Department of Environmental Protection
Office of Inspector General

November 20, 2026 Report A-2526DEP-037

Audit of C52F0B with Aptim Environmental & Infrastructure, LLC

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) Purchase Order C52F0B (Purchase Order) with Aptim Environmental & Infrastructure, LLC (Contractor). 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 this audit included activities and financial records associated with the Purchase Order between the Department and the Contractor for source removal at Facility Identification Number 489201277 (Facility).

The objectives of the audit were to:

1. Determine the Contractor's compliance with the Purchase Order, Agency Term Contract GC773 (Contract) and whether the approved payments were supported by required Schedule of Pay Items (SPI) documentation.
2. Evaluate management oversight of the Purchase Order and Contractor.

To achieve our audit objectives, our methodology included:

- Reviewing applicable statutes, regulations, and Department procedures and other authoritative documents.
- Reviewing the requirements of the Contract, Purchase Order, and attachments.
- Reviewing records and documentation, including deliverables, invoices, and supporting documentation.
- Interviewing appropriate Division staff regarding the processes and controls used.

BACKGROUND

The Inland Protection Trust Fund (IPTF) was created under Section 376.3071, Florida Statutes (F.S.), to provide funding for the Department to respond to incidents of inland petroleum contamination related to the storage of petroleum and petroleum products. PRP is responsible for managing activities necessary to prioritize, assess, and clean up facilities contaminated by discharges of petroleum and petroleum-based products from stationary petroleum storage systems. In accordance with Section 376.3071, F.S., the Department has implemented rules and procedures to administer the PRP through Agency Term Contractors and other contracted professional services.

The Contractor has gone through several name changes. The Department originally entered into the Contract with Shaw Environmental, Inc., on February 19, 2014, to provide petroleum contamination site response services for the central region of Florida. In Amendment 1, the company's name changed to CB&I Environmental & Infrastructure, Inc., before being changed to Aptim Environmental & Infrastructure, Inc., in Amendment 5 on September 28, 2017. The Contract states that the Department shall assign and authorize all services under the Contract through either a task assignment or purchase order. The Purchase Order was issued on March 20, 2025, to the Contractor to perform Source Removal & Post Active Remediation Monitoring at the Facility in Winter Garden, Orange County, Florida. The Purchase Order was issued for $262,338.50 and all work was to be performed in accordance with the terms of the Contract and the Scope of Work (SOW). The Purchase Order end date was February 6, 2026. The tasks and corresponding deliverables have been summarized in Table 1.

Table 1. Task Deliverables

Task	Description	Deliverable
1	Submit an updated Health and Safety Plan	Updated Health and Safety Plan
2	Complete baseline groundwater sampling per the attached water sampling table	Remedial Action Interim Report
3	• Schedule an on-site pre-drilling meeting • Complete remedial system construction per the approved Remedial Action Plan and tables incorporated in Purchase Order • Obtain construction permits • Collect pre-burn sample for soil disposal • Complete soil disposal	Soil Source Removal Report
4	Complete post soil source removal groundwater monitoring in accordance with the water sampling table	Post Active Remedial Monitoring Report

The Department approved five Change Orders to the Purchase Order, as summarized in Table 2. These Change Orders increased the overall cost of the Purchase Order by $39,012.83, for a total cost of $301,351.33. Change Order 1 extended due dates for the Task 3 and Task 4 deliverables and extended the Period of Service end for the Purchase Order from February 6, 2026, to May 18, 2026.

Table 2. Change Orders

Change Order #	Date	Type	Modification	Cost Change
1	8/21/2025	Regular	Changes were approved to add or adjust pay items for fencing panels, installation of two injection wells, offset volumes from using a larger auger/casing.	+$21,462.77
2	9/11/2025	Regular	Changes were approved to add pay items for the collection of three pre-burn samples for proper bulk disposal, and to replace a monitoring well following abandonment.	+$8,407.86
3	10/31/2025	Regular	Changes were approved to increase units in a pay item to pay for additional estimated drums required for Investigative Derived Waste disposal.	+$459.54
4	11/20/2025	Rush	Changes were approved to increase units for additional asphalt paving removal, placement and disposal. The replacement monitoring well installations were transferred from Task 3 to Task 4.	+$8,682.66
5	12/12/2025	Regular	Changes were approved to transfer one pay item from Task 3 to Task 4.	No net change
			TOTAL CHANGE	+$39,012.83

RESULTS OF AUDIT

During the audit, we reviewed documents and records related to the Contractor's completion of the deliverables, subsequent invoices, payment disbursements, Contract and Purchase Order requirements, Division policies and procedures, and applicable laws and statutes. A summary of our review is below.

Scope of Work

The Purchase Order states that all work must be performed in accordance with the SOW, any attachments, applicable regulations and Department guidance memoranda. Based on a review of deliverables from Tasks 2, 3, and 4, we determined that some field notes and required notifications of field activities did not always comply with the guidelines, as summarized below.

Field Notes

The Contract states all sampling and analyses performed under this Contract must conform to the requirements of the PRP Field Notes Guidance. Our review determined that some field notes were not completed in accordance with the guidance document, as summarized below.

- *All field activities must be properly documented in field books in a manner that is detailed, legible and coherent*. Based on our review, the Contractor reported field activity took place on October 28, 2025; however, there were no field notes attached to the deliverable. The field notes for this date were provided by the Contractor during the audit. The Contractor also reported that a pre-source removal kick-off meeting was held on November 10, 2025; however, the field note reports that the meeting took place on November 11, 2025. The Contractor provided information that the report text was corrected.

- Field notes should include, *The names of all personnel on-site taking part in the field event, including oversight personnel, construction crew, subcontractors, etc., and also of all other people who enter and leave the facility…. For State- funded work, the abbreviation of the applicable labor category (based on qualifications) should be listed behind the name of each field person*. While the field notes list some personnel on site, most do not contain a list of all personnel and none contain the abbreviation of the applicable labor category.

- *The signature of the person maintaining the logbook should be entered at the bottom of each page*. Two field notes on September 30, 2025, and January 6, 2026, are signed only with initials without referencing the full name of the individual in the field notes. Four field notes on November 20, 2025, November 21, 2025, November 24, 2025, and January 5, 2026, do not have any signature at the bottom of the page.

- *Information on weather conditions (temperature, whether it is sunny or overcast, etc.) should be recorded on arrival at the facility. Should the weather change throughout the day(s), then those changes also should be recorded in the field notes*. There are fifteen field note days which do not have any mention of weather conditions.

- *Photographs taken should be documented in the field book (for example, view to North across tank pit/proposed excavation area)*. While photographs were provided with deliverables, photographs taken were not documented in the field notes, as required.

Notification of Field Activities

The Purchase Order requires that the Contractor must provide written notification of field activities at least seven (7) calendar days prior to the commencement of work to all applicable parties. Our review found there were no field work notifications documented for the groundwater sampling event in Task 2, and the asphalt paving over two field days in Task 3.

SPI Documentation

Prior to payment, the Contractor is required to submit specific supporting documentation for each invoiced SPI. The basis for establishing which documents are mandatory comes from the list of required documents for each pay item, which is provided by the Division in Attachment B of the Purchase Order. Our review determined that all SPIs invoiced in Task 2 met the documentation requirements; however, several SPIs in Task 3 and Task 4 were invoiced and paid but the Contractor had not submitted the required documentation. The total amount invoiced without supporting documentation was $3,222.59, as shown in Table 3 below.

Table 3. Invoiced SPIs not Supported by Required Documentation

SPI	Description	Required Documentation	Documentation not Provided	Units Claimed	Total Cost of SPI
Task 3					
7-1.	Grout and Abandon Well	Field Notes, well completion report/permit and photo documentation	Field notes and photos not in deliverable	80 units (feet)	$1,589.60
9-2.	Soil, BTEX + MTBE (EPA B021/EPA 8260)	Lab Report, ADaPT upload and updated tables	ADaPT zip file not documented	3 units (samples)	$123.21
9-5.	Soil, PAH (EPA 8270/EPA 8310)	Lab Report, ADaPT upload and updated tables	Lab Report does not include PAH; ADaPT zip file not documented	3 units (samples)	$285.57
9-10.	Soil, RCRA Metals (EPA 6010/ 6020, and EPA 6020/ 7471)	Lab Report, ADaPT upload and updated tables	ADaPT zip file not documented	3 units (samples)	$219.81
Task 4					
8-11.	Electronic Data Deliverable	ADaPT zip file including the Lab EDD, Error Log, Field EDD, and Merged database file	ADaPT zip file not documented	1 unit (per sampling event)	$248.40
9-27.	Water, BTEX + MTBE (EPA 602/624/ 8021/ 8260)	Lab Report, ADaPT upload and updated tables	ADaPT zip file not documented	6 units (samples)	$230.70
9-30.	Water, PAH, including 1-methylnaphthalene + 2-methylnaphthalene (EPA 610/ 625/ 8270/ 8310)	Lab Report, ADaPT upload and updated tables	ADaPT zip file not documented	6 units (samples)	$525.30
				Total	**$3,222.59**

ADaPT = Automated Data Processing Tool
EDD = Electronic Data Deliverable
BTEX = Benzene, Toluene-Ethylbenzene-Total Xylenes
MTBE = Methyl-tert-butyl-ether
PAH = Polycyclic Aromatic Hydrocarbons
EPA = Environmental Protection Agency
RCRA = Resource Conservation and Recovery Act

While most of the missing required documentation was submitted during the audit, our review noted the following:

1. SPI 9-5 (Soil, PAH) was invoiced in Task 3; however, the laboratory report did not include any soil samples run for PAH. Based on discussions with the Division, the Contractor is in the process of crediting these charges.

2. SPI 7-1 (Grout and Abandon Well) was invoiced in Task 3 without the required field notes and photo documentation. The Contractor stated that the field notes and photo documentation were inadvertently omitted from the deliverable and submitted the required documentation to the Department during the audit.

3. SPI-8-11 (Electronic Data Deliverable [EDD]), SPI 9-27 (Laboratory analysis) and SPI 9-30 (Laboratory analysis) were invoiced in Task 4 while the ADaPT zip file was not uploaded to the Department. The ADaPT zip file was uploaded and documented during the audit.

4. SPI 9-2 (Laboratory analysis) and SPI 9-10 (Laboratory analysis) required an ADaPT zip file upload per the Purchase Order; however, the ADaPT files were not uploaded in Task 3. The Division stated during the audit that these were for pre-burn samples and do not require submittal of an ADaPT file according to the Department's ADaPT User Guide. While the SOW for Task 3 indicates these were pre-burn samples, the SPI requirements were not updated in the Purchase Order.

Contract Rates

The rates used in the Purchase Order for SPIs were reviewed to ensure they were the authorized rates in the Contract. Amendment 14 was the most recent rate change amendment before the Purchase Order was created. Our review determined that the rates used in the Purchase Order were the same rates approved in Amendment 14.

Subcontractors

The Contract states, the *Contractor shall not subcontract any work under this Contract, with the exception of those subcontractors authorized by the Department, without the prior written consent of Department's Contract Manager*. Our review found one subcontractor was utilized by the Contractor but was not on the approved Department list. The Purchase Order states the Contractor must include a Subcontractor Utilization Report form with each invoice. One subcontractor utilized in the Purchase Order was not reported on the Subcontractor Utilization Report or on the Payment of Subcontractors Summary Form included in the final invoice.

Retainage

The Purchase Order states that the Department will retain 5% of the total of each payment made upon Department approval of all work performed, and that the Contractor may submit a Release of Claims and request for retainage payment with the final invoice. The Contractor submitted a Release of Claims in the final invoice and all withheld retainage was paid.

Contractor Performance Evaluation

Our review determined that the Contractor's performance was not accurately evaluated. Specifically, the Site Manager assigned the highest performance rating possible on three sections of the CPE Evaluation Form, while the Contractor demonstrated non-compliance in these three sections. Specifically:

- Project Timeliness: The Site Manager's evaluation specified that the notifications of upcoming field work were provided within the required time frames. However, as noted in the field work notification section of this report, two phases of field work occurred without any notification.

- Invoicing: The Site Manager indicated that the Contractor's invoices were correct, accurate, and contained all required documentation. As noted in the SPI documentation section of this report, there were several SPIs that were invoiced without required documentation.

- Reports: The Site Manager specified that the Contractor consistently submitted ADaPT laboratory and field data QA reports in accordance with program guidance. As noted in the SPI documentation section of this report, there were instances of ADaPT files not submitted to the Department timely.

CONCLUSION

During the audit, we reviewed documents and records related to the Contractor's completion of the deliverables, subsequent invoices, payment disbursements, Contract and Purchase Order requirements, Division policies and procedures, and applicable laws and statutes. Based on our review we determined the Contractor generally completed the SOW in the Purchase Order. However, our review determined requirements for field notes, SPI documentation, and Contractor evaluations were not always followed. Our findings and recommendations are listed below.

FINDINGS AND RECOMMENDATIONS

Finding 1: SPI Documentation – The Contractor received payment for pay items that were not supported by the required documentation.

Prior to payment, the Contractor is required to submit specific supporting documentation for each invoiced SPI. The basis for establishing which documents are mandatory comes from the list of required documents for each pay item, which is provided by the Division in Attachment B of the Purchase Order. Our review determined that some SPIs in Tasks 3 and 4 were invoiced and paid but were not supported by the required documentation. While most of the required documentation was submitted during the audit, our review noted the following:

1. SPI 9-5 (Soil, PAH) was invoiced in Task 3; however, the laboratory report did not include any soil samples run for PAH.

2. SPI 7-1 (Grout and Abandon Well) was invoiced in Task 3 without the required field notes and photo documentation. The Contractor stated that the field notes and photo documentation were inadvertently omitted from the deliverable and submitted the required documentation to the Department during the audit.

3. SPI-8-11 (Electronic Data Deliverable [EDD]), SPI 9-27 (Laboratory analysis), and SPI 9-30 (Laboratory analysis) were invoiced in Task 4 while the ADaPT zip file was not uploaded to the Department. The ADaPT zip file was uploaded and documented during the audit.

4. SPI 9-2 (Laboratory analysis) and SPI 9-10 (Laboratory analysis) required an ADaPT zip file upload per the Purchase Order; however, the ADaPT files were not uploaded in Task 3. The Division stated during the audit that these were for pre-burn samples and do not require submittal of an ADaPT file according to the Department's ADaPT User Guide. While the SOW for Task 3 indicates these were pre-burn samples, the SPI requirements were not updated in the Purchase Order.

Recommendations:
We recommend the Division work with PRP and site managers to ensure that supporting documentation is received and reviewed prior to approving payment and the SPI required documentation is accurately listed in the Purchase Order. We also recommend the Division request reimbursement for payments made for SPIs where supporting documentation was not received.

Management's Response:
The contractor submitted reimbursement for SPI line item 9-5 in the amount of $285.57 on November 6, 2026, via check #319418. Additionally, PRP provided training during the November 12, 2026, Local Program Managers meeting and the November 19, 2026, PRP Teleconference to reinforce documentation requirements associated with SPI line items. The training emphasized the importance of verifying that required supporting documentation is received and reviewed prior to invoice approval and payment. PRP also updated the SPI Required Documents tab to clarify which sample types do not require ADaPT files.

Finding 2: Contractor Performance Evaluation – The Site Manager did not reduce the CPE score to reflect Contractor noncompliance.

Our review determined that the Site Manager assigned the highest performance rating possible on three areas of the CPE Evaluation Form, while the Contractor demonstrated non-compliance in these three areas. Specifically:

- Project Timeliness: The Site Manager's evaluation specified that the notifications of upcoming field work were provided within the required time frames. However, as noted in the field work notification section of this report, two phases of field work occurred without any notification.

- Invoicing: The Site Manager indicated that the Contractor's invoices were correct, accurate, and contained all required documentation. As noted in the SPI

documentation section of this report, there were several SPIs that were invoiced without required documentation.

- Reports: The Site Manager specified that the Contractor consistently submitted ADaPT laboratory and field data QA reports in accordance with program guidance. As noted in the SPI documentation section of this report, there were instances of ADaPT files not submitted to the Department timely.

Recommendation:
We recommend the Division work with PRP and Site Managers to ensure CPE's accurately reflect the Contractor's performance.

Management's Response:
PRP discussed the importance of ensuring CPE scores accurately reflect contractor performance during the November 12, 2026, Local Program Managers meeting. The previous CPE for this purchase order was subsequentially cancelled and a new CPE with revised scores was reissued on November 16, 2026. PRP further reminded Site Managers of the procedures for scoring CPEs during the November 19, 2026, PRP teleconference. Following the teleconference, PRP distributed meeting notes to all Site Managers.

Finding 3: Field Notes - Field notes submitted with some deliverables did not contain all the information required by the Contract and PRP guidance documents.

The Contract states all sampling and analyses performed under this Contract must conform to the requirements of the PRP Field Notes Guidance. Our review determined that some field notes were not completed in accordance with the guidance document, as summarized below.

- While the field notes list some personnel on site, most do not contain a list of all personnel or the abbreviation of the applicable labor category, as required.
- Two field notes were signed with only initials, and four field notes did not have any signature at the bottom of the page.
- There were fifteen field note days which did not have any mention of weather conditions.
- While photographs were provided with deliverables, photographs taken were not documented in the field notes, as required.

Recommendation:
We recommend the Division work with PRP and Site Managers to ensure field notes are adequately reviewed and contain all components required by the Contract and PRP guidance documents prior to approving payment.

Management's Response:
PRP discussed field note requirements during the November 12, 2026, Local Program Managers meeting. PRP subsequentially reminded all Site Managers during the November 19, 2026, teleconference to ensure that field notes contain all required

information in accordance with program guidance prior to approval. Following the teleconference, PRP distributed meeting notes to all Site Managers.

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 Erica Mitchell 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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