



**Department of Environmental Protection  
Office of Inspector General**

**ANNUAL REPORT – FISCAL YEAR 2012-2013**

**Candace M. Fuller  
Inspector General**

**Herschel T. Vinyard, Jr.  
Secretary**



**FLORIDA DEPARTMENT OF  
ENVIRONMENTAL PROTECTION**

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RICK SCOTT  
GOVERNOR

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SECRETARY

September 20, 2013

TO: Herschel T. Vinyard Jr.  
Secretary

FROM: Candace M. Fuller  
Inspector General

A handwritten signature in blue ink, appearing to be 'C. Fuller', written over the printed name of Candace M. Fuller.

SUBJECT: Office of Inspector General's Annual Report for FY 2012-2013

In accordance with Section 20.055, Florida Statutes, I am pleased to submit the Office of Inspector General's annual report for the 2012-2013 fiscal year. This report outlines the major accomplishments for this office and documents the audits and investigations that fall within our jurisdiction.

On behalf of this office, I would like to acknowledge Department managers and staff in their continued cooperation as we continue our charge to Promote Integrity, Accountability, and Efficiency within the Department.

CF/mr

cc: Melinda Miguel  
Chief Inspector General

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## **EXECUTIVE SUMMARY**

### **Agency Background**

The Florida Department of Environmental Protection (DEP) is one of the more diverse agencies in state government. More than 3815 DEP employees serve the people of Florida. In addition to protecting the state’s air and water quality, and ensuring proper waste management, DEP is responsible for managing state parks, recreational trails, and other areas for outdoor activities.

### **Purpose of Annual Report**

This report, required by Section 20.055 (7) Florida Statutes, (F.S.) summarizes the activities and accomplishments of the DEP, Office of Inspector General (OIG), during fiscal year 2012 - 2013. 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 agency 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.
- A process overview of the prior recommendations described in previous annual reports on which corrective action has not been completed.
- A summary of each audit completed during the reporting period.

## **INTRODUCTION**

### **Mission Statement and Objectives**

The mission of the OIG is to promote integrity, accountability and efficiency in DEP. The OIG conducts independent and objective audits, investigations, and reviews of agency issues and programs in order to assist DEP in protecting, conserving, and managing Florida’s environmental and natural resources. Investigations, reviews, and audits will be informative, logical, supported, and timely regarding issues and matters of importance to DEP.

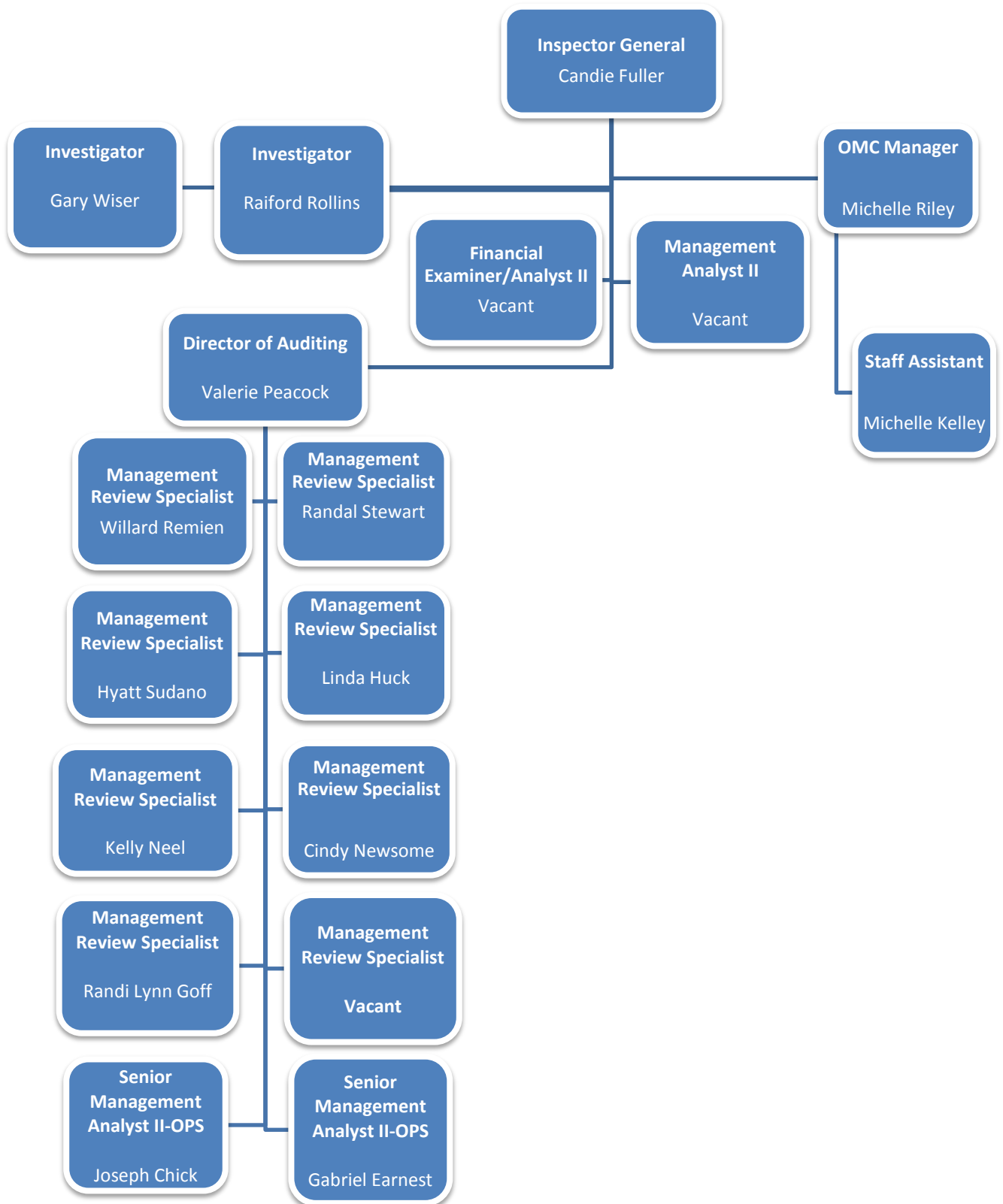
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**The duties and responsibilities of the Inspector General include:**

- Advise in the development of performance measures, standards, and procedures for evaluating agency programs, assess the reliability and validity of performance measures, and make recommendations for improvement.
- Review the actions taken by the agency 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 DEP’s operations.
- Conduct, supervise, and coordinate other activities to promote economy and efficiency and activities designed to prevent and detect fraud and abuse in DEP.
- Keep the agency head informed concerning fraud, waste, abuse and deficiencies in programs and operations, recommend corrective action, and provide progress reports.
- Ensure effective coordination and cooperation between the Auditor General, federal auditors and other government bodies, with a view toward avoiding duplication.
- Review agency rules and make recommendations relating to their impact.
- Ensure that an appropriate balance is maintained between audits, investigations, and other accountability activities



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## **Professional Training**



Staff members attended a variety of auditing, accounting, investigation, technical, and program evaluation workshops and training.

During 2012-2013, staff received the benefit from trainings and workshops that included current audit issues, ethics, fraud detection, technical security, contract management and monitoring, and investigative techniques. The opportunities were afforded through attending training and workshops sponsored by IIA, AIG, ACFE, FDLE, and various state agencies.

## **Professional Affiliations**



Staff within the OIG brings a diversity of background experience and expertise to the department. Staff has experience in auditing, accounting, banking, program evaluation and monitoring, budgeting, personnel management, investigations, grant administration, and local and state agencies' activities. The OIG affiliates with the

following professional organizations:

- Association of Certified Fraud Examiners (ACFE)
- Institute of Internal Auditors (IIA)
- National Association of Inspectors General (AIG)
- Florida Chapter of the Association of Inspectors General
- Association of Government Accountants (AGA)

## **INTERNAL AUDIT SECTION**

The Internal Audit Section performs independent audits, reviews, and examinations to identify, report, and recommend corrective action for control deficiencies, or non-compliance with laws, policies and procedures. The Director of Auditing coordinates the development of an Annual Audit Plan, which identifies the areas within DEP scheduled for review, using risk assessment criteria. These include management recommendations, audit staff suggestions, results and frequency of prior audits, quality of data systems, and susceptibility to fraud. Both a long range or strategic plan and a one-year plan are included in the Annual Audit Plan.

Audits are conducted in conformance with the International Standards for the Professional Practice of Internal Auditing published by the Institute of Internal Auditors. Where appropriate, the Audit Section adheres to the standards developed by the Comptroller General of the United States and codified in the Government Auditing Standards or “yellow book.” Financial-related audits may be subject to the standards promulgated by the American Institute of Certified Public Accountants, which is referred to as Generally Accepted Auditing Procedures and Generally Accepted Auditing Standards. All audit reports issued by the Audit Section contain a statement that the audit was conducted pursuant to the appropriate standards. These reports of findings are prepared and distributed to the Secretary of DEP, the Executive Leadership Team, the Auditor General, and other applicable departmental management.

The Audit Section provides a variety of services in addition to traditional audits. These include, but are not limited to, investigative assistance, reviews, research, management advisory services, performance measure assessments, contract monitoring, fraud prevention presentations, and policy reviews. 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. To meet the requirement of Internal Audit standards, the Internal Audit Section reports on the status of implementation by preparing the Audit Findings Status Report on a biannual basis.

In addition, the Audit Section assists the agency 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 Audit Section reports on the status of the recommendations included in these reports, as required by Section 20.055, F.S. As the agency’s representative on audit-related issues, the Audit Section reviews and distributes the results of audits pertaining to the Federal and Florida Single Audit Acts, and assists the Division of Administrative Services with training and preparation of Compliance Supplements required under the Florida Single Audit Act.



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The Audit Section prepares the Annual Audit Plan and Risk Assessment to identify issues of concern to management, risks pertaining to fraud and misuse of funds, and other governance issues including information technology, ethical climate, and proper financial and performance reporting. The fiscal year 2013-2014 Audit Plan includes projects pertaining to park operations and fee collections, monitoring of DEP contracts and grants, petroleum tanks contracts and expenditures, regulatory enforcement issues, Federal awards programs, and reviews of CSIRT and IT Security Measures and Coral Reef Conservation Program. The Audit Plan also includes participation in multi-agency enterprise-wide audit projects. The results of these projects lead to a comprehensive report addressing common issues throughout state government. The Audit Plan was approved by the DEP’s Inspector General and Secretary.

### **Federal And State Single Audit Act Responsibilities**

Section 215.97, Florida Statutes, states “Each non-state entity that expends a total amount of state financial assistance equal to or in excess of \$500,000 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.

DEP 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. As a result of DEP’s relationship with these entities, we provide technical assistance to support and improve the operations of those entities.

Federal pass-through grants administered by the department are subject to Office of Management and Budget Circular A-133 requirements, provided the entity has expended \$500,000 in federal financial assistance in its fiscal year. Each year, our office reviews all audit reports submitted by entities that meet the requirements listed in Florida Statutes as well as the audit requirements listed in the Office of Management and Budget (OMB) Circular A-133. During 2012-2013, our office reviewed 280 audit reports, issued 154 technical assistance memoranda, and logged 101 certifications of applicability.

### **Audit Work Plans and Risk Assessments**

The OIG performs a full risk assessment every year for the Department. This assessment is developed based on program responsibilities, key areas of risk, budgets, management of grants and contracts, past audit activity, staffing levels, and internal control structure. Discussions are held with DEP leadership team members, Division Directors, and other management staff to identify topics of importance and concern to managers. The risk assessment evaluates a number of

factors to equitably identify programs and functions in DEP, and the associated risks of operating those programs and functions.

Factors considered in the evaluation 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; and
- previous audits performed.

Programs and functions are scored based upon these factors, then reviewed further to determine the most efficient schedule of auditing the selected program and functions within the resources available.

### **Prior Year Audit Follow-up**

Every six (6) months, the OIG conducts follow-up reviews on the status of outstanding audit findings. This review provides DEP management with information related actions, taken in regards to outstanding audit findings, of audits conducted by the OIG, Auditor General, Office of Program Policy Analysis and Government Accountability, and other agencies. The OIG conducted follow up reviews of prior year recommendations where corrective action had not been completed. We continue to monitor the status of Program steps toward corrective action and incorporate follow up review in the Audit Planning Risk Analysis.

### **Performance Measures**

In accordance with Section 20.055(2)(b), Florida Statutes, the Office of Inspector General has assessed the performance measures for inclusion in the 2013-2014 Long Range Program Plan and Legislative Budget Request. Performance measures were evaluated by staff using an assessment questionnaire focusing on the process, data, systems, and documentation utilized by the respective divisions, to accumulate the statistics related to the measures. Of the 82 measures reviewed, 23 were identified to be deleted.

## **External Audits and Reviews**

During fiscal year 2012-2013, two (2) audits were completed by external entities. Audits completed by external entities are as follows:

### **State of Florida Compliance and Internal Controls Over Financial Reporting and Federal Awards**

As a condition of receiving Federal funds, the U.S. Office of Management and Budget (OMB) requires, as described in OMB Circular A-133, an audit of the State's financial statement and major Federal awards programs. Pursuant to Section 11.45, the Auditor General performed an audit of the state's financial statements and major Federal awards programs. In this audit, the Auditor General reported one (1) finding related to timely reporting of Drinking Water State Revolving Funds (DWSRF) sub award data, in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS). The Auditor General recommended that DEP implement procedures to ensure that required key data elements are reported timely in the FSRS. DEP concurred and implemented a Standard Operating Procedure (SOP) that includes procedures to ensure that the required key data elements are reported timely in FSRS.

### **Department of Environmental Protection Office of Inspector General's Internal Audit Activity Quality Assessment Review**

The Auditor General performed a quality assessment review of the internal audit activity in effect for the period July 2011 through June 2012. They also reviewed compliance with specific provisions of Section 20.055, Florida Statutes, governing the operation of State Agencies' Office of Inspectors General Internal Audit activities. In this audit, the Auditor General reported one (1) finding related to Government Auditing Standards for Financial Audits. The Auditor General recommended that the Internal Audit activity ensure that its audit methodology (audit programs) includes steps necessary to document compliance with relevant financial auditing standards. DEP concurred with the finding and has taken steps to ensure its audit methodology includes steps necessary to document compliance with relevant financial auditing standards.

## **FY 12/13 Audit Report Summaries for Annual Report**

### **Division of Administrative Services**

#### **A-1112DEP-064 - Audit of Fuel Card Usage**

The scope of this audit included a review of Department fuel card usage for vehicles beginning April 1, 2011 through February 29, 2012. The objectives were to verify that fuel card purchases have been made properly and comply with Department policies and procedures, compare mileage to amounts purchased, and determine security over fuel cards.

#### **Results of Audit:**

We identified 70 employees, who had been terminated, but still had active Personal Identification Numbers (PINs). We also found that the Departments fuel card purchase guidelines and rules located on the Division of Administrative Services web page are out of date, and lacked current information. We reviewed drivers' license documentation of active PIN holders during the audit period. During this period 29 PIN holders were listed with drivers' licenses outside the State of Florida.

#### **Recommendations:**

We recommended the Division update Directive DEP 660, as well as purchase guidelines and rules located on the Administrative Services web page. The Division should include procedures for PIN cancellation in Directive DEP 660 and other fuel card guidance documents and correspondence. We also recommended the Division enforce the rules of the Florida Driver Handbook. Obtaining a Florida driver's license when necessary should be a requirement before issuing a PIN.

#### **Action Taken:**

The Department recently moved the charging of fuel card costs from the dedicated fuel card to the organization and expansion option for the person fueling the vehicle/vessel, or purchasing fuel with a miscellaneous fuel card. The Office of Technology and Information Services has also developed a notification process to be used by staff when someone leaves the agency, transfers within the agency, or needs other assistance. As part of this process, the Fuel Card Administrator is notified of changes for moving or cancelling PINs, as appropriate.

#### **A-1112DEP-074 - P-Card Review**

The scope of this audit included a review of Department Purchasing Card (P-Card) practices and transactions beginning July 5, 2011 through June 4, 2012. The objectives were to: determine if the Department could improve its P-Card Program by evaluating other State Agencies Programs; determine whether P-Card expenditures were being made in conformance with specified spending limits; and to review the reconciliation process for P-Card purchases through the sampling of receipts.

#### **Results of Audit:**

Based on a P-Card risk analysis, we found 90% of all DEP cardholders, with card activity during the scope of the audit, had an excessive cycle (monthly) limit. Additionally, 68% of cardholders had an excessive single transaction limit. Having cardholder spending

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limits set too high increases the risk of exposure to the Department. We also found that a clear description or justification is not always being documented on the P-Card receipt information, and when a cardholder uses a Replacement Receipt form to document a purchase, there is no way to track and monitor the use of this form.

**Recommendations:**

We recommended the Division of Administrative Services bring P-Card spending limits more in line with actual spending, and to improve the reconciliation process for P-Card purchases. Receipts should be reviewed to determine if cardholders have clearly defined the item(s) purchased, and stated the purpose or justification of the item(s). We also recommended the Division work with other Department Divisions to track and monitor cardholder use of the Purchasing Card Replacement Receipt Form.

**Actions Taken:**

The Chief of General Services issued a memorandum dated January 9, 2013, establishing a P-Card Spending Matrix for Directors to consider when reviewing 55-310, or a like form created by a program area, containing, at a minimum, the information contained on DEP 55-310. This requirement went into effect on February 1, 2013. The memo also addressed the proper use of the Purchasing Card Replacement Form, DEP 55-307. The form requires the signature of the cardholder and their supervisor. The P-Card Administrator issued its first notification regarding the use of the Purchasing Card Replacement Form for the quarter ending March 31, 2013.

**Division of Air Resource Management**

**A-1213DEP-019 - Review of Activities Funded Under the Tag Fee Program**

The scope of this audit included activities conducted by the Delegated Air Pollution Control Programs for fiscal year ended September 30, 2011. The objective was to determine if expenditures reflected in the annual fiscal report were allowable by the delegation.

**Results of Audit:**

Generally the Delegated Air Pollution Control Programs (Local Programs) complied with the program requirements for the fiscal year ended September 30, 2011. Although the costs reported were generally reasonable, allowable, and attributed to the Local Programs, we noted that there was one minor non-program cost (0.0055%) captured in Indirect Costs for one Local Program. Because of the lack of materiality, no reduction in funding was required.

**Recommendations:**

There were no findings or recommendations.

**A-1213DEP-041 - Audit of Title V FY 2010-2011 and FY 2011-2012**

A compliance audit of the Title V program in Florida for the two fiscal years beginning July 1, 2010 was completed. The scope included reviewing materials and activities relating to the expenditure of Title V revenues at both the Department and the seven local air programs that administer the Title V program. The objective was to determine whether the annual Title V operation license fees collected by the Department were used solely to support costs of the Title V program, as described in s. 403.0872 (11) (b), F.S.

**Results of Audit:**

Based on our review the Local Programs and the Department generally complied with the Title V program requirements for FY 2011 and FY 2012. We identified certain areas of contracting, monitoring, and compensation that should be improved; however, none of these impacted the operations of the Title V program.

**Recommendations:**

We recommended the Division improve the Title V program management by addressing the following: reference the appropriate General Appropriations Act line in the agreements; execute agreements prior to services beginning or at least on the date of execution; and perform program on-site assessments/monitoring by Title V Division staff. We recommended the Division seek recovery of funds from: Duval - City of Jacksonville, \$77,903.31; Hillsborough County, \$8,700.97; and Pinellas County, \$2,959.05. We also recommended the Division review the invoices outside the scope of this audit for additional over claims. Going forward, the Division should consider requesting actual payroll documents when negotiating rates of pay for Local Program staff.

**Actions Taken:**

The Division states that it will require each new Contract/Grant Review form to be in template format, so as to prevent duplication of the previous year’s budget authority. In order to improve the timeliness of the contract execution, the Division is exploring options including, but not limited to, having the local programs submit their cost analysis forms earlier in the year. This

would shift the timeline so that much of the contract preparation is complete well before the Governor signs the budget. The Division will require that the local programs submit all activity reports in a timely fashion and submit all invoices in draft format. When the contracts are executed, the draft invoices can then be finalized and paid by the Division. The Division will conduct onsite contract oversight. In addition to onsite visits, the Division is exploring other avenues to conduct contract oversight, such as requiring greater detail in time accounting. The Division agrees with the findings concerning the over claims charged by the local programs in Duval, Hillsborough, and Pinellas Counties. The Division has already requested that these Counties reimburse the Division for those over claims and has already received a payment from Hillsborough County. To prevent future incidents of overbilling, the Division has discussed the issue with representatives from those counties and have requested that they submit written explanations for past over claims and detail future billing procedures.

**Northwest District**

**A-1112DEP-071 - Audit of the Agreement between Ecosystem Restoration Support Organization (ERSO) and the Northwest District (NWD)**

The scope of this audit included the Citizen Support Organization (CSO) agreement between the Departments Ecosystem Restoration Section (ERS) and the ERSO, and any subsequent grants acquired and managed by ERSO during fiscal years 2010-2011 and July 2011-April, 2012. The objectives were as follows: determine ERSO’s compliance with the CSO agreement with ERS;

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determine the accuracy of ERSO's reporting of revenues and expenditures, and whether expenditures were in accordance with the agreement; and determine usage of grant funds were for intended purposes.

**Results of Audit:**

Based on our analysis of ERSOs operational account records with source documentation and their spreadsheets, all operational revenues and expenditures appeared to be accurately recorded and appropriated. ERS organizationally transferred from the NWD to the Office of Coastal and Aquatic Managed Areas (CAMA), specifically to the Apalachicola National Estuarine Research Reserve (Apalachicola NERR). The agreement between ERS and ERSO was executed in December 1999. The longevity of the existing CSO agreement between the ERS and ERSO, in conjunction with the transfer of supervision of the ERS from the NWD to CAMA, renders some information outdated. Additionally, the agreement lacks guidance concerning financial management and standards, operation, and functions of the CSO between parties.

**Recommendations:**

We recommended that management transferring ERS, work with CAMA and the Apalachicola NERR to review the agreement for current statutory authority, organizational alignment with CAMA, and clear guidance regarding financial management and standards, operation, and functions.

**Actions Taken:**

The Division replied that CAMA, Apalachicola NERR, and the Northwest Aquatic Preserves Office will work with the (ERSO) to rewrite the CSO agreement between

the parties, complying with all DEP directives and rules, as well as updating statute authority and organizational alignment with CAMA. In addition, guidance regarding financial management and standards, operations and functions will be further clarified in the agreement so that there will be no question of responsibilities or duties between the CSO and the Department.

**Division of Recreation and Parks**

**A-1112DEP-059 - Audit of Construction Contract  
CN017 Curts Construction Inc. for the St. Marks  
Historic Railroad State Trail**

The scope of this audit included Contract CN017 for the Wakulla County Phase of the St. Marks Trail Improvement. The objectives were to determine the Contractor's compliance with the contract and the efficiency of project management. The contract was executed on January 26, 2010, and valued at \$1,855,350.

**Results of Audit:**

Based on interviews with the Project Manager, verification of project documentation, and recognition of project management control practices, we determined the project had been effectively managed. Section 255.05, Florida Statute (F.S.), requires the Contactor execute and record a Payment and Performance Bond, in the official records of the county within which the project is located, prior to commencing the work. Article 8.02 of the contract's General Conditions states *the Department will not issue a Notice to Proceed and the Contractor must not commence with any work until the Contractor delivers Performance and Payment Bonds, in proper form, to the Department.* We searched the official records of Wakulla County and determined the Contractor had not complied with this requirement, and

consequently the bonds were not delivered in proper form to the Department.

**Recommendations:**

We recommended the inclusion of 255.05, F.S. to the relevant article of the construction contract’s General Conditions, as a reminder to both parties that work shall not commence, nor will the Notice to Proceed be issued, prior to the recording of the bond(s).

**Actions Taken:**

The Department revised Article 8.02 with the recommended language. The revisions were incorporated into the General Conditions.

**A-1112DEP-073 - Review of State Park Housing Contracts**

The objective was to determine the number of Park Housing Contract Agreements (Agreement) the Division holds, and whether each Agreement has been signed by the responsible tenant and maintained on file.

**Results of Review:**

Of the Agreements we reviewed, 38 were completed after we requested Agreement documentation from the Division. During the review of the Agreements of Occupancy and Perquisite Change and Residency Agreements, we noted 110 items indicating incomplete documentation. By not maintaining current Agreement documentation, the Division is exposed to personal liability risk.

**Recommendations:**

We recommended the Division ensure current Agreements are in place for all park residences. In going forward, the Division should put controls in place to ensure required documentation is completed in a timely manner during park resident changes. We also recommended the Division review all its Park resident Agreements to ensure they are accurate and complete.

**Actions Taken:**

The Division responded that all State Park Housing Contracts have been reviewed, updated and/or corrected as needed. The District offices will review the Park’s Housing Contracts on an annual basis to ensure compliance with Chapter 2, Section 4:3 of the Park Services Operation Manual. In addition, the Bureau of Operational Services has added the Request for Housing Perquisite Change and Residency Agreement (FPS-A008), the Agreement of Occupancy State-Owned Residence (FPS-A054), and the Agreement of Occupancy Employee-Owned Mobile Home Site (FPS-A055) to the Division Checklist that is used for new hires and promotions/reassignments.

**A-1112DEP-077 - Audit of the Florida Greenways and Trails Foundation, Inc. Citizen Support**

**Organization**

The scope of our audit included books and records of the Florida Greenways and Trail Foundation, Inc. (FGTF), CSO, in its support of the Office of Greenways and Trails (OGT), Division of Recreation and Parks. Our objectives were to: gain familiarization with CSO records on file, which will enable the development of the



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planning memo and audit tests; determine the accuracy of reported revenue and expenditures; determine the adequacy of internal control procedures in the areas of cash collection and control; and evaluate the extent of the CSO's compliance with applicable laws, rules, and policies in regards to the collection of revenue.

**Results of Audit:**

According to FGTF Bylaws under Article VIII (1), Contracts, Checks, Deposits, and Funds, Checks or other instruments in the amount of Five Hundred Dollars (\$500) or less may be signed by one Officer or authorized agent, but checks in excess of that amount shall be signed by two Officers or authorized agents. During the review of documentation provided by FGTF, it was noted that only one signature was on checks written for amounts over \$500. In addition, for the audit period, no bank reconciliations were provided. In reviewing the Statement of Financial Position that was provided for the month of April, we noted that the April Statement of Financial Position did not reconcile to the General Ledger for that month. Further research determined that a withdrawal in February was not recorded on the General Ledger, but was included in the Statement of Financial Position. In reviewing the bank statement documentation provided, we determined checks and withdrawals made from the FGTF account did not have support documentation for the expenditures. We determined that 12 out of 56 checks and 4 out of 11 withdrawals from the FGTF bank account lacked supporting documentation, in order to determine if the expenditures were made for the intended purpose of supporting OGT, as outlined by the CSO agreement.

**Recommendations:**

We recommended the Division require the CSO to designate a minimum of 2 members with signature authority and ensure that the CSO establishes a policy for signing checks. Further, a separate Officer or authorized agent should reconcile bank statements and verify General Ledger entries on a periodic basis, as an oversight measure to promote accountability with CSO funds. In order to ensure accountability, the Division should require the CSO to maintain the appropriate supporting documents for all expenditures made from the CSO checking account.

**Actions Taken:**

Three board members were recently added to the FGTF bank account as signing agents, to help address the need for two signatures on checks which are \$500 or more. The CSO Board President reviewed the bylaws and discussed this issue with the entire CSO Board to reiterate the rules for authorization and signing responsibilities. In addition, the CSO hired an executive assistant as an authorized agent to provide checks and balances regarding financial record keeping.

**A-1213DEP-001 - Audit of Weeki Wachee Springs**

**State Park**

The scope of this audit included select activities at Weeki Wachee Springs Park during the fiscal period of July 1, 2010 through June 30, 2011. The objectives were to determine the accuracy of reported revenue and whether the Park is in compliance with applicable laws, rules and internal procedures in the areas of cash collection and control and use of the P-Card.

**Results of Audit:**

Based on our audit, revenue was reported accurately, and the Park was in compliance with P-Card rules and procedures. However, the Park was not in compliance in the area of cash collection and control. Improvement is needed in the areas of verifying the change funds, reporting of overages/shortages, and documenting of refunds. We also determined the Park was not in compliance with park fiscal procedures regarding state property.

**Recommendations:**

We recommended the Division direct Park staff to follow applicable laws, rules, and internal procedures in the areas of cash collection and control, as stated in the Operations Manual (OM). We also recommended Park staff complete a thorough check of the inventory items and follow the Department Directive 320 procedures to correct the inventory list.

**Actions Taken:**

A refund form, based on the approved format outlined in the Florida Park Service OM, has been implemented and all employees have been instructed as to the proper procedures. Daily Shift Forms have been revised to include the annual passes. Each register operator is required to fill this form out for their daily assigned shift. The overage/shortage form, FPSA-021, is completed anytime the register operator is over or short \$10 or more. These forms have been included with the Weekly Report of Receipts sent to Tallahassee. Staff has been instructed to physically check each item for correctness when doing the property inventory.

**A-1213DEP-002 - Review of State Park Attendance**

**Reporting**

The scope of this review included five fiscal years of park attendance and revenues, as well as a detailed analysis of attendance totals from 20 State Parks, dated August 1, 2010 through August 31, 2010. The objectives were to determine whether the methodology used for tracking and reporting visitor attendance is reliable and supported by park visitor documentation, and attendance estimates are based on the Divisions established estimation procedures.

**Results of Audit:**

Based on our audit, 10 or 50% showed discrepancies between Weekly Tabulation forms and the Recreation Park Management (RPM) database for visitor count data. RPM is a software program the Divisions use as an official record keeping system for attendance data. In addition, 15 of the sampled parks were not using the Weekly Tabulation form, and the OM indicates that for parks where an actual count of visitors is not possible, a traffic counter or estimation method will be used to determine attendance. The estimation method should be based on the Divisions estimating methodologies, as approved by the District. Of the 20 parks sampled, 15 included estimated attendance. Of the 15 parks that estimate a portion of their attendance, 2 did not separate estimated attendance figures from actual counts in their reporting documents.

**Recommendations:**

We recommended the Division take additional review steps to ensure attendance figures are accurately

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documented and reported in the RPM system. We recommended the consistent use of the OM designated Division Weekly Tabulation form or the documented approval of alternate report forms. We recommended the Division review all State Parks to ensure they are using the estimation methodologies listed in Chapter 4, Section 22 of the OM. If alternative methodologies are being used, these should be reviewed and approved by the District. We also recommended the Division review current estimation methods to determine if they provide the Division with a reliable count.

**Actions Taken:**

The Division instructed the districts to review attendance data entered into the RPM database to ensure accuracy. The Division's OM will be amended to require District review of attendance data and also to allow Districts to authorize parks to use alternate formats of the Weekly Tabulation Form, as is currently in practice and causing no concerns in accuracy. The Division will conduct a review of estimation methodologies used in the parks to ensure compliance with the methodologies approved by the OM. The Division will take the necessary steps to ensure that parks separate estimated attendance figures from actual counts. Finally, the Division will amend the OM to require that the estimated attendance methodology used by a particular park is reviewed each year as part of the parks annual fiscal compliance review.

**A-1213DEP-013 - Audit of Gasparilla Island State Park**

The scope of this audit included select activities at Gasparilla Island State Park during the fiscal period of July 1, 2011 through June 30, 2012. The objectives were

to determine the accuracy of reported revenue and whether the Park is in compliance with applicable laws, rules and internal procedures in the areas of cash collection and control and use of the P-Card.

**Results of Audit:**

Based on our audit, revenue was reported accurately, and the Park was in compliance with P-Card rules and procedures. However, the Park was not in compliance in the areas of documentation of reported revenues, internal control, approved attendance estimation methods, and missing documentation.

**Recommendations:**

We recommended the Division direct Park staff to update revenue documentation, follow applicable laws, rules, and internal procedures in the areas of cash collection and control, as stated in the OM. We also recommended Park staff complete an annual compliance review to ensure park compliance, and review staff files to verify the sexual predator and sexual offender verification was complete.

**Actions Taken:**

The Daily Income and Visitors Report form has been modified to reflect all revenue collected daily. The Park Manager made changes to the Daily Income and Visitor Report, requiring two signatures. The Division will begin conducting a review of all State Parks attendance estimation methodologies, to ensure compliance with the OM. The Division will also review current estimation methods to determine whether their methods provide reliable attendance data. After one year, the Division will evaluate the formula and modify if needed. The Office of Financial Management (OFM) has

implemented a tracking system to ensure all State Parks have their Annual Fiscal Compliance Reviews completed and a copy sent to the OFM. The Park has now updated personnel files to reflect all employees have had the sexual predator and sexual offender verification information, regardless of their hire date.

**A-1213DEP-026 - Audit of Cayo Hueso Development, Inc. at Fort Zachary Taylor State Park**

The scope of this audit included select activities of the Concessionaire during the period July 1, 2011 through September 30, 2012. The objectives were to determine whether the Concessionaire was in compliance with the terms of the contract agreement, and the accuracy of reported concession revenue.

**Results of Audit:**

It was determined that the Concessionaire has been operating the concessions listed in the contract such as Food Service, Retail Sales, Recreational Equipment Rental, Vending Machines Sales and has maintained the insurances and licenses required by the agreement. Due to the annual gross sales exceeding \$400,000, an independent audit has been conducted and they have met the minimum account standards as required. In addition to concession services, the Concessionaire was also required to maintain the facilities and space provided, as called for in the contract and amendments. It was determined that the Concessionaire maintained the facilities as stated in the Vendor Service Agreement (VSA) with the exception of one requirement. Amendment 5 paragraph 3 of the VSA states that, “the Concessionaire shall install a portable emergency

generator to the Concession facility to become Department property. The unit will be on a trailer and wired so that it can be removed from the site when severe weather evacuations are mandated”. During the site visit and interviews with the Park Manager and the Concessionaire, it was determined that this portion of the contract agreement had not been fulfilled at that time.

**Recommendations:**

We recommended the Division direct park management to ensure the Concessionaire installs a portable generator to the concession facility, as required by the Concession agreement. Additionally, Amendment 5 paragraph 52 states, *the VSP shall perform sexual predator and sexual offender checks on its employees and subcontractors and shall keep a copy of such records in their personnel files that will be accessible by the Department during the VSP’s regular office hours.* During the interview with the Concession owner, it was determined that background/sexual predator checks had not been conducted for the current staff. The Concessionaire completed the sexual predator verifications while we were present and placed a copy in each employee file. Failure to complete these verifications prior to employment could lead to significant liability for the Division. We recommended the Division direct park management to review all Concessionaire files to verify the inclusion of updated sexual predator and sexual offender registration verification. If the files do not include the sexual predator and sexual offender registration verification, they should be completed, reviewed, and placed in the file.

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**Actions Taken:**

The Concessionaire responded that they have made the purchase and installation of a portable generator an immediate priority, and are in negotiations on a 45kw generator. They have instituted policies regarding the sexual predator and sexual offender checks that will guarantee this requirement is fulfilled on all employees in the future. The concessionaire acknowledges the incidents of revenue being entered into incorrect categories, but states that it was still "income" categories and had no effect on the Gross Revenue used to calculate the Departments' percentage of revenue.

**A-1213DEP-027 - Audit of Friends of Ft. Taylor (FOFT), Inc. Citizen Support Organization (CSO) at Ft. Taylor State Park**

The scope of this audit included select activities of Friends of Ft. Taylor, Inc., CSO at Ft. Zachary Taylor for the calendar year 2011 through September 30, 2012. The objectives of our audit were to determine whether the CSO is in compliance with the provisions of the agreement and accurately reporting financial information.

**Results of Audit:**

At the time this audit was initiated, the CSO was not in compliance with the reporting time frame requirements regarding their Internal Revenue Service (IRS) Form 990 and Schedule A attachment. According to the CSO Agreement Section 8 and Bylaws Article IV, the CSO should operate on the State fiscal year basis. The CSO operates on the January through December calendar year. Funds from the donation box had not been retrieved and deposited into the CSO bank accounts in a timely manner. The FOFT Standard Operating

Procedures require that all checks written for amounts over \$500 have 2 signatures. Within the sample period of October 2011-December 2011, the checking accounts included 9 out of 19 checks written in the amount of \$500 or more. Of those 9, only 1 had the required 2 signatures. During the audit period, we noted 7 deposits totaling \$7,413.61. These deposits were listed on the bank statement, but no supporting documentation was provided. The CSO used funds to cover the travel cost of an out of state brass band for the purpose of performing at the Civil War Heritage Days event. According to interviews with Park staff and e-mail documents, the Park manager did not approve and made recommendations against the CSO using funds totaling \$4,000 to cover this cost. According to Park management interviews, publications being used to advertise and raise funds for the CSO do not present accurate information. CSO information regarding events published on websites and in newspaper articles made statements that all event proceeds go to preservation and maintenance of the Fort. The funds appear to have been spent in support of costs related to putting on the fundraising events themselves rather than preservation of the Park. In addition, Section 3.2 of the CSO handbook requires an annual program plan, in order to outline planned projects, activities, and events for the upcoming year. The CSO uses a Calendar of Events for this purpose. On the current CSO Calendar of Events, the CSO listed events that, according to Park management, they do not sponsor, are not park events or did not take place. A possible conflict of interest exists between one of the current board members, who owns a company used to produce CSO events.

**Recommendations:**

We recommended the Division ensure the CSO submits the required IRS 990 and Schedule A, no later than 6 months after the end of the CSO financial year end reporting period. The Division should also direct the CSO to either operate on the State fiscal year or amended their Bylaws and CSO Agreement to officially change the CSO’s financial reporting year, as required. We recommended the Division direct the CSO to create and follow a set schedule for members to retrieve donations from the donation box and make deposits in a timely manner. As required by the CSO Standard Operating Procedures, we recommended the Division direct the CSO to ensure a minimum of 2 Board members sign checks over \$500. In order to ensure accountability, the Division should require the CSO to maintain the appropriate supporting documents for all bank deposits made into the CSO checking account. These processes should be reviewed by the Park manager and monitored to ensure that the process is consistently followed. We recommended that the Division direct the CSO to ensure that their sponsored events meet the requirements outlined in the CSO Agreement and Mission Statement. Additionally, decisions regarding CSO expenditures should be made with agreement from Park management and for the purpose of helping to meet the needs of the park, as defined by the Park management and unit management plan. We recommended the Division direct the CSO to remove misleading statements from publications and use funds as outlined in the Statement of Accomplishments and Goals that is provided to the Park annually. Further the CSO Calendar of Events should represent

information concerning actual projects, activities, and events related solely for the CSOs mission to the Park. We recommended the Division require the CSO to ensure board members adhere to the Friends of Fort Taylor Conflict of Interest Policy. When purchases involve questionable relationships and arrangements with board members, the Park manager should oversee the process to ensure expenditures are a benefit to the park and in agreement with the Park Management and Unit Management Plans.

**Actions Taken:**

The Division is in agreement with the audit findings. The Division and park staff will work with the CSO board to:

- ensure financial reports are submitted no later than six months after the CSO financial year and reporting period;
- will monitor future annual submittals for compliance;
- ensure the fiscal calendar becomes an agenda item during their next full board meeting, with the intent to decide and record, in the appropriate documents, in which year they will operate;
- ensure they discuss a plan to ensure donation boxes are emptied and deposits are made timely;
- ensure the required CSO SOP regarding the need for ensuring a minimum of two signatures on checks over \$500 be discussed; and
- maintain appropriate supporting documentation for all bank deposits by showing on the budget

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portion of the full board meeting that documentation is consistently being provided.

The Park Manager will continue to actively monitor the CSO's compliance with the CSO Agreement and Handbook. Moving forward, the Park Manager and CSO will develop an Annual Program Plan for all scheduled events and will monitor the schedule and expenditures to ensure the CSO adheres to the plan. The Park Manager will monitor the CSO's publications and/or web pages by requesting all publications or web pages are reviewed and approved prior to public viewing. The Park Manager will discuss the requirement of CSO board members to adhere to the Friends of Fort Taylor Conflict of Interest Policy and will continue to actively monitor the CSOs meetings and actions of the board to ensure compliance in the future. Any discrepancies found will be brought to the immediate attention of the CSO board for correction.

**A-1213DEP-029 - Audit of Friends of Wakulla Springs CSO**

The scope of this audit included activities during the period July 1, 2011 through September 30, 2012. The objectives were to determine: whether the CSO is in compliance with the Agreement, the Bylaws, Section 258.015 F.S., 62.D Florida Administrative Codes (FAC), CSO handbook, and Recreation and Parks OM; the accuracy of reported revenue and expenditures; and whether Division management controls are in place concerning revenue collection, and expenditures.

**Results of Audit:**

Based on the information collected, the CSO is in compliance with the sales tax requirements. A review of

the required reports, including the Department of State Annual Report, Annual Program Plan, IRS 501c 3, and IRS 990-EZ was completed, to determine if the reporting requirements were met. Based on our review of the documents provided, the CSO met the reporting requirements. A review of policy compared to current practices showed that the CSO was in compliance, with the exception of keys to the donation boxes, keys to CSO memorabilia/binocular machines, and CSO account information. Revenues reported in the General Ledger differed from bank statements by \$7,375.55. Based on our review of bank statements, receipts, and General Ledgers, we determined the General account had 15 expenditures, and 2 of the 15 were missing. Additionally, the Wildlife Festival account had 20 expenditures, and 4 of the 20 were missing. According to the CSO Handbook, the Park Program Development Specialist (PPDS) is to complete a Management Review once every four years and an Operational Review at least once a year. Based on the information provided, the last Management Review was conducted on June 28, 2005.

**Recommendations:**

We recommended the Division direct the CSO to maintain vending keys and checks in a secure location, in compliance with the financial policy. If an alternate location is deemed appropriate, it should be secured with limited access. We also recommended the Division direct the CSO to ensure that appropriate supporting documents for all expenditures are retained in their accounting records. Finally, we recommended the Division evaluate the review process to ensure reviews are being completed according to the CSO Handbook.

**Actions Taken:**

The Park Manager has discussed with the CSO the requirement to maintain vending keys and checks in a secure location and a new procedure has been implemented. The CSO donation box and vending keys, as well as CSO checks are now secured in a locked cabinet. The Park Manager has also discussed with the CSO the requirement to ensure that supporting documentation is maintained for all CSO expenditures, to increase financial accountability. The required CSO Management Review was conducted in 2009; however, signatures were not obtained. According to the Division, a Management Review is due this year and all signatures will be obtained to ensure that the process is complete and documented.

**V-1213DEP-017 Review of Agreement MY0210 between the Department and Active Network Inc., Park Camping and Cabin Reservations**

The objectives were to determine whether: Active Network is accurately reporting reservation transactions; Active Network is accurately collecting fees and remitting Department distributions; and the Division is managing the contract effectively. The Scope of this review was for the period July 1, 2011 through June 30, 2012.

**Results of Audit:**

A multi-year concession agreement between the Department and Active Network was executed on May 4, 2010 and will end May 3, 2015. The agreement may be extended for an additional five (5) year term. We sampled State Parks transaction details for the months of

September 2011 and April 2012. From the sampled transaction details, we found Active Network has been charging the Department for field cancellations and walk in registrations. According to the agreement with Active Network, *no service fees shall be associated with or collected by Active Network for walk in registrations or park made transfers or cancellations of either walk in registrations or reservations.* During our review of April 2012 transaction detail we found a transaction where Active Network collected a reservation and cancellation fee with no associated Department revenue. The Division explained that Active Network tried to make a reservation; however, the credit card was declined and the transaction was canceled. We further reviewed all FY 11/12 transaction details for the same State Park and found 20 similar transactions. Credit Card numbers are not run automatically, but rather in batches throughout the day. Therefore, Active Network doesn't know the credit card is declined when the customer is making a park reservation through the call center or internet. A customer is not allowed to attempt another reservation until any outstanding balance is paid; however, customers can avoid paying the balance by simply creating a new account with Active Network. We used the Active Network Outdoor Recreational Management Suite (ORMS) to run a report showing all outstanding balances from July 1, 2011 through June 30, 2012. This report showed a total of \$10,667.75 in outstanding reservation and cancellation fees associated with declined credit cards, which the Department has had to pay. Reservations not completed due to declined credit cards are not completed transactions, and according to the agreement, the Department should not



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be assessed fees for incomplete transactions. During our interviews with the Agreement Manager, as well as staff in the Bureau of Finance and Accounting, we determined that no one is verifying that Active Network is collecting the right amount of fees, and the Department is receiving the correct amount of revenues. There is only verification that what the Department has received in revenues distributed by Active Network, matches the distribution reports created by Active Network. According to the agreement, *ten percent of the total amount paid or payable to the Concessionaire during each month shall be retained in the account at the end of that month, which retainage shall secure the performance standards. The Department will release the retainage upon the delivery of reconciled reports net of any damages assessed.* We interviewed both the Agreement Manager and the Bureau of Finance and Accounting to determine why the ten percent retainage mentioned in the agreement was not being held to secure the completion of all performance measures. Neither could explain why the retainage wasn't being held or how to enforce, since Active Network deducts their own fees directly from revenue. Without the retainage being held, the Department's control over enforcing the performance standards is reduced.

**Recommendations:**

We recommended the Division take steps to prevent fees being paid for transactions performed by park staff. We recommended the Division work with Active Network to prevent the Department from being assessed fees for incomplete transactions. The implementation of automatic verification of credit cards should be further reviewed. We also recommended the Division have Active Network reimburse the Department for fees

charged based on these incomplete transactions. We recommended the Division increase its monitoring of customer transactions to verify Department revenues, and that transaction fees are legitimate and being fairly assessed. If this agreement is to be extended, we also recommended the Division review the compensation arrangement established in the agreement with Active Network. Having the Department review and approve Active Network fee payments before the release of funds would add an additional level of monitoring and control for the Department. Finally, we recommended the Division ensure that retainage is being held according to the agreement.

**Actions Taken:**

The Division agrees steps are needed to prevent collection of fees by Active Network for transactions performed by park staff and has initiated such practices. A correction to the centralized reservation system has been implemented to prevent future instances of these fees being collected. Repayment of previously collected transaction fees has been agreed upon by Active Network. The Division agrees automatic verification of credit cards would help prevent future instances of incomplete transactions. The current agreement does not require Active Network to provide this function. The Department and Active Network both prefer to have automatic verification of credit cards. In accordance with the agreement, Active Network is compensated for creating and cancelling reservations. The Division supports providing automatic verification as a point of consideration in re-negotiating an extension of the agreement. The Division agrees additional monitoring of customer transactions is needed. A schedule will be developed to test a sample of transactions each month,

such that transactions for each state park with reserve able campsites or cabins will be reviewed at least annually. The Division will review the compensation agreement with Active Network prior to extending or renewing this agreement, to determine if any enhancements can be made to further protect the Division’s interests. Implementation of the retainage had not occurred previously due to the Department of Financial Services requirement to distribute all revenue from the account on a daily basis. Active Network maintains a \$100,000 letter of credit to ensure adherence to the terms of the agreement. The Division will work with the Bureau of Finance and Accounting to explore the possibility of the retainage requirement. The Department will consult with the Office of General Counsel to determine if a more appropriate method of enforcing performance standards should be renegotiated into the agreement.

**V-1213DEP-025 - Review of Division of Recreation and Parks Revenue Collection Methodology and Controls**

The scope of this review included an examination of current revenue collection and control processes throughout State Parks beginning January 1, 2012 through September 30, 2012. The objectives were to determine whether the Park was in compliance with applicable rules, and internal procedures, as stated in the Division of Recreation and Parks OM in the areas of cash collection and control, and to determine the accuracy of reported Park revenue.

**Results of Audit:**

We sampled 36 State Parks from the five Districts, and determined that too many employees are allowed access to the safe combination and honor box keys. We also determined that the Honor Envelope Documentation Report is not being consistently used throughout those Parks with honor boxes, as directed in the OM. We sampled the State Parks financial records for the month of August 2012, and determined that verification of the change fund is either not completed or it is inconsistent on the Daily Shift Check-out Sheets. We reconciled the Daily Shift Check-out Sheets to the Weekly Report of Receipts (WRR), cash register tapes or Reserve America financial session summary reports, and to deposited amounts for the month of August 2012. We determined that for more than half of the State Parks we sampled, these financial documents did not reconcile to one another.

**Recommendations:**

We recommended the Division direct Park staff to follow applicable laws, rules, and internal procedures in the areas of cash collection and control, as stated in the OM. The safe combination should only be given to Park Management and two additional employees. Additionally, access to the honor box keys should be limited, and all pre-numbered honor envelopes should be tracked through the Honor Envelope Documentation Report. Change funds should be verified and documented at the beginning and ending of every shift. We also recommended Park Management direct employees to be more attentive when conducting daily

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sales transactions and completing their Daily Shift Check-out Sheet.

**Actions Taken:**

The Division agrees with the findings and recommendations. The Division will direct Park staff to review the OM and follow applicable laws, rules, and internal procedures in the areas of cash collection and control. The Division will also direct Park Management that if the safe combination is given to more than the recommended Park Management and two additional employees, justification for additional staff should be documented and approved. In addition, the Division will remind Park Management that access to the honor box keys should be limited, all pre-numbered honor envelopes should be tracked through the Honor Envelope Documentation Report, and Change funds should be verified and documented by a signature at the beginning and ending of each shift.

**H-1213DEP-012 – Review of Concession Limited**

**Engagement Reports**

A review was conducted of accounting year 2011 Certified Public Accountants (CPA) Limited Engagement Reports (Reports) of Concessionaires whose gross sales exceeded \$400,000.

**Results of Review:**

According to a report provided by the Bureau of Finance and Accounting, 22 Concessionaires reported annual gross sales exceeding \$400,000. For these Concessionaires, a Report addressing the Division's agreed upon procedures was required no later than June 30 of the following calendar year. This year there were a few exceptions to this deadline, including one

Concessionaire with an August 31 deadline. All Reports were received. We compared gross sales reported in the Reports to gross sales reported by the Bureau of Finance and Accounting. We also determined whether the Report contained a statement regarding compliance with the contract and noted any material audit comments and findings presented in the Report. We noted variances in the statements of the 22 Reports. Of the 6 Attestations of Management's Assertions, 4 provided presentations of compliance with the Minimum Accounting Requirements contained in the concession contract. The remaining 2 were not complete. The Report also included (initialed and dated) the agreed upon procedures checklist and the Schedule of Gross Revenues.

**Recommendations:**

There were no findings or recommendations.

**Division of State Lands**

**A-1112DEP-072 - Review of State Lands Lease**

**Management Activities**

The objectives of this review were to determine: how many leases the department currently holds; collection rates of leases; and lease collection processes. In addition, organizational changes within the Division were examined to determine if staff changes had an effect on collection activities.

**Results of Review:**

The review determined that within the Division, billing and collection amounts have not shown a significant increase or decrease in any of the lease groups during the five (5) year review period. The number of staff assigned to the Division during this time had minimal changes. As

a result, the increase and reduction in staffing levels did not appear to have a negative effect on the rate of billing or collection.

**Recommendations:**

There were no findings or recommendations.

**Division of Waste Management**

**A-1112DEP-027- Brevard County Compliance Audit**

The objectives were to determine if the County complied with the requirements of the contract and accurately reported financial information. The period audited was July 01, 2007 through June 30, 2011.

**Results of Audit:**

Our audit determined that the County overstated and understated the expenditures. Salaries were understated by \$1,468.48 and Other Expenditures were understated by \$12.53. Other Expenditures were also overstated in a different Task period by \$184.44. The Department did not require approval for retaining the fund balance in excess of 10% of the Task Assignment.

**Recommendations:**

We recommended that the Department direct the County to adjust the Year End Financial Statements (YEFSs) for Task Assignments 1 through 4 and reissue. We also recommended that the Department direct the County to refund \$48,651.46 to the Department for the excess fund balance. In addition, we recommended the Department establish procedures to ensure that year end excess funds are either returned to the Department or if retained by the County, document approval for the retention.

**Actions Taken:**

The Department directed the County to submit corrected YEFSs for Tasks 1 through 4 with their Task 5 YEFS, by September 1, 2012. The Department also issued Task Assignment 7 allowing the County to use the accrued fund balance for the first four months of fiscal year 2012-2013. The County was directed to return the remaining balance on November 1, 2012. The Department did not receive corrected YEFSs for Task Assignments 1-4, with the Task 5 YEFS submittal. The 07/01/2012-10/31/2012 financial statement submitted, documents that contractor expenses exceeded Brevard County’s accrued positive fund balance. This evidence, coupled with the modification of the compliance verification compensation mechanism, nullified the practicality of the corrected documents. No further corrective action is required.

**A-1112DEP-036 - Audit of Escambia County**

**Compliance Contract**

The objectives were to determine if the County complied with the terms of the Contract during Tasks 1 through 4 for the period July 01, 2007 through June 30, 2011.

**Results of Audit:**

We found that the County’s reported actual costs were reasonable, accurate, and incurred in conjunction with the Contract. The County complied with performance requirements and completed more routine compliance inspections than were required by the Task Assignments. In addition, the YEFSs were generally accurate and supported by detailed information. However, the County added funds to the beginning balances of two

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statements without providing an explanation, which made the beginning balances not agree with the ending balance of the previous Task. Without an explanation, the statements seem to imply excessive funding of the contract and the need for a plan for the usage of the surplus funding.

**Recommendations:**

We recommended the Department remind the Contract Manager of the requirement for an explanation when additional income is added to the amount of the beginning balance for prior year. The Department reminded the County that any difference between the ending balances reported and the subsequent year's beginning balance must be explained.

**Actions Taken:**

Contractors are no longer required to provide YEFSSs, making the recommendation no longer relevant. No further action is required.

**A-1112DEP-061 - Audit of Polk County Compliance**

**Contract**

The objectives were to determine if: the actual costs reported by the County were reasonable and allowable according to the contract; the YEFSSs were accurate; and the County complied with the contractual performance requirements.

**Results of Audit:**

Polk County generally complied with the Contract during the period audited from July 1, 2007 through June 30, 2012. The costs reported by the County were generally reasonable and allowable and could be traced to contract activities and the Storage Tank System

Compliance Verification Program. The County complied with the contractual performance requirements.

**Recommendations:**

There were no findings or recommendations.

**A-1112DEP-062- Polk County Cleanup Audit**

The objectives were to determine if: the actual costs reported by the County were reasonable, accurate, and incurred in conjunction with the Contract; the YEFSSs were accurate; and, the County complied with the contractual requirements regarding administrative performance criteria.

**Results of Audit:**

Our audit indicated that the County generally complied with the contract during the period audited from January 1, 2008 through June 30, 2011. With the exception of questioned salaries and unemployment compensation costs, the costs reported by the County were reasonable and allowable and could be traced to contract activities and petroleum cleanup efforts. Expenses totaling \$45,086.79 were inappropriately attributed to the contract for Task Assignments 9, 1 and 2.

**Recommendations:**

We recommended the Department direct the County to amend the related YEFSSs for the questioned expenditures and reissue the related YEFSSs.

**Actions Taken:**

The Department directed the County to adjust the related YEFSSs for the questioned expenditures and reissue them. The reissued YEFSSs were received by the Office of Inspector General on November 7, 2012.

**A-1112DEP-065 - Dade County Clean up Audit**

The objectives were to determine if the County was in compliance with the contract requirements and accurately reported financial information. The period audited was January 01, 2010 through June 30, 2011.

**Results of Audit:**

Our review and analysis indicated that Miami/Dade is generally complying with the performance requirements, as set out in the Contract and the attachments thereto. The costs reported by the County were reasonable and allowable and could be traced to contract activities and petroleum cleanup efforts.

**Recommendations:**

In order to ensure that the Grantees are meeting all required performance measures, as outlined in the contract and to ensure that the Storage Tank and Contamination Monitoring (STCM) and Petroleum Contamination Tracking (PCT) databases, and the reports generated from these databases are accurate, we recommended: the Department encourage the County to establish procedures for review and approval over entering original data and ensuring that the databases are updated timely when deliverables are returned as incomplete or inadequate and have to be resubmitted; the department direct the County to establish internal quality control procedures to ensure that data and documents are correctly and completely entered and submitted; and the department request sufficient funds to begin performing the technical and administrative reviews on an annual basis, as required by the Contract.

**Actions Taken:**

The Division directed the County to establish procedures for review and approval over entering original data and ensuring that the databases are updated timely when deliverables are returned as incomplete or inadequate and have to be resubmitted. The County was also directed to establish internal quality control procedures to ensure that data and documents are correctly and completely entered and submitted.

**A-1112DEP-066 - Dade County Compliance Audit**

The objectives were to determine if the County was in compliance with the contract requirements and accurately reported financial information. The period audited was July 01, 2007 through June 30, 2011.

**Results of Audit:**

The OIG determined that Miami/Dade County complied with the requirements of the Contract.

**Recommendations:**

There were no findings or recommendations.

**A-1213DEP-005 - Audit of Remediation Contractor**

**URS**

We conducted a review of work orders between the Bureau of Petroleum Storage Systems and the Remediation Contractor URS Corporation Southern for FY 2009-2010 and 2010-2011. The objectives were to determine whether the Contractor’s invoicing for mobilization was accurate and to determine whether documentation exists that confirms appropriate labor levels were utilized for the scope of work.

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**Results of Audit:**

We found that the deliverables did not contain sufficient documentation to validate invoicing, contained field notes that were unclear, contained mobilizations that were paid without requirements being fulfilled, and had documentation missing from OCULUS. Mobilizations were being invoiced and paid that were not being used. This indicates lack of verification from the Site Managers.

**Recommendations:**

We recommended the Bureau take steps to ensure sufficient documentation is submitted for verification of mobilizations, as required in the SOP for all future deliverables. We recommended the Bureau update the SOP to require sufficient detail to verify mobilization, specifically in regards to documentation of field notes. We recommended the Bureau require documentation to substantiate the questioned mobilizations. If the documents cannot be furnished, the Bureau should obtain reimbursement in the amount of \$3,052.36. We further recommended the Bureau ensure that Site Managers verify all documentation to confirm mobilization costs prior to invoice approval. This verification should be documented in order to approve payment.

**Actions Taken:**

URS provided a supplemental response dated December 19, 2012 to the Bureau Chief. In this response they outlined corrective actions that have been implemented to prevent similar occurrences of insufficient documentation of field staff, including:

- Supplemental training to all Florida URS staff that work in the Petroleum Cleanup Program, on proper documentation of field notes and logs;
- Utilization of one field book per site;
- Signature of field logs and chain of custody documentation by all field staff present;
- Classification of employees in accordance with the labor classifications in the 2012 SOP;
- Notification of labor classifications in the field notes;
- Addition of statement by project manager regarding the number and type of mobilizations in the invoice cover letter; and
- Inclusion of field notes documenting the mobilizations with the invoice package.

Lastly, URS submitted five separate checks totaling \$3,052.36, with a cover letter dated December 20, 2012, for repayment of the questioned costs. The Division budget representative confirmed to the Bureau Chief that these checks were deposited in the Inland Protection Trust Fund (IPTF).

**A-1213DEP-006 - Audit of Select Work Orders for Groundwater and Environmental Services (GES)**

The scope of this audit included an examination of GES work orders greater than \$100,000 for FY 2009-2010, 2010-2011 and 2011-2012. The objectives were to determine the process for subcontractor selection in contaminated soil excavation and site restoration projects and if an opportunity of bid selection abuse exists through a review of bid proposals, verbal change orders, invoices and remedial action plans associated with the work orders.

**Results of Audit:**

We found no indication of subcontractor award manipulation in the documents obtained by the Bureau of Petroleum Storage Systems (BPSS). However, we noted a control weakness in the Contractor award and DEP notification process. Unless a complaint is made, the BPSS is unaware of additional lower subcontractor bids received by a Contractor. Since the template automatically calculates the Contractor mark up of 10% there is incentive for the Contractor to award subcontractors with higher bids, which in turn exposes the BPSS to higher contract costs.

**Recommendations:**

We recommended the BPSS consider updating the SOP to require subcontractors to submit their bid proposal to the BPSS at the same time they submit to the Contractor, as an added internal control.

**Actions Taken:**

The Division agrees with the conclusions and recommendations of the audit that the BPSS consider making modifications to the SOP for subcontractor bid solicitation procedures. The Petroleum Cleanup Program is undergoing significant change to transition to competitive procurement, based on contracting for petroleum cleanup site response action contractors, with a significant increase in fixed unit costs established by contract. Under the new program, the old Preapproval SOP will no longer apply and a smaller percentage of the work is anticipated to be procured through the less formal subcontractor quote process. The audit recommendations pertaining to subcontractor quotes will

be considered in the development of the proposed contract technical specifications.

**A-1213DEP-008 - Review of Property Ownership for Petroleum Cleanup Sites**

The scope of this review included an examination of petroleum cleanup facilities owned by remediation contractors from 1999 – 2011, to determine the impact to the Petroleum Cleanup Preapproval Program (Program). The objective was to determine the number of facilities eligible for a State-funded cleanup, purchased by principle owners of remediation contractors, and the possible impacts that contractor site ownership or control would have on the program.

**Results of Audit:**

We sampled 992 facilities for review of contractor ownership. From 1999 to 2011, 24 of the 992 sampled facilities were found to have an owner that shared a common member with a contractor. Under the former Reimbursement Program, contractors were allowed to conduct work for site rehabilitation, provided that the person responsible for conducting site rehabilitation did not have a financial interest in the site or a familial or other beneficial relationship with the site owner or operator. This provision provided a level of separation between site owner and contractor parties, to prevent manipulation of the selection process. It also provided a level of accountability and independence of the contractor to the site owner and the program. The current SOP for the Petroleum Cleanup Preapproval Program does not contain language that would prohibit the practice. Based on our review of facilities



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ownership, we found no program non-compliance, in respect to contractor ownership of facilities in the current Petroleum Cleanup Preapproval Program. However, by not prohibiting this practice, State funds are exposed to risk of contractor manipulation with the potential of elevated costs. It also allows for circumvention of the competitive process of site contractor selection.

**Recommendations:**

There were no findings or recommendations.

**A-1213DEP-009 - Audit of Hillsborough County**

**Compliance Contract**

The Objectives were to determine if the County complied with the contract requirements and accurately reported financial information. Contract GC682 was amended effective August 29, 2012 whereby the County agreed to provide compliance verification services in Manatee County and that payment for services shall be changed from a fixed price to a fee schedule. The amendment further stated that the County will provide a financial statement as of June 30, 2012 and will return any positive fund balance as of that date. The period audited was July 1, 2007 through June 30, 2012.

**Results of Audit:**

We noted that Hillsborough County had a positive fund balance of \$57,827.18. Our testing disclosed that the County did not obtain signatures of the facilities owner/representative on the inspection reports, indicating that they had witnessed an inspection and received a copy of the inspection report.

**Recommendations:**

We recommended that the Bureau request the County to refund the \$57,827.18 fund balance to the Department. We also recommended that the Department and the County establish a procedure whereby the owner/representative can give independent verification, through their signature, that an inspection actually occurred at that facility, on that date, in the presence of the owner/representative.

**Actions Taken:**

Hillsborough County's refund check for \$57,827.18 was received by the Department on January 22, 2013. The Division reaffirmed, during the most recent teleconference, the need to document transmission of finalized inspection reports to owner/operators. If an inspector is unable to provide the owner/operator a completed inspection report while on location, the inspector will provide it via fax, email or postal mail and document the date and recipient of the report within Florida Inspection Reporting for Storage Tanks (FIRST).

**A-1213DEP-010 - Audit of Hillsborough County**

**Clean-up Contract**

The objectives were to determine if the County was in compliance with contract requirements and accurately reported financial information. The period audited was January 1, 2010 through June 30, 2012.

**Results of Audit:**

We determined that the County generally complied with contractual requirements during the period audited, costs reported by the County were reasonable and allowable and could be traced to petroleum cleanup efforts, YEFSS were accurate and supported by their accounting records,

and the County complied with the Contracts performance requirements.

**Recommendations:**

There were no findings or recommendations.

**A-1213DEP-015 - Audit of Orange County Clean-up**

**Contract**

The objectives included determining whether: the actual costs reported by the County were reasonable and allowable according to the Contract, the YEFSs were accurate, and the County complied with the contractual requirements regarding administrative performance criteria. The period audited was July 1, 2010 through June 30, 2012.

**Results of Audit:**

Our audit of the Contract indicated that the County complied with the Contract during the period audited. The actual costs reported by the County were reasonable and allowable, according to the Contract. The County complied with contractual requirements regarding administrative performance criteria. The Site Managers were qualified and had received the required OSHA certification.

**Recommendations:**

There were no findings or recommendations.

**A-1213DEP-016 - Audit of Orange County**

**Compliance Contract**

The objectives included determining whether: the actual costs reported by the County were reasonable and

allowable according to the Contract; the Year End Financial Statements were accurate; and, the County complied with the contractual performance requirements. The period audited was July 01, 2007 through June 30, 2012.

**Results of Audit:**

Our audit indicated that the County generally complied with the Contract during the audited period. The costs reported by the County were reasonable, allowable, and could be traced to contract activities in the Storage Tank System Compliance Verification Program. The County complied with the contracts performance requirements. However, supporting documentation could be improved by including details of the reports’ delivery to the site owner or responsible party.

**Recommendations:**

We recommended the Bureau direct the County to ensure that all inspectors notify the facility owners or representatives of inspection results for all inspections completed and document this in FIRST. A note may be made in the comments section if a signature was not obtained, to document how the owner/representative was notified.

**Actions Taken:**

The Division directed the County to make certain that inspectors provide the facility owner/representative a copy of the inspection report. The County was instructed that the report may be provided directly to the representative party at the inspection and obtain the representative’s signature, or may be provided via mail,

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email or fax at a later date. The County was provided with the Bureau of Petroleum Storage Systems new procedures for documenting this in FIRST. This new procedure was posted on March 6, 2013 as a Bulletin in FIRST to all inspectors.

**A-1213DEP-018 - Close-out Audit of Volusia County Compliance Contract GC706**

The objectives were to determine: if any prior audit disallowed costs or outstanding findings have been resolved; if the county was in compliance with the contract requirements; and accurately reported financial information. The period audited was July 1, 2011 through June 30, 2012.

**Results of Audit:**

Our prior audit noted that Volusia County had overstated expenditures in the amount of \$98,516.45. Our current audit noted that additional information was received that reduced the amount to \$77,185.66. The Department withheld payment on the last 4 invoices of the 2011/2012 fiscal year in the amount of \$55,828.89 leaving an unpaid balance of \$21,356.77.

**Recommendations:**

We recommended that the Department direct the County to refund the balance of disallowed costs and the unexpended fund balance of \$9,953.66, which made the refund due total \$31,310.43.

**Actions Taken:**

Volusia County returned the requested amount in two installments.

**A-1213DEP-024 - Close-out Audit of Lake County Compliance Contract**

The objectives were to determine: if the County complied with the terms of the Contract; the resolution of any prior disallowed costs or outstanding findings; and the final determination of fund balance. The period audited was July 1, 2009 through June 30, 2012.

**Results of Audit:**

We determined that the YEFSs for the three Task periods were accurate and were supported by detailed listing of expenditures. The County had minor adjustments to the detailed expenditure listing after the financial statements had been submitted, which resulted in the County refunding to the Department \$446.97 more than it needed to. In addition, requested expenditure documents supported the expenses as reasonable and in accordance with the Contract.

**Recommendations:**

There were no findings or recommendations.

**A-1213DEP-021 - Audit of Remediation Contractor Handex Consulting & Remediation, LLC (HCR)**

The objectives of this audit were to: determine if the events were supported by documentation that determines completion; determine if any work that was subcontracted out was performed by the subcontractor while staying in accordance with Department of Environmental Protection standards; and review select subcontractor invoices as well as in-house charges. The work orders audited were completed in the FY 2010-2011.

**Results of Audit:**

Differences between the amounts invoiced and amounts supported by sub-contractor documentation were not attributed to specific fees, with the exception of one subcontractor’s invoice that contained a late fee for \$427.95. For the work orders in our audit, the net difference was \$1,573 invoiced in excess of supported subcontract cost. When invoices cannot be reconciled to subcontractor documentation, the Bureau has no assurance that contractor payments are accurate.

**Recommendations:**

We recommended the Bureau obtain reimbursement from the Contractor for \$1,573 in over payment of subcontractor costs. We further recommended the Bureau ensures that Site Managers verify all support documentation prior to approving invoices for payment, to prevent the Bureau from paying excess costs.

**Actions Taken:**

The Division agreed with the finding and recommendations and has discussed with HCR. In order to close the finding, HCR agreed to submit \$1,573 to the BPSS. The Bureau directed Team Leaders to provide further instruction to Site Managers on the importance of verification of all costs associated with subcontractor invoices, including any fees not associated with the preapproved costs.

**A-1213DEP-030 - Close-out Audit of St. Lucie**

**County GC687**

The objectives were to determine if the final fund balance was correct and in accordance with the contract

and if Tasks 3, 4, & 5 expenditures were reasonable and in conjunction with the contract. The period audited was July 1, 2009 through June 30, 2012.

**Results of Audit:**

We determined that the County overstated the expenditures for Salaries and Benefits by \$8,149.39, \$9,270.30 and \$24,555.60 for the FYs 09/10, 10/11, and 11/12 respectively. We also determined that the percentages charged to the Contract did not agree with the actual time recorded as direct time spent on the program, as recorded in the Florida Department of Health’s Department Activity Report System (DARS). We requested an explanation of the difference and the County submitted revised salary charges based on DARS. Using the Counties revised Salary and Benefit figures the County overstated their Salaries and Benefits by the amounts noted above. When the Department terminated the Compliance Contract, instructions were issued stating that if there were positive fund balances as of June 30, 2012 these fund balances were to be refunded to the Department.

**Recommendations:**

Restating the financial statements for the overstatement of Salaries and Benefits resulted in the County having a positive fund balance of \$157,798.43 at June 30, 2012. We recommended that this amount be refunded to the Department.

**Actions Taken:**

The Division directed the County to return the positive fund balance to the Department.

**A-1213DEP-031 - Close-out Audit of Nassau County  
Compliance Contract GC677**

The objectives were to determine if the fund balance on the final close out financial statement was correct and in accordance with the contract and Tasks 3, 4, and 5 expenditures are reasonable and in conjunction with the contract. The period audited was July 01, 2009 through June 30, 2012.

**Results of Audit:**

We determined that Nassau County generally complied with the Contract requirements. Although the costs reported by the County were generally reasonable and allowable and could be attributed to the Storage Tank System Compliance Verification Program, we noted that there were both minor over and under statements of employees' Salary and Benefits and other expenses. While these minor misstatements did affect the accuracy of the YEFSs, the County had incurred sufficient expenditures for the program that the misstatements did not affect the fund balances and no funds will be required to be returned to the Department.

**Recommendations:**

There were no findings or recommendations.

**A-1213DEP-032 - Close-out Audit of Pasco County  
Compliance Contract GC696**

The objectives of the audit were to determine if Tasks 2, 3, 4, and 5 expenditures were reasonable and in conjunction with the Contract and the fund balance on the final close out financial statement is correct and in accordance with the Contract. The period audited was July 1, 2008 through June 30, 2012.

**Results of Audit:**

Our audit indicated that the County generally complied with the Contract during the period audited. Although the costs reported by the County were generally reasonable and allowable and could be attributed to the Storage Tank System Compliance Verification Program, we noted that there were both minor over and under statements of employees' Salary and Benefits and other expenses. While these minor misstatements affected the accuracy of the YEFS, the County had incurred sufficient expenditures for the program and no funds were required to be returned to the Department.

**Recommendations:**

There were no findings or recommendations.

**A-1213DEP-033 - Close-out Audit of Desoto County  
Compliance Contract GC711**

The objectives of the audit were to determine if: Tasks 3, 4, and 5 expenditures were reasonable and in conjunction with the Contract; and the fund balance on the final close out financial statement was correct and in accordance with the Contract. The period audited was July 1, 2009 through June 30, 2012.

**Result of Audit:**

The financial statements were submitted in a timely manner to the Department. The YEFSs for the three Task periods were mathematically correct and supported by detailed listings of expenditures, which agreed with expenditures on the YEFSs. All expenditures tested other than Salaries and Benefits, appeared to be reasonable and applicable to the Storage Tank Compliance Verification Program. The County claimed

5% of the Task Assignment award as Indirect Cost and reported the cost as part of All Other Expenditures. On the June 30, 2012 financial statement the County showed a positive fund balance of \$7,468.06. However, with the restatement of Salaries and Benefits the new positive fund balance totals \$19,469.79. The Department provided the County approval to spend \$6,325 on unemployment taxes for a terminated employee who worked on the Contract. This leaves a final positive fund balance of \$13,144.79.

**Recommendations:**

We recommended the Division direct the County to return the remaining fund balance of \$13,144.79 to the Department, in accordance with the instructions issued by the Department for the return of positive fund balances.

**Actions Taken:**

The Division directed the County to return the remaining fund balance of \$13,144.79 to the Department.

**A-1213DEP-042 - Close-out Audit of Clay County**

**Compliance Contract**

The objectives of the audit were to determine if: Tasks 3, 4, and 5 expenditures were reasonable and in conjunction with the Contract; and the fund balance on the final close out financial statement was correct and in accordance with the Contract. The period audited was July 1, 2009 through June 30, 2012.

**Result of Audit:**

The YEFS for the three Task periods were mathematically correct. However, an audit adjustment was necessary to accurately reflect the employees' Salary and Benefits, based on time charged to the Storage Tank Compliance Verification Program, as recorded in the DARS database. The Vehicle Expense and All Other Expenditures categories reflected on the YEFS also required adjustments to accurately reflect the detailed expenditure listing. On the June 30, 2012 financial statement the County showed a positive fund balance of \$88,644.59. However, with the restatement of Salaries and Benefits, Vehicle Expense, and All Other Expenditures the corrected positive fund balance totals \$136,840.24.

**Recommendations:**

We recommended the Division direct the County to return the remaining fund balance of \$136,840.24 to the Department, in accordance with the instructions issued by the Department for the return of positive fund balances.

**Actions Taken:**

The Division directed the County to return the fund balance of \$136,840.24 to the Department.

**A-1213DEP-043 - Close-out Audit of Hendry County**

**Compliance Contract**

The objectives of the audit were to determine if Tasks 3, 4, and 5 expenditures were reasonable and in conjunction with the Contract and the fund balance on the final close out financial statement was correct and in

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accordance with the Contract. The period audited was July 1, 2009 through June 30, 2012.

**Result of Audit:**

The YEFSs for the three Task periods were mathematically correct, with the exception of Task 3, which did not adjust a negative travel entry. The three Task periods were also supported by detailed listings of expenditures. All expenditures tested, other than Salaries and Benefits and All Other Expenditures, appeared to be reasonable and applicable to the Storage Tank Compliance Verification Program. The County claimed 16.37% of all total expenditures as Indirect Cost and reported the cost as part of All Other Expenditures. On the June 30, 2012 financial statement, the County showed a positive fund balance of \$2,369.55. However, with the restatement of Salaries and Benefits and All Other Expenditures the corrected positive fund balance totals \$3,766.64.

**Recommendations:**

We recommended the Division direct the County to return the remaining fund balance of \$3,766.64 to the Department, in accordance with the instructions issued by the Department for the return of positive fund balances.

**Actions Taken:**

The Division directed the County to return the fund balance of \$3,766.64 to the Department.

**A-1213DEP-045 - Close-out Audit of Seminole County Compliance Program Contract**

The objectives included determining whether Task Assignments 4 & 5 expenditures were reasonable and in

conjunction with the contract and the fund balance on the final close out financial statement was correct and in accordance with the Contract. The period audited was July 1, 2010 through June 30, 2012.

**Results of Audit:**

Our audit of the Contract indicated that the County generally complied with the Contract during the period audited. However, the County overstated the expenditures for Salaries and Benefits and understated other expenditures on their annual financial statements for Task Assignments 4 and 5. Although the YEFS for Task Assignment 4 was an accurate representation of the County's accounting records, an audit adjustment was necessary to accurately reflect the employee's Salary and Benefits, based on time charged to the Storage Tank Compliance Verification Program, as recorded in the Department of Public Safety's Payroll Expenditures by position listing. Task Assignment 5 YEFS did not reflect the total expenditures of the supporting documentation.

**Recommendations:**

We recommended the Department direct the County to return the restated fund balance of \$77,503.45.

**Actions Taken:**

The Division directed the County to return the fund balance of \$77,503.45 to the Department.

**A-1213DEP-050 - Close-out Audit of Charlotte County Compliance Contract**

The objectives were to determine if the fund balance on the final close out financial statement was correct and in accordance with the Contract and Task 5 expenditures were reasonable and in conjunction with the Contract.

The period audited was July 1, 2011 through June 30, 2012.

**Results of Audit:**

The YEFS for the Task period was mathematically correct. However, an audit adjustment was necessary to accurately reflect the employees’ Salary and Benefits, based on time charged to the Storage Tank Compliance Verification Program, as recorded in the DARS database. Based on our review of salary costs, compared to employee time recorded in DARS, the County overstated the expenditures for Salaries and Benefits on their annual Financial Statement by \$5,863.93 for Task 5. On the June 30, 2012 Financial Statement, the County showed a positive fund balance of \$93,350.61. However, with the verification of Salaries and Benefits, the corrected positive fund balance totals \$102,854.00.

**Recommendations:**

We recommended the Division direct the County to return the remaining fund balance of \$102,854 to the Department; in accordance with the instructions, issued by the Department, for the return of positive fund balances.

**Actions Taken:**

The Division directed the County to return the fund balance of \$102,854 to the Department.

**A-1213DEP-052 - Close-out Audit of Marion County  
Compliance Contract**

The objectives of the audit were to determine if tasks 3, 4, and 5 expenditures were reasonable and in conjunction with the Contract and the fund balance on the final close out financial statement was correct and in accordance with the Contract. The period audited was July 1, 2010 through June 30, 2012.

**Results of Audit:**

Our audit indicated that the County generally complied with the Contract during the period audited. Although the costs reported by the County were generally reasonable and allowable and could be attributed to the Storage Tank System Compliance Verification Program, we noted that there were minor understatements of “Salary and Benefits” and “All Other Expenditures”. While these minor misstatements affected the accuracy of the YEFSs, the County had incurred sufficient expenditures for the program and no funds were required to be returned to the Department.

**Recommendations:**

There were no findings or recommendations.

**Division of Water Resources**

**A-1112DEP-058- State Revolving Loan Fund to the  
City of Apalachicola**

The objectives were to determine gross revenues received by the City and related expenses for the ownership and operation of its Water and Sewer System and the use and purpose of funds transferred out of the



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Water and Sewer Department funds. The period audited was October 1, 2007 through March 31, 2012.

**Results of Audit:**

According to the Agreement the semiannual payment for the loan was \$225,898.16. This payment was to be made from the Debt Repayment Account in December 2008 and June 2009. Beginning in December 2009, the semiannual payment was to be divided, with \$117,076.16 of the City's share coming from the Debt Service Account, and \$108,822.00 being paid from the Debt Repayment Account. As of June 2012, the City had not made any of its share of the debt repayments. The entire amount of the required semiannual repayments had been made from the Debt Repayment Account. As part of the Debt Repayment Agreement, the City was to maintain rates and charges for services furnished by the Water and Sewer Systems, which were to be sufficient to provide revenues equal or exceeding 1.15 times the sum of the City's share of the semiannual payments. The City passed an ordinance in May 2008 to raise its Water and Sewer rates by 3% annually. However, with the current listing of Water and Sewer Department expenses, as well as administrative transfers, this increase has not provided the City sufficient funds to make its share of the debt payments.

**Recommendations:**

We recommended the Department require the City to make operational changes necessary to submit its share of the semiannual debt repayment amounts. The Department should require the City to demonstrate that its rates and charges for services are sufficient to provide revenues equal or exceeding 1.15 times the sum of the City's share of the semiannual payments, as required in

the Debt Repayment Agreement. Further, as part of monitoring this corrective action, we recommended the Department require the City to report establishment of the Debt Service Account, as required in the Debt Repayment Agreement, and report the required monthly deposits to the Account. Lastly, in order to avoid an untimely depletion of the Debt Repayment Account, we recommended the Department work with the City to establish an additional payment plan to recover payments originally due from the City's Debt Service Account, that were covered in excess by the Debt Repayment Account. As of June 2012, these payments totaled \$702,456.96<sup>1</sup>.

**Actions Taken:**

The Department responded that it would restructure the loan and require the City to submit its share of the semiannual debt repayment amount. The Department will also require the City to establish a loan repayment reserve account that the City will be required to fund with an additional 10% repayment to the restricted account, on a monthly basis. The Department required, in an amendment to the City's agreement, that the City establish the Debt Service Account and Loan Repayment Reserve Account by December 15, 2012 with Capital City Bank.

**A-1112DEP- 063 Audit of Drinking Water State Revolving Loan to the City of Live Oak**

The objective was to determine the City's compliance with the following requirements of the agreement: annual certification, audit, loan debt service account and repayment, and Davis-Bacon Act.

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<sup>1</sup> This amount does not include any interest calculations that may apply.

**Results of Audit:**

Based on our review of the support documentation with the agreement and authoritative information, the City was in compliance with the annual certification, audit, loan debt service account and repayment, and Davis-Bacon requirements of the agreement.

**Recommendations:**

There were no findings or recommendations.

**A-1112DEP-075 - Review of Restoration Project Scoring Process, Office of Beaches and Coastal Systems**

The objective of this review was to determine whether the scoring process documented a consistent, objective, and transparent application of project information submitted by local sponsors, for consideration. Rule 62B-36.006, F.A.C. contains criteria required to be used in the scoring process for project funding. These criteria were reviewed to assess the Bureau’s ranking process.

**Results of Review:**

The supporting documentation we reviewed indicated that points awarded to eligible projects followed the scoring criteria outlined in rule 62B-36.006, F.A.C. The ranking assigned internally by the Bureau was also compared to the Local Government Funding Request (LGFR). Based on this review, we did not identify any areas of concern with the amount of points assigned to projects or the final rank. However, project files did not contain documentation to fully support the rationale for awarding of points nor was there indication of where support documentation might otherwise be located. The

project scoring process used by the Bureau did not appear to be directed by a well-defined, internally published process.

**Recommendations:**

We recommended that clearly established documentation retention procedures, which include a listing of documentation required being in project funding files, be implemented and enforced. We also recommended that the Bureau implement control steps into the process to document an equal and consistent process and that the scoring meeting be adequately documented and the processes of that meeting have clearly articulated standards. Finally, we recommended that the Bureau develop, implement, and publish documentation which accurately conveys the steps of the project scoring process.

**Actions Taken:**

For the 2013/14 funding cycle, a dedicated File Transfer Portal (FTP) site was used to store all documentation pertinent to the ranking of statewide beach projects requesting funds. Applications were uploaded to a specific project file, organized by County, on the application deadline. Applications were then reviewed for completion and deficiency notifications were uploaded to the project file. When/if deficient items were submitted by the deficiency deadline, notification was posted indicating if the application was deemed complete or if the application remained deficient and therefore ineligible for inclusion in the program for FY2013/2014. The current process requires that the project managers independently score each project prior

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to the first program meeting and documentation of this initial scoring is provided in the project manager paper files. Subsequent project assessment meetings were documented on the project assessment sheet by listing the data and participants. Standards for the award of ranking points were clearly articulated in the ranking methodology document and are reiterated in the project assessment sheet. In an effort to implement program consistency for the FY 2013/2014 funding cycle, deadline notifications were emailed on a regular basis to all local sponsors and these deadlines were strictly enforced.

**A-1213DEP-014 – Audit Nonpoint Source Agreement  
G0275 Bayou Chico Water Quality Improvement**

The scope of this audit included an examination of Grant Agreement G0275 (Agreement) dated November 5, 2009 through November 4, 2012. The objectives of this audit were to determine whether: the County was in compliance with the Agreement; expenditures (reimbursements) from grant funds were for allowable and eligible items and services; and department controls were in place to manage the grant effectively and was in compliance with Federal requirements.

**Results of Audit:**

According to the Agreement, required reports were to be submitted to the Division on a quarterly basis. Two of the eleven Progress Report Forms were late, one of the eleven MBE/WBE Reports was missing, and three were received late. Deliverables were listed according to their order of completion. Of the six deliverables, 3 or 50% were completed.

The County was responsible for providing \$580,000 in match towards the work funded under the Agreement. During our review, we found \$12,817.16 in duplicated match funds on eight invoices. The duplicates were presented as contributions with previous match documentation for reimbursements 3 and 4. Due to the duplicated documentation presented, the match contribution was not met by the County, as required by the Agreement.

**Recommendations:**

We recommended the Division work with the County to ensure that all final required reports are received in a timely manner and maintained in the project file. The Division should also ensure that all deliverables have been properly reviewed and the documentation is in the agreement file. Going forward, agreement deliverables should be reviewed and approved prior to reimbursement. The Division should also require the County to provide eligible matching documentation to support the \$12,817.16 duplicated match. If the County is unable to provide allowable matching documentation, the Division should seek remedies provided in the Agreement for noncompliance.

**Actions Taken:**

The Division implemented the following corrective actions to address the deficiencies identified:

- Review and documentation of all deliverables, including Progress Report Forms, is expected of all of our contract managers. Staff has been counseled of this via email and internal contract manager training. The program has

implemented a holistic deliverables tracking sheet that is reviewed monthly by the Bureau’s Contracts Coordinator (BCC) and more frequently by the section administrator. This tracking sheet provides the grant managers, BCC and section administrator an “at glance” view of what and when deliverables are due for every agreement.

- The County will provide documentation for additional eligible match for the \$12,817.16 found to be duplicated.

**A-1213DEP-028 - Audit of Contract WM869 with the University of Florida**

The objectives were to determine: whether contract deliverables were received in accordance with contract documents; whether invoices were relevant to appropriate tasks and supportable by source documentation and reflected costs allowable under contract or Task Assignments; and the adequacy of contract monitoring and controls regarding invoice and deliverable review. The audit period covers the commencement of Task Assignment four, June 25, 2008 through the conclusion of Task Assignment six, October 31, 2012.

**Results of Audit:**

The Department did not receive all deliverables listed in Task Assignments four, five, and six. Chief Financial Officer Memorandum No. 4 (1996-1997), included in the contract, provides for the acceptance of reports with detail sufficient to substantiate reimbursement of costs, as an alternative to the

Comptroller’s Contract Payment Requirements, for contracts between state agencies (including universities). The statutory provision that all bills for fees, services, and expenses be submitted in detail sufficient for a proper pre-audit is also included in the contract. The University provided PeopleSoft documentation for invoices, reflecting costs as generalized categories, which did not provide detail sufficient for a proper pre-audit. Further, the Division has recently made progress with Universities in obtaining payroll records, in addition to PeopleSoft documents. Until the Division is able to verify sufficient cost detail under the current contract structure, the Division lacks accountability from the University for Contract Payments.

**Recommendations:**

To strengthen the invoice and deliverable review, we recommended future contract Task Assignments include deliverable requirements and impose due dates. Any deviation of contract deliverables should be documented through change order. Deliverables included in Task Assignments should require documentation of receipt or performance and acceptance prior to invoice payment. Until an alternative contract structure is in place, the Division should consistently monitor support documentation for PeopleSoft documented invoices closely, to ensure payments are made only for contract related costs.

**Actions Taken:**

The Division implemented a holistic deliverables tracking sheet that is reviewed monthly by the BCC and

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more frequently by the section administrator. Review and documentation of all deliverables is expected of all contract managers. The tracking sheet provides the grant managers, BCC and section administrator an “at glance” view of what and when deliverables are due for every agreement. The Division is working with the Universities to modify the PeopleSoft system to provide the detail needed to substantiate reimbursement of costs. The Division is also exploring alternative agreements proposed by the Department of Financial Services which appear to lend themselves better to research endeavors.

**A-1213DEP-040 – State Revolving Fund (SRF) Audit for FY 2011-2012**

The scope of this engagement included an audit of the Clean Water and Drinking Water, State Revolving Fund Program, Special Purpose Financial Presentations for fiscal year July 1, 2011 through June 30, 2012. The objectives of this audit were: report on the internal controls related to the financial statements of the SRF; express an opinion on the fairness of the financial statements prepared by the Department of Environmental Protection; to conclude whether such statements were prepared in accordance with generally accepted accounting principles; and report on compliance that includes an opinion as to whether the state has complied, in all material respects, with laws, regulations, and provisions of the SRF capitalization grants.

**Results of Audit:**

There were no findings involving the Department’s internal controls over financial reporting and its operation that we considered to be material weaknesses. The Department’s audited Special Purpose Financial

Presentations present fairly the financial position of the Clean Water and Drinking Water State Revolving Funds, as of June 30, 2012, and the revenues, expenditures, and changes in fund balance for the periods July 1, 2011 through June 30, 2012. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

**Recommendations:**

There were no findings or recommendations.

**A-1213DEP-046 - Review of Contract WM953 between WaterTech Inc. and the Bureau of Water Facilities Funding**

The objective of our audit was to determine if the Contractor complied with the requirements of the Contract.

**Results of Audit:**

The Contractor complied with the requirements of Contract WM953. Our analyses of the executed work orders submitted to the Department for payment revealed that, in general, the Contractor accurately charged the Department for service, repair and maintenance work on the filtration systems. We determined that the Contractor was in compliance with the General Liability, Workers Compensation and automobile insurance requirements of the Contract.

**Recommendations:**

There were no findings or recommendations.

**V-1213DEP-023 - Review of Beach Nourishment**  
**Contract with Palm Beach County for Juno Beach**

The objective was to determine whether requested reimbursement for Juno Beach remediation efforts from the County was an eligible cost for Department cost-sharing. The audit period was July 2008 through the December 2012.

**Results of Review:**

The Department’s position was that it would not cost share on correcting a problem that was prohibited in the permit and this was formally communicated to the County February 2011. The permit did not allow for rocks to be placed on the beach. The Joint Coastal Permitting Compliance Officer with the Department informed the County that the remediation work was out of compliance with the Permit. Remediation work was not included in the project plan list of deliverables, and no Task Assignments were approved authorizing remediation work. Further, the Quality Assurance and

Quality Control Plan included standards that prohibited the placement of rock on the beach. There was no language in the contract that specifically stated that remediation would be for rock removal. When contract 08PB1 expired during the project in March 2010 and was replaced by contract 08PB4 in July 2010, remediation language was added to paragraph 6 that stated, “Additional design, permitting, construction and monitoring associated with the permit required mitigation reef and beach remediation work is included.” This language was the justification being used by the County to request cost sharing. Had this language not been added, the Department could have avoided any uncertainty and resources dedicated to addressing the issue.

**Recommendations:**

There were no findings or recommendations.

## **INTERNAL INVESTIGATIONS SECTION**

The Inspector General is responsible for the management and operation of the agency'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 agency's employees. Investigations are designed to deter, prevent and eradicate fraud, waste, mismanagement, misconduct and other abuses.

The Director of Auditing may be requested to provide assistance for internal investigations. The investigative duties and responsibilities of the Inspector General, as defined in Section 20.055 F.S., include:

- Receiving complaints and coordinating all activities of the agency as required by the Whistle-blower's Act pursuant to Sections 112.3187 – 112.31895, F.S.
- Receiving and reviewing all other complaints (non-Whistle-blower's Act), and conducting such inquiries and investigations as the Inspector General deems appropriate.
- Conducting investigations related to alleged employee misconduct or reporting expeditiously to the Florida Department of Law Enforcement (FDLE) or other law enforcement agencies, as deemed appropriate by the Inspector General.
- Conducting investigations and other inquiries, free of actual or perceived impairment, to the independence of the Inspector General or the OIG. This shall include freedom from any interference with investigations, and timely access to records and other sources of information.
- Submitting in a timely fashion, final reports on investigations conducted by the OIG to the agency Secretary, except for Whistle-blower investigations, which are conducted and reported pursuant to Section 112.3189, F.S.



## **Procedures for Receiving Complaints**

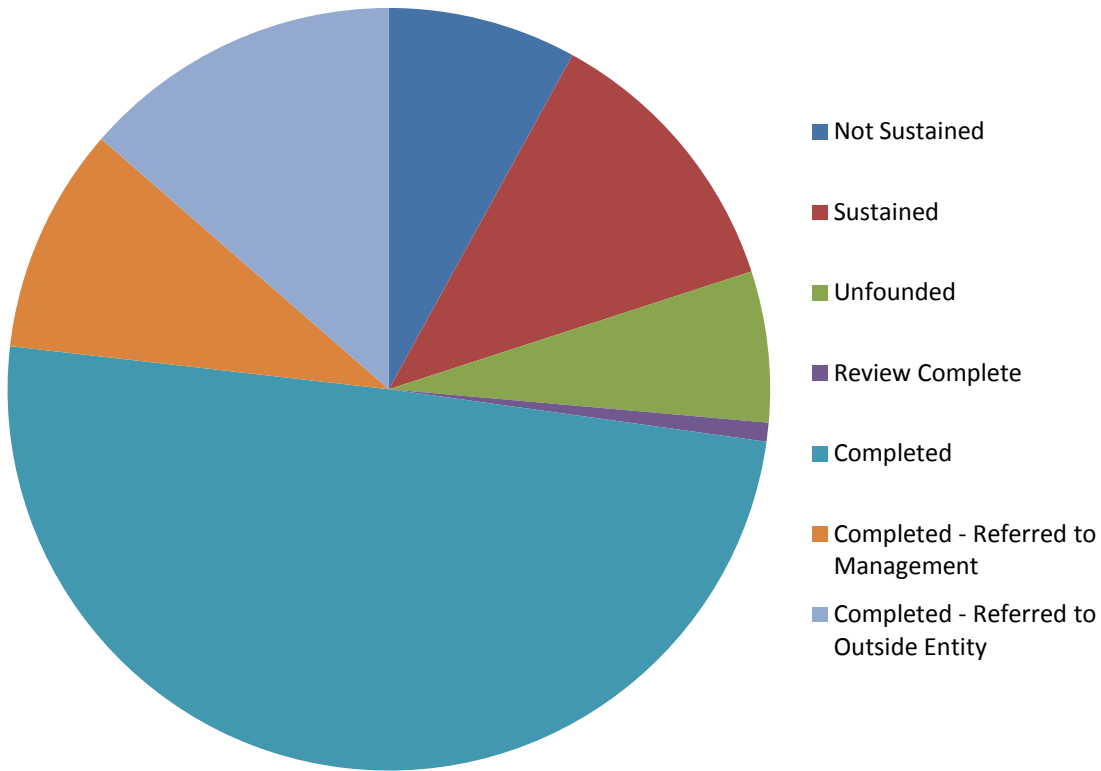
The Internal Investigations Section (IIS) receives complaints that address many aspects of departmental activity from a wide variety of sources, ranging from the Governor’s Office, through the Chief Inspector General or the Whistle-blower Hotline, to a member of the general public. Other sources of complaints include the Comptroller’s Get Lean Hotline, the OIG website, DEP management, or employees throughout the Divisions or Districts. Some complaints are broad and may address entire programs, while others are very specific and focus on a single action of a departmental employee.

Complaints are received by letter, telephone call, e-mail and can be internally generated by a manager/supervisor who requests an investigation. A few complaints are anonymous, while some are referred by other agencies or information which is developed internally by an OIG staff member while addressing other issues. Each complaint or concern is documented and reviewed in order to determine how it should be addressed. Does it allege a violation of a department Directive, procedure, rule or law? Is it a performance issue, or does it involve potential misconduct? Is it criminal or administrative in nature? Who should be responsible for the investigation: DEP managers or the IIS? Complaints that are more serious in nature, which may result in disciplinary action such as a suspension, demotion or dismissal (i.e. Discrimination/Sexual Harassment), are handled by IIS. All cases are monitored and tracked, whether handled internally, referred to District or Division managers, or referred to outside entities. Those cases investigated by IIS are assigned to investigators whose responsibility is to examine the allegations and determine if there is a factual basis to support the allegations. Completed investigations are reported in a case summary, and the recommended finding(s) are presented to the appropriate district or division director. If a case is closed with a *sustained* finding that a violation of a policy occurred, it is then management’s responsibility to determine the necessary corrective action. The OIG does not participate in recommending disciplinary action. Management consults with the Bureau of Personnel and the Office of General Counsel when determining the appropriate disciplinary action. This is important in ensuring that there is impartiality in the investigation, and consistency in how discipline is applied across the agency.



## INVESTIGATIVE FINDINGS July 1, 2012 - June 30, 2013

**Total Closed - 102**



### CLASSIFICATIONS OF INVESTIGATIVE FINDINGS

- 1) **Sustained** – Allegation supported by sufficient evidence to justify a reasonable conclusion that the actions occurred and were violations.
- 2) **Completed** – Closure for background checks, public records requests, and miscellaneous complaints that does not warrant an investigation, issues referred to management, or cases closed by arrest.
- 3) **Review Complete** – Closure for management review, an investigative review or the review of a management issue.
- 4) **Not Sustained** – Insufficient evidence available to prove or disprove allegation. In some instances, not sustained may reflect that the alleged actions occurred but were not addressed by department policy.
- 5) **Unfounded** – Allegations which are demonstrably false or not supported by facts.
- 6) **Completed -Referred to Management** – Allegations which are completed and referred to the Department of Environmental Protection’s Management for handling.
- 7) **Completed-Referred to Outside Entity** – Allegations which are completed and referred to Outside Entities as they are not within the jurisdiction of the Department of Environmental Protection.

The table below depicts the number of issues completed by the Internal Investigations Section for the FY 2012-2013 **within each program area** of the Department of Environmental Protection.

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<b>DIVISION/DISTRICT</b>	
Office of Emergency Response (former LE)	4
Recreation and Parks	25
Water Resource Management	11
State Lands	6
Other	21
Office of the Secretary	6
Waste Management	4
Administrative Services	1
Coastal & Aquatic Managed Areas	2
South District	0
Northeast District	1
Northwest District	2
Southwest District	6
Environmental Assessment & Restoration	1
Southeast District	1
Air Resource Management	1
Central District	1
Office of Beaches & Coastal Systems	5
Office of Technology & Information Systems	3
Water Management District	1
Florida Geological Survey	0
<b>Total Number of Cases Closed</b>	<b>102</b>

The table below depicts the **type of issues completed** by the Internal Investigations Section for the FY 2012-2013 of the Department of Environmental Protection.

<b>ACTIVITY</b>	
Investigations	18
Miscellaneous Complaints	0
Investigative Reviews/Management Reviews	0
Preliminary Inquiry	83
Public Record Requests	1
Background Investigation/Inquiry	0
<b>Total Number of Issues Completed</b>	<b>102</b>

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<b>Case Number</b>	<b>Allegations</b>	<b>Findings</b>
II-01-07-2011-100	DEP 435.10(e) Violation of Law or Department Rules. To Wit: Violation of F.S.893.13, Controlled Substances-3 Counts DEP 420 Drug Free Workplace and Drug Testing	Unfounded Sustained Unfounded Sustained
II-04-08-2012-038	Preliminary Inquiry	Closed
II-01-07-2012-053	DEP 436 Discrimination & Harassment Conduct Unbecoming a Public Employee Conduct Unbecoming a Public Employee Conduct Unbecoming a Public Employee Conduct Unbecoming a Public Employee	Sustained Sustained Sustained Sustained Sustained
II-04-14-2012-064	Preliminary Inquiry	Completed
II-01-07-2012-069	DEP 436 Discrimination & Harassment	Unfounded
II-04-07-2012-071	Preliminary Inquiry	Review Complete
II-04-14-2012-074	Preliminary Inquiry	Completed
II-04-14-2012-075	Preliminary Inquiry	Completed
II-01-06-2012-076	DEP 436 Discrimination & Harassment	Not Sustained
II-04-12-2012-077	Preliminary Inquiry	Completed-Referred to Mgmt
II-04-14-2012-081	Preliminary Inquiry	Completed
II-04-14-2012-082	Preliminary Inquiry	Completed
II-04-08-2012-083	Preliminary Inquiry	Completed
II-04-14-2012-085	Preliminary Inquiry	Completed
II-04-03-2012-086	Preliminary Inquiry	Completed
II-04-16-2012-088	Preliminary Inquiry	Completed
II-04-07-2012-089	Preliminary Inquiry	Completed
II-04-25-2012-090	Preliminary Inquiry	Completed
II-04-03-2012-091	Preliminary Inquiry	Completed
II-04-07-2012-092	Preliminary Inquiry	Completed
II-08-08-2012-093	Public Records Request	Completed
II-04-01-2012-094	Preliminary Inquiry	Completed
II-04-14-2012-095	Preliminary Inquiry	Completed
II-04-07-2012-096	Preliminary Inquiry	Completed
II-01-07-2012-097	Violation of Law or Department Rules Violation of Law or Department Rules Florida Park Service Operations Manual Chapter 4	Not Sustained Not Sustained Sustained
II-04-13-2012-098	Preliminary Inquiry	Completed
II-04-21-2012-099	Preliminary Inquiry	Completed
II-04-17-2012-100	Preliminary Inquiry	Referred to DEP Management
II-04-07-2012-101	Preliminary Inquiry	Referred to DEP Management
II-04-21-2012-102	Preliminary Inquiry	Completed
II-04-21-2012-103	Preliminary Inquiry	Completed
II-04-07-2012-105	Preliminary Inquiry	Completed
II-04-11-2012-106	Preliminary Inquiry	Completed
II-04-21-2012-107	Preliminary Inquiry	Completed
II-01-01-2012-108	DEP 436 Discrimination & Harassment	Not Sustained

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<b>Case Number</b>	<b>Allegations</b>	<b>Findings</b>
II-04-19-2012-109	Preliminary Inquiry	Completed
II-04-07-2012-110	Preliminary Inquiry	Completed
II-04-21-2012-111	Preliminary Inquiry	Completed
II-04-12-2012-112	Preliminary Inquiry	Completed
II-04-03-2012-113	Preliminary Inquiry	Completed
II-04-02-2012-114	Preliminary Inquiry	Completed
II-01-06-2012-115	Misconduct Conduct Unbecoming a Public Employee Misconduct Conduct Unbecoming a Public Employee	Sustained Sustained Sustained Sustained
II-04-19-2012-116	Preliminary Inquiry	Completed, Referred to Outside Entity
II-04-26-2012-117	Preliminary Inquiry	Completed
II-04-07-2012-118	Preliminary Inquiry	Completed, Referred to Outside Entity
II-04-21-2012-119	Preliminary Inquiry	Completed
II-04-21-2012-120	Preliminary Inquiry	Completed, Referred to Outside Entity
II-04-21-2012-121	Preliminary Inquiry	Completed
II-04-21-2012-122	Preliminary Inquiry	Completed, Referred to Outside Entity
II-01-07-2012-123	Conduct Unbecoming a Public Employee	Not Sustained
II-04-18-2012-124	Preliminary Inquiry	Completed
II-04-01-2012-125	Preliminary Inquiry	Completed
II-04-29-2012-126	Preliminary Inquiry	Completed
II-04-01-2012-128	Preliminary Inquiry	Completed
II-04-07-2012-129	Preliminary Inquiry	Referred to DEP Management
II-04-14-2012-130	Preliminary Inquiry	Completed
II-04-21-2013-001	Preliminary Inquiry	Completed, Referred to Outside Entity
II-04-25-2013-002	Preliminary Inquiry	Referred to DEP Management
II-04-14-2013-003	Preliminary Inquiry	Referred to DEP Management
II-04-21-2013-004	Preliminary Inquiry	Completed, Referred to Outside Entity
II-04-14-2013-005	Preliminary Inquiry	Completed
II-01-07-2013-006	Violation of Law or Department Rules Discrimination & Harassment Discrimination & Harassment Violation of Law or Department Rules Discrimination & Harassment	Not Sustained Unfounded Unfounded Non Sustained Unfounded
II-04-21-2013-007	Preliminary Inquiry	Referred to DEP Management

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<b>Case Number</b>	<b>Allegations</b>	<b>Findings</b>
II-04-07-2013-008	Preliminary Inquiry	Referred to DEP Management
II-04-21-2013-009	Preliminary Inquiry	Completed
II-04-01-2013-010	Preliminary Inquiry	Referred to DEP Management
II-01-07-2013-011	435 10(e)	Sustained
II-04-21-2013-012	Preliminary Inquiry	Completed, Referred to Outside Entity
II-04-21-2013-013	Preliminary Inquiry	Completed
II-04-21-2013-014	Preliminary Inquiry	Completed
II-04-19-2013-015	Preliminary Inquiry	Completed
II-01-07-2013-016	Florida Park Service Operations Manual, Chapter 3 Florida Park Service Operations Manual, Chapter 3 Negligence	Sustained Unfounded Unfounded
II-04-07-2013-017	Preliminary Inquiry	Completed
II-01-07-2013-018	Conduct Unbecoming a Public Employee	Not Sustained
II-01-07-2013-019	Discrimination & Harassment DEP 436	Completed
II-04-15-2013-021	Preliminary Inquiry	Referred to DEP Management
II-04-21-2013-022	Preliminary Inquiry	Completed, Referred to Outside Entity
II-04-21-2013-023	Preliminary Inquiry	Completed, Referred to Outside Entity
II-04-14-2013-024	Preliminary Inquiry	Referred to DEP Management
II-04-08-2013-025	Preliminary Inquiry	Completed
II-04-21-2013-026	Preliminary Inquiry	Completed, Referred to Outside Entity
II-04-26-2013-029	Preliminary Inquiry	Completed
II-01-12-2013-030	Investigative Review	Completed
II-04-25-2013-032	Preliminary Inquiry	Completed
II-04-01-2013-033	Preliminary Inquiry	Completed, Referred to Outside Entity
II-04-03-2013-034	Preliminary Inquiry	Completed
II-04-06-2013-036	Preliminary Inquiry	Completed
II-04-25-2013-037	Preliminary Inquiry	Completed
II-04-21-2013-038	Preliminary Inquiry	Completed, Referred to Outside Entity
II-04-25-2013-040	Preliminary Inquiry	Completed, Referred to Outside Entity
II-04-21-2013-041	Preliminary Inquiry	Completed, Referred to Outside Entity
II-04-21-2013-042	Preliminary Inquiry	Completed, Referred to Outside Entity

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<b>Case Number</b>	<b>Allegations</b>	<b>Findings</b>
II-01-07-2013-043	Discrimination & Harassment (DEP 436) Internal Investigations/Responsibility (DEP290.7(h))	Not Sustained Sustained
II-04-03-2013-044	Preliminary Inquiry	Completed
II-04-07-2013-046	Preliminary Inquiry	Review Complete
II-04-15-2013-047	Preliminary Inquiry	Completed, Referred to Outside Entity
II-04-07-2013-049	Preliminary Inquiry	Completed
II-01-07-2013-050	Conduct Unbecoming a Public Employee (DEP 435, 10 (f))	Not Sustained
II-04-12-2013-051	Preliminary Inquiry	Completed
II-04-03-2013-052	Preliminary Inquiry	Referred to DEP Management
II-04-21-2013-055	Preliminary Inquiry	Completed, Referred to Outside Entity
II-04-21-2013-056	Preliminary Inquiry	Completed