



FLORIDA DEPARTMENT OF Environmental Protection

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Tallahassee, FL 32399

Ron DeSantis
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Lt. Governor

Shawn Hamilton
Secretary

September 20, 2022

Melinda Miguel, Chief Inspector General
Executive Office of the Governor
The Capitol
Tallahassee, FL 32399-0001

Shawn Hamilton, Secretary
Department of Environmental Protection
3900 Commonwealth Boulevard
Tallahassee, FL 32399-3000

Dear Chief Inspector General Miguel and Secretary Hamilton:

I am pleased to present the Office of Inspector General's Annual Report for Fiscal Year 2021-2022. This report, which was prepared in accordance with Section 20.055(8), Florida Statutes, summarizes the activities performed by the Office of Inspector General based on its statutory responsibilities. This report highlights the accomplishments, findings, and recommendations of significant audit and investigative activities completed during Fiscal Year 2021-2022.

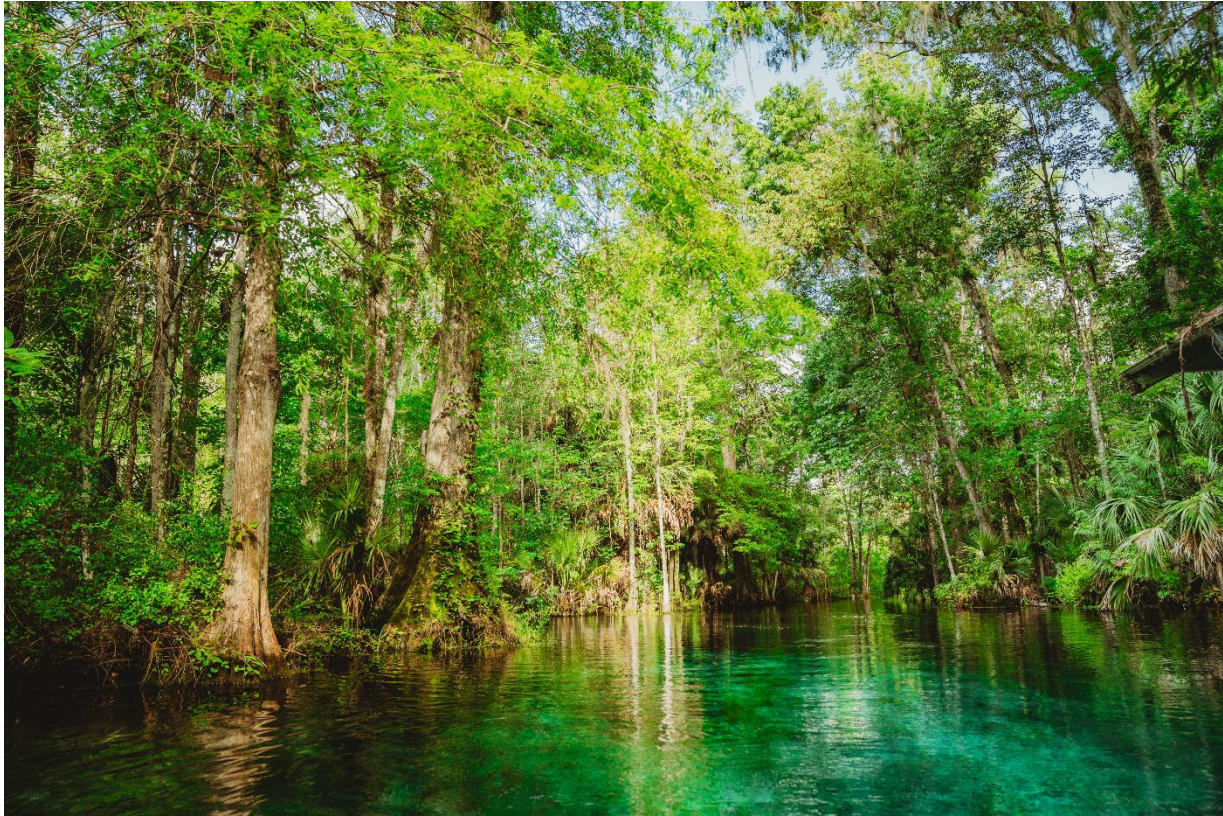
On behalf of the Office of Inspector General staff, I would like to thank you for your continued support, as well as all Department Managers and staff for their assistance and cooperation throughout the year.

The Office of Inspector General remains committed to promoting efficiency, accountability and integrity and in our efforts to detect and prevent fraud, waste, abuse, and mismanagement in Department programs.

Sincerely,

A handwritten signature in blue ink that reads "Candie M. Fuller".

Candie M. Fuller
Inspector General



Department of Environmental Protection
Office of Inspector General
Annual Report
Fiscal Year 2021-2022

Candie M. Fuller
Inspector General

Shawn Hamilton
Secretary

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EXECUTIVE SUMMARY

The Department of Environmental Protection's (Department), Office of Inspector General's (OIG) Annual Report highlights the investigations, audits, and reviews completed during the prior fiscal year, in accordance with Section 20.055(8), Florida Statutes (F.S.). Consistent with these duties, the following activities demonstrate significant efforts of the Department's OIG staff during Fiscal Year (FY) 2021-2022.

- ❖ Conducted 11 Audits containing 42 recommendations, which were agreed to by management.
- ❖ Conducted 8 Management Reviews containing 8 recommendations, which were agreed to by management.
- ❖ Performed liaison and coordination activities for four external projects.
- ❖ Reviewed and processed 386 Single Audit Reports.
- ❖ Opened 253 investigative cases or other investigative activity.
- ❖ Closed 254 investigative cases or other investigative activity, with 14 of those cases containing Sustained allegations.
- ❖ Assisted the Office of the Chief Inspector General with one project.

Purpose of this Report

This report, required by Section 20.055(8), F.S., summarizes the activities and accomplishments of the OIG, during FY 2021-2022. This report includes, but is not limited to the following:

- ❖ A description of activities relating to the development, assessment, and validation of performance measures.
- ❖ A description of significant abuses and deficiencies relating to the administration of the Department's programs and operations disclosed by investigations, audits, reviews, or other activities during the reporting period.
- ❖ A description of the recommendations for corrective action made by the OIG during the reporting period, with respect to significant problems, abuses, or deficiencies identified.

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- ❖ The identification of each significant recommendation described in previous annual reports of which corrective action has not been completed.
- ❖ A summary of each audit and investigation completed during the reporting period.

Department Background



The Department is the state's lead agency for environmental management and stewardship, protecting our air, water, and land. The Department is one of the more diverse agencies in State government with more than 3,600 Department employees serving the people of Florida. The Department is divided into three primary areas:

- Land and Recreation programs acquire and protect lands for preservation and recreation. The Department oversees 175 state parks and trails and more than 12 million acres of public lands and 4 million acres of coastal uplands and submerged lands.
- Regulatory programs safeguard natural resources by overseeing permitting and compliance activities that protect air and water quality and manage waste cleanups.
- Ecosystems Restoration programs protect and improve water quality and aquatic resources including America's Everglades, Florida's iconic springs and Florida's world-renowned coastal resources.

Department Mission - Vision - Values

The Department's mission is, *to protect, conserve and manage the state's natural resources and enforce its environmental laws*. The Department's vision is, *to advance Florida's position as a world leader in protecting natural resources while growing the state's economy*. The Department's values are leadership, integrity, accountability, communication, innovation and service.

OIG Mission Statement

The OIG's mission is to promote accountability, integrity, and efficiency within the Department. The OIG conducts independent and objective audits, reviews, and investigations of Department issues and programs, in order to assist in protecting, conserving, and managing Florida's environmental and natural resources. Audits, reviews, and investigations are informative, logical, supported, and timely regarding issues and matters of importance to the Department.

Duties and Responsibilities of the Inspector General

Per Section 20.055(2), F.S., the Office of Inspector General is established in each State agency to provide a central point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency in government. It is the duty and responsibility of each Inspector General to:

- ❖ Advise in the development of performance measures, standards, and procedures for evaluating Department programs, assess the reliability and validity of performance measures, and make recommendations for improvement.
- ❖ Assess the reliability and validity of the information provided by the Department on performance measures and standards, and make recommendations for improvement, if necessary, before submission of such information pursuant to 216.1827, F.S.
- ❖ Review the actions taken by the Department to improve program performance and meet program standards, while making recommendations for improvement, if necessary.
- ❖ Provide direction for, supervise, and coordinate audits, investigations, and management reviews relating to the Department's operations.
- ❖ Conduct, supervise, and coordinate other activities carried out or financed by the Department for the purpose of promoting economy and efficiency in the administration of, or preventing and detecting fraud or abuse in its programs and operations.

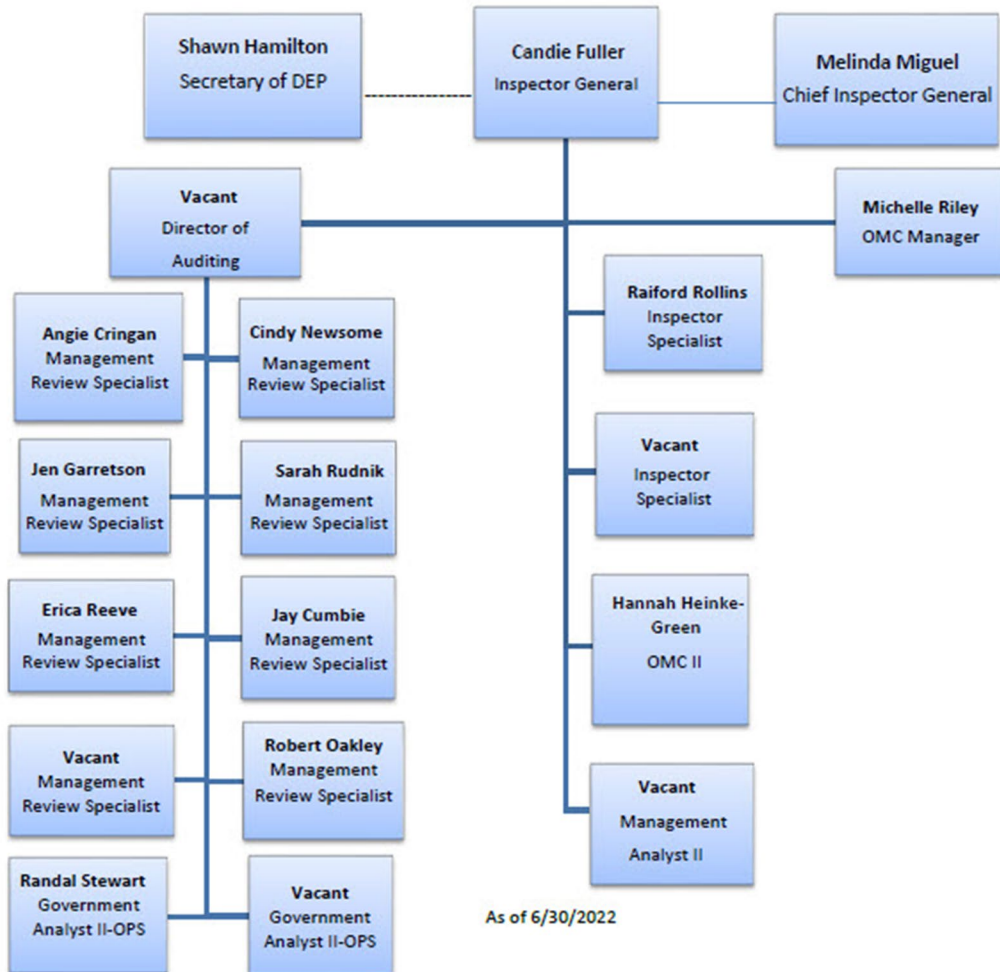
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- ❖ Keep the Secretary and Chief Inspector General informed concerning fraud, abuses and deficiencies related to programs and operations administered or financed by the Department, recommend corrective action concerning fraud, abuses and deficiencies, and report on the progress made in implementing corrective action.
- ❖ Ensure effective coordination and cooperation between the Auditor General, Federal auditors and other governmental bodies, with a view toward avoiding duplication.
- ❖ Review Department rules and make recommendations concerning their impact.
- ❖ Ensure that an appropriate balance is maintained between audits, investigations, and other accountability activities.
- ❖ Comply with the General Principles and Standards for Offices of Inspector General, as published and revised by the Association of Inspectors General.

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Organizational Chart

The OIG is under the direction of the Inspector General, who per Section 20.055, F.S., is under the general supervision of the Department’s Secretary and reports to the Chief Inspector General. As of June 30, 2022, the OIG consisted of seventeen budgeted positions. This included fifteen full-time positions and two Other Personal Services (OPS) positions. The distribution of the OIG positions is described in the below chart:



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Professional Development

During FY 2021-2022, OIG staff received the benefit from trainings which included but were not limited to:

- Strategies for Detecting Fraud During a Global Pandemic
- Cybersecurity Blocking & Tackling
- Program Integrity in State & Local Pandemic Spending
- Grant Fraud Red Flags, Lessons Learned & Best Practices
- Building Cybersecurity Expertise Within Audit
- Certified in the Governance of Enterprise Information Technology
- Cybersecurity Fundamentals Training
- Building a Supportive Engaged Organization
- Bridging the Gap: Building Cyber Resiliency
- Building Blocks to Mitigate Risk & Internal Audit's Role in Evaluating Segregation of Duties
- Audit Manager Training
- Basic Auditor Training
- Writing Actionable Audit Observations & Laser-Focused Reports
- Audit Technology Integrations & the Modern Audit Team
- Covid-19 Fraud Risks: Reassess Your Internal Controls
- Strategic Risk Management: Challenges & Opportunities in 2021
- Key Tactics for Effectively Managing Third-Party & Vendor Risk
- Statewide Advancing Accountability
- Certified Information Systems Auditor
- Accounting & Auditing

These opportunities were afforded through trainings sponsored by the Institute of Internal Auditors, Association of Inspectors General, Information Systems Audit and Control Association, Association of Certified Fraud Examiners, Grant Thornton, Association of Government Accountants and Florida Department of Financial Services.

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Professional Qualifications and Affiliations

Staff within the OIG are highly qualified and bring a diversity of background experience and expertise to the Department. Staff have experience in auditing, accounting, program evaluation and monitoring, budgeting, personnel management, investigations, contract and grant administration, and local and State agencies' activities. OIG staff continually seek to enhance their abilities and contributions to the office and the Department. Many staff members have obtained certifications that demonstrate their knowledge, motivation, and commitment to the profession. Professional certifications held by OIG staff include:

- ❖ Certified Inspector General
- ❖ Certified Inspector General Auditor
- ❖ Certified Inspector General Investigator
- ❖ Certified Internal Auditor
- ❖ Certified Fraud Examiner
- ❖ Certification in Risk Management Assurance
- ❖ Florida Certified Contract Manager

OIG staff are affiliated with the following professional organizations:

- ❖ Association of Certified Fraud Examiners
- ❖ Institute of Internal Auditors
- ❖ National Association of Inspectors General
- ❖ Florida Chapter of the Association of Inspectors General
- ❖ Commission for Florida Law Enforcement Accreditation

INTERNAL AUDIT SECTION

The authority of the Internal Audit Section is established under Section 20.055, F.S., the Internal Audit Charter, and Department Administrative Policy ADM 260. The responsibility of the Internal Audit Section is to promote accountability, integrity, and efficiency within the Department. The Inspector General reports to the Chief Inspector General and maintains organizational independence of the internal audit activity. The

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purpose of the Internal Audit Section is to perform independent audits, reviews, and examinations to identify, report, and recommend corrective action for control deficiencies or non-compliance with laws, directives, policies, or agreements. Internal controls are evaluated as necessary to assist with Department fiscal accountability.

The Director of Auditing coordinates the development of an Annual Audit Plan, which identifies areas within the Department scheduled for review, using risk assessment criteria. Both a long-range plan and a one-year plan are included in the Annual Audit Plan. In the development of the Annual Audit Plan, the Internal Audit Section conducts a risk assessment to identify issues of concern to management, risks pertaining to fraud and misuse of funds, and other governance issues including information technology, ethical climate, and proper financial and performance reporting. The FY 2022-2023 Annual Audit Plan includes projects pertaining to Water Restoration Assistance, Ecosystem Restoration, Resilience and Coastal Protection, Recreation and Parks, State Lands, Air Resource Management, Law Enforcement, Waste Management and Cybersecurity. Additionally, administrative functions, Department-wide risk-based compliance audits and participation in multi-agency Enterprise-wide audit projects were included in the Annual Audit Plan. The Department's Inspector General and Secretary approved the FY 2022-2023 Annual Audit Plan.

Audits are conducted in conformance with the Code of Ethics and the *International Standards for the Professional Practice of Internal Auditing* (Standards), published by the Institute of Internal Auditors. Where appropriate, the Internal Audit Section adheres to the standards developed by the Comptroller General of the United States and codified in the *Government Auditing Standards*. Financial-related audits may be subject to the standards promulgated by the American Institute of Certified Public Accountants, which are referred to as *Generally Accepted Auditing Procedures and Generally Accepted Auditing Standards*. Audit reports issued by the Internal Audit Section contain a statement that the audit was conducted pursuant to the appropriate standards. These reports are prepared and distributed to senior management, other applicable Department management, the Auditor General, and the Chief Inspector General.

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The Internal Audit Section provides a variety of services in addition to audits. These include, but are not limited to, investigative assistance, reviews, research, technical assistance, management advisory and performance measure assessments. Services provided are tracked with a project number and culminate in a written product, which is disseminated to the program area and other appropriate parties.

In addition, the Internal Audit Section assists the Department by coordinating audits and reviews of reports completed by the Office of Program Policy Analysis and Government Accountability, the Auditor General, and other oversight agencies. The Internal Audit Section reports on the status of the recommendations included in these reports, as required by Section 20.055, F.S.

Quality Assurance and Improvement Program

The Internal Audit Section has established quality assurance processes in conformance with the Standards. This includes both internal and external quality assurance assessments of internal audit activities. Ongoing monitoring is an integral part of the supervision, review, and measurement of internal audit activities. Continuous monitoring activities have been established through engagement planning, supervision, and review, as well as standardized procedures and approvals. An internal assessment of the Internal Audit Section is conducted by the Audit Director annually. The internal assessment is submitted to the Inspector General for review and approval. An external assessment of the Internal Audit Section is conducted by the Auditor General in accordance with Section 11.45(2)(i), F.S., once every three years.

The OIG conducted an internal assessment of the Internal Audit Section activities during FY 2021-2022 to evaluate conformance with the Code of Ethics and the Standards. Based on the internal assessment results, during FY 2021-2022, the Internal Audit Section has fully implemented the requirements specified under the Standards.

The most recent external Quality Assurance Review of the Internal Audit Section by the Auditor General was conducted October 2021 (Report 2022-077). The reported results stated, *In our opinion, the quality assurance and improvement program related to the*

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Department of Environmental Protection, Office of Inspector General's internal audit activity was adequately designed and complied with during the review period July 2020 through June 2021 to provide reasonable assurance of conformance with applicable professional auditing standards and the Code of Ethics issued by the Institute of Internal Auditors. Also, the Office of Inspector General generally complied with those provisions of Section 20.055, Florida Statutes, governing the operation of State agencies' offices of inspectors general internal audit activities.

Federal and State Single Audit Act Responsibilities

The Department provides funding and resources from State and Federal funding sources to Florida Counties, Cities, Towns, Districts, and many other non-profit organizations within the State. Because of the Department's relationship with these entities, the OIG provided technical assistance to support and improve the operations of those entities. Section 215.97, F.S., states, *each non-State entity that expends a total amount of State financial assistance equal to or in excess of \$750,000 in any fiscal year, of such non-State entity shall be required to have a State single audit, or a project-specific audit, for such fiscal year in accordance with the requirements of this Section.* The Catalog of State Financial Assistance includes for each listed State project: the responsible State agency, standard State project number identifier, official title, legal authorization, and description of the State project, including objectives, restrictions, application, and awarding procedures, and other relevant information determined necessary. Federal pass-through grants administered by the Department are subject to Office of Management and Budget 2 Code of Federal Regulations 200, subpart F requirements, provided the entity has expended \$750,000 in Federal financial assistance in its fiscal year. Each year, the OIG reviews single audit reports submitted by entities that meet the requirements listed in Florida Statutes, as well as the audit requirements listed in the 2 Code of Federal Regulations 200. During FY 2021-2022, our office reviewed 386 single audit reports.

Audit Work Plans and Risk Assessments

The OIG conducts an annual risk assessment in the development of the Annual Audit Plan. This assessment is based on program responsibilities, key areas of risk, budgets, management of contracts and grants, past audit activity, staffing levels, and internal control structure. Discussions are held with Department leadership team members, Division Directors, and other management staff to identify areas of risk and concern to managers. In conducting the risk assessment, the OIG evaluates risk factors of Department programs and functions to assess the associated risks of operating those programs and functions. Factors considered in the assessment include:

- ❖ Value of the financial resources applicable to the program or function;
- ❖ Dollar amount of program expenditures;
- ❖ Statutes, rules, internal controls, procedures, and monitoring tools applicable to the program or function, concerns of management, impact on the public safety, health, and welfare;
- ❖ Complexity and/or volume of activity in the program or function;
- ❖ Previous audits performed; and
- ❖ Identified areas of internal control concern or susceptibility to fraud.

Program and function areas of risk are evaluated based upon these factors, then prioritized to determine the most efficient audit schedule, given the resources available.

Prior Years Audit Follow Up

The OIG monitored the implementation of prior audit findings six months after completion and biannually as necessary to resolution. Of the 17 internal projects reported in the FY 2020-2021 Annual Report, 14 had recommendations that were fully implemented as of the end of FY 2021-2022. Three projects had recommendations in which corrective action was being monitored as of the end of FY 2021-2022. The projects are listed below:

A-1920DEP-022 Review of Division of State Lands Oversight of Lease Agreements

Recommendations:

We recommended the Division of State Lands (Division) ensure that sites subject to lease are inspected once every five years, as required under Chapter 18-21.008(1)(b)4, Florida Administrative Code (F.A.C.) To maintain a consistent inspection schedule, the scheduled inspection date in the Integrated Land Management System should be five years from the last inspection date, rather than the anniversary date for sites subject to lease. We also recommended the Division take steps to ensure the base fee and minimum annual fee are calculated and applied consistent with Chapter 18-21.011(1), F.A.C. This should include documented supervisory review, verification, and approval of the rates calculated and applied by the Director's Office staff. In addition, we recommended the Division address prior account billing errors to determine necessary steps for account adjustments. We further recommended the Division take steps to ensure that lessees certify income used to determine the annual lease fee from the previous year, consistent with Chapter 18-21.001(1), F.A.C. This should include processes to monitor submission of required certifications. Requirements for submission of annual certifications should be communicated to the lessees with each annual billing cycle. We also recommended added controls be put in place to ensure leases with outstanding certifications are not approved for renewal consistent with requirements outlined in Chapter 18-21.008, F.A.C. We recommended the Division put processes in place to verify the applicability of the discount for public access on an annual basis. This should include verification of advertisements or rate publications available online or required submission of rate sheet publications. We also recommended the Division work with the Bureau of Public Land Administration to better track, monitor, and document submission of Land Use Plans, consistent with Section 253.034(5), F.S. The tracking mechanism should include required support and process controls regarding the accuracy and reliability of data to ensure Land Use Plans are submitted and reviewed as required. Finally, we recommended the Division work with the Bureau of Public Land Administration to better track, monitor and document submission of operational reports and required documentation consistent with requirements under Section 253.511(1),

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F.S., Chapter 18-21.018(3)(a)5d, F.A.C., and the lease. The Bureau of Public Land Administration should establish a consistent process to follow up as necessary and ensure the reports and associated documents are submitted as required. This process should also include addressing lessee failure to submit the required reports within 90 days of the lease anniversary date as outlined under Section 253.511, F.S.

Actions Taken:

The Division agreed with the recommendations and has updated their processes to ensure inspections are completed within the 5-year requirement. The Division's Revenue staff has revised the 2020-2021 Rate Sheet of Fees Based on Consumer Price Index minimum annual fee and base rate columns from March 2007 through March 1, 2020. The base rate has been revised to 0.1413 to comply with Chapter 18-21.011(1)(b), F.A.C. Given this adjustment, the base rates minimum annual fee for subsequent years has been corrected. Staff also corrected the miscalculated base fee using an incorrect average for the 2019 lease fee invoices. The previous six-year average was corrected to reflect the previous five-year average as noted in Chapter 18-21.011, F.A.C. Moving forward, Revenue staff will use the accurate base rate and minimum annual fee calculations for the assessment of annual lease fees. Prior to the annual billing each year, the minimum annual fee and base rate will be reviewed and approved by a senior level supervisor. The new Revenue Processing Module is now being used by Revenue staff. The Revenue Processing Module system auto requests reporting forms 30 days after the report is due and sends reminders in 10-day increments until the reporting forms are submitted. Leases are assigned to staff to manage all aspects of revenue collection to better monitor and ensure required documentation is up to date. The Bureau of Public Land Administration verifies the facility's compliance with reporting as a part of their renewal and modification process and requests the forms to send with their documentation. On an annual basis, Division staff will confirm that documentation is on file that clearly states slips are open to the public on a first come, first served basis. The Revenue staff will run a report to obtain a list of the lessees that are eligible for the 30% discount prior to the beginning of each Consumer Price Index year. All facilities are contacted prior to invoicing each year to

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ensure they still qualify to receive the discount. They are given 30 days to send photos of the “open to the public” signs required by the lease, copies of contracts and rate sheets and to update the website to include the “open to the public” language if they have a website. If they do not comply or no longer meet the criteria, the discount is removed. The Bureau of Public Land Administration is amending the language of each lease as it renews to include language that the lessee must remain in compliance with the terms regarding the “open to the public” status or lose their discount. As the Land Stewardship Module within the Land Management System becomes more viable, the mechanisms to track, monitor and document Land Use Plan submission will be captured. The Module is designed to capture data consistently and accurately and includes process controls with approval hierarchy. The Uplands Module within the Land Management System was recently upgraded to capture all payments or reports due for a given lease. The Bureau of Public Land Administration will develop reporting tools on said data that will allow for better tracking, monitoring and documentation of required submittals, including proactive outreach correspondence for any requirement due for a given period. Enhancement will be submitted within one week to fully develop an operational audit section, completely dedicated and functional in the Land Management System. The enhancement will include comprehensive requirements of each lease, dates satisfied/received, tracking of data and a series of reports to extract the associated data.

A-1920DEP-024 Audit of Contract PL352 with Forestech Consulting, Inc.

Recommendations:

Going forward, we recommended the Division of Recreation and Parks (Division) discontinue the practice of awarding a single contract for a broad range of services using narrowly defined qualifications and experience. Contracts for projects identified by the Division should be procured in a manner that identifies the experience and qualification necessary for the specific activity or project being procured. We also recommended the Division ensure that subcontractor bid packages, pre-bid meeting summaries, and bids are obtained as required per task assignments. In addition, the

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Division should ensure that any subcontracts executed by Forestech Consulting, Inc. (Contractor) include the same conditions as specified in the Contract and include a release of any rights, claims or liabilities against the Department. The Division should also ensure subcontracts contain requirements consistent with the Contract with respect to maintenance and access to records and use of the E-Verify¹ system. In addition, we recommended the Division ensure that future contracts and task assignment payment requirements include provisions for Division verification of invoiced quantities. The Division should work with Park management and staff to develop and document the methodology for verification of specific quantities of work reported, invoiced, and approved on Project Approval Forms. Further, we recommended the Division ensure that reimbursement requests received from the Contractor for payments to subcontractors be substantiated by copies of invoices with backup documentation identical to that required from the Contractor. To establish accountability for approved payments for professional service hours, we recommended the Division ensure task assignments include a detailed budget of estimated hours and costs associated with projects outlined in the Scope of Services and deliverables. Task assignments should require that payments for invoiced professional hours specify the activity performed as it relates to the task assignment project, budget, and deliverables. The Division should work with Contract management to monitor task assignment funding and payments to ensure project costs are consistent with budgeted amounts. We also recommended the Division work with the Division of Administrative Services, as well as the Office of General Counsel, to ensure that any executed contract or task assignment for hurricane response activities contain reporting and documentation requirements necessary for submission to the Federal Emergency Management Agency (FEMA) for reimbursement of eligible costs. This documentation and reporting should be required and obtained from the Contractor prior to approval of payment. Going forward, for any Timber Sale

¹ E-Verify is a web-based system that allows employers to confirm the eligibility of their employees to work in the United States.

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Agreements executed by the Department, we recommended the Division work with the Office of General Counsel to ensure agreements contain requirements consistent with Office of General Counsel direction and guidance consistent with Department Policy ADM 300. In addition, for accountability of the costs associated with any contract or task assignment issued for development and implementation of timber sales, we recommended the Division include requirements for compensation specifically related to the timber sale event. This compensation should be based on historic estimates of the level of activity necessary for timber sale management and oversight.

Actions Taken:

The Division agreed with the recommendations. The Contract expired December 21, 2020. The Division conducted a formal solicitation for a new contract which was awarded to the Contractor. Contract RP897 was not evaluated based on proprietary software and the Division indicated that the statutory objective for fair and open competition was met. The Contractor no longer subcontracts work under the new Contract. Work is being completed by direct contracts with the Department and vendor. For the verification of invoiced quantities, Park staff verifies work completed by the Contractor and notifies the Bureau of Natural and Cultural Resources by completing the Project Approval Form. The Bureau of Natural and Cultural Resources also utilizes the Contractor to measure the work area via GPS to have a final check of the units treated prior to invoicing. The Division provided documentation to support that task assignments and projects within task assignments include a detailed budget of estimated hours and costs associated with projects. Task assignments detail professional hours and specify activities performed relating to the task assignment project, budget, and deliverables. The task assignments provided were also uploaded in the Florida Accountability Contract System (FACTS). Contract RP897 will not be used for debris removal or emergency response. The Division has procured separate contracts for Upland Debris Removal/Emergency Response. Additionally, the Division plans to utilize contracts procured by the Division of State Lands for monitoring purposes. Both sets of contracts contain language containing the requirements for reporting and documentation necessary for submission to the FEMA for reimbursement of eligible costs. In the future,

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all Timber Sale Task Assignments will contain a park-specific work list and budget per timber sale, itemizing hours and costs to complete the deliverables per each timber sale's Scope of Services. Costs will be monitored by contract management and budget staff. All invoicing is itemized and based on specific work performed within the budget of each timber sale. Each month's work is summarized, and costs are accounted for in the Performance and Cost Report.

A-2021DEP-007 Review of Land Management Plan Oversight

Recommendations:

We recommended the Division of State Lands (Division) work with Office of Environmental Services to better document and monitor the date of Land Management Plan submission by managing entities as a means of demonstrating the level of compliance with Section 253.034(5), F.S. We also recommended the Division work with Division of Recreation and Parks to identify current circumstances hindering overdue Land Management Plans and develop a process which documents and addresses causes of delay in order to ensure Land Management Plans under the Department's responsibility are updated in compliance with Section 253.034(5)(e), F.S.

Actions Taken:

Office of Environmental Services has added a column for the submittal date to the current internal tracking spreadsheet. Since February 11, 2021, 26 management plans had been submitted for review and Office of Environmental Services entered the submittal dates to the current tracking sheet. Six of the management plans were submitted prior to their due date. The Land Stewardship Module of the Land Management System is not yet fully functional due to contractual delays. The Division of Recreation and Parks and the Division of State Lands continue to meet to discuss planning strategies for removing the backlog of plans.

Performance Measures

In accordance with Section 20.055(2)(b), F.S., the OIG assessed performance measures for inclusion in the FY 2022-2023 Long-Range Program Plan. On March 9, 2020, the Executive Office of the Governor, Office of Policy and Budget provided the Department approval for 24 performance measures, three of which were new. Twenty measures had been reviewed in prior years and were determined to be valid and reliable. During FY 2020-2021, we conducted a performance measure assessment for one measure, *Percent of Land Use Plans and Land Management Plans meeting land management and conservation goals*, Division of State Lands. Based on our assessment, this measure was determined to be not valid or reliable. We communicated those results to the Division of State Lands with a recommendation that they address the use of this measure and ensure that reported performance is an accurate reflection of the Division of State Lands' statutorily required activities. Since this time, no changes have been made. The Division of State Lands has continued to report measure results inconsistent with the measure name. We have brought this on-going concern to the Division of State Lands' attention during this year's performance measure assessment.

During FY 2021-2022, we conducted a performance measure assessment for validity and reliability for the three new measures, which were: Division of Water Restoration Assistance: *Percent of agreements executed that maintain/improve water quality*; Division of Water Resource Management: *Percentage of critically eroded miles of beach that are currently restored and maintained*; Division of Law Enforcement: *Percent of Environmental Law Investigations to 100,000 Florida Population*.

Of the three measures, the reporting mechanisms for all three measures were considered reliable, demonstrating a consistently applied calculation with controls in place to mitigate reporting errors. Based on our review, the measuring procedure and reported data for all three measures was considered reliable. The framework for reporting the measures was reviewed and determined to be valid for Division of Water Restoration Assistance and Division of Water Resource Management's measures. However, the Division of Law Enforcement's measure framework is based on factors

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that originate from external sources and does not reflect a measurement of the Division of Law Enforcement's performance. In addition, calculation of the measure as a proportion of investigations to Florida's population is based on a constant number, rather than on actual population data. As a result, the measure is not considered valid. We have brought these results to the Division of Law Enforcement's attention with a recommendation to address the appropriateness of the measure.

External Audits and Reviews

There were no external audits or reviews completed during FY 2021-2022.

Internal Audit Summary Reports By Program Area

DEPARTMENT WIDE

A-2122DEP-004 Compliance Audit of Department Contracts Executed Between July 1, 2018, and June 30, 2021

The scope of the audit included procurement activities associated with Department contracts and purchase orders executed between July 1, 2018, and June 30, 2021.

Results of Audit:

Based on our audit, we noted control weaknesses with respect to Department contracts and purchase orders as represented in the FACTS. Department contracts and purchase orders were procured generally in compliance with Chapter 287, F.S. and other applicable procurement statutes with some exceptions. In addition, we noted practices involving multiple procurement awards, the use of alternate source contracts and state term contracts that provide opportunity for vendor preference.

Recommendations:

We recommended the Division of Administrative Services, Bureau of General Services establish additional oversight and training for program and procurement staff providing

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and entering information in the FACTS in order to ensure Department contracts are entered accurately and in compliance with Section 215.985, F.S. We also recommended the Division of Administrative Services work with program management to ensure Department procurement practices comply with requirements specifically stated in Chapter 287, F.S., and Chapter 60A-1, F.A.C. and as applicable to program areas. If the Department continues to award multiple contracts under a solicitation per the direction received from the Department of Management Services, additional controls, levels of review, and oversight should be established to reduce both the appearance and opportunity for vendor preference. To ensure concession contracts provide the best value to the state and promote transparency in procurement, we recommended the Division of Administrative Services work with the Division of Recreation and Parks to ensure procurement of all concession contracts are competitively solicited consistent with the Department's solicitation process and meet the requirements outlined in Section 287.057, F.S., and Chapter 60A-1, F.A.C. We also recommended the Division of Waste Management, Petroleum Restoration Program update its Agency Term Contract Selection Process to designate the purchase category under Section 287.017, F.S., in which quotes are required. In order to comply with the rule, the Petroleum Restoration Program should either remove contingent funding from its purchase orders or discontinue the exclusion of budgeted contingent funding from the threshold amount requiring request for quotes. If two quotes cannot be obtained during a competitive solicitation and it is determined that the Department will negotiate the best terms and conditions with the sole respondent, we recommended the Division of Administrative Services work with program areas to document the reasons that such action is in the best interest of the state in lieu of soliciting bids or proposals again. This documentation should be maintained in the procurement file to demonstrate justification for the awarded procurement. Additionally, we recommended the Division of Administrative Services work with the Division of Recreation and Parks to ensure that applicable purchases contain necessary documentation of the conditions and circumstances which justify the use of a sole source provider. The Division of Administrative Services should also work with the Division of Recreation and Parks to ensure that Emergency/Single Source/Contract Exception Procurement forms submitted

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as part of the purchase order include this information prior to approval. Lastly, we recommended the Division of Administrative Services work with the Division of Recreation and Parks to ensure all competitive solicitations are electronically posted on the Vendor Bid System as required under Chapter 60A-1.021, F.A.C.

Actions Taken:

The Division of Administrative Services, Division of Recreation and Parks, and Division of Waste Management agreed with the recommendations. The Bureau of General Services will begin updating internal processes which will be used when entering contract information in the FACTS, to include the procurement file for competitively procured solicitations. In addition, the FACTS Workbook is being updated to provide additional instructions and clarity for program areas, to include program statutory authority and procurement methods. The Bureau of General Services has updated their internal review process to include additional oversight with supervisory review for these purchases. The Division of Recreation and Parks will review the recommendations and consult with the Division of Administrative Services and the Office of General Counsel to evaluate their procedures. The Petroleum Restoration Program has discontinued the exclusion of budgeted contingent funding from the threshold amount requiring a request for quote. On May 4, 2022, the Petroleum Restoration Program posted an update to the Agency Term Contracts assignment process which now includes the contingent funding in the threshold amount requiring a request for quote. This revision to the assignment process became effective on May 11, 2022. The Bureau of General Services has developed and already implemented a justification communication for the program areas to state why resoliciting is not feasible, and a process for procurement staff to follow for documenting and reporting these occurrences to the Department of Management Services. The Emergency/Single Source/Contract Exception Procurement form is no longer used, and Bureau of General Services will be updating our current documentation requirements for single source procurements. The Division of Recreation and Parks will work with the Division of Administrative Services to ensure that applicable purchases contain necessary documentation of the conditions and circumstances which justify the use of a sole source provider. The Division of

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Recreation and Parks will ensure that Emergency/Single Source/Contract Exception Procurement forms as part of the purchase order will include documented justification prior to approval.

DIVISION OF ADMINISTRATIVE SERVICES

A-2021DEP-017 Review of Controls Over Department Property

The scope of this review included Department processes related to acquisition and identification of computers, laptops, and tablets as well as controls over satellite phones beginning July 1, 2020.

Results of Review:

Based on our review, the Department has processes in place for ensuring decals are issued for information technology (IT) equipment purchases. However, we noted weaknesses in the timeliness of decal issuance and Property Delegate acknowledgement. The Department maintains an inventory of satellite phones for critical communications during emergency operations. These phones were identified consistent with the Florida Accounting Information Resource (FLAIR) Property Master File, with some exceptions. However, identification of these phones was not consistent between property records and the Department’s Continuity of Operations Plan (COOP).

Recommendations:

We recommended the Division of Administrative Services (Division) strengthen Department controls over timely identification of computers, laptops, and tablets. Department policies for property identification should include required timeframes for decal request and decal receipt acknowledgement. The Division should also work with Department Property Delegates to ensure item receipt dates are accurately recorded in MyFloridaMarketPlace² (MFMP). The Division should consider providing training or

² MyFloridaMarketPlace is the State of Florida’s eProcurement system.

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guidance regarding timely decal request, acknowledgement, and the correct means by which item receipt dates should be recorded in MFMP. We also recommend the Office of Technology Information Systems (OTIS) strengthen controls over IT service desk activities. Computers, laptops, and tablets should be identified as owned by the Department prior to setup and software installation. We further recommend the Division work with Department Property Delegates to ensure satellite phones are properly identified with accurate location codes. We finally recommend the Division work with program areas to ensure the Department's COOP reflects a comprehensive listing and location of all Department-owned satellite phones for reference in the event of a disruption in providing mission critical functions.

Actions Taken:

The Division and OTIS agreed with the recommendations. Administrative Procedures for Property Policy ADM 320 was updated to include additional requirements on timely identification of computers. ADM 320 requires all computers to be tagged before they are provided to OTIS for imaging and assignment. The Division requires Property Delegate acknowledgement within 10 business days to confirm receipt and placement of decals on corresponding property items. To ensure item receipt dates are accurately recorded in MFMP, OTIS worked with the vendor to begin sending invoices as items are shipped rather than after completion of all shipments on a purchase order. OTIS met with and informed IT Workgroup members and additional delegates from each Division of the invoice process changes. The Division coordinated with the Office of Emergency Response and Property Custodians regarding variances on property locations to ensure an accurate listing of Department-owned satellite phones. Updates to the FLAIR Property Master File are reported to the Office of Emergency Response to maintain consistency between records of satellite phones. The Department's COOP was updated to reflect a listing of satellite phones consistent with property records and the list of satellite phones maintained by the Office of Emergency Response.

A-2122DEP-001 Review of Department Processes and Controls Over Advance Payments

The scope of this review included advance payment activities beginning July 1, 2020.

Results of Review:

Based on our review, Department advance disbursements are generally being issued in compliance with Section 216.81 (16) (b), F.S., Section 215.422 (15), F.S., and Chapter 69I-40.120, F.A.C. However, we noted weaknesses in the consistent tracking and identification of advance disbursements. Although the Department has a process for tracking agreements with advance disbursements, there is a lack of clear directive and written process for identifying advance disbursements to track. The Department is also lacking a clear process for completing advances under Section 216.011(1)(s) F.S. A weakness was also noted in the review of subsequent payment request and supporting documentation review.

Recommendations:

We recommended the Division adopt written procedures to detail the process of completing an advance payment under Section 216.011(1)(s) F.S. and the identification of advance payments to be tracked in the Quarterly Advance Reconciliation Spreadsheet. This procedure should incorporate supervisory review in the process to ensure consistent and accurate tracking.

Actions Taken:

The Division agreed with the recommendation and has updated the Advance Payment and Reconciliation procedures by documenting the utilization of additional resources to identify advance payments to be tracked and to incorporate supervisory reviews. The Division implemented the new procedures for the December 2021 reconciliations.

DIVISION OF RECREATION AND PARKS

**A-2021DEP-010 Audit of Agreement with the Friends of Homosassa Springs
Wildlife Park, Inc., Citizen Support Organization**

The scope of this audit included Citizen Support Organization (CSO) financial records and activities in support of Ellie Schiller Homosassa Springs Wildlife State Park (Park) for the period beginning July 1, 2019.

Results of Audit:

The CSO was established and operates in compliance with Section 258.015, F.S. However, we noted control weaknesses in the area of revenues, sales tax collections, the Annual Program Plan, event Essential Eligibility Criteria and release of publicity, CSO membership processes, CSO Board membership, donated property, and Partnership in Parks funding requirements.

Recommendations:

We recommended the Division of Recreation and Parks (Division) work with the Park to provide additional oversight of CSO fiscal activities. The CSO should establish a financial policy that outlines fiscal controls and responsibilities for all areas of cash collections and expenditures consistent with direction in the Division's Operations Manual and CSO Handbook. We recommended that the Division and Park work with the CSO to ensure sales tax is collected for the operation of coin operated amusement machines as required by the Department of Revenue. Sales tax plus any applicable discretionary sales surtax should be collected and paid to the Department of Revenue on revenues generated through coin operated amusement machines. We also recommended the Division work with the Park and CSO to ensure the approved Annual Program Plan includes a description of all activities related to fundraising as well as the location of these activities as required in the Agreement. In addition, we recommended the Division and Park work with the CSO to ensure that a written Essential Eligibility Criteria is made available to participants for all events as required in the Division's

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Operations Manual. We also recommended the Division and Park ensure that all event publicity is approved in writing by the Park Manager prior to release. Additionally, we recommended the Division work with the Park and CSO to discontinue practices that misrepresent CSO membership, misuse the Division's provision for appreciation free entry days and divert regular Park revenue to the CSO. The means by which CSO member free entry days are offered should be approved in writing by the Park Manager. In addition, we recommended the Division and Park work with CSO members to ensure that those serving as Officers and Board Members are documented members in accordance with the Articles of Incorporation and elected by members in accordance with the Bylaws. We further recommended the Division work with the Park to ensure that spouses, relatives, or dependents residing with Park staff do not serve as an Officer or Board Member of the Park's CSO. We also recommended the Division work with the Park to ensure that any property donated by the CSO is capitalized according to the Department's Administrative Procedures for Property Policy ADM 320. Further, we recommended the Division and Park work with the CSO to discontinue reporting depreciation expense for property which has been donated. We recommended the Division work with the District, Park, and CSO to ensure that the CSO provides funding for 60% of the project costs as required under Section 258.015(3), F.S. Going forward, the Division should ensure that any funding for Partnerships in Parks projects be part of a written agreement for the project with required match commitment from the CSO.

Actions Taken:

The Division agreed with the recommendations. To address controls over cash collections, the CSO established a Financial Policy and Procedures. The CSO is coordinating with their Certified Public Accountant to collect sales tax on coin operated machines and is inquiring to see if any payment of back taxes will be required. Upon review of the 2022 Annual Plan, the plan includes a description of all activities related to fundraising as well as the location of these activities as required. For CSO event requirements, documentation for three CSO events was provided to support that written Essential Eligibility Criteria is completed and made available to event participants as required in the Division's Operations Manual. In addition, the Park Manager provided

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the memo of approval for the release of publicity for the three events to support that the CSO obtains approval from the Park Manager prior to publicity release as required. The CSO is currently establishing an updated CSO membership pamphlet that will include the benefits associated with becoming a CSO member. The Park Manager also provided written approval authorizing CSO members and their families 12 membership appreciation days annually. The reviewed December 2021 CSO meeting minutes indicated individuals were nominated and voted upon. However, the provided CSO membership list, contained names for only the individuals who sold memberships and reflected varying membership cost amounts. Due to the lack of a written membership policy, the Park Manager will work with the CSO to establish membership processes that address membership cost and to update the CSO website reflecting best practices. In addition, the CSO Board Member who resided with a relative has been removed from the board per the Division's Operations Manual. For donated property, the Division submitted the required property transfer forms, which are in the process of being finalized and the CSOs Certified Public Accountant has been contacted to remove these property items to discontinue reporting of depreciation. Further, the Division will ensure that any funding for the Partnerships in Parks project be part of written agreement with required match commitment from the CSO. Lastly, the CSO has established a money market Certificate of Deposit to fund the remainder of the Partnerships in Parks project costs.

A-2021DEP-019 Audit of Topsail Hill Preserve State Park

The scope of this audit included Topsail Hill Preserve State Park (Park) activities and financial transactions for the period beginning July 1, 2020.

Results of Audit:

Based on our audit, the Park was generally in compliance with Division requirements regarding revenue collection processes and volunteer activities. However, we noted control weaknesses in the areas of seasonal revenue invoicing, attendance reporting,

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expenditures, housing requirements, donated property, and employee background checks.

Recommendations:

We recommended the Division work with the Park Business System contracted vendor to ensure that the required report with all necessary information can be generated by the Park at the end of each month as required in the Agreement. We recommended that the Division work with the Park to ensure attendance is entered in the system accurately. We also recommended the Division work with Bureau of Operational Services to ensure adjustments do not exclude overnight visitors who made reservations in advance. The Division should also work with the Park Business System contracted provider to ensure attendance data is reported accurately and consistently between Park Business System reports. We recommended the Division work with the Park to ensure procurement practices comply with Chapter 60A-1.002(3), F.A.C. for purchases that meet or exceed \$2,500, a minimum of two quotes should be obtained. The Division should also work with the Park to ensure staff are properly trained to document due diligent competitive procurement efforts which include obtaining quotes from vendors which provide the needed commodities or services. We recommended that the Division work with the Park to complete the process of capitalizing the tram to ensure it is added to the Park's inventory with a property identification number affixed to the vehicle. Any property donated to the Park which meets the Department's capitalization guidelines should be capitalized at the time of acquisition and in accordance with the Department's Administrative Procedures for Property Policy ADM 320. Further, we recommended that the Division work with the District and Park to ensure Agreements of Occupancy are completed and approved prior to any resident residing on Park property as required in the Division's Operations Manual. We also recommended the Division evaluate current park service positions Division-wide and ensure that positions which include duties indicating access to confidential information, dependence for continuity of information resources, or activities sensitive in nature be designated as positions of trust. As such, these positions require level 2 screening standards, including fingerprinting as a condition of employment and continued

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employment. Further, the Division should evaluate Other Personal Service (OPS) staff duties consistent with those of Full Time Equivalency (FTE) staff. Those engaged in activities considered sensitive in nature should also be designated positions of trust.

Actions Taken:

The Division agreed with the recommendations. Additional functionality has been added to the Park Business System under “Ad Hoc Reservation Reports” in terms of determining attendance records. Zip codes are recorded manually on a separate form. The Bureau of Operational Services and the Vendor spoke with Department staff and corrected instructions to make sure the proper filters will be used when pulling the Attendance Report, which must include the purchase date. The accessible tram has been added on Park's property listing (#160018) and the property label has been attached as required. All staff on site have current housing forms with all signatures and correct perquisite numbers. The Division will evaluate current park service positions, FTE and OPS, and ensure that positions which include duties indicating access to confidential information, dependence for continuity of information resources, or activities sensitive in nature be designated as positions of trust.

A-2122DEP-010 Audit of Agreement CA1417 with Schwarze Enterprises, Inc. at DeLeon Springs State Park

The scope of this audit includes Schwarze Enterprises, Inc. (Concessionaire) activities and financial records during the period beginning January 1, 2021, to current activities.

Results of Audit:

Based on our audit, gross sales reported during the audit period were generally supported by the Concessionaire's general ledger, bank statements, and point of sale documentation. The Concessionaire generally complied with requirements in the Agreement CA1417 (Agreement), with some exceptions. We noted weaknesses in the areas of the Accessibility and Inclusion Policy being posted on the Concessionaire's website, management oversight of the Agreement, and written pre-approvals.

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Recommendations:

We recommended the Division work with the Park Manager to ensure the Concessionaire posts its Accessibility and Inclusion Policy on the website as required. We further recommended the Division work with the Park Manager and Concessionaire to ensure that Florida Department of Law Enforcement (FDLE) and National Sex Offender Public Website (NSOPW) sexual predator and sexual offender checks are conducted for all Concession employees prior to hire as required. Additionally, we recommended the Division work with the Park Manager to ensure Quarterly Evaluations are completed with accurate information to support the actual performance and compliance of the Concessionaire. We also recommended the Department provide written pre-approvals for operations and services provided by the Concessionaire upon execution of the Agreement and that these approvals are maintained in the DeLeon Springs State Park (Park) file as required. In addition, we recommended the Division work with the Park Manager to provide adequate oversight of the Maintenance and Repair and Environmental Protection Plans to ensure that written approvals are obtained for plans and documentation to support approvals are obtained in the Park file as required. Lastly, we recommended the Division work with the Park Manager and Concessionaire to ensure that lawn maintenance is performed according to Agreement requirements.

Actions Taken:

The Division agreed with the recommendations. On June 3, 2022, the Park Manager directed the Concessionaire, in writing, to post its Accessibility and Inclusion Policy on the website as required. On June 6, 2022, the Division issued a Notice of Noncompliance to the Concessionaire requiring the completion of required checks on all current employees and providing direction to the Concessionaire that future checks are to be conducted prior to new employees starting work in the Park. The Concessionaire has since provided the required records. Going forward, the Park Manager will ensure that written pre-approvals for operations and services provided by the Concessionaire upon execution of the Agreement are maintained in the Park file. The Bureau of

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Operational Services has developed an onboarding checklist to be completed at the initiation of each new agreement going forward. Bureau of Operational Services, in coordination with District and Park staff, will use this tool to assure adequate oversight of the Maintenance and Repair and Environmental Protection Plans to ensure that written approvals are obtained for plans and documentation to support approvals are retained in the Park file as required. On June 14, 2022, the Park Manager provided written direction to the Concessionaire to perform lawn maintenance in compliance with Agreement terms and directed that a schedule be provided and implemented by the Concessionaire to assure compliance with the direction.

DIVISION OF STATE LANDS

A-2021DEP-009 Review of Florida Recreation Development Assistance Program Agreement A9118 with the City of Apopka

The scope of this review included activities, records, and disbursements associated with Agreement A9118 (Agreement).

Results of Review:

Based on our review, approved payments were made for activities and deliverables as required under the Agreement and in conformance with Florida Recreation Development Assistance Program requirements. In addition, the Division of State Lands maintained documentation demonstrating the City's compliance with the Agreement.

Recommendations:

There were no findings or recommendations.

DIVISION OF WASTE MANAGEMENT

A-2021DEP-015 Audit of Contract GC896 with Palm Beach County Board of County Commissioners

The scope of this audit included activities associated with the Contract GC896 (Contract) Task Assignment 5 during FY 2020-2021.

Results of Audit:

Based on our audit, Task Assignment 5 funding and approved invoiced payments were based on information submitted by the Palm Beach County Board of County Commissioners (County) as required under the Contract and Task Assignment 5. While the base site cost is not tied directly to County costs, the cost information provided was supported by County payroll documents. Task Assignment 5 funding calculations were generally based on the approved site list and site phases consistent with direction in the Task Assignment. In addition, the County submitted reports as required on a monthly, quarterly, and annual basis. Petroleum Restoration Program contract management conducted monthly invoice reviews of the submitted information and released retainage accordingly.

Recommendations:

There were no findings or recommendations.

A-2122DEP-002 Operational Review of the Ethanol/Biodiesel Program

The scope of this review included established processes to implement section 376.3071(15), F.S., and purchase orders issued through the Ethanol/Biodiesel Program (Program).

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Results of Review:

Based on our review, the Program has established processes to implement 376.3071(15), F.S., for ethanol or biodiesel damage and preventative measures. However, we noted weaknesses in the areas of reasonableness of costs, invoice requirements, and Program implementation.

Recommendations:

We recommended the Division of Waste Management (Division) work with the Program to establish processes to compare costs to multiple independent sources, in order to establish a baseline for the reasonableness of Program related costs. In addition, we recommended the Program document this analysis and the resulting determination during the review of applications. To promote accountability of invoiced costs, the Program should also establish invoice requirements which require support documentation for the final cost incurred. We also recommended the Division work with the Program to implement a process to track and support the timely review of applications, in order to demonstrate compliance with the requirements for 30-day review completion under Section 376.3071(15)(a)(2), F.S.

Actions Taken:

The Division agreed with the recommendations and will work to gather additional cost information from Pollutant Storage System Specialty Contractors, in an effort to develop and maintain a database of typical costs. The Program will also clarify the documentation needed for payment and update the instructions on the website. The Program has also updated their database which tracks the processing and status of applications, in order to demonstrate compliance with the review requirements.

A-2122DEP-013 Review of Petroleum Restoration Program Agency Term Contract Purchase Order B699A3 for Operation and maintenance with ATC group Services, LLC

The scope of the review included activities and financial records associated with Purchase Order B699A3 for remediation activities at Facility 8622760. The scope also included related Purchase Orders and activities for this Facility.

Results of Review:

Based on our review, the Site Manager provided adequate management oversight of the Agency Term Contract and Purchase Order requirements regarding deliverables, Schedule of Pay Items documentation, retainage, and subcontractor authorization. The Site Manager also completed a Contractor Performance Evaluation as required.

Recommendations:

There were no findings or recommendations.

DIVISION OF WATER RESTORATION ASSISTANCE

A-2021DEP-011 Audit of Agreement LPS0019 with the City of Fanning Springs

The scope of the audit included activities, records, and disbursements associated with Agreement LPS0019 (Agreement) as well as agreements and activities related to the Fanning Springs Wastewater Collection Project (Project).

Results of Audit:

Based on our audit, advanced payments were made for activities associated with the Agreement Grant Work Plan. However, we noted control weaknesses with the executed Agreement and the Division's oversight of the Agreement Grant Work Plan Tasks.

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Recommendations:

We recommended the Division of Water Restoration Assistance (Division) amend the Agreement Grant Work Plan to clearly establish specific tasks and deliverables associated with construction activities for the Riverwalk subdivision in Service Area 10B. This should include requirements for documentation from the City of Fanning Springs (City) and certification from a Florida Licensed Professional Engineer that demonstrates completion of the funded portion of the Project. Going forward, the Division should work with Grant management and the City to ensure future agreements for Project phases clearly define the phase, Service Area, and expectations for documentation to demonstrate phase completion. In addition, Division Grant management should ensure that the City submits executed contracts prior to submitting any invoices for contracted work.

Actions Taken:

The Division agreed with the recommendation and revised the Agreement Grant Work Plan to clarify revisions made to the project, which included dividing Service Area 10 into Service Area 10A and 10B. This revision was completed after the initial completion of the design of Service Area 10, which made it necessary to revise the design documents, and incur additional costs for that task. The Division also revised the tasks that were included in the Agreement Grant Work Plan to be more specific about what work was being done under that particular task. The construction task was also split out into two tasks, to cover both the Riverwalk-Service Area 10B construction as well as the construction of the Advanced Wastewater Treatment, Wastewater Treatment Facility with wetlands treatment/aquifer recharge for effluent disposal and associated support facilities. The construction tasks require a Professional Engineer to certify the work done to date with each submittal for payment. The Division will continue to work with the Grant Manager and Grantee to ensure that future agreements for future phases of the project are clearly identified and defined within the Agreement Grant Work Plan. Additionally, the Division will continue to work with the Grantee to ensure they receive any executed contracts prior to the Grantee submitting invoices for contracted work.

A-2122DEP-006 Review of Clean Water State Revolving Fund Construction Loan Agreement WW030711 and Small Community Grant Agreement SG030712 to the City of Parker

The scope of this review included requirements, activities, and disbursements associated with combined Clean Water State Revolving Construction Loan Agreement WW030711 and Grant Agreement SG030712 (Agreement) between the Department and the City of Parker (City).

Results of Review:

Based on our review, the Division has administered the Agreement generally in compliance with Sections 403.1835, 403.1838, 215.97, and 215.971, F.S. as well as Chapters 62-503, and 62-505, F.A.C. However, we noted weaknesses in financial oversight.

Recommendations:

Based on the risk indications from the City's financial circumstances, we recommended the Division increase its monitoring of the City's financial activities. The City's lack of fiscal due diligence presents a future risk to repayment of the loan. Going forward, we also recommend that the Division require applicants to provide assurance that a Project specific audit will be conducted upon Project completion in accordance with Section 403.1838(6)(g), F.S., regardless of whether the provision for grant funding is included in the Agreement.

Actions Taken:

The Division agreed with the recommendations and will perform quarterly visits to the City in Fiscal Year 2022-2023 that will include financial discussions to determine if budgeting is sufficient for maintenance of the system and that the loan debt service account is being funded. The Division will also review annual audited financial statements and address any deficiencies with the City. The Division has also updated

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language in agreements that include grant funding, regardless of whether the provision for a loan is included, to require a Project specific audit be submitted within 12 months after the final Project costs have been determined. This language will be included in agreements written after June 1, 2022.

OFFICE OF RESILIENCE AND COASTAL PROTECTION

A-2021DEP-006 Audit of Agreement 18PB7 with the City of Boca Raton for Central Boca Raton Beach

The scope of this audit included activities, records, and disbursements associated with Agreement 18PB7 (Agreement) as well as Central Boca Raton Beach Nourishment Project (Project) agreement activities.

Results of Audit:

Based on our audit, approved payments were made for Project activities and deliverables associated with the Agreement and were calculated using the required match funding allocation. Approved payments were not duplicated with Project costs funded under prior or subsequent Agreements. However, we noted control weaknesses in Department Agreement Task descriptions and deliverables and the resulting activities and Work Orders funded under the Department's Agreements with the City of Boca Raton (City).

Recommendations:

Going forward, we recommended the Office of Resilience and Coastal Protection (ORCP) work with the City to ensure that Department Agreement Grant Work Plans include tasks and deliverables that outline specific authorized Project Work Order and contract activities which are not duplicative of deliverables in other Agreements. In order to reduce exposure to duplicative payments, and increase organized invoicing, transparency, and accountability in funding Projects by phase, the ORCP should work closely with the City to ensure activities are funded under Agreements chronologically. If

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executed Agreements fund Work Order or contract activities which are split between Projects or Agreements due to joint permitting or limited annual funding, each subsequent Agreement's Grant Work Plan tasks should differentiate the specific activities included in the funded portion of work with separate and distinct deliverables.

Actions Taken:

The ORCP agreed with the recommendation and has implemented the corrective actions with the FY 2021-2022 appropriation for three inlet management projects: St. Lucie Inlet Management Plan Implementation, Fort Pierce Inlet Management Plan Implementation, and Estero Barriers Regional Inlet Management Study. For these projects, the funding request was for additional funds for a project phase/grant task that was previously requested and appropriated into a Grant Agreement from a previous fiscal year. In these cases, the additional funds were amended into the original Grant Agreement that included the same task and deliverable. Moving forward, projects with executed Agreements will be amended to include all funding provided to the project in future fiscal years. This will reduce exposure to duplicative payments as all funding for a project will be contained in one Agreement amended over time.

A-2021DEP-016 Audit of Agreement MV412 with Beer Can Tampa Bay, LLC

The scope of this audit included Agreement MV412 (Agreement) deliverables, invoices and ORCP management activities associated with the Agreement.

Results of Review:

Based on our audit, the approved payment for a portion of Task 1 was not supported by documented deliverable completion. We also noted weaknesses in Clean Vessel Act Grant Program (Program) management oversight of the Grant.

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Recommendations:

We recommended the ORCP work with Program management to ensure all Grant Work Plan task deliverables are received and verified as required under Program agreements prior to approval of payment. We also recommended that ORCP work with the Program to ensure the Beer Can Tampa Bay, LLC (Grantee) provides the required insurance document which includes the Department, its employees and officers as additionally insured. Going forward, we recommended that ORCP work with the Program to ensure application and agreement requirements include information which is relevant and applicable to authorized facilities and activities. Additionally, prior to executing an agreement, ORCP should ensure the Program obtains the designs or specifications for the proposed pumpout equipment as well as estimated needs of the facility from grant applicants. This information should be reviewed to ensure that equipment being funded by the Department is consistent with the Department of Interior, U.S. Fish and Wildlife Service (USFWS) Technical Guidelines. Further ORCP should clarify that required quotes for equipment include comparable specifications in order to justify the competitive award. We recommended that ORCP increase the level of oversight of the Grantee's activities to monitor the Grantee's compliance with the Agreement. ORCP should work with the Program to ensure Program Agreements contain consistent direction and ensure sample Pumpout Station Operational Plans made available to Grantees contain information required in accordance with the Program Specific Requirements of the Agreement.

Actions Taken:

The Division agreed with the recommendations. The Program is in the process of doing a comprehensive review and edit of the website, application, instructions and other materials. The Program will ensure all contractual agreements are in compliance with State standards and will ensure no partial payments are made unless the contract states so and not without the stated required deliverables. Going forward, all grants will have the Department listed as additional insured and not just as a certificate holder. Also, the Program will revise the grant application to clarify and support the language

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from the USFWS on pumpouts being facilities. The Program will revise and ensure the grantee has the proper interpretation of both types of facilities and ensure the Program language matches the USFWS guidance language. The Program will provide in the application materials and on the website, additional guidance to applicants on the USFWS Technical Guidelines to ensure the specifications are met in the vendor quotes. The USFWS has indicated it will update the Clean Vessel Act Rule 50 CFR 85 and has hired part time staff for this effort. Florida Clean Vessel Act will update its application materials and website as soon as new rule language is approved. Going forward, all Program projects will require grantees to provide any updates to their drawings and will ensure they are complete. The Program will revise the Sample Station Operational Plan to include more detail as it applies to pumpout vessels and will increase monitoring activity on this and other similar projects. The Southwest Coordinator plans to accompany the MV412 grantee on the vessel to observe pumpout activity. Finally, the Program will ensure all operational plans submitted and funded activities meet the recommendations.

A-2021DEP-018 Review of Beaches, Inlets and Ports Program Permit Fee Processes

The scope of this review included applications, permits, and associated fees processed by the Beaches, Inlets & Ports Program (Program) of the ORCP beginning January 1, 2020.

Results of Review:

Based on our review, application fees for Joint Coastal Permits and Environmental Resource Permits issued by the Program were being assessed in accordance with Chapters 62B-41.0085, 62-4.050, 62B-49.005, and 62B-49.006, F.A.C., with minor exceptions. While the Program's assessment of permit fees was generally consistent with rule, there were no documented procedures or guidance which would clarify a consistent process for assessment of Joint Coastal Permits application fees.

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Recommendations:

We recommended that the ORCP work with the Program to ensure the assessment of Joint Coastal Permits application fees are applied consistent with Chapter 62B-41.0085, F.A.C. Applications for construction and major modifications to existing structures applicable under Chapter 62B-41.0085(3), F.A.C., should be assessed a fee for each individual structure, except minor structures, in accordance with the schedule. In addition, we recommended the ORCP work with the Program to establish documented procedures to ensure consistent and accurate assessment of fees.

Actions Taken:

The Program managers utilize Rules 62-4, 62B-41, and 18-21, F.A.C. to assess fees for individual projects. The Program also utilizes an excel spreadsheet to automatically calculate a total application fee for a given permit application. However, the tool relies on user input to add applicable categories. Program staff will draft a new section in the Permit Managers Handbook that provides clear instructions on when each category should be assessed.

OFFICE OF TECHNOLOGY AND INFORMATION SERVICES

A-2122DEP-005 Audit of Department Cybersecurity Governance Pursuant to the Florida Cybersecurity Standards as Outlined in Chapter 60GG-2.003, F.A.C. and in Compliance with Section 282.318(4), F.S.

The scope of this audit included Department cybersecurity policies, procedures, activities, processes, and documents beginning July 1, 2021.

Results of Audit:

The results of the audit are confidential, pursuant to Section 282.318(4)(g), F.S.

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A-2122DEP-009 Enterprise Audit of Department Cybersecurity controls for Security Continuous Monitoring Pursuant to the Florida Cybersecurity Standards as outlined in Chapter 60GG-2.004(2), F.A.C.

The scope of this audit included current Department cybersecurity continuous monitoring policies, procedures, activities, and processes.

Results of Audit:

The results of the audit are confidential, pursuant to Section 282.318(4)(g), F.S.

OFFICE OF WATER POLICY AND ECOSYSTEM RESTORATION

A-2021DEP-014 Audit of Agreement WS004 with Suwannee River Water Management District

The scope of the audit included Agreement WS004 (Agreement) deliverables, payments, and Office of Water Policy and Ecosystem Restoration (OWPER) management activities beginning March 2020.

Results of Audit:

Based on our audit, the OWPER approved payment to the Suwannee River Water Management District (District) in accordance with the Agreement Grant Work Plan. However, the structure of the Agreement as well as the subsequently executed Memorandum of Understanding (MOU) WP002 was not consistent with requirements under Section 215.971 F.S. In addition, the OWPERs practice of providing full funding under the Agreement upon completion of the initial task advances funding in a manner inconsistent with Section 216.181, F.S. and Chapter 69I-40.120, F.A.C.

Recommendations:

We recommended the OWPER amend MOU WP002 to remove provisions for disbursement of funding for Alternate Water Supply projects. We also recommended the

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OWPER execute Agreements for Alternative Water Supply projects which include provisions dividing the Agreement into quantifiable units of deliverables that must be received and accepted in writing before payment. Each deliverable should be directly related to the Scope of Work and specify the required minimum level of service to be performed and the criteria for evaluating the successful completion of each deliverable. We further recommended that the OWPER discontinue structuring Agreement Grant Work Plans that distributes total Project funding upon completion of the initial Task and prior to completion or substantial progress of the Project. This avoids requirements regarding advanced payments under Section 216.181, F.S. and Chapter 69I-40.120, F.A.C.

Actions Taken:

Subsequent to our audit, the OWPER executed grant agreements WS004 and WS005. These agreements identify quantifiable, measurable, and verifiable units of deliverables consistent with the recommendation and requirements under Section 215.971, F.S. The Grant Work Plans in these agreements do not provide that all funding be disbursed upon completion of the initial task. No further funds were distributed to the District under MOU WP002.

INTERNAL INVESTIGATIONS SECTION

The Inspector General is responsible for the management and operation of the Department's Internal Investigations Section. This includes planning, developing, and implementing an internal review system to examine and investigate allegations of misconduct on the part of the Department's employees.

The investigative duties and responsibilities of the Inspector General, as defined in Section 20.055, F.S., include:

- ❖ Conducting, supervising, and coordinating investigations designed to detect, deter, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses in the Department;
- ❖ Receiving complaints and coordinating all activities of the Department, as required by the Whistle-blower's Act pursuant to Sections 112.3187 – 112.31895, F.S.;
- ❖ Receiving and reviewing all other complaints (non-Whistle-blower's Act), and conducting such inquiries and investigations as the Inspector General deems appropriate;
- ❖ Conducting investigations related to alleged employee misconduct or reporting expeditiously to the Florida Department of Law Enforcement or other law enforcement agencies, as deemed appropriate by the Inspector General;
- ❖ Conducting investigations and other inquiries that are free of actual or perceived impairment to the independence of the Inspector General or the staff in the OIG;
- ❖ Submitting the findings to the subject of each investigation in which the subject is a specific entity contracting with the State or an individual substantially affected, if the investigation is not confidential or otherwise exempt from disclosure by law; the subject shall be advised in writing that they may submit a written response 20 working days after receipt of the findings; the response and the Inspector General's rebuttal, if any, must be included in the final report; and

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- ❖ Submitting in a timely fashion, final reports on investigations conducted by the OIG to senior management and applicable Departmental management, except for Whistle-blower investigations, which are conducted and reported pursuant to Section 112.3189, F.S.

Accreditation



An accreditation program has long been recognized as a means of maintaining and verifying the highest standards of Investigation. The Commission for Florida Law Enforcement Accreditation (CFA) was formed in 1993, which initially was limited to law enforcement and correctional agencies. In 2009, Offices of Inspectors General were offered the opportunity to also become accredited. The CFA worked closely with Florida's Inspectors General to develop professional standards for Florida Inspector General Investigative functions.

In October 2009, the Internal Investigations Section was awarded initial accreditation status by the CFA Commission for a three-year period. Reaccreditation assessments were completed, and the CFA Commission voted to award reaccredited status in September 2012, October 2015, October 2018 and October 2021 respectively.



Types of Investigative Activity

Complaints	Cases	Investigative Findings
<p>Inquiries/Complaints Received - 253</p> <p>Inquiries/Complaints Closed⁵ - 254</p> <p>Type of Investigative Activity Completed</p> <p>Investigations -16</p> <p>Investigative Reviews - 3</p> <p>Preliminary Inquiries - 20</p> <p>Non-jurisdictional - 45</p> <p>Public Records Response - 5</p> <p>Management Referral -121</p> <p>Tracking - 32</p> <p>Information Only - 12</p>	<p>No. of Cases Opened - 253</p> <p>No. of Cases Closed - 254</p> <p>No. of Allegations Resolved - 189</p> <p>No. of Closed Cases with Sustained Allegations - 14</p> <p>No. of Allegations Sustained in Closed Cases - 61</p> <p>No. of Cases Referred for Criminal Investigation - 0</p>	<p>Sustained - 61</p> <p>Not Sustained - 14</p> <p>Completed - 99</p> <p>Unfounded - 2</p> <p>Referred to Department Management - 141</p> <p>Completed - Referred to Outside Department - 1</p> <p>Exonerated - 1</p> <p>Non- Jurisdictional - 45</p> <p>Policy Matter - 9</p> <p>Withdrawn - 3</p>

⁵ Some cases closed during FY 2021-2022 were opened in previous fiscal years.

Case Summaries

II-01-22-2021-111

Complaint received from the Bureau of Human Resource Management regarding allegations of sexual harassment by two employees. This investigation was conducted to determine whether the alleged subjects' conduct violated the DEP Directive 436, Discrimination, Harassment & Sexual Harassment. Based on this investigation, one

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subject's alleged conduct did not meet the definition of Sexual Harassment; therefore, the alleged violation was Unfounded. Based on the testimony provided, it was determined that the DEP Directive 435 F (6) (a) Conduct Unbecoming a Public Employee was the applicable directive for the subject's actions and the alleged violation was Sustained. A second violation of DEP Directive 435 F (6) (a) Conduct Unbecoming a Public Employee was alleged for the same subject and with the absence of any independent witnesses and the allegation being a she said, he said of contradictory statements, there was no credible evidence to prove or disprove the allegation; therefore, the alleged violation was Not Sustained. The second subject's alleged violation of the DEP Directive 436, Discrimination, Harassment & Sexual Harassment was Not Sustained based on the fact the alleged harassment occurred approximately 28 years ago, the absence of any independent witnesses or corroborating evidence, the allegation being a she said, he said of contradictory statements and there being no credible evidence to prove or disprove the allegation.

II-01-07-2021-175

An anonymous complaint was received regarding allegations of negligence by a department employee. This investigation was conducted to determine if the subject's conduct violated the DEP Directive 435 F (2), Negligence and the DEP Directive 435 F (5) Violation of Law or Department Rules, To wit: The Marine Turtle Conservation Handbook. Based on testimony provided, violation of the DEP Directive 435 F (5), Violation of Law or Department Rules, To wit: The Marine Turtle Conservation Handbook was Sustained and violation of the DEP Directive 435 F (2), Negligence was Unfounded.

II-01-07-2021-177

An anonymous complaint was received regarding allegations that a manager used department property for their personal use and department staff to work on the subject's personal vehicle; used their position to get preferential treatment that would benefit them personally; bragged to staff about how they have gotten many people fired from

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their positions and showed friends preferential treatment in hiring/promotions. This investigation was conducted to ascertain the veracity of the allegations and whether the subject's alleged conduct violated the DEP Directive 435 F (5), Violation of Law or Department Rules; the DEP Directive 435 F (7), Misconduct; the DEP Directive 435 F (6) (c), Conduct Unbecoming a Public Employee and the DEP Directive 202, Code of Ethics (7) – Avoiding the Appearance of Impropriety, (a.) Safeguarding Impartiality. During this investigation, the subject resigned. Based on the subject's resignation, the case was closed; however, the evidence obtained in the investigation determined the subject's actions were a violation of the DEP Directive 202, Code of Ethics and would have resulted in a sustained violation. While documentation obtained for several other allegations appeared on the surface to support the allegations, the subject was not interviewed due to the resignation; therefore, there is no conclusion provided for the additional alleged violations. Therefore, the case was closed as Completed.

II-01-02-2021-193

During a review brought forward by an anonymous complainant, OIG Investigative staff discovered details of an email that gave the appearance of an ethics violation by department employees. This investigation was conducted to determine if the subjects' conduct violated the DEP Directive 202 (7), Code of Ethics – Avoiding the Appearance of Impropriety. During this investigation, one of the subjects resigned and a sworn statement was not obtained. Based on sworn testimony and documentation provided, this investigation determined the other subject's conduct did not comport with the DEP Directive 202 (7), Code of Ethics - Avoiding the Appearance of Impropriety and the allegation was Sustained.

II-01-06-2021-222

Complaint received from the Bureau of Human Resource Management regarding allegations of violence in the workplace and conduct unbecoming a public employee. This investigation was conducted to determine if the subject's conduct violated the DEP Directive 421, Violence Free Workplace and the DEP Directive 435 F (6) (a), Conduct

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Unbecoming a Public Employee. Based on sworn testimony gathered during this investigation, the subject's actions violated the DEP Directive 421, Violence Free Workplace and the DEP Directive 435 F (6)(a), Conduct Unbecoming a Public Employee and the allegations were Sustained.

II-01-07-2021-223

Complaint received from the Bureau of Human Resource Management regarding allegations of conduct unbecoming and workplace violence. This investigation was conducted to ascertain the veracity of the allegations and to determine if the subject's conduct violated the DEP Directive 435 F (6) (a), Conduct Unbecoming a Public Employee; the DEP Directive 436, Discrimination, Harassment and Sexual Harassment; and the DEP Directive 421, Violence Free Workplace. Based on sworn testimony, this investigation determined the alleged violation of the DEP Directive 421, Violence Free Workplace and DEP Directive 436, Discrimination, Harassment and Sexual Harassment were Not Sustained; and the DEP Directive 435 F (6) (a), Conduct Unbecoming a Public Employee was Sustained.

II-01-02-2021-227

Complaint received from the Bureau of Human Resource Management regarding allegations of misuse of position by an employee. This investigation was conducted to determine if the subject's conduct violated the DEP Directive 202 (7), Code of Ethics – Avoiding the Appearance of Impropriety; the DEP Directive 390, Information Technology Resource Security, (D.) Acceptable Use of IT Resources and the Internet; and the DEP Directive 435 F (6) (c), Conduct Unbecoming a Public Employee. Based on the evidentiary documentation obtained during this investigation, along with the subject's admission of guilt, this investigation determined that the subject's conduct did not comport with the aforementioned Directives and the allegations were Sustained.

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II-01-03-2021-229

During an investigative review of missing materials conducted by the OIG, it was determined that certain employees appeared to be falsifying their timesheets with supervisor approval. An investigative review identified fourteen subjects and was updated to an Investigation to determine if the subjects' conduct violated the DEP Directive 435 F (2), Negligence; the DEP Directive 435 F (5), Violation of Law or Department Rules, To wit: Section 112.061, F.S., Per diem and travel expenses of public officers, employees, and authorized persons; statewide travel management system; the DEP Directive 435 F (5), Violation of Law or Department Rules, To wit: DEP Administrative Policy, ADM 310 Fleet, Fuel Card and Motor Pool Policy; the DEP Directive 425 (4) (a), General Supervisory, Leave Usage, Leave Accrual and Pay Compensation Responsibilities; the DEP Directive 425 (7), (a), Recording Attendance and Leave; and the DEP Directive 425 (8) (a), Overtime Compensation. Based on sworn testimony and documentation reviewed, it was determined that eleven employees did not exercise due care when recording actual time worked on their timesheets in People First. Therefore, the eleven employees did not comport with the DEP Directive 435 F (2), Negligence; the DEP Directive 425 (7) (A), Recording Attendance and Leave; and the DEP Directive 425 (8) (a), Overtime Compensation and the alleged violations were Sustained for those eleven employees. It was further determined that one employee consistently recorded the actual time they worked on their timesheet; therefore, the alleged violations were Exonerated for that employee. Further, it was determined that most of the employees interviewed consistently used standard departure and return times on their travel reimbursements. The use of these standard times generated per diem overpayments for six employees for the time reviewed during this investigation. Therefore, the alleged violation of the DEP Directive 435 F (5), Violation of Law or Department Rules, To Wit: Section 112.061, F.S., Per diem and travel expenses of public officers, employees, and authorized persons; statewide travel management system was Sustained for six employees. However, there was no substantial evidence to prove that the additional five employees received an overpayment of per diem for the travel reimbursements reviewed. Therefore, the alleged

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violation was Not Sustained for those five employees. This investigation also determined that nine employees had not properly completed fleet vehicle logs. While the DEP Administrative Policy, 310 Fleet, Fuel Card and Motor Pool Policy provides requirements for completing vehicle logs, the Policy does not include instruction for fleet vehicles that are not a part of the motor pool. Therefore, the alleged violation of the DEP 435 F (5), Violation of Law or Department Rules, To wit: DEP Administrative Policy, ADM 310 Fleet, Fuel Card and Motor Pool Policy was determined to be a Policy Matter for those nine employees. Finally, this investigation determined that the eleven employees advised that their supervisors instructed them to enter 10 hours on their timesheets regardless of actual hours worked. In addition, the employees advised they were instructed to use standard departure and return times on their travel reimbursements. While both supervisors denied instructing their employees to enter incorrect hours on their timesheets, it is incumbent on a supervisor to monitor the hours their employees are working and to ensure the proper time is recorded in People First prior to approving the employee's timesheets. In addition, one supervisor advised they were aware of the standard departure and return times used by their employees, and the second supervisor denied having knowledge that their staff were using the standard times. It is the responsibility of not only the employee to record the actual departure and return times, but also of the supervisor to ensure the times are reported correctly. Therefore, it was determined that both supervisors were negligent in their supervisory roles and violation of the DEP Directive 435 F (2), Negligence; and the DEP Directive 425 (4) (a), General Supervisory, Leave Usage, Leave Accrual and Pay Compensation Responsibilities were Sustained for both supervisors.

II-01-07-2022-004

Complaint received from management regarding allegations of sexual harassment and conduct unbecoming a public employee. This investigation was conducted to determine if the subject's alleged conduct violated the DEP Directive 436, Discrimination, Harassment and Sexual Harassment and the DEP Directive 435 F (6) (a), Conduct Unbecoming a Public Employee. Based on the subject refuting the allegations, coupled with the fact that the complaint was a she said, he said of conflicting stories, and with

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there being no independent witnesses or video evidence of the alleged encounter, this investigation was unable to establish exactly what was said between the victim and subject. Therefore, the alleged violation of the DEP Directive 436, Discrimination, Harassment and Sexual Harassment and the DEP Directive 435 F (6) (a), Conduct Unbecoming a Public Employee were Not Sustained.

II-01-07-2022-023

Complaint received from management regarding allegations of discrimination and conduct unbecoming a public employee. This investigation was conducted to determine if the subject's alleged conduct violated the DEP Directive 436, Discrimination, Harassment and Sexual Harassment and the DEP Directive 435 F (6) (a), Conduct Unbecoming a Public Employee. This investigation determined that the subject's conduct did not rise to the level of discrimination as defined in the DEP Directive 436, Discrimination, Harassment and Sexual Harassment; therefore, the alleged violation was Unfounded. However, based on the testimonies provided in this investigation it was determined that the subject's conduct did not comport with the DEP Directive 435 F (6) (a), Conduct Unbecoming a Public Employee and the alleged violation was Sustained.

II-01-07-2022-034

Complaint received from management regarding concerns related to a supervisor's behavior. This investigation was conducted to determine if the supervisor's conduct violated the DEP Directive 435 F (6) (a), Conducting Unbecoming a Public Employee and the DEP Directive 421, Violence Free Workplace. Based on testimony provided and documentation reviewed, it was determined that the supervisor's conduct did not comport with the DEP Directive 435 F (6) (a), Conducting Unbecoming a Public Employee and the allegation was Sustained. Further, the alleged violation of the DEP Directive 421, Violence Free Workplace was determined to be a she said, he said of conflicting accounts and with there being no independent witnesses, the allegation was Not Sustained.

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II-01-24-2022-054

Complaint received from the Bureau of Human Resource Management regarding allegations of conduct unbecoming by a supervisor. This investigation was conducted to determine if the subject's conduct violated the DEP Directive 435 F (6) (c), Conduct Unbecoming a Public Employee. Based on concerns observed during the investigation, the subject's conduct was investigated for an additional potential violation of the DEP Directive 435 F (5), Violation of Law or Department Rules, To wit: Section 843.085 (1), F.S., Unlawful use of badges or other indicia of authority. Based on concerns raised during the sworn interviews, it was determined that the subject was using a State-owned vehicle for their personal commute to and from work, which was not authorized, and the vehicle logs were not properly completed to indicate commute miles. In addition, there was no documentation to support the vehicle had been assigned to the subject, in accordance with Section 287.17, F.S. and Chapter 60B-1.008, F.A.C. During this investigation, the subject resigned. Nonetheless, based on the substantive documentation and sworn witnesses' testimony, the subject's action related to wearing an identification card identifying them as a law enforcement officer is a violation of Section 843.085 (1), F.S. In addition, the subject's use of a state vehicle as a commuter vehicle without appropriate authorization is a violation of Section 287.17 (4) (a), F.S., as well as Chapter 60B-1.008, F.A.C. Concerning the subject's conduct and treatment of employees, which falls under the DEP Directive 435 F (6), Conduct Unbecoming a Public Employee, we were unable to interview the subject due to the abrupt resignation. While the testimony from witnesses suggests that the subject's conduct did not comport with this directive, this investigation was unable to address this allegation based on the fact that the subject was not interviewed about the alleged conduct. Therefore, the investigation was closed as Completed.

II-01-07-2022-071

Complaint received from management regarding money that was found abandoned. The complaint was initially assigned as an Investigative Review to determine the employees who had been working during the time the money was found abandoned.

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During the Investigative Review a subject was recognized based upon overwhelming circumstantial evidence that was later compiled. The complaint was reclassified as an Internal Investigation. The Internal Investigation was conducted to determine if the subject violated the DEP Directive 435 F (5), Violation of Law or Department Rules, To wit: Petit Theft, Section 812.14, F.S.; the DEP Directive 435 F (6), Conduct Unbecoming a Public Employee; and the DEP Directive 390, Information Technology Resource Security, (D.) Acceptable Use of IT Resources and the Internet. Soon after the subject's interview, the subject resigned. Nevertheless, based upon the substantive information and evidence obtained during this investigation and the subject's subsequent confession of guilt to some of the allegations they are alleged to have committed, the subject's conduct did not comport with the aforementioned directives; therefore, despite the subject's resignation, had the subject remained employed with the Department, violation of the DEP Directive 435 F (6), Conduct Unbecoming a Public Employee; the DEP Directive 390, Information Technology Resource Security, (D.) Acceptable Use of IT Resources and the Internet would have been sustained. Concerning the theft and abandonment of the money, which falls under the DEP Directive 435 F (5), Violation of Law or Department Rules, To wit: Petit Theft, Section 812.14, F.S., this investigation was unable to trace the origin of the theft and the subject denied stealing or hiding the money; therefore, a violation of this directive would have been not sustained. However, the circumstantial evidence suggests that the subject committed the theft. Consequently, due to the subject's resignation, the case was closed as Completed.

II-01-18-2022-093

Complaint received from the Bureau of Human Resource Management regarding allegations of sexual harassment by a manager. This investigation was conducted to determine if the subject's conduct violated the DEP Directive 436, Discrimination, Harassment, and Sexual Harassment and the DEP Directive 435 F (6) (a), Conduct Unbecoming a Public Employee. Based on witness testimony, corroborating evidence, coupled with the subject's sworn admission of guilt to the allegations, violation of the DEP Directive 436, Discrimination, Harassment, and Sexual Harassment and the DEP Directive 435 F (6) (a), Conduct Unbecoming a Public Employee were Sustained.

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During the investigation, ancillary investigative concerns were brought forward regarding the subject planning to move forward with hiring a candidate that did not have the work experience for the position, while another candidate was very well qualified. Based on the fact the position remains vacant and considering the contradicting statements provided, the OIG referred this ancillary concern to management to review the hiring practices that were followed by the subject and interview panel.

II-01-14-2022-095

Complaint received from management regarding allegations of sexual harassment by a manager. This investigation was conducted to determine if the subject's conduct violated the DEP Directive 436, Discrimination, Harassment and Sexual Harassment and the DEP Directive 435 F (6) (a), Conduct Unbecoming a Public Employee. This investigation concluded that the subject's behavior did not meet the definition of sexual harassment as defined in the DEP Directive 436, Discrimination, Harassment and Sexual Harassment; therefore, the alleged violation was Not Sustained. Nonetheless, the subject's behavior demonstrated a failure of judgement and a lack of appropriate boundaries with actions taken towards a subordinate. Therefore, this investigation determined that the subject's actions did not comport with the DEP Directive 435 F (6) (a), Conduct Unbecoming a Public Employee and the alleged violation was Sustained.

II-01-07-2022-097

Complaint received from the Bureau of Human Resource Management regarding allegations that an employee used their personal cellphone to record a conversation with another employee. This investigation was conducted to determine if the subject's conduct constituted a violation of the DEP Directive 435 F (5) Violation of Law or Department Rules, To wit: Section 934.03, F.S., Interception and disclosure of wire, oral, or electronic communications prohibited. Based on information provided during this investigation, as well as the subject's admission of guilt, the subject's violation of the DEP Directive 435 F (5) Violation of Law or Department Rules, To wit: Section 934.03,

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F.S., Interception and disclosure of wire, oral, or electronic communications prohibited was Sustained.

Recommended Corrective Actions

Internal Investigations may make recommendations for the purpose of process improvement or corrective action. These recommendations are provided to Division management and are tracked to completion. There were three program recommendations provided in investigative reports during FY 2021-2022, and they were agreed to and completed by management.

Conclusions of Fact Definitions

- ❖ Exonerated - Alleged actions occurred but were lawful and proper.
- ❖ Not Sustained - There is insufficient evidence to prove or disprove that a violation occurred.
- ❖ Sustained - There is sufficient evidence to justify a reasonable conclusion that the allegation is true.
- ❖ Unfounded - The allegation is proved to be false, or there is no credible evidence to support it.
- ❖ Policy Matter - The alleged actions occurred but were not addressed by Departmental policy.
- ❖ Non-Jurisdictional - Not within the jurisdiction of the Department of Environmental Protection.
- ❖ Withdrawn - The cancellation of an investigation, after agreement between management and the Office of Inspector General that the original complaint was filed, but no longer warrants review. (Complainant requests withdrawal or is non-responsive to investigative efforts).
- ❖ Completed - Closure for background checks, public records requests, preliminary inquiries, investigative reviews, and miscellaneous complaints that do not warrant an investigation.

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