April 9, 2026 Report A-2526DEP-016

Audit of Agreement 23PLN74 with the Town of Pembroke Park

INTRODUCTION

The Florida Department of Environmental Protection (Department) Office of Inspector General (OIG) conducted an audit of Agreement 23PLN74 (Agreement) with the Town of Pembroke Park (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 18, 2023, to December 31, 2025. The objectives of the audit were to:

1. Determine whether approved payments for Agreement expenditures were supported by documentation that met reimbursement requirements and verified completion of required deliverables.
2. Evaluate Department oversight and 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.

The Agreement was executed on October 18, 2023, and expired on June 30, 2025. However, the work funded under the Agreement was certified as complete and the

Agreement was closed out on April 14, 2025. The project description stated that the project would be comprised of a comprehensive Vulnerability Assessment pursuant to Section 380.093, F.S., for the Grantee. This was a cost-reimbursement Agreement with eligible expenses limited to the budget category of Contractual Services (Subcontractors). Funding for the Agreement totaled $200,000. This Agreement did not require a funding match from the Grantee. The Agreement contained six tasks as shown in the table below.

Task No.	Task Title	Budget Category	Grant Amount	Task Due Date
1	Kick Off Meeting	Contractual Services	$5,000.00	3/31/2025
2	Acquire Background Data	Contractual Services	$55,000.00	3/31/2025
3	Critical & Regionally Significant Asset Inventory	Contractual Services	$10,000.00	3/31/2025
4	Exposure Analysis	Contractual Services	$32,500.00	3/31/2025
5	Sensitivity Analysis	Contractual Services	$32,500.00	3/31/2025
6	Final Vulnerability Assessment Report	Contractual Services	$65,000.00	3/31/2025
		Total:	**$200,000.00**	

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 Agreement contained six tasks. The six tasks were comprised of a total of seventeen deliverables as outlined below.

Task 1: Kick Off Meeting

Task 1 required the Grantee to develop an overall project management plan, address initial actions, and conduct a kick-off meeting for the project to discuss the project scope, goals, schedule, key milestones, and deliverables. Task 1 had four deliverables.

- *1.1: meeting agenda to include location, date, and time of meeting;*
- *1.2: meeting sign-in sheets or attendance records with attendee names and affiliation;*
- *1.3: a copy of the presentation(s) and any materials created for distribution at the meeting, as applicable; and*
- *1.4: kick-off meeting minutes, which documents all decisions and agreed upon outcomes of the meeting.*

Task 2: Acquire Background Data

Task 2 required the Grantee to research and compile the data needed to perform the Vulnerability Assessment (VA), based on the requirements as defined in Section 380.093, F.S., Resilient Florida Program's GIS Data Standards (Exhibit I), and the 2017 National Oceanic and Atmospheric Administration intermediate-high and intermediate-low projections for 2040 and 2070. Three main categories of data were required to perform the VA: 1) critical and regionally significant asset inventory, 2) topographic data, and 3) flood scenario-related data. GIS metadata should incorporate a layer for each of the four asset classes as defined in paragraphs 380.093(2)(a)1-4, F.S. Task 2 contained three deliverables:

- *2.1: a technical report to outline the data compiled and findings of the gap analysis;*
- *2.2: a summary report to include recommendations to address the identified data gaps and actions taken to rectify them, if applicable; and*
- *2.3: GIS files with appropriate metadata of the data compiled, to include locations of critical assets owned or maintained by the Grantee as well as regionally significant assets that are classified and as defined in paragraphs 380.093(2)(a)1-4, F.S.*

<u>Task 3: Critical and Regionally Significant Asset Inventory</u>
Task 3 specified that the Grantee would identify all critical and regionally significant assets meeting the definitions in Section 380.093, F.S. that are impacted by flooding and sea level rise, specifying for each asset the flood scenario(s) impacting the asset. Task 3 was comprised of two deliverables.

- *3.1: a list or spreadsheet of critical and regionally significant assets that are impacted by flooding and sea level rise, prioritized by area or immediate need, which contains the critical assets attributes required by Exhibit I and identifies which flood scenario(s) impacts each asset; and*
- *3.2: GIS files and associated metadata.*

<u>Task 4: Exposure Analysis</u>
For Task 4, the Grantee was required to perform an exposure analysis to identify the depth of water caused by each sea level rise, storm surge, and/or flood scenario. This task included two deliverables.

- *4.1: a draft Vulnerability Assessment report that provides details on the modeling process, type of models utilized, and resulting tables and maps illustrating flood depths for each flood scenario; and*
- *4.2: GIS files with results of the exposure analysis for each flood scenario as well as the appropriate metadata that identifies the methods used to create the flood layers.*

<u>Task 5: Sensitivity Analysis</u>
Task 5 required the Grantee to perform the sensitivity analysis to measure the impact of flooding on assets and to apply the data from the exposure analysis to the inventory of critical assets created in the Acquire Background Data Task. This task included two deliverables.

- *5.1: a draft Vulnerability Assessment report that provides details on the findings of the exposure analysis and the sensitivity analysis, and includes visual presentation of the data via maps and tables, based on the statutorily-required scenarios and standards; and*
- *5.2: an initial list of critical and regionally significant assets that are impacted by flooding. The list of critical and regionally significant assets must be prioritized by area or immediate need and must identify which flood scenario(s) impacts each asset.*

Task 6: Final Vulnerability Assessment Report
Task 6 specified that the Grantee would finalize the Vulnerability Assessment (VA) report pursuant to the requirements in s. 380.093, F.S. The final VA needed to include all results from the exposure and sensitivity analyses, a summary of identified risks, and a list of critical and regionally significant assets impacted by flooding and sea-level rise. This final task included four deliverables.

- *6.1: Final Vulnerability Assessment Report that provides details on the results and conclusions, including illustrations via maps and tables, based on the statutorily-required scenarios and standards in s. 380.093, F.S.;*
- *6.2: a final list of critical and regionally significant assets that are impacted by flooding. The list of critical and regionally significant assets must be prioritized by area or immediate need and must identify which flood scenario(s) impacts each asset;*
- *6.3: all electronic mapping data used to illustrate flooding and sea level rise impacts identified in the VA, to include the geospatial data in an electronic file format and GIS metadata; and*
- *6.4: a signed Vulnerability Assessment Compliance Checklist Certification (Exhibit I).*

Based on our review, we determined the Grantee submitted the project deliverables in accordance with the Agreement. Because the tasks and deliverables for this project were closely interconnected, the review and acceptance of certain deliverables relied upon the receipt, review and acceptance of other deliverables. Accordingly, this review confirmed that all seventeen deliverables were evaluated, returned for revisions when necessary, and ultimately approved by the Grant Manager in alignment with the Agreement's requirements.

Payments
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.

The Grantee received three reimbursement payments totaling the funding budget of $200,000. Payment one in the amount of $60,000 was requested on July 30, 2024, and disbursed to the Grantee on August 20, 2024. This payment included $5,000 toward Task 1 and $55,000 toward Task 2. The second payment in the amount of $75,000 was requested on October 17, 2024, and disbursed on November 12, 2024. Payment two included $10,000 for Task 3, $32,500 for Task 4, and $32,500 for Task 5. The final payment of $65,000 was requested on March 24, 2025, disbursed on April 15, 2025, and was allocated entirely to Task 6.

Based on our review of the Exhibit C forms, invoices, and proof of payment documentation provided for each of the three payment requests, we determined the Grantee's requests for reimbursement were for the appropriate budget categories, within the reimbursement period, did not exceed the budget amounts for each task, and included the necessary documentation outlined in the Agreement.

Additional Requirements

Quarterly Progress Reports

Per the Agreement, the Grantee shall submit status reports quarterly, unless otherwise specified, on Exhibit A, Progress Report Form, to the Department no later than twenty (20) days following the completion of the quarterly reporting period. The Department will review the required reports submitted by Grantee within thirty (30) days. Based on our review, we determined that the Grantee submitted six quarterly status reports covering the duration of the Agreement. Two of these reports were returned by the Department for corrections and resubmitted in a timely manner by the Grantee. Per the documentation available in the Grant file, these reports were all received and reviewed prior to their due dates. These reports were submitted on Exhibit A, Progress Report Forms and included the required information.

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 of the documentation and information received from the Department, the Grantee provided the required contractual documentation as outlined in the Agreement.

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*. At the time of this review, no online publications relating to the project were located on the Grantee's website.

Final Report

The Agreement stated the Grantee must submit Exhibit F, Final Project Report Form, prior to requesting final payment. The Grantee submitted their Exhibit F on February 19, 2025, which was prior to their request for final payment on March 24, 2025.

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. A signed copy of Exhibit G was attached to the executed Agreement dated October 16, 2023.

Vulnerability Assessments

For all planning grant agreements (Resilient Florida Grant Program and Regional Resilience Entities), the Grantee must submit Exhibit I, Vulnerability Assessment Compliance Checklist Certification, with the final grant deliverable(s). The Grantee's Exhibit I, Vulnerability Assessment Compliance Checklist Certification was submitted with the Task 6 deliverables on October 16, 2024, in compliance with the requirements of the Agreement.

Geographic Information System (GIS) Files and Associated Metadata

All GIS files and associated metadata must adhere to the Resilient Florida Program's GIS Data Standards, and raw data sources shall be defined within the associated metadata. Based on the documents reviewed from the grant file, the Grantee complied with this requirement of the Agreement.

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 (FCCM) list. A review of the FCCM list obtained from the Department of Management Services, confirmed that both Grant Managers assigned to this Agreement were certified contract managers from the date of its execution through its completion.

CONCLUSION

During the audit, we reviewed documentation related to the Agreement's requirements, the Grantee's completion of tasks and deliverables, payment requests and disbursements, subcontractor invoices, and the Department's oversight of the Grantee's compliance with the Agreement. Based on our review, we found that the Grantee complied with the requirements of the Agreement and the Department provided adequate oversight over the Agreement.

STATEMENT OF ACCORDANCE

Statement of Accordance

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

This 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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