Florida Department of
Environmental Protection

August 27, 2008

Mr. Terry Shoffstall, Staff Director
Joint Legislative Auditing Committee
Room 876
Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1400

Dear Mr. Shoffstall:

Enclosed is the Department’s Audit Findings Tracking Report for the period ending July 2008. This report includes the status of the recommendations made in Auditor General Report 2008-128 – Department of Environmental Protection, Management of State Financial Assistance and is provided to meet the six-month reporting requirement of Florida Statutes Section 20.055(5)(h). If you have questions in this regard, please call Joe Aita, Director of Auditing, at 245-3151.

Sincerely,

Pinky G. Hall
Pinky G. Hall, CIG
Inspector General

Enclosure

PGH/ksr

cc: Joseph Aita, Director of Auditing
Rufus Noble, Director of Division of Administrative Services
Audit Findings Tracking Report

Report: IA-10-23-2008-115

July 2008
<table>
<thead>
<tr>
<th>CONTENTS</th>
<th>PAGE</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Section 1 – Open Findings</strong></td>
<td>1</td>
</tr>
<tr>
<td>Open Findings Table of Contents</td>
<td>2</td>
</tr>
<tr>
<td><strong>Section 2 – Closed Findings</strong></td>
<td>11</td>
</tr>
<tr>
<td>Closed Findings Table of Contents</td>
<td>12</td>
</tr>
<tr>
<td><strong>Section 3 – Appendix</strong></td>
<td>44</td>
</tr>
</tbody>
</table>
OFFICE OF INSPECTOR GENERAL
Audit Findings Tracking Report
July 2008

SECTION 1
OPEN FINDINGS
<table>
<thead>
<tr>
<th>Project Number</th>
<th>Project Name</th>
<th>Division</th>
<th>Page Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>IA-02-07-2008-65</td>
<td>Compliance Audit of Island Joe's, Inc. at Anastasia State Park Division of Recreation and Parks</td>
<td>Recreation and Parks</td>
<td>7-8</td>
</tr>
<tr>
<td>IA-02-14-2006-09</td>
<td>Audit of Miner Safety Training Grant, Bureau of Mine Reclamation</td>
<td>Water Resource Management</td>
<td>9-11</td>
</tr>
<tr>
<td>IA-3-3-2007-43</td>
<td>Review of Conservation Easement Acquired by the Department through the Division of State Lands</td>
<td>State Lands</td>
<td>12-14</td>
</tr>
</tbody>
</table>
FINDING NUMBER 1:
Island Joe’s is not fully complying with the minimum accounting requirements listed in the contract.

RECOMMENDATION:
1. Office of Inspector General (OIG) recommends that Island Joe’s provide a reconciliation of bank deposits with reported sales to the division.

2. OIG recommends that Island Joe’s make more frequent bank deposits in order to meet the deposit requirement established in the contract.

3. OIG recommends that Island Joe’s account for all pre-numbered receipts on a routine basis and document an explanation of any missing numbers.

DIVISION:
Recreation and Parks

CURRENT STATUS:
1. Island Joe’s has implemented a daily sales report worksheet that they reconcile daily with their bank deposits.

2. Island Joe’s is making daily deposits most of the time. There are times when Island Joe’s staff cannot make it to the bank that night; however they take it the next morning. They are following the rules; if the deposit is over $1000.00 they take it that night, if it is under $1000.00 they take it the next morning. Island Joe’s treasurer, advised the Park Manager that because their bank is not open on Saturday, even when they do a night drop, the deposit is not registered with the bank until Monday. This process makes it appear as if Island Joe’s held the deposit all weekend when the company did not.

3. Pre-numbered receipts are no longer used. All transactions are processed through the store cash register.

4. Documentation requested to verify current status has not been received.

AUDITOR’S CONCLUSION:
This finding will remain open.
FINDING NUMBER 3:
The Division has not formally approved the subcontract with Anastasia Watersports.

RECOMMENDATION:
We recommend that, if appropriate, the division formally approve the subcontract with Anastasia Watersports.

DIVISION:
Recreation and Parks

CURRENT STATUS:
Island Joe’s has submitted a request to the Division of Recreation and Parks (Division) to subcontract with Anastasia Watersports. The Division is currently reviewing the request. If approved, the Division will develop an Amendment to the Visitor Service Provider (VSP) Agreement #R-0395 providing Island Joe’s the authority to move forward with the sub-contract.

AUDITOR’S CONCLUSION:
This finding will remain open.
FINDING NUMBER 1:
Inaccurate reporting and overdue reports impair compliance with the grant.

The miner safety training grants require semiannual reporting (December and April) of the prior six months of training. Based on the review of training session documentation, Office of Inspector General found that fewer miners were trained than were reported:

<table>
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<th>Year</th>
<th>Goal</th>
<th>Reported</th>
<th>Per Audit</th>
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<td>2003</td>
<td>700</td>
<td>571</td>
<td>299</td>
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<td>2004</td>
<td>700</td>
<td>5,284</td>
<td>413</td>
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<tr>
<td>2005</td>
<td>700</td>
<td>-</td>
<td>248</td>
</tr>
</tbody>
</table>

Estimations of the number of miners receiving mailed material or watching training videos were included in the reported totals. However, this practice is contrary to Mine Safety and Health Administration (MSHA) policy and the organization has requested the numbers of miners and contractors who reviewed videos be subtracted from the total reported. MSHA does not consider video viewing as training under the program.

Both the December 2004 and April 2005 reports were overdue as of September 15, 2005. During this review, Office of Inspector General understood that the December 2005 report may be difficult to complete as records were not readily available. Program administrative staff appeared to be addressing filing work by the conclusion of field work.

RECOMMENDATION:
OIG recommends the Bureau of Mine Reclamation:
1. Update and expand the Miner Safety Training Program’s policy and procedures manual so that new staff may quickly acclimate to standardized documentation for filing and data reporting.
2. Develop a written training plan approved in advance with projected costs monitored by grant manager’s supervisor to assure the program is achieving goals, meeting reporting deadlines, and addressing other requirements.
3. Hold the grant manager accountable for documenting the reliability of the numbers produced by the administrative staff and timely submission of reports. Review and approval of the reported data should be documented by bureau management.
4. Compile and review training feedback provided in the evaluations.
DIVISION:
Water Resource Management

CURRENT STATUS:

2. The current training plan for the MIN08 Grant Period has been completed. This planning document will be used to track travel related expenses for requested direct safety training, training related state conferences and projects, and professional development for mine safety staff. The training plan is updated to include additional training requests as they occur throughout the year, and compares the grant training budget with actual expenses as reconciled with FLAIR.

3. The 4th Quarter (July-September) FY60/07 Financial Report was generated by the Bureau of Finance and Accounting. The End-Year Accomplishment Report is due to MSHA within 90 days after the end of the grant period. The report was complied and completed before the end of December.

4. A spreadsheet was developed for compiling the results of the evaluations. Evaluations are added to the spreadsheet for several months.

AUDITOR’S CONCLUSION:
This finding will remain open. The Division continues to make progress and has fully implemented parts 2, 3 and 4 of the recommendation.
FINDING NUMBER 2:
Exceeding the travel budget and instances of non-compliance with DEP travel policy were noted.

RECOMMENDATION:
OIG recommends the Bureau:
1. Develop a written travel plan approved in advance with projected costs to be monitored by the grant manager’s supervisor to ensure that the program is within budget, that the most economical travel mode is used, and directly satisfies the terms of the grant.
2. Look for ways to improve economic savings.
3. Closely adhere to the Department’s travel policy.

DIVISION:
Water Resource Management

CURRENT STATUS:
Travel authorizations are being reviewed to make sure they adhere to the current Department travel policy. In addition, the Division of Water Resource Management’s travel cost comparison spreadsheet will be used as a tool to better compare and document the selected travel mode.

AUDITOR’S CONCLUSION:
This finding will remain open.
FINDING NUMBER 2:
Monitoring conservation easement acquired through the permitting process.
As noted above, conservation easements that are acquired through the permitting process and held by the Regulatory Districts are not tracked or monitored as part of the processes established by the Office of Environmental Services (OES). Adequate monitoring is essential if the full benefits of environmental easements are to be realized. Over time, without proper, timely, and consistent monitoring, easements may be difficult to defend legally, and violations may become difficult to remedy. Division staff have been working internally and with Division of Water Resource Management, Regulatory Districts, and Office of the General Counsel to address the issue of regulatory permit related conservation easement tracking.

RECOMMENDATION:
We recommend this process continue. As a long-term endeavor, the Division should consider establishing an internal lead for this effort such as the Bureau of Public Land Administration, Title and Land Records Section, or OES. The Division should pursue a concerted effort with the Division of Water resource Management and the regulatory Districts to develop a data system to capture pertinent easement data using District staff assistance including progress time lines. Once the number of easements is established and identified geographically, the Division should work with the Districts to determine the level of monitoring necessary and possible, given available resources.

We recommend the Division follow-up with appropriate legal parties to resolve this issue and take appropriate action to protect state interest in the property as needed. We further recommend that this case be used as an example to incorporate a thorough review of land ownership subsequent to closing or as part of the on-going conservation easement monitoring process.

DIVISION:
State Lands

CURRENT STATUS:
The Division only has control/authority over easements entered into as a result of the Florida Forever Program and its predecessors, yet it volunteered to coordinate an initial discussion with all interested parties “to explain the Division’s methodology for conservation easement development and monitoring, talk about the complicated issues involved in the creation of an integrated tracking and monitoring system and participate in brainstorming solutions.” The Division anticipates conducting this workshop/meeting by the end of 2008. Paragraph two in the recommendation above refers to the Kurgis conservation easement in the Pineland Site Complex.
AUDITORS RECOMMENDATION:
This finding will remain open.
FINDING NUMBER 4:  
Legal title clarification  
In our sample, we noted in the Pineland Site Complex acquisition where a legal loophole exists regarding title to the land at the time the easement was purchased. At the time of the conservation easement purchase, the grantor no longer owned the property. When the Division became aware of the prior sale, the Division attorney instructed the prior owner’s attorney to prepare a joinder for Division approval by which the new owners join in and agree to the terms of the easement. This joinder was ordered to be recorded in the public records and returned to the Division.

RECOMMENDATION:  
We recommend the Division follow-up with appropriate legal parties to resolve this issue and take the necessary action to protect state interest in the property as needed. We further recommend that this case be used as an example to incorporate a thorough review of land ownership subsequent to closing or as part of the on-going conservation easement monitoring process.

DIVISION:  
State Lands

CURRENT STATUS:  
Even though the Department’s Office of General Counsel has noted that the state’s interest in this property is adequately protected, DSL sent a letter to the current landowner requesting execution of a Joinder and Consent to clarify the ambiguity. The landowner has not responded to date, but DSL will continue to follow up on a response.

AUDITORS RECOMMENDATION:  
This finding will remain open.
SECTION 2
CLOSED FINDINGS
<table>
<thead>
<tr>
<th>Project Number</th>
<th>Project Name</th>
<th>Division</th>
<th>Page Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Auditor General Report</td>
<td>Auditor General Report</td>
<td>Administrative Services</td>
<td>13-16</td>
</tr>
<tr>
<td>2008-128</td>
<td>Department of Environmental Protection Management of State Financial Assistance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>IA-2-8-2008-25</td>
<td>Audit Contracting in Clean Vessel Act/ Clean Marina Program</td>
<td>Law Enforcement</td>
<td>17-20</td>
</tr>
<tr>
<td>IA-17-8-2008-100</td>
<td>Law Enforcement Employment and Disposition of Motor Vehicle</td>
<td>Law Enforcement</td>
<td>21-23</td>
</tr>
<tr>
<td>IA-02-07-2008-65</td>
<td>Compliance Audit of Island Joe’s, Inc. at Anastasia State Park</td>
<td>Recreation and Parks</td>
<td>23</td>
</tr>
<tr>
<td></td>
<td>Division of Recreation and Parks</td>
<td></td>
<td></td>
</tr>
<tr>
<td>IA-2-7-2007-57</td>
<td>Fort Mose Historical Society Citizen Support Organization Compliance Audit</td>
<td>Recreation and Parks</td>
<td>24-29</td>
</tr>
<tr>
<td></td>
<td>For the period July 1, 2005 through March 31, 2007</td>
<td></td>
<td></td>
</tr>
<tr>
<td>IA-02-12-2007-78</td>
<td>Contract GC626 Escambia County Health Department Petroleum Cleanup Program</td>
<td>Waste Management</td>
<td>30</td>
</tr>
<tr>
<td></td>
<td>for the Period July 1, 2002 through June 30, 2007</td>
<td></td>
<td></td>
</tr>
<tr>
<td>IA-02-12-2008-19</td>
<td>Contract GC632 Pinellas County Site Cleanup Services Program for the Period</td>
<td>Waste Management</td>
<td>31-33</td>
</tr>
<tr>
<td></td>
<td>July 1, 2003 through June 30, 2007</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2005-203</td>
<td>Department of Environmental Protection - Acquisition, Disposition and Exchange</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>of State Land - Operational Audit</td>
<td></td>
<td></td>
</tr>
<tr>
<td>IA-3-3-2007-43</td>
<td>Review of Conservation Easements Acquired by the Department through the</td>
<td>State Lands</td>
<td>38-39</td>
</tr>
<tr>
<td></td>
<td>Division of State Lands</td>
<td></td>
<td></td>
</tr>
<tr>
<td>IA-03-03-2008-24</td>
<td>Review of Environmental Site Assessment Contracting</td>
<td>State Lands</td>
<td>40-43</td>
</tr>
</tbody>
</table>
FINDING NUMBER 1:
Compliance Supplements had not been established for programs representing a significant percentage of State financial assistance disbursed during the 2005-06 and 2006-07 fiscal years.

RECOMMENDATION:
Department management should document its determination of whether Compliance Supplements are necessary for State Financial Assistance projects (SFA), and where needed, prepare Compliance Supplements. Additionally, Department management should ensure that CSFA numbers are established for all SFA projects and that all SFA project transactions are properly identified in the Department’s accounting records.

DIVISION:
Administrative Services/Inspector General

CURRENT STATUS:
The Office of Inspector General developed a Compliance Supplement training program for the key contacts established for each of the Department’s CSFAs as the intended audience. This training was delivered on June 19th and 25th to members of our target audience. As part of the training, participants began drafting compliance supplements for their projects. Several compliance supplements will be added to the website as part of the Department’s annual certification process to the Department of Financial Services. In addition, the Office of Inspector General will advise program managers as to how to proceed in those limited situations where compliance supplement information would not be necessary for a given CSFA.

The Department’s Office of Inspector General will continue to work with programs on an individual basis in the upcoming months to ensure that each program area completes the initial training to meet the Department of Financial Services and will provide training on an annual basis to ensure that each program is aware of and completes the compliance supplement forms as required by the Department of Financial Services.

The Office of Inspector General will continue to participate in the Florida Single Audit Act training program offered to Department grant managers on a quarterly basis. Compliance supplements will be a topic covered under this training program.

The Department has long standing established procedures for implementation of the Florida Single Audit Act, including procedures to ensure that CSFA numbers are established for all State Financial Assistance (SFA) projects and that all SFA project transactions are properly identified in the Department’s accounting records. We are currently reviewing the General Appropriations Act for FY08-09 to identify new projects to be evaluated for development of a CSFA and compliance supplement.
AUDITOR'S CONCLUSION:
This finding is closed.
FINDING NUMBER 2:
The Department paid to recipients $138,734 for services provided and personnel expenses incurred prior to the time allowed for in the applicable grant agreements.

RECOMMENDATION:
Department management should ensure that grant managers and other applicable staff receive periodic grants management training.

DIVISION:
Administrative Services

CURRENT STATUS:
The Department revised its Contract and Grant Manager Training Program and has offered this course several times (February 19th, April 28th-29th, and May 20th-21st). Seventy-nine employees have completed this training. Additional classes will be offered on a quarterly basis. Following the first offering of this class, a decision was made to extend the class from 8 to 12 hours to allow for additional topics and questions/answers. Division representatives from Finance and Accounting, General Services, and Budget actively participate, as presenters and attendees, in this training program.

The training program continues to stress the importance of ensuring that the documentation supporting an invoice coincides with the service period covered by the invoice and authorized by the grant agreement.

AUDITOR’S CONCLUSION:
This finding is closed.
DEPARTMENT OF ENVIRONMENTAL PROTECTION
OFFICE OF INSPECTOR GENERAL
AUDIT FINDINGS TRACKING REPORT
Department of Environmental Protection Management of State Financial Assistance
2008-128

FINDING NUMBER 3:
A Department report used as the basis for reminding non-State entities of their responsibilities to provide audit reports did not include 8 entities from which audit reports were due. Audit reports were not submitted to the Department by 11 recipients, including the 8 which did not receive reminder letters.

RECOMMENDATION:
Department management should ensure that the report used to identify State Financial Fund (SFA) recipients includes all SFA.

DIVISION:
Administrative Services

CURRENT STATUS:

The Department has developed a standard report to be used for requesting the “Certification of Applicability to Single Audit Act Reporting” from recipients. The new report incorporates the search criteria established by the Auditor General’s Office for this audit. A report was pulled for SFY06-07 and letters have been sent out to recipients (cities, town, villages, and counties) that received financial assistance from the Department but had not submitted single audits.

Additionally, a procedures document has been developed regarding this process and will be effective for Audit recipients with fiscal years after September 30, 2009.

AUDITOR'S CONCLUSION:
This finding is closed.
FINDING NUMBER 1:
A significant portion of sampled grant reports were submitted late.

RECOMMENDATION:
We recommend that additional attention be directed to submitting required grant reports on time. Logs tracking grant report due dates and submissions should be updated promptly and monitored by appropriate staff on a regular basis. Any reports that will be submitted late should be cleared with appropriate grantor staff in advance. Documentation of correspondence from the grantor approving the extension should be maintained with grant files. Positions have recently been added to Clean Marina Program (CMP) to increase program oversight and maintenance. This should help alleviate some of the issues experienced in the program over the past several years.

DIVISION:
Law Enforcement

CURRENT STATUS:
Since the majority of the administrative and fiscal responsibilities in this program are performed by OPS personnel, staff turnover will continue to be problematic. However, a senior OPS staff member has been assigned to monitor grant reporting due dates. Tracking logs have been established and documentation approving any extension requests will be requested for the appropriate file. The two files that did not have documentation at the time of the audit have now been properly updated.

AUDITORS CONCLUSION:
This finding is closed.
FINDING NUMBER 2:
Grant expenditure tracking databases do not consistently agree with FLAIR.

RECOMMENDATION:
We recommend that the Clean Marina Program (CMP) reconcile grant expenditure tracking spreadsheets with FLAIR monthly or at some other reasonable interval. CMP should contact Finance & Accounting to determine if detail for district payroll transactions related to the grant can be obtained. If not, total expenditures in the database should be reconciled back to FLAIR excluding payroll transactions. The adequacy of positions assigned to the section should be evaluated in order to assure resources are available to complete this function.

DIVISION:
Law Enforcement

CURRENT STATUS:
A reconciliation process has been established and is performed on a monthly basis. The monthly invoice to the federal grantor agency prepared by Finance and Accounting is included in the file and supported by FLAIR transaction detail printouts. All backup documents in support of the expenditures (i.e. travel vouchers, p-card receipts, purchase orders and invoices) are attached. Payroll totals are now extracted from FLAIR on a monthly basis and included on the respective grant tracking spreadsheets. Any discrepancies are explained on the reconciliation form.

AUDITORS CONCLUSION:
This finding is closed.
FINDING NUMBER 3:
Sufficient grant expenditure documentation is not always present to support transactions.

RECOMMENDATION:
We recommend that staff reconcile grant expenditure tracking spreadsheets to backup in the corresponding grant folders monthly or at some other reasonable interval. Also, some form of backup for payroll transactions should be maintained in grant folders if plausible. These may include reports from People First or backup obtained from the F&A Payroll Section. Backup for transactions other than payroll should consist of at least a receipt for purchasing card transactions. An invoice with appropriate approving signatures accompanied by the corresponding direct order from My Florida Marketplace or contract document should be present for all other disbursements. Once again, it may be necessary to evaluate current staffing levels to determine if a current position assigned to the section would be capable of taking on this responsibility.

DIVISION:
Law Enforcement

CURRENT STATUS:
Although staffing levels remain a concern, some task restructuring has been performed to maximize efficiency. The staff member responsible for all grant related purchasing, is now providing a printed copy of the electronic purchase transaction which documents expenditure approval for use in the reconciliation process as discussed under the status of Finding #2. Staff in Finance and Accounting strongly recommend against maintaining detailed payroll documents with personal information such as social security numbers and pay rates in the individual grant files. However, as described in the status of Finding #2, the monthly payroll totals are extracted from FLAIR and included in the grant reports.

AUDITORS CONCLUSION:
This finding is closed.
FINDING NUMBER 4:
The database for tracking pump-out reports from grantees does not always agree with the reports maintained in contract folders and grantee project status reports are not always present.

RECOMMENDATION:
We recommend that the Clean Marina Program (CMP) compare quarterly report records in each grant folder with those recorded in the database. Any database discrepancies that can be updated in the database should be corrected. Any grant folder discrepancies that can be updated or notated in grant folders should be corrected as well. After comparing grant files to database records, grantees should be contacted to obtain missing reports and to update contact information. Some form of reconciliation should be performed at reasonable intervals to verify that database records are accurate. Progress should continue toward creating and implementing the new database with emphasis on creating reporting that will allow users to identify quarterly reports that have not been submitted for the life of the contract.

DIVISION:
Law Enforcement

CURRENT STATUS:
Considerable progress has been made on this issue. Written procedures and checklists have been developed. The new database that is under development will have a module for pump-out reporting. This database will be completed next fiscal year. In the interim, staff is continuing to record this information in the existing database. The program manager will contact Law Enforcement IT support to add more capacity to the pump-out reporting data fields as it will currently only accept data through 2008.

After further investigation into discrepancies noted by the auditors, we determined that some of the errors may have occurred because marinas with multiple grants were combining the total gallons reported on their quarterly reports instead of identifying the gallons unique to each installation. Corrections are being made in the database and in the files as each grant is examined and evaluated.

The program is again experiencing turnover with the OPS temporary support staff that is assigned this function however, the new procedures and checklists will help ensure accuracy.

AUDITORS CONCLUSION:
This finding is closed.
FINDING NUMBER 1:
Employment decisions were not always adequately documented in personnel files, and where required, employment and separation documents were not always signed, notarized, or timely processed.

RECOMMENDATION:
The Auditor General recommended that the Department ensure law enforcement officer files contain appropriate documentation of appointment decisions and reviews and approvals of variances, as appropriate, when minimum Department qualifications are not met. The Department should also ensure that Commission employment forms are properly completed and that required information is timely input into the Automated Training Management System (ATMS).

DIVISION:
Law Enforcement

CURRENT STATUS:
The Division of Law Enforcement has corrected the documentation deficiencies noted by the Auditor General and is more closely monitoring the workload of staff responsible for entries into the Automated Training Management System (ATMS) to ensure that the input is timely. Any variances granted during the assessment process are now documented in writing.

AUDITORS CONCLUSION:
This finding is closed.
FINDING NUMBER 2:
Department did not always provide the required timely notification of excess motor vehicles to the Department of Management Services.

RECOMMENDATION:
The Auditor General recommended that Department management monitor compliance with established procedures relating to the identification and reporting of excess motor vehicles.

DIVISION:
Law Enforcement

CURRENT STATUS:
The next replacement cycle subsequent to the release of the Auditor General’s Report has not yet transpired. However, the Division of Law Enforcement has already shared its list of potential trade vehicles with other divisions in the agency who may be in need of decent, operating vehicles in advance of the receipt of its replacement acquisitions. When the Division’s replacement vehicles have been received and are outfitted with the requisite law enforcement equipment, the trade vehicles will be decommissioned (i.e. stripped of markings and equipment) and made ready to either transfer to another division or surrendered for surplus. The Division of Law Enforcement will submit a “Request for Disposal of Mobile Equipment” form to the Bureau of General Services at that time in accordance with the agency’s guidelines.

AUDITORS CONCLUSION:
This finding is closed.
FINDING NUMBER 2:
Island Joe’s has not provided the required annual profit and loss statement.

RECOMMENDATION:
We recommend that Island Joe’s, Inc. provide profit and loss statements for accounting years 2005, 2006, and 2007. And in the future provide the statements as required in the contract.

DIVISION:
Recreation and Parks

CURRENT STATUS:
The 2007 Profit and Loss Statement was received as of June 30, 2008. Island Joe’s treasurer stated the 2006 statement was granted a deadline extension by the Division.

AUDITOR’S CONCLUSION:
This finding is closed.
FINDING NUMBER 1:
The Citizen Support Organization (CSO) is exposed to unnecessary risk by not maintaining written policies for cash control. The CSO operates without a cash collection policy and with few internal controls. According to the CSO President, only the Treasurer and Vice President are verbally authorized to handle cash. The Vice President and the Treasurer are authorized to sign checks as well.

RECOMMENDATION:
Improve cash control policies including separation of duties for members involved with cash verification, deposit preparation and bank statement reconciliation.

DIVISION:
Recreation and Parks

CURRENT STATUS:
The CSO has established adequate cash control policies to improve cash handling and record keeping. Written Policies for Cash Control are as follows:
- A board-approved financial policy document was presented to the park manager, it was reviewed and recommended changes were submitted to the CSO.
- The board approved the amended financial policy document during an official board meeting.

AUDITOR'S CONCLUSION:
This finding is closed.
FINDING NUMBER 2:
The Citizen Support Organization (CSO) has not obtained the appropriate licenses and permits necessary to sell goods and services as outlined in the agreement. According to Chapter 212, Florida Statutes, the CSO is required to obtain a Florida sales tax number and remit sales tax on a monthly basis to the Department of Revenue. The approximate wholesale cost of goods sold was $2,628, based on the limited records available for review.

RECOMMENDATION:
Register with the Florida Department of Revenue and obtain a Florida sales tax number for collecting tax on goods and services sold.

DIVISION:
Recreation and Parks

CURRENT STATUS:
Florida Sales Tax Collection and Remittance:
- The CSO successfully registered with the Florida Department of Revenue and obtained a Florida sales tax number by the established deadline.
- The CSO successfully provided evidence to the park manager that they had prepared the appropriate sales and use tax return and paid it by the established deadline.

AUDITOR'S CONCLUSION:
This finding is closed.
FINDING NUMBER 3:
The reporting requirements to the department, as outlined in the agreement, were not achieved. The Citizen Support Organization (CSO) did not submit the 2006 annual report, annual program plan and annual financial statements by the due date of December 31st.

RECOMMENDATION:
Submit required annual administrative reports to the Division by the due date of December 31st.

DIVISION:
Recreation and Parks

CURRENT STATUS:
Department Reporting Requirements:
- The CSO successfully submitted their past due 2007 annual report, annual program plan and annual financial statements.

AUDITOR'S CONCLUSION:
This finding is closed.
FINDING NUMBER 4:
The CSO is not in compliance with IRS 501(c) (3) publication 4221-PC, regarding documentation of grant income. The CSO obtained a grant in 2006 from the St. Johns County Tourism Development Council for $11,704. The Citizen Support Organization (CSO) was unable to produce required documentation for the grant including approval, deliverables and agreements. CSO grant funds were apparently used for the purchase and resale of unauthorized goods including beer and t-shirts.

RECOMMENDATION:
Obtain agency approval for grants and maintain documentation including agreements and deliverables. Grant funds must be used only as authorized in the terms of the grant agreement.

DIVISION:
Recreation and Parks

CURRENT STATUS:
Grant Income Documentation:

- A grant training workshop was conducted by the park program development specialist at a CSO board meeting on April 1, 2008. The workshop addressed financial safeguards required to obtain grants as well as the grant approval process.
- During the audit timeframe (July 1, 2005 through March 31, 2007) the CSO did not receive agency approval for the grants that they applied for on behalf of the park. The CSO has agreed to wait a year in order to get their finances in order and implement additional safeguards before applying for another grant.
- The CSO has not entered into any new grant agreements between a grant funding agency and the Division of Recreation and Parks.

AUDITOR'S CONCLUSION:
This finding is closed.
FINDING NUMBER 5:
The Citizen Support Organization (CSO) has not based revenue reporting on source documents and books of original entry. We compared fiscal year 2005/06 bank deposits to the gross revenue and found a difference of 16.4%. Based on the supplied documentation, we were unable to determine the cause of the discrepancy. In addition, we had planned to compare the general ledger to the bank statements. The President stated that the CSO does not maintain a general ledger. We were unable to reconcile stated revenue with any source documents. The CSO’s status as a 501(c)(3) could be jeopardized by not maintaining appropriate records to substantiate their tax return.

RECOMMENDATION:
Institute an effective policy for maintaining a general ledger and books of original entry to document financial expenditures and receipts. A log should be maintained to accurately document receipts from revenue and donations. In addition, a separate detailed log of fees collected from each event should be maintained to accurately reflect revenue.

DIVISION:
Recreation and Parks

CURRENT STATUS:
Appropriate Documentation of Financial Expenditures and Receipts:
- A board-approved financial policy document was presented to the park manager, it was reviewed and recommended changes were submitted to the CSO.
- The board approved the amended financial policy document during an official board meeting.
- A general ledger and books of original entry to document financial expenditures and receipts has been developed.
- A log was developed to accurately document receipts from revenue and donations.
- A log of fees collected from each special event was developed in order to accurately reflect revenue.

AUDITOR’S CONCLUSION:
This finding is closed.
FINDING NUMBER 6:
The Citizen Support Organization (CSO) has not established effective controls for approving, authorizing and documenting expenditures. The CSO did not provide the requested receipts, authorizations or approvals for expenditures. Based on copies of checks in the bank statements, several checks were written to CSO members for reimbursement rather than directly to the vendor. In our sample of 15 expenditures, we found five checks, totaling $1,142.17, written to CSO members. Two of these checks were written to a board member and signed by him as well. Another check, for $200.00 was written payable to cash.

RECOMMENDATION:
Establish an effective policy for maintaining authorizations, approvals and documentation for expenditures. This policy should specify that checks be written to vendors and receipts should be required and maintained for all purchases.

DIVISION:
Recreation and Parks

CURRENT STATUS:
Controls for Expenditures:
- A board-approved financial policy document was presented to the park manager, it was reviewed and recommended changes were submitted to the CSO.
- The board approved the amended financial policy document during an official board meeting.

AUDITOR’S CONCLUSION:
This finding is closed.
FINDING NUMBER 1:
The actual costs reported by the County were not always incurred in conjunction with the Contract. Several expenditures were not supported; therefore, we considered these to be questioned costs.

- testing of judgmentally selected regular expenditures showed unsupported charges totaling $5,400.35.

RECOMMENDATION:
The Office of Inspector General recommends that the Bureau direct the County to:

➢ Return the $5,400.35 in unsupported expenses.

DIVISION:
Waste Management

CURRENT STATUS:
The Task Assignment for 2009 Fiscal Year has been signed by Escambia County and received by the Bureau. The Division of Waste Management is currently working to get the 2009 Fiscal Year Task Assignment executed and expects to have this Task Assignment signed by early July 2008.

AUDITOR'S CONCLUSION:
This finding is closed.
FINDING NUMBER 1:
The accuracy of tracking dates recorded in the Storage Tank Contamination Management System (STCMS) database needs attention from management.

RECOMMENDATION:
OIG recommends that the Bureau of Petroleum Storage Systems (BPSS) direct the Pinellas County Health Department (PCHD) to emphasize to staff the importance of keeping the Storage Tank Contamination Management System (STCMS) updated and to have their supervisory staff periodically verify the dates of Deliverables over 60-days past their due date.

DIVISION:
Waste Management

CURRENT STATUS:
The BPSS has directed PCHD to emphasize to staff the importance of keeping STCMS updated and having supervisory staff provide periodically verifications. This was confirmed by a letter from PCHD dated March 28, 2008, acknowledging the discussion and stating agreement.

AUDITOR'S CONCLUSION:
This finding is closed.
FINDING NUMBER 2:
The Year End Financial Statements for Task Assignments five and six were not an accurate representation of the accounting records.

RECOMMENDATION:
OIG recommends the BPSS direct the PCHD to exercise more care in the preparation of the financial Statements submitted to the Department and to submit the revised statements directly to the Department’s contract manager.

DIVISION:
Waste Management

CURRENT STATUS:
The BPSS has directed Pinellas County Health Department (PCHD) to exercise more care in the preparation of the financial Statements submitted to the Department and to submit the revised statements directly to the Department’s contract manager. This was confirmed by a letter from PCHD dated March 28, 2008, acknowledging the discussion and stating agreement. In addition, the revised statements were used by the auditor to complete the table in Finding 2 of the Report of Audit.

AUDITOR’S CONCLUSION:
This finding is closed.
FINDING NUMBER 3:
The annual inventory of program assets has never been provided to the Department.

RECOMMENDATION:
OIG recommends that BPSS instruct the County to correct this situation and submit all future annual inventories as required by the Contract.

DIVISION:
Waste Management

CURRENT STATUS:
The BPSS has instructed Pinellas County Health Department (PCHD) to correct this situation and submit all future annual inventories as required by the Contract. In addition, an updated DEP Contract No. GC632, Attachment F, Page 1 of 1; Property Reporting form for DEP Contract No. GC632 was submitted dated March 25, 2008.

AUDITOR'S CONCLUSION:
This finding is closed.
DEPARTMENT OF ENVIRONMENTAL PROTECTION
OFFICE OF INSPECTOR GENERAL
AUDIT FINDINGS TRACKING REPORT
Department of Environmental Protection - Acquisition, Disposition and Exchange of
State Land - Operational Audit
Auditor General Report 2005-203

FINDING NUMBER 1:
Land acquisition statutes (Chapters 253 and 259, Florida Statutes) need clarification and additional requirements to improve the administration of the land acquisition programs of the Department.

RECOMMENDATION:
The Auditor General recommended that the Legislature consider these revisions as a means of clarifying and improving the acquisition of lands procedures of the Department, while maintaining control of the process and safeguarding the State’s assets.

DIVISION:
State Lands

CURRENT STATUS:
Revised Chapter 18-1, F.A.C., effective April 14, 2008. SB 542, Florida Forever.

AUDITOR'S CONCLUSION:
This finding is closed.
FINDING NUMBER 2:
In some instances, statutes pertaining to the disposition of State-owned lands need clarification and an additional requirement for appraisal reviews relative to dispositions of State-owned lands.
Revisions to Chapter 18-2, F.A.C., were approved by the Board of Trustees on February 26, 2008. The Joint Administrative Procedures Commission required re-filing; it is anticipated to become effective by June 2008.

RECOMMENDATION:
The Auditor General recommended that the Legislature consider these revisions as a means of clarifying and improving the acquisition of lands procedures of the Department, while maintaining control of the process and safeguarding the State’s assets. Revised Chapter 18-1, F.A.C., effective April 14, 2008. SB 542, Florida Forever.

DIVISION:
State Lands

CURRENT STATUS:
Revisions to Chapter 18-2, F.A.C., were approved by the Board of Trustees on February 26, 2008. The Joint Administrative Procedures Commission required re-filing; it became effective May 29, 2008.

Revised Chapter 18-1, F.A.C., effective April 14, 2008. SB 542, Florida Forever.

AUDITOR’S CONCLUSION:
This finding is closed.
FINDING NUMBER 3:
The Board of Trustees' Rules (Florida Administrative Code) pertaining to the acquisition of lands needs to be revised to include conservation lands, address appraisal reviews, and incorporate the supplemental appraisal standards by reference.

RECOMMENDATION:
The Auditor General recommended that the Board of Trustees rules be revised to include preservation, conservation, and recreation lands pursuant to Section 259.041, Florida Statutes. Also, the Department should revise Board of Trustees rules 18-1.006 and 1.007, Florida Administrative Code, to address appraisal reviews and appraiser selection procedures, respectively, and include or incorporate by reference the supplemental appraisal standards in its rules. The Department should also correct the references to non-existing statutes contained in the current rules and add current land acquisition programs to its rules, where applicable.

DIVISION:
State Lands

CURRENT STATUS:
Revised Chapters 18-1 and 18-21, F.A.C., effective April 14, 2008.

Revisions to Chapter 18-2, F.A.C., approved by Board of Trustees on February 26, 2008. The Joint Administrative Procedures Commission required re-filing; it became effective May 29, 2008.

AUDITOR'S CONCLUSION:
This finding is closed.
FINDING NUMBER 4:
The Board of Trustees' rules (Florida Administrative Code) pertaining to the disposition of State-owned lands need to be revised to address wetlands, when applicable; eliminate acreage wetlands, when applicable, eliminate acreage considerations when determining whether to competitively bid a parcel being disposed of; provide for appraisal and appraisal review requirements and for appraisal and appraisal review selection procedures for land dispositions; and include reference to the Acquisition and Restoration Council.

RECOMMENDATION:
The Auditor General recommended that the Board of Trustees rules for lands dispositions be revised to address wetlands, when applicable; eliminate acreage considerations when determining whether to competitively bid a parcel being disposed of; provide for appraisal and appraisal review requirements and for appraiser and review appraiser selection procedures for land disposition; and include reference to the Acquisition and Restoration Council.

DIVISION:
State Lands

CURRENT STATUS:
Revisions to Chapter 18-2, F.A.C., were approved by the Board of Trustees on February 26, 2008. The Joint Administrative Procedures Commission required re-filing; it became effective May 29, 2008.

AUDITOR'S CONCLUSION:
This finding is closed.
FINDING NUMBER 1:
Follow-up actions on monitoring recommendations.
The Division has a well-established process of monitoring land management and compliance on conservation easements purchased on behalf of the Board of Trustees (BOT) through Office of Environmental Services (EOS). Compliance with easement requirements is monitored with the use of initial baseline document reports and periodic on-site monitoring. EOS administers a well-organized system of periodic monitoring and documentation. However, in our sample, we noted an instance on the Pineland Site Complex property where the environmental consultant made recommendations for needed management activities but the Division did not explicitly encourage the owners to evaluate the recommended action.

RECOMMENDATION:
We recommend the Division encourage land owners in writing to study the recommendations of the contracted environmental consultants to understand actions that may be taken which would benefit the land owner’s and the state’s conservation goals.

DIVISION:
State Lands

CURRENT STATUS:
Suggestions directly related to compliance with the negotiated terms of their conservation easements will be provided to the landowners in a letter. Staff will also begin to specifically invite landowners to read the monitoring reports they are currently provided as these reports might contain comments that may be useful in maintaining their property.

AUDITORS RECOMMENDATION:
This finding is closed.
FINDING NUMBER 3:
Conservation easement acquisition decisions.
With limited available conservation funds, the purchase of less-than-fee conservation easements has been a valuable option for conservation. The contribution to Florida Forever goals can be attained for less money and can reach into the future to avoid development or other undesirable land use changes. However, easements have notable drawbacks as noted above, that leave questions about their public benefit and future outcomes.

RECOMMENDATION:
On an individual, case-by-case basis, we recommend the Division carefully consider the benefits associated with the acquisition of conservation easements. The Division should evaluate whether the land being considered for less-than-fee acquisition holds high resource value measured by Florida Forever program goals as established through the Florida Natural Areas Inventory (FNAI). The Division should also consider and document the present as well as future likelihood of development threat or possible change in land use when committing public funds.

DIVISION:
State Lands

CURRENT STATUS:
Generally, the Division’s responsibility is to implement decisions of the Acquisition and Restoration Council (ARC) and the Board of Trustees (BOT) in terms of whether to protect a project by acquiring a conservation easement of fee-simple interest; i.e., a project is usually added to the list as a conservation easement project or as a fee-simple purchase.

Both ARC and the BOT are provided FNAI information regarding the relative resource values of all the projects on the existing acquisition list as well as those new projects proposed to be added each six months. FNAI’s resource data also provides the underlying bedrock for the Division’s internal system of workplan creation. The current and future development threats are considered in the project evaluation report which is the primary source of written information provided to ARC before it makes a recommendation to the BOT on adding a new project to the acquisition list.

AUDITORS RECOMMENDATION:
This finding is closed.
FINDING NUMBER 1:
Contract deliverables do not always meet the contract scope of work

RECOMMENDATION:
The Division should issue task assignments in accordance with the contract scope of services. If Division needs vary from contract requirements, justification for the deviation should be documented. This documentation should include the stated requirement for any modified service. If the Division requires certification by a professional engineer or geologist and report compliance with Comprehensive Environmental Response Compensation and Liability Act (CERCLA), this should be stated in the modified requirements and verified by the Division staff reviewer prior to report acceptance.

DIVISION:
State Lands

CURRENT STATUS:
DSL has worked closely with procurement staff to ensure correct procedures are followed and has put into place separate guidelines for the report, one for the Baseline Documentation Report (BDR) and one for the ESA portion. The ESA is in compliance with the Comprehensive Environmental Response Compensation and Liability Act (CERCLA). Division standards do not require the BDR to be in compliance with CERCLA; it is used as a point of reference for future comparison of biological aspects of the property.

AUDITORS CONCLUSION:
This finding is closed.
FINDING NUMBER 2:
Contractor reports do not address all requirements in contract scope of services.

RECOMMENDATION:
The Division should review the requirements set forth for environmental site assessment services and Environmental Site Observations (ESOs). If the requirements, as currently outlined in contracts serve the interest of the Board of Trustees (BOT) for land acquisitions, steps should be taken to ensure that reports submitted by contractors comply with these requirements. As such, checklists included in contract scope of services should be adequately completed, addressing site property conditions listed on the checklist. They should contain the results of site interviews. Additionally, reports should be signed and sealed as required, and certifications to the Board of Trustees should be made only on appropriate reports.

The Division should also require contractors to demonstrate appropriate supervision and review of submitted reports by a professional engineer or geologist prior to acceptance.

DIVISION:
State Lands

CURRENT STATUS:
DSL hired a Division Staff Reviewer to review the submitted reports prior to acceptance and maintains on file resumes for staff members of all environmental contractors who work on DSL contracts.

The DSL BLA contract manager has notified contractors in writing to ensure the Site Interview is incorporated into the ESO product. Upon issuing new task assignments to contractors, BLA has instructed them to adhere to the Site Interview requirement within the ESO checklist. Additionally, DSL is confirming this during product review.

AUDITORS CONCLUSION:
This finding is closed.
FINDING NUMBER 3:
Contracts do not require compliance with Environmental Site Assessment professional standards associated with updated federal regulated requirements.

RECOMMENDATION:
The Division needs to review current contract requirements to determine the level of environmental assessment professional practice necessary to satisfy any liability concerns related to BOT land acquisitions.

DIVISION:
State Lands

CURRENT STATUS:
DSL now has a heightened awareness of the standards and will ensure compliance. Staff has talked with each contractor and followed up with a letter ensuring each contractor knows and abides by the American Society for Testing and Materials (ASTM) International standards when performing work for the public sector and adheres to DSL standards when working for the State of Florida. DSL has refined its contracting and task assignment processes so that decisions made and actions taken during the acquisition process continue to reflect a balance between cost-effectiveness and conservation goals.

AUDITORS CONCLUSION:
This finding is closed.
FINDING NUMBER 4:
Division methods of ordering multiple ESOs for larger land tracks is not cost-effective.

RECOMMENDATION:
As noted in the previous recommendation, the Division should consider providing contract and review staff with training to improve decisions regarding cost-effective land acquisition service needs.

Services that meet federal requirements and professional standards should be tasked based on project analysis and contamination risk in a cost-effective manner. The Division should refine its contracting and task assignment processes so that decisions made and actions taken during the acquisition process reflect a balance between cost-effectiveness and conservation goals.

Given the research concerning cost of environmental site services in compliance with professional standards, the Division should be able to obtain these services at prices comparable to those in current contracts.

DIVISION:
State Lands

CURRENT STATUS:
DSL now has a heightened awareness of the professional standards and has hired a Division Staff Reviewer, who is now a member of ASTM International, Florida Environmental Assessors Association, and Environmental Assessment Association. The reviewer will be attending professional national level training through ASTM, CERCLA, the EPA, DEP and the University of Florida Center for Training, Research & Education for Environmental Occupations, as well as other training opportunities that become available. Participation in these conferences and review of ASTM publications will ensure the Division stays abreast of industry standards. To date, the DSL reviewer has attended several trainings including “Phase I Environmental Site Assessment and All Appropriate Inquiries” as well as DEP’s contract management class, and will attend “A Groundwater Pollution and Hydrology Course” in July 2008.

With the addition of a Staff Reviewer, the Staff Reviewer’s training, and the Division’s heightened awareness, the Division will strive to order the best product for the circumstances.

AUDITORS RECOMMENDATION:
This finding is closed.
Office of Inspector General
Audit Findings Tracking Report
July 2008

SECTION 3
APPENDIX
## Division of Administrative Services/ Inspector General

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<th>Report Number</th>
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## Division of Law Enforcement

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## DEPARTMENT OF ENVIRONMENTAL PROTECTION
### OFFICE OF INSPECTOR GENERAL
#### AUDIT FINDINGS TRACKING REPORT

### Division of Waste Management

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