



## Department of Environmental Protection Office of Inspector General

November 13, 2025

Report A-2425DEP-022

### *Audit of Contract GC891 with Miami-Dade County*

#### **INTRODUCTION**

The Florida Department of Environmental Protection (Department) Office of Inspector General (OIG) conducted an audit of the Division of Waste Management (Division) Petroleum Restoration Program (PRP) Contract GC891 (Contract) with the Miami-Dade Board of County Commissioners (County). This audit was initiated as a result of the OIG Annual Audit Plan for Fiscal Year 2024-2025.

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

The scope of the audit included a review of activities performed and payments made under the Contract between the Department and the County to provide site management activities for petroleum contamination cleanup on behalf of the Department. The scope of the audit included activities conducted under the Contract from July 1, 2023, to the present.

The objectives of the audit were to:

1. Determine whether the County complied with the requirements of the Contract.
2. Determine whether payments for services performed were supported as required under the Contract and Task Assignments (TA).
3. Evaluate Management oversight of the County's compliance with the Contract.

To achieve our audit objectives, our methodology included:

- Reviewing the requirements of the Contract, applicable statutes, regulations, Division procedures, and other authoritative documents.
- Reviewing and selectively testing records and verifying the upload and recording of documentation to OCULUS<sup>1</sup> and the Storage Tank and Contamination Monitoring (STCM) database.
- Interviewing Division staff regarding the processes and controls used.

#### **BACKGROUND**

Section 376.3073(1), Florida Statutes (F.S.) requires the Department to contract with local governments to provide for the administration of its departmental responsibilities for PRP through locally administered petroleum cleanup programs. The contract shall provide reasonable costs of administration, investigation, rehabilitation, and other related activities be paid to the local government from the Inland Protection Trust Fund (IPTF),

<sup>1</sup> OCULUS is the Department's Electronic Data Management System.

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created under Section 376.3071, F.S. The Department entered into the Contract with the County for an initial term beginning on October 1, 2016, and continuing until June 30, 2021, which was renewed until March 31, 2026, via Amendment 1.

The Department authorizes this work through TAs, issued each fiscal year. The TA amounts are determined by the Department based on the number of source properties the County will manage, each source property’s cleanup phase, and whether the source property is eligible for IPTF funds.<sup>2</sup> This calculation results in the Annual Fixed Cost Amount, and when divided by twelve, reflects the amount the County receives each month, including retainage. The County may also receive performance incentives in the amount of \$500 for each Site Rehabilitation Completion Order (SRCO) or Low Score Site Initiative No Further Action Approval Order, and a portion of the TA amount is allocated for these. The Maximum TA Amount reflects the maximum amount the County may potentially receive, with performance incentives. The scope of the audit included TA 8 and TA 9, and the details of each TA as well as a breakdown of monthly payments made under each TA is displayed in the tables below.

Task Assignment	Dates Effective	Number of Source Properties	Annual Fixed Cost	Maximum TA Amount
TA 8	July 1, 2023 – June 30, 2024	596	\$2,293,973.00	\$2,339,852.00
TA 9	July 1, 2024 – June 30, 2025	794	\$2,650,310.00	\$2,703,316.00

**Task Assignment 8**

Month	Baseline Level of Effort	Previous Month Retainage	Performance Incentive	Total
July 2023	\$183,517.84	-	\$500.00	\$184,017.84
August 2023	\$183,517.84	\$5,734.94	\$2,000.00	\$191,252.78
September 2023	\$183,517.84	\$7,646.58	\$3,000.00	\$194,164.42
October 2023	\$183,517.84	\$7,646.58	\$500.00	\$191,664.42
November 2023	\$183,517.84	\$7,646.58	\$2,000.00	\$193,164.42
December 2023	\$183,517.84	\$7,646.58	-	\$191,164.42
January 2024	\$183,517.84	\$7,646.58	-	*\$194,164.22
February 2024	\$183,517.84	\$7,646.58	-	\$191,164.42
March 2024	\$183,517.84	\$7,646.58	\$1,000.00	*\$189,164.42
April 2024	\$183,517.84	\$7,646.58	-	\$191,164.42
May 2024	\$183,517.84	\$7,646.58	-	\$191,164.42
June 2024	\$191,164.42	\$7,646.58	-	\$198,811.00
<b>Total</b>				<b>\$2,301,061.20</b>

\*An overpayment was made on the January invoice which was corrected with a \$3,000 reduction on the March invoice.

**Task Assignment 9**

Month	Baseline Level of Effort	Previous Month Retainage	Performance Incentive	Total
July 2024	\$212,024.80	-	-	\$212,024.80
August 2024	\$212,024.80	\$8,834.37	\$500.00	\$221,359.17
September 2024	\$212,024.80	\$8,834.37	\$2,000.00	\$222,859.17

<sup>2</sup> Eligible sites are referred to as Program sites and ineligible sites as Non-Program sites.

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October 2024	\$212,024.80	\$8,834.37	\$1,000.00	\$221,859.17
November 2024	\$212,024.80	\$8,834.37	-	\$220,859.17
December 2024	\$212,024.80	\$8,834.37	\$1,000.00	\$221,859.17
January 2025	\$212,024.80	\$8,834.37	-	\$220,859.17
February 2025	\$212,024.80	\$8,834.37	\$500.00	\$221,359.17
March 2025	\$212,024.80	\$8,834.37	-	\$220,859.17
April 2025	\$212,024.80	\$8,834.37	\$500.00	\$221,359.17
May 2025	\$212,024.80	\$8,834.37	\$500.00	\$221,359.17
June 2025	\$220,859.17	\$8,834.37	-	\$229,693.54
<b>Total</b>				<b>\$2,656,310.04</b>

**RESULTS OF AUDIT**

During the audit, we reviewed documents and records related to the completion of Contract requirements, including deliverables, invoices, and payment disbursements, as well as Division policies and procedures and applicable laws and statutes. Based on our review we found the following:

**Documentation of Activities**

According to the Contract, the County performs petroleum contamination cleanup site management duties on behalf of the Department and documentation of these duties shall be submitted on a monthly, quarterly, and annual basis. On a monthly basis, the County is required to submit a Monthly Invoice and Status Report, which shall include:

- Attachment H: Local Program [County] Monthly Invoice
- Attachment I: Monthly Invoice Summary Form
- Attachment J: Monthly Invoice Site Report Table
- Attachment K: Monthly Invoice Employee Report
- Attachment L: Monthly Status report

Quarterly, the County is required to submit the Quarterly Field Visits and Operation and Maintenance (O&M) Inspections Report (Attachment P) and annually, a list of all sites and sub-phases as well as staff details, including their position, salaries, qualifications and duties, and the number of source properties assigned to each staff. Based on our review, all monthly, quarterly, and annual documents were submitted timely. However, the County did not always document their site management duties in accordance with the Contract as summarized below in the Monthly and Quarterly Documentation review.

**Monthly Documentation**

**Reporting Staff Changes**

The Contract requires that the County *will report staffing changes in the Monthly Status Report (Attachment L)*. Attachment L includes an area for the County to report staffing updates (Section II.A). No staff are identified by name as leaving or onboarding in this section for the months analyzed within the scope of the audit; however, based on Attachment M, the County had reported site manager personnel changes. The Contract specifies that the County *will generate and submit Attachment M to the Department's County Contact to initiate and terminate user profiles for online Department Waste Applications...within five (5) business days of a site manager starting or leaving*

*employment.* Based on our review, Attachment M was timely submitted for the three new site managers who began employment during the scope of this audit and for one site manager who left employment.

### Site Manager Assignment

The Contract requires the County to have site managers assigned to all active sites and to list the site manager for each source property on Attachment J, submitted monthly. The number of sites the County was responsible for increased from 596 during TA 8 to 794 for TA 9. All sites reported on Attachment J during TA 8 were assigned a site manager as required; however, the County reported several sites during TA 9 that did not have a site manager assigned. Based on our review and discussions with the Division, we determined there were multiple reasons at the time as to why a site may not have been assigned a site manager as noted below:

- According to the Division, the increase in assigned sites between TA 8 and TA 9 was due to anticipated changes in the priority score funding threshold, and not all sites were active at the time of assignment. However, the threshold did not drop until April 2025 and until then, the County was assigned some sites by the Division that were not active or eligible for funding.
- Our review also noted many of the unassigned sites reported in July 2024 were being managed by two private site-management teams contracted by PRP. During TA 9, the site manager duties for the majority of these sites were transferred from the private teams to the County and a County site manager was assigned.
- Some of the sites reported as not having a site manager did not have an agreement allowing site access. As site access was granted most of these sites were assigned site managers.
- Based on information from the Division, a few of the sites reported as unassigned in March 2025 did not have a site manager because a closure order had been issued for the sites and they would no longer be considered active. Attachment G of the Contract specifies that any sites that have been closed should be highlighted in grey and remain that way until the end of the fiscal year. However, the County did not comply with this requirement and none of these sites appeared greyed on Attachment J for March 2025.

Based on our review, we determined there were approximately 39 sites that appeared to be under the management of the County that did not have a site manager assigned under TA 9, but should have. The County acknowledged the unassigned sites stating that it continued to work to fill vacant site manager positions, but was experiencing a staff shortage. We determined these sites appeared to have site managers assigned by the County over the course of TA 9.

### Quantity of Sites Assigned

The Contract states that *No site manager shall be assigned more than fifty (50) petroleum cleanup source properties.* Our review noted the following:

- From September 2023 to March 2025, one site manager was assigned more than 50 sites, at times managing up to 63 sites.
- From December 2024 to March 2025, another site manager was assigned 52 sites.
- In March 2025, a third site manager was assigned 51 sites.

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The County acknowledged these occurrences, citing various reasons for these site managers being assigned more than 50 sites, such as some sites being close to closure.

The Contract also specifies that a full-time Professional Engineer (P.E.) or Professional Geologist (P.G.), whose primary job is to review technical reports, shall be assigned no more than twenty-five petroleum cleanup source properties in their capacity as PRP site manager. For P.E.s and P.G.s who are dedicated to PRP less than full time, the number of source properties shall be prorated. The County has seven P.E.s and P.G.s providing technical oversight and reported the percentage of time each P.E. or P.G. spent working on this Contract. Using this percentage to determine the appropriate number of sites on a prorated basis, our review determined that for TA 8, five of the seven P.E.s/P.G.s exceed the allowable quantity of assigned source properties, and for TA 9, four of the seven exceed the allowable quantity.

#### OCULUS Uploads

The Contract contains requirements that the Owner/Responsible Party (RP) Communication Logs and field visit or O&M inspection reports be uploaded to OCULUS timely and reported on Attachment J in the Monthly Invoice and Status Report. Specifically, the Contract requires that the County shall *Document any communication using an Owner/RP Communication Log within two (2) business days of communication (Attachment O). Correctly insert O/RP Communication Log into OCULUS within thirty (30) calendar days of contact.* Of the 38 Communication Logs sampled during the audit, 3 exceeded the allotted 30-day timeframe for uploading and 4 were not available in OCULUS at all. All others were uploaded timely.

The Contract also requires that *Copies of complete field visit or O&M inspection reports (Attachment Q and R) must be prepared within five (5) business days of the field visit or O&M inspection and correctly inserted into OCULUS within thirty (30) business days of the field visit or O&M inspection.* During the audit, 36 Field Inspection Summary Forms (Attachment Q) were sampled for this analysis, spanning across both Task Assignments. Of these, 3 were not correctly inserted into OCULUS within 30 days.

Our review also noted that, while the Contract requires communication to be documented on the Communication Log within two business days, the Communication Log template does not include a space for the site manager to record the date that the Log was generated.<sup>3</sup> Therefore, compliance with the two-day allotted timeframe cannot be determined. Similarly, the Field Inspection Summary Form template, used to record these field visits, does not record the prepared date, only the inspection date. As such, the prepared date cannot be determined.

#### Enforcement

The Contract includes a Supplemental Scope of Work regarding Enforcement Procedures for Non-Program sites. The County largely complied with the enforcement requirements stated in the Contract. However, the Contract requires that the County *shall submit progress reports monthly...Such reports shall include a summary listing the status of each site's enforcement activities for the month.* In the instance of one site, our review noted

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<sup>3</sup> The Communication Log template has been updated. The current version is available here:  
<https://floridadep.gov/waste/petroleum-restoration/documents/communication-log>

that enforcement actions were not always reported on Attachment J. For this site, enforcement actions from January 2025 were reported on Attachment J; however, a review of OCULUS revealed enforcement actions also occurred in December 2023 and March 2024, but these enforcement actions were not reported on Attachment J for these respective months.

### Monthly Invoice Instructions

The County is required to submit Attachment J each month as part of the Monthly Invoice and Status Report. The Contract specifies that the *Last Action and Date* column of Attachment J should only include activity performed for the site for the current month. Based on our review, the County included actions from previous months in the *Last Action and Date* column, usually noting that the action had not been invoiced in the month that it occurred. For example, on Attachment J from May 2024, of the 48 Field Inspection Forms reportedly filed in OCULUS, only 3 of the Forms are from field visits conducted in May 2024; the remaining 45 field visits took place in a prior month but were not filed in OCULUS and reported on Attachment J until May. In one instance, the field visit had occurred in November 2023 but was not reported for six months.

### Quarterly Documentation

#### Quarterly Reporting on Attachment P

The Contract requires the County to *submit a list of source properties that were visited or inspected each quarter...on the Quarterly Field Visits and O&M Inspections Report (Attachment P) within thirty (30) calendar days of the end of the quarter.* Our review found that Attachment P was submitted timely, but omitted a number of field visits. During the audit, 23 field visits from TA 8 were sampled and analyzed. When the field visits reported on Attachment P were compared to the sampled field visits, 7 of the 23 sampled field visits were never reported on Attachment P.<sup>4</sup>

#### O&M Inspections

The Contract states that *Source properties that have a remediation system in O&M shall have quarterly O&M inspections.* Based on the County's reporting on Attachment J, two Program sites are listed with O&M as their current phase. We reviewed OCULUS and determined that both sites appear to have remediation systems in O&M during TA 8, but no O&M Inspections were completed for either site during any quarter of TA 8. The Contract lists some extenuating circumstances during which an O&M inspection would not be required; however, these circumstances do not appear to apply to these two sites. Three Non-Program sites were also reportedly in O&M during TA 8, and while all three sites received a field visit, none received an O&M inspection.

### Payment Compliance

#### Compensation Basis

The Contract requires that *As consideration for the services satisfactorily performed by the Local Program [County] under the terms of this Contract, the Department shall pay*

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<sup>4</sup> Only one O&M inspection is recorded on Attachment P for the entire fiscal year; however, when this document is obtained from OCULUS, it is for field visit, not an O&M inspection. As such, no O&M inspections were reported on Attachment P.

*the Local Program [County] on a combination fixed price and cost reimbursement basis as defined in the executed Task Assignment.* However, both TAs reflected *Fixed Unit Rate* as the payment basis, instead of *Fixed Price* and *Cost Reimbursement* as directed by the Contract. Our review found the County did not receive any payments for Cost Reimbursement and all compensation was made based on the Annual Fixed Cost Amount, divided by twelve, as calculated by the Department.

### Retainage

The Contract states that the County's *performance will be assessed monthly and retainage shall be withheld per the executed Task Assignment.* Each TA establishes an annual fixed cost, based on the quantity, cleanup phase, and eligibility of the source properties managed by the County. This amount is divided by twelve to establish how much will be paid each month, and 4% of each monthly payment is withheld for retainage. For the two TAs, this calculation amounts to:

- TA 8: \$7,646.58
- TA 9: \$8,834.37

Our review determined that retainage was withheld as required. There was one instance of retainage forfeiture for July 2023, in which the County received 75% of that month's retainage due to purchase order turnaround time. For every other month, the County received the full amount of retainage.

### Management Oversight of County Performance

#### Performance Analysis for Retainage Release

The TAs specify that *the Department Contract Manager will perform a detailed performance analysis to determine retainage release on a monthly basis and that retainage will be released the month after the invoice is submitted.* This retainage analysis includes the evaluation of the County's performance based on four performance measures, from which a Performance Rating percentage is calculated. These performance measures include deliverable review turnaround time, document upload to OCULUS, purchase order turnaround time, and Contractor Performance Evaluation completion rates. This analysis was conducted every month during the scope of this audit; however, it was completed by another Division employee, not the Contract Manager.

#### Deliverable and Invoice Review and Approval

The Contract requires the monthly deliverable and invoice, comprised of Attachments H, I, J, K, and L and referred to as the Monthly Invoice and Status Report, be submitted at the same time. It then specifies that *the Department's Contract Manager shall have five (5) business days, unless a greater period is specified herein, to inspect and approve an invoice.* Utilizing the dates on Attachment H, our review noted the Contract Manager exceeded the allotted review time for 5 of the 21 Monthly Invoice and Status Reports.

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## **CONCLUSION**

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During the audit, we reviewed documents and records related to the completion of Contract requirements, including deliverables, invoices, and payment disbursements, as well as Division policies and procedures and applicable laws and statutes. Based on our

review, we found that the County generally complied with the requirements of the Contract. However, our review noted some areas where controls could be strengthened. Our findings and recommendations are listed below.

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## **FINDINGS AND RECOMMENDATIONS**

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**Finding 1: Site Assignment – The number of sites assigned to some site managers and P.E.s or P.G.s exceeded the quantity allowed in the Contract, and active sites were not always timely assigned a site manager.**

The Contract states that *No site manager shall be assigned more than fifty (50) petroleum cleanup source properties*. Our review noted the following:

- From September 2023 to March 2025, one site manager was assigned more than 50 sites, at times managing up to 63 sites.
- From December 2024 to March 2025, another site manager was assigned 52 sites.
- In March 2025, a third site manager was assigned 51 sites.

The County acknowledged these occurrences, citing various reasons for these site managers being assigned more than 50 sites, such as some sites being close to closure.

The Contract also specifies that a full-time P.E. or P.G., whose primary job is to review technical reports, shall be assigned no more than twenty-five petroleum cleanup source properties in their capacity as PRP site manager. For P.E.s and P.G.s who are dedicated to PRP less than full time, the number of source properties shall be prorated. The County has seven P.E.s and P.G.s providing technical oversight and reported the percentage of time each P.E. or P.G. spent working on this Contract. Using this percentage to determine the appropriate number of sites on a prorated basis, our review determined that for TA 8, five of the seven P.E.s/P.G.s exceed the allowable quantity of assigned source properties, and for TA 9, four of the seven exceed the allowable quantity.

Additionally, we determined there were approximately 39 sites that appeared to be under the management of the County that did not have a site manager assigned at the beginning of TA 9, but should have. The County acknowledged the unassigned sites stating that it continued to work to fill vacant site manager positions, but was experiencing a staff shortage. We determined these sites appeared to have site managers assigned by the County over the course of TA 9.

**Recommendation:**

We recommend the Division and PRP work with the County to ensure active sites are assigned to a site manager and the quantity of sites assigned does not exceed the Contract requirements.

**Management's Response:**

PRP has reminded all Local Program managers of the contract requirements to have all active sites assigned a site manager and to ensure the quantity of sites assigned to a single site manager does not exceed the allowable contract threshold during the November 13, 2025, Local Program managers meeting. PRP followed up with notes from the meeting which were distributed to all Local Program managers. In addition, PRP met

with Miami-Dade to discuss the contract requirements related to site assignments and site manager workloads during a November 13, 2025, phone call.

**Finding 2: Field Visits and O&M Inspections – The County did not accurately report Field Visits and did not conduct quarterly O&M inspections, as required by the Contract.**

#### Quarterly Reporting on Attachment P

The Contract requires the County to *submit a list of source properties that were visited or inspected each quarter...on the Quarterly Field Visits and O&M Inspections Report (Attachment P) within thirty (30) calendar days of the end of the quarter*. Our review found that Attachment P was submitted timely but omitted a number of field visits. During the audit, 23 field visits from TA 8 were sampled and analyzed. When the field visits reported on Attachment P were compared to the sampled field visits, 7 of the 23 sampled field visits were never reported on Attachment P.<sup>5</sup>

#### O&M Inspections

The Contract states that *Source properties that have a remediation system in O&M shall have quarterly O&M inspections*. Based on the County's reporting on Attachment J, two Program sites are listed with O&M as their current phase. We reviewed OCULUS and determined that both sites appear to have remediation systems in O&M during TA 8, but no O&M Inspections were completed for either site during any quarter of TA 8. The Contract lists some extenuating circumstances during which an O&M inspection would not be required; however, these circumstances do not appear to apply to these two sites. Three Non-Program sites were also reportedly in O&M during TA 8, and while all three sites received a field visit, none received an O&M inspection.

#### Recommendation:

We recommend the Division and PRP work with the County to ensure the County accurately reports field visits on Attachment P and conducts O&M inspections quarterly for sites with a remediation system in O&M.

#### Management's Response:

PRP reminded Local Program managers of the importance to accurately report field visits and the contract requirement for quarterly O&M inspections during the November 13, 2025, Local Program managers meeting. PRP followed up with notes from the meeting which were distributed to all Local Program managers. In addition, PRP met with Miami-Dade to discuss the contract requirements related to reporting field visits on Attachment P and conducting O&M inspections quarterly for sites with a remediation system in O&M during a November 13, 2025, phone call.

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<sup>5</sup> Only one O&M inspection is recorded on Attachment P for the entire fiscal year; however, when this document is obtained from OCULUS, it is for field visit, not an O&M inspection. As such, no O&M inspections were reported on Attachment P.

**Finding 3: Timely Reporting of Actions – The County did not always timely report the activities performed each month.**

The County is required to submit Attachment J each month as part of the Monthly Invoice and Status Report. The Contract specifies that the *Last Action and Date* column of Attachment J should only include activity performed for the site for the current month. Based on our review, the County included actions from previous months in the *Last Action and Date* column, usually noting that the action had not been invoiced in the month that it occurred. For example, on Attachment J from May 2024, of the 48 Field Inspection Forms reportedly filed in OCULUS, only 3 of the Forms are from field visits conducted in May 2024; the remaining 45 field visits took place in a prior month but were not filed in OCULUS and reported on Attachment J until May. In one instance, the field visit had occurred in November 2023 but was not reported for six months.

**Recommendation:**

We recommend the Division and PRP work with the County to ensure the County timely reports all activities on Attachment J during the month the activity is completed.

**Management’s Response:**

PRP reminded Local Program managers that Attachment J should report the activity performed for a site during the month the activities occurred in the November 13, 2025, Local Program managers meeting. PRP followed up with notes from the meeting which were distributed to all Local Program managers. PRP also met with Miami-Dade and discussed these requirements in a November 13, 2025, phone call. In addition, PRP will include clarifying language in future contracts to indicate that previously unreported work at sites can be included on Attachment J if properly noted that the site was not previously invoiced.

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**STATEMENT OF ACCORDANCE**

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**Statement of Accordance**

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

This 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 Shelby Bremigan 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.

This report and other reports prepared by the OIG can be obtained through the Department’s website at <https://floridadep.gov/oig> or by contacting:

Office of Ombudsman and Public Services  
public.services@floridadep.gov  
(850) 245-2118

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