

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2026-023
September 2025

**FISH AND WILDLIFE
CONSERVATION COMMISSION**

Invasive Aquatic Plant Management



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 audit period (July 2019 through June 2023) were:

Rodney Barreto	Albert Maury
Preston Farrior	Gary Nicklaus
Steven Hudson	Sonya Rood
Joshua Kellam	Michael Sole
Gary Lester	Robert A. Spottswood

Executive Director of the Fish and Wildlife Conservation Commission

The Executive Director is employed by, and serves at the pleasure of, the Commission. During our audit period, the following individuals served as Executive Director:

Roger A. Young	From June 1, 2023
Thomas Eason	Acting, December 31, 2022, through May 31, 2023
Eric Sutton	Through December 30, 2022

The Auditor General conducts audits of government 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.

The team leader was Jon M. Bardin, CPA, and the audit was supervised by Jay Molstad, 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 Aquatic Plant Management

SUMMARY

This operational audit of the Fish and Wildlife Conservation Commission (Commission) focused on the Commission's invasive aquatic plant management activities. Our audit disclosed the following:

Finding 1: Commission controls did not promote the adequate control, safeguarding, or accounting for herbicide inventories.

Finding 2: Commission procurement controls need enhancement to better promote and document compliance with State law.

BACKGROUND

The State Constitution¹ 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 law² establishes within the Commission the following divisions: Freshwater Fisheries Management, Habitat and Species Conservation, Hunting and Game Management, Law Enforcement, and Marine Fisheries Management. State law also establishes the Fish and Wildlife Research Institute as the Commission's principal unit for research services.

Invasive plants degrade and diminish the State's conservation lands and waterways, with some invasive aquatic plants impeding flood control and affecting recreational use of waterways and associated economic opportunities. The Commission established the Invasive Plant Management Section (IPM) to design, coordinate, contract for, and fund programs controlling invasive aquatic and upland plants on public conservation lands and waterways throughout the State. Public water bodies are sovereign waters accessible by public boat ramps and the Commission manages invasive nonnative aquatic plants, mostly hydrilla, water hyacinth, and water lettuce, in several hundred water bodies throughout the State. Management techniques include applying approved herbicides, mechanical shredding, mechanical harvesting, and the stocking of triploid grass carp.³

As part of our audit, we assessed the costs associated with and the use of chemical herbicides, mechanical invasive plant removal methods, and triploid grass carp for the 2019-20 through 2022-23 fiscal years. The results are shown in Tables 1, 2, and 3.

As shown in Table 1, according to Commission records, IPM chemical herbicide expenditures totaled over \$45.4 million during the 4-year period July 2019 through June 2023 and over 172,000 waterbody acres were treated.

¹ Article IV, Section 9 of the State Constitution.

² Section 20.331(4), Florida Statutes.

³ Grass carp that have been sterilized to prevent reproduction.

Table 1
IPM Chemical Herbicide Expenditures and Acres Treated

For the 2019-20 Through 2022-23 Fiscal Years

Fiscal Year	Expenditures	Waterbody Acres Treated	Average Cost Per Acre Treated
2019-20	\$ 9,720,307	43,500	\$223.46
2020-21	8,270,678	39,114	211.45
2021-22	12,516,991	44,412	281.84
2022-23	14,922,172	45,110	330.80
Totals	<u>\$45,430,148</u>	<u>172,136</u>	

Source: Commission records.

Finding 1 to this report describes issues related to chemical herbicide inventory records, including the tracking of chemical usage.

Tables 2 and 3 illustrate, by fiscal year, IPM mechanical treatment and triploid grass carp stocking expenditures and acreage treated during the 4-year period July 2019 through June 2023.

Table 2
IPM Mechanical Treatment Expenditures and Acres Treated

For the 2019-20 Through 2022-23 Fiscal Years

Fiscal Year	Expenditures	Waterbody Acres Treated	Average Cost Per Acre Treated
2019-20	\$1,865,234	1,384	\$1,347.71
2020-21	1,972,417	615	3,207.18
2021-22	916,210	374	2,449.76
2022-23	1,157,674	225	5,145.22
Totals	<u>\$5,911,535</u>	<u>2,598</u>	

Source: Commission records.

Table 3
IPM Grass Carp Stocking Expenditures and Acres Treated

For the 2019-20 Through 2022-23 Fiscal Years

Fiscal Year	Expenditures	Waterbody Acres Treated	Average Cost Per Acre Treated
2019-20	\$ 26,183	2,278	\$11.49
2020-21	18,884	5,481	3.45
2021-22	29,430	5,256	5.60
2022-23	32,055	6,508	4.93
Totals	<u>\$106,552</u>	<u>19,523</u>	

Source: Commission records.

Understanding the economic impact of invasive plant management would provide greater perspective of the costs and benefits of Commission treatment efforts. Although we inquired, the Commission was unable to provide any recent economic impact studies related to the treatment of State waterbodies or

the economic impacts of delayed chemical herbicide removal of invasive plants from State waterbodies.⁴ According to the United States Department of Agriculture,⁵ invasive plants such as hydrilla can make boating, swimming, and fishing difficult or impossible in infested waters and can clog canals, pumping stations, and irrigation channels.

Finding 1: Herbicide Inventory Controls

State law⁶ requires the Commission to establish and maintain management systems and internal controls designed to safeguard assets. Effective controls for the management of inventory require that inventory be adequately controlled, safeguarded, and accounted for by management. The IPM maintains an inventory of herbicides that are used in the control and eradication of invasive aquatic plants. Herbicides from the inventory are provided to contractors or government cooperators who are responsible for the application of herbicides to the designated water bodies in a manner and time frame prescribed by the IPM. Inventory is maintained to ensure that a sufficient supply is readily available for treatment of invasive plants as some of the treatments needed are time sensitive. During the 2022-23 fiscal year, the IPM purchased herbicides totaling approximately \$14.9 million. According to IPM records, as of March 4, 2024, the IPM maintained herbicide inventory at six warehouses located throughout the State.

Our audit and evaluation of IPM herbicide inventory controls and related records found that the IPM had not established effective inventory controls to ensure that herbicide was adequately controlled, safeguarded, and accounted for. Specifically:

- The IPM had not established policies and procedures for the management of herbicide inventory. The absence of policies and procedures may have contributed to the issues noted on audit.
- The IPM had not established an appropriate separation of duties over the management of herbicide inventory. The same IPM employee purchased herbicide inventory, authorized inventory distribution, maintained inventory balances, and adjusted inventory records. Additionally, inventory purchases and distributions were made without documented supervisory oversight or approval.
- The IPM utilized written request forms to document requests for herbicides to be delivered to the designated warehouse and for the delivery of herbicides to a treatment site. The written request forms were to include the quantity and name of the herbicide, a requested delivery date, delivery location, and delivery and receiving signatures. Our examination of IPM records for 19 herbicide warehouse orders and 20 warehouse distributions made during the period July 2019 through June 2023 found that:
 - Of the 19 request forms for herbicide warehouse orders:
 - 13 did not include a delivery signature.
 - 2 did not evidence a receiving signature.
 - 2 had the same delivery and receiving signatures.

⁴ The Commission provided studies from 2004 and 2006 regarding the economic impact of invasive plant management for specific State waterbodies.

⁵ United States Department of Agriculture, Weed Risk Assessment for *Hydrilla verticillata* (Hydrocharitaceae) – Hydrilla, June 16, 2020.

⁶ Section 215.86, Florida Statutes.

- Of the 20 request forms for herbicide warehouse distributions:
 - 8 did not include a receiving signature.
 - 6 did not include a delivery signature.
- IPM records did not evidence for the 20 warehouse distributions the final use of the herbicides and, consequently, whether the herbicides were used for an authorized public purpose.
- On-hand inventory quantities were tracked using a spreadsheet with a master tab and individual supporting tabs for each of the six warehouses where herbicides were stored. Our examination of the inventory records and inquiries of IPM personnel found that:
 - Adjustments were made to inventory balances to agree to balances reported by the warehouses. Specifically, we identified 27 negative inventory adjustments totaling \$11.9 million, 48 positive inventory adjustments totaling \$11.8 million, and 4 positive inventory adjustments with no cost information made during the period February 2022 through October 2022. Although requested, IPM management was unable to provide records supporting the propriety of the adjustment amounts or evidencing supervisory approval for the adjustments.
 - The master tab, which automatically updated based on changes made to warehouse tab information, was not mathematically accurate due to certain warehouse entry tabs being formatted as text, rather than numbers. Additionally, the warehouse tabs did not include totals for reconciling to master tab totals.
 - The inventory records did not include the prices paid for the herbicides on hand. Thus, the inventory records did not evidence the total value of herbicides possessed by the IPM.
 - While IPM personnel indicated that recorded inventory balances were to be reconciled monthly to on-hand quantities, we noted that such reconciliations were not always performed and, when performed, generally consisted of e-mailing or calling the warehouses to determine the inventory quantities on hand without independent verification.
- The Commission did not periodically inspect the inventory stored at the warehouses.
- We noted instances in which the inventory records were not accurate. Specifically, our test of inventory purchases found that:
 - The receipt dates for 7 of 16 applicable items were incorrectly recorded in IPM inventory records. For example, for one item, IPM records indicated that the herbicide was added to the inventory 76 days prior to actual receipt.
 - The quantity recorded for 1 of 16 applicable items was incorrectly recorded as 536 cases rather than 563 cases as evidenced by the purchase requisition and written request for warehouse delivery.
 - As shown in Table 4, our analysis of the inventory balance for three selected herbicides included in IPM inventories as of March 4, 2024, found that the Commission was maintaining excessive inventory balances.

Table 4
Analysis of Selected Herbicide Inventory Balances
As of March 4, 2024

Herbicide	Quantity on Hand	Average Monthly Usage in 2023 ^a	Average Days' Supply ^b	Value of Herbicide On Hand
Aquathol K	55,885 gallons	6,667 gallons	252	\$3,308,392
Aquathol Super K	12,680 pounds	1,634 pounds	233	202,246
Sonar AS	340 gallons	39 gallons	260	393,351
Total				<u>\$3,903,989</u>

^a Obtained from the Annual Report of Pollutant Discharges to the Surface Waters of the State from the Application of Pesticides January 1, 2023, through December 31, 2023. Sonar AS was not reported as used during the period January 1, 2023, through December 31, 2023. Therefore, the Average Monthly Usage for Sonar AS was determined using the Annual Report of Pollutant Discharges to the Surface Waters of the State from the Application of Pesticides January 1, 2022, through December 31, 2022.

^b Calculated using a 30-day month.

According to IPM management, employee turnover, data entry errors, and employee oversights contributed to the herbicide inventory control deficiencies noted on audit. Commission management also indicated that the Commission was in the process of testing a new inventory application designed to better track inventory needs and usage.

Absent effective herbicide inventory controls, including policies and procedures for and controls over: managing herbicide inventory; adequately separating inventory management duties; documenting all necessary warehouse order and distribution information; demonstrating the final use of herbicides and that such usage was for an authorized public purpose; maintaining accurate and complete on-hand inventory information, including prices paid, and ensuring the appropriate basis for inventory adjustments; periodically inspecting warehouse inventories; and maintaining appropriate inventory amounts, Commission management does not have adequate assurance regarding the accuracy and completeness of the information needed to correctly report and maintain proper accountability over herbicide inventory and promote the timely detection of potential theft and misuse of herbicides. The establishment of such controls is critical given the significance of herbicides to IPM operations and the prevalence of inventory issues noted on audit.

Recommendation: We recommend that Commission management establish policies and procedures for the management of the herbicide inventory and enhance controls to ensure an appropriate separation of duties and that Commission records evidence complete and accurate inventory information, including usage and public purpose, the appropriateness of inventory adjustments and management review thereof, periodic reconciliations and physical inspections, and the maintenance of reasonable inventory balances.

Finding 2: Procurement Controls

When less than two responsive bids,⁷ proposals, or replies for commodity or contractual services purchases are received, State law⁸ authorizes State agencies such as the Commission to negotiate on the best terms and conditions. State law requires in such situations that the agency document their decision to accept the bid, proposal, or reply, or to negotiate with the respondent in lieu of resolicitation and why the action taken is in the best interest of the State. Additionally, the Commission is required to report all such actions to the Department of Management Services (DMS) quarterly.

As part of our audit, we examined the records for the four invitations to bid (ITBs) and seven requests for proposals (RFPs) issued for the IPM's Aquatic Plant Management area during the period July 2019 through June 2023 to determine whether the procurements were made and documented in accordance with State law. Our examination disclosed that, for the four ITBs and two of the RFPs, Commission records did not evidence why accepting the lone bid or proposal in lieu of negotiating on the best terms and conditions or reissuing the solicitation was in the best interest of the State. Additionally, the Commission did not notify the DMS of the actions taken in these procurements. As of April 18, 2025, the Commission had expended approximately \$27.5 million on the related contracts and purchase orders.

According to Commission management, the statutory documentation and reporting requirements only apply when negotiation with the lone respondent occurs. Notwithstanding, the plain meaning of the statute makes clear that the requirement that any action other than resolicitation requires documentation of why such action is in the best interest of the State and reporting to the DMS.

Recommendation: We recommend that Commission management ensure that all procurements are conducted and documented in accordance with State law.

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 March 2024 through August 2024 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 the Commission's invasive aquatic plant management activities. 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

⁷ Section 287.012(26), Florida Statutes, defines a responsive bid as a bid, proposal, or reply submitted by a responsive and responsible vendor which conforms in all material respects to the solicitation.

⁸ Section 287.057(6), Florida Statutes.

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.

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 aquatic plant management processes and responsibilities.
- Inquired of Commission management regarding whether the Commission made any expenditures or entered into any contracts under the authority granted by an applicable state of emergency during the period July 2021 through June 2023. For the three applicable states of emergency, examined Commission records for three selected emergency expenditures totaling \$588,308 to determine whether the expenditures were necessary and reasonable given the nature of the declared emergency.

- From the population of 223 herbicide purchases, totaling \$45,430,148, made during the period July 2019 through June 2023, examined Commission records for 40 selected purchases, totaling \$14,483,245, to determine whether the purchases were made and documented in accordance with applicable laws, rules, and Commission policies and procedures.
- Examined records for the 11 Commission procurements of invasive aquatic plant management services during the period July 2019 through June 2023 to determine whether the procurements were made in accordance with applicable laws, rules, and Commission policies and procedures.
- From the population of 11,925 herbicide applications conducted during the period July 2019 through June 2023 and with related costs totaling \$60,021,145, examined Commission records for 40 selected herbicide applications with related costs totaling \$8,556,949 to determine whether the herbicide applications and related expenditures were made and documented in accordance with applicable laws, rules, and Commission policies and procedures.
- From the population of 1,220 mechanical harvesting and shredding treatments conducted during the period July 2019 through June 2023 and with related costs totaling \$5,911,536, examined Commission records for 45 selected mechanical treatments with related costs totaling \$425,577 to determine whether the mechanical harvesting and shredding treatments and related expenditures were made and documented in accordance with applicable laws, rules, and Commission policies and procedures.
- From the population of 92 triploid grass carp stocks deployed during the period July 2019 through June 2023 and with related costs totaling \$106,552, examined Commission records for 23 selected triploid grass carp stocks with related costs totaling \$33,770 to determine whether the deployments and related expenditures were made and documented in accordance with applicable laws, rules, and Commission policies and procedures.
- Examined and analyzed Commission herbicide inventory records and balances as of March 4, 2024, and evaluated Commission inventory controls to determine whether the Commission had established effective controls, including policies and procedures, for ensuring that herbicide inventory was adequately controlled, safeguarded, accounted for, and reasonable inventory balances were maintained. Additionally, we examined Commission records for 19 selected herbicide warehouse orders and 20 selected warehouse distributions made during the period July 2019 through June 2023 to determine whether the Commission adequately documented the delivery of herbicides to the designated warehouse and to the designated treatment site and whether the herbicides were used for an authorized public purpose. Also, examined Commission inventory records, including adjustment records, and 16 selected inventory purchases to assess whether Commission records evidenced the propriety of the adjustments and the inventory purchases were accurately recorded.
- From the population of 80 bump treatments⁹ conducted during the period July 2019 through June 2023 and with related costs totaling \$2,406,974, examined Commission records for 20 selected bump treatments with related costs totaling \$1,581,969 to determine whether the bump herbicide and mechanical treatments and related expenditures were made and documented in accordance with applicable laws, rules, and Commission policies and procedures.
- Examined the 2020-21, 2021-22, and 2022-23 fiscal year Annual Reports of Activities Conducted Under the Cooperative Aquatic Plant Control Program in Florida Public Waters (annual reports) and related Commission records to determine whether the annual reports were accurate, timely reported on the Commission's Web site, and included activities conducted under the Cooperative Aquatic Plant Control Program in State waters in accordance with State law.

⁹ Bump treatments include the addition of herbicide to a previously treated area to maintain the herbicide concentration at an effective level. They can also include additional mechanical treatment of previously shredded floating plants that did not sink when originally shredded.

- Examined the 2020, 2021, and 2022 calendar year Annual Reports of Pollutant Discharges to the Surface Waters of the State from the Application of Pesticides (NPDES reports) and related Commission records to determine whether the NPDES reports were accurate and timely reported in accordance with applicable laws, rules, and Environmental Protection Agency permit requirements.
- From the population of 100 work plans prepared by the Commission during the period July 2019 through June 2023, we examined Commission records for 40 selected work plans to determine whether the Commission: reviewed the results of annual inventories of invasive aquatic plants to gauge the success of the herbicide, mechanical, and triploid grass carp plant management programs; compared the costs associated with each method to its efficacy; established and implemented effective controls, including policies and procedures, over the work plan development and approval process.
- Inquired of Commission management to determine whether the Commission had performed any assessments of the economic impact on waterbodies of delaying chemical herbicide removal of invasive plants.
- Reviewed applicable laws, rules, and other State guidelines to obtain an understanding of the legal framework governing Commission operations.
- 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.



Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE



September 22, 2025

Florida Fish
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*Managing fish and wildlife
resources for their long-term
well-being and the benefit
of people.*

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Dear Ms. Norman:

In compliance with section 11.45(4)(d), Florida Statutes, enclosed is the Florida Fish and Wildlife Conservation Commission (FWC) revised responses to the preliminary and tentative audit findings and recommendations pertaining to the Auditor General's operational audit of the FWC, Invasive Aquatic Plant Management.

We appreciate the opportunity to respond to the audit findings. If you have any questions or require additional information, please contact Percy Griffin, Inspector General, at (850) 488-6068.

Sincerely,

A handwritten signature in black ink, appearing to read "R. Young".

Roger A. Young
Executive Director

Attachment

cc: Charles "Rett" Boyd, Assistant Executive Director
George Warthen, Chief Conservation Officer
Jessica Crawford, Chief of Staff
Percy Griffin, Inspector General

Florida Fish and Wildlife Conservation Commission
Response to Preliminary and Tentative Audit Findings
Auditor General Operational Audit

Finding 1: Commission controls did not promote the adequate control, safeguarding, or accounting for herbicide inventories.

Recommendation: We recommend that Commission management establish policies and procedures for the management of the herbicide inventory and enhance controls to ensure an appropriate separation of duties and that Commission records evidence complete and accurate inventory information, including usage and public purpose, the appropriateness of inventory adjustments and management review thereof, periodic reconciliations and physical inspections, and the maintenance of reasonable inventory balances.

Agency Response:

FWC accepts and recognizes the audit team's finding through the thorough operational audit of the FWC, with specific emphasis on the FWC's Aquatic Invasive Plant Management program. Below is FWC's response to the audit team's finding:

FWC agrees with the finding and has been aware of some shortcomings of the current herbicide inventory process and has been working on a digital herbicide inventory module (database) for several years. Among other improvements, the module will enhance FWC's ability to manage inventory and improve herbicide tracking. This module is currently in testing and is expected to be fully implemented by March of 2026. The herbicide inventory system will maintain a balance of all inventories, maintain Purchase Order prices for each item, and act as a central location for herbicide order requests, approvals, vendor fulfillment, proof of delivery, and the approval of invoices for payment. The system will improve tracking and accountability by incorporating the following:

- A "requestor" role and an "approver" role, where the herbicide is requested for a certain work site and approved by a manager in Tallahassee. The approvals will be logged in the database in perpetuity.
- An "upload" section that requires a signed receipt of delivery before the system allows the user to close out the order. This step will precede invoice payments.
- Maintaining any adjustments to the inventory, with the username of the person who made the inventory adjustment and justification (e.g. "Due to bad weather, the last 10 gallons of herbicide were unable to be used during the treatment, so this has been returned to inventory").

Additionally, to improve oversight of inventory stored at vendor warehouses, FWC will include in future contracts that we can inspect inventory at any time to reconcile on-hand inventory with our records for remaining balances and staff will implement annual inspections. These inspections combined with the new inventory tracking system and in conjunction with our current financial penalties process for vendors that fail to deliver products and formulations as requested will improve controls and oversight of herbicide inventory.

Florida Fish and Wildlife Conservation Commission
Response to Preliminary and Tentative Audit Findings
Auditor General Operational Audit

Finding 2: Commission procurement controls need enhancement to better promote and document compliance with State law.

Recommendation: We recommend that Commission management ensure that all procurements are conducted and documented in accordance with State law.

Agency Response:

FWC agrees with the finding and acknowledges that the current process may be improved and understands the importance of adhering strictly to these rules to ensure transparency, fairness, and accountability in the agency's procurement practices. FWC recognizes negotiation may be more advantageous to the state, and moving forward, will take necessary steps to use best efforts to negotiate and report such instances via PUR 7200 to DMS when the agency receives less than two responsive bids, proposals, or replies.