



# FWC OIG INTERNAL AUDIT # IA-2403 FLORIDA AUDITOR GENERAL AUDIT NO. 2023-154 FOLLOW-UP ADVISORY MEMORANDUM

JLAC Received  
8-10-23

**To:** Roger Young, FWC Executive Director

**Thru:** Percy Griffin, Inspector General, RCLE, CIGI  
Richard Pearson, Director of Auditing, CIA, CIGA, CGAP

**From:** Donna Whittle, Internal Auditor II, CIGA, FCCM

**Subject:** IA-2403 Florida Auditor General Audit No. 2023-154 Follow-Up

**Date:** August 10, 2023

## EXECUTIVE SUMMARY

This Advisory Memorandum reports the status of Florida Fish and Wildlife Conservation Commission (FWC/Agency/Commission) Division of Habitat and Species Conservation (HSC), Invasive Plant Management Section (IPM) and FWC Office of Finance and Budget (FBO) efforts to implement recommendations provided in Florida Auditor General (AG) Audit No. 2023-154.

Based on the results of our follow-up review, we determined IPM and FBO management took adequate, effective, and timely actions in response to one of the six AG recommendations.

OIG will conduct a follow-up review of the five remaining recommendations in six months.

OIG considers this audit open.

## AUDIT BACKGROUND

AG audit focused on invasive plant management and included a follow-up on the FBO property management and FBO purchasing card (p-card) management findings noted in AG Report No. 2018-206. AG uncovered six areas of non-compliance (Findings) and identified six opportunities for improvement (Recommendations).

## RESULTS OF FOLLOW-UP REVIEWS

**AG Finding One:** Commission controls for processing applications for aquatic plant control permits could be enhanced to better demonstrate the verification of property ownership, that site maps include all information required by Commission rules, and whether any

conservation easements had been established in the area for which plant control was proposed.

**AG Recommendation One:** We recommend that Commission management enhance controls to ensure that Commission records evidence for all aquatic plant control permit applications the verification of property ownership, that completed site maps include the information required by Commission rules, and whether any conservation easements had been established in the area for which plant control was proposed.

**FWC Management Response:**

**Finding 1: Aquatic Plant Control Permits**

**Agency Response:** The Commission concurs with the Finding.

**Corrective Action:** The State of Florida provides cadastral data online through County Property Appraisers websites. For no cost, persons can search for individual property records. The permitting section of the Invasive Plant Management Procedures Manual (Manual) will be updated to require staff to access county property appraisers' websites to confirm the names on the application match with the information provided by the property appraiser. Staff will be instructed to place a note on the record of the permit application confirming that this check has been completed. The review of property records will occur within 30 days of receiving the application. If the review shows a discrepancy, a Request for Additional Information (RAI) will be sent to the applicant requesting the applicant provide proof of riparian ownership as required by rule.

Although Rule 68F-20.002 Florida Administrative Code (FAC) requires applicants for Aquatic Plant Control permits to provide a site map that includes specific information pertaining to the management site, IPM has determined that for the majority of the permits issued, these site maps provide little benefit in developing permit conditions. IPM biologists are required to conduct a site inspection for all new permits to positively identify target plants, determine site dimensions and identify those areas where control is authorized and those areas not to be controlled. The majority of permits issued have a site map that was created or modified by the IPM biologist and do not incorporate site maps submitted by the applicant. Aquatic plant control permits are issued to individual riparian property owners. The technical abilities of applicants vary greatly and creating and uploading a site map can be difficult. Requiring a site map for every application would place unnecessary burdens on the regulated public with limited value to the processing of a permit. There are some applications, for large or complicated projects, that requiring a site map for would benefit the permitting process by speeding up review by IPM staff. These applications usually come from governments or developments with paid consultants capable of developing site maps. The IPM Section needs to have the flexibility to require site maps as necessary without requiring a site map for every application. If needed, a rule change could be pursued to remove the requirement to submit a site map.

There is no known clearing house for information on the location and conditions of conservation easements. It would be time and cost prohibitive for IPM staff to search for this information for every application received. IPM relies on the applicant to provide this

information for their property, however, there is no language in the current online application that prompts the applicant for this information. Modifying the permit application page to include a statement “Does a conservation easement exist on lands adjacent to the proposed aquatic plant management site Yes/No?” “If yes please upload a copy of the conservation easement.” A confirmed answer would be required to submit the application. If the applicant falsifies this information, language in subsection 68F-20.0075(1)(a) FAC allows FWC to revoke or modify the permit. Changes to the data entry screens for the aquatic plant control permit requires rule promulgation. The FWC is currently processing bids for a replacement to the current FWC Permit System which includes the aquatic plant control permitting. This issue will be addressed in the development of the new permit system and subsequent rule amendments.

**FWC Corrective Action Taken/Status:** Not complete.

Per IPM management, no updates to the Manual have been completed.

According to IPM management, *“No, rule [68F-20.002 FAC site map] changes are approved by the Commission; staff are discussing with legal counsel the best options and if a rule change will be necessary or if we can use other discretionary mechanisms as part of our standard operating procedures.”*

Per IPM management, *“The current permit system is not being updated as a new permit system is being developed. A contract has been awarded and development of a new FWC permit system that will include aquatic plant control permits.” (Open).*

**Estimated Completion Date:** March 31, 2024 (Manual) and May 2024 (FWC permit system)

**AG Finding Two:** Commission records did not always evidence that grass carp were certified as triploid in accordance with Commission rules.

**AG Recommendation Two:** We recommend that Commission management enhance grass carp certification and recordkeeping controls to ensure that Commission records evidence that all grass carp provided by suppliers are certified as triploid in accordance with Commission rules.

**FWC Management Response:**

**Finding 2: Triploid Grass Carp Certification**

**Agency Response:** The Commission concurs with the Finding.

**Corrective Action:** Currently there are no triploid grass carp (TGC) producers operating in Florida. Only two facilities are permitted for holding diploid fish and their facilities meet the holding requirements in rule 68A-23.088 FAC. Florida businesses permitted as TGC suppliers import fish from out of state. Pursuant to the Lacey Act these fish must be certified to be triploid by the US Fish and Wildlife Service (USFWS) prior to crossing state borders. The USFWS provides IPM with certification reports for those fish entering Florida. The reports include the names and addresses of the sellers and buyers. IPM staff have begun cross matching these reports to the suppliers permits and using a Microsoft Excel spreadsheet to track the numbers of fish imported with the number of fish sold.

Currently FWC has no staff trained to perform the TGC certification process for fish produced in Florida that will not cross state boundaries and therefore not be certified by the USFWS. FWC plans to meet with staff of the USFWS TGC certification program to develop the necessary skill set needed to provide in-state certification when necessary. The Manual will be updated to include a section on TGC certification. Expected completion February 28, 2024.

**Corrective Action Taken/Status:** Not complete.

According to IPM management, no updates to the Manual have been completed.

Per IPM management, *“IPM is evaluating what materials are available from the USFWS to use in developing an in-house [TGC] inspection program. Currently there are no facilities in Florida that are currently producing triploid grass carp.” (Open).*

**Estimated Completion Date:** March 31, 2024

**AG Finding Three:** Commission controls over the timely receipt of and accountability for TGC supplier stocking reports need improvement.

**AG Recommendation Three:** We recommend that Commission management enhance controls to ensure that TGC supplier stocking reports are timely received in accordance with applicable requirements and Commission actions taken in response to delinquent reporting suppliers are appropriately documented.

**FWC Management Response:**

**Finding 3: TGC Supplier Stocking Report**

**Agency Response:** The Commission concurs with the Finding.

**Corrective Action:** The TGC database has limited capability to enter and track receipt of supplier reports and record supplier inactivation events. The permitting section of the Manual will be updated to require staff to track receipt of supplier reports on a monthly basis in a Microsoft Excel spreadsheet. The spreadsheet will include dates records were received. Any supplier not reporting as required by their permit will be placed in inactive status in the TGC database. IPM staff will log a comment in the record with the date of all status changes to a permit. These procedures are currently being applied. The Manual updates will be finalized by June 30, 2023.

**Corrective Action Taken/Status:** Not complete.

According to IPM management, no updates to the Manual have been completed.

Per IPM management, “[A] new [supplier report] spreadsheet will be created for [fiscal year] 23-24.” (Open).

**Estimated Completion Date:** August 15, 2023 (Spreadsheet) & March 31, 2024 (Manual)

**AG Finding Four:** Commission access privilege review controls for the Plant Management and Reporting System (PMARS)/Terrestrial Invasive Exotic Report System (TIERS) and the TGC Database need enhancement.

**AG Recommendation Four:** We recommend that Commission management establish procedures for the periodic review of the appropriateness of PMARS/TIERS and TGC Database user access privileges and ensure that such reviews are documented in Commission records.

**FWC Management Response:**

**Finding 4: IT Access Privilege Reviews**

**Agency Response:** The Commission concurs with the Finding.

**Corrective Action:** Although FWC employees, that have left the Agency, are removed from the agency domain and are unable to access internal applications, those that have transferred within the Agency may still have active roles that they no longer need. To address this issue, IPM staff will review current FWC internal employee user roles in the PMARS, TIERS and TGC databases and identify any required modifications. A modify user request form will be submitted to the FWC Office of Information Technology (OIT) through the Agency’s OIT support ticketing system. This system will track the progress of the request from submittal to completion and provide auditing capabilities. This activity shall

be completed by June 1, 2023. Going forward, the Manual will be edited to require a semiannual review and correction of FWC Internal staff user roles for these applications.

For Non-FWC persons accessing these applications externally, it is not possible for IPM staff to evaluate what user roles are still required and which ones need to be removed. To address this issue, the FWC is in the process of implementing changes to the User Management System used to provide external access to agency applications. The changes will require a mandatory password reset every 180 days.

Additionally, the IPM section will add a “User Logging Table” to both the PMARS and TIERS applications that will track when users access either system. Implementation of these two actions will allow IPM staff to identify inactive users and request confirmation of continuing access or submit a ticket to remove their role. The addition of a “User Logging Table” will require Microsoft SQL programming and will be completed by July 31, 2023. External users to the TGC application are permit holders that need continued access to their permit information so there is no need to limit their access.

**Corrective Action Taken/Status:** Not complete.

According to IPM management, no updates to the Manual have been completed.

IPM management noted, *“OIT has implemented changes to the User Management System to reflect that the User Management System requiring a mandatory password reset every 180 days.”*

Per IPM management, the review of employee user roles in PMARS, TIERS, and TGC databases and submission of the modify user request forms review is currently incomplete. *“No modifications to user roles have been done.”* Additionally, *“Modifications to track when users access the system to both the PMARS and TIERS applications have not been implemented.” (Open).*

**Estimated Completion Date:** December 21, 2023 (Database Modifications) & March 31, 2024 (Manual)

**AG Finding Five:** Commission controls continue to need enhancement to better ensure that p-cards are timely canceled upon a cardholder’s separation from Commission employment.

**AG Recommendation Five:** We again recommend that Commission management promptly cancel pcards upon a cardholders’ separation from Commission employment.

**FWC Management Response:**

**Finding 5: Purchasing Card Controls**

**Agency Response:** The Commission concurs with the Finding.

**Corrective Action:** The Commission, having acknowledged the risk identified in statements resulting from current and previous audit examinations concerning pcards, has implemented a variety of corrective measures intended to enhance the ability to control and monitor active pcards. These corrective actions are outlined, as follows, have been fully implemented, and are reviewed frequently to ensure continuity of process.

- The process of ensuring that prompt cancellation of a pcard coincides with separation of an employee who was a purchasing cardholder begins with incorporation of a requirement on the Commission's Separation Checklist, which is required to be completed for each separated employee within a strict timeframe upon the employee's departure. As such, the Separation Checklist includes a requirement that each supervisor must notify the Commission's Purchasing Card Administrator upon separation of a cardholder, and the Separation Checklist is not considered completed without satisfying this requirement. Cancellations are processed upon receipt of notice.
  - o Acknowledging the inherent risk in the process outlined above, associated with control over the integrity and timeliness of completed Separation Checklists – FBO has implemented additional measures to audit active pcards.
- Additionally, the Purchasing Card Unit monitors the Departed User List (this list is an OIT Form completed by supervisors as a requirement of the Separation Checklist), on a daily basis – to identify separated employees who were cardholders for which notification may have not been provided by the supervisor to the Purchasing Card Administrator. Any separated cardholders not already cancelled are addressed immediately.
- As an additional check, the FWC Office of Human Resources (HR) provides to the Purchasing Card Unit, a report on a bi-weekly basis – which identifies employees for which separation Personnel Action Requests (PAR) have been processed. This allows for an additional audit – enabling identification of separated cardholders using an alternate system (PeopleFirst). Any requisite cancellations are addressed immediately.
- Additionally, the Purchasing Card Unit conducts an annual review of pcard activity. Each card is monitored and those with no activity for a duration of one year prompt contact with the cardholder's supervisor for re-evaluation of the need for an active pcard.
- Additionally, the need for active pcards are reevaluated upon expiration of each card if a card has not been used in the most recently concluded year.

**Corrective Action Taken/Status:** OIG reviewed the active pcards (as of July 12, 2023). OIG documented and notified FBO management of one pcard accountholder that separated from the Commission that needs to be deactivated. FBO Pcard Administrator reported that she deactivated this pcard account on August 8, 2023.

*Per FBO management, "Each supervisor is required to notify the Commission's PCard Administration Unit upon separation of an Accountholder. Upon this notification PCard Administration immediately deactivates WORKS user account and deactivates pcard. The PCard Administration Unit monitors the Departed User List on a daily basis. Once a WORKS user or Accountholder is identified, a notice is sent via email to their supervisor to confirm they have separated from the agency and confirm that the WORKS user account and/or Pcard should be cancelled.*

*The Office of Human Resources provides a Personnel Action Request Report to the PCard Administration Unit on a report on a bi-weekly basis. The PCard Administration Unit cross references the report to WORKS to verify if personnel are active account users or Accountholders. Once a user is identified active, a notice is sent via email to the Accountholder's supervisor to confirm the Accountholder has separated from the Agency and confirm that the WORKS user account and PCard should be cancelled.*

*The Purchasing Card Unit conducts a semiannual review of purchasing card activity. These reviews are scheduled for January and July of each year.*

*The need for active Pcards are evaluated upon expiration of each card. If a card has not been used in the past year, accountholder and accountholder supervisor are required to justify retaining pcard or request to deactivate pcard. This review is completed on a monthly basis via Pcard Expiration Report." (Closed).*

**AG Finding Six:** As similarly noted in our report No. 2018-206, Commission records did not always evidence that all required authorizations were obtained prior to disposing of property items or that the Florida Department of Management Services (DMS) was timely notified when motor vehicles and watercraft were identified by the Commission as excess property.

**AG Recommendation Six:** We again recommend that Commission management enhance property controls to ensure that Commission records evidence that property is only disposed of after all required authorizations are obtained and that the Commission timely notifies the DMS when motor vehicles and watercraft are identified as excess property in accordance with DMS rules.

**FWC Management Response:**

**Finding 6: Property Disposal**

**Agency Response:** The Commission concurs with the findings.

**Corrective Action:** The FWC Asset Management team will work to improve the disposal process of Commission property to ensure adherence to Florida Statute (FS) and Rule



(FAC) authorizations and timelines. Specifically, current controls will be reviewed and enhanced as appropriate. In addition, a subset of disposal transactions will be reviewed on a quarterly basis to ensure accurate and timely processing. Also, communication with Division leadership will be enhanced to ensure understanding and compliance with Statute and Rule authorization and timelines.

**Corrective Action Taken/Status:** Per FBO management, *“Asset Management has reviewed current controls for effectiveness. A quarterly internal audit of the property disposal process has been implemented to ensure the agency is meeting established time timeframes for process completion which includes notifying. Asset Management conducts quarterly internal audits of the 6401 property disposal process. We utilize audit results to identify deficiencies. Audit findings and corrective actions are to be added to completed audits and are discussed with regional asset management team members via monthly meetings. Communication enhancements with leadership are ongoing. An overall evaluation is taking place to ensure process improvement effectiveness.”* (Open).

**Estimated Completion Date:** December 31, 2023

## ATTACHMENT A

### DISTRIBUTION AND PROJECT TEAM

#### Distribution List:

Thomas Eason, FWC Assistant Executive Director  
Jessica Crawford, FWC Chief of Staff  
Sarah Barrett, FWC Deputy Chief of Staff  
Hunter Jones, Chief Financial Officer  
Jessica Bowling, Deputy Chief Financial Officer  
Tanya Maphis, FWC Accounting Services Section Leader  
Jessica Brazzell, FBO Senior Management Analyst II  
Philip Stone, FBO General Services Section Leader  
Melissa Tucker, HSC Director  
Matt Phillips, HSC Section Leader  
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#### Project Team:

Donna Whittle, FWC Internal Auditor II/Auditor-in-Charge, CIGA, FCCM  
Leigh Ann Herold, FWC Internal Auditor II (Staff Auditor)

## STATEMENT OF ACCORDANCE

This review was conducted under the authority of Section 20.055, FS and in conformance with the International Standards for the Professional Practice of Internal Auditing published by the Institute of Internal Auditors as well as applicable Principles and Standards for Offices of Inspector General published by the Association of Inspectors General.

Please address inquiries regarding this report to Richard Pearson, FWC Director of Auditing ([Richard.Pearson@MyFWC.com](mailto:Richard.Pearson@MyFWC.com)).

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