

The background of the cover is a photograph of a beach at sunset. In the foreground, there is a cluster of tall, thin dune grasses with feathery seed heads, some green and some brown. The grasses are set against a sandy beach that stretches to the horizon. The sky is a mix of soft pinks, purples, and blues, indicating the time is either dawn or dusk. The overall mood is serene and natural.

Department of Environmental Protection
Office of Inspector General
Annual Report Fiscal Year 2022-2023

Candie M. Fuller
Inspector General

Shawn Hamilton
Secretary



FLORIDA DEPARTMENT OF Environmental Protection

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September 19, 2023

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

Shawn Hamilton, Secretary
Department of Environmental Protection
3900 Commonwealth Boulevard
Tallahassee, FL 32399-3000

Dear Chief Inspector General Miguel and Secretary Hamilton:

I am pleased to present the Office of Inspector General's Annual Report for Fiscal Year 2022-2023. 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 2022-2023.

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

Sincerely,

Candie M. Fuller
M. Fuller

Digitally signed by
Candie M. Fuller
Date: 2023.09.19
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Candie M. Fuller
Inspector General

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EXECUTIVE SUMMARY

The Department of Environmental Protection’s (Department), Office of Inspector General’s (OIG) Annual Report highlights the investigations, audits, and reviews completed 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) 2022-2023.

- ❖ Conducted 12 audits containing 45 recommendations, which were agreed to by management.
- ❖ Conducted 1 management review containing 4 recommendations, which were agreed to by management.
- ❖ Performed liaison and coordination activities for three external projects.
- ❖ Reviewed and processed 396 single audit reports.
- ❖ Opened 295 investigative cases or other investigative activity.
- ❖ Closed 289 investigative cases or other investigative activity, with 24 of those cases containing Sustained allegations.
- ❖ Assisted the Office of the Chief Inspector General with one project.

PURPOSE OF THIS REPORT

This report, required by Section 20.055(8), F.S., summarizes the activities and accomplishments of the OIG, during FY 2022-2023. 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.

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- ❖ 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 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 3,700 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 America's Everglades, Florida's iconic springs and Florida's world-renowned 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.

DEPARTMENT MISSION - VISION - VALUES



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.

OIG MISSION STATEMENT

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.

DUTIES AND RESPONSIBILITIES OF THE INSPECTOR GENERAL

Per Section 20.055(2), F.S., the Office of Inspector General 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:

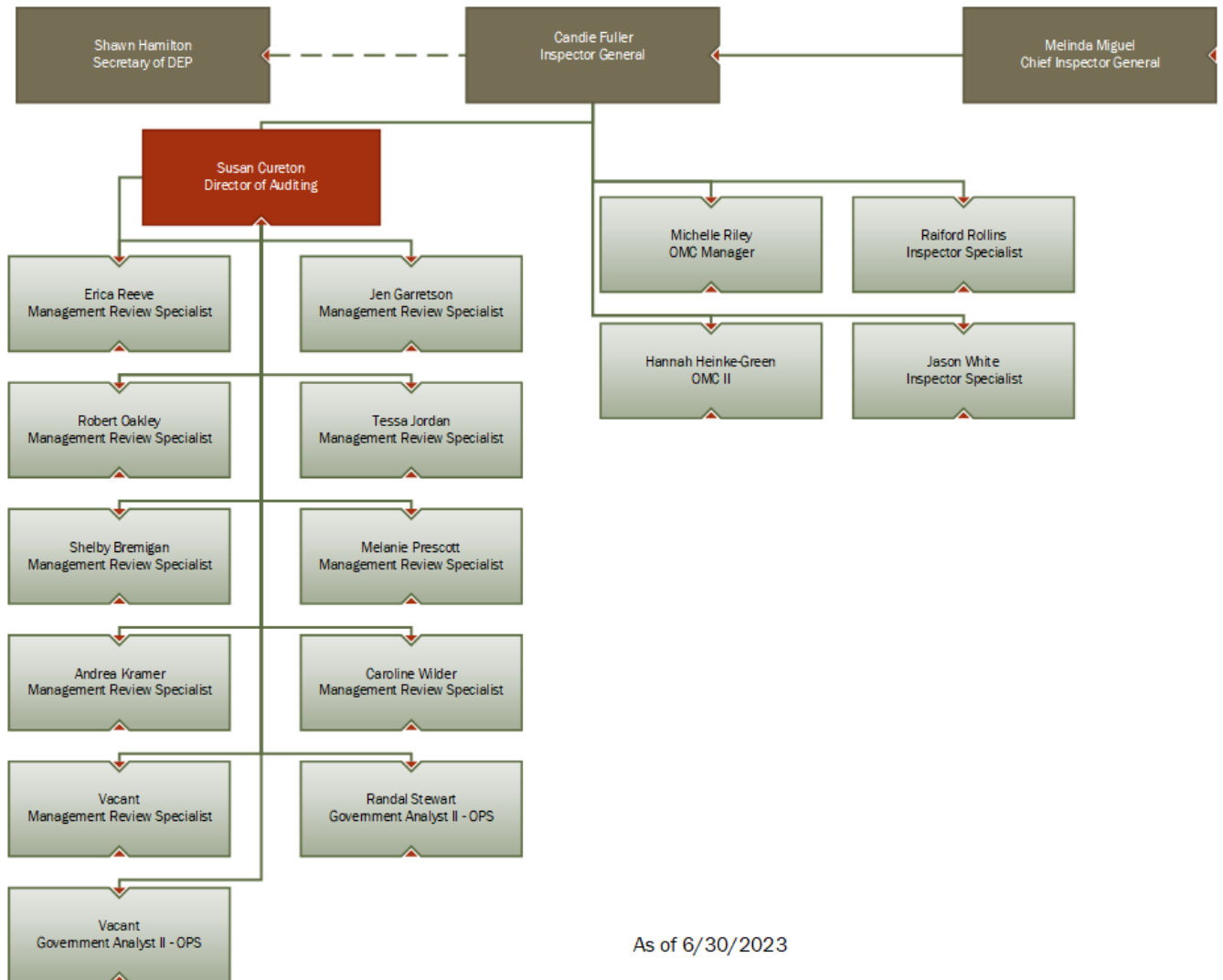
- ❖ Advise in the development of performance measures, standards, and procedures for evaluating Department programs.
- ❖ Assess the reliability and validity of the information provided by the Department on performance measures and standards, and make recommendations for improvement, if necessary, before submission of such information pursuant to 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.

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- ❖ 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.
- ❖ 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, 2023, the OIG consisted of seventeen budgeted positions. This included fifteen full-time equivalency (FTE) positions and two Other Personal Services (OPS) positions. The distribution of the OIG positions is described in the below chart:



As of 6/30/2023

PROFESSIONAL DEVELOPMENT



During FY 2022-2023, OIG staff received the benefit from trainings which included but were not limited to:

- ❖ Open-Source Intelligence Techniques
- ❖ Association of Certified Fraud Examiners/Institute of Internal Auditors Joint Fraud Conference
- ❖ Identity and Access Management Training
- ❖ How to Recognize and Minimize Unconscious Bias in the Workplace
- ❖ Cybersecurity Audits
- ❖ Internal Audit's Role in Establishing an Effective Cloud Security Audit Program
- ❖ The Power of Analytics and Visualizations in Internal Audit
- ❖ Internal Controls and Transformation of Entities
- ❖ Intro to the Cybersecurity and Infrastructure Security Agency
- ❖ Learning Data Governance
- ❖ Forensic Document Examination
- ❖ Investigating Conflicts of Interest
- ❖ Using the Cognitive Interview to Assess Credibility in Workplace Investigations

These opportunities were afforded through trainings sponsored by the Institute of Internal Auditors, Association of Inspectors General, Information Systems Audit and Control Association, i-Sight, Skillsets, National White Collar Crime Center, Connsci, Grant Thornton, Association of Certified Fraud Examiners and LinkedIn Learning.

PROFESSIONAL QUALIFICATIONS AND AFFILIATIONS



Staff within the OIG are highly qualified and bring a diversity of background experience and expertise to the Department. Staff have experience in auditing, accounting, program evaluation and monitoring, budgeting, personnel management, investigations, 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
- ❖ Florida Certified Contract Manager

OIG staff are affiliated 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 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 Inspector General reports to the Chief Inspector General and maintains organizational independence of the internal audit activity. The purpose of the Internal Audit Section is to perform independent audits, reviews, and examinations to identify, report, and recommend corrective action for control deficiencies or non-compliance with laws, directives, policies, or agreements. Internal controls are evaluated as necessary to assist with Department fiscal accountability.

The Director of Auditing coordinates the development of an Annual Audit Plan, which identifies areas within the Department scheduled for review, using risk assessment criteria. Both a long-range plan and a one-year plan are included in the Annual Audit Plan. In the development of the Annual Audit Plan, the Internal Audit Section conducts a risk assessment to identify issues of concern to management, risks pertaining to fraud and misuse of funds, and other governance issues including information technology, ethical climate, and proper financial and performance reporting. The FY 2023-2024 Annual Audit Plan includes projects pertaining to Water Restoration Assistance, Resilience and Coastal Protection, Recreation and Parks, State Lands, Air Resource Management, Waste Management and Cybersecurity. Additionally, administrative functions, Department-wide risk-based compliance audits, and participation in multi-agency Enterprise-wide audit projects were included in the Annual Audit Plan. The Department's Inspector General and Secretary approved the FY 2023-2024 Annual Audit Plan.

Audits are conducted in conformance with the Code of Ethics and the *International Standards for the Professional Practice of Internal Auditing* (Standards), published by the Institute of Internal Auditors. Where appropriate, the Internal Audit Section adheres to the standards developed by the Comptroller General of the United States and

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codified in the *Government Auditing Standards*. Financial-related audits may be subject to the standards promulgated by the American Institute of Certified Public Accountants, which are referred to as *Generally Accepted Auditing Procedures and Generally Accepted Auditing Standards*. 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 in conformance with the Standards. 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. An internal assessment of the Internal Audit Section is conducted by the Audit Director annually. The internal assessment is submitted to the Inspector General for review and approval. An external assessment of the Internal Audit Section is conducted by the Auditor General in accordance with Section 11.45(2)(i), F.S., once every three years.

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The OIG conducted an internal assessment of the Internal Audit Section activities during FY 2022-2023 to evaluate conformance with the Code of Ethics and the Standards. Based on the internal assessment results, during FY 2022-2023, the Internal Audit Section has fully implemented the requirements specified under the Standards.

The most recent external Quality Assurance Review of the Internal Audit Section by the Auditor General was conducted October 2021 (Report 2022-077). The reported results stated, *In our opinion, 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 2020 through June 2021 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

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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 2022-2023, our office reviewed 396 single audit reports.

AUDIT WORK PLANS AND 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.

PRIOR YEARS AUDIT FOLLOW UP

The OIG monitored the implementation of prior audit findings six months after completion and biannually as necessary to resolution. Of the 18 internal projects reported in the FY 2021-2022 Annual Report, 14 had recommendations that were fully implemented as of the end of FY 2022-2023. Four projects had recommendations in which corrective action was being monitored as of the end of FY 2022-2023. The projects are listed below:

A-2021DEP-018 Review of Beaches, Inlets and Ports Program Permit Fee Processes

Recommendations:

We recommended the Office of Resilience and Coastal Protection (ORCP) work with the Beaches, Inlets and Ports Program (Program) to ensure the assessment of Joint Coastal Permit application fees are applied consistent with Chapter 62B-41.0085, Florida Administrative Code (F.A.C.). Applications for construction and major modifications to existing structures applicable under Chapter 62B-41.0085(3), F.A.C., should be assessed a fee for each individual structure, except minor structures, in accordance with the schedule identified in Chapter 62B-41.0085(3), F.A.C. In addition, we recommended the ORCP work with the Program to establish documented procedures to ensure consistent and accurate assessment of fees.

Actions Taken:

The ORCP agreed with the recommendations. Program staff continue to finalize the Permit Manager Manual, which includes a fee processing section. Additionally, staff have been updating a fee guidance worksheet to ensure that procedures and guidance for the assessment of Joint Coastal Permit application fees are established per the recommendation. The progress and consistency initiatives implemented following the final audit report have allowed staff to have a common understanding of standard methods of calculating fees. Furthermore, the Program has implemented a multi-level review process to help ensure fees are assessed in a consistent manner.

A-2021DEP-019 Audit of Topsail Hill Preserve State Park

Recommendations:

We recommended the Division of Recreation and Parks (Division) work with the Park Business System contracted provider to ensure the required report with all necessary information can be generated by the Topsail Hill Preserve State Park (Park) at the end of each month, as required in the interlocal Limited Period day-use Admission Fee Waiver/Reimbursement Agreement (Agreement) with Walton County (County). We further recommended the Division work with the Park to ensure attendance is entered in the system accurately. We also recommended the Division work with the Bureau of Operational Services to ensure adjustments do not exclude overnight visitors who made reservations in advance. The Division should also work with the Park Business System contracted provider to ensure attendance data is reported accurately and consistently between Park Business System reports. We further recommended the Division work with the Park to ensure procurement practices comply with Chapter 60A-1.002(3), F.A.C. For purchases that meet or exceed \$2,500, a minimum of two quotes should be obtained. The Division should also work with the Park to ensure staff are properly trained to document due diligent competitive procurement efforts which include obtaining quotes from vendors which provide the needed commodities or services. We also recommended the Division work with the Park to complete the process of capitalizing the tram to ensure it is added to the Park's inventory with a property identification number affixed to the vehicle. Any property donated to the Park which meets the Department's capitalization guidelines should be capitalized at the time of acquisition and in accordance with the Department's Administrative Procedures for Property, Policy ADM 320. Further, we recommended the Division work with the District and Park to ensure Agreements of Occupancy are completed and approved prior to any resident residing on Park property, as required in the Division's Operations Manual. Additionally, we recommended the Division evaluate current park service positions Division-wide and ensure that positions which include duties indicating access to confidential information, dependence for continuity of information resources, or activities sensitive in nature be designated as Positions of Trust. As such, these positions require

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level 2 screening standards, including fingerprinting as a condition of employment and continued employment. Finally, the Division should evaluate OPS staff duties consistent with those of FTE staff. Those engaged in activities considered sensitive in nature should also be designated Positions of Trust.

Actions Taken:

The Division agreed with the recommendations. Additional functionality has been added to the Park Business System under “Ad Hoc Reservation Reports” in terms of determining attendance records. A new Ad Hoc Attendance Report was developed to address the contract with the County; however, the report revealed discrepancies in the data. US eDirect software uses reservation data, as opposed to check-in data, to calculate overnight attendance. Division staff, working with the Qlik development and reporting staff, has determined and employed the correct methodology to report overnight attendance. Staff will review these reports on a monthly basis to identify any reporting anomalies. The topic of purchasing guidelines was covered in staff meetings and reiterated to administrative staff who make most of the large purchases for the Park. All Purchase Orders are processed with multiple quotes and/or supporting documentation. The accessible tram has been added to the Park's property listing (#160018) and the property label has been attached as required. All staff on site have current housing forms with all signatures and correct perquisite numbers. The Division will evaluate current park service positions, FTE and OPS, and ensure that positions which include duties indicating access to confidential information, dependence for continuity of information resources, or activities sensitive in nature be designated as Positions of Trust. The Division is in the process of updating the DEP Directive 422, Background Investigation. Once the Directive is finalized, the Division will follow the requirements of the Directive.

A-2122DEP-002 Operational Review of the Ethanol/Biodiesel Program

Recommendations:

We recommended the Division of Waste Management (Division) work with the Ethanol/Biodiesel Program (Program) to establish processes to compare costs to

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multiple independent sources, to establish a baseline for the reasonableness of Program related costs. In addition, we recommended the Program document this analysis and the resulting determination during the review of applications. To promote accountability of invoiced costs, the Program should also establish invoice requirements which require support documentation for the final cost incurred. We further recommended the Division work with the Program to implement a process to track and support the timely review of applications, to demonstrate compliance with the requirements for 30-day review completion under Section 376.3071(15)(a)(2), F.S.

Actions Taken:

The Division agreed with the recommendations and will gather additional cost information from Pollutant Storage System Specialty Contractors, to develop and maintain a database of typical costs. However, most of the applications processed since the inception of the Program have been with the same Contractor. Further, the Contractor has relied on the same quotes from the same three subcontractors. The Program has made a concerted effort to work with the Contractor to get alternate quotes for comparison purposes. However, the Contractor has been reluctant to change the process and as a result, the Division has not been successful in developing a database. It would be difficult to compare many of the costs for Program repairs to costs in other Division contracts. The other Division contracts focus on professional services for assessment and remediation. In contrast, the Program's work focuses on equipment repair and replacement. Where staff have been able to compare like items such as per diem and mobilization, some concerns were found. However, when costs have been identified that fall outside accepted ranges, the Division has been successful in getting those costs removed or reduced. The Program has also updated their database which tracks the processing and status of applications, in order to demonstrate compliance with the review requirements and are implementing internal limits on review times. The Program has significantly improved the information that is tracked for each application. Staff has expanded the data collected to include more detailed Purchase Order and invoice information. In addition, one team member has the responsibility of updating the

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tracking information. While others on the team can assist if needed, this team member is responsible for timely and accurate entries.

A-2122DEP-004 Compliance Audit of Department Contracts Executed Between July 1, 2018, and June 30, 2021

Recommendations:

We recommended 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 Florida Accountability Contract Tracking System (FACTS), to ensure Department contracts are entered accurately and in compliance with Section 215.985, F.S. We also recommended the Division of Administrative Services, Bureau of General Services, provide additional oversight over Department purchases documented as government entities exempt from competitive procurement. This exemption should only include purchases to applicable government entities. To ensure concession contracts provide the best value to the State and promote transparency in procurement, we further recommended the Division of Administrative Services work with the Division of Recreation and Parks to ensure procurement of all concession contracts are competitively solicited consistent with the Department's solicitation process and meet the requirements outlined in Section 287.057, F.S., and Chapter 60A-1, F.A.C. We further recommended the Petroleum Restoration Program adhere to the requirements of Chapter 62-772-400 (3), F.A.C., with respect to the required threshold for competitive quotes, In order to comply with the rule, the Petroleum Restoration Program should either remove contingent funding from its Purchase Orders or discontinue the exclusion of budgeted contingent funding from the threshold amount requiring a Request for Quote. If two quotes cannot be obtained during a competitive solicitation and it is determined the Department will negotiate the best terms and conditions with the sole respondent, we recommended the Division of Administrative Services work with program areas to document the reasons such action is in the best interest of the State in lieu of resoliciting bids or proposals. Additionally, we recommended the Division of Administrative Services work with the Division of Recreation and Parks to ensure that applicable purchases contain necessary

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documentation of the conditions and circumstances which justify the use of a Sole Source Provider. The Division of Administrative Services should also work with the Division of Recreation and Parks to ensure the Emergency/Single Source/Contract Exception Procurement forms submitted as part of the Purchase Order include documented justification prior to approval. We further recommended the Division of Administrative Services work with the Division of Recreation and Parks to ensure all competitive solicitations are electronically posted on the Vendor Information Portal, as required under Chapter 60A-1.021, F.A.C.

Actions Taken:

The Division of Administrative Services, Division of Recreation and Parks, and Division of Waste Management agreed with the recommendations. The Bureau of General Services updated their internal Procurement Checklist and created an email template used by procurement staff upon completion of a competitive solicitation when communicating to the Contract Manager and the Bureau of General Services Contracts Team. The email includes the procurement file and a link to the updated FACTS Workbook, which was updated and posted to the intranet and provides additional instructions, dropdowns, and examples for program areas to assist with statutory authority and procurement methods. The Contract Administrator has increased staff training regarding FACTS entries and every entry is reviewed for accuracy once uploaded by a member of the Bureau of General Services Administrative Team. If a correction is needed, the Contract Administrator is notified, and the correction is made. Prior to the conclusion of the initial audit, Bureau of General Services' staff reviewed the competitive solicitations posted in FACTS to ensure that the procurement documents were uploaded and complete. The Department of Financial Services was notified of the citation discrepancies in FACTS and are working on a resolution. Procurement staff are researching and validating the Federal Identification Number of the government entity in the Vendor Information Portal. The Vendor Information Portal states the business designation of each governmental entity registered to do business with the State. This designation information, along with the method of procurement information is copied and placed in the comments field of the Purchase Requisition so the

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MyFloridaMarketPlace (MFMP) Administrator can review/confirm prior to approving. The Division of Recreation and Parks will collaborate with the Division of Administrative Services to expand its advertising to include use of the online Vendor Information Portal as part of the Call for Business Plans process. The Division of Recreation and Parks will also work with the Office of General Counsel and other appropriate staff to identify areas where transparency may be improved. The Division of Recreation and Parks will further make its established processes for the recruitment of visitor services public through posting on their website. The Division of Recreation and Parks will more closely align agreement language to its defined authority for the accommodation of visitors under Section 258.003(a), F.S. The Division of Waste Management, Petroleum Restoration Program has discontinued the exclusion of budgeted contingent funding from the threshold amount requiring a Request for Quote. The Petroleum Restoration Program posted an update to the Agency Term Contracts assignment process which included the contingent funding in the threshold amount requiring a Request for Quote. The Bureau of General Services has developed and implemented a justification communication for the program areas to state why resoliciting is not feasible, and a process for procurement staff to follow for documenting and reporting to the Department of Management Services when two quotes cannot be obtained during a competitive solicitation, and it is determined that the Department will negotiate the best terms and conditions with the sole respondent. The Department of Management Services is developing a defined reporting process and form for agencies to use, which will be implemented once established. The Emergency/Single Source/Contract Exception Procurement form is no longer used and was replaced with the Single Source Process guidance document posted to the intranet. The guidance document outlines the required documentation that is required for single source requests in the amount of \$2,500 - \$34,999 and for single source requests in excess of \$35,000. The required documentation is attached and reviewed by the MFMP Administrator. The Division of Recreation and Parks has been working with the Division of Administrative Services to ensure that applicable purchases contain necessary documentation of the conditions and circumstances which justify the use of a sole source provider. The Division of Recreation and Parks will ensure that Single Source Procurement forms, as part of the

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Purchase Order, will include documented justification prior to approval. The Division of Recreation and Parks will also collaborate with the Division of Administrative Services to expand its advertising to include use of the online Vendor Information Portal as part of the Call for Business Plans process and when soliciting bids for timber sales.

PERFORMANCE MEASURES



In accordance with Section 20.055(2)(b), F.S., the OIG assessed performance measures for inclusion in the FY 2023-2024 Long-Range Program Plan. Of the 24 performance measures included in the FY 2022-2023 Long-Range Program Plan, 22 were measures which had been reviewed in prior years and were determined to be valid and reliable. In the performance measure assessment conducted in 2020, one Division of State Lands measure was reviewed. This measure had previously been reviewed over five years ago. The assessment determined the measure to be neither valid nor reliable. In response to the assessment, the Division of State Lands requested that the measure be deleted in the FY 2022-2023 and FY 2023-2024 Long-Range Program Plan. In addition, the measure for the Division of Law Enforcement was determined to be reliable but not valid during the 2021 performance measure assessment. We communicated those results to the Division of Law Enforcement with a recommendation the Division address the appropriateness of the measure for the purpose of measuring Division performance. In addition, we recommended the Division consider revising the measure to reflect outcomes of investigative performance, such as investigation completion or resolution. Since that time, no changes have been made to the performance measure. We brought this concern to the Deputy Secretary for Regulatory Programs during this year's performance measure assessment.

EXTERNAL AUDITS AND REVIEWS

Auditor General Report 2023-114 Selected Administrative Activities and Prior Audit Follow-Up

The Auditor General conducted an operational audit of the Department focused on selected administrative activities and included a follow-up on the findings noted in prior report No. 2020-026.

Results of Audit:

Department controls over mobile device text messaging and Apple device iMessages and the retention of text messages and iMessages in accordance with Section 119.021(2)(b), F.S. and the State of Florida General Records Schedule GS1-SL for State and Local Government Agencies need improvement. Prior audit follow-up determined the Department had taken corrective actions for the findings included in prior report No. 2020-026.

Recommendations:

The Auditor General recommended that Department management enhance mobile device controls to enforce policy prohibitions on text messaging and iMessage use on Department mobile devices. The Auditor General also recommended that, should text messages or iMessages be sent or received by Department mobile devices, management ensure that such messages are retained in accordance with Section 119.021(2)(b), F.S. and the State of Florida General Records Schedule GS1-SL.

Actions Taken:

The Department agreed with the recommendations and will enhance the mobile device controls. In addition, the Department will explore a solution that will enable the Department to capture, analyze and archive mobile text messages or iMessages in accordance with State law and the records retention schedules.

Auditor General Report 2023-196 Local Government Financial Reporting System and Prior Audit Follow-Up

Pursuant to Section 11.45(2)(g), F.S., the Auditor General conducted a performance audit of the local government financial reporting system focused on determining the accuracy, efficiency, and effectiveness of the system in achieving its goals; how the reporting system can be improved; and how program costs can be reduced. The audit also included a follow-up on selected findings noted in prior report No. 2019-028.

Results of Audit:

The Department should enhance its records to evidence the dates local government owners or operators of landfill facilities file audits of the escrow accounts maintained to accumulate financial resources for the proper closing and long-term care of landfills. In addition, the Department could enhance its efforts to compel local governments to timely file the required escrow account audit records. Further, statutory requirements for annual audits of the local government landfill escrow accounts maintained to accumulate financial resources for the proper closing and long-term care of landfills could be clarified to ensure that the audits are properly and consistently conducted in accordance with Legislative intent. Prior audit follow-up determined that, except as discussed in this paragraph, the Department had taken corrective actions for selected findings included in prior report No. 2019-028.

Recommendations:

The Auditor General recommended the Department establish written policies and procedures to record the receipt date of escrow account audit reports and establish progressively stronger enforcement actions to compel local government entities to timely file escrow account audit reports that contain the elements required by State law. Such actions should include imposing the fine authorized by State law for failure to collect or report revenue accumulated for landfill closure and long-term care. The Auditor General also recommended the Legislature consider revising State laws, or

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alternatively, the Department revise its rules, governing local government escrow account audits to require:

- ❖ Certified Public Accountants (CPA) to opine on the accuracy of local government reported escrow account balances and disclose in the audit reports whether the local governments complied with State law by ensuring the escrow accounts had sufficient financial resources for proper closure and long-term care of the landfills.
- ❖ CPAs to follow specified professional standards, such as the American Institute of Certified Public Accountants (AICPA) auditing standards or Generally Accepted Government Auditing Standards (GAGAS), when conducting the audits.
- ❖ Department personnel to verify the audit reports include required information in accordance with Department rules.
- ❖ Penalties or other consequences be assessed for landfill owners and operators who do not timely submit audit reports to the Department or submit audit reports that lack required information.

Actions Taken:

Pursuant to Paragraph 62-701.630(5)(c), F.A.C., local government solid waste facilities that maintain escrow accounts, to satisfy financial responsibility requirements, must submit an audit of the escrow account by March 31st of each year. Starting immediately, the Department will record the following dates in our solid waste financial assurance ACCESS database, for each of these facilities:

- ❖ Date the audit is submitted to the Department.
- ❖ Date the Department deems the audit complete (i.e., it meets the rule requirements).

The Department will apply a more robust strategy to compel local governments to submit escrow audits in a timely manner. The following procedures will be implemented:

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- ❖ A reminder regarding the due date for escrow audits will be added to the cost estimate notice that is sent to all solid waste facilities in July.
- ❖ During the last week of January, a new reminder letter will be sent to facilities utilizing escrow accounts to comply with financial responsibility requirements. This will provide notice approximately 60 days prior to the audit due date of March 31st.
- ❖ A delinquency notice will be sent during the first week of April to local governments that failed to submit their escrow audits by March 31st. The notice will state that the local government is out of compliance with financial assurance requirements, that statutory fines could be levied, and the audit must be submitted within 30 days.
- ❖ If a local government has not submitted an escrow audit by mid-May, a notice will be sent to the Chairman of the Commission for the local government. The notice will detail rule requirements and potential penalties for non-compliance.

Section 403.7125(2)(b), F.S. requires local governments to file with the Department an annual audit of their interest-bearing escrow account conducted by an independent CPA. The Department's requirements for audits of local government escrow accounts are established in Paragraph 62-701.630(5)(c), F.A.C. The statute and regulation do not specify professional standards for CPAs to follow when conducting these audits and consequently, the auditing standard is at the discretion of the CPA. The Department concurs that the usefulness of the required escrow audits could be enhanced by requiring CPAs to follow specific professional standards, such as the AICPA auditing standards. However, because the statute does not direct the Department to specify the professional accounting standards for CPAs to follow when conducting the audits, the Department needs to further evaluate its authority to impose this requirement by rule.

Office of Program Policy Analysis and Government Accountability Report 23-04 A Review of Exhaust System Noise

As directed by the Florida Legislature, the Office of Program Policy Analysis and Government Accountability (OPPAGA) reviewed exhaust system noise regulation. This included a discussion of sound and sound measurement; a literature review of the effect

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of excessive noise on health and quality of life; an examination of Federal, State, and local exhaust noise regulations, including citation issues under State law; and a presentation of potential options to further address exhaust system noise.

Results of Audit:

Multiple studies reported various adverse effects of excessive environmental noise on physical and emotional wellbeing. Noise emissions by motor vehicles are addressed in the Florida Statutes and rules adopted in the Florida Administrative Code. Statutes address exhaust system noise by setting standards for the sale of new vehicles and by setting standards for operating vehicles on roadways. Florida Administrative Code further defines some of these statutory standards. However, some statutory requirements are not currently implemented by the Department. Further, some requirements appear to be preempted by the Federal Noise Control Act for certain vehicles. State law prohibits the operation of excessively loud vehicles through several statutes pertaining to noise. Exhaust noise related violations are non-moving traffic violations under Chapter 316, F.S., the Florida Uniform Traffic Control Law. Among other provisions, this Chapter provides for enforcement of exhaust noise related violations using two general approaches. The first approach is enforcement of modified, removed, or defective noise preventing equipment. The second approach is enforcement of decibel levels. The allowable decibel level is based on 50 feet from the center lane of travel and sets a maximum noise limit based on the vehicle type, vehicle year, and speed limit. Offenses are non-criminal traffic infractions, which are punishable by warnings, citations, and fines or fees. Section 403.415, F.S. establishes vehicle noise requirements related to the sale of vehicles and equipment; however, some provisions are not currently implemented. Section 403.415(9), F.S. also requires the Department to assist with law enforcement training and to provide a sound-level meter loan program for law enforcement. Sections 316.293(3) and 403.415(9), F.S. require the Department, in consultation with the Department of Highway Safety and Motor Vehicles (DHSMV), to establish measurement procedures for determining the compliance of operating vehicles with statutorily established decibel limits. Statutes state the Department may include adjustment factors for noise measurements other

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than 50 feet from the center lane of travel. This would allow law enforcement more flexibility in measuring vehicle noise because it would provide different decibel limits for different distances from the center lane of travel. However, the current Department rule that specifies noise measurement procedures does not contain adjustment factors. Section 403.415(5), F.S. requires the Department to establish test procedures for determining compliance for new vehicle noise limits. These procedures would specify measurement conditions and procedures for noise testing, such as testing sites and decibel meter requirements. Sections 403.415(6)(7)(8), F.S. require the Department to receive noise compliance certifications from vehicle and noise abatement device manufacturers, distributors, importers, or designated agents. While the Federal government does have regulations for new vehicle noise limits for certain large vehicles and motorcycles, State requirements for new vehicle noise limits and certifications may still apply to other types of vehicles (e.g., school buses and multipurpose passenger vehicles). Sections 316.272(1) and 403.061(11), F.S. direct the Department, in consultation with the DHSMV, to adopt a regulation establishing maximum decibel levels for motor vehicle exhaust systems.

Recommendations:

The Legislature could direct entities to provide additional training for law enforcement officers. The Legislature could also expand the use of traffic cameras to include noise cameras. The Legislature further could apply increased fines in Section 318.18(23), F.S. to other statutes for exhaust noise violations. The Legislature could also direct the Department to review Federal preemption and recommend updates to Florida law to clarify exhaust noise provisions and improve enforcement of exhaust noise violations. The Legislature could additionally create a plainly audible standard for exhaust noise in statute. Further, the Legislature could create a nuisance standard for exhaust noise in statute. Finally, the Legislature could establish a probable cause-based decibel testing program which would require drivers to pay to have their exhaust system noise tested if law enforcement suspects it exceeds decibel limits. This option would also require the Department to adopt rules for stationary measurement of exhaust noise, as the current statute and rule is for roadside measurement of moving vehicles.

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Actions Taken:

The Department reported to the OPPAGA during the audit process that only one law enforcement agency had requested training over the past 10 years. Upon request from law enforcement, the Department will provide training on topics including the procedure for setting up a sound-level meter and the type of evidence required for citations to withstand legal scrutiny. Department staff also reported that two sound-level meters are available to lend to law enforcement. To date, no law enforcement agency has requested to borrow a sound-level meter. The Department promulgated two rules related to measuring sites, ambient sound, calibration techniques, and microphone orientation. These rules account for factors that affect sound-level measurements to ensure an accurate representation of the sound. The Department previously had a rule with an adjustment factors table in the rule in 2012. However, Department staff reported that recommended adjustment factors have been provided directly to law enforcement. Department staff also reported there were rules for determining compliance for new vehicle noise limits; however, the rules were repealed in 2012 because the Department determined that new vehicle noise limits are preempted by Federal noise regulations. Department staff further reported the Department does not receive noise compliance certification from vehicle and noise abatement device manufacturers, distributors, importers, or designated agents because the Federal government preempts the statutes requiring the certifications. Finally, Department staff reported the requirement, in consultation with the DHSMV, to adopt a regulation establishing maximum decibel levels for motor vehicle exhaust systems was superseded by the decibel limits established in Sections 316.293 and 403.415, F.S. These statutes provide decibel limits for general vehicle noise as opposed to decibel limits for exhaust systems.

INTERNAL AUDIT SUMMARY REPORTS BY PROGRAM AREA

DIVISION OF AIR RESOURCE MANAGEMENT

A-2122DEP-012 Audit of Activities Funded by Tag Fee Allocations to Duval County

The scope of the audit included eligible local Air Pollution Control Program (Program) activities conducted by Duval County (County) from October 1, 2020, through September 30, 2021.

Results of Audit:

Based on our analysis of support documentation and interviews with Division of Air Resource Management (Division) and County staff, reported Program expenditures were supported by backup documentation and appeared to be allowable tag fee expenses, as specified in Chapter 403, F.S. However, the County deposited funds not associated with the Program into the Program's Trust Fund, which is not in accordance with Section 320.03 (6), F.S.

Recommendation:

We recommended the Division work with the County to ensure the Program's Trust Fund established by the County is used only for the Program as required under Section 320.03, F.S. In addition, if the County is unable to provide the Division assurance of the accuracy of the reported unencumbered balance, we recommended the Division reduce the County's allocation of tag fees to 50% of the amount collected. We further recommended the Division seek reimbursement for funds determined to be allocated to the County in excess of the percentage allowed under Section 320.03, F.S.

Actions Taken:

The Division agreed with the recommendations. The County submitted their tag fee certification statement for the period ending September 30, 2022, and all the non-

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Program related penalty monies and interest earned had been removed from the statement.

A-2223DEP-003 Audit of Agreement TV023 with Florida Department of Health in Palm Beach County for Title V Activities

The scope of the audit included activities funded through Grant Agreement TV023 (Agreement) between the Department and Florida Department of Health in Palm Beach County (County) for Title V financial assistance from September 1, 2021, through August 31, 2022.

Results of Audit:

Based on our audit, the County was reimbursed for expenditures within the restrictions of the Agreement.

Recommendations:

This audit contained no findings or recommendations.

A-2223DEP-010 Audit of Agreement VW002 with Florida Power and Light for Electric Vehicle Charging Infrastructure

The scope of the audit focused on the grant requirements, deliverables, and reimbursements defined in Grant Agreement VW002 (Agreement) between the Department and Florida Power and Light Company (Grantee) from July 10, 2020, through July 10, 2022.

Results of Audit:

Based on our audit, the Grantee generally completed the installation of electric vehicle charging infrastructure described in the Agreement; however, some deliverables were not completed in accordance with the Agreement's timelines or the cost-reimbursement period.

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Recommendations:

We recommended the Division work with Grant Managers and Grantees to ensure invoices and deliverables are adequately reviewed, are complete, and submitted timely, as required by the Agreement, prior to the approval of reimbursement requests. We also recommended the Division review payments made to the Grantee to determine whether any ineligible expenditures were reimbursed and collect any amount that is determined to be owed to the Department.

Actions Taken:

The Division agreed with the recommendations and applied them to the Grant management process that Grantees and Grant Managers must follow in administering all active Grant Agreements with the Division. The Division's Grant Managers have implemented a thorough pre-reimbursement review process to ensure that payments are not issued for ineligible expenses. Further, the Division has reviewed all payments made to the Grantee to determine whether any ineligible expenses were reimbursed and determined that the Grantee does not owe any reimbursement to the Department. The Grantee also agreed with the recommendations and understands there are lessons learned from this new grant process.

DIVISION OF RECREATION AND PARKS

A-2122DEP-007 Audit of Dr. Von D. Mizell-Eula Johnson State Park

The scope of the audit included select Dr. Von D. Mizell-Eula Johnson State Park (Park) activities and financial transactions for the period beginning January 1, 2021.

Results of Audit:

Based on our audit, the Park was generally in compliance with Division of Recreation and Parks' (Division) requirements regarding revenue collection processes, attendance reporting, housing requirements, and employee background searches. However, we noted control weaknesses in the areas of expenditures, overage and shortage verification, property identification marking, and Volunteer management.

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Recommendations:

We recommended the Division work with the Park in documenting the reason for overages or shortages on the Daily Worksheets (DRP-082), as required in Chapter 1.8 of the Division's Operations Manual. We also recommended the Division work with the Park to ensure staff are properly trained to maintain required purchasing documentation and procurement practices for purchases \$2,500 or greater to ensure they are in accordance with the Department's Purchasing Card (P-Card) Policy. Additionally, we recommended the Division work with the Park to ensure property identification numbers are affixed to State property in accordance with the Department's Property Policy ADM 320 and Rule 69I-72.004, F.A.C. We further recommended the Division work with the Park to ensure the process of administering Volunteers and maintaining Volunteer records are in compliance with the requirements of the Operations Manual.

Actions Taken:

The Division agreed with the recommendations and worked with the Park to take corrective actions. Park management has ensured the shift operator has completed the Overage/Shortage Report of the Daily Worksheet for all overages and shortages that occurred during the employee's shift that are greater than 1% of the shift total or \$10.00, as stated in Chapter 1.8 of the Operations Manual. Park staff have been retrained to maintain required purchasing documentation and procurement practices for purchases \$2,500 or greater to ensure they are in accordance with the Department's P-Card Policy. Additionally, Park staff has ensured property identification numbers are affixed to State property, in accordance with Policy ADM 320 and Rule 69I-72.004, F.A.C. Park staff have also ensured the process of administering Volunteers and maintaining Volunteer records follow the requirements of the Operations Manual.

A-2122DEP-016 Audit of Agreements CA-0315 and CA-0415 with Coral Reef Park Company, Inc.

The scope of the audit included select Coral Reef Park Company, Inc. (Concessionaire) activities and financial records at John Pennekamp State Park (John Pennekamp) and

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Bahia Honda State Park (Bahia Honda) from January 1, 2021, through December 31, 2021.

Results of Audit:

Based on our audit, reported gross sales during the audit period were generally supported by the Concessionaire's general ledger and point-of-sale transaction detail. Reported amounts were consistent with sales reported to the Department of Revenue. Compensation and monthly commission fees were paid as required during the audit period. The Concessionaire generally complied with requirements in Agreements CA-0315 and CA-0415 (Agreements), with some exceptions. We noted weaknesses in the areas of bank accounts not being used for the sole purpose of the Agreements, lack of written pre-approvals maintained by the Department, refunds, lack of rental items and services required in the Agreements, E-Verify Employment Eligibility Verification, and Sexual Predator and Offender searches. We also noted weaknesses in Park management's oversight of the Concessionaire's activities and performance in the following areas: Quarterly Evaluations, Capital Improvements, oversight of the services required by the Agreements, incorrect billing for vending machines, required pre-approvals, Park entry fees, and Monroe County surcharge collection. Our audit also noted some areas where controls could be strengthened.

Recommendations:

We recommended the Division work with the Concessionaire to ensure sales slips contain all information required in the Agreements. We also recommended the Division work with the Concessionaire to ensure records supporting all refund transactions with customer signed sales slips indicating the receipt and reason for the refund are maintained as required in the Agreements. We further recommended the Division work with the Concessionaire to ensure bank accounts are used as required by the Agreements. We recommended the Division work with Park management to ensure pre-approvals are obtained and Maintenance and Repair Plans, Environmental Protection Plans, and Safety Plans meet the Division's expectations as required. We also recommended the Division work with the Park Manager and Concessionaire to ensure

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required services outlined in the Agreements are being provided. If the Division has determined these services are no longer required, the Agreement should be amended to reflect updated service requirements. Further, we recommended the Division work with the Park Manager and the Concessionaire to ensure the Concessionaire is invoiced for the correct number of vending machines as required. We also recommended the Division work with the Park Manager to determine the amount owed for vending machine fees due to incorrect billing by the Park and collect the amount due. We further recommended the Division work with Park management and the Concessionaire to ensure admission fees are collected and the full amount is submitted to the Department as required, and to determine and collect admission fees owed to the Department. We recommended the Division work with Park management and the Concessionaire to ensure Monroe County Surcharge requirements are being followed as required by Florida Statutes. In addition, the Division should ensure the surcharge collected is submitted to the Department in order for the surcharge collections to be provided to Monroe County. We recommended the Division work with Park management and the Concessionaire to ensure extensions are granted, as required by both Agreements. We also recommended the Division work with Park management and the Concessionaire to ensure E-Verify Employment Eligibility Verification and Sexual Predator and Offender searches are completed as required. Finally, we recommended the Division work with the Park Manager to ensure the Concessionaire's Quarterly Evaluations are completed with accurate information to support the actual performance and compliance of the Concessionaire.

Actions Taken:

The Division agreed with the recommendations and will work with the Concessionaire to ensure sales slips contain all information required in the Agreements and to ensure records supporting all refund transactions with customer signed sales slips indicating the receipt and reason for the refund are maintained as required in the Agreements. The Division intends to seek clarification from the Office of General Counsel regarding the intent and meaning behind the Agreement's requirement to maintain separate accounts. Further, the Division will work with Park management to ensure pre-approvals

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are obtained and Maintenance and Repair Plans, Environmental Protection Plans, and Safety Plans meet the Division's expectations as required. The Division will also work with the Park Manager and Concessionaire to ensure that required services outlined in the Agreements are being provided or amend the Agreements to meet the Division's current need for services and to ensure the Concessionaire is remitting payment for the correct number of vending machines as required. The Division will work with the Park Manager to determine the amount owed for vending machine fees due to incorrect billing by the Park and collect the amount due. The Division will also work with Park management and the Concessionaire to ensure admission fees are collected and the full amount is submitted to the Department as required and to determine and collect admission fees owed to the Department. The Division will consult with the Office of General Counsel to clarify understanding of Monroe County's Surcharge requirements. The Division will additionally work with Park management and the Concessionaire to ensure extensions are granted, as required by both Agreements. Further, the Division will work with Park management and the Concessionaire to ensure E-Verify Employment Eligibility Verifications and Sexual Predator and Offender searches are completed as required. Finally, the Division will work with the Park Manager to ensure the Concessionaire's Quarterly Evaluations are completed with accurate information to support the actual performance and compliance of the Concessionaire.

A-2122DEP-017 Audit of Agreement CA-1617 with Cornelius Enterprises, Inc. (Tomoka Outpost) at Tomoka State Park

The scope of the audit of Agreement CA-1617 (Agreement) with Cornelius Enterprises, Inc. (Concessionaire) at Tomoka State Park (Park) included select activities and financial records from January 1, 2021, through December 31, 2021.

Results of Audit:

Based on our audit, gross sales reported during the audit period were generally supported by the Concessionaire's general ledger, bank statements, and point-of-sale documentation. The Concessionaire generally complied with requirements in the Agreement, with some exceptions. We noted weaknesses in the submittal of Monthly

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Profit and Loss Statements, written pre-approvals, Capital Improvements, and management oversight of the Agreement.

Recommendations:

We recommended the Division work with the Park Manager and Concessionaire to ensure the Monthly Profit and Loss Statements are submitted with the Monthly Report of Concessionaire's Gross Sales documentation as required. We also recommended the Division work with the Park Manager and Concessionaire to ensure that Sexual Predator and Offender searches are conducted for all concession employees as required. We further recommended the Division work with the Park Manager to ensure the Concessionaire's Quarterly Evaluations are completed with accurate information to support the actual performance and compliance of the Concessionaire.

Actions Taken:

The Division agreed with the recommendations. Monthly Profit and Loss Statements are now submitted with the Monthly Report of Concessionaire's Gross Sales documentation as required. The Concessionaire has completed Sexual Predator and Offender searches for all employees and the Concessionaire's Quarterly Evaluations are being completed correctly by the new Park Manager.

A-2122DEP-019 Audit of Agreement with the Olustee Battlefield Citizens Support Organization, Inc.

The scope of the audit included activities of the Olustee Battlefield Citizens Support Organization, Inc., (CSO) for the period beginning January 1, 2021, to present.

Results of Audit:

The CSO was established and operates in accordance with § 258.015, F.S., pursuant to the CSO Agreement (Agreement). However, we noted control weaknesses in the areas of cash management, Payment Card Industry Data Security Standards (PCI DSS) compliance, CSO membership processes, CSO Board membership, Volunteer coordination and recordkeeping, and management review. Further, we identified

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opportunities for management to strengthen some internal controls, as well as some areas where new monitoring controls could be established and implemented, to ensure compliance with the Agreement's terms and the Division's requirements.

Recommendations:

We recommended the Division work with the Olustee Battlefield Historic State Park (Park) to provide additional oversight of the CSO's fiscal activities and ensure funds have been properly expended and documented. We also recommended the Division work with the Park and CSO to ensure the CSO establishes a financial policy that outlines fiscal controls and responsibilities for all areas of cash collections and expenditures, consistent with standards in the Division's Operations Manual and CSO Handbook. In addition, we recommended 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, sales tax is collected and paid to the Department of Revenue on revenue generated through the CSO's online merchandise sales, and revenue generated from the CSO's online sales are timely deposited into the CSO's primary depository. Regarding publicity for CSO events, we recommended the Division and Park work with the CSO to ensure that all event publicity is approved in writing by the Park Manager prior to release of the publicity, as required by the Operations Manual. Additionally, we recommended the Division and Park work with the CSO to ensure compliance with its Bylaws regarding CSO membership. This includes establishing written guidelines and procedures regarding memberships, particularly dues, categories, and reinstatement, either in their Bylaws or in a separate stand-alone policy. Further, we recommended the Division and Park work with the CSO to ensure all Volunteer Agreements and background searches are completed prior to start of the Volunteer's service at the Park, including special events. Additionally, all Volunteer records, including individual and group Volunteer Agreements, background searches, completed trainings, and hours of service, are to be maintained in the Division's Volunteer Management System (VSys) as required. In addition, we recommended the Division work with the District, Park, and CSO to ensure that a management review of the CSO is scheduled and conducted every four years, in

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accordance with the Division's CSO Handbook and Operations Manual. Further, we recommended the Division revise the CSO Handbook to remove outdated information to reflect current Division policies and requirements. Finally, we recommended the Division work with the Park and CSO to ensure the Agreement is also updated to be consistent with current Division requirements.

Actions Taken:

The Division agreed with the recommendations and will work with the Park to provide additional oversight of the CSO's fiscal activities. Additionally, the Division will reinforce to the CSO the recommendation to establish a financial policy. The Division will work with the CSO to ensure they understand the requirements to comply with the PCI standards and annually completes a PCI Self-Assessment Questionnaire and Attestation of Compliance, that sales tax is collected and paid to the Department of Revenue on revenue generated through the CSO's online merchandise sales, and that revenue generated from the CSO's online sales are timely deposited into the CSO's primary depository. The Division will also work with the CSO to ensure they comply with the Operations Manual regarding event publicity and will reinforce to the CSO the requirements to comply with their Bylaws regarding CSO membership. The Division will work with the CSO to ensure Volunteer Agreements, background searches, or Short-Term Volunteer Agreements are completed prior to service at the Park and that Volunteer records, including individual and group Volunteer Agreements, Short-Term Volunteer Agreements, background searches, completed trainings, and hours of service, are maintained in VSys as required. The Division will also work with the District, Park, and CSO to ensure a management review is conducted every four years in accordance with the CSO Handbook and Operations Manual. Finally, the Division will work with the Friends Groups and Volunteer Manager to ensure that the CSO Handbook and CSO Agreement templates are updated to reflect the updated reporting requirements.

A-2223DEP-009 Audit of Agreement CA-0219 with Caladesi Island Connection, Inc.

The scope of the Audit of Agreement CA-0219 (Agreement) between the Division and Caladesi Island Connection, Inc., (Concessionaire) at Caladesi Island State Park (Park) included Concessionaire activities and financial records during the period beginning January 1, 2020, to current activities.

Results of Audit:

Based on our audit, due to the lack of source documentation and retention of point-of-sale transactions, we were not able to verify the accuracy of the reported gross sales. We noted internal control weaknesses regarding the Concessionaire's compliance with the Minimum Accounting Requirements of the Agreement, including deposits, cash handling, employee supervision, receipts, refunds, point-of-sale transactions, and source documentation and retention. We also noted internal control weaknesses regarding pre-approvals required for deviations in hours of operation, ticket prices and discounts, free and complimentary passengers, and website content. Regarding Park management oversight, we noted internal control weaknesses in written approvals of the Environmental Protection Plan, the Maintenance and Repair Plan, approval of website content, and approval of the Accessibility and Inclusion (A&I) Policy. Additionally, we found internal control weaknesses regarding Quarterly Evaluations and developing Capital Improvement goals.

Recommendations:

We recommended the Division work with the Concessionaire to ensure point-of-sale transactions are documented and accurately reported to the Division and source documents are retained in accordance with the Agreement, in order to determine the accuracy of gross sales. We further recommended the Division work with the Concessionaire to ensure cash handling and employee supervision meets the Minimum Accounting Requirements, as specified in the Agreement, including daily cash register totals are verified and reconciled by a person not having access to cash, daily cash sales are verified prior to being deposited by a person not having access to cash, and a

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General Manager is designated if duties cannot be assigned to different employees. We also recommended the Division work with the Concessionaire to ensure cash receipts are stored in a secure manner until deposited, and daily cash receipts over \$2,000.00 are deposited daily, as required by the Agreement. We further recommended the Division work with the Concessionaire to ensure customer receipts meet all the requirements specified in the Agreement, and a record copy of receipts are retained, as required by the Agreement. Additionally, we recommended the Division work with the Concessionaire to ensure refunds are processed in accordance with the Agreement, including all refunds are reported to the Department, refunds are recorded in the daily ledger or register, refunded tickets are not resold, and refund documentation is retained pursuant to the Agreement. We recommended the Division work with the Office of General Counsel to ensure contractual changes to agreements are executed properly with a Contract Amendment as appropriate. We also recommended the Division work with the Park Manager and the Concessionaire to ensure pre-approvals and plan approvals are obtained and the A&I Policy is available and posted in all required areas, as required in the Agreement. We further recommended the Division work with the Park Manager and the Concessionaire to ensure Sexual Predator and Offender searches are completed, as required in the Agreement. Additionally, we recommended the Division work with the Park Manager to ensure the Concessionaire's Quarterly Evaluations are completed quarterly, and accurately document the performance of the Concessionaire. Finally, we recommended the Division work with the Park Manager and the Concessionaire to ensure Capital Improvement goals are established, as required by the Agreement.

Actions Taken:

The Division agreed with the recommendations and will work with the Concessionaire to ensure point-of-sale transactions are documented and accurately reported to the Division, and source documents are retained in accordance with the Agreement, to determine the accuracy of gross sales. The Division will also work with the Concessionaire to ensure cash handling and employee supervision meets the Minimum Accounting Requirements, as specified in the Agreement, including daily cash register

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totals are verified and reconciled by a person not having access to cash, daily cash sales are verified prior to being deposited by a person not having access to cash, and a General Manager is designated if duties cannot be assigned to different employees. Further, the Division will work with the Concessionaire to ensure cash receipts are stored in a secure manner until deposited, and daily cash receipts over \$2,000 are deposited daily, as required by the Agreement. The Division will work with the Concessionaire to ensure customer receipts meet all the requirements specified in the Agreement and a recorded copy of receipts are retained, as required by the Agreement. The Division will also work with the Concessionaire to ensure refunds are processed in accordance with the Agreement, including all refunds are reported to the Department, refunds are recorded in the daily ledger or register, refunded tickets are not resold, and refund documentation is retained pursuant to the Agreement. The Division will work with the Office of General Counsel to ensure contractual changes to agreements are executed properly with a Contract Amendment as appropriate. Additionally, the Division will work with the Park Manager and Concessionaire to ensure pre-approvals and plan approvals are obtained, and the A&I Policy is available and posted in all required areas, as required by the Agreement. Additionally, the Division will work with the Park Manager and the Concessionaire to ensure Sexual Predator and Offender searches are completed, as required by the Agreement. The Division will work with the Park Manager to ensure the Concessionaire's Quarterly Evaluations are completed quarterly, and accurately document the performance of the Concessionaire. Finally, the Division will work with the Park Manager and the Concessionaire to ensure annual Capital Improvement goals are established, as required by the Agreement.

DIVISION OF STATE LANDS

A-2223DEP-001 Audit of Florida Recreation Development Assistance Program Agreement A1072 with Village of Wellington

The scope of the audit of Florida Recreation Development Assistance Program Grant Agreement A1072 (Agreement) for the Greenbriar Park Project (Project) with Village of Wellington (Grantee) included requirements, deliverables, and reimbursement from July 1, 2020, through December 16, 2021.

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Results of Audit:

Based on documentation reviewed and discussions with the Grant Manager and Grantee, the Project appears to have been completed as required by the Agreement, with some exceptions.

Recommendations:

We recommended the Department strengthen internal controls, including procedures and processes, over Grant management oversight to ensure compliance with the Agreement. Specifically, whether invoices comply with the *Reference Guide for State Expenditures*, verifying reimbursement requests are directly related to the Project, documentation is provided by the Grantee timely and completely, insurance is held in accordance with the Agreement, and the Grantee is not reimbursed for work completed outside the Grant period. We also recommended the Department provide training to Department Grant Managers regarding oversight of Grant agreement requirements.

Actions Taken:

The Division of State Lands (Division) agreed with the recommendations. Staff acknowledged that during the COVID-19 outbreak when most employees were asked to work from home, adjusting to telecommuting, and reduced levels of personnel altered the effectiveness of communication on several fronts. Since the audit period, new staff members have been hired to manage agreements and to assist with administrative functions of processing agreements; thereby, providing greater oversight of agreements in general. To augment internal controls and ensure program compliance, staff has adopted the *Reference Guide for State Expenditures* as part of our Standard Operating Procedures. Grant Managers also are taking the Florida Certified Contract Manager training to improve their knowledge base.

DIVISION OF WASTE MANAGEMENT

A-2122DEP-011 Review of Petroleum Restoration Program Agency Term Contract GC827, Purchase Order B7AFC4 for Source Removal Activities with Trident Treatment & Dewatering LLC/dba MAS Environmental, LLC

The scope of the review included activities and financial records associated with Purchase Order B7AFC4 for source removal with Trident Treatment & Dewatering, LLC/dba MAS Environmental, LLC (Contractor).

Results of Review:

Based on our review, the Petroleum Restoration Program (PRP) Site Manager generally ensured the Contractor met Agency Term Contract GC827 (Contract) and Purchase Order requirements regarding deliverables, and retainage. The Site Manager also completed a Contractor Performance Evaluation as required. However, we questioned the use of a memorandum which conflicts with the current Contract's requirements. In addition, several Schedule of Pay Items (SPI) were paid without proper documentation. Additionally, subcontractors were used without proper prior approval and site inspections were not documented.

Recommendations:

We recommended the PRP discontinue use of the memorandum which conflicts with the current Contract's requirements and take steps to rectify work being completed without proper authorization. We further recommended the Division of Waste Management (Division) work with the PRP and the Site Manager to request reimbursement for the SPI costs where required documentation was not provided. We also recommended the PRP work with Team 6 management to ensure that costs for SPI items are supported by the required documentation prior to approval of payment. We further recommended the Division work with the PRP to train Agency Term Contractors and PRP staff on subcontracting requirements and procedures. Finally, we recommended the Division work with the PRP to ensure all Inspectors complete a Site Inspection Form for each site visit made, as required in the Standard Operating

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Procedures. If the Inspectors are monitoring work that covers multiple days, then the report could cover the entire time period the Inspectors were on site.

Actions Taken:

The Division agreed with the recommendations. The PRP amended the Agency Term Contracts to include the relevant language from the memorandum and has discontinued the use of the memorandum as guidance. The PRP requested reimbursement for the SPI costs where required documentation was not provided in the Purchase Order deliverables and received payment from the Contractor. The PRP trained all teams including local programs on the requirements for Site Managers to review the Required Documents Tab of the SPI to confirm the required documentation has been submitted for payment prior to approving the deliverable for invoicing. In addition, the PRP spoke directly with Team 6 management regarding the requirement for Site Managers to perform this review prior to approving deliverables and to reinforce this requirement. Team 6 management responded with a letter acknowledging training. Additionally, the PRP trained all teams including local programs on the requirements for all subcontractors to be listed on the Agency Term Contract's approved subcontractor list or included on the subcontractor quote form and provided a written reminder to Agency Term Contractors. PRP also trained all teams including local programs and spoke with management for Teams 5 and 6 regarding the requirements for Inspectors to complete site visit forms covering each day they are on site.

A-2122DEP-015 Audit of Agreement SWI22 with Southern Waste Information

Exchange

The scope of the audit included requirements, oversight, deliverables, and disbursements associated with Grant Agreement SWI22 (Agreement) between the Department of Environmental Protection (Department) and Southern Waste Information eXchange (Grantee) from July 1, 2021, through June 30, 2022.

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Results of Audit:

Based on our audit and discussions with the Grant Manager and the Grantee, the Grantee has completed all tasks required in the Agreement, with the exception of Task 9. However, we noted some internal control deficiencies regarding costs and deliverables, including salary and invoices were misallocated by the Grantee, several deliverables did not meet the requirements of the Grant Work Plan, some costs and invoices were determined to be ineligible expenditures, and the Grantee did not retain documentation related to work completed.

Recommendations:

We recommended the Department ensure deliverables are completed prior to approval of reimbursement requests and work with the Grantee to ensure deliverables are submitted timely. We also recommended the Department review the deliverable language in the Agreement, prior to executing the Agreement, each year to confirm that it fits the associated tasks. Additionally, we recommended the Department work with the Grantee to ensure procedures are implemented to maintain documentation associated with work required by the Agreement. We further recommended the Department ensure the Grant Manager has approved all travel prior to the travel date. We recommended the Department work with the Grantee and Grant Manager to ensure costs requested for reimbursement and costs reimbursed are in accordance with the Agreement. We also recommended the Department work with the Grant Manager to implement internal controls to ensure costs are allocated to the correct task/category prior to approving reimbursement requests. In addition, we recommended the Department review cost allocation and recalculate the total amount eligible to be reimbursed to the Grantee to determine if the correct amount was reimbursed by the Department. In conclusion, we recommended the Department collect any amount that is determined to be owed to the Department.

Actions Taken:

The Department agreed with the recommendations. The Grant Manager will ensure deliverables are completed prior to approval of reimbursement requests and will send

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an email to the Grantee approving deliverables before reimbursement requests are submitted for payment. SWI23 has been amended to provide clarity in deliverable descriptions to ensure they fit the tasks. The Division will work with the Grantee to ensure documentation associated with work under SWI23 is appropriately maintained in accordance with public records requirements. SWI23 was amended to require all deliverables be submitted quarterly with reimbursement requests. The next Grant Agreement will require the Grantee to send an email to the Grant Manager requesting approval at least two weeks prior to the travel occurring to ensure that Grant Manager review and approval of all covered travel is obtained prior to the travel occurring. The Grant Manager will also ensure costs requested for reimbursement and costs reimbursed are in accordance with the Agreement by clearly identifying eligible costs in the Work Plan and monitoring the quarterly reimbursement submittals. The Indirect Cost Agreement will be reviewed by the Office of General Counsel to ensure appropriate costs are considered eligible as indirect. Additionally, the Grant Manager will work with the Grantee during review of reimbursement requests to ensure costs are allocated to the correct task/category prior to approving. The Division will review the cost allocation and determine if the correct amount was reimbursed by the Department. The Division plans to ask the Grantee to return any funds determined to be ineligible to the Department. Additionally, the Division will more closely monitor future invoices for expenditures by task number to ensure costs are allocated to the task number listed in the Work Plan.

A-2122DEP-020 Audit of Petroleum Restoration Program Agency Term Contract GC766, Purchase Order B8F79C for Operation and Maintenance Activities with Imperial Testing and Engineering, Inc.

The scope of the audit included activities and financial records associated with Agency Term Contract GC766, Purchase Order B8F79C for operation and maintenance activities with Imperial Testing and Engineering, Inc. (Contractor) for source removal at Adcock Petroleum/ Sorrell's Grove (Facility).

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Results of Audit:

Based on our review of documentation and discussions with PRP staff, the activities and financial records associated with Purchase Order B8F79C for remediation activities at the Facility generally demonstrated management's oversight of the Purchase Order, Facility, and Contractor. However, several SPI were paid without adequate documentation, and the Site Manager exceeded the deliverable review allowance for multiple deliverables.

Recommendations:

We recommended the Division work with the PRP and the Site Manager to review the questioned SPI and request reimbursement for the SPI costs where required documentation was not provided. We also recommended the Division work with PRP Site Managers to review the requirements for completing deliverable reviews.

Actions Taken:

The Division agreed with the recommendations and the PRP issued a letter to the Contractor instructing them to reimburse the Department for the items where documentation was not provided. The Department received reimbursement from the Contractor in the amount of \$4,949.90 in October 2022. Also, in the November 15, 2022, PRP Statewide Teleconference with staff and augmented staff, training was provided on "Deliverable Review: Turnaround Times and Evaluation of Required Items for invoicing". In addition, a copy of the required documents tab that is located in each SPI was also distributed with the meeting notes.

A-2122DEP-021 Audit of Petroleum Restoration Program Agency Term Contract GC848, Purchase Order B7B263 for Operation and Maintenance Activities with Earth Systems, Inc.

The scope of the audit included Purchase Order B7B263 issued to Earth Systems, Inc. (Contractor) for Pierre's Auto Repair Service Inc. (Facility) managed by Broward County. The scope also included activities and financial records associated with the Purchase Order for remediation activities at the Facility.

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Results of the Audit:

Based on our review of documentation and discussions with PRP staff, the activities and financial records associated with the Purchase Order for remediation activities at the Facility demonstrated management oversight of the Purchase Order, Facility, and Contractor. However, our review noted one area where controls could be strengthened.

Recommendations:

We recommended the Division work with the PRP to provide training to the Site Managers regarding the requirements of the Contractor's Performance Evaluation. Specifically, the requirement to document that the owner/operator was given the opportunity to comment on the Contractor's performance.

Actions Taken:

The Division agreed with the recommendation and the PRP discussed the Contractor's Performance Evaluation in the January 12, 2023, PRP Teleconference. Specifically, training on the owner/responsible parties' opportunity to complete Section 7 of the Contractor's Performance Evaluation for all State funded work, including owners/responsible parties where the work is funded under a consent order.

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:

- ❖ Conducting, supervising, and coordinating investigations designed to detect, deter, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses in the Department;
- ❖ Receiving complaints and coordinating all activities of the Department, as required by the Whistle-blower's Act pursuant to Sections 112.3187 – 112.31895, F.S.;
- ❖ Receiving and reviewing all other complaints (non-Whistle-blower's Act), and conducting such inquiries and investigations as the Inspector General deems appropriate;
- ❖ Conducting investigations related to alleged employee misconduct or reporting expeditiously to the Florida Department of Law Enforcement or other law enforcement agencies, as deemed appropriate by the Inspector General;
- ❖ Conducting investigations and other inquiries that are free of actual or perceived impairment to the independence of the Inspector General or the staff in the OIG;
- ❖ Submitting 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

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- ❖ Submitting 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.

ACCREDITATION



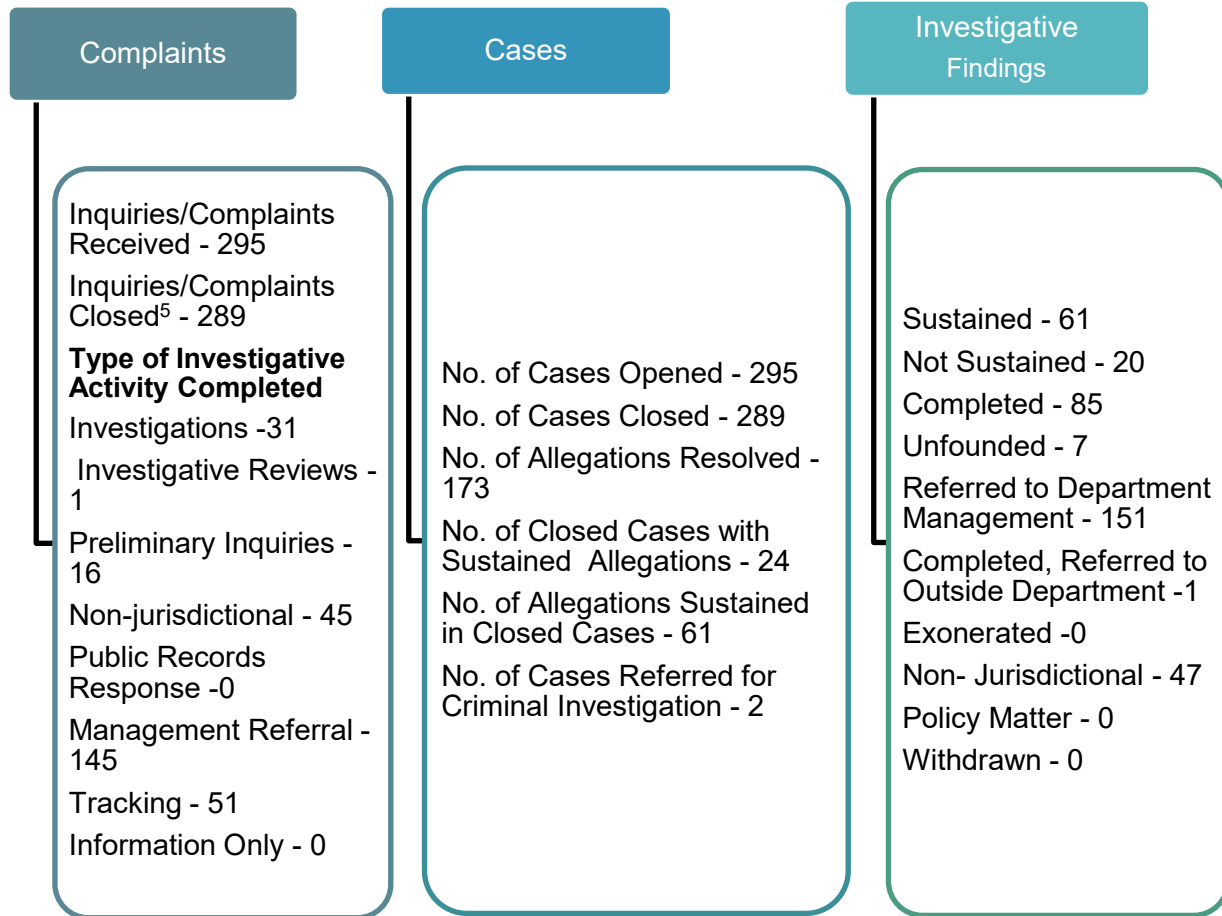
An accreditation program has long been recognized as a means of maintaining and verifying the highest standards of Investigation. The Commission for Florida Law Enforcement Accreditation (CFA) was formed in 1993, which initially was limited to law enforcement and correctional agencies. In 2009, Offices of Inspectors General were offered the opportunity to also become accredited. The CFA worked closely with Florida's Inspectors General to develop professional standards for Florida Inspector General Investigative functions.

In October 2009, the Department's OIG Internal Investigations Section was awarded initial accreditation status by the CFA Commission for a three-year period.

Reaccreditation assessments were completed, and the CFA Commission voted to award reaccredited status in September 2012, October 2015, October 2018 and October 2021 respectively.



TYPES OF INVESTIGATIVE ACTIVITY



⁵ Some cases closed during FY 2022-2023 were opened in previous fiscal years.

INVESTIGATION SUMMARIES

II-01-03-2021-214

Complaint received from an employee regarding the working environment/relationship with their supervisor. 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, it was determined the alleged violation of the DEP Directive 435 F (5) Violation of Law or Department Rules, To wit: Florida Statutes 831.01 Forgery was Not Sustained. However, based on the testimonies provided in the investigation and the supporting evidentiary documentation exposing the

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violation, the DEP Directive 435 F (2) Negligence was determined to be the applicable Directive for the subject's actions. Based on the subject's admission of guilt, the alleged violation was Sustained. The investigation contained ancillary investigative concerns regarding the subject and an additional violation of the DEP Directive 435 F (6)(a) Conduct Unbecoming a Public Employee was Sustained. Also, an additional concern related to the subject was referred to management for review and action as deemed appropriate. It was further determined during the investigation that the subject's supervisor had also violated the DEP Directive 435 F (2) Negligence and the violation was Sustained.

II-01-07-2022-131

Complaint received from management regarding allegations of sexual harassment and conduct unbecoming in the workplace by an employee. Based on the subject refuting the allegations of sexual harassment, the complainant's allegations culminated into a she said/he said of conflicting statements that were absent of any independent witnesses. Moreover, the subject's actions did not rise to the level of sexual harassment, as defined in the DEP Directive 436 Discrimination, Harassment and Sexual Harassment; therefore, the alleged violation was Not Sustained. While the majority of the complainant's allegations were absent any independent witnesses, the subject acknowledged he took part in conversations with the complainant which were not work related and added no substance or value to the workplace. Therefore, it was 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. The investigation contained an ancillary investigative concern where a witness in the investigation failed to give complete or truthful information during their initial sworn interview; therefore, violation of the DEP Directive 290 Internal Investigations, Responsibility was also Sustained.

II-01-02-2022-132

Complaint received from an employee regarding allegations of harassment by a co-worker. The subject resigned during the investigation. However, the allegation

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culminated into a she said/she said of contrasting statements with the subject refuting the allegation. Consequently, with there being no independent witnesses to the alleged incident, violation of the DEP Directive 435 F (6)(a) Conduct Unbecoming a Public Employee would have been Not Sustained. The investigation contained ancillary investigative concerns and it was determined the subject's conduct did not comport with the DEP Directive 435 F (6)(a) Conduct Unbecoming a Public Employee. Consequently, had the subject remained employed with the Department, the alleged violation would have been Sustained and alleged violation of the DEP Directive 421 Violence-Free Workplace would have been Not Sustained. Consequently, due to the subject's resignation, the investigation was closed as Completed.

II-01-07-2022-136

Complaint received from a former employee regarding allegations of conduct unbecoming and discrimination by management. Based on the investigation, it was determined the subject's conduct did not rise to the level of discrimination or retaliation as defined in the DEP Directive 436 Discrimination, Harassment, and Sexual Harassment; therefore, the alleged violation was Not Sustained. Further, it was 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. The investigation contained ancillary investigative concerns that were referred to management for review and action as deemed appropriate.

II-01-07-2022-138

Complaint received from the Bureau of Human Resource Management regarding allegations of an employee filing a false workers' compensation claim. After interviewing the witnesses, the Inspector General contacted the Department of Financial Services (DFS), Division of Investigative & Forensic Services, Bureau of Insurance Fraud for a criminal investigation to be conducted regarding the alleged false workers' compensation claim. An administrative investigation was conducted to ascertain whether the subject's conduct violated the DEP Directive 435 F (5) Violation of Law or Department Rules, To wit: 440.105 (4), F.S. Prohibited activities; reports; penalties;

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limitations, and the DEP Directive 435 F (6) Conduct Unbecoming a Public Employee. Despite inconsistencies and contradictions between the subject's statements compared to those of the witnesses and the Incident Report completed by the subject, the investigation found no substantial evidence that the subject violated DEP Directives; therefore, the alleged violations were Not Sustained.

II-01-07-2022-141

Complaint received from the Bureau of Human Resource Management regarding allegations of sexual harassment by management. The investigation was conducted to determine if the subject's alleged conduct violated the DEP Directive 436 Discrimination, Harassment, and Sexual Harassment and the DEP Directive 435 F (6)(a) Conduct Unbecoming a Public Employee. During the investigation, the Inspector General was notified by the Bureau of Human Resource Management of additional concerns related to the subject. After reviewing the concerns, the Inspector General responded advising the concerns were not related to the current Investigation and should be addressed by management. Based on management's review of the subject's actions that were not being addressed by the investigation, the subject was terminated from employment with the Department. Due to the subject's termination taking place prior to them being interviewed regarding the allegations of sexual harassment and conduct unbecoming a public employee, there was no administrative action that could be taken against the subject in the event the alleged actions were sustained. Therefore, the investigation was closed as Completed.

II-01-07-2022-160

Complaint received from the Bureau of Human Resource Management regarding allegations of inappropriate comments and actions by an employee. Based on the investigation, there was no evidence to substantiate any wrongdoing by the subject related to the allegations they made an inappropriate gesture and comment in the presence of co-workers. However, based on witnesses' statements and the subject's admission of guilt, he did have subsequent actions that did not comport with the DEP

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Directive 435 F (6)(a) Conduct Unbecoming a Public Employee; therefore, the alleged violation was Sustained.

II-01-07-2022-177

Complaint received from management regarding allegations of inappropriate behavior by a manager. The complaint had concerns that were determined to be a management concern and were referred back to management for further review and action as deemed appropriate. Based on testimony provided and documentation reviewed during the investigation, alleged violations of the DEP Directive 435 F (5) Violation of Law and Department Rules, To wit: Florida Park Service (FPS) Operations Manual Chapter 1.5 Personnel, 2. Personnel, 2.14 Personal Use of Park Shops, State Equipment, Supplies & Recreational Facilities/Areas by Employees; the DEP Directive 435 F (6)(a) Conduct Unbecoming a Public Employee; the DEP Directive 202 Code of Ethics, Use of Power and Resources, Avoiding the Appearance of Impropriety, Safeguarding Impartiality; the DEP Directive 435 F (5) Violation of Law and Department Rules, To wit: FPS Operations Manual Chapter 1.5 Personnel, 3. Housing Policy, 3.8 Utility Fees for FPS Housing were Sustained. Additionally, alleged violation of the DEP Directive 435 F (5) Violation of Law and Department Rules, To wit: FPS Operations Manual Chapter 1.5 Personnel, 2. Personnel, 2.1 Employee Handbook & DEP Directives Governing Human Resources; the DEP Directive 407 Employment of Relatives; and the DEP Directive 435 F (5) Violation of Law or Department Rules, To wit: Section 403.9328, F.S. Alteration and Trimming of Mangroves; Permit requirement were Unfounded. The Investigation contained ancillary investigative concerns regarding potential safety concerns which were referred to the Department's Safety Officer for further review and action as deemed appropriate. It was further determined during the investigation that the subject's supervisor violated the FPS Operations Manual Chapter 1.5 Personnel, 2. Personnel, 2.14 Personal Use of Park Shops, State Equipment, Supplies & Recreational Facilities/Areas by Employees; the DEP Directive 435 F (6)(a) Conduct Unbecoming a Public Employee and the DEP Directive 202 Code of Ethics, Use of Power and Resources, Avoiding the Appearance of Impropriety, Safeguarding Impartiality, and the violations were Sustained.

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II-01-07-2022-189

Complaint received from the Bureau of Human Resource Management regarding allegations of harassment, inappropriate language, and bullying by an employee. Based on sworn interviews conducted it was 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-01-07-2022-193

Complaint received from the Bureau of Finance and Accounting regarding fraudulent charges being made on an employee's Purchasing Card (PCard). The Inspector General made a criminal referral to the DFS, Division of Investigative & Forensic Services, Bureau of Insurance Fraud/Office of Fiscal Integrity concerning the criminal aspect of this matter. An administrative investigation was conducted and based on the supporting evidence compiled, determined the subject's conduct did not comport with the DEP Directive 435 F (5) Violation of Law or Department Rules, To wit: the DEP P-Card Policy and the DEP Directive 435 F (6)(a) Conduct Unbecoming a Public Employee; therefore, the alleged violations were Sustained. The investigation contained ancillary investigative concerns regarding the subject omitting key information and providing misleading information, which is a violation of the DEP Directive 290 Internal Investigations, Responsibility; therefore, the violation was also Sustained.

II-01-07-2022-196

Complaint received from the Bureau of Human Resource Management regarding allegations of conduct unbecoming by an employee. Based on sworn witnesses' statements and the subject's admission of guilt, it was 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. The investigation contained ancillary investigative concerns. Based on contradicting statements between the subject and witness, and the fact there were no other witnesses, there was no evidence to support the allegation and the violation was Unfounded.

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II-01-07-2022-200

Complaint received from management on behalf of a Volunteer regarding allegations of conduct unbecoming by a manager. The complaint also had concerns that were deferred to management to resolve as they deemed appropriate. Based on documents reviewed and interviews conducted, the investigation concluded there was no corroborating evidence to support the allegations against the subject. Therefore, alleged violation of the DEP Directive 435 F (6)(a) Conduct Unbecoming a Public Employee was Not Sustained.

II-01-07-2022-216

Complaint received from management regarding allegations that an employee had made personal purchases on their State issued PCard. Based on the subject's admission of guilt, the investigation determined the subject's conduct did not comport with the DEP Directive 435 F (5) Violation of Law or Department Rules, To wit, DEP PCard Policy and the DEP Directive 435 F (6)(a) Conduct Unbecoming a Public Employee; therefore, the alleged violations were Sustained.

II-01-07-2022-230

Complaint received from a former employee regarding allegations of conduct unbecoming and misconduct by management. Based on sworn interviews conducted, the investigation concluded the subject's conduct did not comport with the DEP Directive 435 F (6)(c) Conduct Unbecoming a Public Employee and the DEP Directive 435 F (7) Misconduct and the alleged violations were Sustained.

II-01-17-2022-243

Complaint received from management regarding allegations of inappropriate conduct by an employee. Based on the subject's admission of guilt, 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.

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II-01-26-2022-245

Complaint received from management regarding allegations of sexual harassment by an employee. Based on the subject's admission of guilt, alleged violation of the DEP Directives 436 Discrimination, Harassment, and Sexual Harassment and 435 F (6)(a) Conduct Unbecoming a Public Employee were Sustained.

II-01-03-2022-249

Complaint received from the Bureau of Human Resource Management regarding allegations of conduct unbecoming by an employee. Based on information provided in the investigation, alleged violation of the DEP Directive 435 F (6)(a) Conduct Unbecoming a Public Employee was Not Sustained. The investigation contained ancillary investigative concerns that were referred to management and the Bureau of Human Resource Management for review and action as deemed appropriate.

II-01-22-2022-261

Complaint received from the Office of Technology and Information Services regarding allegations of an employee making inappropriate comments. Based on the subject's admission of guilt, alleged violation of the DEP Directive 435 F (6)(a) Conduct Unbecoming a Public Employee was Sustained.

II-01-07-2023-005

Complaint received from management regarding allegations of conduct unbecoming by an employee. Based on the substantive information gained during the investigation, alleged violation of the DEP Directive 436 Discrimination, Harassment, and Sexual Harassment was Not Sustained. Additionally, based on the subject's admission of guilt, alleged violations of the DEP Directive 435 F (6)(a) Conduct Unbecoming a Public Employee and the DEP Directive 407 Employment of Relatives were Sustained.

II-01-07-2023-007

Complaint received from the Bureau of Human Resource Management regarding allegations of conduct unbecoming by an employee. Prior to completion of the

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investigation, the subject was terminated for failure to satisfactorily complete their probationary period. Nevertheless, based on the substantive information and evidence obtained during the investigation, the subject's conduct did not comport with the DEP Directive 435 F (6)(a) Conduct Unbecoming a Public Employee and the DEP Directive 420 5 (a)(b) Drug-Free Workplace and Drug Testing. Therefore, despite the subject's termination, had they remained employed with the Department, the alleged violations would have been Sustained. Due to the subject's termination the matter was closed as Completed.

II-01-06-2023-018

Complaint received from the Office of Technology and Information Services regarding allegations of an employee making an inappropriate comment to another employee. Based on sworn testimonies conducted during the investigation, alleged violations of the DEP Directive 436 Discrimination, Harassment and Sexual Harassment was Unfounded, and the DEP Directive 435 F (6)(a) Conduct Unbecoming a Public Employee was Sustained.

II-01-29-2023-024

Complaint received from the Bureau of Human Resource Management regarding allegations of conduct unbecoming by an employee. Based on the subject's admission of guilt, alleged violation of the DEP Directive 435 F (6)(a) Conduct Unbecoming a Public Employee was Sustained. The investigation contained ancillary investigative concerns regarding violation of the DEP Policy ADM 270 Watercraft Assignment and Utilization. Based on the substantive information gained during the investigation the violation was Sustained.

II-01-07-2023-027

Complaint received from management regarding allegations of employees having inappropriate relationships. Based on sworn testimonies conducted during the investigation, alleged violations of the DEP Directive 435 F (6)(a) Conduct Unbecoming

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a Public Employee, the DEP Directive 407 Employment of Relatives and the DEP Directive 436 Discrimination, Harassment, and Sexual Harassment were Sustained.

II-01-07-2023-045

Complaint received from the Bureau of Human Resource Management regarding allegations of inappropriate conduct by an employee. Based on the substantive information gained in the investigation, alleged violations of the DEP Directive 435 F (6)(a) Conduct Unbecoming a Public Employee were Sustained. Additional violation of the DEP Directive 435 F (6)(a) Conduct Unbecoming was investigated, which the subject denied, and with there being no independent witnesses to corroborate the allegation, the alleged violation was Not Sustained. The investigation contained an ancillary investigative concern regarding alleged inappropriate comments made by the subject. Based on the substantive information gained during the investigation an additional violation of the DEP Directive 435 F (6)(a) Conduct Unbecoming a Public Employee was Sustained.

II-01-26-2023-060

Complaint received from management regarding allegations of conduct unbecoming, harassment, and sexual harassment by an employee. Based on the sworn testimonies provided during the investigation, alleged violations of the DEP Directive 435 F (6)(a) Conduct Unbecoming a Public Employee were Sustained and due to the subject providing false and misleading information during their sworn testimony, violations of the DEP Directive 290 Internal Investigations - Responsibility were also Sustained. Additionally, alleged violation of the DEP Directive 436 Discrimination, Harassment and Sexual Harassment was Sustained. The investigation contained ancillary investigative concerns and violations of the DEP Directive 435 F (6)(a) Conduct Unbecoming a Public Employee and the DEP Directive 290 Internal Investigation – Responsibility were both Sustained, while violations of the DEP Directive 435 F (6)(a) Conduct Unbecoming a Public Employee were Not Sustained. Further, violation of the DEP Directive 435 F (6)(a) Conduct Unbecoming a Public Employee was Sustained for another Department employee which was identified during the investigation.

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II-01-14-2023-065

Complaint received from an employee regarding allegations of inappropriate behavior by another employee. Based on sworn testimony provided during the investigation and the subject's admission of guilt, alleged violation of the DEP Directive 435 F (6)(a) Conduct Unbecoming a Public Employee was Sustained.

II-01-07-2023-066

Complaint received from management regarding allegations of conduct unbecoming and sexual harassment by a manager. Based on sworn testimony provided and documentation reviewed, the investigation concluded 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. Further, while the subject's actions demonstrated poor judgement and lack of respect and consideration, their actions did not meet the definition of sexual harassment as defined in the DEP Directive 436 Discrimination, Harassment, and Sexual Harassment. In addition, there was no evidence to support that the subject discriminated against their subordinate; therefore, the alleged violation was Not Sustained.

II-01-07-2023-068

Complaint received from management regarding allegations of sexual harassment and conduct unbecoming by an employee. Based on sworn testimony provided and documentation reviewed during the investigation, alleged violations of the DEP Directive 436 Discrimination, Harassment, and Sexual Harassment and the DEP Directive 435 F (6)(a) Conduct Unbecoming a Public Employee were Sustained.

II-01-07-2023-087

Complaint received from the Emerald Coast Crime Stoppers via the Walton County Sheriff's Office regarding allegations of employees falsifying their timesheets. Based on the timesheets reviewed, site visits and sworn testimony provided, alleged violations of the DEP Directive 425 (7)(a) Recording Attendance and Leave and the DEP Directive 435 F (5) Violations of Law or Department Rules, To wit: ADM 401, Dual Employment

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and Dual Compensation and Employment Outside of State Government were Sustained. The investigation contained ancillary investigative concerns which resulted in violation of the DEP Directive 390 IV-E, Password Usage also being Sustained.

II-01-07-2023-104

Complaint received from a citizen regarding concerns of inappropriate conduct by an employee. Based on sworn testimony provided, alleged violations of the DEP Directive 435 F (5) Violation of Law or Department Rules, To wit: FSP Operations Manual Chapter 1.5 Personnel, Section 4.2.9.17 was Unfounded, and the DEP Directive 435 F (6)(a) Conduct Unbecoming a Public Employee was Not Sustained.

II-01-09-2023-106

Complaint received from management regarding allegations of conduct unbecoming by a manager. Based on the substantive information provided in the sworn interviews, alleged violations of the DEP Directive 435 F (6)(a) Conduct Unbecoming a Public Employee and the DEP Directive 436 Discrimination, Harassment, and Sexual Harassment, Employee Responsibilities, as well as an additional violation of the DEP Directive 435 F (6)(a) Conduct Unbecoming a Public Employee were Sustained.

RECOMMENDED CORRECTIVE ACTIONS



Internal Investigations may make recommendations for the purpose of process improvement or corrective action. These recommendations are provided to Division management and are tracked to completion.

There were three program recommendations provided in investigative reports during FY 2022-2023, and they were agreed to and completed by management.

CONCLUSIONS OF FACT DEFINITIONS

- ❖ Exonerated - Alleged actions occurred but were lawful and proper.
- ❖ Not Sustained - There is insufficient evidence to prove or disprove that a violation occurred.
- ❖ Sustained - There is sufficient evidence to justify a reasonable conclusion that the allegation is true.
- ❖ Unfounded - The allegation is proved to be false, or there is no credible evidence to support it.
- ❖ Policy Matter - The alleged actions occurred but were not addressed by Departmental policy.
- ❖ Non-Jurisdictional - Not within the jurisdiction of the Department of Environmental Protection.
- ❖ Withdrawn - The cancellation of an investigation, after agreement between management and the Office of Inspector General that the original complaint was filed, but no longer warrants review. (Complainant requests withdrawal or is non-responsive to investigative efforts).
- ❖ Completed - Closure for background checks, public records requests, preliminary inquiries, investigative reviews, and miscellaneous complaints that do not warrant an investigation.

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