

**FISH AND WILDLIFE
CONSERVATION COMMISSION**

Invasive Plant Management
and Prior Audit Follow-Up



Sherrill F. Norman, CPA
Auditor General

The Fish and Wildlife Conservation Commission

Pursuant to Section 20.331(2), Florida Statutes, the head of the Fish and Wildlife Conservation Commission is the Commission, with Commissioners appointed for 5-year terms by the Governor as provided by Article IV, Section 9 of the State Constitution. The Commissioners who served during the period of our audit (July 2018 through March 2020) were:

Rodney Barreto	Adrian "Bo" Rivard
Steven Hudson	Sonya Rood
Joshua Kellum	Michael Sole
Gary Lester	Robert A. Spottswood
Gary Nicklaus	

Executive Director of the Fish and Wildlife Conservation Commission

The Executive Director is employed by, and serves at the pleasure of, the Commission. Eric Sutton served as Executive Director during the period of our audit.

The team leader was Randall Nelson, CPA, and the audit was supervised by Melisa Hevey, CPA.

Please address inquiries regarding this report to Melisa Hevey, CPA, Audit Manager, by e-mail at melisahevey@aud.state.fl.us or by telephone at (850) 412-2935.

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FISH AND WILDLIFE CONSERVATION COMMISSION

Invasive Plant Management and Prior Audit Follow-Up

SUMMARY

This operational audit of the Fish and Wildlife Conservation Commission (Commission) focused on invasive plant management and included a follow-up on the findings noted in our report No. 2018-206. Our audit disclosed the following:

Invasive Plant Management

Finding 1: 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.

Finding 2: Commission records did not always evidence that grass carp were certified as triploid¹ in accordance with Commission rules.

Finding 3: Commission controls over the timely receipt of and accountability for triploid grass carp supplier stocking reports need improvement.

Finding 4: Commission access privilege review controls for the Plant Management and Reporting System/Terrestrial Invasive Exotic Report System and the Triploid Grass Carp Database need enhancement.

Selected Administrative Activities

Finding 5: Commission controls continue to need enhancement to better ensure that purchasing cards are timely canceled upon a cardholder's separation from Commission employment.

Finding 6: 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 Department of Management Services was timely notified when motor vehicles and watercraft were identified by the Commission as excess property.

¹ Triploid grass carp have been genetically altered to prevent the fish from spawning.

BACKGROUND

The State Constitution² specifies that the Fish and Wildlife Conservation Commission (Commission) is responsible for exercising regulatory and executive powers with respect to wild animal life, freshwater aquatic life, and marine life. State law³ establishes within the Commission the following divisions: Freshwater Fisheries Management, Habitat and Species Conservation, Hunting and Gaming Management, Law Enforcement, and Marine Fisheries Management. State law also establishes the Fish and Wildlife Research Institute as the principal unit for research services.

FINDINGS AND RECOMMENDATIONS

INVASIVE PLANT MANAGEMENT

The Invasive Plant Management Section (IPM), established as part of the Commission, Division of Habitat and Species Conservation, is responsible for coordinating and funding Statewide programs controlling invasive aquatic and upland plants on public conservation lands and waterways throughout the State.

Finding 1: Aquatic Plant Control Permits

IPM responsibilities include issuing aquatic plant control permits in accordance with Commission rules.⁴ Permits are issued to riparian property owners⁵ and local governments to control small acreages of invasive plants. For a permit to be issued, Commission rules require the Commission to establish riparian ownership and for applicants to submit an application that, among other things, includes a diagram of the proposed management site (site map) with property boundaries, dimensions, prominent features, plants to be controlled, proposed control method, and a copy of any existing conservation easements.

As part of our audit, we examined application records for 40 aquatic plant control permits issued or renewed by the IPM during the period July 2018 through March 2020 and found that:

- Commission records for 37 of the permits did not evidence verification of property ownership. In response to our audit inquiry, IPM management indicated that staff were trained to check property appraiser Web sites to verify ownership and that Commission policies and procedures did not require documentation of verification efforts be maintained. Additionally, IPM management indicated that the ownership for a majority of applications was correct and that Commission records were only notated when a potential problem was identified for the biologist to follow up on. Notwithstanding, documented verification of property ownership reduces the risk that aquatic plant control permits will be improperly issued.
- The site maps submitted in connection with the applications for 39 permits did not meet all the requirements of Commission rules. For example, the site maps for 28 of the 39 permit applications did not include the riparian owner's property boundaries, 7 did not identify prominent

² Article IV, Section 9 of the State Constitution.

³ Section 20.331(4), Florida Statutes.

⁴ Commission Rules, Chapter 68F-20, Florida Administrative Code.

⁵ Commission Rule 68F-20.001(25), Florida Administrative Code, defines a riparian owner as the person who possesses fee title to property that extends to the ordinary high water mark of natural waters, or to bottom of natural waters.

features, and 39 did not identify the proposed control method. According to IPM management, although applicants are required to submit a detailed site map with a permit application, the Commission recognizes that many private homeowners requesting permits do not have the knowledge and understanding necessary to provide an appropriate site map. Consequently, the Commission works with applicants to develop the required site map. Site maps that include all required information and that are submitted with permit applications would better facilitate appropriate Commission action on permit applications and would demonstrate compliance with Commission rules.

- Commission records for 37 of the permits did not demonstrate whether any conservation easements had been established in the areas for which aquatic plant control was proposed. According to IPM management, verifying conservation easements was not easy, as such easements are generally managed by water management districts and no clearinghouse had been established to search for conservation easements. Additionally, the Commission relied on permit applicants and field biologists to identify conservation easements. When conservation easements are properly identified, appropriate care can be taken to protect these areas.

Recommendation: 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.

Finding 2: Triploid Grass Carp Certification

Grass carp are fish imported from Asia for use in controlling aquatic vegetation. Grass carp are one of the few fish species that eat plants and, consequently, may provide a low-cost, long-term, herbicide-free means of dealing with invasive plants in ponds and lakes. The designation of triploid signifies that grass carp have been genetically altered at hatcheries to prevent the fish from spawning. Commission rules⁶ require that any person that takes, possesses, sells, or otherwise transfers, buys, or receives, transports, or stocks any grass carp must first obtain a permit from the Commission. Commission rules⁷ also require that any grass carp sold or otherwise transferred be certified by the Commission or the United States Fish and Wildlife Service as triploid grass carp (TGC) prior to sale or transfer or prior to transporting for sale or transfer.

We examined IPM records for 8 of the 49 permitted TGC suppliers (2 TGC producers and 6 TGC resale only suppliers) during the period July 2018 through March 2020 to determine whether the grass carp provided by the suppliers had been certified as triploid in accordance with Commission rules. Our examination disclosed that Commission records did not evidence for 3 of the 8 suppliers that the grass carp provided was appropriately certified as triploid. In response to our audit inquiry, Commission management indicated that, prior to March 2020, the Commission had not established an inspection or validation schedule for triploid certification.

A documented certification process helps ensure that all grass carp sold or transferred and released in State waters are triploid, thus appropriately protecting State water body ecosystems.

⁶ Commission Rule 68A-23.088(1), Florida Administrative Code.

⁷ Commission Rules 68A-23.008(3)(b) and 68A-1.004(86), Florida Administrative Code.

Recommendation: 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.

Finding 3: TGC Supplier Stocking Reports

Commission rules⁸ require transferors of grass carp to provide the Commission a report (supplier stocking report) indicating the transferor's permit number, name, address, and permit number of each recipient of TGC, the date of each sale or transfer, and the number of TGC sold or transferred. The IPM maintained a retail supplier file for all active grass carp suppliers in the State that included required supplier stocking report information. The *IPM Operations Manual* specified that supplier stocking reports were due by the 15th day of the month following the reporting month. If a supplier did not submit a report for 3 months, the IPM was to remove the supplier from the IPM's vendor list and mark the supplier as inactive in the TGC Database.⁹ A supplier must provide the IPM all required reports before the supplier can be marked active in the TGC Database and added back to the vendor list.

Our evaluation of IPM controls for tracking the receipt of supplier stocking reports and examination of 40 supplier stocking reports submitted by 8 TGC suppliers during the period July 2018 through March 2020 disclosed that:

- IPM processes for tracking the receipt of supplier stocking reports could be improved to promote the timely receipt of reports. For example, while IPM's tracking spreadsheet recorded if reports were received, information regarding whether reports were timely received was not maintained, which may have contributed to the issues noted on audit.
- 6 of the suppliers submitted 13 supplier stocking reports 16 to 273 days late (an average of 86 days late). Of the 13 reports, 5 reports were submitted by 3 suppliers more than 3 months after they were due. Although IPM management indicated that one of the suppliers was removed from the vendor list and deactivated in the TGC Database, the TGC Database does not record such changes.

Adequate controls to track the receipt of supplier stocking reports and vendor list and TGC Database status changes would promote the timely receipt of reports and document actions taken by the IPM in response to delinquent reporting suppliers.

Recommendation: 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.

Finding 4: IT Access Privilege Reviews

Department of Management Services (DMS) rules¹⁰ require State agencies to ensure that access to information technology (IT) resources is limited to authorized users and to periodically review IT user

⁸ Commission Rule 68A-23.088(3)(b), Florida Administrative Code.

⁹ The IPM uses the TGC Database to manage the TGC permitting process.

¹⁰ DMS Rule 60GG-2.003(1)(a)6., Florida Administrative Code.

access privileges for appropriateness. Periodic reviews of access privileges help ensure that only authorized users have access to IT resources and that the access privileges remain appropriate

The IPM uses the Plant Management and Reporting System/Terrestrial Exotic Report System (PMARS/TIERS) to manage aquatic and upland invasive plant programs and, as previously noted, the TGC Database to manage the TGC permitting process. Users access both systems through a single sign-on through the Commission network and are to be assigned roles in the systems that allow them to view, add, delete, and modify records, as required by their position. As part of our audit, we evaluated Commission access privilege controls and reviewed Commission procedures and noted that, although Commission procedures required information owners to conduct periodic reviews of user access privileges to ensure that access privileges remained appropriate, the IPM did not conduct periodic reviews of the appropriateness of either PMARS/TIERS or TGC Database user roles. According to Commission management, reviews were not conducted because the IPM had not established a related procedure or process to conduct such reviews.

Periodic comprehensive reviews of PMARS/TIERS and TGC Database user access privileges would provide Commission management assurance that user privileges are authorized and remain appropriate.

Recommendation: 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.

SELECTED ADMINISTRATIVE ACTIVITIES

As part of our audit, we evaluated selected Commission administrative activities and controls, including those related to purchasing cards and property.

Finding 5: Purchasing Card Controls

As a participant in the State's purchasing card program, the Commission is responsible for implementing key controls, including procedures for timely canceling purchasing cards upon a cardholder's separation from Commission employment. Commission policies and procedures¹¹ specified that a cardholder's supervisor was to notify the Commission's Purchasing Card Administrator when a cardholder separated from employment and that the Purchasing Card Administrator was responsible for canceling the purchasing card.

As part of our audit, we examined Commission records for the 92 cardholders who separated from Commission employment during the period July 2018 through January 2020. As similarly noted in our report No. 2018-206 (Finding 8), our examination found that the Commission did not always timely cancel purchasing cards upon a cardholder's separation from Commission employment. Specifically, we noted that 32 of the employees' purchasing cards were canceled 2 to 182 business days (an average of 15 business days) after the employees' separation dates. In response to our audit inquiry, Commission management indicated that the delays in canceling purchasing cards were due to reasons such as

¹¹ Commission Policy and Procedure Section 4.4, *Use of State Purchasing Card*.

untimely employment separation notifications from supervisors and the implementation of a new purchasing card computer application.

Although our audit tests did not disclose any charges incurred subsequent to the 32 cardholders' separation from Commission employment, timely cancellation of purchasing cards upon a cardholders' separation from Commission employment reduces the risk that unauthorized purchases will be made.

Recommendation: We again recommend that Commission management promptly cancel purchasing cards upon a cardholders' separation from Commission employment.

Finding 6: Property Disposal

Department of Financial Services (DFS) rules¹² require the property records for each item lawfully disposed of to identify information such as the date of disposition, authority of disposition, manner of disposition, and the employees witnessing the disposition. The Commission used the Surplus Property Disposition form (SPD form) to document this information, as well as all required authorizations for disposition. Additionally, Department of Management Services (DMS) rules¹³ require State agencies to report to the DMS all motor vehicles, watercraft, and aircraft identified as excess property within 45 days of the determination.

According to Commission records, the Commission disposed of 3,688 property items, with acquisition costs totaling approximately \$18 million, during the period July 2018 through January 2020. As part of our audit, we examined Commission records for 50 property items disposed of, with acquisition costs totaling \$484,773, and found that:

- The Commission did not notify the DMS within 45 days of identifying 9 motor vehicles and 1 watercraft, with acquisitions costs totaling \$166,790, as excess property. Specifically, the items were reported to the DMS 48 to 331 days (an average of 117 days) after being identified as excess property. In response to our audit inquiry, Commission management indicated that property custodians did not timely send the information to the Asset Management section for review and forwarding to the DMS. Additionally, due to an oversight, Commission records did not evidence for 5 motor vehicles and 1 watercraft with acquisition costs totaling \$110,459 that the DMS had been notified of the items being identified as excess property.
- 6 of the property items, with acquisition costs totaling \$11,755, were disposed of prior to the authorization dates evidenced on the SPD forms. According to Commission management, the property custodian did not follow policy and disposed of the items prior to receiving approval.

Obtaining all required authorizations prior to disposing of property and documenting the timely notification of the DMS when motor vehicles and watercraft are identified as excess property promotes accountability over the disposition of Commission property and demonstrates compliance with DFS and DMS rules. A similar finding was noted in our report No. 2018-206 (Finding 4).

Recommendation: 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.

¹² DFS Rule 69I-72.005, Florida Administrative Code.

¹³ DMS Rule 60B-3.004, Florida Administrative Code.

PRIOR AUDIT FOLLOW-UP

Except as discussed in the preceding paragraphs, the Commission had taken corrective actions for the findings included in our report No. 2018-206.

OBJECTIVES, SCOPE, AND METHODOLOGY

The Auditor General conducts operational audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

We conducted this operational audit from April 2020 through July 2022 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

This operational audit of the Fish and Wildlife Conservation Commission (Commission) focused on invasive plant management. For those areas, the objectives of the audit were to:

- Evaluate management's performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering responsibilities in accordance with applicable laws, administrative rules, contracts, grant agreements, and other guidelines.
- Examine internal controls designed and placed into operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, the reliability of records and reports, and the safeguarding of assets, and identify weaknesses in those internal controls.
- Identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

Our audit also included steps to determine whether management had corrected, or was in the process of correcting, all deficiencies noted in our report No. 2018-206.

This audit was designed to identify, for those programs, activities, or functions included within the scope of the audit, deficiencies in internal controls significant to our audit objectives; instances of noncompliance with applicable governing laws, rules, or contracts; and instances of inefficient or ineffective operational policies, procedures, or practices. The focus of this audit was to identify problems so that they may be corrected in such a way as to improve government accountability and efficiency and the stewardship of management. Professional judgment has been used in determining significance and audit risk and in selecting the particular transactions, legal compliance matters, records, and controls considered.

As described in more detail below, for those programs, activities, and functions included within the scope of our audit, our audit work included, but was not limited to, communicating to management and those charged with governance the scope, objectives, timing, overall methodology, and reporting of our audit; obtaining an understanding of the program, activity, or function; identifying and evaluating internal

controls significant to our audit objectives; exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency and appropriateness of the evidence gathered in support of our audit's findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

Our audit included the selection and examination of transactions and records. Unless otherwise indicated in this report, these transactions and records were not selected with the intent of statistically projecting the results, although we have presented for perspective, where practicable, information concerning relevant population value or size and quantifications relative to the items selected for examination.

An audit by its nature does not include a review of all records and actions of agency management, staff, and vendors, and as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency.

In conducting our audit, we:

- Reviewed applicable laws, rules, Commission policies and procedures, and other guidelines, and interviewed Commission personnel to obtain an understanding of invasive plant management processes and responsibilities.
- Obtained an understanding of selected Department information technology (IT) controls, assessed the risks related to those controls, evaluated whether selected general and application IT controls for the Triploid Grass Carp Database and the Plant Management Reporting System/Terrestrial Invasive Exotic Report System were in place, and tested the effectiveness of the selected controls.
- From the population of 2,425 aquatic plant control permits issued or renewed during the period July 2018 through March 2020, examined Commission records for 40 selected permits to determine whether the Commission issued and renewed aquatic plant control permits in accordance with Commission Rules, Chapter 68F-20, Florida Administrative Code, and Commission policies and procedures.
- From the population of 1,523 triploid grass carp (TGC) permits issued during the period July 2018 through March 2020, examined Commission records for 40 selected TGC permits to determine whether the permits were issued in accordance with Commission Rule 68A-23.088, Florida Administrative Code, and Commission policies and procedures.
- From the population of 49 TGC supplier permits issued or renewed during the period July 2018 through March 2020, examined Commission records for 8 selected TGC supplier permits to determine whether the permits were issued or renewed in accordance with Commission Rule 68A-23.088, Florida Administrative Code, and Commission policies and procedures.
- Examined Commission records for 6 of the 45 in-State TGC suppliers with an active permit during the period July 2018 through March 2020 to determine whether the Commission conducted facility inspections to ensure supplier compliance with Commission Rules, Chapter 68A-23.088, Florida Administrative Code.
- Examined Commission records for 8 of the 40 monthly TGC supplier stocking reports submitted to the Commission during the period July 2018 through March 2020 to determine whether the stocking reports were timely and appropriately submitted in accordance with Commission Rule 68A-23.088, Florida Administrative Code, and Commission policies and procedures.
- Evaluated the Aquatic Plant Management Program annual reports for the 2018 and 2019 fiscal years and related supporting documentation to determine whether the annual reports were

reviewed, approved, and timely released by the Commission, and whether the accounting and cost data presented in the reports materially agreed with the information included in Commission financial records.

- Examined 8 (4 each from the 2018-19 and 2019-20 fiscal years) aquatic plant control workplan funding requests, selected from the population of 50 aquatic plant control workplan funding requests submitted by “cooperative” organizations (districts, special Districts, and local authorities) and Commission regions, to determine whether the approval, allocation, and disbursement of Aquatic Plant Management funds was conducted in accordance with Section 369.22, Florida Statutes, and Commission Rule 68F-54.005, Florida Administrative Code.
- Analyzed Commission records related to expenditures incurred during the period July 2018 through March 2020 and compared expenditure amounts to budget allocations for the 2018-19 and 2019-20 fiscal years to determine whether Commission expenditures materially agreed with Legislative appropriations from the Invasive Plant Control Trust Fund, and whether the Commission used a minimum of 20 percent of the amounts appropriated for invasive plant control from the Land Acquisition Trust Fund for the purpose of controlling nonnative, upland, invasive species on public lands.
- From the population of 359 waterbodies that received treatment for invasive plants during the period July 2018 through March 2020, examined Commission records for 25 selected waterbodies to determine whether the waterbodies were eligible to receive treatment with aquatic plant management funds in accordance with Commission Rule 68F-54.0035, Florida Administrative Code.
- From the population of 443 payments for invasive aquatic plant control, totaling \$12.2 million, made by the Commission to districts, special districts, local authorities, and contractors during the period July 2018 through March 2020, examined Commission records for 40 selected payments, totaling \$989,031, to determine whether the payments were properly authorized, supported, reviewed, accurately recorded in Commission records, and complied with Commission Rule 68F-54.005, Florida Administrative Code.
- From the population of 644 payments for upland invasive plant control, totaling \$21.3 million, made by the Commission to organizations and contractors during the period July 2018 through March 2020, examined Commission records for 25 selected payments, totaling \$546,889, to determine whether the payments were properly authorized, supported, reviewed, and accurately recorded in Commission records.
- Examined Commission records for the two contracts procured by the Invasive Plant Management Section during the period July 2018 through March 2020 to determine whether the contracts were procured and executed in accordance with Chapter 287, Florida Statutes.
- Evaluated Commission actions to correct the findings noted in our report No. 2018-206. Specifically, we:
 - Reviewed Commission policies and procedures and examined Commission records for 14 selected Commission expenditures requiring capitalization, totaling \$30,842, made during the period July 2018 through January 2020, to determine whether the expenditures were properly capitalized in Commission financial records.
 - Reviewed Commission policies and procedures and, from the population of 122 property items identified as lost, missing, destroyed, or potentially stolen during the period July 2018 through January 2020 and totaling \$600,152, examined Commission records for 25 selected property items, totaling \$42,448, to determine whether Commission personnel timely and appropriately reported on and investigated the items in accordance with Commission policies and procedures.

- Examined Commission records for 25 property items, with acquisition costs totaling \$105,749, selected from the population of 3,951 property items acquired by the Commission during the period July 2018 through January 2020 and totaling \$22,651,438 to determine whether the Commission timely updated the property records for the acquisitions and accurately maintained the records in accordance with Department of Financial Services Rules, Chapter 69I-72, Florida Administrative Code, and Commission policies and procedures.
- From the population of 3,688 property items, with acquisition costs totaling approximately \$18 million, disposed of during the period July 2018 through January 2020, examined Commission records for 50 selected property items with acquisition costs totaling \$484,773 to determine whether all required authorizations were obtained prior to disposal and whether the Commission timely notified the Department of Management Services when motor vehicles and watercraft were identified as excess property.
- Examined selected records for the population of 48 Commission employees and 2 contracted employees as of January 2020 in positions of special trust, responsibility, or sensitive location by virtue of having access to cash, checks, and credit card information received by the Commission to determine, as applicable, whether the selected employees were subject to timely initial or periodic level 2 background screenings.
- Evaluated the adequacy of Commission policies and procedures for Iron Ranger collections and, from the population of 726 Iron Ranger deposit transactions, totaling \$424,158, made during the period July 2018 through January 2020, examined Commission records for 25 selected deposit transactions, totaling \$19,565, to determine whether Commission controls over fees collected at Iron Rangers promoted the collection of the appropriate fee amount and appropriately safeguarded and accounted for the fees.
- Examined Commission records for the four employees with access to the Revenue Internal Control System (RICS) who separated from Commission employment during the period July 2018 through January 2020 to determine whether the employees' RICS access privileges were timely removed upon separation from Commission employment.
- Examined Commission records for the 92 purchasing cardholders who separated from Commission employment during the period July 2018 through January 2020 to determine whether the Commission timely canceled the employees' purchasing cards upon the cardholders' separation from Commission employment.
- Observed, documented, and evaluated the effectiveness of selected Commission processes and procedures for:
 - The administration of Commission contracts. As of January 2020, the Commission was responsible for 127 active contracts totaling \$268.2 million.
 - The administration of purchasing cards in accordance with applicable guidelines. As of January 2020, the Commission had 1,124 active purchasing cards.
 - The assignment and use of mobile devices with related costs totaling \$690,402 during the period July 2018 through March 2020.
 - The administration of hurricane-related contracting and purchasing activities. During the period July 2018 through March 2020, the Commission expended \$8.2 million related to hurricane activity impacting the Commission for three Governor-declared emergencies.
- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.

- Prepared and submitted for management response the findings and recommendations that are included in this report and which describe the matters requiring corrective actions. Management's response is included in this report under the heading **MANAGEMENT'S RESPONSE**.

AUTHORITY

Section 11.45, Florida Statutes, requires that the Auditor General conduct an operational audit of each State agency on a periodic basis. Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.

A handwritten signature in blue ink that reads "Sherrill F. Norman". The signature is fluid and cursive, with the first name being the most prominent.

Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE



March 16, 2023

Florida Fish
and Wildlife
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*Managing fish and wildlife
resources for their long-term
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of people.*

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Dear Ms. Norman,

In compliance with section 11.45(4)(d), Florida Statutes, enclosed are the responses to your operational audit of the Florida Fish and Wildlife Conservation Commission (FWC or Commission), Invasive Plant Management and Prior Audit Follow-Up.

We appreciate the opportunity to respond to your preliminary and tentative findings and recommendations. We found your staff to be professional and thorough and always look forward to the opportunity to improve our operations.

If you have any questions regarding our response, please feel free to contact Richard Pearson, FWC Director of Auditing at (850) 488-6068.

Sincerely,

A handwritten signature in blue ink that reads "Thomas H. Eason".

Dr. Thomas H. Eason
Acting Executive Director

Attachment

cc: Melisa Hevey, Audit Manager
Randall Nelson, Senior Auditor
Jessica Crawford, FWC Chief of Staff
Percy Griffin, FWC Interim Inspector General

Finding 1: Aquatic Plant Control Permits

Agency Response: The Commission concurs with the Finding.

Corrective Action: The State of Florida provides cadastral data on-line 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 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 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 on-line 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.

Finding 2: Triploid Grass Carp Certification

Agency Response: The Commission concurs with the Finding.

Corrective Action: Currently there are no Triploid Grass Carp 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 Invasive Plant Management Procedures Manual will be updated to include a section on TGC certification. Expected completion February 28, 2024.

Finding 3: TGC Supplier Stocking Reports

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 Invasive Plant Management Procedures 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 Invasive Plant Management Procedures Manual updates will be finalized by June 30, 2023.

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 Office of Information Technology through the agency's IT 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, IPM procedure 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.

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 purchasing cards, has implemented a variety of corrective measures intended to enhance the ability to control and monitor active purchasing cards. 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 purchasing card 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 – the Finance and Budget Office has implemented additional measures to audit active purchasing cards.
- Additionally, the Purchasing Card Unit monitors the Departed User List (this list is an IT 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 Office of Human Resources provides to the Purchasing Card Unit, a report on a bi-weekly basis – which identifies employees for which separation Personnel Action Requests 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 purchasing card 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 purchasing card.
- Additionally, the need for active purchasing cards are re-evaluated upon expiration of each card if a card has not been used in the most recently concluded year.

Finding 6: Property Disposal

Agency Response: The Commission concurs with the Finding.

Corrective Action: The FWC Asset Management team will work to improve the disposal process of Commission property to ensure adherence to Statute and Rule 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.