

Report No. 2026-026  
September 2025

**STATE OF FLORIDA AUDITOR GENERAL**

**Operational Audit**

**DEPARTMENT OF  
ENVIRONMENTAL PROTECTION**

Environmental Crimes Unit  
and Prior Audit Follow-Up



Sherrill F. Norman, CPA  
Auditor General

## Secretary of the Department of Environmental Protection

The Department of Environmental Protection is established by Section 20.255, Florida Statutes. The head of the Department is the Secretary who is appointed by the Governor, with the concurrence of either three members of the Cabinet or confirmation by the Senate. During the period of our audit, the following individuals served as Department Secretary:

Alexis Lambert From December 2, 2024  
Shawn Hamilton Through December 6, 2024

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 Luke Wright and the audit was supervised by Barry L. Bell, CPA.

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

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# DEPARTMENT OF ENVIRONMENTAL PROTECTION

## Environmental Crimes Unit and Prior Audit Follow-Up

### ***SUMMARY***

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This operational audit of the Department of Environmental Protection (Department) focused on Environmental Crimes Unit (ECU) sworn officer training and property management. The audit also included a follow-up on the finding noted in our report No. 2023-114. Our audit disclosed the following:

**Finding 1:** Department records did not always evidence that ECU sworn law enforcement officers had timely completed required dart-firing stun gun training or demonstrated, prior to performing duties, proficiency in the use of assigned firearms in accordance with State law, Department of Law Enforcement rules, and Department policies and procedures.

**Finding 2:** Division property management controls need enhancement to ensure proper accountability over Division weapons and ammunition and to demonstrate compliance with applicable Department of Financial Services rules.

**Finding 3:** Department controls over the retention of text messages and Apple device iMessages in accordance with State law continue to need improvement.

### ***BACKGROUND***

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To align resources focused on environmental protection and ensure strong enforcement of State environmental laws, on January 10, 2019, the Governor issued Executive Order 19-12 that directed the transfer of the Environmental Crimes Enforcement Unit from the Fish and Wildlife Conservation Commission (FWCC) to the Department of Environmental Protection (Department). Accordingly, effective July 1, 2019, the Division of Law Enforcement (Division) was established<sup>1</sup> within the Department and assigned responsibility for enforcing environmental laws and responding to incidents where environmental impacts are reported or discovered. The Division consists of:

- The Environmental Crimes Unit (ECU), which ensures compliance with environmental laws through inspections and enforcement. The ECU consists of sworn law enforcement officers assigned to various offices Statewide. ECU Special Agents, Lieutenants, Captain, and Director are fully constituted State law enforcement officers. ECU Special Agents are responsible for investigating environmental crimes and natural resource violations, as well as responding to natural or man-made disasters, civil disturbances, and issues regarding public safety.
- The Office of Emergency Response, which provides technical and on-site assistance to ensure threats to the environment and human safety are quickly and effectively addressed.

For the 2023-24 and 2024-25 fiscal years, the Legislature appropriated approximately \$18.4 million and \$21 million to the Division, including approximately \$2.5 million and \$3 million, respectively, to the ECU.<sup>2</sup> Additionally, the ECU was authorized 20 positions for both the 2023-24 and 2024-25 fiscal years.

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<sup>1</sup> Chapter 2019-141, Laws of Florida.

<sup>2</sup> Chapters 2023-239 and 2024-231, Laws of Florida.

According to Division records, as of March 9, 2025, the Division employed 18 sworn law enforcement officers.

## ***FINDINGS AND RECOMMENDATIONS***

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### **Finding 1: ECU Sworn Officer Training**

State law<sup>3</sup> specifies that a law enforcement officer who is authorized by their employing agency to carry a dart-firing stun gun<sup>4</sup> must complete a basic skills course on the use of dart-firing stun guns before being issued and using the gun and annually thereafter. Accordingly, Department policies and procedures<sup>5</sup> required sworn law enforcement officers to successfully complete an initial training course prior to carrying a dart-firing stun gun and complete annual recertification training courses to continue to carry a dart-firing stun gun. Additionally, Department of Law Enforcement (DLE) rules<sup>6</sup> require law enforcement officers to demonstrate proficiency skills on required firearms qualification standards before performing the duties of a sworn officer.

To determine whether ECU sworn law enforcement officers had been trained and demonstrated proficiency in the use of assigned weapons (i.e., firearms and dart-firing stun guns) in accordance with State law, DLE rules, and Department policies and procedures, we performed inquiries of Division management and examined Division training records for 22 sworn officers who were employed by, and 1 sworn officer who volunteered with, the ECU at some point during the period July 2023 through January 2025.<sup>7</sup> Our audit procedures disclosed that:

- Although we requested, Division management was unable to provide documentation evidencing that the applicable 15 sworn officers completed the required annual dart-firing stun gun training in 2023. According to Division management, the training was either not conducted or documentation was not properly completed to prove completion of training in 2023.
- Division records did not evidence when dart-firing stun guns were assigned to sworn officers. Consequently, Division records did not demonstrate that, and we could not determine whether, the 16 sworn officers who were initially assigned a dart-firing stun gun during the period July 2023 through January 2025 had completed the initial training course prior to carrying the dart-firing stun gun. According to Division management, the Division assigned sworn officers dart-firing stun guns at the time the applicable training was completed. Notwithstanding, while Division training records evidenced the date dart-firing stun gun initial training was completed by an officer, the records did not evidence the date the dart-firing stun gun was assigned to the officer and, consequently, whether the training was timely completed.
- Division training records completed in June 2024 for two sworn officers hired that same month did not demonstrate that the officers qualified with their assigned rifle before performing duties as

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<sup>3</sup> Section 943.1717(3), (4), and (5), Florida Statutes.

<sup>4</sup> Section 790.001(5), Florida Statutes, defines a dart-firing stun gun as any device having one or more darts that are capable of delivering an electrical current. During the period July 2023 through January 2025, Division sworn officers utilized Taser 10s and Taser X2s. Those devices deploy probes that deliver electrical currents and, therefore, meet the statutory definition of dart-firing stun guns. Division policies and procedures referred to the Tasers as conducted electrical weapons.

<sup>5</sup> Division General Order 12, *Carry and Display of Weapons*.

<sup>6</sup> DLE Rule 11B-27.00212(14)(a), Florida Administrative Code.

<sup>7</sup> Of the 22 employed sworn officers, 17 were hired prior to July 2023 and 5 were hired during the period July 2023 through January 2025. The volunteer sworn officer began service with the Department prior to July 2023.

a sworn officer. In response to our audit inquiry, Division management indicated that the officers had completed the required training, but due to oversights, the forms used to document that the officers qualified with their assigned rifle were not properly completed. Subsequent to our audit inquiry, in May 2025 Division management amended the initial training forms to show that the training had been completed. However, although requested, Division management was unable to provide documentation evidencing the basis for the revisions.

Adequate documentation evidencing that ECU sworn officers timely complete required dart-firing stun gun training and demonstrate, prior to performing duties, proficiency in the use of assigned firearms would better ensure and demonstrate that ECU sworn officers are trained in accordance with State law, DLE rules, and Department policies and procedures.

**Recommendation: We recommend that Division management enhance ECU sworn law enforcement officer training controls to ensure that Division records evidence the date that all weapons are assigned to sworn officers and the timely completion of required dart-firing stun gun and firearm training in accordance with State law, DLE rules, and Department policies and procedures.**

## **Finding 2: ECU Property Management**

Effective controls for the management of tangible personal property<sup>8</sup> and other property considered sensitive or attractive require that property items be adequately controlled, safeguarded, and accounted for by Department management. Department of Financial Services (DFS) rules<sup>9</sup> require State agencies to record all tangible personal property with a value or cost of \$5,000 or more and a projected useful life of 1 year or more and all attractive<sup>10</sup> items with a value or cost of less than \$5,000 in the State's financial system (i.e., the Florida Accounting Information Resource Subsystem (FLAIR) Property Subsystem). The FLAIR Property Subsystem facilitates the creation and maintenance of a property file that contains detailed information for each property item.

To promote the proper accountability for and safeguarding of property, DFS rules<sup>11</sup> and Department procedures<sup>12</sup> require the Department to complete a physical inventory of all tangible personal property and attractive property at least once each fiscal year and specify that the property custodian is not to personally inventory items for which they are responsible. Department procedures also required, when practical, that all Department property items be marked with a uniquely numbered property tag that included an electronic scanning code (i.e., barcode). The Division utilized prepopulated<sup>13</sup> electronic scanners to scan property tags when conducting the fiscal year physical inventory.

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<sup>8</sup> Property is defined in applicable laws and rules as State-owned equipment, fixtures, and other tangible personal property of a nonconsumable and nonexpendable nature.

<sup>9</sup> DFS Rule 69I-72.002, Florida Administrative Code.

<sup>10</sup> DFS Rule 69I-72.001(1), Florida Administrative Code, defines attractive items as tangible personal property used in operations that has a cost less than an established capitalization threshold and that requires special attention to ensure legal compliance, protect public safety, and avoid potential liability, or to compensate for a heightened risk of theft.

<sup>11</sup> DFS Rule 69I-72.006, Florida Administrative Code.

<sup>12</sup> Department Administrative Procedures for Property Policy ADM 320.

<sup>13</sup> A file listing the Division property recorded in the FLAIR Property Subsystem was uploaded to the scanner prior to conducting the fiscal year physical inventory.

According to Department property records, as of February 28, 2025, the Division was responsible for 95 weapons (36 dart-firing stun guns and 59 firearms) with acquisition costs totaling \$154,586. To assess the adequacy of property controls over Division weapons, we inquired of Department and Division management, reviewed Department policies and procedures, and examined records related to the 57 firearms, with acquisition costs totaling \$28,457, that were included in the Division's 2023-24 fiscal year physical inventory and for the 38 weapons (36 dart-firing stun guns and 2 firearms), with acquisition costs totaling \$126,144, added by the Division to Department property records during the period July 2023 through January 2025. Our audit procedures disclosed that property controls over Division weapons need improvement. Specifically, we found that:

- The Department had not established a time frame for recording property acquisitions to Department property records, which may have contributed to the some of the issues noted on audit.
- 18 dart-firing stun guns, with acquisition costs totaling \$26,982, that were transferred by the Fish and Wildlife Conservation Commission (FWCC) to the Department in July 2019 were not added to Department property records until June 2024. Additionally, a \$999 rifle transferred by the FWCC to the Department in May 2021 was not added to Department property records until October 2023. Consequently, neither the dart-firing stun guns nor the rifle were identified for or included in the Department's 2023-24 fiscal year physical inventory or any physical inventory since acquisition. Although we inquired, Division management could not explain why the stun guns and rifle were not added to the property records at the time of transfer.
- A \$409 handgun had not been assigned a unique property item number or included in Department property records. Consequently, the handgun was not identified for or scanned during the conduct of the 2023-24 fiscal year physical inventory. Subsequent to our audit inquiry, on March 27, 2025, Division staff submitted a request to add the handgun to Department property records.
- Department records indicated that 4 firearms, with acquisition costs totaling \$2,130, had been inventoried by the property custodian responsible for the firearms. In response to our audit inquiry, Department management indicated that they were not able to definitively say whether the custodian personally inventoried the property or if the scanner used in the conduct of the inventory was not properly logged out and logged into by the next person scanning the property.

Additionally, to assess the adequacy of Division controls for safeguarding Division weapons (i.e., firearms and dart-firing stun guns), ammunition, and other equipment, we interviewed Division management and staff, observed the contents of the two Division safes<sup>14</sup> and one Division lock box,<sup>15</sup> and examined Division records. Our audit procedures disclosed that controls for adequately safeguarding Division weapons and ammunition stored in the observed safes and lock box need improvement. Specifically:

- The Division had not established policies or procedures for tracking the movement of ECU weapons and ammunition in and out of the Tallahassee and Fort Myers safes, which may have contributed to the issues noted on audit.
- During our on-site observations of the Division's Tallahassee safe, Fort Myers safe, and the lock box located in the Fort Myers office, we inquired of Division management and staff regarding the controls over and process for tracking weapons and ammunition. While we observed that the

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<sup>14</sup> The Division utilizes two safes to store Division weapons and ammunition. One safe is located in the Division's Tallahassee office and the other safe is located in the Division's Fort Myers office.

<sup>15</sup> In addition to lock boxes in law enforcement vehicles, the Division maintains a lock box in the Division's Fort Myer's office that can be used to secure equipment such as firearms, ammunition, bulletproof vests, and other items.

Division affixed a Post-it Note to the Fort Myers safe to document the date the safe was last accessed and the ammunition count, no other inventory tracking controls were observed for either safe or the lock box and Division management and staff indicated that neither the Tallahassee nor Fort Myers offices used a log or other formal process to track the movement of weapons and ammunition to and from the Division safes and Fort Myers lock box.

- During our observation of the Tallahassee safe, we noted that 10 of the 18 dart-firing stun guns transferred to the Division by the FWCC were stored in the safe and Division management indicated that the other 8 dart-firing stun guns should be in the Fort Myers safe. Subsequently, during our on-site visit to the Division's Fort Myers office, we noted that the other 8 dart-firing stun guns were not located in the Fort Myers safe. We then inquired of an ECU officer with access to the Division's Fort Myers safe who indicated that the 8 dart-firing stun guns should be in Tallahassee with the ECU Captain. Subsequent to our on-site observations of the Tallahassee and Fort Myers safes, we inquired of Division management regarding the location of the 8 dart-firing stun guns. Division management indicated and provided pictures evidencing that 2 of the dart-firing stun guns had been sent to the Division's Tallahassee office to store in the safe, 2 dart-firing stun guns were located in a Division vehicle lock box located in Tampa, and the other 4 dart-firing stun guns were located in an ECU officer's vehicle lock box in Fort Myers (the same officer who initially indicated that the 8 guns should be in Tallahassee).

Absent effective property controls, Division management has reduced assurance that all weapons, ammunition, and other equipment are adequately controlled, safeguarded, and accounted for in accordance with DFS rules and management's expectations.

**Recommendation:** We recommend that Division management strengthen property management controls to ensure that:

- A time frame for recording property acquisitions to Department property records is established in applicable policies and procedures.
- All applicable Division property items are timely added to Department property records with all required information and included in annual physical inventories.
- Property custodians do not inventory items for which they are responsible.
- The movement of ECU weapons, ammunition, and other equipment stored in Division safes and lock boxes is appropriately documented and tracked to readily identify each item's location and to prevent or timely detect theft or loss, should it occur.

### **Finding 3: Mobile Device Message Controls**

State law<sup>16</sup> requires the Department to maintain public records in accordance with the records retention schedule<sup>17</sup> established by the Department of State, Division of Library and Information Services. The schedule specifies that the retention periods for electronic communications, including text and instant messages, are determined by the content, nature, and purpose of the messages. Some of the purposes include administrative correspondence (3 fiscal years), program and policy development correspondence (5 fiscal years), and transitory messages, which are to be maintained until obsolete, superseded, or the administrative value is lost.

<sup>16</sup> Section 119.021(2)(b), Florida Statutes.

<sup>17</sup> State of Florida *General Records Schedule GS1-SL for State and Local Government Agencies*.

According to Department records, as of February 2025, the Department was responsible for 3,842 mobile devices,<sup>18</sup> including 329 Apple devices. Department procedures specified that text messaging and Internet-based messaging (e.g., iMessages) were “not permitted for corporate use and must be disabled on corporate devices unless authorized by the Chief of Staff during a declared emergency.” To retain any text messages that may occur, in August 2023, the Department contracted with a service organization<sup>19</sup> to provide text message retention services. However, those services did not include the retention of iMessages sent or received using Apple devices.

As the Department relies on a service organization to retain Department text messages in accordance with State law, it is incumbent upon the Department to take steps to reasonably ensure that service organization controls relevant to text message retention are suitably designed and operating effectively. Such steps may include requiring the service organization to provide a service auditor’s report<sup>20</sup> or, alternatively, Department monitoring of the effectiveness of relevant service organization controls.

To evaluate Department mobile device controls, we inquired of Department management, reviewed Department procedures,<sup>21</sup> and analyzed Department mobile device invoices for the period September 2023 through January 2025. Our audit procedures disclosed that:

- Although Department procedures specified that text messaging and Internet-based messaging (e.g., iMessages) were “not permitted for corporate use and must be disabled on corporate devices unless authorized by the Chief of Staff during a declared emergency”, the Department did not always verify that such actions were taken. According to Department management, verification that text messaging and Internet-based messaging was appropriately disabled was not obtained due to the amount of work it would take to get the messaging disabled with the carriers. Consequently, and as subsequently described, text messages were sent or received by Department mobile devices despite policy prohibitions and such messages were not always appropriately captured and retained.
- The Department’s initial purchase order did not include a provision requiring the service organization to provide the Department a service auditor’s report, which contributed to the Department not monitoring relevant service organization controls. As of June 6, 2025, the Department had neither requested nor received service auditor’s reports on the effectiveness of relevant service organization controls.
- Although the Department contracted with a service organization to provide text message retention services, Department management was unable to provide records evidencing that the service organization had captured or retained text message content for 7,574 of the 14,660 text messages sent or received by 348 Department mobile devices during the period September 2023 through January 2025. According to Department management, a glitch in the service organization’s

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<sup>18</sup> The mobile devices included mobile phones, AirCards and mobile hotspot devices, tablets, and laptop computers.

<sup>19</sup> Service organizations provide services to user entities, some of which may be relevant to security, availability, processing, integrity, confidentiality, or privacy, or relevant to the user entities’ internal control over financial reporting.

<sup>20</sup> A service auditor’s report, as described by the American Institute of Certified Public Accountants, AT-C Section 320, *Reporting on an Examination of Controls at a Service Organization Relevant to User Entities’ Internal Control Over Financial Reporting*, provides information and auditor conclusions related to a service organization’s controls. Service organizations make service auditor reports available to user organizations to provide assurances related to the effectiveness of the service organization’s relevant internal controls. AT-C Section 320.04 states that the guidance provided in AT-C Section 320 may be helpful in reporting on controls at a service organization other than those that are likely to be relevant to user entities’ internal control over financial reporting.

<sup>21</sup> Department Administrative Procedures, *Communications Equipment and Services*, effective November 27, 2023.

system prevented certain devices from being enrolled and difficulties getting support from the service organization contributed to not all text messages being captured and retained.

- As of June 2025, the Department had disabled iMessages on only nine Department Apple devices. Additionally, the Department had not established a method to capture and retain iMessages sent or received by Apple devices. In response to our audit inquiry, Department management indicated that utilizing multiple carriers contributed to the deficiencies noted on audit.

Effective controls for enforcing policy prohibitions on text messaging and iMessage use on Department mobile devices would help ensure that Department mobile devices are used in accordance with management's expectations. Absent the timely evaluation of the effectiveness of relevant service organization controls, Department management has reduced assurance that controls relevant to the retention of text messages in accordance with State law are suitably designed and operating effectively. Additionally, absent effective controls to adequately retain text messages and iMessages or disable the messaging capabilities, such messages may be sent or received and not be retained in accordance with State law, diminishing the Department's ability to provide access to public records. A similar finding was noted in our report No. 2023-114 (Finding 1).

**Recommendation:** We recommend that Department management enhance mobile device controls to:

- **Enforce policy prohibitions on text messaging and iMessage use on Department mobile devices.**
- **Make or obtain independent and periodic assessments of the effectiveness of the service organization's relevant internal controls for ensuring that text messages are retained in accordance with State law.**
- **Ensure that, should text messages or iMessages be sent or received by Department mobile devices, such messages are retained in accordance with State law and the records retention schedule.**

## ***PRIOR AUDIT FOLLOW-UP***

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The Department had not taken corrective actions for the finding included in our report No. 2023-114.

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

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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 February 2025 through June 2025 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 Department of Environmental Protection (Department) focused on Environmental Crimes Unit (ECU) sworn officer training and property 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, the finding noted in our report No 2023-114.

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, Department policies and procedures, and other guidelines, and interviewed Department personnel to obtain an understanding of Division of Law Enforcement

(Division), ECU sworn officer training and weapon (i.e., firearms and dart-firing stun guns) and ammunition inventory control processes and responsibilities.

- Inquired of Department management regarding whether the Department made any expenditures or entered into any contracts under the authority granted by an applicable state of emergency during the period July 1, 2021, through February 25, 2025.
- From the population of 24,518 expenditures, totaling \$94,658,316, made by the Department under the authority granted by an applicable state of emergency during the period July 1, 2021, through February 25, 2025, examined Department records for 36 selected expenditures, totaling \$30,547,790, to determine whether the expenditures appeared reasonable and necessary given the nature of the declared emergency and the statutory responsibilities of the Department.
- Examined Department records related to the 23 ECU sworn law enforcement officers (22 permanent and 1 volunteer reserve) who were employed by, or volunteered with, the ECU at some point during the period July 2023 through January 2025 to determine whether Department records evidenced that the officers had been properly trained and demonstrated proficiency in the use of firearms and dart-firing stun guns in accordance with Section 943.1717(3), (4), and (5), Florida Statutes; Department of Law Enforcement Rule 11B-27.00212(13)(a)1. and (14)(a), Florida Administrative Code; and Department policies and procedures.
- Examined Department records related to the 38 ECU weapons (i.e., firearms and dart-firing stun guns), with acquisition costs totaling \$126,144, added to Department property records during the period July 2023 through January 2025 to determine whether the Department acquired and recorded the weapons to Department property records in accordance with Chapter 273, Florida Statutes; Department of Financial Services (DFS) Rules, Chapter 69I-72, Florida Administrative Code; and Department policies and procedures, and whether the acquisition cost for each weapon was reasonable. Additionally, we examined Department records related to ammunition, with an acquisition cost totaling \$1,917, acquired by the ECU during the period July 2023 through January 2025 to determine whether the acquisition of ammunition was reasonable and properly approved.
- Examined Department records related to the one ECU weapon, with an acquisition cost totaling \$409, disposed of during the period July 2023 through January 2025 to determine whether the Department disposed of the weapon in accordance with Chapters 112 and 273, Florida Statutes; DFS Rules, Chapter 69I-72, Florida Administrative Code; and Department policies and procedures.
- From the population of 57 weapons, with acquisition costs totaling \$28,457, included in the 2023-24 fiscal year physical ECU inventory, examined Department and Division records to determine whether the inventory was appropriately conducted and documented in accordance with Chapter 273, Florida Statutes; DFS Rules, Chapter 69I-72, Florida Administrative Code; and Department policies and procedures.
- Observed the two ECU safes (the safe located in the Division's Tallahassee office and the safe located in the Division's Fort Myers office) and the ECU lock box located in the Fort Myers office, made inquiries of ECU management and staff, and reviewed Department policies and procedures to determine whether the Department had established effective internal controls, including policies and procedures, to ensure that ECU weapons and ammunition were properly safeguarded to prevent or timely detect theft or loss.
- Evaluated Department actions to correct the finding noted in our report No. 2023-114. Specifically, we interviewed Department management, reviewed Department policies and procedures, examined Department service organization purchase order and related records, and analyzed the Department's July 2023 through January 2025 mobile device invoices to determine whether text messages were utilized, the Department ensured that service organization controls related to the retention of text messages sent from or received by Department mobile devices

were suitably designed and operating effectively, whether for 348 Department mobile devices that sent or received 14,660 text messages during the period September 2023 through January 2025, the messages were retained in accordance with State law and Department of State record retention guidelines, and whether adequate controls over iMessages and the retention thereof had been established.

- 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***

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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 written in a cursive style with a large initial "S".

Sherrill F. Norman, CPA  
Auditor General

## MANAGEMENT'S RESPONSE

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# FLORIDA DEPARTMENT OF Environmental Protection

Marjory Stoneman Douglas Building  
3900 Commonwealth Boulevard  
Tallahassee, FL 32399

**Ron DeSantis**  
Governor

**Jay Collins**  
Lt. Governor

**Alexis A. Lambert**  
Secretary

September 22, 2025

Ms. Sherrill F. Norman, CPA  
Auditor General, State of Florida  
Claude Denson Pepper Building, Suite G74  
111 West Madison Street  
Tallahassee, Florida 32399-1450

Dear Ms. Norman:

Enclosed is the Department's response to the preliminary and tentative findings for the operational audit of the Department of Environmental Protection, Environmental Crimes Unit and Prior Audit Follow-Up. Thank you for the opportunity to review and comment on this audit report. If you have questions or require additional information, please contact Candie Fuller, Inspector General, at (850) 245-2548.

Sincerely,

A handwritten signature in blue ink, appearing to read "AAL", is placed above the typed name.

Alexis A. Lambert  
Secretary

AAL/cmf

Enclosure

Department of Environmental Protection  
Response to Preliminary and Tentative Audit Findings  
Auditor General Operational Audit

This operational audit of the Department of Environmental Protection (Department) focused on the Division of Law Enforcement (Division/DLE), Environmental Crimes Unit (ECU) sworn officer training and property management. The audit also included a follow-up on the finding noted in the Auditor General report No. 2023-114.

**Finding 1: ECU Sworn Officer Training**

Department records did not always evidence that ECU sworn law enforcement officers had timely completed required dart-firing stun gun training or demonstrated, prior to performing duties, proficiency in the use of assigned firearms in accordance with State law, Department of Law Enforcement rules, and Department policies and procedures.

**Recommendation:** We recommend that Division management enhance ECU sworn law enforcement officer training controls to ensure that Division records evidence the date that all weapons are assigned to sworn officers and the timely completion of required dart-firing stun gun and firearm training in accordance with State law, DLE rules, and Department policies and procedures.

**Department Response:** The Department agrees and will ensure officer training controls are adequate to ensure that DLE evidence the date that all weapons are assigned to sworn officers and the timely completion of required dart-firing stun gun and firearm training in accordance with State law, DLE rules, and Department policies and procedures.

**Finding 2: ECU Property Management**

Division property management controls need enhancement to ensure proper accountability over Division weapons and ammunition and to demonstrate compliance with applicable Department of Financial Services rules.

**Recommendation:** We recommend that Division management strengthen property management controls to ensure that:

- A time frame for recording property acquisitions to Department property records is established in applicable policies and procedures.
- All applicable Division property items are timely added to Department property records with all required information and included in annual physical inventories.
- Property custodians do not inventory items for which they are responsible.
- The movement of DLE weapons, ammunition, and other equipment stored in Division safes and lock boxes is appropriately documented and tracked to readily identify each item's location and to prevent or timely detect theft or loss, should it occur.

Department of Environmental Protection  
Response to Preliminary and Tentative Audit Findings  
Auditor General Operational Audit

**Department Response:** The Department agrees and will enhance property management controls to ensure timely recording of property acquisitions to Department records; property custodians do not inventory items for which they are responsible; and ensure proper tracking of property when equipment is moved from region to region to prevent and detect theft or loss.

**Finding 3: Mobile Device Message Controls**

Department controls over the retention of text messages and Apple device iMessages in accordance with State law continue to need improvement.

**Recommendation:** We recommend that Department management enhance mobile device controls to:

- Enforce policy prohibitions on text messaging and iMessage use on Department mobile devices.
- Make or obtain independent and periodic assessments of the effectiveness of the service organization's relevant internal controls for ensuring that text messages are retained in accordance with State law.
- Ensure that, should text messages or iMessages be sent or received by Department mobile devices, such messages are retained in accordance with State law and the records retention schedule.

**Department Response:** The Department has enhanced the controls for managing text messages on Department issued mobile devices to include monthly review of provider invoices to ensure vendors have captured appropriate feature restrictions for devices as it relates to text messaging. The Department has reprocured a per device software solution for capturing and retaining text messages in accordance with State law and the records retention schedule. This agreement also requires the submittal of the independent system and organizations internal controls report. The Department has implemented Microsoft Intune, which is a cloud-based end point management solution which will block the use of iMessages on corporate Apple devices and is actively working to reset phones to enroll into solution.