



# Department of Environmental Protection Office of Inspector General

January 26, 2024

Report A-2324DEP-011

## ***Audit of Agreement 21SL2 with St. Lucie County for Ft. Pierce Inlet Management Plan Implementation***

### ***INTRODUCTION***

The Florida Department of Environmental Protection (Department) Office of Inspector General (OIG) conducted an audit of Agreement 21SL2 with St. Lucie County for Ft. Pierce Inlet Management Plan (IMP) Implementation. This audit was initiated as a result of the OIG Annual Audit Plan for Fiscal Year 2023-2024.

### ***AUDIT SCOPE, OBJECTIVES, AND METHODOLOGY***

The scope of the audit included requirements, oversight, deliverables, and disbursements associated with Grant Agreement 21SL2 (Agreement) between the Department of Environmental Protection (Department) and the St. Lucie County Erosion District (Grantee) from July 1, 2020 through December 31, 2023. The objectives of the audit were to:

- Determine whether the Grantee complied with the requirements of the Agreement, including deliverables and disbursements.
- Evaluate Department oversight and internal controls over the Grantee's compliance with the Agreement.

To achieve our audit objectives, our methodology included:

- Review deliverable requirements and eligible costs specified in the Agreement and determine what reimbursements have been made.
- Review additional project requirements and obtain documentation of its performance.
- Based on the reviews, determine if any costs were for ineligible expenditures and if all requirements were satisfactorily completed.
- Interview the Auditee on any issues/exceptions/discrepancies discovered during Objective I Fieldwork.
- Interview the Grant Manager on any issues/exceptions/discrepancies discovered during Objective II Fieldwork.

### ***BACKGROUND***

The Department entered into the Agreement with the Grantee on May 14, 2021, for post-construction physical and biological monitoring. The grant application required monitoring within, and adjacent to, the proposed construction area (Phase 1 sand trap), the associated mitigation reef, and the offshore disposal area. The Agreement began on July 1, 2020, and expired on December 31, 2023. There have been no amendments or change orders applicable to this Agreement.

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This was a cost-reimbursement grant with eligible costs for Contractual Services, to include Subcontractors. No equipment or land can be purchased, and there was no requirement for matching costs. The Agreement provided funding in the amount of \$27,500 which was a 50% State cost share of the estimated project cost. At the time of our review, there had been two payments totaling \$20,124.50. Oversight for the Agreement was provided by the Office of Resilience and Coastal Protection (ORCP) as a part of the Beach Management Funding Assistance Program. The Beach Management Funding Assistance Program accepts funding requests on an annual basis from local governments and municipalities for beach and inlet management projects.

The Agreement contained one task with an associated deliverable. The task was to be completed by, and the deliverable received by, the task end date as shown in the table below:

Task	Task Title	Budget Category	Budget Amount	Task Start	Deliverable Due
1	Monitoring	Contractual Services	\$27,500	7/1/2020	6/30/2023

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**RESULTS OF AUDIT**

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During the audit, we reviewed documentation and records relating to the Grantee's completion of the deliverables and the subsequent payment requests. The following are the results of our review.

**Completion of the Task and Deliverable**

The Agreement contained one task with an associated deliverable. Our review found that the Grantee completed the task, associated deliverable, and additional requirements in compliance with the Agreement.

**Task 1: Monitoring**

This task includes activities associated with permit-required monitoring conducted in accordance with the conditions specified by state or federal regulatory agencies. This task contained one deliverable:

*For each interim or final payment, the Local Sponsor will provide a Task Summary Report signed by Local Sponsor containing: 1) An itemized listing of all monitoring activities completed or in progress during the payment request period and, 2) Documentation of submittal to state and federal regulatory agencies or completed monitoring data, surveys and final reports for permit-required work under this task description.*

The Grantee utilized two Subcontractors to satisfy this deliverable. The Grantee emailed the Scope of Work from Subcontractor 1 (S1) and the Technical & Commercial Proposal from Subcontractor 2 (S2) to the Grant Manager who subsequently approved them via email.

There have been two payments:

Payment Request	Date	Amount
1	12/9/2022	\$10,978.00
2	3/8/2023	\$9,146.50
<b>Total</b>		<b>\$20,124.50</b>

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Payment 1

The first payment submission for \$10,978 and Task Summary Report dated October 24, 2022, was sent via email from the Grantee to the Grant Manager on October 24, 2022; these were approved by the Grant Manager via email on October 26, 2022.

A collection of invoices were submitted:

- Line-item invoice from S1 dated September 30, 2022, billed to the Grantee contained the following information:
  - Personnel involved, their classification, salary rates, and hours spent on the Project.
  - Direct Expense line item for the services provided by S2.
- Fixed price invoice from S2 to S1 dated August 26, 2022, for Artificial Reef Monitoring.
- A copy of the check sent from the Grantee to S1 as well as the receipt showing the deposit had been posted.

Payment 2

The second payment submission for \$9,146.50 and Task Summary Report dated February 10, 2023, was sent from the Grantee to the Grant Manager on February 10, 2023; these were approved by the Department Grant Manager on February 13, 2023.

A collection of invoices were submitted:

- A line-item invoice from S1 dated November 9, 2022, billed to the Grantee contained the following information:
  - Personnel involved, their classification, salary rates, and hours spent on the Project.
  - Direct Expense line item for the services provided by S2.
- Fixed price invoice from S2 to S1 dated October 28, 2022, for Analyses and Report.
- A copy of the check sent from the Grantee to S1 as well as the receipt showing the deposit had been posted.

Both Payments and Task Summary Reports were submitted within the timeframe set by the Agreement, contained itemized (or fixed price) costs billed, and the monitoring or reporting activities required by the Agreement. Based on our review, the deliverable appears to have been completed as required.

A Final Monitoring report from S2 was submitted to S1, the Grantee, and the Department titled *Year-2 Artificial Reef Monitoring Survey Report for the Fort Pierce Inlet Sediment Impoundment Basin Project – Phase I*. This document details the methods of monitoring, data collection, results, discussion, and raw data collected.

**Additional Agreement Requirements**

The Agreement contained additional requirements for the Grantee in addition to the one task and deliverable. Based on our review, the Grantee complied with those requirements.

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**CONCLUSION**

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Based on our review, the Grantee appears to have complied with the Agreement and the Department's Grant Manager provided sufficient oversight.

**STATEMENT OF ACCORDANCE**

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The Mission of the OIG is to promote accountability, integrity, and efficiency by providing quality audits, investigations, management reviews, and technical assistance.

This work product was prepared pursuant to § 20.055, Florida Statutes, in accordance with the *Principles and Standards for Offices of Inspectors General* as published by the Association of Inspectors General and the *International Standards for the Professional Practice of Internal Auditing*, as published by the Institute of Internal Auditors, Inc. The audit was conducted by Caroline Wilder and supervised by Susan Cureton.

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