



Department of Environmental Protection Office of Inspector General

March 16, 2026

Report A-2526DEP-009

Audit of Agreement 22FRP67 with the Town of Juno Beach

INTRODUCTION

The Florida Department of Environmental Protection (Department) Office of Inspector General (OIG) conducted an audit of Agreement 22FRP67 (Agreement) with the Town of Juno Beach (Grantee). This audit was initiated as a result of the OIG Annual Audit Plan for Fiscal Year 2025-2026.

AUDIT SCOPE, OBJECTIVES, AND METHODOLOGY

The scope of the audit included the activities, records, and disbursements associated with the Agreement between the Department and the Grantee, from October 24, 2022, to present activities. The objectives of the audit were to:

1. Determine whether the Grantee complied with the requirements of the Agreement, including deliverables and disbursements.
2. Evaluate Department oversight and internal controls over the Grantee's compliance with the Agreement.

To achieve our audit objectives, our methodology included:

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

BACKGROUND

Pursuant to Section 380.093, Florida Statutes (F.S.), the Department's Office of Resilience and Coastal Protection (ORCP) administers the Resilient Florida Grant Program. The program aims to protect Florida's inland waterways, coastlines, and shores against flooding and sea level rise by providing grants to counties, municipalities, and water management districts to analyze vulnerabilities and implement adaptation and mitigation projects.

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The Agreement was executed on October 24, 2022, and set to expire on September 20, 2026. However, the work funded under the Agreement was completed and the Agreement was closed out on November 21, 2024. The project description included installation of a new drainage system along Universe Boulevard in Juno Beach between the Atlantic Ocean and Atlantic Intercoastal Waterway to mitigate damage from flooding due to heavy rain and sea-level rise (Project). This was a cost-reimbursement Agreement with eligible expenses limited to the budget category of Contractual Services (Subcontractors). Funding for the Agreement totaled \$2,100,000.00 with \$1,050,000.00 sourced from Grantee match funding. The original Agreement contained 2 tasks; however, the Agreement was amended on September 11, 2023, which combined the work into one task as shown in the tables below. The Grantee received a single reimbursement payment on October 24, 2024, in the amount of \$1,050,000.00.

Original Agreement						
Task No.	Task Title	Budget Category	Grant Amount	Match Amount	Task Start Date	Task End Date
1	Construction	Contractual Services	\$997,000	\$998,000	Upon Execution	6/30/2026
2	Project Management	Contractual Services	\$53,000	\$52,000	Upon Execution	6/30/2026
Total			\$1,050,000	\$1,050,000		

Amendment 1						
Task No.	Task Title	Budget Category	Grant Amount	Match Amount	Task Start Date	Task End Date
1	Construction	Contractual Services	\$1,050,000	\$1,050,000	Upon Execution	6/30/2026
Total			\$1,050,000	\$1,050,000		

RESULTS OF AUDIT

During the audit, we reviewed the Grantee's compliance with the requirements of the Agreement, deliverables, disbursements, ORCP oversight, and internal controls. Based on our review we found the following:

Tasks and Deliverables

As previously stated, the original Agreement contained two tasks; however, no deliverables were completed until after execution of Amendment 1. Amendment 1 contained one task with five deliverables. We determined most deliverables were submitted in accordance with the Agreement; however, they were not always timely approved, as summarized below.

Task 1: Construction

Task 1 required the Grantee to complete all construction activities related to the removal of existing facilities and installation of new stormwater elements in accordance with the Drainage Improvement Plans for Universe Boulevard. Task 1 had five deliverables:

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- 1.1: List of permit type, number, and issuing entity for all local, state, and federal permits required for the Project.
- 1.2: A copy of the final design and record (as-built) drawings.
- 1.3: A Certificate of Completion signed by a Florida-registered Professional Engineer.
- 1.4: Coordinate final site visit with Department and submit the Closeout Site Visit Form received from assigned Field Agent.
- 1.5: Quarterly Project management reports signed by a Florida-registered Professional Engineer, or other authorized representative in responsible charge of the Project, to include: a summary of project and site inspection(s); meeting minutes to all attended meetings; and field notes.

Deliverables 1.2, 1.3, 1.4, and 1.5 were submitted in accordance with the Agreement. For 1.1, our review determined the Grantee provided the required permit information for the Town of Juno Beach permit. Based on correspondence between the Grantee and the Grant Manager, our review determined a permit was also obtained from Palm Beach County. However, the Grantee did not provide the required information for the county permit although this deliverable was accepted as complete.

Written Acceptance of Deliverables

The Agreement states, *All deliverables must be received and accepted in writing by Department's Grant Manager before payment.... If Department's Grant Manager does not accept the deliverables within 30 days of receipt, they will be deemed rejected.* Our review determined the Department's Grant Manager provided written acceptance of all deliverables. However, we noted that some deliverables were not approved within the 30-day timeframe.

Payments and Match

According to the Agreement, the Grantee may submit a payment request following the full or partial completion of deliverables and acceptance by the Department's Grant Manager. Each payment request must be submitted using Exhibit C, Payment Request Summary Form and be accompanied by the Deliverable Acceptance Letter, Exhibit A, Progress Report Form, and supporting fiscal documentation.

Based on our review, the Grantee submitted a payment request for the full amount of the grant on July 24, 2024. The Department returned the initial request to the Grantee with corrections requested and additional documentation needed. The Grantee resubmitted the payment request on September 23, 2024, and the Department returned the request to the Grantee a second time with corrections requested. Based on our review of the final Exhibit C forms and the invoices provided, we determined the Grantee's request for reimbursement and match funding consideration was for the appropriate budget categories, within the reimbursement period, and did not exceed the budget amounts outlined in the Agreement. The Grantee received one payment upon completion of the Project in the amount of \$1,050,000.

Additional Requirements

Quarterly Progress Reports

Per the Agreement, the Grantee shall submit status reports quarterly, and quarterly progress reports were due no later than 20 days following the completion of the quarterly reporting period. Based on our review, 8 quarterly progress reports were submitted by the Grantee, and the reports generally adhered to the terms outlined in the Agreement.

Insurance

The Agreement required the Grantee, at its sole expense, shall maintain insurance coverage to include Commercial General Liability Insurance, Commercial Automobile Insurance, and Workers' Compensation and Employer's Liability Coverage. Additionally, the Grantee shall require its sub-grantees and/or subcontractors to maintain the same. Based on our review, we found that the Grantee complied with the terms of this requirement.

Subcontractor Documentation

The Agreement stated, *for all grant agreements that include Contractual Services as an expenditure category, the Grantee must submit Exhibit H, Contractual Services Certification, and all required supporting documentation for all contractors conducting work under the grant agreement, prior to requesting payment that includes contractual services.* Based on our review, the Grantee provided the required subcontractor documentation prior to submitting a request for a reimbursement payment that included contractual services.

Project Photos

Per the Agreement, the Grantee must submit Exhibit G, Photo Release Form, with the first submission of deliverables and reports (Exhibit A and F) that include photos. Our review determined that the Photo Release Form was not obtained from the Grantee. However, during the audit, the Grant Manager requested the form from the Grantee and it was provided by the Grantee on November 18, 2025.

Department Logo and Funding Source Disclosure

Per the Agreement, the Grantee agreed to include the Department's logo on all publications, printed reports, maps, audiovisuals (including videos, slides, and websites), and similar materials, as well as the following funding language: *This work was funded in part through a grant agreement from the Florida Department of Environmental Protection's Office of Resilience and Coastal Protection Resilient Florida Program. The views, statements, findings, conclusions, and recommendations expressed herein are those of the author(s) and do not necessarily reflect the views of the State of Florida or any of its subagencies.* The Grantee's website contained 2 newsletter publications and a Request for Proposal issued by the Grantee, all of which discussed the Project but did not mention the Department's name, contain the Department's logo, nor the required funding language.

Final Report

The Agreement stated the Grantee must submit Exhibit F, Final Project Report Form, prior to requesting final payment. Although the Grantee submitted their payment request

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prior to submitting the Exhibit F, Final Project Report Form, payment was not approved and disbursed until after the form had been submitted and accepted by the Department.

Florida Certified Contract Manager (FCCM) Certification

Per Section 215.971(2)(a)2., F.S., *...each grant manager responsible for agreements in excess of \$100,000 annually must complete the training and become a certified contract manager as provided under s. 287.057(15).* Based on a review of the certification list obtained from the Department of Management Services, all Grant Managers assigned to the Agreement from the time of its execution until completion are listed as active on the Florida Certified Contract Manager list.

CONCLUSION

During the audit, we reviewed the Grantee's compliance with the requirements of the Agreement, deliverables, disbursements, ORCP oversight, and internal controls. Based on our review, we determined the Grantee completed the Project as tasked in the Agreement; however, we noted some areas where internal controls could be strengthened. Our finding and recommendation are listed below.

FINDING AND RECOMMENDATION

Finding 1: Required Documentation: The Grantee did not provide a photo release form, required permit information, and did not include funding language required by the Agreement.

Based on our review, the Grantee did not provide a Photo Release Form with submission of photos and did not include the Department's logo or funding language required by the Agreement. Additionally, the Grantee did not provide all required permit information.

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Permit Information

For deliverable 1.1, the Grantee was required to submit a *List of permit type, number, and issuing entity for all local, state, and federal permits required for the Project*. Our review determined the Grantee provided the required permit information for the Town of Juno Beach permit but did not provide the required information for a county permit.

Recommendation:

We recommend ORCP provide training to Grant Managers and strengthen internal controls to ensure required photo release forms are obtained, Grantee publications relating to projects funded by the grant program contain the required Department logo and funding source disclosure, and required permit information is provided by the Grantee.

Management's Response:

The Program agrees with the finding and continues to monitor and strengthen internal controls for Grant Managers to address this finding. The Program maintains comprehensive SOPs and QAQC Checklists for Grant Managers related to all grant management activities – from grant agreement drafting to closeout. Specifically, the Grant Manager Deliverable QAQC Checklist includes steps to request the Exhibit G, Photo Release Form, if there were photos included in the deliverables; and to verify whether the DEP Logo and Funding Source disclaimer language was included, if applicable. The Exhibit A, Progress Report Form, SOP also includes a step to request the Exhibit G, Photo Release Form, if photos were included with the Exhibit A.

All deliverables are reviewed by the Grant Manager and Environmental Manager prior to acceptance; and some deliverables are also reviewed by either a Second Grant Manager or a Section Lead in addition to those standard reviewers. The Grantee submitted confirmation of the approval of the County permit, so the DEP Grant Manager should have requested the remaining deliverable 1.1 permit requirements (permit type and number). The Program will ensure all required deliverable information and documentation is provided prior to deliverable acceptance.

The Program updated the Attachment 6, Program Specific Requirements, in September 2025 to clarify and better define the types of grant work products that require the addition of the DEP Logo and Funding Source disclaimer language as we believe that the previous language was too broad and would be too difficult for Grant Managers to verify (e.g., newsletters published on the grantee's website).

STATEMENT OF ACCORDANCE

Statement of Accordance

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

This audit was conducted pursuant to Section 20.055, F.S., and in accordance with *Government Auditing Standards*, as published by the United States Government Accountability Office, and *Principles and Standards for Offices of Inspectors General*, as published by the Association of Inspectors General. The audit was conducted by Carrie Cook and supervised by Susan Cureton.

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives.

We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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