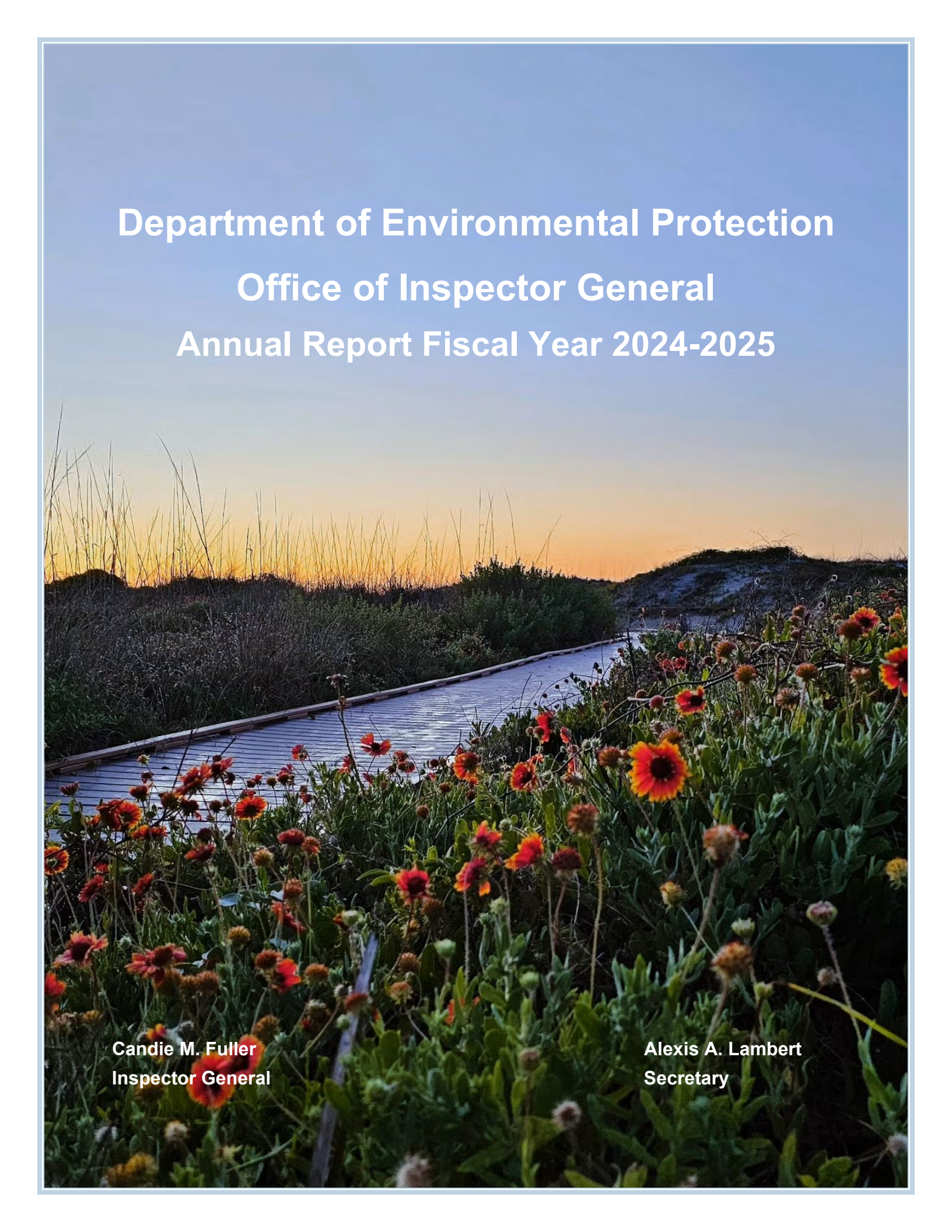




Department of Environmental Protection

Office of Inspector General

Annual Report Fiscal Year 2024-2025

Candie M. Fuller
Inspector General

Alexis A. Lambert
Secretary



FLORIDA DEPARTMENT OF Environmental Protection

Marjory Stoneman Douglas Building
3900 Commonwealth Boulevard
Tallahassee, FL 32399

Ron DeSantis
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Jay Collins
Lt. Governor

Alexis A. Lambert
Secretary

September 10, 2025

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

Alexis Lambert, Secretary
Department of Environmental Protection
3900 Commonwealth Boulevard
Tallahassee, FL 32399-3000

Dear Chief Inspector General Miguel and Secretary Lambert:

I am pleased to present the Office of Inspector General's Annual Report for Fiscal Year 2024-2025. 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 2024-2025.

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

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

Sincerely,

A handwritten signature in blue ink that reads "Candie M. Fuller". The signature is fluid and cursive, with a long horizontal stroke at the end.

Candie M. Fuller
Inspector General

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EXECUTIVE SUMMARY

The Department of Environmental Protection (Department), Office of Inspector General's (OIG) Annual Report summarizes the activities and accomplishments of the OIG 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) 2024-2025.

- ✓ Conducted 37 audits containing 94 recommendations, which were agreed to by management.
- ✓ Performed liaison and coordination activities for eight external projects.
- ✓ Reviewed and processed 584 single audit reports.
- ✓ Opened 359 investigative cases.
- ✓ Closed 364 investigative cases, with 23 of those cases containing Sustained allegations.
- ✓ Received and processed 466 requests for assistance from citizens.

PURPOSE OF THIS REPORT

In accordance with Section 20.055(8), F.S., this report summarizes the investigations, audits, and reviews completed during FY 2024-2025. 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.
- ✓ 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'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.

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 3,800 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 Everglades, springs, and coastal resources. The Department works with communities, local governments, and other agencies to protect and restore water quality and supply and to provide funding assistance for water restoration and infrastructure projects, as well as coordinates the protection of Florida's submerged lands and coastal areas.

OIG MISSION, VISION, AND VALUES



The OIG's mission is to promote integrity, accountability, 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.

The OIG's vision is to be recognized as an independent, trusted, and proactive partner in promoting a culture of accountability, transparency, and continuous improvement across the Department. The OIG's core values are Integrity, Professionalism, Respect, and Excellence.

DUTIES AND RESPONSIBILITIES OF THE INSPECTOR GENERAL



Pursuant to Section 20.055(2), F.S., the OIG 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:

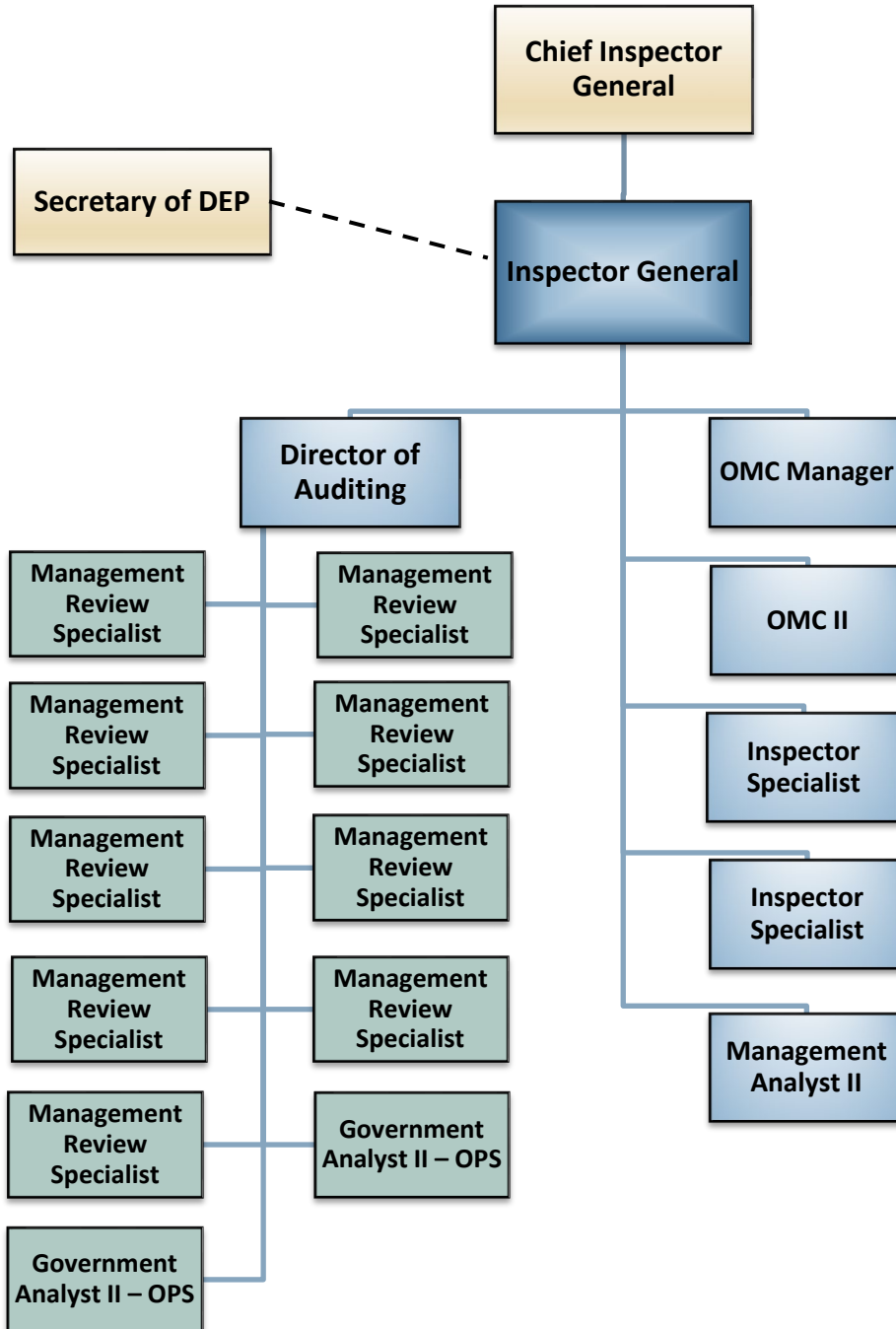
- ✓ Advise in the development of performance measures, standards, and procedures for evaluating Department programs.
- ✓ Assess the reliability and validity of the information provided by the Department on performance measures and standards, and make recommendations for improvement, if necessary, before submission of such information pursuant to Section 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 and abuse in its programs and operations.
- ✓ 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, as appropriate, rules relating to the programs and operations of the Department and make recommendations concerning their impact.
- ✓ Ensure that an appropriate balance is maintained between audit, investigative, 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.



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, 2025, the OIG consisted of 18 budgeted positions. This included 16 full-time equivalency (FTE) positions and two Other Personal Services (OPS) positions. The distribution of the OIG positions is described in the chart below:



STAFF QUALIFICATIONS

Professional Development

Professional investigative and auditing standards require OIG staff to complete training that enhances their knowledge, skills, and competencies. To ensure these requirements were met, OIG staff attended relevant training, conferences, and webinars sponsored by various professional organizations throughout the fiscal year.

Professional Certifications

OIG staff are highly skilled and possess a diverse range of backgrounds, skills, and experience in a variety of disciplines, including, accounting, auditing, investigations, program evaluation and monitoring, budgeting, personnel management, contract and grant administration, and local and State agencies' activities. OIG staff continually seek to enhance their abilities and contributions to the OIG 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
- ✓ Auditing The Cybersecurity Program Certificate
- ✓ Certified Governmental Auditing Professional
- ✓ Certification of Risk Management Assurance
- ✓ Florida Certified Contract Manager

Professional Affiliations

During the reporting period, OIG staff collectively maintained membership or participation with the following professional organizations:

- ✓ Association of Certified Fraud Examiners
- ✓ Institute of Internal Auditors
- ✓ National & Florida Chapter of the Association of Inspectors General
- ✓ Commission for Florida Law Enforcement Accreditation
- ✓ Information Systems Audit and Control Association

INTERNAL AUDIT SECTION



The Internal Audit Section is statutorily charged with reviewing and evaluating internal controls necessary to ensure the fiscal accountability of the Department. 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 mission of the Internal Audit Section is to enhance and protect Department value by providing risk-based and objective assurance, advice and insight.

The Internal Audit Section is under the direction of the Director of Auditing who reports to the Inspector General. During the reporting period, the Internal Audit Section conducted audit engagements, special projects, prior audit follow-ups, an annual risk assessment, coordinated the OIG Annual Audit Plan, and underwent an external Quality Assurance Review by the Florida Auditor General.

PROFESSIONAL AUDITING STANDARDS

During the reporting year, audits were conducted in conformance with either the *International Standards for the Professional Practice of Internal Auditing*, published by the Institute of Internal Auditors, or *Government Auditing Standards*, issued by the United States Government Accountability Office. 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.

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 to ensure conformance with statutory and professional auditing standard requirements. 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. The Director of Auditing conducts an internal assessment annually, and the Auditor General conducts an external assessment every three years in accordance with Section 11.45(2)(i), F.S.

The Director of Auditing conducted an internal assessment of the internal audit activity during FY 2024-2025 to evaluate conformance with statutory and professional auditing

standards. Based on the internal assessment results, the Internal Audit Section had fully implemented the requirements specified in statute and standards. The internal assessment was submitted to the Inspector General for review and approval.

During the reporting period, the Auditor General conducted an external assessment of the internal audit activity. The Auditor General's report (Report No. 2025-068) issued in December 2024 concluded the quality assurance and improvement program related to the Department's OIG internal audit activity *was adequately designed and complied with during the review period July 2023 through June 2024 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 2024-2025, our office reviewed 584 single audit reports.

AUDIT WORK PLANS AND RISK ASSESSMENTS

Pursuant to Section 20.055, F.S., the Inspector General shall develop long-term and annual audit plans based on the findings of periodic 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.

The FY 2025-2026 Annual Audit Plan includes projects pertaining to Water Policy and Ecosystems' Restoration, Recreation and Parks, State Lands, Regulatory Programs and Cybersecurity. Additionally, the Plan includes administrative projects and participation in multi-agency Enterprise-wide audit projects. The Department's Inspector General and Secretary approved the FY 2025-2026 Annual Audit Plan.

PERFORMANCE MEASURES

In accordance with Section 20.055(2)(b), F.S., the OIG assesses performance measures for inclusion in the Department's Long-Range Program Plan. The Legislature did not require state executive agencies to develop or post a Long-Range Program Plan for the 2025-2026 Fiscal Year. Of the 24 Department performance measures, 22 were measures which had been reviewed in prior years and were determined to be valid and reliable. In a previous performance measure assessment conducted by the OIG, it was determined that there were two measures that were not reliable, and one did not provide valid results. The results were provided to Department management and both performance measures were in the process of being deleted and new measures established.

SUMMARY OF AUDITS

DEPARTMENT WIDE

Audit of Department Compliance with Requirements for Records Retention Scheduling and Disposition under Chapter 1B-24, Florida Administrative Code

Report No. A-2324DEP-027, issued December 6, 2024

The objective of this audit was to evaluate the Department's compliance with records retention scheduling and disposition requirements in accordance with Department and State guidance for electronic documents stored in OCULUS¹. The final report contained two findings noting: (1) records deleted from OCULUS cannot be reconciled to approved

¹ OCULUS is the Department's web-based electronic document management system.

disposition requests; and (2) some employees and contractors had Replace and Purge rights but were either not in a Position of Trust, may not have had appropriate background screenings, or were not deactivated timely. We recommended the Department: (1) review OCULUS capabilities and determine whether there is a method for implementing uniform reporting regarding the reason documents are removed from OCULUS, including approval request identification, deletions for duplicates, and errors; and (2) review users assigned Replace and Purge permissions in OCULUS and ensure all users with these rights are in Positions of Trust and have had appropriate background screenings. We also recommended the Department confirm account inactivation is completed in accordance with Department policies and procedures. Management agreed with all findings.

Risk-Based Compliance Audit of Contracts Executed for the Preceding Three Fiscal Years Department-Wide

Report No. A-2425DEP-004, issued June 24, 2025

The objectives of this audit were to: (1) Evaluate controls over procurement pursuant to requirements under Section 287, F.S., and other applicable procurement statutes; and (2) Identify any trends in vendor preference. The final report contained three findings noting: (1) some information was missing, not entered timely, or was incorrect in the FACTS²; (2) the Department utilized Department of Management Services (DMS) continuing contracts without executing an agency contract with the continuing contract entity, as required by Rule 60D-15.002(2), Florida Administrative Code (F.A.C.); and (3) some construction projects required to be entered into the Florida Administrative Register were not advertised. We recommended: (1) the Division of Administrative Services, Bureau of General Services establish additional oversight and training for program and procurement staff providing and entering information in the FACTS in order to ensure Department contracts are entered timely and accurately, as required by Section 215.985, F.S.; (2) the Bureau of Design and Construction (BDC) ensure that a proprietary construction project contract, between the Department and a construction management entity under continuing contract with DMS, is executed prior to issuing all agency activations, as required by Rule 60D-15.002(2), F.A.C. We further recommended the BDC ensure compliance with DMS reporting requirements; and (3) the BDC implement internal controls to ensure the requirements for advertising in the Florida Administrative Register, pursuant to Section 255.0525, F.S., are followed and documentation is maintained. Management agreed with all findings.

DIVISION OF ADMINISTRATIVE SERVICES

Audit of Department Issued Purchasing Cards

Report No. A-2324DEP-017, issued October 22, 2024

² The Florida Accountability Contract Tracking System (FACTS) is an online system used by the State of Florida to track payment and contract information as part of the Transparency Florida Act.

The objectives of this audit were to: (1) Determine whether Department issued Purchasing Cards (PCards) are being used in accordance with applicable State laws, rules, policies, orders, and directives; and (2) Evaluate administration, internal controls, and oversight of the PCard program. The final report contained five findings noting PCard transactions were: (1) made without prior approval as required by the PCard Policy; (2) not made in accordance with the PCard Policy or Department Policy; (3) made to a vendor with an expired State term contract and were not in compliance with statutory requirements; (4) made for medical examinations but did not contain itemized receipts and did not have the appropriate perquisite approval documentation; and (5) the PCard Policy was not always followed. We recommended the Division of Administrative Services: (1) strengthen internal controls to ensure all PCard Accountholders obtain documented prior approval/authorization from the supervisor or higher Department level manager for all PCard transactions in accordance with the PCard Policy; (2) strengthen internal controls to ensure all PCard Accountholders follow Department policies regarding divided transactions, travel-related charges, proof of payment, and use of correct object codes; (3) strengthen internal controls to ensure PCard purchases are made in accordance with statutory requirements and develop a method of informing all Accountholders of expiration, renewals, and updates on the use of State term contracts; (4) review charges made for medical services and ensure receipts are itemized and have the proper perquisite approval documentation, as required; and (5) update Accountholder user agreements which are not consistent with current policies; ensure PCard acknowledgement receipts are obtained when cards are renewed or replaced; ensure PCards are cancelled immediately upon Accountholder separation; enhance the PCard Policy to include requirements for Accountholders that transfer within the Department; and work with staff to ensure transactions are approved in accordance with the PCard Policy. Management agreed with all findings.

DIVISION OF AIR RESOURCE MANAGEMENT

Audit of Florida Department of Health in Palm Beach County for Air Pollution Control Program Activities Funded by Tag Fee Allocations

Report No. A-2223DEP-004, issued July 24, 2024

6-Month Follow-up completed February 2025

The objective of this audit was to determine whether expenditures reflected in annual fiscal reports submitted by Palm Beach County (County) were allowable according to Chapter 403, F.S., and the Specific Operating Agreement (Agreement) between the Division of Air Resource Management (Division) and the County. The final report contained one finding noting the County excluded interest earned in the County's Program trust fund when calculating the trust fund total revenue. We recommended the Division work with the County to ensure the accuracy of the County's reported unencumbered balance and maintain the County's allocation of tag fees to 50 percent of the amount collected until the Department is assured the County's financial reporting is accurate and reliable. Management agreed with the finding. As of the 6-Month Follow-up, management had taken corrective action that addressed the finding and recommendation.

Audit of Agreement TV024 with Pinellas County for Title V Activities

Report No. A-2324DEP-029, issued October 10, 2024

The objective of this audit was to determine whether reimbursements to Pinellas County (Grantee), under the Agreement TV024 (Agreement), were for eligible Title V activity costs in accordance with the Agreement and as described in Section 403.0872, F.S. Based on our review, we determined the Grantee generally completed the tasks and deliverables in accordance with the Agreement and the final report contained no findings.

Audit of Pinellas County for Air Pollution Control Program Activities Funded by Tag Fee Allocations

Report No. A-2324DEP-030, issued November 20, 2024

6-Month Follow-up completed June 2025

The objective of this audit was to determine whether expenditures reflected in annual fiscal reports submitted by Pinellas County (County) were accurate and allowable in accordance with Chapter 403 and Chapter 320, F.S., and the Specific Operating Agreement (Agreement) between the Department and County. This audit contained one finding noting the accuracy of salary expenses reported on the County's Annual Fiscal Report could not be verified and also included salary expenditures that may have been previously reimbursed under the County's Title V grant program. We recommended the Division work with the County to ensure the accuracy of salary information reported in the County's Annual Fiscal Report, including the maintenance of supporting documentation. We also recommended the Division work with the County to determine whether any reimbursements for Title V salary expenses were made under both the Tag Fee program and the Title V grant program and seek reimbursement for any duplicate costs as deemed appropriate. Management agreed with the finding. As of the 6-Month Follow-up, management had taken corrective action that addressed the finding and recommendation.

DIVISION OF RECREATION AND PARKS

Audit of Agreement RP894 with US eDirect, Inc. for the Park Business System

Report No. A-2223DEP-021, Issued August 2, 2024

6-Month Follow-up completed February 2025

The objectives of this audit were to: (1) Determine whether required deliverables and US eDirect, Inc.'s (Contractor) responsibilities were completed in accordance with Agreement RP894 (Agreement); and (2) Evaluate the Department's oversight of the Agreement, payments disbursed, and completion of Department responsibilities listed in the Agreement. The final report contained five findings noting: (1) most deliverables and milestones were not provided timely, in accordance with the approved Project Management Plan; (2) the acceptance criteria were not met for multiple deliverables and tasks; (3) the Division of Recreation and Parks (Division) did not always maintain documentation necessary to substantiate compliance with the Agreement; (4) there were inconsistencies with the application of Service Level Agreements and Agreement

requirements; (5) multiple reports required by the Agreement were either not provided on demand, missing required information, or were not provided pursuant to the Agreement. We recommended the Division: (1) strengthen internal controls to ensure the timeliness of deliverables and milestones completed by the Contractor and ensure any updates to deadlines/delivery dates are properly implemented and approved, as required by the Agreement; (2) strengthen internal controls to ensure that deliverables and tasks are completed in accordance with the Agreement prior to authorizing payment; (3) implement internal controls and processes to ensure maintenance and retention of documentation sufficient to ensure Contractor compliance with the Agreement; (4) implement procedures to ensure that issues noted on Service Level Agreement reports are handled in compliance with the standards and assessments established by the Agreement and implement controls to ensure that the Service Level Agreement reports and invoice reconciliations are consistent with each other. Management agreed with all findings. As of the 6-Month Follow-up, management had taken corrective actions that addressed four of the findings and recommendations. The remaining open finding will be reviewed again during the 12-Month Follow-up.

Audit of Wakulla Springs State Park

Report No. A-2324DEP-009, issued October 3, 2024

The objectives of this audit were to determine whether the Wakulla Springs State Park (Park) is operating in compliance with applicable requirements and controls are in place with respect to: (1) Revenue collection and reporting, including tax-exempt transactions; (2) Expenditures, procurement, and P-Card use; (3) Attendance reporting; (4) Property management; (5) Volunteer activities; and (6) Park staff, housing, and general admission. The final report contained six findings noting: (1) Park staff did not always follow the revenue reconciliation process in accordance with the Operations Manual and the Park Revenue Collection Procedures; (2) purchases did not always comply with the Department's PCard Policy; (3) the Park's attendance reporting practices do not comply with the Operation's Manual; (4) Volunteer requirements were not consistently met and the required Volunteer records were not completed or maintained in VSys³ as required by the Operations Manual; (5) Housing Agreements and Residence Inspection Reports were not completed as required by the Operations Manual; and (6) required sexual predator and offender's registration searches were not maintained in the Park files for OPS employees as required by the Operations Manual. We recommended the Division: (1) work with the Park to ensure the revenue verification process is accurately followed in accordance with the Operations Manual and the Park Revenue Collection Procedures, ensure funds are secured as required by the Park Revenue Collection Procedures, and ensure tax-exempt transactions are processed and documentation is maintained in accordance with the Park Revenue Collection Procedures; (2) ensure purchases for the Park are made in accordance with State guidelines and the PCard Policy, ensure insurance documentation is maintained for services performed on Department property as required by the PCard Policy; (3) work with the Park to ensure the Attendance

³ VSys is the Department's Volunteer Management System designed to track Volunteer hours, trainings, sexual offender searches, and award milestones.

Reporting Plan includes all areas where visitation is counted, as required by the Operations Manual; (4) work with the Park to ensure that resident Volunteers meet the required hours of service each week and ensure that group Volunteer records are maintained in VSys as required; (5) work with the Park to ensure housing agreements and inspections for staff residing on Park property are completed in accordance with the Operations Manual; and (6) work with the Park to ensure the required sexual predator and offender's registration searches are maintained at the Park as required by the Operations Manual. Management agreed with all findings and had taken corrective actions to address all recommendations at the issuance of the audit report.

Audit of Agreement CN538 with Culpepper Construction Company for State Owned Residence and Beach Access Day Use Restroom Project at T.H. Stone Memorial St. Joseph Peninsula State Park

Report No. A-2324DEP-010, issued June 17, 2025

The objectives of this audit were to: (1) Evaluate the Construction Manager's overall compliance with Agreement CN538 (Agreement); (2) Determine whether deliverables were completed as specified in the Agreement and whether payments were made in compliance with the Agreement; and (3) Evaluate Department oversight and internal controls over the Construction Manager's compliance with the Agreement. The final report contained three findings noting: (1) the Construction Manager did not facilitate sealed bidding or hold public openings of sealed bids as required by the competitive procurement requirements outlined in the Agreement; (2) some invoices contained expenditures which were not applied to the correct line item and expenditures for safety audits were conducted by an inactive company; and (3) the Construction Manager applied a 10 percent retainage to subcontractor invoices and requested the retained funds from the Department. We recommended the Division: (1) strengthen internal controls and oversight to ensure competitive procurement requirements are followed in accordance with applicable requirements in each agreement; (2) strengthen internal controls and oversight to ensure pay requests are complete, accurate, and submitted in compliance with each agreement; and (3) strengthen internal controls and oversight to ensure retainage applied by the Construction Manager to subcontractors is appropriate and such retained funds are not requested from the Department, in compliance with each agreement. Management agreed with all findings.

Audit of Citizen Support Organization Agreement with the Friends of Fort Clinch, Inc.

Report No. A-2324DEP-021, issued February 3, 2025

The objectives of this audit were to: (1) Evaluate whether controls were in place over the Citizen Support Organization Friends of Fort Clinch, Inc.'s (CSO) revenue and expenses; (2) Determine the CSO's compliance with the Agreement and applicable requirements; and (3) Evaluate Division Management's oversight of CSO activities. The final report contained four findings noting: (1) the CSO's internal controls over revenue collection and reporting could be strengthened with a stand-alone financial policy; (2) the CSO was not in compliance with Payment Card Industry (PCI) standard requirements; (3) the CSO did not always adhere to event requirements pursuant to the Agreement, the CSO Handbook,

and the Division's Operations Manual; and (4) Volunteer records, including background searches and Volunteer Agreements, were not maintained in VSys, as required. We recommended: (1) the Division work with the CSO to refine its financial policies and procedures to ensure revenue reporting is accurate and ensure the CSO adopts an annual budget as detailed in the CSO's Bylaws; (2) the Division and Park work with the CSO to ensure the CSO complies with the PCI standards and annually completes a PCI Self-Assessment Questionnaire and Attestation of Compliance; (3) the Division and Park work with the CSO to ensure CSO-sponsored events are included in the CSO's Annual Program Plan, Park and District management approval is obtained, and event documentation is submitted, as required; and (4) the Division and Park work with the CSO to ensure all Volunteer Agreements, background searches, and required training are completed and maintained in VSys, as required. Management agreed with all findings.

Audit of Agreement RP897 with Forestech Consulting

Report No. A-2324DEP-023, issued February 28, 2025

The objectives of this audit were to: (1) Determine whether approved payments for Agreement RP897 (Agreement) were for eligible costs, supported by sufficient documentation, and in compliance with the Agreement and Task Assignments; (2) Evaluate Forestech Consulting, Inc.'s (Contractor) compliance with the Agreement and Task Assignments; and (3) Evaluate the Department's oversight of the Agreement and Task Assignments. The final report contained five findings noting: (1) multiple deliverables were incomplete, lacked supporting documentation, or were missing; (2) supporting documentation related to travel reimbursements and subcontractor costs were insufficient and did not meet statutory requirements or Department guidelines; (3) billed costs exceeded or did not match the established budget; (4) there were multiple subcontracts that did not conform to Agreement requirements and subcontractor documentation was not provided; and (5) the Contractor did not meet certain Task Assignment's requirements. We recommended the Division: (1) implement processes to ensure that deliverables are completed prior to the approval of payment to the Contractor, and implement controls or processes to ensure that corrective actions are taken for deliverables not conforming with the Contract or Task Assignments; (2) provide training to Contract Managers and strengthen internal controls to ensure that travel-related costs comply with Florida Statutes, and strengthen internal controls over documentation for subcontractor and travel costs ensuring the reimbursement documentation meets the requirements in the Reference Guide for State Expenditures; (3) implement controls to ensure that work completed by the Contractor is billed at a rate appropriate to the task completed and that the Contractor works within the established budget; (4) implement review processes for subcontracts and controls to ensure that the Contractor conforms with Agreement requirements for subcontractors; and (5) implement controls to ensure that the Contractor conforms with Task Assignment requirements. Management agreed with all findings.

Audit of Agreement CA1116 with University Bicycle Center

Report No. A-2324DEP-024, issued April 29, 2025

The objectives of this audit were to: (1) Determine the accuracy of reported gross sales; (2) Determine whether the University Bicycle Center (Concessionaire) is operating in compliance with Agreement CA1116 (Agreement); and (3) Evaluate Alafia River State Park (Park) management's oversight of the Concessionaire's activities and performance. The final report contained eight findings noting: (1) the Concessionaire did not always follow the Minimum Accounting Requirements regarding the recording of the total of sales collected and providing sequential numbered point-of-sale transactions, as required by the Agreement; (2) the Concessionaire did not retain required supporting documentation for vendor invoices and some payments were not supported by the invoice amounts; (3) refunds were not always documented in compliance with the Agreement and were not reported to the Department; (4) Liability Waivers were not accessible for review or verification with customer signature; (5) the Concessionaire would not provide employee records documenting whether appropriate background searches had been completed in compliance with the Agreement; (6) the Concessionaire did not provide a Limited Engagement Document as required by the Agreement; (7) the Concessionaire did not pay for utilities in compliance with the Agreement; and (8) the Concessionaire did not maintain or provide documentation of services performed, as required by the Agreement, the Amendment, and the Florida Public Records law. We recommended the Division: (1) work with the Park and Concessionaire to ensure compliance with the Agreement regarding Minimum Accounting Requirements and point-of-sale minimum requirements; (2) work with the Park and Concessionaire to ensure supporting documentation is retained for all payments and transfers, in accordance with the Agreement; (3) work with the Park and Concessionaire to ensure that refunds are documented in compliance with the Agreement and reported accurately to the Department as required; (4) take any action deemed necessary to ensure the Concessionaire obtains and maintains signed liability waivers for each rental customer, as required by the Agreement; (5) take any action deemed necessary to ensure the Concessionaire conducts E-Verify employment eligibility verifications and sexual predator and offender searches for all employees, and maintains documentation as required by the Agreement; (6) work with the Park and Concessionaire to ensure compliance with Limited Engagement Document requirements as specified in the Amendment; (7) work with the Park and Concessionaire to ensure utilities are paid for, in compliance with the Agreement and determine if the Concessionaire owes the Department for past utilities used and seek reimbursement; and (8) take any action deemed necessary to ensure the Concessionaire complies with the Minimum Accounting Requirements and provides records regarding services performed, in accordance with the Agreement, the Amendment, and the Florida Public Records law. Management agreed with all findings.

Audit of Wekiwa Springs State Park

Report No. A-2324DEP-026, issued April 15, 2025

The objectives of this audit were to determine whether Wekiwa Springs State Park (Park) is operating in compliance with applicable requirements and to determine if controls are in place with respect to: (1) Revenue collection and reporting, including tax-exempt transactions; (2) Expenditures, procurement, and P-Card use; (3) Attendance reporting; (4) Property management; (5) Volunteer activities; and (6) Park staff, housing, visitor-facing communication, district reviews and general administration. The final report

contained seven findings noting: (1) the change fund is not being managed and secured as required by the Operations Manual; (2) Park staff did not always follow the revenue verification process in accordance with the Operations Manual; (3) revenue was not always deposited timely, and deposit documentation was not always obtained or uploaded into the Park Revenue Application (PRA), as required by the Operations Manual; (4) copies of the Tax-Exempt Certifications were not always retained for tax-exempt transactions as required by the Park Revenue Collection Procedures; (5) PCard charges did not always have the required supporting documentation uploaded to Works⁴ and were not always signed-off timely, as required by the Department's PCard Policy; (6) annual required trainings and Volunteer records were not always completed or maintained in VSys as required; and (7) the required sexual predator searches are not being completed for OPS employees prior to employment as required. We recommended the Division: (1) work with the Park to implement internal controls to ensure that change fund requirements are followed, including, ensuring the Shift Operator counts the change fund prior to each shift and reports discrepancies to Park management as required by the Operations Manual, and ensuring the safe containing the change fund boxes is secured as required by the Operations Manual; (2) work with the Park to ensure the revenue verification process is accurately followed in accordance with the Operations Manual; (3) work with the Park to implement internal controls over revenue deposits, including ensuring daily deposits are made timely and validated deposit slips are obtained and uploaded into the PRA, as required by the Operations Manual; (4) work with the Park to implement internal controls to ensure copies of tax-exempt certificates are retained at the Park as required by the Park Revenue Collection Procedures; (5) work with the Park to ensure required supporting documentation for all PCard charges are uploaded in Works and PCard charges are signed off timely, as required by the Department's PCard Policy; (6) work with the Park to ensure background searches and Volunteer Agreements are completed prior to the start of Volunteer service at the Park, and all Volunteer records, including individual and group Volunteer Agreements, sexual predators and offenders registration searches, completed trainings, and hours of service, are completed and maintained in VSys as required; work with the Park to ensure staff receive adequate training and supervision regarding Volunteer management activities; and (7) work with the Park to implement internal controls that will ensure sexual predator and offender searches are completed and maintained at the Park for OPS employees prior to employment, as required by the Operations Manual. Management agreed with all findings.

Audit of Agreement CN614 with Floridian Construction and Development Company, Inc. for Boat Dock and ADA Access Boardwalk at Camp Helen State Park
Report No. A-2324DEP-035, issued April 10, 2025

The objectives of this audit were to: (1) Determine the Floridian Construction and Development Company, Inc.'s (Contractor) compliance with Agreement CN614 (Agreement) terms and conditions; (2) Determine if payments were made for allowable

⁴ Works is a Bank of America web-based system used by State of Florida agencies to process PCard transactions.

expenditures in accordance with the Agreement; and (3) Evaluate Department oversight and internal controls over the Contractor's compliance with the Agreement. The final report contained two findings noting: (1) the Contractor did not timely reach Substantial Completion or Final Completion in accordance with the terms of the Agreement and no payments were made for liquidated damages, as required by the Agreement; and (2) the Contractor did not provide all the required documentation within their Pay Request submittals to the Department. We recommended the Division: (1) implement stronger internal controls to ensure Substantial Completion and Final Completion occurs within the timeframes specified in the Agreement and is documented in the project files, or the Contractor is assessed liquidated damages in accordance with the terms of the Agreement; and (2) implement internal controls to ensure all Contractor Pay Request submittals include all the Agreement's required documentation, are submitted prior to approving payment, and are retained in the project files. Management agreed with all findings.

Audit of Agreement RP942 with Holden On Motorsports, LLC

Report No. A-2425DEP-008, issued April 9, 2025

The objectives of this audit were to: (1) Determine if payments under Agreement RP942 (Agreement) were requested and approved in compliance with Agreement requirements, Task Assignments, and were supported by sufficient documentation; (2) Evaluate Holden On Motorsports, LLC's (Contractor) compliance with the Agreement and Task Assignments; and (3) Evaluate the Department's oversight of the Contractor's compliance with the Agreement. The final report contained two findings noting: (1) the Contractor did not always provide documentation or maintain insurance, as required by the Agreement; and (2) sufficient documentation was not maintained showing receipt of deliverables, inspection and sign-off of deliverables, or written acceptance of deliverables, as required by the Agreement. We recommended the Division: (1) implement internal controls to ensure the Contractor maintains required insurance and submits all documentation required for payment of invoices prior to the approval and disbursement of State funds; and (2) implement internal controls to ensure the Contractor complies with the terms of the Agreement and the Division maintains documentation demonstrating the Contractor's compliance and performance in accordance with the Agreement and Task Assignment requirements. Management agreed with all findings.

DIVISION OF STATE LANDS

Audit of Agreement L2102 with the City of Gulf Breeze for the Shoreline Park Wetlands Trail Boardwalk

Report No. A-2324DEP-004, issued July 12, 2024

6-Month Follow-up completed February 2025

The objectives of this audit were to: (1) Determine whether the City of Gulf Breeze (Grantee) complied with the requirements of Agreement L2102 (Agreement), including deliverables and disbursements; and (2) Evaluate Department management oversight and internal controls over the Grantee's compliance with the Agreement. The final report

contained two findings noting: (1) the Division of State Lands (Division) did not always maintain documentation necessary to substantiate compliance with the Agreement; and (2) some deliverables were not completed in accordance with the Agreement, were not submitted timely, were not approved timely, or were not supported with adequate backup documentation. We recommended the Division: (1) implement internal controls and processes to ensure maintenance and retention of documentation sufficient to ensure Grantee compliance with the terms of the Agreement; and (2) implement internal controls and processes to ensure deliverables are reviewed for compliance, timely approved, and invoices contain sufficient supporting documentation. Management agreed with all findings. As of the 6-Month Follow-up, management had taken corrective actions that addressed the findings and recommendations.

Audit of Land Acquisition of Devils Garden - Alico, Inc. (Phase 2)

Report No. A-2425DEP-001, issued March 5, 2025

The objective of this audit was to determine if the Division adhered to the requirements for land acquisition of Devils Garden – Alico, Inc. (Phase 2) in accordance with applicable statutes, rules, and funding criteria. The final report contained three findings noting management: (1) did not document or maintain required communication and negotiation documentation in accordance with Florida Statutes and Florida Administrative Code; (2) did not follow some requirements for donated land in accordance with Florida Administrative Code; and (3) did not document or maintain required documentation regarding the abandonment of wells as required by the Option Agreement for Sale and Purchase (Option Agreement). We recommended management ensure: (1) all offers or counteroffers are documented in writing, as required by Florida Statutes and all owner contact is documented and maintained in the appropriate acquisition file of the Division or acquiring agency, as required by the Florida Administrative Code; (2) all processes for donated land are followed as required by statutes and rule, and adequate documentation is maintained to demonstrate these processes have been followed; and (3) all documents are maintained and consist of complete and accurate records for projects including requirements set within executed Option Agreements. Management agreed with all findings.

Audit of Land Acquisition of Horse Creek Ranch

Report No. A-2425DEP-023, issued June 17, 2025

The objectives of this audit were to determine compliance with the Option Agreement (Agreement) and determine whether the Division conducted land acquisition activities in accordance with applicable laws and regulations. Based on our review, we determined the Division generally completed the tasks and deliverables in accordance with the Agreement and the final report contained no findings.

DIVISION OF WASTE MANAGEMENT

Audit of Petroleum Restoration Program Agency Term Contract GC785, Purchase Order C03BCC for Source Removal Activities with Advanced Environmental Technologies, LLC

Report No. A-2324DEP-008, issued July 23, 2024

6-Month Follow-up completed February 2025

The objectives of this audit were to: (1) Determine whether approved payments were supported by documentation as required for the Schedule of Pay Items and deliverable completion; (2) Determine whether Advanced Environmental Technologies, LLC, (Contractor) complied with the requirements of Purchase Order C03BCC (Purchase Order) and Agency Term Contract GC785; and (3) Evaluate management oversight of the Purchase Order, Whitfields Grocery (Facility) and Contractor. The final report contained two findings noting the Contractor: (1) received payment for some pay items that were not supported by the required documentation; and (2) utilized subcontractors that were not listed on the approved subcontractor listing. We recommended the Division of Waste Management (Division): (1) work with the Petroleum Restoration Program (PRP) and Site Manager to request reimbursement for the Schedule of Pay Item costs where required documentation was not provided; and (2) strengthen internal controls and work with the PRP to ensure the Contract Managers review the subcontractors used by contractors, ensure the Contractor is not reimbursed for work conducted by unapproved subcontractors, review the amount paid for work conducted under the Purchase Order and seek reimbursement from the Contractor for work performed by unapproved subcontractors. Management agreed with all findings. As of the 6-Month Follow-up, management had taken corrective actions that addressed the findings and recommendations.

Audit of Select Task Assignments Under Contract GW387 with Department of Health

Report No. A-2324DEP-013, issued July 26, 2024

6-Month Follow-up completed February 2025

The objectives of this audit were to: (1) Determine whether the Florida Department of Health (Contractor) complied with the requirements of Contract GW387 (Contract); (2) Determine whether approved payments were supported by documentation as required by the Contract and deliverable completion; and (3) Evaluate management oversight of the Contractor and Contract. The final report contained three findings noting: (1) some Division Programs not listed in the Contract were utilizing the Contract's services, and task requests and invoices were not always sent by or reviewed by the designated Program Task Manager, as required by the Contract; (2) task requests sent to the Contractor did not specify which Contract task was being requested; therefore, making it difficult to determine which task was to be performed, and what deliverable and documentation was required; and (3) the Contractor did not always comply with the requirements of the Contract. We recommended the Division: (1) work with the Contract Manager to ensure task requests are only sent by a designated Program Task Manager and invoices and supporting documentation are reviewed and approved by the

appropriate designated Program Task Manager, in accordance with the Contract; (2) work with the Contract Manager and Program Task Managers on reviewing all tasks offered within the Contract and providing a task number, with each task requested, to the Contractor. We also recommended use of the Potable Well Survey and Sampling Request Cover Email, when required by the Contract, to ensure the appropriate task is performed and the required documentation and deliverables are provided by the Contractor; and (3) strengthen internal controls to ensure the Contract Manager and Program Task Managers are aware of the Contract's requirements and adequately review the invoices to ensure all required documentation is provided, is submitted timely, and is authorized under the Contract, prior to approving payment. Management agreed with all findings. As of the 6-Month Follow-up, management had taken corrective actions that addressed the findings and recommendations.

Audit of Purchase Order C19CFD with Professional Service Industries for Verification Sampling

Report No. A-2324DEP-022, issued September 19, 2024

6-Month Follow-up completed March 2025

The objectives of this audit were to: (1) Determine whether approved payments were supported by documentation as required by deliverable completion, Purchase Order C19CFD (Purchase Order), and the Environmental Forensic Site Investigation and Other Technical Support Services Contract (Contract); and (2) Evaluate management oversight of Professional Service Industries (Contractor), the Purchase Order, and terms of the Contract. The final report contained one finding noting the Contractor did not always comply with the requirements of the Purchase Order. We recommended the Division provide training to, and work with, the Contract Manager to ensure Contractors provide all required documentation that is complete, timely, and submitted in accordance with requirements of the Purchase Order and guidance documents. We also recommended the Division review their invoice review and approval process and ensure the process is compliant with the Contract's requirements. Management agreed with the finding. As of the 6-Month Follow-up, management had taken corrective action that addressed the finding and recommendation.

Audit of Purchase Order BA99CB/C03CFA with FRS Environmental Remediation, Inc.

Report No. A-2324DEP-025, issued November 20, 2024

6-Month Follow-up completed June 2025

The objectives of this audit were to: (1) Determine whether approved payments were supported by documentation as required for the Schedule of Pay Items and deliverable completion; (2) Determine whether the FRS Environmental Remediation, Inc. (Contractor) complied with the requirements of the Purchase Orders BA99CB/C03CFA (Purchase Orders), Agency Term Contract GC753 (Contract), and Department policies and guidance; and (3) Evaluate management oversight of the Purchase Orders, Clearwater City Fleet Maintenance site (Facility), and Contractor. The final report contained six findings noting: (1) the Contractor received payment for pay items that were not supported by the required documentation; (2) the Contractor performed off-site work

on property without obtaining a required Right-of-Entry Agreement; (3) the Contractor did not always submit written notification of field activities at least 7 calendar days prior to commencement of work, as required; (4) the Site Manager did not reduce the Contractor Performance Evaluation (CPE) score to reflect Contractor noncompliance; (5) the Department did not pay the correct amount for utility payments for the Facility; and (6) the Contractor did not meet required timeframes regarding invoice submission and groundwater samples, and the Division did not extend the Purchase Order end date as required. We recommended the Division: (1) work with PRP and Site Managers to review payments made for questioned Schedule of Pay Items costs, and request reimbursement for the Schedule of Pay Items costs where required documentation was not provided and strengthen the process for identifying and verifying that photo documentation supports the corresponding pay item; (2) work with PRP and Site Managers to review the requirements for CSX property site access and strengthen internal controls to ensure that the Procedures for CSX Property Site Access and Direct Payment for Railroad Flag Protection are completed by the Site Manager and the Contractor for this Facility; (3) work with PRP and Site Managers to review the requirements surrounding field activity notifications and ensure that DOH-Pinellas' instructions to contractors are consistent with PRP's requirement; (4) work with PRP and Site Managers to review and ensure the requirements for completing CPEs are followed; (5) work with PRP to strengthen internal controls surrounding the submission and payment of utility bills; and (6) work with PRP and Site Managers to review required timeframes and ensure time requirements are met. Management agreed with all findings. As of the 6-Month Follow-up, management had taken corrective actions that addressed the findings and recommendations.

Audit of Petroleum Restoration Program, Agency Term Contract Purchase Order C0DF23 with TERRA-COM Environmental Consulting, Inc.

Report No. A-2324DEP-028, issued October 29, 2024

6-Month Follow-up completed May 2025

The objectives of this audit were to: (1) Determine whether the approved payments were supported by documentation as required by the Schedule of Pay Items and deliverable completion; (2) Determine whether TERRA-COM Environmental Consulting, Inc. (Contractor) complied with the requirements of the Purchase Order C0DF23 (Purchase Order) and the Agency Term Contract GC785; and (3) Evaluate management oversight of the Purchase Order, Former Circle K 2726169 (Facility), and Contractor. The final report contained two findings noting: (1) proof of payment of agreed cost apportionment was not provided by the Contractor; and (2) documentation for Schedule of Pay Items was not adequately supported. We recommended the Division: (1) work with PRP to provide training to the Site Managers on Site Rehabilitation Funding Allocation Agreement payment requirements and follow-up procedures; and (2) work with PRP and the Site Manager to review the questioned Schedule of Pay Items and request reimbursement for the Schedule of Pay Items costs where required documentation was not provided. Management agreed with all findings. As of the 6-Month Follow-up, management had taken corrective actions that addressed the findings and recommendations.

Audit of Purchase Order C1C14D with WES Environmental, LLC.

Report No. A-2324DEP-036, issued December 13, 2024

6-Month Follow-up completed June 2025

The objectives of this audit were to: (1) Determine whether WES Environmental, LLC (Contractor) complied with the requirements of Purchase Order C1C14D (Purchase Order), Agency Term Contract GC832, and Department policies and guidelines, including deliverables and disbursements; and (2) Evaluate management oversight of the Purchase Order and Contractor. The final report contained one finding noting the Field Inspection Summary Forms completed during the Purchase Order contained inconsistencies and inaccuracies. We recommended the Division and PRP work with inspectors and Site Managers to ensure field inspections are completed in compliance with PRP requirements and Field Inspection Summary Forms contain accurate information. Management agreed with the finding. As of the 6-Month Follow-up, management had taken corrective action that addressed the finding and recommendation.

Audit of Purchase Order C2C2F2 with Ecotech Environmental Services for Site Assessment

Report No. A-2425DEP-007, issued February 12, 2025

The objectives of this audit were to: (1) Determine whether the approved payments were supported by documentation as required by the Schedule of Pay Items and deliverable completion; (2) Determine whether the Ecotech Environmental Services (Contractor) complied with the requirements of the Purchase Order C2C2F2 (Purchase Order) and the Agency Term Contract GC801; and (3) Evaluate management oversight of the Purchase Order, G-BAR Service Mart #201 (Facility), and Contractor. Based on our review, we determined the Contractor complied with the Purchase Order and the report contained no findings.

Audit of Purchase Order C2DF5B with Bismilah of USA, Inc.

Report No. A-2425DEP-009, issued April 7, 2025

The objectives of the audit were to: (1) Determine whether the Bismilah of USA, Inc. (Applicant) complied with the requirements of the Purchase Order C2DF5B (Purchase Order), including deliverables and disbursements, and any statutes deemed relevant; and (2) Evaluate management oversight of Purchase Order compliance. The final report contained one finding noting the Applicant received full payment even though backup documentation did not support the amounts charged or meet the requirements of the Purchase Order, and the invoice was not submitted by the Applicant as required. We recommended the Division implement controls over the Ethanol/Biodiesel Program that will strengthen the review process; including ensuring backup documentation is obtained, reviewed, and supports the amounts charged, and that the Division maintains documentation demonstrating approval of deliverables. We also recommended the Division review the payment made under the Purchase Order and seek reimbursement for line items that did not have the required backup documentation. Management agreed with the finding.

Audit of Waste Cleanup Pollution Response Contract Activities and Task Assignments for Contract HW685 with WSP USA, Inc.

Report No. A-2425DEP-010, issued June 27, 2025

The objectives of the audit were to: (1) Determine whether WSP USA, Inc. (Contractor) complied with the requirements of Contract HW685 (Contract) and Task Assignments; (2) Determine whether deliverables were completed in accordance with the Contract and Task Assignments, and whether approved payments were supported by documentation required by the Contract and Task Assignments; and (3) Evaluate Division oversight and internal controls over the Contractor's compliance with the Contract and Task Assignments. The final report contained one finding noting the invoice approved for payment did not contain supporting documentation in sufficient detail for a proper pre-audit and post-audit, as required by the Contract. We recommended the Division implement internal controls that will strengthen the payment approval process and ensure all charges for services rendered are submitted in sufficient detail for a proper pre-audit and post-audit; including, invoices are itemized by reimbursement amounts being requested, and supporting documentation is obtained that supports the itemized invoiced amounts. Management agreed with the finding.

DIVISION OF WATER RESTORATION ASSISTANCE

Audit of Agreement WG017 with Town of Lake Placid for Utility Septic to AWT Sewer

Report No. A-2324DEP-019, issued February 25, 2025

The objectives of this audit were to: (1) Determine whether payments and deliverables were completed in compliance with the requirements of the Agreement WG017 (Agreement); (2) Determine whether the Town of Lake Placid (Grantee) complied with the overall requirements of the Agreement; and (3) Evaluate Department oversight over the Grantee's compliance with the Agreement. The final report contained four findings noting: (1) the Grantee did not submit deliverables prior to submitting payment requests, and the Division of Water Restoration Assistance (Division) did not provide written acceptance of deliverables prior to the Grantee submitting payment requests, as required by the Agreement; (2) the Grantee received reimbursement for deliverables that were not completed in accordance with the Agreement or included ineligible expenses; (3) the Grantee did not always follow the provisions of the Agreement regarding subcontracting requirements; and (4) the Grantee did not always submit status reports in accordance with the Agreement. We recommended the Division: (1) provide training to Grant Managers to ensure deliverables are received and written acceptance is provided to the Grantee prior to submittal of payment requests, as required by the Agreement and ensure such documentation is maintained in the grant files; (2) provide training to Grant Managers and ensure deliverables are submitted, meet the requirements of the Agreement, and payment requests contain supporting documentation and are for eligible expenditures prior to approving payment; review payments made to the Grantee to determine whether any ineligible expenditures were reimbursed and seek reimbursement for any amount determined to be owed to the Department; (3) work with Grant Managers

to ensure the Grantee complies with all provisions required by the Agreement; and (4) work with Grant Managers to ensure the Grantee submits quarterly status reports in accordance with the Agreement. Management agreed with all findings.

Audit of Agreement LPA0446 with the Village of El Portal

Report No. A-2324DEP-033, issued October 15, 2024

The objectives of this audit were to: (1) Determine whether payments and deliverables were completed in compliance with the requirements of the Agreement LPA0446 (Agreement); (2) Determine whether the Village of El Portal (Grantee) complied with the overall requirements of the Agreement; and (3) Evaluate Department oversight of the Grantee's compliance with the Agreement. The final report contained two findings noting: (1) the Department did not provide clear acceptance of deliverables to the Grantee prior to reimbursement; and (2) the Grantee's compliance with the Agreement was not always met due to the timeline set within the Agreement. We recommended the Division: (1) provide training to Grant Managers to ensure written acceptance of deliverables is provided to the Grantee prior to payment, and such documentation is maintained in the grant files, as required by the Grant Agreement; and (2) ensure executed agreements do not contain provisions or due dates that cannot be met during the agreement period. Management agreed with all findings and, at the time the report was issued, had taken corrective actions that addressed the findings and recommendations.

OFFICE OF RESILIENCE AND COASTAL PROTECTION

Audit of Agreement 22ME1 with the Town of Longboat Key Beach Nourishment

Report No. A-2324DEP-014, issued October 21, 2024

The objectives of this audit were to: (1) Determine whether the Town of Longboat Key (Grantee) complied with the requirements of the Agreement 22ME1 (Agreement), including deliverables and disbursements; and (2) Evaluate Department oversight and internal controls of the Grantee's compliance with the Agreement. Based on our review, we found that not all the tasks and deliverables described in the Agreement were completed during the Agreement period. Based on discussions with the Office of Resilience and Coastal Protection (ORCP) staff, projects used to be funded in phases and task descriptions and deliverables between subsequent agreements may appear to be duplicative. However, there was a prior audit report issued during the same time period that this Agreement was executed. Based on the prior audit finding and the completion of management's corrective actions, we determined that internal control weaknesses found in this audit appear to have been corrected by the ORCP; therefore, there were no findings.

Audit of Agreement 22RRE03 with the City of Tampa

Report No. A-2324DEP-015, issued August 16, 2024

6-Month Follow-up completed February 2025

The objectives of this audit were to: (1) Determine whether the City of Tampa (Grantee) complied with the requirements of the Agreement 22RRE03 (Agreement), including deliverables and disbursements; and (2) Evaluate Department oversight and internal controls over the Grantee's compliance with the Agreement. The final report contained one finding noting the Grantee did not always comply with the requirements of the Agreement and received payment for expenditures and work completed outside the cost-reimbursement period. We recommended the ORCP implement stronger internal controls and provide training to Grant Managers to ensure Grant Managers understand agreement requirements, review deliverables timely, and ensure payments are not made for expenditures outside the cost-reimbursement period. Management agreed with the finding. As of the 6-Month Follow-up, management had taken corrective action that addressed the finding and recommendation.

Audit of Agreement 22FRP01 with Peace River Manasota Regional Water Supply Authority

Report No. A-2324DEP-020, issued March 26, 2025

The objectives of this audit were to: (1) Determine whether payments and deliverables were completed in compliance with the requirements of the Agreement 22FRP01 (Agreement); (2) Determine whether the Peace River Manasota Regional Water Supply Authority (Grantee) complied with the overall requirements of the Agreement; and (3) Evaluate Department oversight over the Grantee's compliance with the Agreement. The final report contained one finding which noted the Grantee submitted payment requests more frequently than allowed under the Agreement, documentary evidence was not provided as required, and some documents were not signed by a Florida-registered Professional Engineer as required. We recommended the ORCP implement stronger internal controls to ensure Grant Managers review and approve deliverables prior to approving payments, review the interim payments and obtain the documentary evidence including supporting documentation for all disbursements made where Exhibit A was accepted as a deliverable, and determine whether the subcontractor had fully performed its Project obligations described and subsequently reimbursed to the Grantee. Management agreed with the finding.

Audit of Agreement 22PLN69 with Town of Briny Breezes for Town-wide Vulnerability Assessment and Coastal Protection

Report No. A-2324DEP-031, issued February 18, 2025

The objectives of this audit were to: (1) Determine whether payments and deliverables were completed in compliance with the requirements of the Agreement 22PLN69 (Agreement); (2) Determine whether the Town of Briny Breezes (Grantee) complied with the overall requirements of the Agreement; and (3) Evaluate Department oversight over the Grantee's compliance with the Agreement. Based on our review, we determined the Grantee generally completed the tasks and deliverables in accordance with the Agreement and the final report contained no findings.

Audit of Agreement 22SRP11 with St. Johns River Water Management District for Bayard Point Land Acquisition

Report No. A-2324DEP-034, issued October 29, 2024

6-Month Follow-up completed April 2025

The objectives of this audit were to: (1) Determine if the St. Johns River Water Management District (Grantee) complied with the requirements of the Agreement 22SRP11 (Agreement), including deliverables and disbursements; and (2) Evaluate Department oversight and internal controls of the Grantee's compliance with the Agreement. The final report contained two findings noting the Grantee: (1) did not submit all the supporting documentation required by the Agreement prior to receiving reimbursement; and (2) received reimbursement for expenditures outside of the cost-reimbursement period and did not always provide the required supporting documentation. We recommended the ORCP: (1) provide training to Grant Managers and strengthen internal controls to ensure the Grantee provides all deliverables and adequate supporting documentation prior to reimbursement of grant funds; and (2) ensure the Grantee submits all required supporting documentation in sufficient detail for a proper pre-audit and post-audit. We also recommended ORCP review payments made to the Grantee to determine whether the Grantee received payment for any ineligible expenditures, and request reimbursement for any amount determined to be owed to the Department. Management agreed with all findings. Based on the 6-Month Follow-up, management had taken corrective actions to address the recommendations and one finding was closed. The remaining open finding will be reviewed again during the 12-Month Follow-up.

Audit of Agreement 23FL4 with Flagler County Board of County Commissioners

Report No. A-2425DEP-002, issued January 27, 2025

The objectives of this audit were to: (1) Determine whether the Flagler County Board of County Commissioners (Grantee) complied with the requirements of the Agreement 23FL4 (Agreement), including deliverables and disbursements; and (2) Evaluate Department oversight and internal controls of the Grantee's compliance with the Agreement. The final report contained two findings noting: (1) the Grantee did not always provide completed deliverables, timely quarterly reports, or proof of insurance; and (2) subcontracts and scopes of work referenced a prior agreement that included identical timeframe, tasks, and deliverables. We recommended management: (1) provide training to Grant Managers and strengthen internal controls to ensure supporting documentation for deliverables are complete before acceptance, status reports are submitted timely, and insurance requirements are met by the Grantee as required by the Agreement; ensure maintenance and retention of documentation is sufficient to ensure Grantee compliance with the terms of the Agreement; and (2) ensure tasks and deliverables in different agreements for the same Grantee are not identical and include specific tasks to be undertaken and ensure that supporting documentation relates to the same agreement in which payment is being requested. Management agreed with all findings.

Audit of Agreement MV475 with the Port of the Islands Marina Condominium Association, Inc.

Report No. A-2425DEP-003, issued March 26, 2025

The objectives of this audit were to: (1) Determine whether the Port of the Islands Marina Condominium Association, Inc. (Grantee) complied with the requirements of the Agreement MV475 (Agreement), including deliverables and reimbursements; and (2) Evaluate Department oversight over the Grantee's compliance with the Agreement. The final report contained three findings noting: (1) the Grantee received reimbursement for deliverables that were not completed in accordance with the Agreement; (2) the Grantee received reimbursement for ineligible costs and for unsupported salary expenditures; and (3) the ORCP did not provide written acceptance of deliverables prior to payment, as required by the Agreement. We recommended the ORCP: (1) implement internal controls and provide training to ensure Grant Managers understand the requirements of the Agreement and ensure sufficient documentation has been received prior to the approval of payment; (2) work with Grant Managers to provide training and ensure that only allowable expenditures are approved for payment, and review payments made to the Grantee for GPS trackers and seek reimbursement for any expenditures deemed ineligible; and (3) implement stronger internal controls to ensure Grant Managers provide written acceptance of deliverables as well as review agreement requirements to ensure sufficient documentation has been received prior to the approval of payment. Management agreed with all findings.

OFFICE OF TECHNOLOGY AND INFORMATION SERVICES

Cybersecurity Audit of Asset Management

Report No. A-2425DEP-006, issued May 13, 2025

This audit is confidential pursuant to Section 282.318(4)(g), Florida Statutes.

SUMMARY OF PRIOR YEARS AUDIT FOLLOW-UP

The OIG monitors the status of corrective actions for prior audit findings six months after report issuance, and biannually as necessary until corrective actions have been fully implemented or management has accepted the risk of not implementing corrective actions. During FY 2024-2025, the OIG conducted follow-up reviews for 26 audits, 11 of which were conducted in the same fiscal year that the audit report was issued and are summarized above in the Summary of Audits section. The other 15 follow-up reviews were conducted based on audit reports issued in prior OIG Annual Reports and are summarized below.

Audit of Topsail Hill Preserve State Park

Report No. A-2021DEP-019, issued January 13, 2022

24-Month Follow-up completed August 2024

The final report had six findings and as of the 24-Month Follow-up review, management had taken corrective actions to address all findings.

Enterprise Audit of Cybersecurity Continuous Monitoring

Report No. A-2122DEP-009, issued May 26, 2022

24-Month Follow-up completed September 2024

This audit is confidential pursuant to Section 282.318(4)(g), Florida Statutes.

Audit of Agreements CA-0315 and CA-0415 with Coral Reef Park Company, Inc.

Report No. A-2122DEP-016, issued May 5, 2023

12-Month Follow-up completed August 2024

18-Month Follow-up completed April 2025

The final report had 10 findings. We recommended the Division of Recreation and Parks (Division): (1) work with the Coral Reef Park Company, Inc. (Concessionaire) to ensure sales slips contain all information required in the Agreements CA-0415 at John Pennekamp State Park and CA-0315 at Bahia Honda State Park (Agreements); (2) work with the Concessionaire to ensure bank accounts are used as required by the Agreements; (3) work with Park management to ensure pre-approvals are obtained and Maintenance and Repair Plans, Environmental Protection Plans, and Safety Plans meet Division expectations as required; (4) work with the Park Manager and Concessionaire to ensure that required services outlined in the Agreements are being provided or if these services are no longer required, the Agreement should be amended to reflect updated service requirements; (5) work with the Park Manager and Concessionaire to ensure the Concessionaire is invoiced for the correct amount of vending machines as required; (6) work with Park management and the Concessionaire to ensure admission fees are collected and the full amount is submitted to the Department as required; (7) work with Park management and the Concessionaire to ensure Monroe County Surcharge requirements are being followed as required by Florida Statutes, ensure the surcharge collected is submitted to the Department in order for the surcharge collections to be provided to Monroe County, determine the amount of surcharge owed to Monroe County and collect the surcharge so that it can be provided to Monroe County per Florida Statutes; (8) work with Park management and the Concessionaire to ensure extensions are granted, as required by the Agreements; (9) work with Park management and the Concessionaire to ensure E-Verify employment eligibility verifications and sexual predator and offender searches are completed as required; and (10) work with the Park Manager to ensure Concessionaire Quarterly Evaluations are completed with accurate information to support the actual performance and compliance of the Concessionaire. Based on the 12-Month Follow-up, management had taken corrective actions to address five of the ten findings. As of the 18-Month Follow-up, management had taken corrective actions to address two findings, and the remaining three findings will be reviewed again during the 24-Month Follow-up.

Audit of Agreement with the Olustee Battlefield Citizens Support Organization, Inc.

Report No. A-2122DEP-019, March 27, 2023

18-Month Follow-up completed November 2024

24-Month Follow-up completed April 2025

The final report had seven findings. As of the 24-Month Follow-up review, management had taken corrective actions to address all findings.

Audit of the Agreement with Friends of Lovers Key, Inc., Citizen Support Organization

Report No. A-2223DEP-002, August 29, 2023

12-Month Follow-up completed September 2024

The final report had eight findings. As of the 12-Month Follow-up review, management had taken corrective actions to address all findings.

Review of Department Controls Regarding Surplus Property

Report No. A-2223DEP-013, December 2023

6-Month Follow-up completed July 2024

12-Month Follow-up completed February 2025

The final report had seven findings. As of the 12-Month Follow-up review, management had taken corrective actions to address all findings.

Audit of Anastasia State Park

Report No. A-2223DEP-014, November 2023

12-Month Follow-up completed January 2024

The final report had one finding. As of the 12-Month Follow-up review, management had taken corrective action to address the finding.

Cybersecurity Audit of Identity Management, Authentication, and Access Control Pursuant to Rule 50GG-2.003 (1), F.A.C.

Report No. A-2223DEP-017, issued August 7, 2023

12-Month Follow-up completed September 2024

18-Month Follow-up completed March 2025

This audit is confidential pursuant to Section 282.318(4)(g), Florida Statutes.

Audit of Department Fleet

Report No. A-2324DEP-001, issued May 7, 2024

6-Month Follow-up completed January 2025

The final report had five findings. We recommended the Department: (1) ensure that routine maintenance and Fleet repairs are conducted, documented, and reported by each program area in accordance with Department policy; (2) ensure that each program area completes documentation and reporting of Fleet vehicle usage in accordance with Department policy; (3) ensure that each employee follows WEX Card⁵ procedures in compliance with Department policy; (4) ensure that Fleet vehicle locations are accurately reported in FleetWave⁶, vehicles are stationed at the appropriately assigned location, and program areas assign Fleet vehicles to employees in accordance with the requirements

⁵ A dedicated fuel card assigned to each vehicle and is used to purchase fuel, lubricants, and car washes, as well as repairs and maintenance.

⁶ Statewide Fleet Maintenance Information System which is used for Fleet management and reporting.

of Florida Statutes, Florida Administrative Code and Department policy; and (5) expand Department policy to include security of Fleet assets and consistent guidelines to ensure Fleet Custodians' responsibilities are performed. Based on the 6-Month Follow-up, management had taken corrective action to address one finding and the remaining four findings will be reviewed again during the 12-Month Follow-up.

Cybersecurity Audit of Incident Response and Threat Handling

Report No. A-2324DEP-002, issued June 12, 2024

6-Month Follow-up completed January 2025

This audit is confidential pursuant to Section 282.318(4)(g), Florida Statutes.

Audit of Purchase Orders C03AF5/BB0B67 for Site Assessment Activities with Fortune 4, d/b/a Environmental Assessment and Consulting

Report No. A-2324DEP-003, March 2024

6-Month Follow-up completed October 2024

The final report had four findings. As of the 6-Month Follow-up review, management had taken corrective actions to address all findings.

Audit of Agreement MV433 with City of Crystal River

Report No. A-2324DEP-005, December 2023

6-Month Follow-up completed July 2024

The final report had two findings. As of the 6-Month Follow-up review, management had taken corrective actions to address all findings.

Audit of Agreement 22FRP89 with Town of Greenville for Southside Flooding Mitigation

Report No. A-2324DEP-007, March 2024

6-Month Follow-up completed October 2024

The final report had one finding. As of the 6-Month Follow-up review, management had taken corrective action to address the finding.

Audit of Florida Caverns State Park

Report No. A-2324DEP-012, issued May 3, 2024

6-Month Follow-up completed February 2025

12-Month Follow-up completed June 2025

The final report had six findings. We recommended the Division of Recreation and Parks work with the Florida Caverns State Park (Park) to ensure: (1) the revenue verification process is accurately followed in accordance with the Operations Manual; ensure all required documentation is maintained and uploaded into the Department's databases timely, in accordance with the Operations Manual and the Park Revenue Collection Procedures; (2) Firearm Activity Logs are completed and maintained; Park staff are

appropriately trained and certified to use Park firearms; approval request memos are executed timely and firearm usage does not fall outside of those approvals; and ammunition purchases are tracked, all usage is accurately documented, and ammunition is stored according to the Department's Firearm Use Standard and the Department's Health and Safety Manual; (3) background searches and Volunteer Agreements are completed prior to the start of Volunteer service at the Park, and all Volunteer records, including individual and group Volunteer Agreements, sexual predators and offender's registration searches, completed trainings, and hours of service are completed and maintained in VSys as required; (4) property tags are affixed to Park property items and inventory is conducted, the Repeater is properly accounted for, and fuel purchases are completed, documented, and maintained in accordance with the Operations Manual and Department procedures; (5) purchases for the Park are made in accordance with State guidelines and the PCard policy; review payments made to contractors for repairs and maintenance to buildings which fall under the responsibility of the Concessionaire, and seek reimbursement for any amount determined to be owed to the Department; and (6) all required Housing and Pet Approval Agreements for Park staff residing in the Park are properly executed and annual Park inspections are completed and documented in accordance with the Operations Manual. Based on the 6-Month Follow-up, management had taken corrective actions to address two of the six findings. As of the 12-Month Follow-up, management had taken corrective actions to address all but one finding which will be reviewed again during the 18-Month Follow-up.

Audit of Purchase Order B9DF31 with E.R. Albert Enterprises, Inc.

Report No. A-2324DEP-016, May 2024

6-Month Follow-up completed January 2025

The final report had three findings. As of the 6-Month Follow-up review, management had taken corrective actions to address all findings.

EXTERNAL PROJECT COORDINATION

Auditor General - Office of Inspector General, Internal Audit Activity Quality Assessment Review 2025-068, issued December 2024

Pursuant to Section 11.45(2)(i), Florida Statutes, the Auditor General reviewed the quality assurance and improvement program for the Office of Inspector General's internal audit activity in effect for the period July 2023 through June 2024. The Auditor General also reviewed compliance with specific provisions of Section 20.055, Florida Statutes, governing the operation of State agencies' offices of inspectors general internal audit activities. The objectives of this review were to evaluate the extent to which the Office of Inspector General's internal audit activity's charter, policies, and procedures, quality assurance and improvement program, work products and other selected programs, activities, and functions conform to applicable professional auditing standards and the Code of Ethics issued by the Institute of Internal Auditors; determine compliance with those provisions of Section 20.055, Florida Statutes, that relate to the operation of offices of inspectors general internal audit activities; and identify opportunities to enhance the Office of the Inspector General's internal audit activity's management and work

processes, as well as its value to Department management. Based on the Auditor General's review, *the quality assurance and improvement program related to the Department of Environmental Protection, Office of Inspector General's internal audit activity was adequately designed and complied with during the review period July 2023 through June 2024 to provide reasonable assurance of conformance with applicable professional 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 activity.*

Auditor General – State of Florida – Compliance and Internal Controls Over Financial Reporting and Federal Awards – 2025-162, issued March 2025

The objectives of this audit were to: (1) Obtain reasonable assurance about whether the State's basic financial statements as a whole were free from material misstatement, whether due to fraud or error, and to issue an auditor's report that included their opinions. (2) Express an opinion concerning whether the State's Schedule of Expenditures of Financial Assistance was presented fairly, in all material respects, in relation to the State's basic financial statements as a whole. (3) Obtain an understanding of internal controls over financial reporting and internal control over compliance for each major Federal awards program or program cluster, assess the control risk, and perform tests of controls, unless the controls were deemed to be ineffective. (4) Express opinions concerning whether the State complied, in all material respects, with Federal statutes, regulations, and the terms and conditions of Federal awards that may have a direct and material effect applicable to each of the major Federal awards programs and program clusters. (5) Determine whether management had taken appropriate actions to correct deficiencies noted in our previous audit reports. (6) Assess the reasonableness of the Summary Schedule of Prior Audit Findings prepared by the State. There were no findings related to the Department.

Office of Program Policy Analysis and Accountability (OPPAGA)

The Inspector General coordinated inquiries from OPPAGA for three research projects which were closed without issuing a formal report. Those research projects were related to Permitting, Environmental Issues, and Boat Ramps.

Department of Financial Services – Review of Contract Management and Monitoring Processes, issued August 2024

The objective of the review was to determine if the Department was complying with contract deliverables and monitoring efforts. The review determined that the Department had implemented internal controls regarding contract management and monitoring which are adequate, with the exception of a few areas noted during the review. It was recommended that the Department consider improving the monitoring processing to include directions regarding how to perform monitoring and the documentation required to demonstrate the Department's monitoring efforts. In addition it was recommended that the Department continue to provide guidance and training requiring contract managers or contract monitoring units to complete an annual risk assessment and monitoring plan at

the beginning of each fiscal year. Lastly, it was recommended that the Department continue to provide guidance and training requiring the contract manager to maintain adequate documentation, reconciliation reports are completed, ensure that grant close-out procedures are being performed for all applicable grant agreements, ensure the applicable Florida Statute(s) are complied with, and maintained in the contract manager's files.

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:

- ✓ Conduct, supervise, and coordinate investigations designed to detect, deter, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses in the Department.
- ✓ Receive complaints and coordinate all activities of the Department, as required by the Whistle-blower's Act pursuant to Sections 112.3187 – 112.31895, F.S.
- ✓ Receive and consider the complaints which do not meet the criteria for an investigation under the Whistle-blower's Act and conduct, supervise, or coordinate such inquiries and investigations as the Inspector General deems appropriate.
- ✓ Report expeditiously to the Department of Law Enforcement or other law enforcement agencies, as appropriate, whenever the Inspector General has reasonable grounds to believe there has been a violation of criminal law.
- ✓ Conduct investigations and other inquiries free of actual or perceived impairment to the independence of the Inspector General or the staff in the OIG.
- ✓ Submit 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
- ✓ Submit 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.

The Internal Investigations Section received 359 complaints and closed 364, of which 27 were investigations. Of the 27 investigations completed, there were no allegations referred to Law Enforcement.

INVESTIGATION SUMMARIES

II-01-07-2023-227

Complaint received from a former employee regarding allegations of retaliation. The investigation determined there was no credible evidence to support the alleged violation of DEP Directive 436 Discrimination, Harassment and Sexual Harassment and the alleged violation was Not Sustained.

II-01-07-2023-293

Complaint received from the Bureau of Human Resource Management regarding allegations of harassment and conduct unbecoming by an employee. The investigation determined 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-01-07-2024-063

Complaint received from management regarding allegations of potential theft. The investigation found no substantial evidence to prove who took the missing money and the alleged violation of the DEP Directive 435 F (5) Violation of Law or Department Rules and DEP Directive 435 F (6)(a) Conduct Unbecoming a Public Employee was Not Sustained.

II-01-26-2024-084

Anonymous complaint received regarding alleged violations of the DEP Directive 435 F (5) Violation of Law or Department Rules, DEP Directive 435 F (6)(c) Conduct Unbecoming a Public Employee, and DEP Directive 425 (7)(a) Recording Attendance and Leave. Based on the investigation, DEP Directive 435 F (5) Violation of Law or Department Rules and DEP Directive 435 F (6)(c) Conduct Unbecoming a Public Employee were determined to be a Policy Matter. Additionally, there was insufficient evidence to prove or disprove the employees worked their personal business on Department time and the alleged violation of DEP Directive 425 (7)(a) Recording Attendance and Leave was Not Sustained. The investigation identified an ancillary investigation concern and violation of DEP ADM 401 Dual Employment and Dual Compensation Policy was Sustained.

II-01-14-2024-142

Complaint received from the Bureau of Human Resource Management regarding allegations of sexual harassment and conduct unbecoming by an employee. The investigation determined 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. Further, based on the lack of corroborating evidence, the alleged violation of DEP Directive 436 Discrimination, Harassment and Sexual Harassment was Not Sustained.

II-01-12-2024-152

Complaint received from the Bureau of Human Resource Management regarding allegations of conduct unbecoming by an employee. The investigation determined 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-01-07-2024-166

Complaint received from a former employee regarding allegations of violation of law or Department rules, conduct unbecoming and discrimination, harassment and sexual harassment by management. The investigation determined there was no evidence to substantiate the alleged violation and DEP Directive 435 F (5) Violation of Law or Department Rules was Not Sustained. Based on sworn testimony, it was determined the subject's conduct did not comport with the DEP Directive 435 F (6)(a) Conduct Unbecoming a Public Employee and DEP Directive 436 Discrimination, Harassment and Sexual Harassment and the alleged violations were Sustained.

II-01-07-2024-182

Complaint received from a former employee regarding allegations of a hostile work environment and conduct unbecoming by management. The investigation determined the subject's conduct did not comport with the DEP Directive 436 Discrimination, Harassment and Sexual Harassment/Hostile Work Environment and DEP Directive 435 F (6)(a) Conduct Unbecoming a Public Employee and the alleged violations were Sustained.

II-01-12-2024-211

Complaint received from management regarding alleged violation of the DEP Directive 420 5 (b) Drug-Free Workplace and Drug Testing by an employee. The investigation determined the employee violated the directive and the alleged violation was Sustained. The investigation identified an ancillary investigative concern and violation of the DEP Directive 435 F (4) Insubordination and DEP Directive 425 (3)(g) Core Time/Hours were Sustained.

II-01-07-2024-223

Complaint received from management regarding allegations of conduct unbecoming by an employee. The investigation determined the employee's conduct did not comport with the DEP Directive 435 F (6)(a) Conduct Unbecoming a Public Employee and the alleged violation was Sustained. The investigation identified an ancillary investigative concern and violation of the DEP Directive 435 (6)(a) and (c) Conduct Unbecoming a Public Employee were Sustained.

II-01-07-2024-246

Complaint received from management regarding allegations of conduct unbecoming and discrimination and harassment by an employee. The investigation determined the subject's conduct did not comport with the DEP Directive 435 F (6)(a) Conduct Unbecoming a Public Employee and DEP Directive 436 Discrimination, Harassment and

Sexual Harassment and the alleged violations were Sustained. The investigation identified ancillary investigative concerns of alleged conduct unbecoming; however, the allegations could not be corroborated, and the DEP Directive 435 F (6)(a) Conduct Unbecoming a Public Employee was Not Sustained.

II-01-07-2024-293

Complaint received from management regarding allegations of conduct unbecoming and discrimination, harassment and sexual harassment by an employee. The investigation determined the subject's conduct did not comport with the DEP Directive 435 F (6)(a) Conduct Unbecoming a Public Employee and DEP Directive 436 Discrimination, Harassment and Sexual Harassment and the alleged violations were Sustained.

II-01-07-2024-305

Complaint received from management regarding allegations of conduct unbecoming and harassment by an employee. The investigation determined the subject's conduct did not comport with DEP Directive 435 F (6)(a) Conduct Unbecoming a Public Employee and the alleged violation was Sustained. The investigation further determined the subject's behavior did not meet the definition of harassment and the alleged violation of the DEP 436 Discrimination, Harassment and Sexual Harassment was Unfounded.

II-01-07-2024-306

Complaint received from the Bureau of Human Resource Management regarding allegations of aggressive behavior by an employee. The investigation determined the subject's behavior did not comport with the DEP Directive 435 F (6)(a) Conduct Unbecoming a Public Employee and the alleged violation was Sustained.

II-01-02-2024-307

Complaint received from management regarding allegations of an employee falsifying their timesheet. The investigation determined the subject had not reported to work on time and had repeatedly falsified their timesheet and the alleged violation of the DEP Directive 425 Attendance and Leave (7) Recording Attendance & Leave was Sustained.

II-01-02-2024-342

Complaint received from the Bureau of Human Resource Management regarding allegations of misconduct by an employee. The investigation determined the subject's conduct did not comport with the DEP Directive 435 F (7) Misconduct, and the alleged violation was Sustained.

II-01-07-2024-350

Complaint received from a former employee regarding allegations of negligence and violation of law and department rules by management. The investigation determined there was no evidence to support the allegation of negligence and alleged violation of the DEP Directive 435 F (2) Negligence was Not Sustained. Based on the subject's testimony, the alleged violation of DEP 435 F (5) Violation of Law or Department Rules was Sustained.

The investigation identified ancillary investigative concerns which were referred to management to address.

II-01-14-2024-351

Complaint received from the Bureau of Human Resource Management regarding allegations of conduct unbecoming and sexual harassment and harassment by an employee. The investigation determined the subject's conduct did not comport with the DEP Directive 435 F (6)(a) Conduct Unbecoming a Public Employee and their behavior met the definition of harassment in DEP Directive 436 Discrimination, Harassment and Sexual Harassment and the alleged violations were Sustained. However, the investigation determined the allegations did not rise to the level of sexual harassment as defined in the directive and the alleged violation of DEP Directive 436 Discrimination, Harassment and Sexual Harassment was Unfounded.

II-01-07-2024-360

Complaint received from the Bureau of Human Resource Management regarding allegations of conduct unbecoming and sexual harassment by an employee. The investigation found no evidence to support the alleged violation of sexual harassment, and the DEP Directive 436 Discrimination, Harassment and Sexual Harassment was Unfounded. However, the investigation determined the employee'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-01-23-2025-026

Complaint received from management regarding allegations of misuse of a state-owned computer by an employee. The investigation determined the subject's conduct did not comport with the DEP Directive 390 Information Technology Resource Security and DEP Directive 435 F (6)(c) Conduct Unbecoming a Public Employee and the alleged violations were Sustained.

II-01-07-2025-027

Complaint received from management regarding allegations of unfair and discriminatory treatment by a manager. The investigation determined the subject's behavior did not comport with the DEP Directive 435 F (6)(a) Conduct Unbecoming a Public Employee and the alleged violation was Sustained. However, the investigation determined there was no substantial evidence to support the subject's behavior met the definition of discrimination as defined by DEP Directive 436 Discrimination, Harassment and Sexual Harassment and the alleged violation was Not Sustained.

II-01-06-2025-066

Complaint received from the Bureau of Human Resource Management regarding alleged violation of DEP 435 F (5) Violation of Law or Department Rules by an employee. During the investigation, the subject was terminated from their position, and the case was closed as Completed.

II-01-03-2025-068

Complaint received from management regarding allegations of hostile work environment and conduct unbecoming by an employee. The investigation determined the subject's conduct did not comport with the DEP Directive 435 F (6)(a) Conduct Unbecoming a Public Employee and DEP Directive 436 Discrimination, Harassment and Sexual Harassment and the alleged violations were Sustained.

II-01-07-2025-069

Complaint received from the Bureau of Human Resource Management regarding allegations of a manager creating a hostile work environment. During the investigation, the subject resigned, and the case was closed as Completed.

II-01-18-2025-081

Complaint received from the Bureau of Human Resource Management regarding allegations of conduct unbecoming, discrimination and harassment by a manager. The investigation determined the subject's behavior did not comport with the DEP Directive 435 F (6)(a) Conduct Unbecoming a Public Employee and while their behavior did not meet the definition of discrimination as defined in the DEP Directive 436 Discrimination, Harassment and Sexual Harassment, it did meet the definition of harassment as defined by the directive. Therefore, the alleged violations were Sustained.

II-01-07-2025-096

Complaint received from the Bureau of Human Resource Management regarding allegations of conduct unbecoming and sexual harassment by an employee. The investigation determined the subject's behavior did not meet the definition of sexual harassment as defined by the DEP Directive 436 Discrimination, Harassment and Sexual Harassment and the alleged violation was Not Sustained. The investigation determined the subject's behavior did not comport with the DEP Directive 435 F (6) Conduct Unbecoming a Public Employee and the alleged violation was Sustained. Lastly, the subject admitted to violating the DEP Directive 420 Drug-Free Workplace and Drug Testing and the alleged violation was Sustained.

II-01-12-2025-126

Complaint received from the Bureau of Human Resource Management regarding allegations of conduct unbecoming by an employee. The investigation determined 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.

RECOMMENDED CORRECTIVE ACTIONS

CORRECTIVE ACTION

Internal Investigations may make recommendations for the purpose of process improvement or corrective action. These recommendations are provided to management and are tracked to completion. There was one program recommendation provided in investigative reports during FY 2024-2025. The recommendation was agreed to and corrective action was taken by management.

ACCREDITATION



The Commission for Florida Law Enforcement Accreditation (CFA) is an accreditation program recognized as a means of maintaining the highest standards of professionalism for independent investigations based on meeting specific requirements and prescribed standards. In addition, the CFA requires compliance with the General Principles and Standards for Offices of Inspector General when conducting investigations.

As part of the OIG's continuing effort to better accomplish its mission, the Investigations Section pursued reaccreditation through the CFA. This Commission accredits law enforcement agencies and Offices of Inspectors General within the State of Florida that attain specific standards for operations, investigations, and other activities. The OIG's Investigations Section achieved reaccreditation with Excelsior Recognition in October 2024.



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