# Department of Environmental Protection
# Office of Inspector General

## Annual Report
## Fiscal Year 2025-2026


Candie M. Fuller
Inspector General

Alexis A. Lambert
Secretary

# FLORIDA DEPARTMENT OF Environmental Protection

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3900 Commonwealth Boulevard
Tallahassee, FL 32399

**Ron DeSantis**
Governor

**Jay Collins**
Lt. Governor

**Alexis A. Lambert**
Secretary


September 10, 2026

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

Alexis Lambert, Secretary
Department of Environmental Protection
3900 Commonwealth Boulevard
Tallahassee, FL 32399-3000

Dear Chief Inspector General Miguel and Secretary Lambert:

I am pleased to present the Office of Inspector General's Annual Report for Fiscal Year 2025-2026. 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 2025-2026.

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

Sincerely,

Candie M. Fuller
Inspector General

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## EXECUTIVE SUMMARY

The Department of Environmental Protection (Department), Office of Inspector General's (OIG) Annual Report summarizes the activities and accomplishments of the OIG 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) 2025-2026.

- ✓ Issued 30 audits containing 82 recommendations, which were agreed to by management.
- ✓ Conducted 48 follow-up reviews.
- ✓ Performed liaison and coordination activities for two external projects.
- ✓ Reviewed and processed 582 single audit reports.
- ✓ Opened 403 investigative cases.
- ✓ Closed 393 investigative cases, with 15 of those cases containing Sustained allegations.
- ✓ Received and processed 443 requests for assistance from citizens.

## PURPOSE OF THIS REPORT

In accordance with Section 20.055(8), F.S., this report summarizes the investigations, audits, and reviews completed during FY 2025-2026. 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.
- ✓ 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'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.

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 176 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 Everglades, springs, and 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 coordinating the protection of Florida's submerged lands and coastal areas.

## OIG MISSION, VISION, AND VALUES


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.

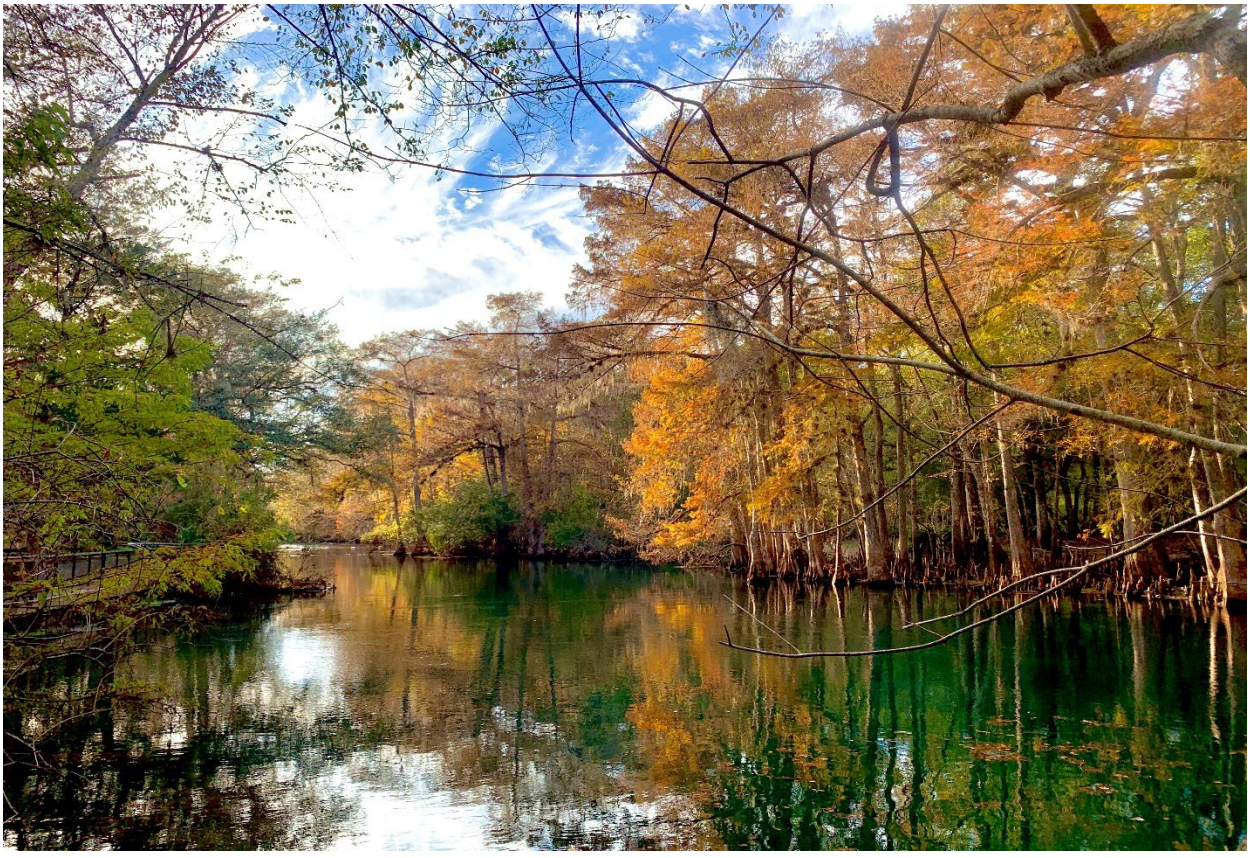
The OIG's vision is to be recognized as an independent, trusted, and proactive partner in promoting a culture of accountability, transparency, and continuous improvement across the Department. The OIG's core values are integrity, professionalism, respect, and excellence.

## DUTIES AND RESPONSIBILITIES OF THE INSPECTOR GENERAL


Pursuant to Section 20.055(2), F.S., the OIG 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:

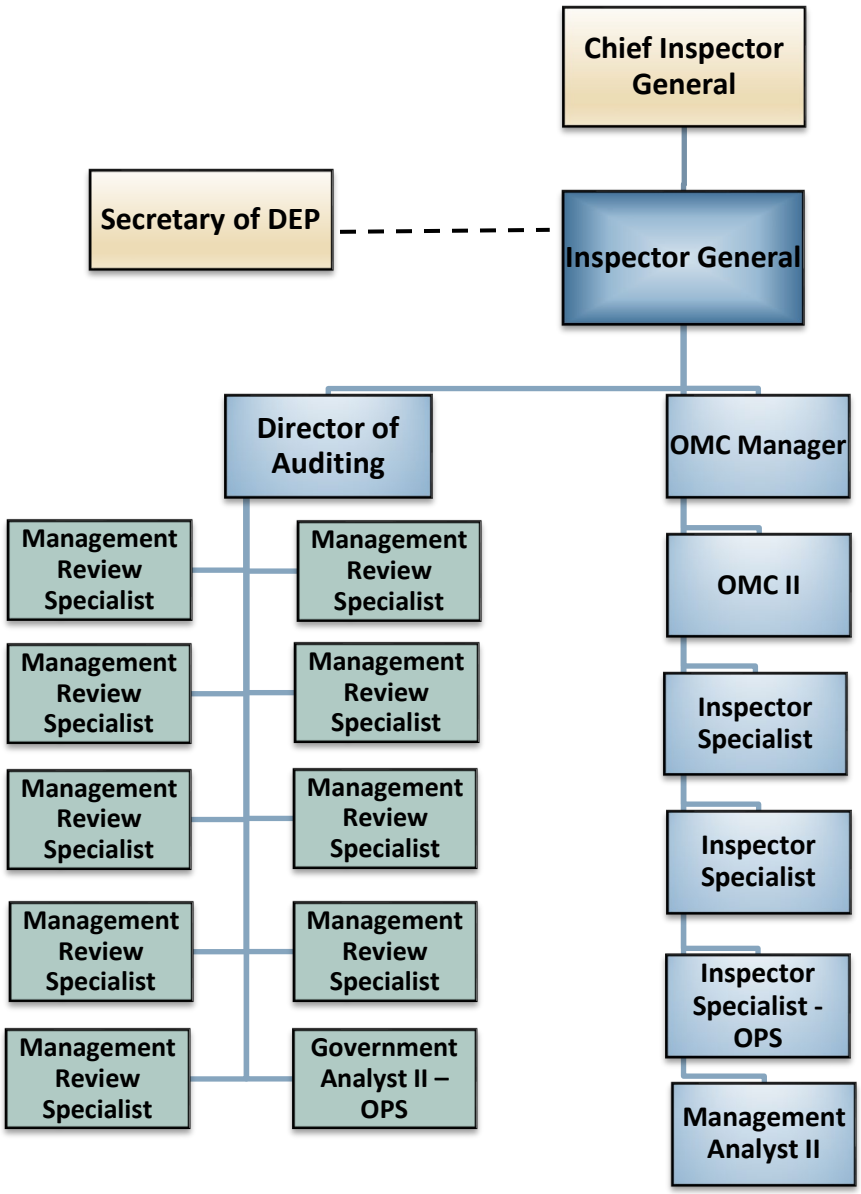
- ✓ Advise in the development of performance measures, standards, and procedures for evaluating Department programs.
- ✓ Assess the reliability and validity of the information provided by the Department on performance measures and standards, and make recommendations for improvement, if necessary, before submission of such information pursuant to Section 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.
- ✓ 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.
- ✓ Ensure that an appropriate balance is maintained between audit, investigative, and other accountability activities.
- ✓ 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, 2025, the OIG consisted of 18 budgeted positions. This included 16 full-time equivalency positions and two Other Personal Services (OPS) positions. The distribution of the OIG positions is described in the chart below:



## STAFF QUALIFICATIONS

Professional Development

Professional investigative and auditing standards require OIG staff to complete training that enhances their knowledge, skills, and competencies. To ensure these requirements were met, OIG staff attended relevant training, conferences, and webinars sponsored by various professional organizations throughout the fiscal year.

Professional Certifications

OIG staff are highly skilled and possess a diverse range of backgrounds, skills, and experience in a variety of disciplines, including, accounting, auditing, investigations, program evaluation and monitoring, budgeting, personnel management, 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

Professional Affiliations

During the reporting period, OIG staff collectively maintained membership or participation 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 Internal Audit Section is statutorily charged with reviewing and evaluating internal controls necessary to ensure the fiscal accountability of the Department. 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 mission of the Internal Audit Section is to enhance

and protect Department value by providing risk-based and objective assurance, advice and insight.

The Internal Audit Section is under the direction of the Director of Auditing who reports to the Inspector General. During the reporting period, the Internal Audit Section conducted audit engagements, special projects, prior audit follow-ups, an annual risk assessment, and coordinated the OIG Annual Audit Plan.

## PROFESSIONAL AUDITING STANDARDS

During the reporting year, audits were conducted in conformance with either the *International Standards for the Professional Practice of Internal Auditing*, published by the Institute of Internal Auditors, or *Government Auditing Standards,* issued by the United States Government Accountability Office. 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 to ensure conformance with statutory and professional auditing standard requirements. 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. The Director of Auditing conducts an internal assessment annually, and the Auditor General conducts an external Quality Assurance Review every three years in accordance with Section 11.45(2)(i), F.S.

The Director of Auditing conducted an internal assessment of the internal audit activity during FY 2025-2026 to evaluate conformance with statutory and professional auditing standards. Based on the internal assessment results, the Internal Audit Section had fully implemented the requirements specified in statute and standards. The internal assessment was submitted to the Inspector General for review and approval.

The most recent external Quality Assurance Review of the Internal Audit Section by the Auditor General was conducted December 2024 (Report No. 2025-068), and the review noted full compliance with statutory requirements and professional auditing standards.

## 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 the United States Office of Management and Budget, 2 Code of Federal Regulations Part 200, subpart F requirements, provided the entity has expended $750,000 in Federal financial assistance in its fiscal year. The Federal Single Audit Threshold increased to $1 million in April 2024, when the Office of Management and Budget revised the Uniform Guidance. The change officially took effect for fiscal years beginning on or after October 1, 2024. 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 2 Code of Federal Regulations Part 200. During FY 2025-2026, our office reviewed 582 single audit reports.

## AUDIT WORK PLANS AND RISK ASSESSMENTS

Pursuant to Section 20.055, F.S., the Inspector General shall develop long-term and annual audit plans based on the findings of periodic 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
- ✓ 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.

The FY 2026-2027 Annual Audit Plan includes projects pertaining to Water Policy and Ecosystems' Restoration, Recreation and Parks, State Lands, Regulatory Programs and Cybersecurity. Additionally, the Plan includes administrative projects and participation in multi-agency Enterprise-wide audit projects. The Department's Inspector General and Secretary approved the FY 2026-2027 Annual Audit Plan.

## PERFORMANCE MEASURES

Section 20.055 (2)(b), F.S., requires the Inspector General to assess the validity and reliability of the performance measures and make recommendations for improvement, if necessary. The Office of Inspector General did not review performance measures because subsection 216.013(7), F.S., exempted executive agencies from developing or posting a long-range program plan for the fiscal year. All current performance measures have been previously assessed in prior fiscal years.

## SUMMARY OF AUDITS

### DEPARTMENT WIDE

**Audit of Department Perquisites**
Report No. A-2425DEP-021, issued December 15, 2025

The objectives of this audit were to: (1) determine whether Department perquisites are being approved, purchased, and reported in accordance with applicable State laws, rules, policies, orders, and directives; and (2) evaluate administration, internal controls, and oversight of Department perquisites. The final report contained six findings noting: (1) some purchases of perquisites included items that were not approved, exceeded the amount or cost approved, were not purchased under a State Term Contract (STC), or did not use a perquisite object code; (2) approval forms for Uniforms with Allowance perquisites that were not always complete, did not include a determination of value, and were not accurately reported to the Department of Management Services (DMS); (3) perquisites were not always approved by the employee with delegated authority; (4) internal controls could be improved regarding the approval of one's own perquisite and determining taxable non-cash benefits for some approved perquisites; (5) the Department is not approving, reporting, or tracking housing perquisites in accordance with State or Department requirements; and (6) OPS positions were not eligible to receive perquisites; however, the Department provides various perquisites to OPS staff. We recommended the Department: (1) implement internal controls to ensure that purchases of perquisites fall under the category approved, do not exceed the amount or cost approved, are purchased under an STC, when applicable, and are coded the correct object code; (2) ensure that perquisite Approval Forms are complete and contain all required information, and ensure the approval of Uniforms with Allowance are accurately reported to DMS each

fiscal year; (3) implement internal controls to ensure perquisite Approval Forms are approved by the appropriate delegated authority; (4) ensure strengthened internal controls and guidance are in place regarding the approval of one's own perquisite and determining taxable non-cash benefits for some approved perquisites and provide guidance; (5) ensure State-owned housing provided to Department employees is tracked to ensure accountability of residents in State-owned housing, housing perquisite Approval Forms are completed annually, as required, housing perquisite change and residency forms are completed and signed by the appropriate delegated authority as housing changes occur, establish and document the methodology used to determine fair market value of State-owned housing and ensure housing perquisites are accurately reported to DMS; and (6) review perquisites approved and purchased for OPS positions to ensure compliance with statutory law. Management agreed with all findings.

## DIVISION OF AIR RESOURCE MANAGEMENT

**Audit of Title V Program Administration**
Report No. A-2526DEP-020, issued June 8, 2026

The objective of the audit was to determine whether the Department's Title V Program revenues were used solely to support the direct and indirect cost of activities associated with the Title V Program. The final report contained one finding, noting the annual operation license fee factor has not increased sufficiently to cover all reasonable direct and indirect costs required to administer the Title V Program as required by F.S. We recommended the Department review Title V Program costs and evaluate whether the annual operation license fee factor is sufficient to cover all reasonable direct and indirect costs required to develop and administer the Title V Program, and increase the license fee factor, if necessary, in accordance with Section 403.0872(11)(b), F.S. Management agreed with the finding.

## DIVISION OF ENVIRONMENTAL ASSESSMENT AND RESTORATION

**Audit of Agreement MN024 with Alachua County Environmental Protection Department**
Report No. A-2425DEP-011, issued July 31, 2025
6-Month Follow-up completed February 2026

The objectives of this audit were to: (1) determine whether the Alachua County Environmental Protection Department (Grantee) complied with the requirements of the Agreement MN024 (Agreement), including deliverables and disbursements; and (2) evaluate Department oversight and internal controls over the Grantee's compliance with the Agreement. The final report contained five findings noting: (1) the Grant Agreement does not appear to be under the appropriate Catalog for State Financial Assistance (CSFA) number; (2) the Grantee received reimbursement for expenses outside the cost-reimbursement period, prior to the execution of the Agreement and each Amendment; (3) the Grantee received reimbursement for travel expenses and salaries that did not have required supporting documentation; (4) some deliverables did not include all required information, were not submitted timely, were not submitted, and did not have written acceptance as required by the Agreement; and (5) the Grantee did not always provide

timely quarterly reports, proof of insurance, or a Quality Assurance Plan as required by the Agreement. We recommended the Division of Environmental Assessment and Restoration (Division): (1) complete and submit the Florida Single Audit Checklist, as required, and ensure the funding source for the Agreement is using the appropriate CSFA number; (2) implement internal controls to ensure reimbursement requests do not include costs outside the reimbursement period as well as review payments made to the Grantee and seek reimbursement, as appropriate, for any expenditures deemed ineligible for reimbursement; (3) strengthen internal controls and provide training to Grant Managers to ensure required supporting documentation is obtained, reviewed, and meets the terms of the Agreement prior to approving payment and review payments made for unsupported costs and request reimbursement for any expenditures where required supporting documentation was not provided; (4) implement internal controls and provide training to Grant Managers to ensure that written acceptance of deliverables is provided to the Grantee prior to payment, and deliverables are complete, submitted timely, and meet the requirements of the Agreement prior to approving payment; and (5) strengthen internal controls and provide training to Grant Managers to ensure all requirements of the Agreement are met in accordance with the Agreement, prior to the Grantee receiving payment. Management agreed with all findings. Based on the 6-Month Follow-up, management had taken corrective action to address the recommendations for Finding 1, and that finding was closed. The remaining open findings will be reviewed again during the 12-Month Follow-up.

## DIVISION OF LAW ENFORCEMENT

**Audit of DAVID Use and Security**
Project No. A-2526DEP-005, Memorandum issued November 4, 2025

The objectives of this audit were to: (1) determine whether the Department complied with the terms and conditions of the Memorandum of Understanding (MOU), and (2) determine whether the Department's internal controls over the use of personal information obtained through the DAVID system are adequate. The results of the audit were conveyed to management in a memorandum that noted internal controls over the use of personal data obtained through the DAVID system could be strengthened. We recommended the Division of Law Enforcement: (1) take actions deemed appropriate to ensure proper separation of duties so that the same person is not providing user access, performing quarterly quality control reviews, or signing the Annual Certification Statement; (2) update the Agency head information in the DAVID system to the Secretary of the Department; and (3) ensure future MOUs are signed in accordance with the Department's DEP 100.

## DIVISION OF RECREATION AND PARKS

**Audit of Citizen Support Organization with Barrier Island Park Society, Inc.**
Report No. A-2324DEP-032, issued on November 13, 2025

The objectives of this audit were to: (1) evaluate controls over the Barrier Island Parks Society, Inc., Citizen Support Organization's (CSO) financial activities, including revenues and expenditures; (2) determine the CSO's overall compliance with the CSO Agreement; and (3) evaluate the Division of Recreation and Parks (Division) management's oversight

of CSO activities. The final report contained four findings noting: (1) the CSO's Legislative Report and supporting financial documents included revenue and expenses for the Federal Gasparilla Island Lighthouse (GIL) property managed by the CSO, which is not for the direct or indirect benefit of the Gasparilla Island Administration, which includes Gasparilla Island State Park, Don Pedro Island State Park, Cayo Costa State Park, and Stump Pass Beach State Park (Parks), and supporting documentation for revenue and expenses was not always complete or maintained; (2) the CSO did not always follow its Financial Policies; (3) the CSO did not always comply with the Agreement regarding grant approvals, the annual plan, independent audits, and volunteer records, and the CSO did not always comply with its Bylaw requirements for membership; and (4) the CSO did not always adhere to the requirements for special events, including approvals and permits. We recommended the Division: (1) provide additional oversight to ensure that funds generated by the CSO through the use of the Parks' fixed property and facilities or in the Parks' name are used for the direct or indirect benefit of the Parks in accordance with the Agreement and Section 258.015, F.S., work with the CSO to ensure the CSO maintains revenue and expense documentation that only includes transactions related to the direct or indirect benefit of the Parks, that information is accurately reported on the CSO's Legislative Report, and work with the CSO to ensure supporting documentation of revenue and expenses is complete and maintained; (2) work with the CSO to ensure compliance with their Financial Policies; (3) work with the CSO to ensure compliance with the Agreement and the CSO's Bylaws, including, grant proposals are submitted and approved, the Annual Plan only contains information related to the Parks, independent audits are completed and submitted timely, accurate membership records are maintained and policies regarding members and benefits are followed, and volunteer records are accurate and maintained in the Division's Volunteer Management System (VSys), as required; and (4) work with the CSO to ensure CSO sponsored events are included in the CSO's Annual Program Plan or receives Park Manager and Division approval prior to the event. We also recommended that the Park Manager work with the CSO to ensure that proper permits are obtained. Management agreed with all findings.

**Audit of Agreement CA-0715 with Lighthouse Café Inc., Concessionaire at Bill Baggs Cape Florida State Park**
Report No. A-2425DEP-012, issued September 4, 2025
6-Month Follow-up completed March 2026

The objectives of the audit were to: (1) determine the accuracy of reported gross sales; (2) determine whether the Lighthouse Cafe Inc., (Concessionaire) is operating in compliance with the Agreement CA-0715 (Agreement); and (3) evaluate Bill Baggs Cape Florida State Park (Park) management's oversight of the Concessionaire's activities and performance. The final report contained four findings noting: (1) the Concessionaire did not maintain documentation to report or account for all sales in accordance with Agreement requirements; (2) the Concessionaire did not use E-Verify nor conduct offender searches in accordance with Agreement requirements; (3) the Concessionaire did not always comply with requirements of the Agreement; and (4) management did not always ensure the Concessionaire's commission payments were processed as tax-exempt as required. We recommended: (1) the Department ensure the Concessionaire submits all reports required by the Agreement in accordance with Agreement

requirements and review submitted documentation and confirm reporting is accurate and provided in accordance with the Agreement requirements for reporting of Total Gross Sales; (2) the Department ensures the Concessionaire complies with requirements for E-Verify employment verification and sexual offender searches prior to employees and subcontractors working in the Park; (3) the Department ensure the Concessionaire provides all supporting documentation for events held by the Concessionaire, review events held by the Concessionaire and determine if pass-through event fees are due to the Department based on the Department's fee schedule. We recommended the Park Manager provide written approval for all events held by the Concessionaire. We recommended the Concessionaire ensure all recreational rental areas are staffed by an employee in accordance with the Agreement requirements and provide all resale merchandise in accordance with the Agreement to be clearly available for purchase by Park visitors. We recommended the Division ensure the Concessionaire provides a security in accordance with Agreement requirements. Lastly, we recommended the Department ensures the Concessionaire does not provide new points of sale for food or merchandise without prior pre-approval by the Department; and (4) the Park Manager ensures monthly commission payments are received and processed in accordance with Agreement and Operations Manual (OM) requirements. We also recommended the Division work with the Bureau of Finance and Accounting to seek reimbursement from the Department of Revenue (DOR) for taxes paid on tax exempt transactions. Management agreed with all findings. Based on the 6-Month Follow-up, management had taken corrective actions to address the recommendations for Findings 1, 2, and 3 and those findings were closed. The remaining open finding will be reviewed again during the 12-Month Follow-up.

**Audit of Citizen Support Organization Friends of Camp Helen State Park**
Report No. A-2425DEP-013, issued November 12, 2025

The objectives of this audit were to: (1) evaluate whether controls were in place over Friends of Camp Helen State Park's (CSO) revenue and expenses; (2) determine the CSO's compliance with the Agreement and applicable requirements; and (3) evaluate the Division's management oversight of CSO activities. The final report contained four findings noting: (1) the CSO did not maintain adequate supporting documentation regarding revenue and expenses, and expenditures were not accurately categorized on the Annual Legislative Report; (2) the CSO did not provide its annual tax forms to the Division, did not file tax forms with the Internal Revenue Service and had its tax-exempt status revoked, and did not complete or file sales tax forms as required; (3) the CSO provided kayak and paddleboard rentals without a formalized Concession Agreement, without insurance, and without a Livery Operator Permit, as required by Rule 62D-2.014(8)(d), Florida Administrative Code (F.A.C.), Section 327.54(2), F.S., and the Division's OM; and (4) volunteer records, including Volunteer Agreements and Annual DEP Volunteer Combo Training, were not maintained in VSys as required. We recommended the Division: (1) provide additional oversight and work with the CSO to ensure supporting documentation is maintained to accurately account for the CSO's revenue and expenses, and that revenue and expenses are accurately reported on the CSO's Legislative Report; (2) review the CSO's tax-exempt status and tax filings, and take actions deemed appropriate to ensure the CSO is operating in compliance with

Statutory and Department requirements, and review the requirements of Section 20.058(5), F.S., and evaluate whether termination of the Agreement is applicable; (3) review the CSO's operations and ensure the CSO is not renting watercraft in Camp Helen State Park without a Concession Agreement and valid livery permits as required by Rule 62D-2.014(8)(d), F.A.C., Section 327.54, F.S., and the Division's OM; and (4) work with the CSO to ensure that Volunteer Agreements are signed and submitted to the Division and Volunteer training is completed annually, as required. Management agreed with all findings.

**Audit of Bill Baggs Cape Florida State Park**
Report No. A-2425DEP-017, Issued February 4, 2026

The objectives of this audit were to determine whether the Bill Baggs Cape Florida State Park (Park) was operating in compliance with applicable requirements and to determine if controls are in place with respect to: (1) revenue collection and reporting; (2) expenditures, procurement, and purchasing card (PCard) use; (3) attendance reporting; (4) property management; (5) volunteer activities; and (6) Park staff, housing, and general administration. The final report contained five findings noting: (1) the Overage Shortage Report portion of the Daily Worksheets was not always completed and did not contain the required supervisory review; (2) some PCard purchases were made from vendors outside of a STC, were for items on the PCard Prohibited Items list, or did not have required supporting documentation uploaded to Works[1]; (3) the Park did not accurately report some bulk fuel purchases and did not maintain an accurate inventory of bulk fuel; (4) some volunteer requirements were not met during the volunteers' time of service or were not maintained in VSys as required; (5) tax-exempt sales were not always logged and copies of the Tax-exempt Certifications were not always retained as required by the Park Revenue Collection Procedures. We recommended the Division work with the Park to: (1) ensure overages and shortages are verified by Park Management and the Overage Shortage Report portion of the Daily Worksheet is completed as required by the OM; (2) ensure purchases are made from STC vendors when available, bulk fuel is not purchased with a PCard, and PCard purchases have required receipts and supporting documentation uploaded to Works; (3) ensure bulk fuel purchases, usage, and monthly inventories are accurately reported and corroborated with physical inventories of fuel, and work with the Park to enhance internal controls to ensure that access to the bulk fuel tank can be accurately tracked and documented; (4) ensure volunteer requirements are timely met and recorded in VSys as required; and (5) ensure all tax-exempt transactions are recorded in the tax-exempt log and Tax-exempt Certificates are retained as required. Management agreed with all findings.

**Audit of Agreement CN646 with Biltmore Construction Co., Inc. for Lighthouse Repairs at Anclote Key State Park**
Report A-2425DEP-020, issued September 22, 2025
6-Month Follow-up March 2026

[1] Works is a Bank of America web-based system used by State of Florida agencies to process P-Card transactions.

The objectives of this audit were to: (1) determine if the Department followed State laws, rules, policies, and Federal laws in establishing the Agreement CN646 (Agreement); (2) determine Biltmore Construction Co., Inc., (Construction Manager's) overall compliance with the Agreement and the DMS Contract; (3) determine whether deliverables were completed, and payments were made in accordance with the Agreement and DMS Contract; and (4) evaluate Department oversight and internal controls over the Construction Manager's compliance with the Agreement and DMS Contract. The final report contained one finding noting the Department utilized a DMS continuing contract but did not execute an agency contract, with signatures from the agency head and Construction Manager, nor submit required quarterly reports to DMS for the Project as required by Chapter 60D-15, F.A.C. We recommended the Bureau of Design and Construction (BDC) ensure that a proprietary construction project contract, between the Department and a construction management entity under continuing contract with DMS, is executed prior to issuing all agency activations, as required by Rule 60D-15.002(2), F.A.C. We further recommended BDC ensure compliance with DMS reporting requirements. Management agreed with the finding. As of the 6-Month Follow-up, management had taken corrective actions to address the recommendations and the finding was closed.

**Audit of Agreement CA-0218 with Matney Gulf Coast Enterprises, Inc., dba Scallop Cove Too, at T.H. Stone Memorial St. Joseph Peninsula State Park**
Report No. A-2425DEP-025, issued December 17, 2025

The objectives of this audit were to: (1) determine the accuracy of reported gross sales; (2) determine whether Matney Gulf Coast Enterprises, Inc. (Concessionaire) was operating in compliance with the Agreement CA-0218 (Agreement); and (3) evaluate T.H. Stone Memorial St. Joseph Peninsula State Park (Park) management's oversight of the Concessionaire's activities and performance. The final report contained six findings noting: (1) the Concessionaire did not include sales generated by subcontractors on their Monthly Reports, thereby miscalculating commissions due to the Department; (2) the Department did not always ensure the Concessionaire's commission payments were processed as tax-exempt as required; (3) the Concessionaire did not always fill out the Monthly Reports completely or accurately; (4) one of the Concessionaire's subcontracted food truck vendors was not licensed to sell food or do business in the State of Florida; (5) the Concessionaire did not always obtain written approval, or retain documentation of written approval, as required by the Agreement; and (6) the Concessionaire did not always comply with the minimum accounting requirements regarding refunds. We recommended the Division: (1) work with the Concessionaire to ensure reported Total Gross Sales includes all sales generated by any subcontractors, and work with the Concessionaire to determine whether commission fees are owed to the Department for subcontractor sales during 2024 to the present; (2) work with the Park Manager to ensure monthly commission payments are received and processed in accordance with the Agreement and the OM. We also recommended the Division work with the Bureau of Finance and Accounting to seek reimbursement from the Department of Revenue for taxes paid on tax-exempt transactions; (3) work with the Concessionaire to ensure Monthly Reports are accurate and completed, as required; (4) work with the Park Manager and Concessionaire to ensure subcontractors have the proper registration or

relevant licenses prior to providing services in the Park; (5) work with the Park Manager and Concessionaire to ensure that written pre-approval is obtained and retained when required by the Agreement; and (6) work with the Park Manager and the Concessionaire to ensure refunds are documented and supporting documentation is retained as required by the Agreement. Management agreed with all findings.

**Audit of Concession Agreement CA-0724 with Coldwater Excursions, LLC**
Report No. A-2526DEP-011, issued May 15, 2026

The objectives of this audit were to: (1) determine the accuracy of reported gross sales; (2) determine whether Coldwater Excursions, LLC, (Concessionaire) is operating in compliance with Agreement CA-0724 (Agreement); and (3) evaluate Topsail Hill Preserve State Park (Park) management's oversight of the Concessionaire's activities and performance. The final report contained two findings noting the Concessionaire: (1) did not comply with all the requirements related to computerized cash register systems and special events; and (2) has not submitted the required Self-Assessment Questionnaire (SAQ) to the Department. We recommended the Division and Park Manager: (1) work with the Concessionaire to ensure the Concessionaire's electronic software system identifies the cashier making the transactions, and special event contracts are complete and provided with the Monthly Reports, as required by the Agreement; and (2) work with the Concessionaire to ensure an SAQ is completed annually. Management agreed with the findings and, at the time the report was issued, had taken corrective actions that addressed the recommendations and both findings were closed.

## DIVISION OF WASTE MANAGEMENT

**Audit of Purchase Order C299D5 with GHD Services, Inc.**
Report No. A-2425DEP-018, issued July 17, 2025
6-Month Follow-up completed February 2026

The objectives of this audit were to: (1) determine whether GHD Services, Inc. (Contractor) complied with the requirements of the Purchase Order C299D5 (Purchase Order) and the Environmental Forensic Site Investigation and other Technical Support Services Contract GC908 (Contract), including deliverables and disbursements; and (2) evaluate management oversight of the Purchase Order and Contractor. The final report contained two findings noting that: (1) the Contractor received payment for pay items that were not supported by the required documentation; and (2) the Division of Waste Management (Division) was unable to provide documentation demonstrating prior written consent for the use of subcontractors. We recommended the Division: (1) work with the Petroleum Restoration Program (PRP) and review payments made for unsupported Schedule of Pay Item (SPI) costs and request reimbursement for the SPI costs where documentation was not provided; and (2) work with PRP to ensure that prior written consent from the Contract Manager is obtained as required, and that such documentation is maintained in the files. Based on the 6-Month Follow-up, management had taken corrective actions to address the findings and recommendations.

**Audit of Contract GC891 with Miami-Dade County**
Report No. A-2425DEP-022, issued November 13, 2025
6-Month Follow-Up completed June 2026

The objectives of this audit were to: (1) determine whether Miami-Dade County (County) complied with the requirements of Contract GC891 (Contract); (2) determine whether payments for services performed were supported as required under the Contract and Task Assignments; and (3) evaluate management oversight of the County's compliance with the Contract. The final report contained three findings noting: (1) the number of sites assigned to some Site Managers and Professional Engineers or Professional Geologists exceeded the quantity allowed in the Contract, and active sites were not always timely assigned a Site Manager; (2) the County did not accurately report Field Visits and did not conduct quarterly Operation & Maintenance (O&M) inspections, as required by the Contract; and (3) the County did not always timely report the activities performed each month. We recommended the Division and the PRP work with the County to: (1) ensure active sites are assigned to a Site Manager and the quantity of sites assigned does not exceed the Contract requirements; (2) ensure the County accurately reports field visits on Attachment P and conducts O&M inspections quarterly for sites with a remediation system in O&M; and (3) ensure the County timely reports all activities on Attachment J during the month the activity is completed. Management agreed with all findings. As of the 6-Month Follow-up, management had taken corrective actions that addressed the findings and recommendations.

**Audit of Purchase Order C4670C with HLM Environmental Remediation, Inc.**
Report No. A-2526DEP-012, issued May 4, 2026

The objectives of this audit were to: (1) determine HLM Environmental Remediation, Inc.'s (Contractor) compliance with the Purchase Order C4670C (Purchase Order), Agency Term Contract GC763 (Contract) and whether the approved payments were supported by required SPI documentation; and (2) evaluate management oversight of the Purchase Order and Contractor. The final report contained three findings noting: (1) field notes submitted with some deliverables did not contain all the information required by the Contract and PRP guidance documents; (2) the Contractor received payment for some pay items that were not supported by the required documentation; and (3) the Contractor utilized some subcontractors that were not approved by the Department, and some were not reported on the required Subcontractor Utilization Form. We recommended management: (1) work with PRP and Site Managers to ensure field notes are adequately reviewed and contain all components required by the Contract and PRP guidance documents; (2) work with PRP to review payments made for the unsupported SPI costs, and request reimbursement for those costs where required documentation was not provided; and (3) work with PRP, Site Managers, and Agency Term Contractors regarding the requirements of subcontractor utilization, approval, and reporting and ensure compliance. Management agreed with all findings.

## DIVISION OF WATER RESOURCE MANAGEMENT

**Audit of Agreement MR8320 with MIMS-ALAFIA, LLC**
Report No. A-2425DEP-014, issued September 15, 2025
6-Month Follow-up completed April 2026

The objectives of this audit were to: (1) determine whether MIMS-ALAFIA, LLC (Landowner) complied with the terms of Agreement MR8320 (Agreement), including the deliverables, reimbursements, and other requirements; and (2) evaluate Department management oversight and controls over the Landowner's compliance with the Agreement. The final report contained four findings noting: (1) the Earthmoving Stage was not completed timely, and no extension was requested or approved by the Department, as required by the Agreement and Rule 62C-17.007, F.A.C.; (2) the Landowner received payment prior to providing all documentation required by the Agreement and applicable Florida Rules; (3) the Landowner's subcontracts did not include provisions relating to the compliance with applicable Federal, State, and local laws, or employment of unauthorized aliens, as required by the Agreement; and (4) the Landowner did not provide documentation of enrollment to the Department within 30 days of the effective date, as required by Amendment 3, or during the audit period. We recommended management: (1) implement internal controls to ensure the Landowner completes reclamation activities within the timeframes specified in Rule 62C-17.007, F.A.C., or requests an extension, providing a detailed explanation of the good cause for the extension, and obtaining Department approval; (2) strengthen internal controls to ensure required documentation is received, reviewed, and completed prior to approving reimbursement. We also recommended management review payments made to the Landowner to determine if additional documentation is needed to verify work performed by the Landowner; (3) implement internal controls and work with the Landowner to ensure their subcontracts include the provisions required by the Agreement; (4) work with the Landowner to ensure their enrollment and participation in the E-Verify Program for Employment Verification and ensure documentation of such is provided to the Department and maintained, as required by the Agreement. Management agreed with all findings. Based on the 6-Month Follow-up, management had taken corrective actions that addressed the findings and recommendations.

## DIVISION OF WATER RESTORATION ASSISTANCE

**Audit of Agreement WW170301 with the Town of Century**
Report No. A-2425DEP-015, issued August 26, 2025

The objectives of this audit were to: (1) determine whether the Town of Century (Town) complied with the requirements of Agreement WW170301 (Agreement); and (2) evaluate Division of Water Restoration Assistance (Division) oversight of the Town's compliance with the Agreement. The final report contained one finding noting the Department either did not obtain or could not provide documentation of approval from the State's Chief Financial Officer for advance payments made beyond the initial 3-month period per statutory requirements. We recommended the Department implement internal controls to ensure that advance payments that extend beyond the initial 3-month period are

approved by the State's Chief Financial Officer per statutory requirements, and such documentation is maintained. Management agreed with the finding and, at the time the report was issued, had taken corrective actions that addressed the recommendation and the finding was closed.

**Audit of WG028 with Bay Laurel Center Community Development District**
Report No. A-2425DEP-016, issued October 3, 2025
6-Month Follow-up completed April 2026

The objectives of this audit were to: (1) determine whether the Bay Laurel Center Community Development District (Grantee) complied with the requirements of the Agreement WG028 (Agreement), including deliverables and disbursements; and (2) evaluate Department oversight and internal controls over the Grantee's compliance with the Agreement. The final report contained four findings noting: (1) the Division did not provide written acceptance of deliverables to the Grantee prior to the submission of payment requests or prior to the Grantee receiving payment, as required by the Agreement; (2) the Grantee received reimbursement for miscellaneous/other expenses prior to the budget category being approved in Amendment 2; (3) the Grantee's subcontractor submitted deliverables, payment requests, and other required documentation directly to the Division and did not always include or go through the Grantee; and (4) the Grantee did not always follow the provisions of the Agreement regarding subcontracting requirements. We recommended the Division: (1) implement internal controls and provide training to Grant Managers to ensure deliverables are received, and written acceptance is provided to the Grantee prior to submission of payment requests, as required by the Agreement, and ensure such documentation is maintained in the grant files; (2) implement internal controls to ensure supporting documentation for payment requests are reviewed and are for authorized expenditures prior to approving payment, and review payments made for direct material purchases prior to the approval of the budget category for miscellaneous/other expenses and determine whether payment for those expenses is owed to the Department; (3) implement internal controls and provide training to Grant Managers to ensure deliverables and payment requests are received from the Grantee as required by the Agreement; and (4) work with Grant Managers to ensure the Grantee complies with all provisions required by the Agreement. Management agreed with all findings. As of the 6-Month Follow-up, management had taken corrective actions that addressed the recommendations and all findings were closed.

**Audit of Agreement LPS0090 with the City of Lake City**
Report No. A-2526DEP-013, issued June 18, 2026

The objectives of this audit were to: (1) determine whether approved payments for Agreement LPS0090 (Agreement) expenditures were supported by documentation meeting reimbursement requirements and demonstrating deliverable completion; and (2) evaluate Department oversight and the City of Lake City's (Grantee) compliance with the Agreement. The final report contained one finding noting the Grantee did not always provide required supporting documentation for reimbursement requests related to subcontractor invoices. We recommended management strengthen internal controls to

ensure the Grantee submits required supporting documentation that meets the Agreement requirements prior to receiving reimbursement. Management agreed with the finding.

## OFFICE OF RESILIENCE AND COASTAL PROTECTION

**Audit of 22FRP66 with Village of Islamorada**
A-2425DEP-005, issued September 16, 2025
6-Month Follow-up completed March 2026

The objectives of this audit were to: (1) determine whether deliverables were completed in compliance with the requirements of the Agreement 22FRP66 (Agreement); (2) determine whether payments were completed in compliance with the requirements of the Agreement; (3) determine whether the Village of Islamorada (Grantee) complied with the overall requirements of the Agreement; and (4) evaluate Department oversight over the Grantee's compliance with the Agreement. The final report contained one finding noting the Florida Keys Aqueduct Authority (Assignee) was reimbursed for some ineligible expenses and supporting documentation from subcontractors was not always substantiated by copies of invoices and backup documentation as required by the Agreement. We recommended the Office of Resilience and Coastal Protection (ORCP) ensure supporting documentation for subcontractor invoices is received and substantiates the cost reimbursement request, as required by the Agreement. We also recommended the ORCP review any payments made for Windley Key and freight charges and seek reimbursement for any costs deemed ineligible. Management agreed with all findings. Based on the 6-Month Follow-up, management had taken corrective actions to address the recommendations and the finding was closed.

**Audit of the Hurricane Restoration Reimbursement Grant Program Payments**
Report No. A-2425DEP-026, issued on May 8, 2026

The objectives of this audit were to: (1) determine whether Hurricane Restoration Reimbursement (HRR) Grant Program payments were made in accordance with applicable laws, rules, and Department policies; and (2) evaluate management oversight and internal controls over the HRR Grant Program. The final report contained four findings noting: (1) some applicants received payment for costs not eligible for reimbursement, some reimbursement amounts exceeded the allowable cost-share thresholds, and some applicants did not provide required reimbursement documentation prior to receiving payment; (2) some reimbursements were paid to applicants that did not provide adequate proof the applicant resides at the address to which the check was mailed, as required by the emergency rules; (3) confidential information included with HRR Grant Program applications was not always redacted and was sometimes accessible by employees that were not designated in a Position of Special Trust, as required by Administrative Directive DEP 422; and (4) verification that eligible projects were completed by a licensed professional or contractor was not conducted. We recommended management: (1) strengthen internal controls over the review and verification procedures to ensure that ineligible costs are excluded from reimbursement, reimbursement amounts do not exceed the maximum amounts established, and sufficient documentation has been received prior

to the approval of payment. We also recommended ORCP review payments issued under the HRR Grant Program and seek reimbursement for any payments made for ineligible costs or where required supporting documentation was not provided; (2) strengthen internal controls to ensure that proof the eligible applicant resides at the address to which a check is mailed is provided, as required by the emergency rules, for individuals, trusts, and corporations; (3) review employees with access to HRR Grant Program applications to ensure that all employees are designated in a Position of Special Trust in accordance with DEP 422, and that confidential information is redacted as appropriate; and (4) require applicants for the HRR Grant Program to provide documentation that applicable eligible projects were completed by a licensed professional or contractor as required by Chapter 2022-272, Laws of Florida. Management agreed with all findings.

**Audit of Agreement 24SRP44 with the City of Jacksonville**
Report No. A-2425DEP-027, issued November 3, 2025
6-Month Follow-up completed May 2026

The objectives of this audit were to: (1) determine whether the City of Jacksonville (Grantee) complied with the requirements of Agreement 24SRP44 (Agreement), including deliverables and disbursements; and (2) evaluate Department oversight and internal controls over the Grantee's compliance with the Agreement. The final report contained one finding, noting the Grantee invoiced and received payments for retained funds that had not been paid out by the Grantee and for costs associated with work completed on a project not related to the Agreement. We recommended ORCP implement internal controls to ensure payment requests are reviewed and only include expenses that are allowable for reimbursement under the terms of the Agreement. We also recommended ORCP review all payments made to the Grantee and seek reimbursement for any amount determined to be owed to the Department. Management agreed with the finding. Based on the 6-Month Follow-up, management had taken some corrective actions, but the finding remained open. The finding will be evaluated again during the 12-Month Follow-up.

**Audit of Agreement CZ518 with the City of Fernandina Beach**
Report No. A-2526DEP-001, issued October 20, 2025
6-Month Follow-up completed April 2026

The objectives of this audit were to: (1) determine whether the City of Fernandina Beach (Grantee) complied with the requirements of the Agreement CZ518 (Agreement), including deliverables and disbursements; and (2) evaluate Department oversight and internal controls over the Grantee's compliance with the Agreement. The final report contained one finding noting some deliverables were not received or did not receive written approval, and documentation necessary to substantiate compliance with the Agreement was not always maintained. We recommended the ORCP strengthen internal controls and provide training to Grant Managers to ensure deliverables are received, comply with the terms of the Agreement, and documentation is maintained sufficient to ensure Grantee compliance with the Agreement. Management agreed with the finding. Based on the 6-Month Follow-up, management had taken corrective actions to address the recommendation and the finding was closed.

**Audit of Agreement ES008 with On the Hook Marine Services, LLC**
Report No. A-2526DEP-006, issued March 30, 2026

The objectives of this audit were to: (1) determine whether the On the Hook Marine Services, LLC (Contractor) complied with the requirements of the Agreement ES008 (Agreement), including deliverables and disbursements; and (2) evaluate Department oversight and internal controls over the Contractor's compliance with the Agreement. The final report contained two findings noting: (1) the Contractor did not always conduct services in accordance with the Agreement; and (2) some deliverables did not include all required information, were not submitted, or did not have written acceptance as required by the Agreement. We recommended ORCP: (1) implement internal controls and work with the Contractor to ensure they are compliant with all requirements of the Agreement and review payments made to the Contractor for invoices that included services outside the scope of work and seek reimbursement for any unallowable costs; and (2) implement internal controls and provide training to Contract Managers to ensure that written acceptance of deliverables is provided to the Contractor prior to payment, and deliverables are complete, and meet the requirements of the Agreement prior to processing payment and ensure such documentation is maintained in the contract files. Management agreed with all findings.

**Audit of Agreement 24BA1 with Bay County**
Report No. A-2526DEP-007, issued March 31, 2026

The objectives of this audit were to: (1) determine whether Bay County (Grantee) complied with the requirements of the Agreement 24BA1 (Agreement), including deliverables and disbursements; and (2) evaluate Department oversight and internal controls of the Grantee's compliance with the Agreement. The final report contained three findings noting: (1) the Task Summary Reports, Project Progress Reports, and Quarterly Status Reports did not adequately describe work performed during the reporting period, and Project Progress Reports did not include all required information; (2) the subcontract was not submitted prior to the Grantee's first reimbursement request, did not include all required provisions, and the subcontractor's invoices were not substantiated by supporting documentation; and (3) written notifications and approvals were not sent to the Grantee's Grant Manager. We recommended management: (1) ensure that required reports submitted by the Grantee include adequate descriptions of work performed during the reporting period and any other required information; (2) implement internal controls to ensure that Grantee subcontracts are submitted prior to payment requests and contain all required information, and ensure that subcontractor invoices include required supporting documentation prior to approving payment; and (3) ensure communication with the Grantee is obtained by and sent to the parties' Grant Managers. Management agreed with all findings.

**Audit of Agreement 22FRP67 with the Town of Juno Beach**
Report No. A-2526DEP-009, issued March 16, 2026

The objectives of this audit were to: (1) determine whether the Town of Juno Beach (Grantee) complied with the requirements of Agreement 22FRP67 (Agreement), including

deliverables and disbursements; and (2) evaluate Department oversight and internal controls over the Grantee's compliance with the Agreement. The final report contained one finding, noting the Grantee did not provide a photo release form, required permit information, and did not include funding language required by the Agreement. We recommended ORCP strengthen internal controls to ensure required photo release forms are obtained, Grantee publications relating to projects funded by the grant program contain the required Department logo and funding source disclosure, and required permit information is provided by the Grantee. Management agreed with the finding.

**Audit of Agreement F2304 with Healthy Aquatics Marine Institute of Florida, Inc.**
Report No. A-2526DEP-010, issued April 24, 2026

The objectives of the audit were to: (1) determine if the Healthy Aquatics Marine Institute of Florida, LLC (Grantee) complied with the requirements of the Agreement F2304 (Agreement), including deliverables and disbursements; and (2) evaluate the Department's oversight and internal controls of the Grantee's compliance with the Agreement. The final report contained three findings noting: (1) the Grantee was reimbursed for costs without submitting required supporting fiscal documents; (2) the Grantee was reimbursed for costs that were not authorized for reimbursement in the Agreement; and (3) the Department and the Grantee did not publicly post remuneration of State funds, as required by the Agreement and in accordance with Section 216.1366, F.S. We recommended ORCP: (1) ensure disbursements for cost reimbursement are substantiated by supporting fiscal documentation required by the Agreement prior to approving payment. We also recommended ORCP review payments made to the Grantee and seek reimbursement for those costs which were not supported by the Grantee; (2) ensure reimbursements to the Grantee are only for costs that are authorized by the Agreement. We also recommended ORCP review payments made to the Grantee and seek reimbursement for payments made for unallowable costs; and (3) ensure State funds documentation is reported by the Department and Grantee in accordance with Agreement requirements and Section 216.1366, F.S. Management agreed with all findings.

**Audit of Agreement 23PLN74 with the Town of Pembroke Park**
Report No. A-2526DEP-016, issued April 9, 2026

The objectives of this audit were to: (1) determine whether approved payments for Agreement 23PLN74 (Agreement) expenditures were supported by documentation that met reimbursement requirements and verified completion of required deliverables and (2) evaluate Department oversight and the Town of Pembroke Park's (Grantee) compliance with the Agreement. Based on our review, we determined the Grantee complied with the requirements of the Agreement and the Department provided adequate oversight over the Agreement. The report contained no findings.

## OFFICE OF TECHNOLOGY AND INFORMATION SERVICES

**Cybersecurity Audit of Data Protection and Security**
Report No. A-2526DEP-002, issued June 23, 2026
This audit is confidential pursuant to Section 282.318(4)(g), F.S.

**Audit of Information Technology Contracted Consultant Purchase Orders**
Report No. A-2526DEP-004, issued May 1, 2026

The objectives of the audit were to: (1) determine selected contractors' and consultants' compliance with the STC, Request for Quotes (RFQs), purchase orders, and any applicable laws, rules, policies, procedures, and directives; (2) determine whether approved payments are supported by required documentation; and (3) evaluate Department administration, internal controls, and oversight of Information Technology (IT) Staff Augmentation Services. The final report contained five findings noting: (1) for shared cost funding purchase orders, the amount charged to some Department program areas for consultants' time did not always correlate to the time worked in those program areas as reported by the consultants' Time Work Reports (TWRs); (2) TWRs submitted by consultants did not contain all required information, were not signed, and the Department did not complete monthly performance evaluations as required; (3) some consultants worked weekends, holidays, or telecommuted but did not always have approval for the non-standard working hours, as required; (4) not all contractors and subcontractors were enrolled in E-Verify and E-Verify documentation was not always maintained in the Contract file, as required; and (5) we were unable to verify that RFQs were sent to at least 25 contractors, and responses were received timely from contractors, due to lack of documentation retention. Additionally, two purchase orders were issued after the deadline included in the applicable RFQ. We recommended the Office of Technology and Information Services (OTIS): (1) ensure the amount charged to each of the Department's program areas for shared cost funding purchase orders correlates to the time worked on projects in the program area as reported by the consultants' TWRs; (2) ensure that consultants use the correct form to document hours worked, the TWRs are reviewed and signed by all required parties, and performance evaluations are conducted and documented as required; (3) ensure approval is completed and documented by the Department Supervisor for any consultants working non-standard hours or telecommuting, and the Contract Manager is informed as required; (4) ensure that all contractors and subcontractors are enrolled in the Department of Homeland Security (DHS) E-Verify system and documentation is maintained in the contract files as required; and (5) ensure RFQs are sent to at least 25 vendors and vendor responses are received timely and documentation is maintained. We also recommended OTIS ensure purchase orders are not issued after the dates specified in the RFQs. Management agreed with all findings.

## OFFICE OF WATER POLICY AND ECOSYSTEM RESTORATION

**Audit of Agreement APC01 with Palm Beach County Board of County Commissioners**
Report No. A-2425DEP-024, issued November 12, 2025

6-Month Follow-up completed June 2026

The objectives of this audit were to: (1) determine whether the Palm Beach County Board of County Commissioners (Grantee) complied with the requirements of Agreement APC01 (Agreement), including deliverables and disbursements; and (2) evaluate Department oversight and internal controls over the Grantee's compliance with the Agreement. The final report contained two findings noting: (1) the Grantee did not always provide timely or accurate Advance Payment – Interest Earned Memorandums as required by the Agreement; and (2) some deliverables were not submitted timely, payment requests were submitted more frequently than allowed by the Agreement, and written acceptance was not always provided by the Office of Water Policy and Ecosystems Restoration (OWPER). We recommended OWPER: (1) implement internal controls and provide training to Grant Managers to ensure Interest Earned Memorandums are reviewed for accuracy and completeness and are submitted timely by the Grantee in accordance with the Agreement; and (2) implement internal controls and provide training to Grant Managers to ensure deliverables are submitted timely, payment requests are not submitted more frequently than allowed, and written acceptance of deliverables is documented and maintained in the grant files. Management agreed with all findings. As of the 6-Month Follow-up, management had not completed corrective actions. Both findings remain open and will be reviewed again during the 12-Month Follow-up.

## SUMMARY OF PRIOR YEARS AUDIT FOLLOW-UP

The OIG monitors the status of corrective actions for prior audit findings six months after report issuance, and biannually as necessary until corrective actions have been fully implemented or management has accepted the risk of not implementing corrective actions. During FY 2025-2026, the OIG conducted follow-up reviews for 36 audits, 11 of which were conducted in the same fiscal year that the audit report was issued and are summarized above in the Summary of Audits section. The other 25 follow-up reviews were conducted based on audit reports issued in prior OIG Annual Reports and are summarized below.

**Audit of Agreements CA-0315 and CA-0415 with Coral Reef Park Company, Inc.**
Report No. A-2122DEP-016, issued May 5, 2023
24-Month Follow-up completed August 2025

The final report had 10 findings and as of the 24-Month Follow-up review, management had taken corrective actions to address all findings.

**Cybersecurity Audit of Identity Management, Authentication, and Access Control Pursuant to Rule 50GG-2.003 (1), F.A.C.**
Report No. A-2223DEP-017, issued August 7, 2023
24-Month Follow-up completed September 2025
30-Month Follow-up completed June 2026

This audit is confidential pursuant to Section 282.318(4)(g), F.S.

**Audit of Agreement RP894 with US eDirect, Inc. for the Park Business System**
Report No. A-2223DEP-021, Issued August 2, 2024

12-Month Follow-up completed August 2025

The final report contained five findings and as of the 12-Month Follow-up, management had taken corrective actions to address all findings.

**Audit of Department Fleet**
Report No. A-2324DEP-001, issued May 7, 2024
12-Month Follow-up completed July 2025
18-Month Follow-up completed May 2026

The final report had five findings and as of the 18-Month Follow-up, management had taken corrective actions to address all findings.

**Cybersecurity Audit of Incident Response and Threat Handling**
Report No. A-2324DEP-002, issued June 12, 2024
12-Month Follow-up completed September 2025
18-Month Follow-up completed May 2026

This audit is confidential pursuant to Section 282.318(4)(g), F.S.

**Audit of Agreement CN538 with Culpepper Construction Company for State Owned Residence and Beach Access Day Use Restroom Project at T.H. Stone Memorial St. Joseph Peninsula State Park**
Report No. A-2324DEP-010, issued June 17, 2025
6-Month Follow-up completed January 2026

The final report contained three findings and as of the 6-Month Follow-up, management had taken corrective actions to address all findings.

**Audit of Florida Caverns State Park**
Report No. A-2324DEP-012, issued May 3, 2024
18-Month Follow-up completed November 2025
24-Month Follow-up completed April 2026

The final report had six findings and as of the 24-Month Follow-up, management had taken corrective actions to address all findings.

**Audit of Department Issued Purchasing Cards**
Report No. A-2324DEP-017, issued October 22, 2024
6-Month Follow-up completed July 2025
12-Month Follow-up completed November 2025
18-Month Follow-up completed May 2026

The final report contained five findings. We recommended the Division of Administrative Services: (1) strengthen internal controls to ensure all PCard Accountholders obtain documented prior approval/authorization from the supervisor or higher Department level manager for all PCard transactions in accordance with the PCard Policy; (2) strengthen internal controls to ensure all PCard Accountholders follow Department policies regarding divided transactions, travel-related charges, proof of payment, and use of correct object

codes; (3) strengthen internal controls to ensure PCard purchases are made in accordance with statutory requirements and develop a method of informing all Accountholders of expiration, renewals, and updates on the use of State term contracts; (4) review charges made for medical services and ensure receipts are itemized and have the proper perquisite approval documentation, as required; and (5) update Accountholder user agreements which are not consistent with current policies; ensure PCard acknowledgement receipts are obtained when cards are renewed or replaced; ensure PCards are cancelled immediately upon Accountholder separation; enhance the PCard Policy to include requirements for Accountholders that transfer within the Department; and work with staff to ensure transactions are approved in accordance with the PCard Policy. Management agreed with all findings. At the 6-Month Follow-up, management had taken corrective actions to address Finding 2. At the 12-Month Follow-up, management was still in the process of completing corrective actions and the remaining open findings. As of the 18-Month Follow-up, management had taken corrective action to address Findings 1, 2, 3, and 4. Finding 5 will be reviewed again at the 24-Month Follow-up.

**Audit of Agreement WG017 with Town of Lake Placid for Utility Septic to Advance Waste Treatment Sewer**
Report No. A-2324DEP-019, February 25, 2025
6-Month Follow-up completed August 2025

The final report had four findings, and as of the 6-Month Follow-up, management had taken corrective actions to address all findings.

**Audit of Agreement 22FRP01 with Peace River Manasota Regional Water Supply Authority**
Report No. A-2324DEP-020, issued March 26, 2025
6-Month Follow-up completed November 2025

The final report contained one finding and as of the 6-Month Follow-up, management had taken corrective action to address the finding.

**Audit of Citizen Support Organization Agreement with the Friends of Fort Clinch, Inc.**
Report No. A-2324DEP-021, issued February 3, 2025
6-Month Follow-up completed August 2025

The final report contained four findings and as of the 6-Month Follow-up, management had taken corrective actions to address all findings.

**Audit of Agreement RP897 with Forestech Consulting**
Report No. A-2324DEP-023, issued February 28, 2025
6-Month Follow-up completed September 2025
12-Month Follow-up completed April 2026

The final report contained five findings and as of the 12-Month Follow-up, management had taken corrective actions to address all findings.

**Audit of Agreement CA1116 with University Bicycle Center**
Report No. A-2324DEP-024, issued April 29, 2025

6-Month Follow-up completed November 2025
12-Month Follow-up completed May 2026

The final report contained eight findings. We recommended the Division of Recreation and Parks (Division): (1) work with the Alafia River State Park (Park) and University Bicycle Center (Concessionaire) to ensure compliance with the Agreement CA1116 (Agreement) regarding Minimum Accounting Requirements and point-of-sale minimum requirements; (2) work with the Park and Concessionaire to ensure supporting documentation is retained for all payments and transfers, in accordance with the Agreement; (3) work with the Park and Concessionaire to ensure that refunds are documented in compliance with the Agreement and reported accurately to the Department as required; (4) take any action deemed necessary to ensure the Concessionaire obtains and maintains signed liability waivers for each rental customer, as required by the Agreement; (5) take any action deemed necessary to ensure the Concessionaire conducts E-Verify employment eligibility verifications and sexual predator and offender searches for all employees, and maintains documentation as required by the Agreement; (6) work with the Park and Concessionaire to ensure compliance with Limited Engagement Document requirements as specified in the Amendment; (7) work with the Park and Concessionaire to ensure utilities are paid for, in compliance with the Agreement and determine if the Concessionaire owes the Department for past utilities used and seek reimbursement; and (8) take any action deemed necessary to ensure the Concessionaire complies with the Minimum Accounting Requirements and provides records regarding services performed, in accordance with the Agreement, the Amendment, and the Florida Public Records law. Management agreed with all findings. Based on the 6-Month Follow-up, management had taken corrective actions to address all but one finding (Finding 6). Finding 6 was reviewed again during the 12-Month Follow-up but corrective actions had not been completed. This finding will be reviewed again during the 18-Month Follow-up.

**Audit of Wekiwa Springs State Park**
Report No. A-2324DEP-026, issued April 15, 2025
6-Month Follow-up completed November 2025
12-Month Follow-up completed April 2026

The final report contained seven findings and as of the 12-Month Follow-up, management had taken corrective actions to address all findings.

**Audit of Department Compliance with Requirements for Records Retention, Scheduling and Disposition under Chapter 1B-24, Florida Administrative Code**
Report No. A-2324DEP-027, issued December 6, 2024
6-Month Follow-up completed July 2025
12-Month follow-up completed December 2025

The final report had two findings and as of the 12-Month Follow-up, management had taken corrective actions that addressed all findings.

**Audit of Agreement 22SRP11 with St. Johns River Water Management District for Bayard Point Land Acquisition**
Report No. A-2324DEP-034, issued October 29, 2024

12-Month Follow-up completed November 2025

The final report contained two findings and as of the 12-Month Follow-up, management had taken corrective actions that addressed all findings.

**Audit of Agreement CN614 with Floridian Construction and Development Company, Inc. for Boat Dock and ADA Access Boardwalk at Camp Helen State Park**
Report No. A-2324DEP-035, issued April 10, 2025
6-Month Follow-up completed November 2025

The final report had two findings and as of the 6-Month Follow-up, management had taken corrective actions to address all findings.

**Audit of Land Acquisition of Devils Garden - Alico, Inc. (Phase 2)**
Report No. A-2425DEP-001, issued March 5, 2025
6-Month Follow-up completed September 2025
12-Month Follow-up completed March 2026

The final report had three findings and as of the 12-Month Follow-up, management had taken corrective actions that addressed all findings.

**Audit of Agreement 23FL4 with Flagler County Board of County Commissioners**
Report No. A-2425DEP-002, issued January 27, 2025
6-Month Follow-up completed in July 2025
12-Month Follow-up completed February 2026

The final report had two findings and as of the 12-Month Follow-up, management had taken corrective actions to address all findings.

**Audit of Agreement MV475 with the Port of the Islands Marina Condominium Association, Inc.**
Report No. A-2425DEP-003, issued March 26, 2025
6-Month Follow-up completed November 2025

The final report had three findings and as of the 6-Month Follow-up, management had taken corrective actions to address all findings.

**Risk-Based Compliance Audit of Contracts Executed for the Preceding Three Fiscal Years Department-Wide**
Report No. A-2425DEP-004, issued June 24, 2025
6-Month Follow-up completed January 2026

The final report had three findings and as of the 6-Month Follow-up, management had taken corrective actions to address all findings.

**Cybersecurity Audit of Asset Management**
Report No. A-2425DEP-006, issued May 13, 2025
6-Month Follow-up completed February 2026

This audit is confidential pursuant to Section 282.318(4)(g), F.S.

**Audit of Agreement RP942 with Holden On Motorsports, LLC**
Report No. A-2425DEP-008, issued April 9, 2025
6-Month Follow-up completed October 2025

The final report had two findings and as of the 6-Month Follow-up, management had taken corrective actions to address all findings.

**Audit of Purchase Order C2DF5B with Bismillah of USA, Inc.**
Report No. A-2425DEP-009, issued April 7, 2025
6-Month Follow-Up completed November 2025

The final report had one finding and as of the 6-Month Follow-up, management had taken corrective action to address the finding.

**Audit of Waste Cleanup Pollution Response Contract Activities and Task Assignments for Contract HW685 with WSP USA, Inc.**
Report No. A-2425DEP-010, issued June 27, 2025
6-Month Follow-up completed December 2025

The final report contained one finding and as of the 6-Month Follow-up, management had taken corrective action to address the finding.

## EXTERNAL PROJECT COORDINATION

**Auditor General - Environmental Crimes Unit and Prior Audit Follow-up 2026-026, issued September 2025**

The objectives of this audit were to: (1) evaluate management's performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering responsibilities in accordance with applicable laws, administrative rules, contracts, grant agreements, and other guidelines; (2) examine internal controls designed and placed into operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, the reliability of records and reports, and the safeguarding of assets, and identify weaknesses in those internal controls; (3) identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes; (4) determine whether management had corrected, or was in the process of correcting the finding noted in their report No. 2023-114. The final report contained three findings which noted: (1) Department records did not always evidence that Environmental Crimes Unit (ECU) sworn law enforcement officers had timely completed required dart-firing stun gun training or demonstrated, prior to performing duties, proficiency in the use of assigned firearms in accordance with State law, Department of Law Enforcement rules, and Department policies and procedures; (2) Division of Law Enforcement (Division) property management controls need enhancement to ensure proper accountability over Division weapons and ammunition and to demonstrate compliance with applicable Department of Financial Services rules; (3) Department controls over text messages and Apple device iMessages in accordance with State law continue to need improvement. It was recommended that Division management enhance ECU sworn law enforcement officer training controls to ensure that Division

records evidence the date that all weapons are assigned to sworn officers and the timely completion of required dart-firing stun gun and firearm training in accordance with State law, Division of Law Enforcement rules, and Department policies and procedures. In addition, it was recommended that Division management strengthen property management controls to ensure that:

- A time frame for recording property acquisitions to Department property records is established in applicable policies and procedures.
- All applicable Division property items are timely added to Department property records with all required information and included in annual physical inventories.
- Property custodians do not inventory items for which they are responsible.
- The movement of ECU weapons, ammunition, and other equipment stored in Division safes and lock boxes is appropriately documented and tracked to readily identify each item's location and to prevent or timely detect theft or loss, should it occur.

Lastly, it was recommended that Department management enhance mobile device controls to:

- Enforce policy prohibitions on text messaging and iMessage use on Department mobile devices.
- Make or obtain independent and periodic assessments of the effectiveness of the service organization's relevant internal controls for ensuring that text messages are retained in accordance with State law.
- Ensure that, should text messages or iMessages be sent or received by Department mobile devices, such messages are retained in accordance with State law and the records retention schedule.

Based on the prior audit follow-up, it was determined that the Department had not taken corrective actions for the finding included in Report No. 2023-114.

**Auditor General – State of Florida – Compliance and Internal Controls Over Financial Reporting and Federal Awards – 2026-155, issued March 2026**

The objectives of this audit were to: (1) obtain reasonable assurance about whether the State's basic financial statements as a whole were free from material misstatement, whether due to fraud or error, and to issue an auditor's report that included their opinions; (2) express an opinion concerning whether the State's Schedule of Expenditures of Financial Assistance was presented fairly, in all material respects, in relation to the State's basic financial statements as a whole; (3) obtain an understanding of internal controls over financial reporting and internal control over compliance for each major Federal awards program or program cluster, assess the control risk, and perform tests of controls, unless the controls were deemed to be ineffective; (4) express opinions concerning whether the State complied, in all material respects, with Federal statutes, regulations, and the terms and conditions of Federal awards that may have a direct and material effect applicable to each of the major Federal awards programs and program clusters; (5) determine whether management had taken appropriate actions to correct deficiencies noted in our previous audit reports; (6) assess the reasonableness of the Summary

Schedule of Prior Audit Findings prepared by the State. There were no findings related to the Department.

## 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:

- ✓ Conduct, supervise, and coordinate investigations designed to detect, deter, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses in the Department.
- ✓ Receive complaints and coordinate all activities of the Department, as required by the Whistle-blower's Act pursuant to Sections 112.3187-112.31895, F.S.
- ✓ Receive and consider the complaints which do not meet the criteria for an investigation under the Whistle-blower's Act and conduct, supervise, or coordinate such inquiries and investigations as the Inspector General deems appropriate.
- ✓ Report expeditiously to the Department of Law Enforcement or other law enforcement agencies, as appropriate, whenever the Inspector General has reasonable grounds to believe there has been a violation of criminal law.
- ✓ Conduct investigations and other inquiries free of actual or perceived impairment to the independence of the Inspector General or the staff in the OIG.
- ✓ Submit 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.
- ✓ Submit 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.

The Internal Investigations Section received 403 complaints and closed 393, of which 29 were investigations. Of the 29 investigations completed, there were 10 allegations referred to Law Enforcement.

## INVESTIGATION SUMMARIES

**II-01-23-2021-234**

Complaint received regarding allegations that Department employees who were assigned oversight of the Water Supply Restoration Funding Program lacked knowledge of the program resulting in citizens drinking contaminated water. The investigation determined the allegation was Not Sustained.

**II-01-07-2025-176**

Complaint received from management regarding allegations of conduct unbecoming by an employee. Based on the investigation, the allegation was Sustained.

**II-01-14-2025-189**

Complaint received regarding allegations of conduct unbecoming and discrimination/harassment by an employee. The investigation determined the allegations were Not Sustained.

**II-01-07-2025-190**

Complaint received regarding allegations of conduct unbecoming and violation of law or department rules by an employee. The subject employee voluntarily separated from employment with the Department prior to the completion of the investigation and the case was closed as Completed.

**II-01-07-2025-191**

Complaint received regarding allegations of conduct unbecoming, discrimination, harassment and violation of law or department rules by an employee. This investigation determined that the allegation of conduct unbecoming and discrimination and harassment were Sustained. Further, the allegation of violation of law or department rules and conduct unbecoming were Not Sustained. The investigation identified an ancillary investigation concern that was Sustained.

**II-01-07-2025-244**

Complaint received regarding allegations of conduct unbecoming and harassment by an employee. The investigation determined there was insufficient evidence to support the allegations; therefore, the allegations were Not Sustained.

**II-01-07-2025-246**

Complaint received regarding allegations of conduct unbecoming and harassment by an employee. During the investigation, the subject was terminated from their position, and the case was closed as Completed.

**II-01-07-2025-248**

Complaint received regarding allegations of wrongdoing by an employee. The investigation determined that one allegation was Not Sustained and the other was Sustained.

**II-01-07-2025-254**

Complaint received regarding allegations of an employee displaying ongoing aggressive and unprofessional behavior towards another employee. The investigation determined that the allegations were Sustained. The investigation contained an ancillary investigative concern that was referred to management.

**II-01-14-2025-261**

Complaint received regarding allegations that the odor of marijuana was emanating from an employee's office. The investigation determined the allegation could not be corroborated and was referred back to the Bureau of Human Resource Management and the Division.

**II-01-07-2025-272**

Complaint received regarding allegations of conduct unbecoming by an employee. Based on witnesses' statements and the subject's own admission, the allegations were Sustained.

**II-01-07-2025-275**

Complaint received regarding allegations of conduct unbecoming by an employee. The investigation determined that the allegation was Sustained.

**II-01-07-2025-278**

Complaint received regarding allegations of conduct unbecoming by an employee. The investigation determined that further investigation was not necessary and the concern was referred to management.

**II-01-07-2025-287**

Complaint received regarding allegations of hostile work environment created by management. Based on the resignation of both subject employees, the investigation was closed as Completed.

**II-01-07-2025-296**

Complaint received regarding allegations of an employee being arrested for road rage. Based on the employee's termination, the investigation was closed as Completed.

**II-01-30-2025-308**

Complaint received regarding allegations of a hostile work environment created by an employee. The investigation determined the allegation was Unfounded.

**II-01-07-2025-315**

Complaint received regarding allegations an employee made inappropriate comments to other employees. The investigation determined the allegation was Sustained.

**II-01-07-2025-316**

Complaint received regarding allegations that an employee sent inappropriate text messages to another employee. The employee voluntarily separated from employment with the Department prior to the completion of this investigation. The investigation determined that there was no substantial evidence to support the allegation. However, due to the subject's resignation, the investigation was closed as Completed.

**II-01-07-2025-324**

Complaint received regarding an allegation that a manager spoke to staff in a threatening and hostile manner. The investigation determined there was no evidence to support the allegation; therefore, the allegation was Unfounded.

**II-01-16-2025-332**

Complaint received regarding an allegation that a Department employee attacked a non-employee that worked in the same office building. The investigation determined the allegation was Sustained.

**II-01-03-2025-337**

Complaint received regarding allegations of conduct unbecoming and harassment by an employee. The investigation determined the allegations were substantiated. However, as a result of the subject's resignation, the investigation was closed as Completed.

**II-01-29-2025-375**

Anonymous complaint received regarding allegations that an employee was taking time off work, using sick leave, to attend public meetings to publicly criticize the Florida Fish and Wildlife Commission, the Department, the Governor and his committee nominees over a variety of wildlife protection and urban development issues. The complaint further alleged that the employee is affiliated with groups that constantly attack the Department on social media outlets. The investigation determined the allegation that the employee was affiliated with groups that attack the Department on social media was Not Sustained and the allegation that the employee used sick leave in order to attend external meetings was Unfounded. The investigation identified an ancillary investigative concern that was Sustained.

**II-01-07-2025-381**

Complaint received regarding an allegation that an employee gave a volunteer money that came from a visitors' donation box. The investigation determined the allegation was Sustained.

**II-01-23-2026-002**

Complaint received regarding an employee's office being vandalized by other employees during the time the office was closed. The investigation determined the allegation was Sustained. The investigation identified an ancillary investigative concern which was referred to management.

**II-01-29-2026-030**

Complaint received regarding allegations of harassment and conduct unbecoming by an employee. The investigation determined the allegations were Sustained.

**II-01-07-2026-032**

Complaint received from a former employee alleging an employee brought their dog to work and had the dog in a State-owned vehicle and work building. It was further alleged the employee was possibly using marijuana while on duty. The investigation determined the allegation the employee brought their dog to work and had the dog in a State-owned vehicle and work building was Sustained and the allegation the employee was using marijuana while on duty was Not Sustained.

**II-01-18-2026-084**

Complaint received regarding allegations that an employee had made violent and threatening comments during a meeting. During the investigation the employee was terminated from their position, and the investigation was closed as Completed.

**II-01-07-2026-100**

Complaint received regarding allegations of discrimination and inappropriate language by management. The investigation determined the allegations were Not Sustained. The investigation identified an ancillary investigative concern that was Unfounded.

**II-01-07-2026-126**

Complaint received regarding allegations that a manager was creating a toxic and stressful work environment, yells at staff and put their hands on staff. The investigation determined the allegations were Sustained. The investigation identified ancillary investigative concerns that were also Sustained.

## RECOMMENDED CORRECTIVE ACTIONS


Internal Investigations may make recommendations for the purpose of process improvement or corrective action. These recommendations are provided to management and are tracked to completion. There were no program recommendations provided in investigative reports during FY 2025-2026.

## ACCREDITATION

The Commission for Florida Law Enforcement Accreditation (CFA) is an accreditation program recognized as a means of maintaining the highest standards of professionalism for independent investigations based on meeting specific requirements and prescribed standards. In addition, the CFA requires compliance with the General Principles and Standards for Offices of Inspector General when conducting investigations.

As part of the OIG's continuing effort to better accomplish its mission, the Investigations Section pursued reaccreditation through the CFA. This Commission accredits law enforcement agencies and Offices of Inspectors General within the State of Florida that attain specific standards for operations, investigations, and other activities. The OIG's Investigations Section achieved reaccreditation with Excelsior Recognition in October 2024.

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