spent on the project ... in their documentation for reimbursement or match requirements.* Our review found that salaries/wages reimbursements were requested for Tasks 1, 3, 4, and 5. For nine of the thirteen payment requests reviewed, all required documentation was provided. However, for the other four payment requests, documentation provided by the Grantee included position classification, salary rates, and hours worked on the project, but were missing personnel involved.

#### Travel

According to the Agreement, *all requests for match or reimbursement of travel expenses shall be in accordance with Section 112.061, F.S. and if claiming reimbursement for travel, you must include copies of receipts and a copy of the travel reimbursement form approved by the Department of Financial Services, Chief Financial Officer.* Our review found that the Grantee requested travel reimbursement on two invoices in the amounts of \$99 and \$391.83, for travel associated with Task 4. However, the Grantee did not complete the required travel reimbursement or provide receipts and invoices to support the travel costs requested as required by the Agreement.

#### Final Payment Request Due Dates

Based on our review, we found conflicting information relating to due dates for final payment requests. In the Agreement and each Amendment, each Task has a payment request schedule that includes a due date which generally corresponded to 15 days following the end of the Service Period. For all but Amendment 2, some of the Task final payment requests due dates contained the incorrect year and were prior to the execution of the Agreement or Amendment (as shown in the table below). Based on discussions with the Division, these were typographical errors.

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Service Period Agreement/Amendment	Grant Work Plan Final Payment Request Due Dates by Task
First Original Agreement 7/1/2021 – 6/30/2022	Task 1 - July 15, 2022 Task 2 - July 15, 2022 Task 3 - July 15, 2021 Task 4 - July 15, 2021 Task 5 - July 15, 2021
Second Amendment 1 7/1/2022 – 6/30/2023	Task 1 - July 15, 2023 Task 2 - July 15, 2023 Task 3 - July 15, 2021 Task 4 - July 15, 2023 Task 5 - July 15, 2023
Fourth Amendment 3 7/1/2024 – 6/30/2025	Task 1 - July 15, 2025 Task 2 - July 15, 2025 Task 3 - July 15, 2024 Task 4 - July 15, 2025 Task 5 - July 15, 2025

### **Additional Requirements**

#### **Status Reports**

The Agreement requires the *Grantee to submit status reports quarterly on Exhibit A, Progress Report Form... no later than fifteen calendar days following the completion of the quarterly reporting period.* Based on the reporting periods specified in the Agreement, we found that thirteen quarterly reports have been required during the Agreement period thus far. Based on review, we found that all required quarterly reports were provided on Exhibit A; however, all were submitted more than 15 days following the completion of the quarterly period.

#### **Insurance**

The Agreement requires the Grantee to provide proof of, as well as maintain, adequate general liability insurance, commercial automobile insurance, and worker's compensation insurance coverage prior to the completion of any work under the Agreement. Based on communications with the Division, proof of insurance coverage was obtained during our audit and not prior to the completion of any work under the Agreement.

#### **Quality Assurance Plan**

The Agreement states, *The Grantee shall submit a Quality Assurance (QA) Plan for the Grant to the DEP Grant Manager, as specified in the Grant Scope of Services.* The Agreement further states, *Work may not begin for specific Grant tasks until approval (or conditional approval) has been received by the Grantee from the DEP Grant Manager. Sampling and analysis for the Grant may not begin until the QA Plan has been approved (or conditionally approved).* During discussions with Division staff, we determined the Grantee did not develop or submit a Quality Assurance Plan as required by the Agreement.



## **CONCLUSION**

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During the audit, we reviewed the Grantee's compliance with the requirements of the Agreement, including deliverables and disbursements. Based on our review, we determined internal controls and oversight could be strengthened. Specifically, we found written acceptance of deliverables was not completed or provided to the Grantee prior to submission of payment requests, payments were made for expenditures outside the cost reimbursement period, and the grant funding source needs to be reviewed and updated. Our findings and recommendations are listed below.

## **FINDINGS AND RECOMMENDATIONS**

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**Finding 1: Funding Source – The Grant Agreement does not appear to be under the appropriate Catalog for State Financial Assistance (CSFA) number.**

According to the Agreement, the project was funded through GAA 1681 for the State FY 2019-2020. The Agreement also states the funding award was made through CSFA number 37.039. Upon review of the DFS website, we determined that GAA 1681 was not listed as a specific appropriation for CSFA 37.039, and that the CSFA number was under the Division of Water Restoration Assistance and not the Division. The Chief Financial Officer Memorandum Number 20 sets minimum requirements that State Agencies must follow for proper accountability over state and federal resources, which includes completing the Florida Single Audit Checklist. We requested copies of the Florida Single Audit Act Checklist (Form DFS-A2-NS) required for each nonstate organization receiving state project resources pursuant to Rule 69I-5.006, F.A.C. However, the Division was unable to provide a signed form for this Agreement. Based on further research, we found another CSFA number (37.080) listed GAA 1681 for the State FY 2019-2020 and names the responsible program area as the Division. The statutory authority for this CSFA is Section 403.067, F.S.

**Recommendation:**

We recommend the Division complete and submit the Florida Single Audit Checklist, as required, and ensure the funding source for the Agreement is using the appropriate CSFA number.

**Management's Response:**

The Division concurs with the recommendation and will make sure the funding source for future Agreements and Amendments uses the appropriate CSFA number. Implementation Date: July 2025.

**Finding 2: Payment for Costs Outside the Reimbursement Period – The Grantee received reimbursement for expenses outside the cost-reimbursement period, prior to the execution of the Agreement and each Amendment.**

The Agreement's reimbursement period *begins upon execution through June 30, 2022, which shall be defined as the First Service Period*. While the First Service Period stated in the Grant Work Plan was July 1, 2021, through June 30, 2022, the Agreement was not executed until August 13, 2021. The Grantee submitted an invoice for the entire Service

Period, although the Agreement had not been executed for forty-three days of that time. Expenditures from July 1, 2021, until August 12, 2021, were outside the cost-reimbursement period specified in the Agreement. Our review noted the Grantee submitted invoices for subsequent Service Periods which also included costs incurred prior to execution of the Amendment, as detailed below:

- Amendment 1 (Executed September 1, 2022): The Grantee's invoice covered the period July 1, 2022, through September 30, 2022; however, the Amendment had not been executed for sixty-two days of that time.
- Amendment 2 (Executed September 6, 2023): The Grantee's invoice covered the period July 1, 2023, through September 30, 2023; however, the Amendment had not been executed for sixty-seven days of that time.
- Amendment 3 (Executed August 1, 2024): The Grantee's invoice covered the period of July 1, 2024, through September 30, 2024; however the Amendment had not been executed for thirty-one days of that time.

Based on the Grantee's invoice documentation provided, we were unable to calculate the exact expenditure amounts that fell outside of the cost-reimbursement period due to the Grantee not always providing dates to the hours worked/claimed for salaries.

**Recommendation:**

We recommend the Division implement internal controls to ensure reimbursement requests do not include costs outside the reimbursement period. We also recommend the Division review payments made to the Grantee and seek reimbursement, as appropriate, for any expenditures deemed ineligible for reimbursement.

**Management's Response:**

The Division concurs with the recommendation and moving forward, all work and expenditures will be carefully tracked to ensure compliance with the Agreement's effective dates. The Division will ensure proper internal procedures for tracking and enforcing reimbursement period restrictions are followed. Upon the Division's review of payments, although all work performed appears consistent with the approved scope, we acknowledge that the reimbursement timing did not meet required standards. Implementation Date: July 2025.

<b>Finding 3: Unsupported Costs – The Grantee received reimbursement for travel expenses and salaries that did not have required supporting documentation.</b>
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**Salaries and Wages**

According to the Agreement, *the Grantee shall list personnel involved, position classification, direct salary rates, and hours spent on the project ... in their documentation for reimbursement or match requirements.* Our review found that salaries/wages reimbursements were requested for Tasks 1, 3, 4, and 5. For nine of the thirteen payment requests reviewed, all required documentation was provided. However, for the other four payment requests, documentation provided by the Grantee included position classification, salary rates, and hours worked on the project, but were missing personnel involved.

Travel

According to the Agreement, *all requests for match or reimbursement of travel expenses shall be in accordance with Section 112.061, F.S. and if claiming reimbursement for travel, you must include copies of receipts and a copy of the travel reimbursement form approved by the Department of Financial Services, Chief Financial Officer.* Our review found that the Grantee requested travel reimbursement on two invoices in the amounts of \$99 and \$391.83, for travel associated with Task 4. However, the Grantee did not complete the required travel reimbursement or provide receipts and invoices to support the travel costs requested as required by the Agreement.

**Recommendation:**

We recommend the Division strengthen internal controls and provide training to Grant Managers to ensure required supporting documentation is obtained, reviewed, and meets the terms of the Agreement prior to approving payment. We also recommend the Division review payments made for unsupported costs and request reimbursement for any expenditures where required supporting documentation was not provided.

**Management's Response:**

The Division concurs with the recommendation and will strengthen internal controls to ensure required supporting documentation is obtained, reviewed and meets the terms of the Agreement prior to approving payment. Implementation Date: July 2025.

**Finding 4: Deliverables – Some deliverables did not include all required information, were not submitted timely, were not submitted, and did not have written acceptance as required by the Agreement.**

According to the original Agreement, *The Department's Grant Manager will review the deliverables to verify that they meet the specifications in the Grant Work Plan and the description under each task listed above... Upon review and written acceptance by the Department's Grant Manager of the quarterly deliverables the Grantee may proceed with payment request submittal.* Our review determined written acceptance of deliverables was not completed or provided to the Grantee prior to the Grantee submitting payment requests. We also found that the Grantee simultaneously submitted both deliverables and payment requests through email. Additionally, our review noted some deliverables did not include all required information, were not submitted timely, or were not submitted. For example:

Task 5:

- Quarterly Progress Reports and Quarterly Quality Assurance Reports were not submitted quarterly, as required, and did not always include discussion of problems encountered and corrective actions, or the number of samples collected or work scheduled for the next reporting period.
- A Final Comprehensive Report was due June 30<sup>th</sup> of each year. Our review determined that no Final Comprehensive Reports were submitted.

Task 4:

- The Agreement required one Grantee staff member to attend trainings and meetings and document attendance. Our review determined the Grantee did not always attend trainings and meetings.

**Recommendation:**

We recommend the Division implement internal controls and provide training to Grant Managers to ensure that written acceptance of deliverables is provided to the Grantee prior to payment, and deliverables are complete, submitted timely, and meet the requirements of the Agreement prior to approving payment.

**Management's Response:**

The Division concurs with the recommendation and will strengthen internal controls to ensure that written acceptance of the deliverables is provided to the Grantee prior to payment, and deliverables are complete, submitted timely, and meet the requirements of the Agreement prior to approving payment. Implementation Date: July 2025.

**Finding 5: Additional Requirements – The Grantee did not always provide timely quarterly reports, proof of insurance, or a Quality Assurance Plan as required by the Agreement.**

Our review determined that Status Reports were not provided timely, insurance documentation was not obtained prior to the completion of work, and a Quality Assurance Plan was not completed in accordance with the Agreement.

**Status Reports**

The Agreement requires the *Grantee to submit status reports quarterly on Exhibit A, Progress Report Form... no later than fifteen calendar days following the completion of the quarterly reporting period*. Based on the reporting periods specified in the Agreement, we found that thirteen quarterly reports have been required during the Agreement period thus far. Based on review, we found that all required quarterly reports were provided on Exhibit A; however, all were submitted more than 15 days following the completion of the quarterly period.

**Insurance**

The Agreement requires the Grantee to provide proof of, as well as maintain, adequate general liability insurance, commercial automobile insurance, and worker's compensation insurance coverage prior to the completion of any work under the Agreement. Based on communications with the Division, proof of insurance coverage was obtained during our audit and not prior to the completion of any work under the Agreement.

**Quality Assurance Plan**

The Agreement states, *The Grantee shall submit a Quality Assurance (QA) Plan for the Grant to the DEP Grant Manager, as specified in the Grant Scope of Services*. The Agreement further states, *Work may not begin for specific Grant tasks until approval (or conditional approval) has been received by the Grantee from the DEP Grant Manager. Sampling and analysis for the Grant may not begin until the QA Plan has been approved (or conditionally approved)*. During discussions with Division staff, we determined the Grantee did not develop or submit a Quality Assurance Plan as required by the Agreement.

**Recommendation:**

We recommend the Division strengthen internal controls and provide training to Grant Managers to ensure all requirements of the Agreement are met in accordance with the Agreement, prior to the Grantee receiving payment.

**Management's Response:**

The Division concurs with the recommendation and will strengthen internal controls to ensure that all requirements of the Agreement, including status reports, proof of insurance, and a Quality Assurance Plan, are met in accordance with the Agreement, prior to the Grantee receiving payment. Implementation Date: July 2025.

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***STATEMENT OF ACCORDANCE***

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**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 Section 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 Alexis Keller 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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