



Office of Inspector General Annual Report

Fiscal Year 2024-2025

**Prepared by
Office of Inspector General**

J. Timothy Beirnes, CPA, Inspector General





SOUTH FLORIDA WATER MANAGEMENT DISTRICT

OKEECHOBEE SERVICE CENTER 205 North Parrott Avenue, Suite 201, Okeechobee, FL 34972-2916
(863) 462-5260 • FL WATS 1-800-250-4200 • Suncom 761-5260 • Fax (863) 462-5269 www.sfwmd.gov/okee/

December 18, 2025

Governing Board Members:

Mr. Chauncey Goss, Chair
Mr. Scott Wagner, Vice-Chair
Mr. Ron Bergeron, Sr.
Mr. Benjamin Butler
Mr. Thomas Hurley
Mr. Carlos "Charlie" E. Martinez
Ms. Charlette Roman
Mr. Robert A. Spottswood, Jr.
Mr. Jay Steinle

Re: Annual Report for Fiscal Year 2024-2025

In accordance with the Audit and Finance Committee Charter and Section 20.055, Florida Statutes, I am pleased to submit the Office of Inspector General's Annual Report for Fiscal Year 2024-2025. It summarizes the audits and investigations performed, as well as other projects and activities accomplished during the year.

The Office of Inspector General will continue to promote effective controls, evaluate program effectiveness, and identify opportunities to improve efficiencies in operations. We will continue to provide you and District management with quality information to assist in decision making and fulfilling your duties and responsibilities.

We appreciate the support and encouragement of the Governing Board, the Audit and Finance Committee, and the cooperation of District management and staff.

Sincerely,

A handwritten signature in blue ink that reads "J. Timothy Beirnes".

J. Timothy Beirnes, Inspector General
Office of Inspector General

C: Drew Bartlett, Executive Director
Senior Management Team

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INTRODUCTION

In accordance with the Section 20.055, Florida Statutes, this report summarizes the activities of the South Florida Water Management District's (the "District") Office of Inspector General (the "OIG") for the Fiscal Year Ended September 30, 2025 (FY 2024-2025).

The OIG serves as an independent appraisal unit within the District to examine and evaluate its activities. The Inspector General reports directly to the District's Governing Board (the "Board"), through the Board's Audit & Finance Committee, whose members are appointed by the Chairman of the Board. The Audit & Finance Committee operates under an Audit & Finance Committee Charter established by the Board.

The Internal Audit Charter adopted by the Governing Board established an internal audit function within the OIG to provide a central point for coordination of activities that promote accountability, integrity, and efficiency in the operations of the District. The OIG is accorded unrestricted access to District facilities, records, and documents and is not limited as to the scope of work.

The duties and responsibilities of the Inspector General, as defined by Sections 373.079 and 20.055, Florida Statutes, include:

- advising in the development of performance measures,
- assessing the validity and reliability of performance measures,
- reviewing action taken by the District to improve performance,
- conducting, supervising or coordinating other activities to promote economy and efficiency,
- preventing and detecting fraud and abuse,
- coordinating with other auditors to avoid duplication, and
- ensuring that an appropriate balance is maintained between audits, investigations, and other accountability activities.

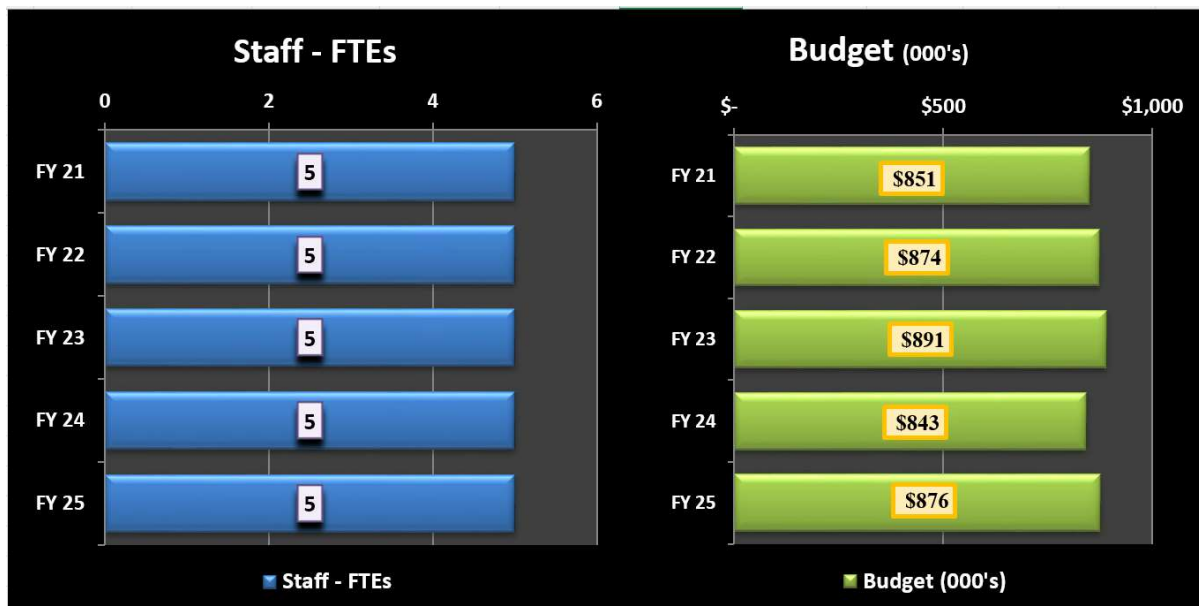
Pursuant to Sections 112.3187 through 112.31895 and Section 20.055, Florida Statutes, the Inspector General is also responsible for investigating Whistle-Blower Act complaints brought by District employees, former employees, agents, contractors, or citizens.

OFFICE STAFF and BUDGET

During FY 2024-2025, the Office of Inspector General consisted of the following staff:

<u>Position</u>	<u>Certifications</u>
Inspector General	<i>Certified Public Accountant (CPA)</i> <i>Certified Management Accountant (CMA)</i> <i>Certified Information Systems Auditor (CISA)</i> <i>Certified Information Technology Professional (CITP)</i> <i>Certified Inspector General (CIG)</i>
Lead Consulting Auditor	<i>Certified Public Accountant (CPA)</i>
Lead Consulting Auditor	<i>Certified Public Accountant (CPA)</i>
Lead Consulting Auditor	<i>Currently Vacant</i>
Executive Assistant	<i>Currently Vacant</i>

The following graphs show the trend in the number of full-time equivalent (FTE) staff and the Office of Inspector General's annual budget for the past several years.



The OIG's budget includes the fees for the annual financial statement audit performed by the District's accounting firm. This amount was \$140,000 for FY 2024-2025.

PROFESSIONAL DEVELOPMENT

In order for our Office to comply with the General Accounting Office's *Government Auditing Standards*, the Inspector General ensures that mandatory training requirements are satisfied for the entire Office of Inspector General staff. The goal of the program is to cost effectively increase professional knowledge and proficiency and ensure that staff meets continuing professional education requirements.

During FY 2025, the staff received training in such topics as:

- Government Accounting Standards
- Government Auditing Standards
- Quality Assurance
- Information Systems & Security
- Fraud Detection and Investigation
- Management Advisory Services
- Construction Auditing
- Ethics

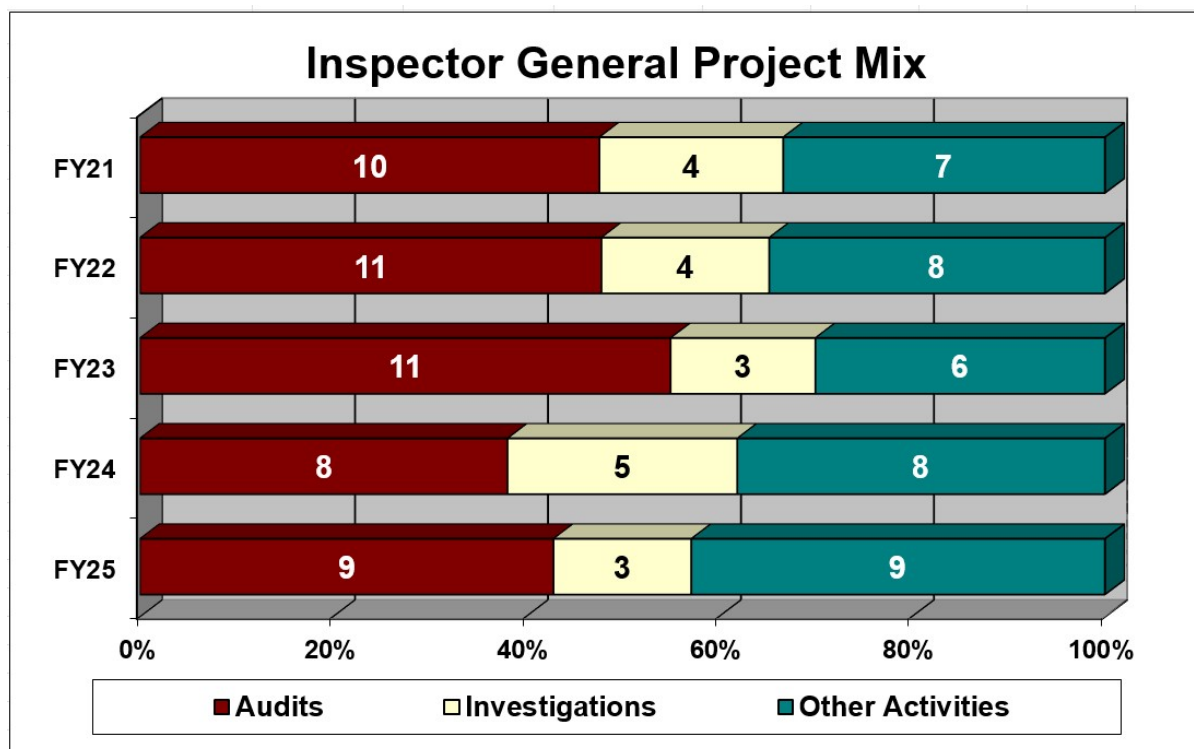
Professional development is provided through affiliations with several professional organizations, including the following:

- Association of Inspectors General
- American Institute of Certified Public Accountants
- Association of Local Government Auditors
- Institute of Management Accountants
- Information Systems Audit and Control Association

INSPECTOR GENERAL ACTIVITIES

The Inspector General prepares an annual audit plan that lists the audits and other activities that will be undertaken during the ensuing fiscal year. The Inspector General relies on a review of the District's annual budget and work plans, analysis of financial information, and input from the Audit & Finance Committee and District management, to aid in the development of this plan. The Office of Inspector General continues to identify those programs that pose the greatest challenge to the District to assist in prioritizing audits, and to ensure the most effective use of staff resources. The Inspector General also considers the statutory responsibility to advise in the development of performance measurements, standards, and procedures in assessing District program risks.

The number of projects completed during the current and past fiscal years is illustrated in the following graph:



AUDITS and REVIEWS

In FY 2024-2025, the Office of Inspector General focused on performance auditing and completed 9 audit and review projects. Performance audits include economy and efficiency, program compliance, and results. A summary of each report follows.

Audit of Investment Management ***Project No. 23-13***

The Audit of Investment Management primarily focused on determining whether adequate internal controls related to investment management were in place and functioning properly to ensure that investment purchases are made in accordance with the Investment Policy and properly recorded in District financial records. Additionally, audit objectives included determining whether adequate internal controls related to the ACH onboarding and payment process were in place and functioning properly to ensure vendors and other payees are onboarded in accordance with the Procedures to Set-up Vendor ACH Payments. The scope of the audit was October 1, 2019, through June 30, 2024.

Overall, the audit concluded that funds were invested in accordance with the District's Investment Policy and that investments were properly recorded in the accounting system and internal controls were generally found to be adequate. We did identify 16 out of the 56 Mortgage-Backed Securities that had an estimated Weighted Average Life (WAL) that exceeded the maximum maturities permitted by the Investment Policy in effect on the date of purchase. The current Investment Policy states that "No security shall have a maximum maturity exceeding 5½ years" (Section 110-88(b). (The maximum was 5 years for the Prior Investment Policy.) The effect of 16 out of 56 individual MBS security WAL's slightly exceeding the policy limits did not create a material risk to the overall portfolio.

Through analysis of MBS paydowns from FY2020 to FY2024 (October 1, 2019 to September 30, 2024), we found the District's Investment Policy does not adequately address the potential for extension risk. Extension risk is the risk that the homeowners will not pay off their mortgage loans as soon as expected, resulting in lower prepayment speed assumption (PSA) estimates and extension of the MBS weighted average life. If this occurs, mortgage investors may end up holding bonds with maturities longer than expected. During Fiscal Year 2024, total principal repayments received from MBS were \$13,875,141, on an MBS portfolio

with a par value of \$ 174,057,843 as of September 30, 2024. If the run-rate of principal repayments were to continue at the 2024 level, the remaining principal repayment period would extend out for an additional 12.5 years. Although the MBS investments fulfill the District's highest investment objective of safety of principal, they have fallen short in achieving the District's second highest investment objective to maintain liquidity considering it will take well beyond the original projected 5.0 to 5.5 years for the return of principal. The Investment Policy in effect during the audit period, which authorizes a maximum 50% allocation to MBS, does not appear to adequately protect the District against extension risk.

Key internal controls for ACH vendor set-up appeared to be operating effectively to mitigate the identified risks. The business unit does have opportunities to enhance the vendor ACH set-up process as the department continues to onboard vendors, including the python removal program vendors. We identified several areas to enhance the internal controls over ACH payments and provided several recommendations that would enhance consistency and compliance with the ACH set-up procedure across all vendors, including those transitioning from the Python Removal Program.

The audit report included 11 recommendations to improve internal controls over investment management and the ACH processes. Management concurred with all the recommendations.

Audit of Operation, Maintenance, Repair, Replacement, and Rehabilitation (OMRR&R) Cost Share

Project No. 24-14

The Audit of OMRR&R primarily focused on determining whether the District requested credit for all eligible OMRR&R related expenses for CERP and Non-CERP projects. The audit concluded that, overall, the District has an adequate process in place to ensure that eligible OMRR&R expenses are tracked; however, additional improvements were needed to further strengthen the process. Our analysis disclosed that the District could be eligible for an additional \$2,449,564 in reimbursements for eligible OMRR&R share expenses from the USACE.

Our findings are summarized in the following table.

OMRR&R Reimbursements Due to the District from the USACE Fiscal Years 2019 - 2023	
Expenditure Classifications	Due From / To USACE
Additional Reimbursements Due to the District	
Unclaimed Vehicle & Equipment Utilization Costs (FY 2019 - 2024)	\$ 1,642,090
Prior audit - Unclaimed vehicle & equipment utilization costs for FY 2016 – 2018 submitted to USACE for reimbursement. USACE staff verbally denied the claim. District did not follow-up with USACE	197,111
Unclaimed Reimbursements for <i>1)</i> New Project and <i>2)</i> Additional Project Feature Transferred to Existing Project	327,259
Contract and Inventory Expenses not included in Reimbursement Analysis	177,696
Unclaimed Salary and Overtime Expenses Due to SAP Adjustments after Reimbursement Analysis	97,993
Project Feature Reimbursements Calculated Using Lower than Approved Reimbursement Percentages	32,262
Miscellaneous Issues - Incorrect Depreciation Calculations, Unclaimed Salaries, Understated Indirect Rates, and Unclaimed Inventory	16,111
Total Additional Reimbursement Identified by Audit	\$ 2,490,522
Over Reimbursements from the USACE	
Overstated Indirect Rate Used to Calculate Reimbursement	\$ (22,667)
Overstated Salary Amounts Included in Reimbursement Calculations (\$17,895) and other Miscellaneous Overstatement (\$396)	(18,291)
Total Over Reimbursements	\$ (40,958)
Total Additional Reimbursement Due from the USACE	\$ 2,449,564

It should be noted that we previously audited OMRR&R cost share expenses covering FY 2016 to 3rd quarter of FY 2018 (*Audit #18-06*). We found that an additional \$14 million in reimbursements were due from the USACE (over \$500,000 due to additional reimbursements found by our audit, about \$12.5 million in deprecation related expenses, and about \$1 million in unpaid expense reimbursements) and made 15 recommendations to improve the OMRR&R cost share process. Based on the current audit, we concluded that there have been some improvements; for example, revisions were made to the excel file used to exclude ineligible expenses; however, some of our current findings are similar to prior findings; specifically, unclaimed expenses for vehicle and equipment utilization, project features, and salary related expenses. In addition, incorrect indirect rates were used to calculate reimbursements. In our

prior audit, we found that due to budget issues the USACE owed the District over \$1 million for operations and maintenance expense reimbursements for FY 2016 to FY 2018. However, for our current audit period, covering FY 2019 – FY 2023, the District requested reimbursement for over \$31.6 million in OMRR&R expenses, and we concluded that the USACE has been reimbursing the District in a timely manner

We made 29 recommendations to improve the OMRR&R cost share process.

Audit of Department of Motor Vehicles File Security – FY 2025 ***Project No. 25-05***

The Audit of Department of Motor Vehicles (DMV) File Security was performed pursuant to the audit requirements of a Memorandum of Understanding (MOU) with the DMV. The Audit of DMV File Security objective was to determine whether District internal controls related to driver license information received from the DMV are adequate to ensure that the DMV records are protected from unauthorized access, distribution, use, modification or disclosure.

The District is required to establish a system of internal controls related to the monthly DMV Report to ensure that driver's license information is secured against unauthorized access, distribution, use, modification or disclosure. Our examination of this system found that adequate internal controls were in place to secure the DMV records. As a result, we concluded that the District was in full compliance with the MOU.

Monitoring Review of Construction Change Orders from **April 1, 2024 through September 30, 2024** ***Project No. 25-04***

This monitoring review covered construction change orders that were approved between April 1, 2024 through September 30, 2024 (the "FY 2024-H2 Review Period"). The review assessed whether change orders during the FY 2024-H2 Review Period were negotiated in accordance with contract terms and conditions, calculated accurately, and whether the change order percentage was within industry averages. Seventy-two (72) change orders were executed during this period, affecting 16 different contracts. The amount of these change

orders totaled \$17,262,443. We found that the change orders were accurately calculated and documentation were accurately input into eBuilder.

We also identified all construction contract change orders that the Governing Board authorized through resolutions during the FY 2024-H2 Review Period. During the FY 2024-H2 Review Period, the Governing Board approved four (4) change order resolutions. We noted that all the resolutions were documented with corresponding change orders approvals by District management located in eBuilder. The total amount of change orders authorized by Governing Board resolution for the FY 2024-H2 Review Period was \$13,094,781. Actual change orders executed under these authorizations were the same amounts.

The change order average percentage for the FY 2024-H2 Review Period was calculated at 24.5% with all contracts considered, and 4.5% with outlying contracts removed. Three (3) change orders were considered as outliers and not indicative of a change order rate resulting from design and technical review errors or omissions. The calculation, excluding the outliers, was within the industry average of 8-14%.

Monitoring Review of Construction Change Orders from October 1, 2024 through March 31, 2025 *Project No. 25-16*

This monitoring review covered construction change orders that were approved between October 1, 2024 through March 31, 2025 (the “FY 2025-H1 Review Period”). The review assessed whether change orders during the FY 2025-H1 Review Period were negotiated in accordance with contract terms and conditions, calculated accurately, and whether the change order percentage is within industry averages. Thirty-nine (39) change orders were executed during this period, affecting 14 different contracts. Four (4) of these change orders had no dollars associated with them, which are typically changes to contract completion time periods. The amount of these change orders during the FY 2025-H1 Review Period totaled \$9,925,602. We found that the change orders were accurately calculated and documentation were accurately input into eBuilder.

We also identified all construction contract change orders that the Governing Board authorized through resolutions during the FY 2025-H1 Review Period. During the FY 2025-H1 Review Period, the Governing Board approved four (4) change order resolutions. We noted

that all the resolutions were documented with corresponding change orders approvals by District management located in eBuilder. The total amount of change orders authorized by Governing Board resolution for the FY 2025-H1 Review Period was \$3,644,521. Actual change orders executed under these authorizations were the same amounts.

The change order average percentage for the FY 2025-H1 Review Period was calculated at 26.9% with all contracts considered, and 5.4% with outlying contracts removed. Three (3) change orders were considered as outliers and not indicative of a change order rate resulting from design and technical review errors or omissions. The calculation, excluding the outliers, was within the industry average of 8-14%.

Follow-Up Reports on Status of Audit Recommendations

Audit Recommendations Follow-Up Report for 7/1/24 – 9/30/24 Project No. 25-01

This report on the implementation status of audit recommendations was for the period July 1, 2024 through September 30, 2024 (the “Fourth Quarter of FY 2024 Reporting Period”). As of June 30, 2024, for previously issued audit reports, two (2) recommendations were not yet Fully Implemented. The status of these recommendation remained the same during the Fourth Quarter of FY 2024 Reporting Period. Also, four (4) recommendations were added from one newly issued audit report. Two (2) of these recommendations were implemented during the Fourth Quarter of FY 2024 Reporting Period. In total from all reports, four (4) recommendations were In-Process of being implemented as of September 30, 2024.

Audit Recommendations Follow-Up Report for 10/1/24 – 12/31/24 Project No. 25-08

This report on the implementation status of audit recommendations was for the period October 1, 2024 through December 31, 2024 (the “First Quarter of FY 2025 Reporting Period”). As of September 30, 2024, for previously issued audit reports, four (4) recommendations were not yet Fully Implemented. During the First Quarter of FY 2025 Reporting Period, two (2) of these recommendation were Fully Implemented.

During the First Quarter of FY 2025 Reporting Period, 11 recommendations were added from one newly issued audit report. Six (6) of these recommendations were implemented during the First Quarter of FY 2025 Reporting Period. In total from all reports, seven (7) recommendations were In-Process of being implemented as of December 31, 2024.

Commencing with this quarterly First Quarter of FY 2025 Reporting Period follow-up report, our office also monitored the implementation status of the three (3) recommendations made in the Operational Audit performed by the State of Florida Auditor General, issued in October 2024 (Report No. 2025-028). As of December 31, 2024, all three (3) of these recommendations were fully implemented.

Audit Recommendations Follow-Up Report for 1/1/25 – 3/31/25
Project No. 25-15

This report on the implementation status of audit recommendations was for the period January 1, 2025 through March 31, 2025 (the “Second Quarter of FY 2025 Reporting Period”). As of December 31, 2024, for previously issued audit reports, seven (7) recommendations were not yet Fully Implemented. The status of the (7) seven recommendations remained In-Process as of March 31, 2025.

Audit Recommendations Follow-Up Report for 4/1/25 – 6/30/25
Project No. 25-21

This report on the implementation status of audit recommendations was for the period April 1, 2025 through June 30, 2025 (the “Third Quarter of FY 2025 Reporting Period”). As of March 31, 2025, for previously issued audit reports, seven (7) recommendations were not yet Fully Implemented. During the Third Quarter of FY 2025 Reporting Period, four (4) of these recommendations were implemented. In total for all reports, three (3) recommendations were In-Process of being implemented as of June 30, 2025.

INVESTIGATIONS and OTHER REVIEWS

Investigation issues arise from many different sources including District management, District staff members, vendors, and citizens. The Chief Inspector General for the Office of the Governor and other State Agency Inspectors General's also refer certain cases to our office. Our Office may also be requested to review other matters throughout the year. Our investigation included an evaluation of the evidence to determine whether the alleged improprieties were:

- **Unfounded:** The allegation is false or not factual.
- **Exonerated:** The allegation occurred but was lawful and proper.
- **Not Sustained:** Insufficient evidence to prove or disprove the allegation(s).
- **Sustained:** The allegation is supported by sufficient evidence to justify a reasonable conclusion that it occurred and was improper or unlawful.

In FY 2024-2025, the Office of Inspector General completed three (3) investigations. The following sections include a short summary of each of these projects.

Assessment of Complaint Regarding Allegations of Misuse of Public Position and Waste of District Funds ***Project No. 25-09***

A complaint was referred to the Office of Inspector General (OIG) to assess whether certain elements of the complaint should be investigated by the OIG. The Complainant addressed the matter to the Human Resources Bureau as the matters contained in the complaint were predominantly staff related issues; however, the complaint contained two allegations that are the responsibility of the OIG to investigate. The Complainant alleged that the hiring manager misused their public position in hiring an employee to fill a Data Base Administrator (DBA) position that the Complainant considered to be an unnecessary position. The Complainant also alleged that management's proposed hiring of a contractor was a waste of District funds. Since the complaint involved information technology issues, a meeting was held with the District Chief Information Officer (CIO) to obtain additional information regarding the allegations to assess whether sufficient probable cause exists to warrant a formal investigation.

No probable cause was found that supports the Complainant's allegation that the hiring manager misused their public position in hiring the employees to fill the DBA position; neither, was any probable cause found that supported the Complainant's allegation that management's proposed hiring of a contractor is a waste of District funds. We concluded that there was insufficient probable cause to warrant a formal investigation.

Assessment of Complaint Regarding Regulatory Matter ***Project No. 25-20***

We received a complaint, which involves a regulator matter, which was referred to the SFWMD's Office of Inspector General (OIG) from Inspector General for the State of Florida Governor's Office. A brief summary of the complaint is as follows:

- DERM issued a Field Notice of Violation and Order to Cease and Desist on August 1, 2024, to a landowner in Dade County.
- The landowner prepared a rebuttal to the violation claiming that it was improper and illegal and copied a large number of parties on the rebuttal, which included the OIG for the Governor's Office. The SFWMD was also included in the parties copied.
- The OIG of the Governor referred the complaint to our Office as well as the Inspector General for DEP.

After reviewing the nature of the complaint, we concluded that it was a matter best handled by the Regulation Division to assess what action(s), if any, need to be taken by the SFWMD; thus, we determined that no formal investigation was needed by our Office.

Governor's Executive Order #20-44 Annual Update ***Project No. 25-13***

The Governor's Executive Order Number 20-44 issued February 20, 2020, regarding sole-source, public-private agreements and other specific contracts and agreements, requires an annual report. The executive order applies to all state agencies as well as water management districts. EO 20-44 requires the District to provide the following information:

-
- A list of all entities named in the statutes with which the agency must form a sole source, public-private agreement; and
 - A list of all entities that, through contract or other agreements with the State [District], annually receive 50% or more of their budget from the State [District] or from a combination of State [District] and Federal funds.
 - For each entity identified that meets the above criteria, determine the amount of compensation paid to the contractor's executive leadership team for the past year.
 - If the compensation totals exceed limits set forth in federal or state law and regulations, the matter shall be referred to the Office of the Chief Inspector General for investigation and appropriate action.

Based on our review of contracts executed between 4/1/24 and 4/8/25, we concluded that the District did not have any entities that met the criteria specified in EO 20-44 that were required to be reported; thus, the District's report to the Governor's Office stated "None".

OTHER PROJECTS

Peer Review – SFWMD

Project No. 25-22

The peer review for our Office was completed on August 20, 2025, covering the three-year period ended December 31, 2024. Florida State statutes require inspector generals to perform audits in accordance with *Government Auditing Standards* promulgated by the Comptroller General of the United States. One of those standards requires an external independent peer review once every three years to assess the audit organization’s conformance with applicable professional standards.

The review was performed through the Association of Local Government Auditors peer review program. Our peer review Team Leader was Jay Poole, Chesapeake, Virginia; assisted by Team Member, Kristina Kern, Austin Texas.

The peer review process can result in three levels of compliance: 1) Pass, 2) Pass with Deficiencies, or 3) Failure. Our Office received a “Pass” compliance report, which means that in the reviewers’ opinion the South Florida Water Management District Office of Inspector General’s internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* and applicable legal and regulatory requirements for audits completed during the period January 1, 2022 through December 31, 2024.

Peer Review – County of North Hampton Controllers Office, PA

Project No. 25-14

Tim Beirnes, Inspector General served as the Team Leader to perform a peer review for the County of North Hampton Controllers Office, Pennsylvania, covering the three-year period ended December 31, 2024. The review was performed through the Association of Local Government Auditors peer review program. The review was conducted from June 23 through June 27, 2025.

Administrative Projects

During FY 2025, our Office completed the following administrative projects:

- Developed the Audit Plan for Fiscal Year 2025-2026 and Long-Term Audit Plan for Fiscal Years 2027-2031.
- Completed the Office of Inspector General Annual Report.
- Maintained and updated the Office of Inspector General Website.
- Managed the District's contract with CBIZ-Marcum for External Independent Auditing Services. The District received an unqualified opinion on its financial statements for the year ended September 30, 2024.
- Coordinated the performance audit conducted by the State of Florida Auditor General. Their final report was issued October 2024.
- Coordinated the Permitting Program Review conducted by the State of Florida Office of Program Policy Analysis of Government Accountability (OPPAGA).
- Staff completed Continuing Professional Education (CPE) training to fulfill auditing standards and individual certification requirements.