

Department of Environmental Protection

Office of Inspector General

Annual Report

Fiscal Year 2018-2019



Candie M. Fuller
Inspector General

Noah Valenstein
Secretary



FLORIDA DEPARTMENT OF Environmental Protection

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Governor

Jeanette Nuñez
Lt. Governor

Noah Valenstein
Secretary

September 20, 2019

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

Noah Valenstein, Secretary
Department of Environmental Protection
3900 Commonwealth Boulevard
Tallahassee, FL 32399-3000

Dear Chief Inspector General Miguel and Secretary Valenstein:

I am pleased to present the Office of Inspector General's Annual Report for Fiscal Year 2018-2019. This report, which was prepared in accordance with Section 20.055(8), Florida Statutes, summarizes the activities performed by the Office of Inspector General based on its statutory responsibilities. This report highlights the accomplishments, findings, and recommendations of significant audit and investigative activities completed during Fiscal Year 2018-2019.

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

The Office of Inspector General remains committed to promoting efficiency, accountability and integrity and in our efforts to detect and prevent fraud, waste, abuse, and mismanagement in Department Programs.

Sincerely,

A handwritten signature in blue ink, appearing to read "Candie M. Fuller".

Candie M. Fuller
Inspector General

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EXECUTIVE SUMMARY

In accordance with Section 20.055(8), Florida Statutes (F.S.), the Office of Inspector General (OIG) is required to complete an annual report by September 30 each year, summarizing the activities of the office during the prior fiscal year. Consistent with these duties, the following activities demonstrate significant efforts of the Department of Environmental Protection (Department) OIG staff during Fiscal Year (FY) 2018-2019.

- ❖ Conducted 17 Audits containing 39 recommendations, which were agreed to by management.
- ❖ Conducted 12 Management Reviews containing 15 recommendations, which were agreed to by management.
- ❖ Performed liaison and coordination activities for four external audits.
- ❖ Reviewed and processed 363 Single Audit Reports.
- ❖ Opened 116 cases.
- ❖ Closed 125 cases, with 30 of those cases containing substantiated allegations.
- ❖ Assisted the Office of the Chief Inspector General with multiple projects.

DEPARTMENT BACKGROUND



The Florida Department of Environmental Protection is the state's lead agency for environmental management and stewardship, protecting our air, water and land. The Department is one of the more diverse agencies in State government with more than 3,600 Department employees serving the people of Florida. The Department's mission is, *to protect, conserve and manage the state's natural resources and enforce its environmental laws*. The Department's vision is, *to advance Florida's position as a world leader in protecting natural resources while growing the state's economy*.

PURPOSE OF ANNUAL REPORT

This report, required by Section 20.055(8), F.S., summarizes the activities and accomplishments of the OIG, during FY 2018-2019. This report includes, but is not limited to the following:

- ❖ A description of activities relating to the development, assessment, and validation of performance measures.
- ❖ A description of significant abuses and deficiencies relating to the administration of the Department's Programs and operations disclosed by investigations, audits, reviews, or other activities during the reporting period.
- ❖ A description of the recommendations for corrective action made by the OIG during the reporting period, with respect to significant problems, abuses, or deficiencies identified.
- ❖ The identification of each significant recommendation described in previous annual reports of which corrective action has not been completed.
- ❖ A summary of each audit and investigation completed during the reporting period.



The mission of the OIG is to promote integrity, accountability, and efficiency within the Department. The OIG conducts independent and objective audits, reviews and investigations of Department issues and Programs, in order to assist in protecting, conserving, and managing Florida's environmental and natural resources. Audits, reviews and investigations are informative, logical, supported, and timely regarding issues and matters of importance to the Department.

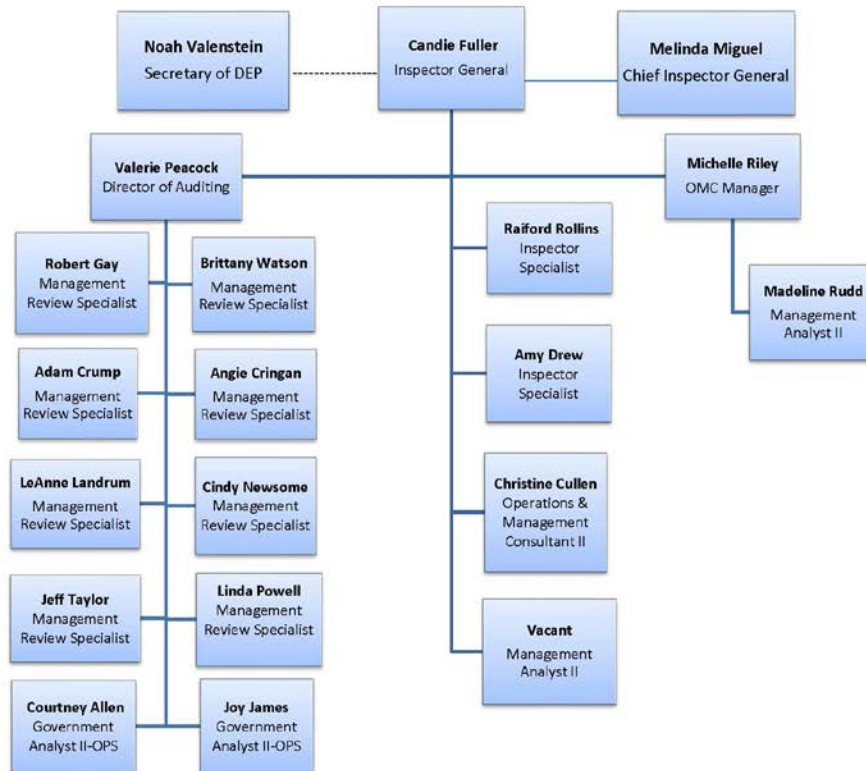
DUTIES AND RESPONSIBILITIES OF THE INSPECTOR GENERAL

Per Section 20.055(2), F.S., the Office of Inspector General is established in each State agency to provide a central point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency in government. It is the duty and responsibility of each Inspector General to:

- ❖ Advise in the development of performance measures, standards, and procedures for evaluating Department Programs, assess the reliability and validity of performance measures, and make recommendations for improvement.
- ❖ Review the actions taken by the Department to improve Program performance and meet Program standards, while making recommendations for improvement, if necessary.
- ❖ Provide direction for, supervise, and coordinate audits, investigations, and management reviews relating to the Department's operations.
- ❖ Conduct, supervise, and coordinate other activities to promote economy and efficiency and activities designed to prevent and detect fraud and abuse in the Department.
- ❖ Keep the Secretary and Chief Inspector General 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 governmental bodies, with a view toward avoiding duplication.
- ❖ Review Department rules and make recommendations relating to their impact.
- ❖ Ensure that an appropriate balance is maintained between audits, investigations, and other accountability activities.
- ❖ Comply with the General Principles and Standards for Offices of Inspector General, as published and revised by the Association of Inspectors General.

ORGANIZATIONAL CHART

As of June 30, 2019, the OIG consisted of eighteen budgeted positions. This included sixteen full-time employees and two Other Personal Services (OPS) positions. The distribution of the OIG positions is described in the below chart:



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During FY 2018-2019, staff received the benefit from trainings which included current audit issues, team building, ethics, fraud detection, equal employment opportunity, advancing accountability, grant management, data analytics, risk management, cybersecurity and technology, and investigative techniques. These opportunities were afforded through trainings sponsored by the Institute of Internal Auditors, Association of Inspectors General, Association of Certified Fraud Examiners, Information Systems Audit and Control Association, and various State agencies, including Florida Department of Financial Services.

PROFESSIONAL QUALIFICATIONS AND AFFILIATIONS



Staff within the OIG are highly qualified and bring a diversity of background experience and expertise to the Department. Staff have experience in auditing, accounting, Program evaluation and monitoring, budgeting, personnel management, investigations, contract and grant administration, and local and State agencies' activities. OIG staff continually seek to enhance their abilities and contributions to the office and the Department. Many staff members have obtained certifications that demonstrate their knowledge, motivation, and commitment to the profession. Professional certifications held by OIG staff include:

- ❖ Certified Inspector General
- ❖ Certified Inspector General Auditor
- ❖ Certified Inspector General Investigator
- ❖ Certified Internal Auditor
- ❖ Certified Fraud Examiner
- ❖ Certified in Risk Management
- ❖ Certified Public Accountant
- ❖ Florida Certified Contract Manager

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The OIG is affiliated with the following professional organizations:

- ❖ Association of Certified Fraud Examiners
- ❖ Institute of Internal Auditors
- ❖ National Association of Inspectors General
- ❖ Florida Chapter of the Association of Inspectors General
- ❖ Association of Government Accountants
- ❖ Florida Institute of Certified Public Accountants

INTERNAL AUDIT SECTION



The authority of the Internal Audit Section is established under Section 20.055, F.S., and the Department’s Directive 260, Internal Audit. The responsibility of the Internal Audit Section is to promote integrity, accountability, and efficiency within the Department. The Inspector General reports to the Chief Inspector

General and maintains organizational independence of the internal audit activity. 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, directives, policies, or agreements. Internal controls are evaluated as necessary to assist with Department fiscal accountability.

The Director of Auditing coordinates the development of an Annual Audit Plan, which identifies areas within the Department scheduled for review, using risk assessment criteria. Both a long-range plan and a one-year plan are included in the Annual Audit Plan. In the development of the Annual Audit Plan, the Internal Audit Section conducts a risk assessment to identify issues of concern to management, risks pertaining to fraud and misuse of funds, and other governance issues including information technology, ethical climate, and proper financial and performance reporting. The FY 2019-2020 Annual Audit Plan includes projects pertaining to Information Technology, Park operations, State Lands grants and agreements, Petroleum Restoration Program contracts and expenditures, Waste Management contracts, Air Resource Management agreements, Water Resource Management agreements, Water Restoration Assistance loans and

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agreements, Environmental Assessment and Restoration contracts, the Resilience and Coastal Protection Program, and Ecosystems Restoration Program. Additionally, administrative functions, and participation in multi-agency Enterprise-wide audit projects were included in the Annual Audit Plan. The Department's Inspector General and Secretary approved the FY 2019-2020 Annual Audit Plan.

Audits are conducted in conformance with the Code of Ethics and the *International Standards for the Professional Practice of Internal Auditing*, published by the Institute of Internal Auditors. Where appropriate, the Internal Audit Section adheres to the standards developed by the Comptroller General of the United States and codified in the *Government Auditing Standards*. Financial-related audits may be subject to the standards promulgated by the American Institute of Certified Public Accountants, which is referred to as *Generally Accepted Auditing Procedures and Generally Accepted Auditing Standards*. Audit reports issued by the Internal Audit Section contain a statement that the audit was conducted pursuant to the appropriate standards. These reports are prepared and distributed to senior management, other applicable Departmental management, the Auditor General and the Chief Inspector General.

The Internal Audit Section provides a variety of services in addition to audits. These include, but are not limited to, investigative assistance, reviews, research, technical assistance, management advisory and performance measure assessments. Services provided are tracked with a project number and culminate in a written product, which is disseminated to the Program area and other appropriate parties.

In addition, the Internal Audit Section assists the Department by coordinating audits and reviews of reports completed by the Office of Program Policy Analysis and Government Accountability, the Auditor General, and other oversight agencies. The Internal Audit Section reports on the status of the recommendations included in these reports, as required by Section 20.055, F.S. As the Department's representative on audit-related issues, the Internal 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 preparation of Compliance Supplements required under the Florida Single Audit Act.

QUALITY ASSURANCE AND IMPROVEMENT PROGRAM



The Internal Audit Section has established quality assurance processes in conformance with the *International Standards for the Professional Practice of Internal Auditing* (Standards). This includes both internal and external quality assurance assessments of internal audit activities. Ongoing monitoring is an integral part of the supervision, review, and measurement of internal audit activities. Continuous monitoring activities have been established through engagement planning, supervision, and review, as well as standardized procedures and approvals. An internal assessment of the Internal Audit Section is conducted by the Audit Director annually. The internal assessment is submitted to the Inspector General for review and approval. An external assessment of the Internal Audit Section is conducted by the Auditor General in accordance with Section 11.45(2)(i), F.S., once every three years.

The most recent external Quality Assurance Review of the Internal Audit Section by the Auditor General was conducted October 2018 (Report 2019-035). The reported results are summarized in our External Audits and Reviews section.

FEDERAL AND STATE SINGLE AUDIT ACT RESPONSIBILITIES

The Department provides funding and resources from State and Federal funding sources to Florida Counties, Cities, Towns, Districts, and many other non-profit organizations within the State. Because of the Department's relationship with these entities, the OIG provided technical assistance to support and improve the operations of those entities. Section 215.97, F.S., states, *each non-State entity that expends a total amount of State financial assistance equal to or in excess of \$750,000 in any fiscal year, of such non-State entity shall be required to have a State single audit, or a project-specific audit, for such fiscal year in accordance with the requirements of this Section.* The Catalog of State Financial Assistance includes for each listed State project: the responsible State agency, standard State project number identifier, official title, legal authorization, and description of the State project, including objectives, restrictions, application, and awarding procedures, and other relevant information determined necessary. Federal pass-through grants administered by the Department are subject to Office of Management and Budget

PRIOR YEAR AUDIT FOLLOW UP

The OIG monitored the implementation of prior audit findings six months after completion and biannually as necessary to resolution. Of the 30 internal projects reported in the FY 2017-2018 Annual Report, 21 had recommendations that were fully implemented as of the end of FY 2018-2019 and seven had no recommendations. Two projects had recommendations in which corrective action is being monitored as of the end of FY 2018-2019. The projects are listed in the following table.

Project	Recommendation	Status
A-1718DEP-019 Audit of Lease Agreement with Miami Dade County and Florida International University for Coconut Grove Playhouse Property	We recommended the Department take necessary steps to enforce the terms of the Lease with respect to the County’s failure to adhere to the timetable set forth in the Business Plan under Paragraph 40.A, Special Conditions of the Lease in order to ensure the Property is managed consistent with the original management concept included in the approved Business Plan.	The Division of State Lands is working with the County and Office of General Counsel to pursue a remedy.
A-1718DEP-035 Review of Permit Agreement STSEP-2016 with Coin-O-Matic, Inc., at John Pennekamp Coral Reef State Park	We recommended the Division of Recreation and Parks amend the Permit to reflect requirements specifically applicable to the coin laundry services provided. This should include requirements regarding collections, reporting, payments, and refunds. The Permit should also reflect the Division’s expected level of service and associated financial consequences. The Division should discontinue the inclusion of concession Minimum Accounting Requirements that do not apply to the services provided. Going forward, we recommended the Division ensure the Park provides effective oversight and documentation of collections and commission payments and assessment of late fees where applicable.	The Division is working to develop a Commercial Use Agreement for these services.

PERFORMANCE MEASURE



In accordance with Section 20.055(2)(b), F.S., the OIG assessed the Department’s performance measures for inclusion in the FY 2019-2020 Long-Range Program Plan. On May 1, 2017, the Executive Office of the Governor provided approval for two new, one revised, and one deleted measure. The Department has not obtained approval for changes to performance measures since this time. Of the 22 approved performance measures included in the FY 2019-2020 Long-Range Program Plan, 19 were measures that had previously been reviewed and determined to be valid¹ and reliable². The remaining three measures were included in our assessment during FY 2017-2018. Based on this assessment, all three measures were supported by data tracking and reporting mechanisms that were considered valid and one was considered reliable. For the remaining two measures, one was not considered reliable due to errors noted in source data files and a lack of verifiable source documentation supporting reported results. Program management established data quality assurance checks that were incorporated in the Program’s Standard Operating Procedure for the measure. The other measure was not considered reliable due to the absence of a formal established definition for the procedure used to calculate and report the measure. Program management added approval layers within the measure process to ensure integrity of the data and documented this process in the Program’s Standard Operating Procedure.

¹ **Validity** is defined in the Long-Range Program Plan as *the appropriateness of the measuring instrument in relation to the purpose for which it is being used.*

² **Reliability** is defined in the Long-Range Program Plan as *the extent to which the measure procedure yields the same results on repeated trials and data are complete and sufficiently error free for the intended use.*

EXTERNAL AUDITS AND REVIEWS

2019-035 Department of Environmental Protection, Office of Inspector General Internal Audit Activity Quality Assessment Review

The Auditor General reviewed the quality assurance and improvement program for the OIG's internal audit activity for the period of July 2017 through June 2018. They also reviewed compliance with specific provisions of Section 20.055, F.S., governing the operation of State agencies' offices of inspectors general internal audit activities.

Results of Audit:

Based on the Auditor General's review, the quality assurance and improvement program related to the Department of Environmental Protection, Office of Inspector General's internal audit activity was adequately designed and complied with during the review period to provide reasonable assurance of conformance with applicable professional auditing standards and the Code of Ethics issued by the Institute of Internal Auditors. Also, the Office of Inspector General generally complied with those provisions of Section 20.055, F.S. governing the operation of State agencies' offices of inspectors general internal audit activities.

Recommendations:

There were no findings or recommendations.

INTERNAL AUDIT SUMMARY REPORTS BY PROGRAM AREA

BUREAU OF DESIGN AND CONSTRUCTION

A-1819DEP-010 Review of Contract CN367 with Shine and Company, Inc.

The scope of this review included the financial records and activities maintained by the Bureau of Design and Construction (Bureau) for construction of a restroom facility (Project) at Ichetucknee Springs State Park.

Results of Review:

Based on our review, Shine and Company, Inc., completed the Project in accordance with the terms of Contract CN367. Payments were made for allowable expenditures, and the Bureau had appropriate controls in place to ensure sufficient Project oversight to completion.

Recommendations:

There were no findings or recommendations.

DIVISION OF ADMINISTRATIVE SERVICES

A-1718DEP-022 Review of Department Fuel Cards

The scope of this review included select fuel card activities during the period of July 1, 2017, through December 31, 2017, as well as current processes.

Results of Review:

Based on our review and follow up of events subsequent to the prior Fuel Card Process Review, the Department's use of fuel cards did not demonstrate that fuel card activities were being accurately recorded or sufficiently monitored. Updates to DEP Directive 660, which outline additional monitoring and training planned by the Bureau of General Services (Bureau), were developed in draft and had not been established.

Recommendations:

We recommended the Division of Administrative Services (Division) take necessary steps to finalize updates to DEP Directive 660 and the State Fuel Card Program Standards and Procedures. In addition, planned processes for periodic monitoring of fuel card use should be

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formally established along with processes to monitor timely submission of monthly usage logs to Florida Equipment Electronic Tracking (FLEET)³ and OCULUS⁴. As indicated in the Division’s prior response, we also recommended the Division formally establish additional training for Program FLEET Coordinators to increase effective monitoring and oversight of Department fuel card activities.

Actions Taken:

The Division agreed with the recommendations and consolidated Administrative Procedures GS 310 for FLEET, Fuel Card, and Motor Pool. Training was provided for FLEET Coordinators and was published to the Department’s website. The Bureau’s Operational Support Services section has implemented a review process of the Monthly Fleet Usage Log, Monthly Usage Log Receipt Submittal form, Fuel Card Transaction Report, and the DMS FLEET online system to ensure data is being accurately recorded and to identify discrepancies, if applicable.

A-1819DEP-013 Review of Wireless Services Usage Certifications for Department Issued Cell Phones

The scope of this review included select cell phone activities during the period of July 1, 2017, through June 30, 2018, as well as current processes.

Results of Review:

Based on our review, there was an overall lack of consistent oversight and accountability regarding the use of Department issued cell phones. Due to a lack of formally established processes and inconsistent communications, several requirements under DEP Directive 820 were not being met.

Recommendations:

We recommended the Division work with Department Directors to develop procedures to monitor cell phone use. These procedures should reflect processes that require employees with

³ FLEET is the State of Florida’s online system that manages the purchase, operation, maintenance, and disposal of the state’s fleet of motor vehicles and watercraft.

⁴ OCULUS is a web-based document management system used by the Department to store documents and records.

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Department issued cell phones to complete the required Wireless Services Usage Certification Form, DEP 53-615 (Certification) each month charges are billed. These procedures should also establish a process by which completed Certifications are maintained to document compliance with personal use policies. The Division should obtain certifications of these procedures on an annual basis as required under DEP Directive 820. We also recommended the Division take steps to improve communications with Department Program representatives designated to coordinate communication activities. It should be understood that any changes in designated Coordinators or cell phone assignments be communicated to the Division. Lastly, the Division should ensure that detailed statements of cell phone charges are provided to each Department Program for review for all cell phones assigned.

Actions Taken:

The Division agreed with the recommendations and will update DEP Directive 820, revising the standards and procedures requirement for employees with Department issued cell phones. The Department Directors will develop procedures to monitor and audit proper cell phone use, that will require annual certification by the Division. The Division will work with Department Directors to adhere to the procedures developed for monitoring and auditing cell phone use. The Division will communicate with Department Program offices to confirm the representatives listed for each Program serving in this role. This communication will also confirm the responsibilities and requirements to monitor Certifications and cell phone devices for employees with Department issued cell phones. The Division will work to improve the distribution of detailed statements of cell phone usage, ensuring that each Department Program office has received the statement for review of all cell phones assigned.

A-1819DEP-030 Review of OCULUS Records Retention and Access

The scope of this review included the Department's processes for retention and access of OCULUS records.

Results of Review:

Based on our review, the Department's records retention and access processes were not consistently aligned with authoritative requirements under Section 257.36, F.S., Chapter 1B-26,

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Florida Administrative Code (F.A.C.), Retention Schedule GS1-SL, and DEP Directives 335 and 390. The risks identified in this review were communicated to senior management and will be addressed in a follow-up review which is part of the FY 2019-2020 Annual Audit Plan.

Recommendations:

There were no findings or recommendations.

DIVISION OF AIR RESOURCE MANAGEMENT

A-1819DEP-029 Audit of Title V Program Agreements S0824 and TV001 with Broward County

The scope of this audit included financial assistance provided to Broward County (County) for Title V activities during the period of July 1, 2016, through December 31, 2018.

Results of Audit:

Based on our review of quarterly invoices and support for salary costs, reimbursements to the County for Title V activities were in compliance with Agreements S0824 and TV001. In addition, reported Title V activities were supported by activity documents maintained by the County and the Division of Air Resource Management.

Recommendations:

There were no findings or recommendations.

DIVISION OF RECREATION AND PARKS

A-1718DEP-012 Audit of Hillsborough River State Park and Hillsborough River State Park Historic Preservation Society Citizen Support Organization

The scope of this audit included Hillsborough River State Park (Park) financial records and activities during the period of July 1, 2016, through June 30, 2017, as well as Hillsborough River State Park Preservation Society, Inc., Citizen Support Organization (CSO) activities during calendar years 2016 and 2017.

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Results of Audit:

According to the Division of Recreation and Park's (Division) Operations Manual, if daily receipts exceed \$2,000, a night bank deposit is mandatory when security and employee safety can be assured. We compared reported daily cash receipts to the bank deposit dates. Of the 61 days in the sampled months, 12 deposits were not made timely as required. According to Park staff, delays were due in part to limited availability of management and staff to make deposits consistently. Under the Division's Firearm Use Standard, Park employees using firearms are required to complete range and classroom training and obtain approval for firearm use from the District Bureau Chief. Employees must requalify on the range every two years. Although the Park maintained documentation of the District Director's approval for the employee's firearm use, which included the employee's certification that training requirements were met, the Park had not maintained documentation of the referenced training. Based on discussions with the Park Manager, the required training had been completed, but the training records had not been maintained.

Recommendations:

We recommended the Division work with the Park to ensure bank deposits are made timely as required in the Operations Manual. We also recommended the Division work with Park management to ensure that documentation of required firearms training is maintained on file for each Park employee that is authorized to use firearms by the District.

Actions Taken:

The Division agreed with the recommendations and Park management has implemented a new protocol regarding bank deposits. Staff are required to add the daily deposits up at the end of each night shift and contact Park management if they total over \$1,500. In addition, Park management has trained two Park Service Specialists on how to conduct bank deposit drops in case Park management is not readily available, which will ensure deposits are made in a timely manner. Park management will also ensure each Park employee who receives firearms training will maintain the following in their personnel file: the signed employee firearm approval request memos, questionnaires, all training certificates and the Division's Employee Firearms Qualifications form.

A-1718DEP-028 Review of Short-Term Special Event Permits for Ferry Services at St. Andrews State Park

The scope of this review included Short-Term Special Event Permit (Permit) activities at St. Andrews State Park (Park) during the period of July 1, 2017, through December 31, 2017.

Results of Review:

Based on our review, the passengers reported, and fees paid to the Department were supported by the Permittees' business records. However, one Permittee submitted fees not required for passengers under the age of six years old each month resulting in a monthly reoccurring overpayment. While consistent with the Division's policy for pedestrian entry fees, the exclusion of fees for passengers under the age of six was not specified in the remaining three 2017 Permits. The Department had not obtained or approved required Safety Plans and had not conducted sexual predator and sexual offender searches as required. In addition, the 2017 Permits and the Permits as renewed for 2018 contained Minimum Accounting Requirements and other conditions inconsistent with the type of services provided under the Permits.

Recommendations:

We recommended the Division take steps to address and complete requirements that were necessary prior to commencement of services under the Permits. Going forward, completion of all conditions required prior to commencement should be documented with the associated records and maintained in the Division's files prior to executing future Permits. We also recommended the Division and Park clarify the fee requirements for Permit 0219 with the Permittee. The Division should review monthly payments received since the Permit was originally executed to determine the amount of refund necessary due to overpayment. Going forward, we recommended the Division ensure that revised Permits developed for ferry services be structured and contain conditions, performance expectations, and requirements that are clearly defined and are applicable to the type of service provided.

Actions Taken:

The Division agreed with the recommendations. The Park Manager uploaded required documents in reference to the four Permits to SharePoint and provided a copy to the District Office. Bay Point Master Tenant, LLC (Permit 0219 and Permit 3017) was the only Permittee

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remitting fees for passengers ages five and under. The Park Manager notified the Permittee to discontinue remitting fees for passengers ages five years and under. In addition, the Park Manager has reviewed the Permit payments received under Permits 0219 and 3017 and worked with the Bureau of Finance and Accounting to process the refund. The Permit for use as a Concession Agreement has been replaced with a Commercial Use Agreement. The Commercial Use Agreement is structured to address the requirements specific to the ferry service being offered, including service requirements, reporting, controls, and financial support documentation.

A-1718DEP-029 Review of Short-Term Special Event Permit STSEP-0101-R with Fancy Camps, LLC at Topsail Hill Preserve State Park

The scope of this review included Short-Term Special Event Permit STSEP-0101-R (Permit) activities with Fancy Camps, LLC (Permittee) at Topsail Hill Preserve State Park (Park) during the period of July 1, 2017, through September 30, 2017, as well as current practices.

Results of Review:

Based on our review, the processes and reporting mechanisms in place were established primarily as a result of informal correspondence between the Permittee and Division management. Reported gross sales were supported by differing types of Point of Sale documents with inconsistent transaction detail. In addition, reservation cancellations were not supported by daily summaries, ledger entries, or other source documents. Refunds were also not supported by a ledger. Reported amenity revenue lacked detail and consistent support documentation necessary to verify the associated quantities and amounts. The Permit requires the Permittee to report revenue to the Florida Department of Revenue for applicable sales tax. The Permit's Minimum Accounting Requirements also requires the Permittee to establish bank accounts solely for operations under the Permit. However, since the Permittee's business includes revenue from separate Park Short-Term Permits, and services external to the Department, comprehensive financial summaries were not provided. As such, we were unable to verify the total revenue and transaction detail included in the Permittee's monthly reported revenues. Given the type of business and the Permittee's continuous presence in the Park, the use of a Short-Term Permit and the language contained therein was not an effective instrument for the Permit. Functional aspects of the Permittee's operations align with those of a Concession Agreement and involve financial

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processes and service activities specific to a centralized reservation provider. The Permit also lacked requirements applicable for a secure, computerized system for managing reservations and Payment Card Industry (PCI) Data Security Standards (DSS) compliance. Without this requirement, the Department has no assurance visitors' financial information is secure.

Recommendations:

We recommended the Division take steps to revise the Permit to address requirements specific to the Permittee's web-based excursion service. Since the services provided warrant assurances beyond those normally provided under a Short-Term Permit, the revised Permit should be structured as a Concession with clear and service specific performance expectations. The Permit should include requirements for notification, coordination, reporting, controls, and financial support documentation. This would also include requirements regarding PCI and DSS compliance with respect to visitor information and financial transactions. We also recommended processes be put in place to ensure compliance with current Permit requirements.

Actions Taken:

The Division agreed with the recommendations and the Permit was replaced with a Commercial Use Agreement effective July 1, 2018. The Commercial Use Agreement is structured to address the specific requirements for notification, coordination, reporting, controls, and financial support documentation. This includes requirements for PCI and DSS compliance with respect to visitor information and financial transactions. The Park Manager and Administrative Assistant established processes for consistently monitoring performance under the Permit.

A-1718DEP-030 Review of Agreement MY-0210 with ReserveAmerica, LLC

The scope of this review included financial transactions and activities under Agreement MY-0210 (Agreement) during the period of July 1, 2017, through June 30, 2018.

Results of Review:

Based on our review, ReserveAmerica, LLC (Concessionaire) has provided a Central Reservation System (CRS) that supports the Department's network of State Park campsites. The Concessionaire also demonstrated compliance with the Agreement, with the exception of conditions related to reporting, reconciliation, application of fees, CRS functionality, and force

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majeure events. Management oversight of the Agreement has lacked financial accountability by the Contract Manager and required extensive involvement of additional staff from the Division's Bureau of Operational Services and Division of Administrative Services for the majority of financial reconciliation and record keeping.

Recommendations:

We recommended the Division work with the Concessionaire and Commercial Use Agreement staff to ensure the dedicated clearing bank account (Account) is reconciled with revenue amounts that agree with the Concessionaire's monthly collection and distribution reports. The Account should be reconciled to collection reports which document Park revenue by object code and to distribution reports which document customer reservation and Point of Sale transactions. Given the reporting limitations of the CRS under the current Agreement, we also recommended the Division develop a comprehensive scope of accounting methodologies and reporting requirements that are founded on the Department's system of accounting by object code. This should include required consistency and detailed customer transaction support for all reports and accounting reconciliations. The requirements established in this scope of work should be made part of CRS agreements going forward and should be sufficiently demonstrated by the Concessionaire and tested by the Division prior to agreement execution. We further recommended the Division ensure that all agreed upon changes in fee structure are documented by formal amendment to the Agreement. We also recommended the Division put processes in place to provide formal notice to the Concessionaire of a force majeure event with the affected areas to ensure that no cancellation or transfer fees are collected as a result of the event. Going forward, if fees are inadvertently charged during a force majeure event, the Division should ensure adjusted amounts and transactions are independently reviewed and verified prior to acceptance. We also recommended the Division address documented performance standard shortfalls with the Concessionaire and assess financial consequences where applicable. Going forward, the Division should also incorporate CRS functional performance expectations and consequences in future amendments and agreements.

Actions Taken:

The Division agreed with the recommendations and worked closely with the Concessionaire to develop an accounting methodology process to reconcile collection and distribution reports,

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which was used to successfully reconcile reports for FY 2017-2018 and FY 2018-2019. A companion process is currently under development to reconcile by object code with an expected completion date no later than January 1, 2020. High level requirements for “finance and accounting” and “reports and reporting functionality” are established in the Park Business System Invitation to Negotiate for a new contract. Division and Finance and Accounting staff are collaboratively working to establish the “scope of accounting methodologies and reporting requirements” for integration into the new Park Business System following award of the new contract. Changes in fee structure were incorporated by formal amendment. The Division adopted processes to formally notice the Concessionaire of force majeure events consistent with terms of the Agreement and will independently review and verify transaction amounts prior to acceptance of amounts due. The Division has also addressed deficiencies with the Concessionaire in writing and applied financial consequences. The Division developed a process for financial monitoring and reconciliation processes which minimizes reliance on support from Finance and Accounting.

A-1718DEP-032 Audit of Myakka River State Park and the Friends of Myakka River, Inc., Citizen Support Organization

The scope of this audit included the Myakka River State Park (Park) financial records and activities during the period of July 1, 2016, through June 30, 2017, as well as Friends of Myakka River, Inc., CSO activities during calendar years 2016 and 2017.

Results of Audit:

Based on our audit, the Park demonstrated compliance with Division requirements regarding revenue collection and reporting, attendance, resident volunteers, and property with minor discrepancies. Documented use of Purchasing Cards (P-Cards) and Park expenditures were in compliance with procurement requirements, with the exception of one purchase over \$2,500. For this purchase, two quotes were not obtained, and sufficient justification was not documented for the sole source. Bank deposits were made timely with the exception of noted instances due to staff shortages that have since been corrected. The CSO demonstrated compliance with the Citizen Support Organization Agreement and statutory requirements. Based on our review of

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financial records, the CSO maintained a sound record keeping system incorporating fiscal controls despite the lack of a written financial policy.

Recommendations:

We recommended the Division ensure that Park procurement practices comply with Section 287, F.S., Chapter 60A-1.002, F.A.C., and the Department’s Procurement Guide. For purchases of \$2,500 or more, a minimum of two quotes should be obtained. If the minimum quotes cannot be obtained, the Park should document justification as to why the vendor was the only source available for the purchase or the reason that additional quotes were not received.

Actions Taken:

The Division agreed with the recommendations and will ensure the Park and District document efforts to obtain more than one quote on any purchases of \$2,500 or more. For sole source purchases, the Park will ensure purchase documentation contains sufficient justification as to why the vendor was the only source available or the reason that additional quotes could not be obtained.

A-1718DEP-033 Audit of Agreement MY-0111 with Nature Recreation Management, LLC for Concession Services at Lovers Key State Park

The scope of this audit included financial records and Agreement MY-0111 (Agreement) activities during the period of January 1, 2017, through December 31, 2017.

Results of Audit:

Based on our audit, Nature Recreation Management, LLC (Concessionaire) demonstrated compliance with Agreement conditions tested, with minor exceptions. Gross sales reported to the Department were supported by Point of Sale daily records and were consistent with bank deposits and sales reported to the Department of Revenue. The Concessionaire’s records and activities demonstrated a system of controls over cash consistent with Agreement requirements.

Recommendations:

There were no findings or recommendations.

A-1718DEP-034 Audit of Friends of Highlands Hammock State Park, Inc., Citizen Support Organization at Highlands Hammock State Park

The scope of this audit included Friends of Highlands Hammock State Park, Inc., CSO activities and the CSO's Concession activities under Agreement CA-0816 (Agreement) during the period of July 1, 2017, through December 31, 2017.

Results of Audit:

Based on our audit, CSO funds were managed consistent with requirements in the Division's Operations Manual and CSO Handbook and were in compliance with the CSO Bylaws and Articles of Incorporation. The CSO maintained financial records for revenues and expenditures, which complied with the Minimum Accounting Requirements and were supported by the general ledgers, receipts, bank statements, and validated deposits. CSO volunteer activities were consistent with the Annual Program Plan and were coordinated well with Highlands Hammock State Park management and staff. In addition, the CSO Concession was operated in compliance with the Concession Agreement during the audit period.

Recommendations:

There were no findings or recommendations.

A-1819DEP-006 Audit of Silver Springs State Park

The scope of this audit included Silver Springs State Park (Park) financial records and activities during the period of July 1, 2017, through June 30, 2018, as well as additional timeframes considered necessary.

Results of Audit:

Overall, the Park demonstrated compliance with Division requirements regarding revenue collection and reporting, property and equipment management, attendance reporting, and staff resident documentation. However, control weaknesses were noted regarding deposit verification and timeliness, Agreements of Occupancy, firearms training documentation, and resident volunteers.

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Recommendations:

We recommended the Division work with the Park to ensure deposit slips are signed by two staff and deposits are made timely as required in the Division's Operations Manual. We also recommended the Division work with the Park to ensure documentation of required firearms training is maintained on file for each Park employee authorized to use firearms. Going forward, we recommended the Division work with the Park to ensure the required Agreements of Occupancy are signed and approved at the time Park staff occupy residences, as required in the Operations Manual. We also recommended the Division work with the Park to ensure searches for national and state sexual offenders and predators are completed and documented for regular service volunteers at the time the volunteer begins service at the Park.

Actions Taken:

The Division agreed with the recommendations. Park management will ensure staff follow required deposit procedures. Park management will further ensure training records are maintained at the Park for staff authorized to use firearms. Park management will also ensure all housing documents are up to date, signed as appropriate and maintained in a Park file according to Operations Manual standards. The Park's Volunteer Coordinator will also work to improve volunteer record keeping in accordance with the Operations Manual.

A-1819DEP-007 Audit of Agreement CA-0617 with Cape Leisure Silver Springs, LLC at Silver Springs State Park

The scope of this audit included financial records and Agreement CA-0617 (Agreement) activities during the period of July 1, 2017, through June 30, 2018, as well as current activities and records as necessary.

Results of Audit:

Based on our audit, reported gross sales during the audit period were generally supported by the Cape Leisure Silver Springs, LLC's (Concessionaire) general ledger, monthly sales summaries and daily transaction detail. Reported amounts were consistent with sales reported to the Department of Revenue. During the audit period, the Concessionaire did not comply with Agreement requirements regarding timely commission fee payments and funding for capital

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improvements, deposits to the Capital Improvement Account, and required documentation for refunds. Silver Springs State Park (Park) management demonstrated active involvement and oversight under the Agreement. However, Bureau of Operational Services' involvement in addressing payment deficiencies lead to inconsistent Department direction. Risks were noted in the Concessionaire's processes for collection of Park entrance fees. In addition, as written, the Agreement lacks provisions and direction necessary for an effective and mutually sustainable partnership with the Park.

Recommendations:

We recommended the Division take steps to ensure effective and consistent oversight of the Agreement through the Park Manager. The Division, through the Park Manager, should work with the Concessionaire to resolve collection of outstanding late fees and ensure the Concessionaire maintains records of refund transactions with required documentation. We also recommended the Division take steps to amend the Agreement to ensure that Division expectations do not warrant the Concessionaire's performance beyond requirements commonly included in Concession Agreements for similar services. With respect to noted risks regarding the Concessionaire's collection of Park admission fees, we recommended the Division either direct the Park to assume this function or provide the Concessionaire specific direction through Agreement amendment as well as incentive for enhanced controls. Either way, the collection of Park fees and reports of attendance should follow standard requirements in the Division's Operations Manual.

Actions Taken:

The Division agreed with the recommendations and will ensure communications and Agreement oversight are addressed through the Park Manager. The Division will ensure the Concessionaire maintains records supporting all refund transactions with required documentation. The Division will review terms within this Agreement to consider future enhancements. Regarding collection procedures, the Division will ensure adequate controls are in place. The Division has drafted written guidelines for Concessionaire collection of Park admission fees and will communicate those guidelines in writing through the Park Manager to the Concessionaire.

A-1819DEP-011 Audit of Agreement CA-1515 with Cape Leisure Ichetucknee, LLC at Ichetucknee Springs State Park

The scope of this audit included financial records and Agreement CA-1515 (Agreement) activities during the period of July 1, 2017, through June 30, 2018, as well as current activities and records as necessary.

Results of Audit:

Based on our audit, reported gross sales during the audit period were generally supported by Cape Leisure Ichetucknee, LLC's (Concessionaire) general ledger, monthly sales summaries and daily transaction detail. Reported amounts were consistent with sales reported to the Department of Revenue. During the audit period, the Concessionaire did not comply with Agreement requirements regarding timely commission fee payments, utility fees, and the submission of prior required plans, policies, and documents. In addition, Ichetucknee Springs State Park (Park) and Bureau of Operational Services' management demonstrated ineffective and inconsistent oversight of the Agreement.

Recommendations:

We recommended the Division take steps to ensure effective and consistent oversight of the Agreement through the Park Manager. Division communications with the Concessionaire and Agreement oversight should be coordinated through the Park Manager. The Division should also address the prior outstanding utility fees required and collect the correct amount due. In addition, Quarterly Evaluations should address only those items for which the Concessionaire is responsible under the Agreement. We further recommended the Division ensure the Concessionaire maintains records of refund transactions with required documentation.

Actions Taken:

The Division agreed with the recommendations and will ensure communications and Agreement oversight are addressed through the Park Manager. The Division will ensure the Concessionaire maintains records supporting all refund transactions with required documentation. The Park Manager will review all Agreement deliverables and ensure they are met, including collecting the correct utility fees. Lastly, the Park Manager will only address items in Quarterly Evaluations which are the Concessionaire's responsibility.

A-1819DEP-014 Audit of Agreement MY-0310 with Kelly Ranch, Inc., at Amelia Island State Park

The scope of this audit included a review of Agreement MY-0310 (Agreement) activities and financial records during the period of July 1, 2017, through June 30, 2018.

Results of Audit:

Based on our audit, receipts from cash sales were not always deposited as required under the Agreement. Kelly Ranch, Inc., (Concessionaire) did not meet certain requirements of the Minimum Operational Requirements including being open seven days per week, providing 24-hour security for livestock, maintenance of a pest control contract, and an annual revision of the Safety Plan.

Recommendations:

We recommended the Division work with the Concessionaire to ensure daily sales are deposited as required under the Agreement. We also recommended the Division address the noted areas of noncompliance as it applies to the new Agreement under development. Going forward, as applicable to the new Agreement, we recommended the Division ensure the Concessionaire adheres to the required days of operations under the Agreement. Any deviations from operating requirements should be approved by the Park Manager. The Division should also work with the Concessionaire to establish 24-hour security as required under the Agreement. In addition, the Division should direct the Concessionaire to establish a contracted pest control service for the stable building and equestrian restrooms. Further, the Division should ensure that the Safety Plan is revised annually as required.

Actions Taken:

The Division agreed with the recommendations and the Park Manager directed the Concessionaire to make deposits consistent with Agreement requirements. The Park Manager will ensure all provisions are followed in accordance with the Concession Agreement.

A-1819DEP-018 Audit of De Leon Springs State Park

The scope of this audit included De Leon Springs State Park (Park) financial records and activities during the period of July 1, 2017, through June 30, 2018, as well as other timeframes considered necessary.

Results of Audit:

Based on our audit, De Leon Springs State Park (Park) demonstrated compliance with Division requirements for revenue reporting, attendance, resident volunteers, and property. Control weaknesses were noted regarding Park processes for revenue collection, documentation of voids, and the use of P-Cards and purchase orders.

Recommendations:

We recommended the Division work with the Park to ensure daily collections are verified and signed by two staff as required in the Division's Operations Manual and Revenue Procedures. The Division should work with the Park to ensure that voided transactions are documented as required and maintained with daily collection summaries. We also recommended the Division ensure that Park procurement practices comply with Chapter 60A-1.002(5), F.A.C. and Department P-Card guidance. To promote cost-effective use of resources, the Division should ensure that purchases for Park projects are procured in a competitive manner consistent with the project's expected cost.

Actions Taken:

The Division agreed with the recommendations and Park management has worked with staff to better document verification of daily collections, voids, and refunds as required. Park management will also ensure purchases document compliance with Chapter 60A-1.002(5), F.A.C. and Department P-Card guidance. Going forward Park management will ensure purchases and projects are procured in a competitive manner consistent with the project's expected cost to promote cost-effective use of resources.

DIVISION OF WASTE MANAGEMENT

A-1718DEP-005 Audit of Contract GC726 with Ecology and Environment, Inc.

The scope of this audit included activities performed under Contract GC726 (Contract) Task Assignment 001GG during the period of July 1, 2016, through June 30, 2017, as well as activities under Task Assignment 001HH through February 2018.

Results of Audit:

Based on our audit, Contract invoices were supported by costs authorized under the task assignments and change orders. However, the rates and multipliers used for these costs were not supported by audit as required in the Contract, and the Petroleum Restoration Program (PRP) had not documented a detailed cost analysis during the Contract's procurement. Monthly deliverable summaries provided Contract activity detail as required. Required deliverable and invoice turnaround times were met on a quarterly basis. However, monthly invoices and submitted deliverables contained errors, which resulted in delayed invoice payments. Once errors were corrected, invoices were approved for payment. In contrast to the Division of Waste Management's (Division) local program contracts, there are no performance incentives tied to efficient site management. There were no required performance standards or metrics related to the technical support functions for which staff have been increasingly added. Contract staff have been tasked with management oversight duties associated with invoice and deliverable review for the PRP contracted local programs, both of which provide PRP the same site management services. Change orders had been issued to provide additional funding for training related travel, which was Ecology and Environment Inc.'s (Contractor) responsibility under the Contract. In addition, documentation to support required staff qualification was not available for five of the 51 employees listed during the audit period.

Recommendations:

We recommended the Division renegotiate rates under the Contract. This negotiation should incorporate review of the Contractor's multipliers which are supported by audit as required under the Contract, as well as a detailed cost analysis to support any adjustment. We also recommended the Division revise the Scope of Services and Performance Criteria. This revision should incorporate performance metrics, incentives, and retainage specific to the Contractor's expectations to promote accountability for efficient site cleanup and effective performance in all

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areas of the Contractor's responsibility. We further recommended the Division review Contract staff activities to ensure PRP does not engage these staff in a management oversight capacity of contracts which share competing interests. The Division should also review workloads to determine whether the level of Contract staff is necessary to meet the current needs of PRP. We further recommended the Division discontinue funding and the issuance of change orders which allow task assignment funds to be used for activities that are the Contractor's responsibility under the Contract. In addition, we recommended the Division review the documented qualifications of current staff funded under the Contract to ensure staff serving in funded positions meet the required minimum qualifications.

Actions Taken:

The Division agreed with the recommendations. However, the Division did not obtain audits of the Contractor's multipliers necessary for a detailed cost analysis. The Department Deputy Secretary confirmed that management accepted the risks of not requiring audit support for agreed-upon multipliers. Financial consequences were added to the most recent task assignment, which were designed using performance metrics similar to those used in the local program contracts to calculate retainage. A new contract and scope are being drafted that will add incentives and updated performance metrics and retainage specific to the scope of work required under the Contract. Embedded Contract staff do not directly assign work to Contractors that share competing interests. The Division reviews the workloads of Team 5, Team 6 and local programs to ensure the Division is meeting resource needs in the most cost-effective manner. The Division discontinued funding travel change orders or other change orders for activities that are the Contractor's responsibility under the Contract. The Division obtained additional information regarding Contract staff to ensure they meet the required minimum qualifications.

A-1718DEP-008 Audit of Contract GC725 with Northstar Contracting Group, Inc.

The audit scope included activities performed under Contract GC725 (Contract) Task Assignment 001AF during the period of July 1, 2016, through June 30, 2017, as well as activities under Task Assignment 001AG.

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Results of Audit:

Based on our audit, Contract invoices were supported by costs authorized under the task assignments and change orders. However, the rates and multipliers used for these costs were not supported by audit as required in the Contract, and PRP had not documented a detailed cost analysis during the Contract's procurement. During the course of our audit, monthly deliverable summaries had been revised to provide Contract activity detail as required. Required deliverable and invoice turnaround times were met on a quarterly basis; however, Northstar Contracting Group's (Contractor) average turnaround time for purchase orders exceeded the overall average for PRP during five of the six quarters reviewed during FY 2016-2017 and FY 2017-2018. Monthly invoices and submitted deliverables contained errors that resulted in delayed invoice payments. Once errors were corrected, invoices were approved for payment. We noted several indications where staff budgeted full-time under the Contract task assignments may also work on separate contracts held by the Contractor. We also noted separate contracts where the Contractor was engaged in petroleum cleanup activities prohibited in the Contract solicitation. Annual funding under the Contract has steadily increased recently as a result of the addition of staff for administrative and technical support.

Recommendations:

We recommended the Division renegotiate rates under the Contract. This negotiation should incorporate review of the Contractor's multipliers which are supported by audit as required under the Contract, as well as a detailed cost analysis to support any adjustment. We also recommended the Division revise the Scope of Services and Performance Criteria. This revision should incorporate performance metrics, incentives, and retainage specific to the Contractor's expectations to promote accountability for efficient site cleanup and effective performance in all areas of the Contractor's responsibility. We further recommended the Division address the Contractor's involvement in state funded petroleum cleanup work under external contracts. Per Solicitation 2009017C, this activity presents the appearance of a conflict of interest and is prohibited under the Contract. As such, the Division should ensure it is discontinued. We also recommended the Division review the Contract staff activity and workload to determine whether the level of Contract staff is necessary to meet the current needs of PRP. Based on this analysis, the Division should seek to meet resource needs in the most cost-effective manner. We further

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recommended the Division address the potential use of staff budgeted full-time under the Contract for external projects with the Contractor. If the Contractor uses staff on multiple contracts, this practice and the level of staff availability for this Contract should be documented and submitted to the Division for review in order to determine an appropriate course of action. We also recommended the Division review documented qualifications of current staff funded under the Contract to ensure staff serving in funded positions meet the required minimum qualifications.

Actions Taken:

The Division agreed with the recommendations. However, the Division did not obtain audits of the Contractor's multipliers necessary for a detailed cost analysis. The Division also indicated later that it was and is not PRP's intent that Contractors be prohibited from holding a contract with FDOT. The Department Deputy Secretary confirmed that management accepted the risks of not requiring audit support for agreed-upon multipliers and allowing the Contractor to engage in prohibited activities under the Contract. Financial consequences were added to the most recent task assignment, which uses performance metrics that are similar to those used in the local program contracts to calculate retainage. A new contract and scope are being drafted that will add incentives and updated performance metrics and retainage specific to the scope of work required under the contract. The Division reviewed and continues to review the workloads of Team 5, Team 6 and local programs to ensure the Division is meeting resource needs in the most cost-effective manner. The Division discontinued funding travel change orders or other change orders for activities that are the Contractor's responsibility under the Contract. The Division also obtained additional information regarding Contract staff to ensure they meet the required minimum qualifications.

A-1819DEP-016 Audit of Contract GC915 with Hillsborough County for Compliance

Inspections

The scope of this audit included Task Assignment 1 during the period of July 1, 2017, through June 30, 2018.

Results of Audit:

Based on our audit, approved payments were supported by required invoice documents. The Hillsborough County Environmental Protection Commission Office (County) demonstrated compliance with Contract GC915 (Contract) and Task Assignment 1, except for the inspection scheduling order. The Southwest District conducted the required annual Program Review and documented required oversight of monthly invoices.

Recommendations:

We recommended the Division work with the County to ensure routine compliance inspections are being conducted in the order listed on the exhibit as required under the task assignments.

Actions Taken:

The Division agreed with the recommendation and the Division will revise task assignments to allow Contractors to make the most efficient use of their resources when scheduling inspections to minimize travel costs and time. Future exhibits will contain information about priority of inspections as needed. These efforts will help ensure underground storage tank facilities are inspected within the time period required under Title XV, Section B of the Federal Energy Policy Act of 2005.

A-1819DEP-017 Audit of Contract GC927 with Lee County for Compliance Inspections

The scope of this audit included Task Assignment 1 during the period of July 1, 2017, through June 30, 2018.

Results of Audit:

Based on our audit, approved payments were supported by required invoice documents. The Lee County Division of Natural Resources (County) completed inspections as assigned under Task Assignment 1. However, inspections were not scheduled in order and inspection activities were

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not always documented in the Florida Inspection Reporting of Storage Tanks (FIRST) database as required. The South District (District) provided feedback to the County regarding performance concerns through the annual Program Review and monthly review memos. The County did not respond to either correspondence from the District. Based on correspondence from the District and the Division, efforts were being made to address concerns with the County's performance. However, there had been no request for submission of a Corrective Action Plan (CAP), nor had invoices been withheld for unsatisfactory deliverables as provided in Contract GC927 (Contract).

Recommendations:

We recommended the Division work with the County to ensure routine compliance inspections are being conducted in the order listed on the exhibit as required under the task assignments. We also recommended the Division ensure that the County documents inspection activities and demonstrates performance as required under the Contract. If there is an indication that inspection activities are not being documented or performed as required, the Division should request that a CAP be submitted by the County and withhold invoices until such actions are demonstrated to the satisfaction of the District's Task Manager.

Actions Taken:

The Division agreed with the recommendations and the Division will revise task assignments to allow Contractors to make the most efficient use of their resources when scheduling inspections to minimize travel costs and time. Future exhibits will contain information about priority of inspections as needed. These efforts will help ensure underground storage tank facilities are inspected within the time period required under Title XV, Section B of the Federal Energy Policy Act of 2005. The Division also worked with the District to identify steps forward to address the concerns about poor communication and need for a CAP.

A-1819DEP-019 Review of Storage Tank Registration Fees

The scope of this review included Division Storage Tank Registration Fee Collections.

Results of Review:

Based on our review, processes for the Division's collection of Storage Tank Registration Fees were not consistently aligned with Section 17.20, F.S., and DEP Directive 540. The risks

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identified in this review were communicated to senior management and will be addressed in a follow-up review which is part of the FY 2019-2020 Annual Audit Plan.

Recommendations:

There were no findings or recommendations.

A-1819DEP-022 Audit of Contract GC918 with Alachua County for Compliance

Inspections

The scope of this audit included Task Assignment 1 and Task Assignment 2 during the period of July 1, 2017, through June 30, 2018.

Results of Audit:

Based on our audit, approved payments were supported by the required invoice documents. However, the Department processed the payment for one monthly invoice over 40 days after it was received. This was due to an initial payment oversight and subsequent submission of an updated invoice approved by the Division. As a result, the County was not reimbursed correct retainage under the Contract nor interest due for the late payment. In general, the Alachua County Board of Commissioners (County) demonstrated compliance with Contract GC918 (Contract) and task assignments with the exception of inspection scheduling order. The District conducted the required annual Program Reviews and documented required oversight of monthly invoices.

Recommendations:

Going forward, we recommended the Division ensure monthly invoices are processed in a timely manner and the Division does not alter invoice approval dates on Contractual Services Agreements. We also recommended the Division reimburse the County retainage due for the May 2018 invoice along with applicable interest as required under the Contract. We recommended the Division work with the County to ensure routine compliance inspections are being conducted in the order listed on the exhibits as required under the task assignments.

Actions Taken:

The Division agreed with the recommendations and worked with the County to address noted interest and penalties not collected. The Division Program Administrator will take steps to ensure better oversight in processing invoices. The Division will revise task assignments to allow Contractors to make the most efficient use of their resources when scheduling inspections to minimize travel costs and time. Future exhibits will contain information about priority of inspections as needed. These efforts will help ensure underground storage tank facilities are inspected within the time period required under Title XV, Section B of the Federal Energy Policy Act of 2005.

DIVISION OF WATER RESOURCE MANAGEMENT

A-1819DEP-024 Review of Operator Certification Program Data Management

The scope of this review included data management practices for Operator Certification Program (Program) records and activities during the period of July 1, 2017, through June 30, 2018, as well as other years relevant to the most recent certification renewal cycle.

Results of Review:

Based on our review, the Program has a well-established process for managing data associated with license applications and renewals in conformance with Section 403, F.S., and Chapter 62-602, F.A.C. However, control weaknesses were identified in the security and retention of license information in the Program's data systems.

Recommendations:

We recommended the Division of Water Resource Management (Division) work with Program management to put access controls in place to ensure only necessary Program staff have access to the Operator Certification Program (OCP) database and OCULUS records on an on-going basis. The Division should also ensure that positions that are in contact with sensitive information are designated as Positions of Trust and necessary background screenings are performed. In addition, the Division should ensure that license records are maintained only as required under the Department's Retention Schedule.

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Actions Taken:

The Division agreed with the recommendations. Program management worked with Office of Technology and Information Services (OTIS) staff to delete database access of those personnel not requiring access to the OCP database and OCULUS. Current access to the OCP database and OCULUS is restricted to only four staff members and two database administrators in OTIS as necessary. Moving forward, Program management will periodically review OCP database access. Program management worked with the Division of Administrative Services Bureau of Human Resource Management to designate Program staff as Positions of Trust. Program management will also develop a revised document retention protocol and disposition plan during FY 2019-2020.

DIVISION OF WATER RESTORATION ASSISTANCE

A-1819DEP-020 Audit of the Clean Water and Drinking Water State Revolving Funds Special Purpose Financial Presentations, Selected Internal Controls, and Compliance for Fiscal Year ended June 30, 2018

The scope of the audit included the Department's Clean Water and Drinking Water State Revolving Fund Programs' Special Purpose Financial Presentations for the fiscal year ended June 30, 2018.

Results of Audit:

In prior year audits of the Department's Special Purpose Presentations, our audit focus included verification of financial information reported in the presentations as supported by accounting records obtained from the Florida Accounting Information Resource (FLAIR) reports. As such, the information reported was consistent with FLAIR reports and Division Revolving Fund Program (Program) accounting records. For fiscal year ended June 30, 2018, the scope of our testing expanded to include the Department's use of the Special Purpose Financial Presentation as a means of financial reporting. Based on this testing, the Department's use of Special Purpose Financial Presentation does not present the financial position of the Clean Water and Drinking Water State Revolving Fund Programs using a basis of accounting consistent with reporting standards established by the Governmental Accounting Standards Board (GASB).

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Recommendations:

Going forward, we recommended the Department prepare the State Revolving Fund Program's financial statements using an enterprise fund format and the accrual basis of accounting. In preparing the financial statements using an enterprise fund format, the Notes to Financial Statements should include a description of the State Revolving Fund Program's policy for defining operating and nonoperating revenues in the summary of significant accounting policies. State Revolving Fund financial statements should be reported in accordance with Generally Accepted Accounting Principles. We further recommended the financial statements include a Statement of Cash Flows and a revision in the Notes to Financial Statements to state the correct measurement focus of the statements.

Actions Taken:

The Division of Water Restoration Assistance (Division) acknowledged the recommendations and will be procuring an outside Certified Public Accounting firm to prepare the required Program financial statements.

A-1819DEP-021 Audit of Agreement LP10050 with the Town of Penney Farms

The scope of this audit included activities and financial transactions beginning August 24, 2016.

Results of Audit:

Based on the required deliverables in the Grant Work Plan, documentation supporting tasked deliverables was consistent with the Grant Work Plan and task activities were consistent with the budget. Funds received by the Town of Penney Farms (Town) as part of the project were transferred to the Town's wastewater/sewer funds and were paid to the Town's Contractor once funding was received. However, the final disbursement was approved without written verification that the Town received record drawings, final inspection reports, or a signed statement from a Florida Licensed Professional Engineer indicating construction had been completed in accordance with the construction documents. In addition, the Grant Manager had not received a description of the completed work under Task 5. Subsequently, we obtained the Professional Engineer's certification regarding the completion of construction, and a description of the work completed under Task 5, as well as the Professional Engineer's record drawing. In

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addition, the Town did not submit required information on the Project's expected return on investment or quarterly reports to the Governor's Office of Policy and Budget (OPB) as required under Agreement LP10050 (Agreement). The Division also had not obtained a copy of the Town's executed subcontracts prior to the invoice submission for subcontracted work as required. We obtained copies of all subcontracts from the Town and verified that the work outlined in the Agreement Grant Work Plan was consistent with the engineering contract and construction contract. However, the subcontracts did not contain required provisions regarding employment of unauthorized aliens as required in the Agreement.

Recommendations:

Going forward, we recommended the Division ensure that Grant Managers obtain required deliverables prior to the approval of final disbursement. The Division should work with the Town to ensure the return on investment reports are submitted to OPB as required. We also recommended the Division ensure Grant Managers obtain copies of executed subcontracts, as required, in order to verify that work is being completed in conformance with the Agreement requirements. Since the required provision regarding employment of unauthorized aliens was not part of the Town's subcontracts, we recommended the Division take necessary steps to verify subcontractor compliance with Section 274(e) of the Immigration and Nationality Act.

Actions Taken:

The Division agreed with the recommendations and followed up to ensure the Town was submitting reports to OPB as required. The Division will also ensure Grant Managers obtain executed subcontracts as required. The Division also obtained verification from the Town that subcontractors do not hire individuals that are not authorized to work in the United States.

OFFICE OF RESILIENCE AND COASTAL PROTECTION

A-1819DEP-008 Review of Agreement RM163 with Florida International University Board of Trustees for Intergovernmental Interchange of Public Employees

The scope of this review included activities and financial transactions under Agreement RM163 (Agreement) during the period of July 1, 2017, through June 30, 2018.

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Results of Review:

Based on our review, payments were made based on quantifiable, measurable and verifiable activities that met the required deliverables. Payments under the Agreement were made from appropriate fund sources. The deliverables for each position were defined and linked to one or more of the goals of the Rookery Bay National Estuarine Research Reserve (RBNERR). RBNERR management demonstrated a system of controls and supervision to monitor staff performance.

Recommendations:

There were no findings or recommendations.

A-1819DEP-009 Review of Contract MV267 with Monroe County for Mobile Vessel Pumpout Service

The scope of this review included activities and financial transactions under Contract MV267 (Contract) during the period of July 1, 2017, through June 30, 2018.

Results of Review:

Based on our review, invoiced cost submitted by Monroe County (County) represented activities required in the Contract's deliverables. However, one payment had been made for services rendered prior to the execution of the Contract. Office of Resilience and Coastal Protection (Office) Contract management did not obtain a detailed budget or conduct a cost analysis as required for Contracts funded on a noncompetitive basis as required under Section 216.3475, F.S. In addition, Contract management did not demonstrate effective oversight of the County's performance consistent with the Contract Scope of Work Performance Measures.

Recommendations:

We recommended the Office address the prior payment of disallowed costs and seek reimbursement of payments made for services rendered prior to the Contract's execution. Going forward, for Contracts awarded on a noncompetitive basis, we recommended the Office obtain a detailed budget from the County that includes costs that can be evaluated for allowability, reasonableness, and necessity. We also recommended the Office maintain documentation to support the completion of a cost analysis as required under Section 216.3475, F.S. We further

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recommended the Office work with Contract management to provide oversight of Contract activities consistent with performance requirements.

Actions Taken:

The Office agreed with the recommendations and will address circumstances regarding Contract payments with the Office of General Counsel. The Office will also obtain detailed budgets from the County that can be evaluated for allowability, reasonableness, and necessity. The Office will maintain documentation to support a cost analysis. The Office will also ensure documentation/record requirements are included in Contract conditions and received as part of the Contract quarterly report. Additionally, routine verifications of pumpout data will be conducted.

INTERNAL INVESTIGATIONS SECTION



The Inspector General is responsible for the management and operation of the Department's Internal Investigations Section. This includes planning, developing and implementing an internal review system to examine and investigate allegations of misconduct on the part of the Department's employees.

The investigative duties and responsibilities of the Inspector General, as defined in Section 20.055, F.S., include:

- ❖ Conducting, supervising, and coordinating investigations designed to detect, deter, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses in the Department;
- ❖ Receiving complaints and coordinating all activities of the Department, as required by the Whistle-blower's Act pursuant to Sections 112.3187 – 112.31895, F.S.;
- ❖ Receiving and reviewing all other complaints (non-Whistle-blower's Act), and conducting such inquiries and investigations as the Inspector General deems appropriate;

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- ❖ Conducting investigations related to alleged employee misconduct or reporting expeditiously to the Florida Department of Law Enforcement or other law enforcement agencies, as deemed appropriate by the Inspector General;
- ❖ Conducting investigations and other inquiries that are free of actual or perceived impairment to the independence of the Inspector General or the staff in the OIG;
- ❖ Submitting the findings to the subject of each investigation in which the subject is a specific entity contracting with the State or an individual substantially affected, if the investigation is not confidential or otherwise exempt from disclosure by law; the subject shall be advised in writing that they may submit written response 20 working days after receipt of the findings; the response and the Inspector General’s rebuttal, if any, must be included in the final report; and
- ❖ Submitting in a timely fashion, final reports on investigations conducted by the OIG to senior management and applicable Departmental management, except for Whistle-blower investigations, which are conducted and reported pursuant to Section 112.3189, F.S.

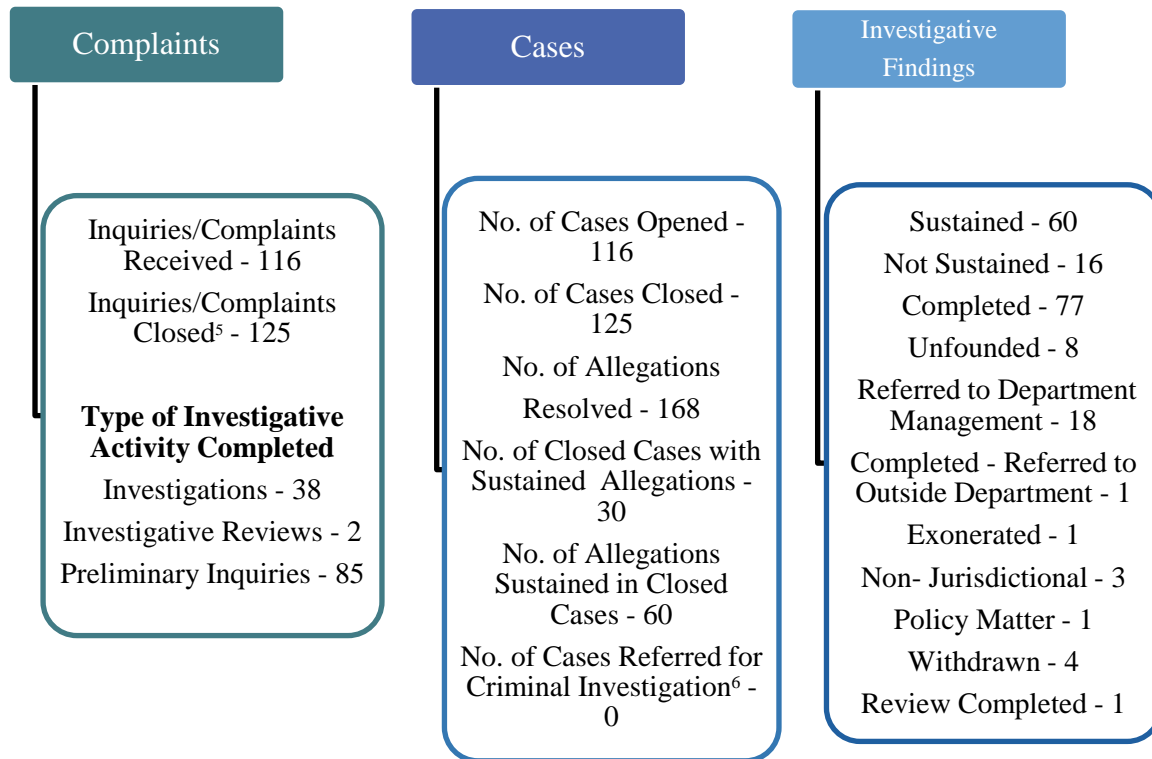
ACCREDITATION



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

In August 2009, an assessment team from the CFA examined the policies, procedures, and operations of the Department’s Office of Inspector General, Investigations Section. The assessment team determined that all requirements of the 42 standards were complied with and accredited status was awarded by the CFA Commission in October 2009 for a three-year period. Reaccreditation assessments were completed, and the CFA Commission voted to award reaccredited status in September 2012, October 2015 and October 2018.

TYPES OF INVESTIGATIVE ACTIVITY



⁵ Some cases closed during FY 2018-2019 were opened in previous fiscal years.

⁶ Cases referred for criminal investigation were referred in previous fiscal years.

INVESTIGATIVE CASE SUMMARIES

2014-052 – Complaint received regarding allegations of fraudulent activity. Based on review of documentation provided, the case was referred to the Florida Department of Financial Services’ Office of Fiscal Integrity (DFS OFI) for a criminal investigation. After review of the DFS OFI Case Summary Report and confirmation from DFS OFI that the case was considered closed and no actions were taken to pursue criminal charges or to seek recovery by OFI, the DFS OFI Case Summary Report was provided to the DEP OIG Internal Audit section for an audit of the agreement between DEP and the contractor involved. Once the audit is complete, all results will be provided to DEP senior leadership and the Division.

2015-106 – Complaint received regarding allegations of inappropriate bookkeeping and embezzlement of funds. Based on information gathered and interviews conducted during the investigation, the incident was reported to the Hernando County Sheriff’s Office for a criminal investigation, which resulted in the subject being sentenced to two years’ probation and various fines were assessed which closed the criminal case. Therefore, violation of DEP Directive 435, F (5) Violation of Law or Department Rules was sustained; however, the employee was terminated, and no further action was needed. This matter was closed as complete.

2018-026 – Complaint received from a private citizen alleging an employee had exhibited violation of law or department rules, retaliation, poor performance, conduct unbecoming a public employee and negligence. Based on interviews conducted and the evidence gathered during the investigation, six allegations were sustained, five were not sustained, one was exonerated, and one was a policy matter.

2018-037 – Complaint received from management alleging a manager was harassing their subordinate. Based on testimony and supporting evidence obtained during the investigation, violation of DEP Directive 436 Discrimination and Harassment was unfounded and violation of DEP Directive 435, F (6)(a) Conduct Unbecoming a Public Employee was not sustained against the manager. Further, violations of DEP Directive 436 Discrimination and Harassment and DEP Directive 435, F (6)(a) Conduct Unbecoming a Public Employee were both unfounded against a volunteer, and an additional violation of DEP Directive 435, F (6)(a) Conduct Unbecoming a Public Employee was not sustained.

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2018-040 – Complaint received from the Bureau of Human Resource Management concerning allegations of misconduct and sexual harassment by employees. Based on interviews conducted and evidence gathered during the investigation, violation of DEP Directive 435, F (6)(a) Conduct Unbecoming a Public Employee and DEP Directive 421 Violence Free Workplace were sustained against one employee and violation of DEP Directive 400 Sexual Harassment and DEP Directive 435, F (6)(a) Conduct Unbecoming a Public Employee were sustained against the other employee.

2018-052 – Complaint received from a private citizen alleging theft by an employee. Based on testimony and supporting evidence obtained during the investigation, violation of DEP Directive 435, F (6) Conduct Unbecoming a Public Employee, DEP Directive 435, F (5) Violation of Law or Department Rules, and DEP Directive 290 Internal Investigations, D (6)(d) were all sustained.

2018-053 – Complaint received from the Bureau of Human Resource Management regarding allegations of theft by a volunteer. Based on supporting evidence obtained during the investigation, violation of DEP Directive 435, F (5) Violation of Law or Department Rules was sustained.

2018-058 – Complaint received from the Bureau of Human Resource Management regarding allegations of discrimination by an employee. Based on the testimonies and evidence gathered during the investigation, violation of DEP Directive 436 Discrimination and Harassment was unfounded and violation of DEP Directive 435, F (6)(a) Conduct Unbecoming a Public Employee was sustained for one employee and violation of DEP Directive 435 (5) Violation of Law or Department Rules was sustained for another employee based on ancillary investigative concerns.

2018-062 – Complaint received from management regarding allegations of missing revenue reports and deposits. Based on interviews conducted and evidence gathered during the investigation, violation of DEP Directive 435, F (5) Violation of Law or Department Rules was not sustained, violation of DEP Directive 435, F (1)(b) Poor Performance was sustained, and violation of DEP Directive 401, 6 (a)(1) Secondary Employment Outside of State Government was sustained.

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2018-063 – Complaint received from the Bureau of Human Resource Management regarding allegations of workplace violence. Based on interviews conducted and supporting evidence obtained during the investigation, violation of DEP Directive 421 Violence Free Workplace Policy was not sustained, and violation of DEP Directive 435, F (6) Conduct Unbecoming a Public Employee was sustained against one employee. Further, violation of DEP Directive 435, F (5) Violation of Law or Department Rules was sustained against another employee.

2018-070 – Complaint received from management regarding allegations of harassment and creating a hostile work environment. Based on evidence gathered during the investigation, violation of DEP Directive 400 Sexual Harassment was not sustained, and violation of DEP Directive 436 Discrimination and Harassment and DEP Directive 435, F (6)(a) Conduct Unbecoming a Public Employee were both sustained.

2018-072 – Complaint received from the Bureau of Human Resource Management regarding allegations of hostile work environment and unprofessional behavior by an employee. Based on interviews conducted and supporting evidence obtained during the investigation, two violations of DEP Directive 435, F (5) Violation of Law or Department Rules were sustained.

2018-073 – Complaint received from a private citizen alleging corruption and theft by an employee. Based on testimony and supporting evidence obtained during the investigation, violation of DEP Directive 435, F (6)(c) Conduct Unbecoming a Public Employee and DEP Directive 435, F (5) Violation of Law or Department Rules were both sustained.

2018-075 – Complaint received anonymously, alleging wrong doing by a manager. Based on the interviews and supporting evidence obtained during the investigation, violation of DEP Directive 435, F (5) Violation of Law or Department Rules was sustained, violation of DEP Directive 435, F (6) Conduct Unbecoming a Public Employee was not sustained and violation of DEP Directive 435, F (2) Negligence was sustained.

2018-085 – Complaint received from the Bureau of Human Resource Management regarding allegations of conduct unbecoming by an employee. Based on interviews conducted during the investigation, violation of DEP Directive 435, F (6) Conduct Unbecoming a Public Employee was sustained.

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2018-088 – Complaint received from the Bureau of Human Resource Management regarding allegations of conduct unbecoming by an employee. Based on evidence gathered during the investigation, violation of DEP Directive 435, F (6)(c) Conduct Unbecoming a Public Employee was sustained.

2018-091 – Complaint received from the Bureau of Human Resource Management regarding allegations that a manager was acting in an unprofessional manner. Based on the OIG's investigation of the complaint, violation of DEP Directive 435 F (6)(a), Conduct Unbecoming a Public Employee was sustained.

2018-095 – Complaint received from the Bureau of Human Resource Management regarding allegations of an employee making inappropriate/offensive comments to a coworker. During the investigation, the coworker contacted the OIG to request that a formal investigation not be conducted, but instead for the employee who made the inappropriate/offensive remarks to be counseled and to be instructed to cease the offensive behavior. Management agreed to counsel the employee about the inappropriate conduct and notified the OIG when this had been done. In view of the outcome of this investigation and the coworker's request to dismiss the investigation on her own volition, no further action was warranted by the OIG and the matter was closed as withdrawn.

2018-098 – Complaint received from staff regarding allegations of conduct unbecoming by another employee. Based on interviews conducted and evidence gathered during the investigation, violation of DEP 435, F (6)(a) Conduct Unbecoming a Public Employee and DEP 435, F (6)(c) Conduct Unbecoming a Public Employee were both sustained.

2018-100 – Complaint received from the Bureau of Human Resource Management regarding allegations of a supervisor causing a hostile work environment. During the investigation, management confirmed the supervisor had already been counseled about their actions. Therefore, no further action was needed by the OIG and the matter was closed as complete.

2018-104 – Complaint received from the Division of Administrative Services regarding allegations of misuse of State property. Based on the OIG's investigation into the allegation, violation of DEP Directive 435, F (5) Violation of Law or Department Rules was not sustained, and violation of DEP Directive 435, F (6)(c) Conduct Unbecoming a Public Employee was

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sustained for one employee. For another employee, violation of DEP Directive 290, D (6)(c) Internal Investigations Standards and Procedures was sustained based on ancillary investigative concerns.

2019-003 – Complaint received from the Bureau of Human Resource Management regarding allegations of conduct unbecoming by a manager. Based on the OIG’s investigation into the allegations, violation of DEP Directive 435, F (6)(a) Conduct Unbecoming a Public Employee and DEP Directive 421 Violence-Free Workplace Policy were both sustained.

2019-008 – Complaint received from the Bureau of Human Resource Management regarding allegations of an employee causing a hostile work environment. Based on interviews conducted and evidence gathered during the investigation, violation of DEP Directive 436 Discrimination and Harassment was unfounded, and violation of DEP Directive 435, F (6)(a) Conduct Unbecoming a Public Employee was closed as complete. Another violation of DEP Directive 435, F (6)(a) Conduct Unbecoming a Public Employee was not sustained, and violation of DEP Directive 435, F (4) Insubordination was sustained. Based on ancillary investigative concerns, violation of DEP Directive 390 Information Technology Security Policies and Standards, (5)(4)(2) was sustained.

2019-009 – Complaint received from management regarding allegations of racial comments by an employee. Based on the OIG’s investigation of this allegation, violation of DEP Directive 436 Discrimination and Harassment was unfounded and violation of DEP Directive 435, F (6)(a) Conduct Unbecoming a Public Employee was sustained.

2019-011 – Complaint received from management regarding allegations of conduct unbecoming by an employee. Based on interviews conducted during this investigation, violations of DEP Directive 435, F (6)(c) Conduct Unbecoming a Public Employee and DEP Directive 390, 2.4.9 (e) Internet Communications were both sustained.

2019-012 – Complaint received from the Bureau of Human Resource Management regarding allegations of an employee making inappropriate racial remarks in the presence of another employee. Prior to conducting interviews and taking sworn statements related to the allegations, the OIG was informed that management had spoken to and counseled the subject about the

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allegation. Therefore, no further administrative action could be taken by the OIG and the matter was closed as complete.

2019-017 – Complaint received from OIG Internal Audit regarding concerns with inconsistencies in invoice due dates, late fee assessments, and collection processes that were noted during a review they were conducting. Based on interviews conducted and evidence gathered during the investigation, violation of DEP Directive 435, F (2) Negligence, DEP Directive 435, F (5) Violation of Law or Department Rules, and DEP Directive 290, D (5)(c) Internal Investigations Standards and Procedures were all sustained.

2019-019 – Complaint received from the Bureau of Human Resource Management regarding allegations of sexual harassment and discriminatory and racist remarks by an employee. The employee resigned their position subsequent to the interview. Nevertheless, based on the substantive evidence obtained during this investigation and the subject's admission of guilt, had they remained an employee, the violation of DEP Directive 400 Sexual Harassment would have been sustained. Consequently, due to the subject's resignation, no further administrative action could be undertaken, and the matter was closed as complete.

2019-028 – Complaint received from management regarding allegations of misuse of State resources by employees. Based on interviews conducted and evidence gathered during the investigation, violations of DEP Directive 435, F (5) Violation of Law or Department Rules and DEP Directive 435, F (6)(c) Conduct Unbecoming a Public Employee were both sustained for three employees involved.

2019-031 – Complaint received from the Bureau of Human Resource Management regarding allegations that an employee had exhibited workplace violence and conduct unbecoming a public employee. The Department issued the subject a Notice of Intent to Terminate and the subject requested and was granted a predetermination conference. None of the information presented by the subject caused the Department to alter its recommendation for corrective action. Therefore, after careful consideration, the Department dismissed the subject from their position. Due to the subject no longer being an employee of the Department, nothing further was warranted by the OIG and the investigation was closed as complete.

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2019-032 – Complaint received from Florida Fish and Wildlife Conservation Commission Inspector General regarding allegations of a Department employee exhibiting bizarre/threatening behavior. The subject resigned their position during this investigation. Nonetheless, based upon the substantive evidence gathered during this investigation and the subject’s confession of guilt, had they remained an employee, violation of DEP Directive 435, F (6) Conduct Unbecoming a Public Employee would have been sustained. Consequently, due to the subject’s resignation, no administrative action could be undertaken, and the matter was closed as complete.

2019-035 – Complaint received from OIG Internal Audit regarding allegations of misuse of State resources by an employee. Based on interviews conducted and evidence gathered during this investigation, violations of DEP Directive 435, F (5) Violation of Law or Department Rules and DEP Directive 435, F (6)(c) Conduct Unbecoming a Public Employee were both sustained.

2019-039 – Complaint received from management regarding allegations of sexual harassment by an employee. Based on interviews conducted and information gathered during this investigation, violation of DEP Directive 400 Sexual Harassment and DEP Directive 435, F (6)(a) Conduct Unbecoming a Public Employee were both sustained.

2019-040 – Complaint received from the Bureau of Human Resource Management regarding allegations of misconduct by an employee. Based on interviews conducted and information gathered during the investigation, violation of DEP Directive 436, B Discrimination and Harassment was unfounded and violation of DEP Directive 435, F (6)(b) Conduct Unbecoming a Public Employee was sustained.

2019-041 – Complaint received from the Bureau of Human Resource Management regarding allegations of conduct unbecoming and harassment by an employee. Based on the OIG’s investigation into these allegations, violation of DEP Directive 436, B Discrimination and Harassment was unfounded and violation of DEP Directive 435, F (6)(a) Conduct Unbecoming a Public Employee was sustained.

2019-042 – Complaint received from management regarding allegations of conduct unbecoming by an employee. Based on interviews conducted during this investigation, violations of DEP Directive 435, F (6)(b) Conduct Unbecoming a Public Employee and DEP Directive 420 (3)(a) Drug-Free Workplace and Drug Testing were both not sustained.

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2019-044 – Complaint received from the Bureau of Human Resource Management regarding allegations of threatening remarks by an employee. During this investigation, the subject resigned their position. Nonetheless, based upon the substantive information obtained during this investigation and the subject’s admission of guilt, had they remained an employee, a violation of DEP Directive 421 Violence-Free Workplace Policy would have been sustained. Consequently, due to the subject’s resignation, no further administrative action could be undertaken, and the matter was closed.

2019-046 – Complaint received from management regarding allegations of an inappropriate statement by an employee. Based on interviews conducted during this investigation, violation of DEP Directive 435 F (6)(a) Conduct Unbecoming a Public Employee was sustained.

RECOMMENDED CORRECTIVE ACTIONS

Internal Investigations may make recommendations for the purpose of process improvement or corrective action. These recommendations are provided to Division management and are tracked to completion. There were no Program recommendations provided in investigative reports during FY 2018-2019.

CONCLUSIONS OF FACT DEFINITIONS

- ❖ Exonerated - Alleged actions occurred but were lawful and proper.
- ❖ Not Sustained - There is insufficient evidence to prove or disprove that a violation occurred.
- ❖ Sustained - There is sufficient evidence to justify a reasonable conclusion that the allegation is true.
- ❖ Unfounded - The allegation is proved to be false, or there is no credible evidence to support it.
- ❖ Policy Matter - The alleged actions occurred but were not addressed by Departmental policy.

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- ❖ Non-Jurisdictional - Not within the jurisdiction of the Department of Environmental Protection.
- ❖ Withdrawn - The cancellation of an investigation, after agreement between management and the Office of Inspector General that the original complaint was filed, but no longer warrants review. (Complainant requests withdrawal or is non-responsive to investigative efforts).
- ❖ Completed - Closure for background checks, public records requests, preliminary inquiries, investigative reviews, and miscellaneous complaints that do not warrant an investigation.



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