

The Florida Senate  
**COMMITTEE MEETING EXPANDED AGENDA**  
 GOVERNMENTAL OVERSIGHT AND ACCOUNTABILITY  
 Senator Mayfield, Chair  
 Senator DiCeglie, Vice Chair

**MEETING DATE:** Tuesday, October 14, 2025  
**TIME:** 9:00—10:30 a.m.  
**PLACE:** *Toni Jennings Committee Room*, 110 Senate Building

**MEMBERS:** Senator Mayfield, Chair; Senator DiCeglie, Vice Chair; Senators Arrington, Bracy Davis, Brodeur, Grall, McClain, Polsky, and Rodriguez

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
1	Presentation on rulemaking and the new rule review process under the Administrative Procedures Act		Presented
2	Review of actions by the Department of Management Services in response to Audit Report 2025-096 by the Auditor General relating to Fleet Management		Discussed
Other Related Meeting Documents			

# JOINT ADMINISTRATIVE PROCEDURES COMMITTEE



**Senator Erin Grall, Chair**  
**Senator Mack Bernard**  
**Senator LaVon Bracy Davis**  
**Senator Don Gaetz**  
**Senator Thomas J. "Tom" Leek**  
**Senator Carlos Guillermo Smith**  
**Senator Clay Yarborough**

**Representative Tobin Rogers "Toby" Overdorf, Vice Chair**  
**Representative William "Bill" Conerly**  
**Representative Chad Johnson**  
**Representative Kim Kendall**  
**Representative Leonard Spencer**  
**Representative Debra Tendrich**  
**Representative Meg Weinberger**

# **COMMITTEE ON GOVERNMENT OVERSIGHT AND ACCOUNTABILITY**

**October 14, 2025**

**SB – 108 ADMINISTRATIVE PROCEDURES**

**KENNETH J. PLANTE  
COORDINATOR**

# SB 108 ADMINISTRATIVE PROCEDURES

“The bill modernizes Florida’s rulemaking process, creating a routine and comprehensive evaluation process for administrative rules and increased transparency and reporting for state licensing.”

- President Ben Albritton



# SB 108 ADMINISTRATIVE PROCEDURES

“The new process outlined in this bill improves oversight and accountability for everyone involved, including the Legislature. It is our responsibility to make sure bills we pass are implemented properly, so we can make changes if needed. This bill creates a thorough, systematic review to determine if existing agency rules are functioning to appropriately implement the law, or if certain rules need to be updated, amended or repealed.”

- Senator Erin Grall

# RULEMAKING PROCESS

- A Notice of Rule Development must be published in the Florida Administrative Register within 30 days after the effective date of the law.
- Requires at least seven days between the publication of a notice of rule development and a notice of proposed rule to allow for better public notice during rulemaking.
- A Notice of Proposed Rule must be published within 180 days after the publication of the Notice of Rule Development.
- Unless otherwise specified by statute, a rule cannot include a provision whereby the entire rule or a provision thereof will automatically sunset, expire or be repealed.

# RATIFICATION OF PROPOSED RULES

- If a rule requires ratification, it must be timely submitted to the Legislature for consideration, and if it is not ratified in the regular session immediately following its submission the rule must be withdrawn.
- For emergency rules adopted to protect the public interest pending the ratification of a proposed rule, if the proposed rule is not ratified during the next legislative session, the emergency rule shall expire at adjournment sine die of that legislative session, and the proposed rule must be withdrawn from ratification.

# EMERGENCY RULEMAKING

- To increase transparency surrounding emergency rulemaking updates were made including:
  - Requiring a notice of the renewal of an emergency rule be published in the FAR before the expiration of the emergency rule stating the facts warranting the renewal of the rule.
  - Requiring emergency rules to be published in the Florida Administrative Code.

# EMERGENCY RULEMAKING

- An agency may supersede an emergency rule in effect through the adoption of another emergency rule before the emergency rule expires.
  - The superseding rule may not be in effect longer than the duration of the effective period of the superseded rule.
- Technical changes may be made to an emergency rule within the first 7 days after the rule is adopted.
- An emergency rule may be repealed before it expires by publishing notice of the intended action in the FAR.

# STATEMENT OF ESTIMATED REGULATORY COSTS (SERC)

- Provides for additional public input in the preparation of a SERC by allowing an individual to request a SERC workshop.
- Supplements the agency evaluation of transactional costs and market impacts in its creation of a SERC by providing specific examples of such costs and impacts.

# SECTION 120.5435

## AGENCY REVIEW OF RULES

- By July 1, 2030, each agency shall review all existing rules adopted by the agency before July 1, 2025.
- Any rule initially adopted after July 1, 2025, must be reviewed in the fifth year following adoption.

# WHAT IS A RULE?

Section 120.52(16), Florida Statutes, defines a “rule” as:

. . . each agency statement of general applicability that implements, interprets, or prescribes law or policy or describes the procedure or practice requirements of an agency and includes any form which imposes any requirement or solicits any information not specifically required by statute or by an existing rule.

Given the breadth of the material included in this definition, for the purposes of the rule review process the term “rule” means the alpha numeric rule number assigned by the Department of State.

There are an estimated 16,300 numbered rules published in the Florida Administrative Code. A review rate of 20 percent per year will generate 3,260 rules to be reviewed.



# TIMELINE FOR REVIEW

- October 1:
  - Agency regulatory plans must include:
    - A list of all existing rules.
    - A 5-year schedule to review all rules with at least 20 percent of the rules reviewed per year.
- January 1:
  - Agencies must submit to the President of the Senate and the Speaker of the House of Representatives a report that summarizes the agency's intended action on each rule under review during the current fiscal year.
- April 1:
  - Agencies must submit to JAPC the action to be taken with respect to each rule identified for review.
- July 1:
  - JAPC completes review of rules.

# FACTORS TO BE CONSIDERED

In reviewing each rule, the agency must determine whether the rule:

- Is a valid exercise of delegated legislative authority;
- Has current statutory authority;
- Reiterates or paraphrases statutory material;
- Is in proper form;
- Is consistent with expressed legislative intent pertaining to the specified provisions of law which the rule implements;
- Requires a technical or substantive update to reflect current use; and
- Requires updated references to statutory citations and incorporated material.

# OPTIONS

Upon review, the agency has four options:

- Make no change.
- Make a technical change.
- Make a substantive change.
- Repeal the rule.

For each decision, the agency must submit to the Committee a written statement of its intended action and its assessment of the factors guiding its review.

An agency's decision to make no changes or only technical changes are not subject to challenge. Substantive changes (i.e., amendments to the rule) and repeal of rules are processed under the provisions of chapter 120.

# COMPLETION OF REVIEW

A rule review is completed upon:

- The agency filing a certified copy of the reviewed rule to which no changes or only technical changes were made, and the Committee's certification with the Department of State;
- or,
- The agency, for a reviewed rule subject to substantive change or repeal, timely filing the appropriate notice pursuant to section 120.54, Fla. Stat.

The Department of State shall publish a notice of the completed rule review and shall update the history note of the rule in the Florida Administrative Code to reflect the date of completion, if applicable.

# LICENSING

- Beginning October 1, 2025, each agency issuing licenses is required to track the agency's compliance with the licensing timeframes established in section 120.60, F.S.
- Beginning October 1, 2026, each agency must include in its regulatory plan certain specified information regarding its processing of licensure applications, as set forth in section 120.74(1)(g), F.S. This information relates to the volume, handling, and outcomes of all license applications it receives.
- By December 31 of each year, JAPC is required to consolidate the licensing reports received and publish them in the FAR.

# JOINT ADMINISTRATIVE PROCEDURES COMMITTEE



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The Florida Senate

# APPEARANCE RECORD

10/14/25

Meeting Date

Bill Number or Topic

GOV. OVERSIGHT

Committee

Deliver both copies of this form to  
Senate professional staff conducting the meeting

Amendment Barcode (if applicable)

Name KENNETH S. PLANTE

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TALLAHASSEE  
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State

32399  
Zip

Speaking:  For  Against  Information **OR** Waive Speaking:  In Support  Against

**PLEASE CHECK ONE OF THE FOLLOWING:**

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022JointRules.pdf \(flsenate.gov\)](https://www.flsenate.gov/2020-2022JointRules.pdf)

This form is part of the public record for this meeting.

S-001 (08/10/2021)



# Fleet Management Update

Tom Berger  
Deputy Secretary of Business Operations

Senate Governmental Oversight and Accountability Committee  
**October 14, 2025**

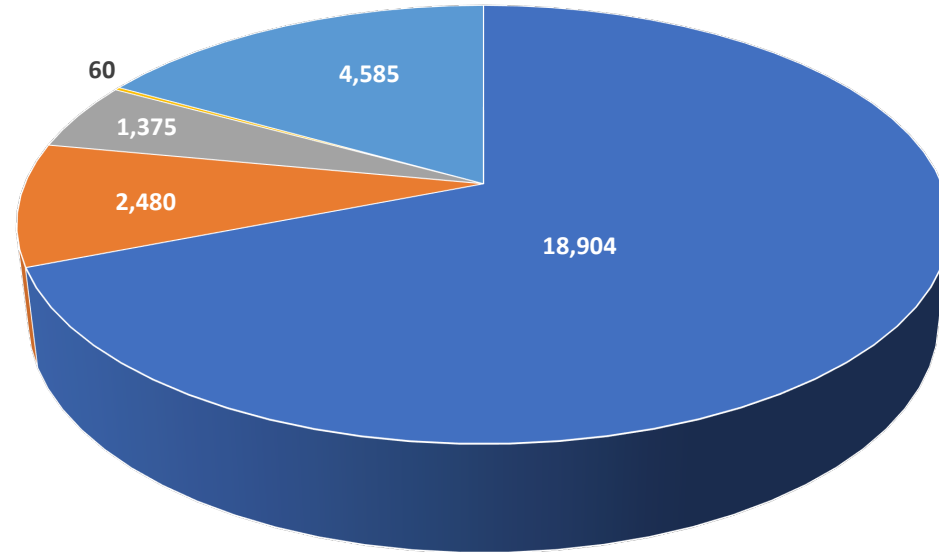




# Fleet Management: Supporting Florida's Agencies

The Bureau of Fleet Management tracks inventory and utilization management of state motor vehicles, watercraft, and mobile equipment. It also administers disposal (by auction or scrapping) and works with agencies and non agency users, such as State Attorneys' Offices.

- Tracks 27,404\* total assets across more than 30 entities
- Team of 6 Full Time Employees



■ Sedans, Light Trucks, SUVs ■ Medium & Heavy-Duty Trucks and Buses ■ Watercraft/Outboard Motors ■ Aircraft ■ Other

\* As of September 24, 2025. The actual number of assets fluctuates daily.



# Auditor General Fleet Findings Progress

Finding	DMS Update	Response Due Date	DMS Response Status
1	Submitted LBRs for enterprise telematics asset tracking and centralized purchasing pilot.	12/31/25	<b>PENDING APPROPRIATION</b>
2	Two physical inventories were completed and attested to by agencies.	12/31/25	<b>COMPLETED</b>
3	All policies and procedures were updated.	12/31/25	<b>COMPLETED</b>
4	DMS used market research to determine costs of similar size states and fleet.	12/31/25	<b>COMPLETED</b>
5	Bureau made changes to policies and procedures and implemented enhancements to document management practices.	12/31/25	<b>COMPLETED</b>
6		12/31/25	<b>COMPLETED</b>
7		12/31/25	<b>COMPLETED</b>
8	Implemented daily reports identifying inactive users and quarterly reconciliation with the agencies.	12/31/25	<b>COMPLETED</b>
9	Implemented a fix to identify transactions that fail validation.	12/31/25	<b>COMPLETED</b>
10	Implemented updated policies and procedures to correct usage logs.	12/31/25	<b>COMPLETED</b>



# All Fleet Vehicles are Accounted For

**January 2025: Auditor General released their report and DMS provided initial response.**

**April 2025: DMS led the first statewide physical inventory in partnership with all entities to confirm all assets were accounted for.**

**July 2025: DMS led the second statewide physical inventory in partnership with all entities to confirm all assets were accounted for.**

**September 12, 2025: DMS received Legislative Budget Commission approval to release funds.**

**September 15, 2025: DMS submitted Legislative Budget Requests to increase fleet transparency and efficiency.**



# Blueprint for Sustained Operations

- **Enterprise Telematics Asset Tracking**: Automate the tracking, monitoring, and reporting of vehicle usage, maintenance, location, and fuel consumption across all state agencies, eliminating manual processes that are error-prone and labor-intensive. The solution will also integrate with FleetWave, improving its accuracy, utility, and operational value.
- **Fleet Procurement Centralization**: Additional positions to support centralized purchasing of vehicles would allow DMS to purchase bulk quantities of select vehicles for agencies, thus creating economies of scale and better pricing than through individual agency purchases.

# Questions?

## Chad Corcoran

Legislative Affairs Director  
850-922-6535 (Office)



**DEPARTMENT OF  
MANAGEMENT SERVICES**

Fleet Management,  
Selected Administrative Activities,  
and Prior Audit Follow-Up



Sherrill F. Norman, CPA  
Auditor General

## **Secretary of the Department of Management Services**

The Department of Management Services is established by Section 20.22, Florida Statutes. The head of the Department is the Secretary who is appointed by Governor and subject to confirmation by the Senate. During the period of our audit, Todd Inman served as Department Secretary through June 30, 2022, and Pedro Allende served thereafter.

The team leader was Seth Grantham, CPA, and the audit was supervised by Christi Alexander, CPA.

Please address inquiries regarding this report to Christi Alexander, CPA, Audit Manager, by e-mail at [christialexander@aud.state.fl.us](mailto:christialexander@aud.state.fl.us) or by telephone at (850) 412-2786.

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**State of Florida Auditor General**

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# DEPARTMENT OF MANAGEMENT SERVICES

## Fleet Management, Selected Administrative Activities, and Prior Audit Follow-Up

### ***SUMMARY***

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This operational audit of the Department of Management Services (Department) focused on fleet management and selected administrative activities. The audit also included a follow-up on applicable findings noted in our report No. 2021-112. Our audit disclosed the following:

#### **Fleet Management**

**Finding 1:** Effective oversight and administration of the State's fleet by the Department is challenged by limited centralized fleet management resources, the absence of clear and consistent guidance for the management of State vehicles, the implementation and/or retirement of several fleet management information systems in a short period of time, and ineffective data analysis.

**Finding 2:** Comparison of State vehicle records in FleetWave, the State's vehicle management information system, to vehicle records in the Florida Accounting Information Resource Subsystem (FLAIR) Property Subsystem, the State's property records, found numerous unmatched, inconsistent, missing, or incomplete records.

**Finding 3:** Department policies and procedures did not address all facets of, or reflect current operating practices for, fleet management.

**Finding 4:** Contrary to State law, Department records did not evidence that reasonable criteria were used to set the fleet management information system access and support fee charged to State agencies.

**Finding 5:** Department records did not always evidence the timely or appropriate processing of State agency vehicle purchase requests or that State agencies were notified of approvals.

**Finding 6:** Department controls over the approval of State agency vehicle disposal requests need improvement.

**Finding 7:** Department controls over the approval of State vehicle disposals and sale at public auction need enhancement.

**Finding 8:** Department information technology access privilege controls for FleetWave need enhancement to better prevent and detect inappropriate access.

**Finding 9:** FleetWave interface processing controls need improvement to ensure and demonstrate that all State agency fuel and vehicle expense transaction files are accurately uploaded into FleetWave.

#### **Selected Administrative Activities**

**Finding 10:** Department vehicle usage logs were not always maintained or did not always include required information.

**Finding 11:** Department controls for promptly canceling purchasing cards upon a cardholder's separation from Department employment continue to need improvement.



**Finding 12:** The Department did not always promptly deactivate employee access to FLAIR upon employment separation. A similar finding was noted in our report No. 2021-112.

**Finding 13:** Department controls continue to need enhancement to ensure that contract managers document that they are independent of, and have no conflicts of interest related to, the contracts they are responsible for managing.

**Finding 14:** Department controls over the administration of Florida Single Audit Act requirements continue to need improvement.

## **BACKGROUND**

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The Department of Management Services (Department) serves as the business arm of State Government and, as such, is responsible for managing various workforce- and business-related functions including real estate, procurement, human resources, State group insurance, retirement, telecommunications, and fleet management. For the 2022-23 fiscal year, the Legislature appropriated approximately \$1.1 billion to the Department and authorized 1,241.50 positions.<sup>1</sup>

## **FINDINGS AND RECOMMENDATIONS**

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### FLEET MANAGEMENT

The Department, Bureau of Fleet Management and Federal Property Assistance (Bureau) is responsible for managing the purchase, operation, maintenance, and disposal of the State's fleet of motor vehicles<sup>2</sup> and mobile equipment<sup>3</sup> (vehicles). The State's fleet includes automobiles, light, medium, and heavy trucks, aircraft, construction and industrial equipment, marine equipment (e.g., boats, airboats, boat engines), trailers, tractors and mowers, motorcycles, and all-terrain vehicles (ATVs).

Responsibilities of the Bureau include:

- Overseeing the State's fleet of vehicles.
- Developing, maintaining, and operating an equipment management information system to meet the reporting needs of the State.
- Developing policies and procedures for the effective and efficient purchase, assignment, use, maintenance, and disposal of vehicles.
- Determining the vehicles included on State contracts, as well as developing technical bid specifications and assisting in evaluating the contracts.
- Ensuring the cost-effective purchase of safe, energy-efficient, and quality vehicles.

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<sup>1</sup> Chapter 2022-156, Laws of Florida.

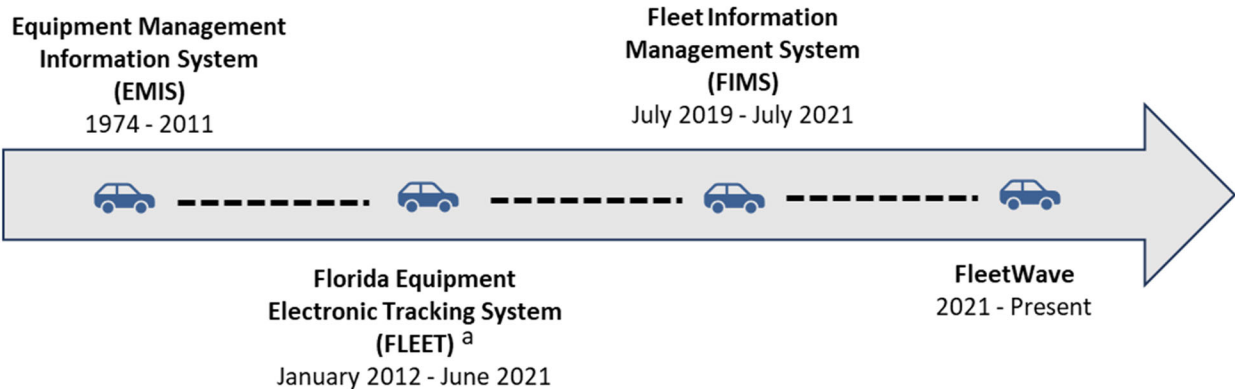
<sup>2</sup> Department policies and procedures defined motor vehicles to include automobiles, light trucks weighing less than a ton, any aircraft, watercraft (boats greater than 12 feet in length), airboats, personal watercraft, or other vehicles designed primarily for transporting persons.

<sup>3</sup> Department policies and procedures defined mobile equipment to include commercial trucks, such as medium and heavy trucks; heavy equipment such as tractors; and backhoes, crawler dozers, excavators, loaders, scrapers, and lowboy transport trailers.

- Approving the purchase of vehicles, developing equipment purchase approval guidelines, developing fleet replacement criteria, and administering the State’s Federally mandated fueled vehicles program.
- Managing the disposal of the State’s used and surplus vehicles primarily through sale at public auction.

In September 2021, the Department launched a new cloud-based Statewide Fleet Management Information System (FleetWave) to manage the State’s assets. Chart 1 illustrates the history of systems implemented by the Department and used by State agencies for fleet management and reporting, including accounting for vehicle logs, work orders, and preventative maintenance.

**Chart 1  
Fleet Management Systems**



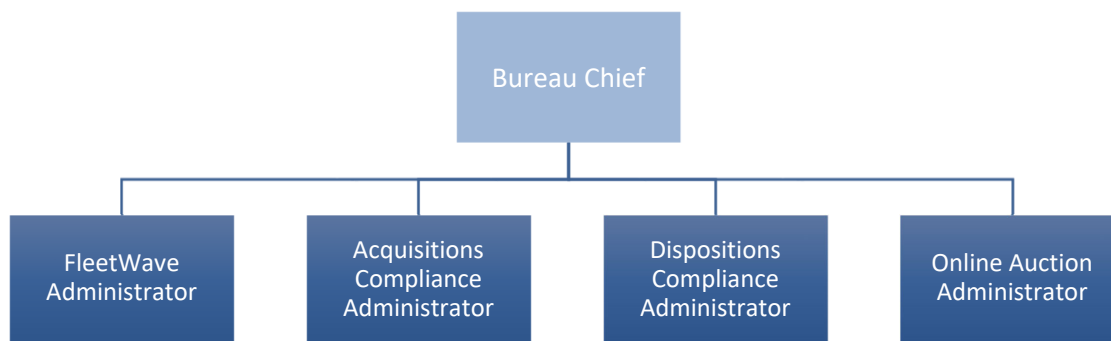
<sup>a</sup> The FLEET system became read-only in June 2018 but was still accessible to State agencies through its retirement in June 2021.

Source: Department records.

Although FleetWave did not go live until September 2021 and, as of July 2024, Department management indicated that the system was not fully implemented, the FLEET system and FIMS were retired in June 2021 and July 2021, respectively.

As of June 2024, the Bureau was authorized nine full-time equivalent positions, with five positions assigned to fleet management including a Bureau Chief who splits oversight responsibilities between fleet management and Federal property assistance. Chart 2 shows the functional role of each fleet management position.

**Chart 2  
Fleet Management Positions**



Source: Department records.

As summarized in Findings 1 through 9 of this report, our audit found that oversight and administration of the State’s fleet could be improved through centralized, coordinated, and consistent fleet management activities and resources; the provision of clear and consistent guidance for the management of State vehicles, including vehicle acquisitions and disposals; more deliberate deployment of fleet management information systems; conduct of meaningful data analysis; and effective record quality and retention controls.

### **Finding 1: Oversight and Administration of the State’s Fleet**

State law<sup>4</sup> charges the Department with obtaining the most effective and efficient use of State motor vehicles, watercraft, and aircraft. State law also authorizes the Department to adopt and enforce rules and regulations for the efficient and safe use, operation, maintenance, repair, disposal, and replacement of all State owned or leased aircraft, watercraft, and motor vehicles. For the State, with a fleet of over 23,000 vehicles, effective fleet management may entail a combination of regulatory oversight activities, such as guidance development and dissemination and data analysis and reporting, to drive data-based fleet program decisions.

As part of our audit, we interviewed Bureau personnel and management, reviewed State law and Department rules and policies and procedures and evaluated the State’s system for fleet oversight and administration in the context of our audit testing. We found that:

- Although the Department is statutorily responsible for providing for the effective and efficient use of the State’s fleet, and the Bureau provides the framework for a centralized fleet management program, overall, the State’s fleet lacks centralized, coordinated, and consistent management. As subsequently described and as statutorily provided, in practice, the State’s fleet is managed and maintained by dozens of State agencies which largely exercise near-autonomous discretion over fleet management.
- While State law authorizes the Department to adopt and enforce rules for the administration of the State’s fleet, it also provides that the Department may delegate to the respective State agency heads the duty to enforce Department rules. Consequently, while the Department has adopted

<sup>4</sup> Section 287.16, Florida Statutes.

such rules,<sup>5</sup> most fleet management duties outside the purchase and disposal of vehicles are left to the individual State agencies.

- As previously noted, the Bureau had five employees who were, in whole or in part, dedicated to fleet management as of June 2024. As noted in a December 2013 fleet management business case study for the State, at the time California had 36 personnel providing services and oversight for a fleet of 44,000 vehicles. While recognizing the State's statutory delegation of fleet management duties to State agencies, it was not evident that the Department had the resources necessary to perform the more-limited oversight duties assigned to it, considering the size and complexity of the State's fleet.
- The Department is charged with the development, maintenance, and operation of an equipment management information system that meets the needs of and provides monthly reports to State agency users. State agencies are responsible for inputting accurate and timely data into the system. However, as previously described, the Department implemented and/or retired three fleet management information systems during a relatively short period of time (July 2019 through September 2021). Additionally, during the transition to and implementation of FleetWave, the Department had to provide to State agencies vehicle log, maintenance, and other manual templates to capture critical State agency vehicle usage information. Consequently, during the period June 2021 through September 2021, the Department and the State as a whole relied on manual templates to collect the information necessary to manage the State's fleet. The current system, FleetWave, is administered by only two Bureau employees and, as such, implementation was not fully complete as of July 2024 and had been focused on basic functionality. In light of the fleet management information system churn, implementation challenges and reliance on processes outside established systems, limited resources to manage FleetWave, and subsequently described reporting guidance deficiencies, the State's ability to consistently collect complete and accurate data and thus measure and manage fleet performance has been significantly challenged.
- The Department had not provided clear and consistent guidance to State agencies, regarding:
  - Fleet reporting requirements. As of September 2024, the only guidance available on the Department's Web site detailing the equipment required to be reported in FleetWave was one document that provided minimal descriptions of the types of equipment to be reported and the guidance did not cite, and consequently did not appear to be based on, any statute, rule, or policy.
  - Determination of which vehicle purchases had to be pre-approved by the Bureau. Bureau management acknowledged in response to our audit inquiry that agencies relied on historical knowledge or direct inquiry of the Department to determine which purchases required approval.

Additionally, in reviewing both State law and Department policies and procedures, we noted inconsistencies or a lack of clarity regarding the definition of vehicles. For example, while State law<sup>6</sup> defines a motor vehicle in the context of their purchase as any automobile or light truck, as well as any airplane or other vehicle designed primarily for transporting persons, light truck is not defined. Also, while Department policies and procedures included light trucks as vehicles, without apparent reason, heavy trucks were defined as mobile equipment. Additional issues regarding Department guidance and policies and procedures are described in Finding 3.

- While Department management indicated that the Department had the tools to analyze vehicle data, the Department had not performed any such analyses during the period July 2021 through March 2023. As such, the Department missed opportunities to centrally analyze fleet

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<sup>5</sup> Department Rules, Chapters 60B-1, 60B-3, and 60B-4, Florida Administrative Code.

<sup>6</sup> Section 287.14(2), Florida Statutes.

performance, including fleet costs, and to identify opportunities to increase performance and lower related costs.

Oversight and administration of the State's fleet by the Department would be aided by more effective statutory direction; sufficient personnel and information technology (IT) resources, including the maintenance of a single robust fleet management information system; the development and dissemination of clear and consistent fleet management guidance to State agencies; and the conduct of central fleet performance analyses.

**Recommendation:** We recommend that Department management work with the Legislature and other State agencies to ensure that State law and Department resources and activities, including FleetWave, guidance dissemination, and data analyses, are singularly aligned to optimize the effective and efficient oversight and management of the State's fleet.

## Finding 2: Fleet Management Records

State agencies must have accurate, complete, and reliable information to manage their vehicles. As noted in Finding 1, while the Department is charged with overseeing the State's fleet of vehicles, effective fleet management can be challenging as responsibility for the State's fleet is decentralized among the various State agencies which are required to input into FleetWave vehicle information such as condition, utilization, cost, fuel consumption, maintenance, and assignment. Consequently, as also noted in Finding 1, the establishment and dissemination of requirements that promote the collection and consistent reporting of accurate and complete information is critical to effective State agency fleet management.

To assess the accuracy and completeness of the State's vehicle information recorded in FleetWave, we compared vehicle information in FleetWave as of July 5, 2023, to vehicle data included in the Florida Accounting Information Resource Subsystem (FLAIR) Property Subsystem<sup>7</sup> as of June 30, 2023. Our comparison found for example that, of the 34,861 vehicle records in FleetWave, records for 2,279 vehicles with acquisition costs totaling \$57,046,583 could not be matched to corresponding FLAIR Property Subsystem records.<sup>8</sup> Further analysis of the 2,279 unmatched vehicle records found that omissions or inaccuracies in Vehicle Identification Numbers (VINs)/serial numbers and FLAIR property numbers contributed to the inability to reconcile data between the systems.

For the 26,392 FleetWave vehicle records that generally corresponded to records in the FLAIR Property Subsystem our comparison further disclosed:

- Inconsistencies related to:
  - 1,535 delivery (received) dates (differences greater than 6 months).
  - 318 sold (disposal) dates (differences greater than 6 months, including 3 future sold dates in FleetWave).
  - 484 item statuses (e.g., live vs. disposed).

<sup>7</sup> Pursuant to Department of Financial Services Rule 69I-72.002, Florida Administrative Code, State agencies are 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 items with a cost of less than \$5,000 in the FLAIR Property Subsystem. The FLAIR Property Subsystem facilitates the creation and maintenance of a property file that contains detailed information for each property item.

<sup>8</sup> Our analysis of FleetWave and FLAIR Property Subsystem records included both live and disposed vehicles.

- 23 agency assignments.
- Missing data in FleetWave:
  - 1,695 delivery dates.
  - 41 sold dates.
  - 62 vehicle descriptions.

Additionally, we compared records for four State agencies with 72 vehicles recorded in FleetWave as of July 5, 2023, to the agencies' June 30, 2023, FLAIR Property Subsystem records and found that FleetWave records for one of the State agencies included only one vehicle, which did not correspond to any of the five vehicles recorded in the agency's FLAIR Property Subsystem records.

According to Department management, several causes may have contributed to the inconsistencies and incomplete data, such as FLAIR data is not imported into FleetWave nor was it imported into previous fleet management information systems, vehicle data is typically manually entered into FleetWave, and the Bureau had only two employees to implement and administer FleetWave. Consequently, implementation focused on ensuring that basic functionality was available to State agencies versus optimizing the accuracy and completeness of system records.

Capturing and maintaining accurate and complete data in the State's fleet management information system is critical to promote the appropriate management and oversight of the State's fleet of vehicles.

**Recommendation:** To promote the accuracy and completeness of State vehicle records, we recommend that Department management ensure that adequate vehicle reporting guidance is established and disseminated to State agencies and work with State agencies to enhance data collection efforts.

### **Finding 3: Fleet Management Policies and Procedures**

To promote the sound oversight of the State's fleet of vehicles, Department management should establish for each oversight function comprehensive policies and procedures that are up-to-date and provide benchmarks against which compliance can be measured. Complete and up-to-date policies and procedures establish clear expectations and describe how functions will be carried out to ensure the efficient and effective oversight of the State's vehicle fleet in accordance with applicable laws, rules, and other guidelines. As part of our audit, we evaluated Department policies and procedures related to Bureau oversight of the State's fleet of vehicles to determine whether the policies and procedures were sufficiently designed to meet these objectives. We found that Department fleet management policies and procedures:<sup>9</sup>

- At times omitted key steps or did not align to Department practices, which contributed to the Department documentation and record retention deficiencies noted in Findings 5 and 6 for fleet acquisition and disposal approvals, as well as the Department public auction deficiencies described in Finding 7.
- Were outdated. Specifically, the policies and procedures:

<sup>9</sup> Department Administrative Policy No. 16-102, *Vehicle Management*, and Department Administrative Procedures Nos. FMP2 and FMP3 (*Live Auction Fleet Disposition and Cash Receipts* and *Online Auction Fleet Disposition and Cash Receipts*, respectively).

- Referenced the FLEET system that was retired in June 2021 and replaced by FleetWave.
- Identified roles and working titles that were inconsistent with the Department's current organizational chart.
- Described discontinued processes related to auction surplus items, payments, reconciliations, and review of auction video footage.
- Cited a procedure that was no longer available on the Department's Web site.
- Described the Department as assessing a 3 percent administrative fee for each item sold at auction, although the amount was increased to 6 percent in April 2022.

In response to our audit inquiry, Department management indicated that fleet management policies and procedures were current until June 2019. However, due to the implementation of FIMS that same month, subsequent implementation of FleetWave in 2021, and issues with FleetWave implementation, the policies and procedures had not been updated.

Complete policies and procedures that reflect current operating practices increase management's assurances that staff are utilizing the most effective and efficient methods to execute fleet oversight duties in accordance with applicable State laws, rules, and other guidelines. As noted in Finding 1, the dissemination of such guidance to State agencies, as appropriate, would further promote the effective and efficient administration of the State's fleet.

**Recommendation: We recommend that Department management update fleet management policies and procedures to address all facets of, and reflect current operating practices for, Bureau oversight of the State's fleet of vehicles and, as appropriate, disseminate for State agency use.**

#### **Finding 4: State Agency Fleet Fee**

State law<sup>10</sup> authorizes the Department to charge State agencies a fleet management information system access and support fee based upon reasonable criteria. Utilization of the information system by State agencies is mandatory for all applicable State-owned vehicles.<sup>11</sup> During the period July 2021 through March 2023, the Department levied State agencies a \$1.75 per vehicle per month fee to enter required vehicle information in FleetWave and collected fees totaling \$895,115. State agencies were not required to track in FleetWave all other mission-critical State-owned and leased equipment (e.g., ATVs, cranes, mowers, tractors); however, agencies electing to track such equipment in FleetWave were assessed the \$1.75 per vehicle per month fee.

As part of our audit, we inquired of Department management regarding the criteria used to set the fleet management information system access and support fee. Department management indicated that the Department has charged State agencies \$1.75 per vehicle per month to maintain their fleet records since the mid-1990s and amid four different fleet management information systems. Further, while Department management indicated that the Department periodically reviewed the fee for economic sufficiency and sustainability, evidence of such reviews was not maintained, nor did anyone currently employed with the

<sup>10</sup> Section 287.16(5), Florida Statutes.

<sup>11</sup> Department policies and procedures defined applicable vehicles as State-owned automobiles, light trucks, watercraft, aircraft, and small vehicles or equipment primarily designed for transporting persons and that are legal to operate on public roads.



Department have institutional knowledge of or documentation supporting how the fee was derived and the criteria it was based on.

Absent documentation of the criteria used to set the fleet management information system access and support fee charged to State agencies, the Department cannot demonstrate that the amount charged is reasonable and in accordance with State law.

**Recommendation: We recommend that Department management develop and adequately document the criteria used to establish and assess State agencies a fleet management information system access and support fee.**

### **Finding 5: Fleet Acquisition Approvals**

State law<sup>12</sup> specifies that no State agency may purchase, lease, or acquire any motor vehicle, watercraft, or aircraft of any type without prior Department approval. Department policies and procedures<sup>13</sup> required agencies to submit to the Department for each acquisition a purchase requisition along with a *Request for Acquisition of Motor Vehicle(s) and Mobile Equipment* form (Request Form) outlining purchase information such as a description of the item, assignment, detailed justification, approver, and budget funding authorization, if necessary. Department performance standards required the Department to process requests for approval within 48 hours and to send an electronic approval letter to the requesting agency.

To determine whether the Department received and reviewed all required documentation prior to approving State agency vehicle purchase requests and took timely and appropriate actions, we examined Department records related to the approval of ten State agency vehicle purchases, totaling \$381,752, made during the period July 2021 through March 2023. Our examination found that:

- For all ten vehicles, the Department was unable to provide documentation evidencing that the approval requests were processed within 48 hours. For nine of these vehicles, with acquisition costs totaling \$360,252, Department records also did not evidence that an electronic approval letter was sent to the requesting agency.
- For a tractor with acquisition costs totaling \$48,188, Department records did not evidence receipt or review of a Request Form.

In response to our audit inquiry, Department management indicated that the documentation was unavailable because it likely resided in the work e-mails of the former Acquisitions Compliance Administrator who was no longer employed with the Department and such e-mails could not be accessed by the Bureau. As noted in Finding 3, we found that Department fleet management policies and procedures omitted certain key steps, such as the documentation requirements for fleet acquisition approvals. Additionally, Department management indicated that a Request Form was not required for the tractor. Notwithstanding, Department policies and procedures explicitly defined tractors as items whose purchase required the submission of a Request Form.

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<sup>12</sup> Section 287.15, Florida Statutes.

<sup>13</sup> Department Administrative Procedure No. FMP1, *Fleet Acquisition: Purchase, Lease, Rental, Donation, and Transfer of Motor Vehicles and Mobile Equipment*.



Establishment of adequate requirements for the retention of documentation demonstrating the timely processing of State agency vehicle purchase requests and notification of approvals, and the alignment of Department policies and procedures to current Department practices, would evidence and promote the review and approval of vehicle purchase requests in accordance with State law and management's expectations.

**Recommendation: We recommend that Department management enhance vehicle purchase approval controls, including policies and procedures, to ensure that purchase requests are timely and appropriately processed and approvals communicated to State agency management in accordance with Department standards, and that documentation of such actions is retained in accessible Department records.**

## **Finding 6: Fleet Disposal Approvals**

State law<sup>14</sup> assigns to the Department the power and duty to adopt and enforce rules and regulations for the efficient and safe disposal of all State-owned or State-leased aircraft, watercraft, and motor vehicles. Pursuant to State law,<sup>15</sup> State agencies must obtain approval from the Department prior to the disposal of all motor vehicles, watercraft, and aircraft. Accordingly, Department policies and procedures<sup>16</sup> required the Bureau to ensure that State agencies submitted the required disposal request form and supporting documentation applicable to the type of disposal, including:

- An original title, or bill of sale for equipment with no title.
- For wrecked vehicles, the accident report, repair estimate, insurance settlement, and photos.
- For stolen vehicles, a police report.
- For scrapped vehicles, photos of the vehicle documenting its condition.

Department performance standards required the Bureau to approve or disapprove vehicle disposal requests within 48 hours of receipt of a disposal request form. Department guidance also specified that the Bureau was to ensure that a vehicle met the Minimum Equipment Replacement Criteria (MERC)<sup>17</sup> prior to disposal. Disposal forms were to be entered into the Bureau's disposal database and the Bureau was to remove the vehicles from "Live" status in FleetWave within 30 calendar days of disposal.

According to FleetWave and FLAIR property records, the State disposed of 2,744 vehicles with acquisition costs totaling approximately \$48.1 million during the period July 2021 through March 2023. We examined Department records for 43 of these vehicles with acquisition costs totaling \$1,547,162 and found that:

- For 26 vehicles with acquisition costs totaling \$1,056,437, documentation of the Department's approval for disposal was not available.
- For 8 vehicles with acquisition costs totaling \$279,451, Department records did not evidence whether the disposed vehicles met the MERC.

<sup>14</sup> Section 287.16(6), Florida Statutes.

<sup>15</sup> Section 273.055(4), Florida Statutes.

<sup>16</sup> Department Administrative Policy No. 16-102, *Vehicle Management*, and Department Administrative Procedures Nos. FMP2 and FMP3 (*Live Auction Fleet Disposition and Cash Receipts* and *Online Auction Fleet Disposition and Cash Receipts*, respectively).

<sup>17</sup> Established by the Department, the MERC consider factors such as the age and mileage of the vehicle.

- For 32 vehicles with acquisition costs totaling \$1,248,548, the Department did not retain a copy of the disposal request form.
- Department records did not always evidence that the required supporting documentation was submitted with the vehicle disposal request forms. Specifically:
  - For 36 of 39 applicable vehicles, Department records did not evidence the receipt of the original title or bill of sale. The acquisition costs for the 36 vehicles totaled \$1,323,664.
  - For 25 vehicles with acquisition costs totaling \$1,033,882, disposal documentation was insufficient to determine the type of additional support required.
  - For 2 of 4 scrapped vehicles, the Department did not obtain photos documenting the vehicles' condition. The acquisition costs for the 2 vehicles totaled \$8,101.
- For all 43 vehicles, Department records did not evidence the date of Bureau approval for disposal and, consequently, whether the requests were processed within 48 hours.
- For 26 vehicles with acquisition costs totaling \$663,981, Department records did not evidence the date the vehicles were removed from "Live" status in FleetWave.
- 5 vehicles with acquisition costs totaling \$300,221 were still listed as "Live" (not disposed of) in FleetWave, despite being noted as disposed of in FLAIR property records.
- For 12 vehicles with acquisition costs totaling \$582,961, neither the vehicles nor their disposition was recorded in FleetWave.

According to Department management, and as similarly noted in Finding 5, disposal request and approval documentation was not available because it likely resided in the e-mails of the former Dispositions Compliance Administrator, which the Bureau could not access. Additionally, as previously noted, Department fleet management policies and procedures omitted certain critical steps, such as the documentation requirements for fleet disposal approvals.

Documentation evidencing timely and appropriate Department processing of all State vehicle disposal requests, including the receipt of required supporting documentation, satisfaction of disposal criteria, and updating of FleetWave records, would demonstrate accountability over the disposition of State property and compliance with State law.

**Recommendation:** We recommend that Department management enhance controls, including policies and procedures, to ensure that Department records evidence timely and appropriate Department processing of State agency vehicle disposal requests, including the receipt of required supporting documentation, satisfaction of disposal criteria, and updating of FleetWave records.

## **Finding 7: Fleet Disposals at Public Auction**

The Bureau manages the disposal of the State's used and surplus vehicles primarily through sale at public auction. Department policies and procedures<sup>18</sup> required the Bureau to notify State agencies when the disposal of property via public auction was approved, enter approval information into the Bureau's

<sup>18</sup> Department Administrative Policy No. 16-102, *Vehicle Management*, and Department Administrative Procedures Nos. FMP2 and FMP3 (*Live Auction Fleet Disposition and Cash Receipts* and *Online Auction Fleet Disposition and Cash Receipts*, respectively).

disposal database, and, when collecting receipt of the proceeds from online auctions, obtain a copy of the bill of sale signed by the buyer.

According to Department records, the State disposed of 2,234 vehicles at 38 public auctions during the period July 2021 through March 2023. As part of our audit, we examined Department records for 3 public auctions at which 138 vehicles were sold, with gross proceeds totaling \$450,368. Our examination found that:

- Department records did not evidence approval for the disposal and sale of 19 vehicles with gross proceeds totaling \$66,961. As similarly noted in Findings 5 and 6, Department management indicated in response to our audit inquiry that documentation evidencing approvals was not available because it likely resided in the work e-mails of the former Dispositions Compliance Administrator that could not be accessed by the Bureau.
- For the sale of 6 vehicles with gross proceeds totaling \$9,304, the Bureau had not entered approval information into the Bureau's disposal tracking database. According to Department management, information for the disposed vehicles was omitted from the database primarily due to staff error.
- For 6 of the 77 vehicles sold via online public auction, with gross proceeds totaling \$3,904, Department records did not include a bill of sale signed by the buyer confirming receipt of the purchased vehicles. In response to our audit inquiry, Department management indicated that certain buyer signatures were not obtained because confirmations with the buyer's authorized representative were performed over the phone.

Absent documentation of the approval for the disposal and sale of State vehicles at public auction, the receipt of related supporting documentation, and complete records of all disposals, the Department's ability to demonstrate accountability over the disposition of State vehicles is reduced.

**Recommendation:** We recommend that Department management enhance controls, including policies and procedures, to ensure that Department records evidence Department approval of the disposal and sale of all State vehicles, the receipt of all required supporting documentation, and maintenance of all applicable information.

### **Finding 8: FleetWave Access Privilege Controls**

Department rules<sup>19</sup> require user access privileges to be periodically reviewed for appropriateness and IT access privileges be removed when access to an IT resource is no longer required. Periodic reviews of user access privileges and prompt action to remove access privileges when no longer necessary help ensure that only authorized users have access, assigned access privileges remain appropriate, and reduce the risk that access privileges may be misused by former users or others.

The Department is responsible for authorizing State agency user access to FleetWave and deactivating user access privileges upon notification by agencies that access is no longer required. As part of our audit, we inquired of Department management, examined relevant Department records, and evaluated Department controls for authorizing, reviewing, and deactivating FleetWave user access privileges and found that FleetWave user access privilege controls need enhancement. Specifically, we:

<sup>19</sup> Department Rules 60GG-2.003(1)(a)6. and 8., Florida Administrative Code.

- Found that the Department had neither established a consistent process to document the authorization for and deactivation of FleetWave user access privileges nor conducted periodic reviews of FleetWave user access privileges for appropriateness.
- Compared records for the 631 FleetWave users deactivated during the period July 1, 2021, through August 9, 2023, to People First<sup>20</sup> records to determine whether employees who had separated from State agency employment had their FleetWave user access privileges promptly deactivated. Our comparison found that the FleetWave user access privileges for 252 State agency employees who had separated from State agency employment remained active 4 to 699 days (an average of 321 days) after the employees' separation from State agency employment.
- Compared records for the 1,108 Statewide FleetWave users active as of August 9, 2023, to People First records to determine whether employees who had separated from State agency employment still had FleetWave user access privileges. Our comparison found that 199 State agency employees who separated from State agency employment during the period July 1, 2021, through August 9, 2023, remained active FleetWave users as of August 9, 2023, although 2 to 769 days (an average of 364 days) had elapsed since the employees' separation from State agency employment.

In response to our audit inquiry, Department management indicated that the Department lacks the staffing resources needed to review all agencies' FleetWave user accounts, and therefore relies on the agencies to notify them of users' separation from agency employment or when access privileges are no longer required.

As the responsibility for ensuring appropriate access to FleetWave depends on the establishment of adequate Department and State-agency level controls, it is important for the Department to work with agencies to establish a consistent process for documenting access authorization, promptly deactivating FleetWave user access privileges when no longer necessary, and periodically reviewing the appropriateness of FleetWave system user access privileges.

**Recommendation:** We recommend that Department management work with State agency management to:

- Establish a consistent process for documenting the authorization for and prompt deactivation of FleetWave system user access privileges.
- Periodically review the appropriateness of FleetWave system user access privileges.

### **Finding 9: FleetWave Processing Controls**

Effective reconciliation process controls such as record counts, control totals, and other data logging techniques help ensure the accurate and complete transfer of data from a source system to the target system. Interface processing controls, including reconciliations, should ensure that data from the source system was transferred to the target system completely, accurately, and timely.

State agency fuel and vehicle expense transaction files from WEX<sup>21</sup> are batched daily by agency and uploaded and subsequently processed (imported) into FleetWave by the Department. Our review of

<sup>20</sup> People First is the State's Web-based human resource information system that maintains employee information, including hire and separation dates.

<sup>21</sup> Wrights Express, or WEX, is a universal fleet fuel card provider that uses a Web-based platform to assist governments in managing and mobilizing fleet.

FleetWave interface processing controls disclosed that, although transaction files from WEX were imported into FleetWave daily, interface processing controls, such as record counts or control totals for effective reconciliations, were not in place to ensure that all records (transactions) in the WEX file were successfully uploaded to FleetWave, nor were exception reports of records rejected for processing generated for review and correction. Additionally, we found that the Department had not established interface processing procedures to ensure that all WEX transactions uploaded for processing were received and processed timely and accurately. According to Department management, the current version of FleetWave does not have the capability to configure record counts or control totals.

Without effective interface processing controls, the Department has limited assurance that all WEX data is accurately loaded into FleetWave.

**Recommendation:** We recommend that Department management enhance FleetWave interface processing controls to ensure and demonstrate that all WEX data received for processing is accurately loaded into FleetWave.

## SELECTED ADMINISTRATIVE ACTIVITIES

As part of our audit, we evaluated selected Department administrative activities and controls, including those related to motor vehicle usage logs, purchasing cards, FLAIR access privileges, contract management, and administration of the Florida Single Audit Act requirements.

### Finding 10: Motor Vehicle Usage Logs

State law<sup>22</sup> and Department rules<sup>23</sup> provide that State-owned vehicles are to be used effectively, efficiently, and only for official State business. Department policies and procedures<sup>24</sup> specified that, regardless of vehicle use, monthly vehicle usage logs were to be maintained denoting daily vehicle usage information such as to and from locations, official travel purpose, ending mileage, and maintenance and fuel costs. Information from the logs was to be entered into FleetWave monthly and a Missing Log Report generated if a vehicle usage log had not been completed. As of June 22, 2023, the Department maintained 68 vehicles that were available for assignment and use by Department personnel.

We examined Department records for the 68 Department vehicles and found that 61 of the vehicles were missing one or more monthly vehicle usage logs during the period July 2021 through March 2023 and, therefore, had a Missing Logs Report generated. Further, 49 of the vehicles had Missing Logs Reports generated for 75 percent or more of the months during the period July 2021 through March 2023, with 4 vehicles having Missing Logs Reports generated every month. According to Department management, the vehicle usage logs were missing due to migration issues from the legacy fleet system to FleetWave, staff turnover, and a lack of resources.

We also requested from the Department five monthly vehicle usage logs that were to be completed by Department personnel during the period July 2021 through March 2023 and noted that:

<sup>22</sup> Section 287.16(1), Florida Statutes.

<sup>23</sup> Department Rule 60B-1.004(1)(a), Florida Administrative Code.

<sup>24</sup> Department Administrative Policy No. 16-102, *Vehicle Management*.

- One log could not be provided for audit.
- The selected monthly usage logs for the other four vehicles did not include one or more of the following required points of data: driver's name, destination, time in and out, mileage, and official travel purpose. Additionally, two of the usage logs did not include required vehicle fuel cost and maintenance information.

In response to our audit inquiry, Department management indicated that the log for the one vehicle could not be provided for audit because the vehicle had been unused for several months and due to management miscommunication with the vehicle's custodian regarding Department expectations for completing and maintaining usage logs. Department management also indicated that the other logs were missing information due to a lack of a standard usage log format.

Completion of a standard monthly usage log for all vehicles that includes all required information would better demonstrate that Department vehicles are used efficiently, effectively, and only for authorized purposes.

**Recommendation:** We recommend that Department management establish a standard monthly vehicle usage log and ensure the completion of logs with the information necessary to demonstrate accountability over the use of all Department vehicles.

#### **Finding 11: Purchasing Card Controls**

As a participant in the State's purchasing card program, the Department is responsible for implementing key controls, including procedures for timely canceling purchasing cards upon a cardholder's separation from Department employment. The Department's *Purchasing Card Plan (Plan)* specified that, when a cardholder separated from Department employment, the Department's Purchasing Card Administrator (PCA) was to be notified and that the PCA was to cancel the purchasing card. As of July 27, 2023, the Department had 351 active purchasing cards and purchasing charges totaled \$3,389,650 during the period July 2021 through March 2023.

To determine whether the Department timely canceled purchasing cards upon an employee's separation from Department employment, we examined Department records for 145 purchasing cards assigned to 134 employees who separated from Department employment during the period July 2021 through March 2023. As similarly noted in prior audits of the Department, most recently in our report No. 2021-112 (Finding 5), our examination disclosed that 29 employee purchasing cards were canceled 1 to 272 days (an average of 21 days) after the employees' separation dates. According to Department management, the purchasing cards were not timely canceled due to delays in notifying the PCA of the employment separations.

Although our audit tests did not disclose any charges incurred subsequent to the 29 cardholders' separation from Department employment, prompt cancellation of purchasing cards upon a cardholder's separation from Department employment reduces the risk that unauthorized charges will occur.

**Recommendation:** We continue to recommend that Department management strengthen employment separation procedures to ensure that purchasing cards are promptly canceled upon a cardholder's separation from Department employment.



## Finding 12: FLAIR Access Controls

The Department utilizes FLAIR to authorize the payment of Department obligations and to record and report financial transactions. Controls over employee access to FLAIR are necessary to help prevent and detect improper or unauthorized use of FLAIR access privileges and should include the prompt deactivation of FLAIR access when employees separate from Department employment.

As part of our audit, we evaluated Department FLAIR user access privilege controls and noted that FLAIR user access privileges were not always timely deactivated upon a user's separation from Department employment. Our examination of FLAIR access records for the 36 FLAIR user accounts associated with the 29 employees who separated from Department employment during the period July 2021 through March 2023 disclosed that 10 of the user accounts (assigned to 9 employees) remained active 1 to 216 days (an average of 58 days) after the employees' separation dates. In response to our audit inquiry, Department management indicated that employee exit checklists and notifications to applicable parties responsible for removing FLAIR access privileges when an employee separated from Department employment were not always timely completed.

The prompt deactivation of FLAIR access privileges upon an employee's separation from Department employment reduces the risk of unauthorized disclosure, modification, or destruction of Department data. A similar finding was noted in our report No. 2021-112 (Finding 3).

**Recommendation:** We again recommend that Department management strengthen controls to ensure that FLAIR access privileges are deactivated immediately upon an employee's separation from Department employment.

## Finding 13: Conflict of Interest Statements

The Legislature has declared that it is essential to the proper conduct and operation of government that public officials be independent and impartial and that no officer or employee of a State agency have any interest, financial or otherwise, direct or indirect; engage in any business transaction or professional activity; or incur any obligation of any nature which is in substantial conflict with the proper discharge of their duties in the public interest.<sup>25</sup> State law<sup>26</sup> further specifies that no public officer or employee is to have or hold any employment or contractual relationship with any business entity or any agency which is subject to the regulation of, or is doing business with, the agency of which he or she is an officer or employee.

Department policies and procedures<sup>27</sup> required managers of contracts for commodities and contractual services, construction services, and legal services to complete conflict of interest statements. As part of our audit, we examined Department records for 8 contractual services contracts, 25 construction services contracts, and 5 legal services contracts, executed and managed by the Department during the period July 2021 through March 2023. Our audit procedures found that, while the Department had established a conflict of interest form for contract managers to complete prior to contract execution, conflict of interest

<sup>25</sup> Section 112.311, Florida Statutes.

<sup>26</sup> Section 112.313(7)(a), Florida Statutes.

<sup>27</sup> Department Administrative Policy No. 101, *Departmental Purchasing Policies and Procedures*.

forms were not completed for the 5 tested legal services contracts. Additionally, for a \$89.8 million contractual services contract executed in September 2021, a conflict of interest form was not completed until July 2023. According to Department management, conflict of interest forms were not completed or timely completed due to staff oversights.

Absent the timely completion of conflict of interest statements by all employees responsible for managing Department contracts, Department management cannot adequately demonstrate that contract management activities are conducted in an independent and impartial manner. A similar finding has been noted in recent audits of the Department, most recently in our report No. 2021-112 (Finding 4).

**Recommendation: We again recommend that Department management ensure that all personnel responsible for managing applicable contracts complete conflict of interest statements in accordance with Department policies and procedures.**

#### **Finding 14: Florida Single Audit Act**

State Financial Assistance (SFA) is financial assistance provided from State resources to non-State entities to carry out a State project and is to be administered in accordance with the requirements of the Florida Single Audit Act (FSAA),<sup>28</sup> Department of Financial Services (DFS) rules,<sup>29</sup> and Rules of the Auditor General.<sup>30</sup> The purpose of the FSAA, among other things, is to establish uniform State audit requirements for non-State entities receiving SFA, promote sound management of SFA, and ensure that State agencies monitor, use, and follow-up on audits of SFA.

The FSAA requires each non-State entity that expends \$750,000 or more of SFA in any fiscal year to obtain a State single audit or a project specific audit conducted by an independent auditor. Upon completion of the audit, an SFA recipient is to provide the State awarding agency and the Auditor General a copy of the entity's Financial Reporting Package (FRP).<sup>31</sup> Auditor General rules<sup>32</sup> require the FRP to be submitted within 45 days after delivery of the FRP by the auditor to the recipient, but no later than 9 months after the end of the recipient's fiscal year. Among other things, the FRP is to address the recipient's compliance with State project requirements, any deficiencies in internal controls, and the amount of SFA expended by the recipient in conducting the State project. In addition, the FSAA specifies that State awarding agencies are to review each recipient's FRP to determine whether timely and appropriate corrective action had been taken with respect to any audit findings and recommendations. Department policies and procedures<sup>33</sup> identified the Bureau of Public Safety as responsible for tracking the receipt and review of FRPs, including determining whether timely and appropriate corrective action was taken for applicable audit findings and recommendations.

According to Department records, the Department was responsible for obtaining FRPs from 47 non-State entities (counties) with active SFA grants and that received from the Department SFA totaling \$6.9 million

<sup>28</sup> Section 215.97, Florida Statutes.

<sup>29</sup> DFS Rules, Chapter 69I-5, Florida Administrative Code.

<sup>30</sup> Chapter 10.550 and 10.650, Rules of the Auditor General.

<sup>31</sup> An FRP includes the recipient's financial statements, Schedule of Expenditures of State Financial Assistance, auditor's reports, management letter, auditee's written responses or corrective action plan, and correspondence on follow-up on prior corrective actions taken.

<sup>32</sup> Sections 10.558(4) and 10.657(2), Rules of the Auditor General.

<sup>33</sup> Department Administrative Policy 07-101, *Florida Single Audit Act*.



during the counties' fiscal year ended September 30, 2021 (2020-21 fiscal year). As part of our audit, we evaluated the Department's administration of the requirements of the FSAA, including examining records related to the tracking, receipt, and review of the counties' FRPs for 2020-21 fiscal year, and found that the Department:

- Obtained 27 FRPs for counties that received over \$3.7 million in SFA 13 to 411 days (an average of 58 days) after the June 30, 2022, due date.<sup>34</sup> While 4 of the FRPs were not timely submitted by the county, and the Department followed up on 3 of the late FRPs, the Department still did not receive the 4 FRPs until 21 to 287 days (an average of 138 days) after the auditor delivered the FRP to the county.
- Did not review the FRP for a county that received \$274,258 in SFA from the Department until 97 days after receipt.
- Did not document the receipt or review date for an FRP for a county that received \$224,649 in SFA from the Department.
- For 5 selected counties that received a total of \$648,137 in SFA from the Department, did not document follow-up on deficiencies noted in the prior (2019-20) county fiscal year audit reports. Additionally, 3 of these counties did not take corrective action and had repeat findings in their 2020-21 fiscal year audit reports that were not noted by the Department.

According to Department management, the FRPs were received late due to the Department erroneously requesting the counties to submit their FRPs by August 1, rather than by no later than June 30 as required, and certain counties being unresponsive to Department e-mails and calls. Department management also indicated that deficiencies were not noted and followed up on due to staffing changes within the Bureau of Public Safety.

Absent the timely receipt and appropriate review of FRPs, any recipient noncompliance or control deficiencies may not be promptly followed up on and resolved. A similar finding was noted in our report No. 2021-112 (Finding 1).

**Recommendation:** We again recommend that Department management strengthen procedures for administering the requirements of the FSAA and ensuring that FRPs are timely received and reviewed and noted deficiencies appropriately followed up on.

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

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Except as discussed in the preceding paragraphs, the Department had taken corrective actions for the applicable findings included in our report No. 2021-112.

## ***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.

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<sup>34</sup> Pursuant to Section 10.558(4), Rules of the Auditor General, a county must submit an FRP no later 9 months after their September 30 fiscal year end.

We conducted this operational audit from July 2023 through April 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 Department of Management Services (Department) focused on fleet management and selected administrative activities. For those areas, the objectives of the audit were to:

- 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 assigned responsibilities in accordance with applicable laws, administrative rules, contracts, grant agreements, and other guidelines.
- To examine internal controls designed and placed in 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.
- To 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 applicable deficiencies noted in our report No. 2021-112 (Findings 1 through 5).

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 Department processes for and responsibilities related to fleet management.
- Inquired of Department management regarding whether the Department made any expenditures or entered into any contracts under the authority granted by a state of emergency declared or renewed on or after July 1, 2021, through July 26, 2023, that either expired or exceeded 1 year.
- From the population of 163 emergency expenditures made by the Department during the period July 1, 2021, through July 26, 2023, totaling \$655,487, we examined Department records for 13 selected expenditures, totaling \$463,086, to determine whether the expenditures appeared to be reasonable and necessary given the nature of the declared state of emergency and the statutory responsibilities of the Department.
- 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 FleetWave were in place, and tested the effectiveness of the selected controls.
- Inquired of Department management regarding the implementation of FleetWave and examined selected records as of September 2023 to assess the progress of FleetWave implementation, including the assessment of a fleet management information system access and support fee to State agencies.
- Compared FleetWave data as of July 5, 2023, to FLAIR Property Subsystem vehicle data as of June 30, 2023, to determine whether data between the two systems materially agreed. Additionally, from the population of 31 State agencies with vehicle data recorded in FleetWave during the period July 2021 through March 2023, we examined records for 4 selected State agencies with 72 vehicles with acquisition costs totaling \$1,486,717 recorded in FleetWave as of July 2023, to determine whether the agencies' FleetWave records reconciled to FLAIR Property Subsystem records.
- Obtained an understanding of the process used to upgrade the MyFloridaMarketPlace system (Legacy MFMP) to the cloud-based Next Generation MyFloridaMarketPlace system (Next Gen MFMP). Specifically, we:
  - Inquired of Department management regarding the transition process from Legacy MFMP to Next Gen MFMP.
  - Examined selected Department records maintained in Legacy MFMP and Next Gen MFMP to determine whether records were maintained in accordance with State law.
- From the population of 2,710 vehicles with acquisition costs totaling \$84,132,261 that were acquired by State agencies during the period July 2021 through March 2023, examined Department records for 10 selected vehicles with acquisition costs totaling \$381,752 to determine whether the vehicles were acquired in accordance with applicable laws, rules, and other guidelines.
- From the population of 2,744 State agency vehicles with acquisition costs totaling \$48,073,558 that were disposed of during the period July 2021 through March 2023, examined Department records for 43 selected vehicles with acquisition costs totaling \$1,547,162 to determine whether the vehicles were disposed of in accordance with applicable laws, rules, and other guidelines.

- From the population of 38 public auctions held by the Department during the period July 2021 through March 2023, examined Department records for 3 selected auctions to determine whether the Department appropriately managed the disposal of used and surplus State vehicles through sale at public auction in accordance with applicable laws, rules, and other guidelines.
- Evaluated Department actions to correct Findings 1 through 5 noted in our report No. 2021-112. Specifically, we:
  - Reviewed Department policies and procedures to determine whether the policies and procedures promoted the accurate identification of non-State entities required to submit a Financial Reporting Package (FRP) to the Department, the timely submission and review of FRPs, and the identification and timely follow up on instances of recipient noncompliance or other deficiencies.
  - Examined the Department's tracking sheet listing the FRPs submitted to the Department during the period July 2021 through March 2023 to determine whether all required FRPs were timely submitted and whether the Department timely reviewed all FRPs.
  - Examined Florida Accountability Contract Tracking System records and Department accounting records to determine whether the Department identified all non-State entities required to submit an FRP to the Department and whether the Department timely obtained all required recipient FRPs during the period July 2021 through March 2023.
  - Selected and examined 5 of the 47 FRPs submitted to the Department during the period July 2021 through March 2023 to determine whether the Department appropriately identified and followed up on instances of recipient noncompliance in accordance with the Florida Single Audit Act (FSAA) and received certifications from applicable entities attesting to an exemption to FSAA requirements based on expenditure amounts.
  - Obtained and examined records related to the Department's 2021-22 fiscal year FSAA awards to determine whether the awards had been recorded to the correct expenditure code.
  - Examined Department records for the seven Department security administrators responsible for the administration and maintenance of selected Department IT systems during the period July 2021 through March 2023 to determine whether the employees had been subject to required level 2 background screenings.
  - Examined FLAIR access and personnel records for the 36 FLAIR user accounts associated with the 29 employees who separated from Department employment during the period July 2021 through March 2023 to determine whether the separated employees' FLAIR access privileges were timely deactivated.
  - Compared a list of Department employees who had update access privileges to FLAIR during the period July 2021 through March 2023 to related position descriptions to determine whether the employees' FLAIR update access privileges appeared appropriate.
  - From the population of 347 contracts executed and managed by the Department during the period July 2021 through March 2023, examined Department records for 38 selected contracts to determine whether contract managers completed conflict of interest forms evidencing that they were independent of, and had no conflict of interest related to, the contracts they were responsible for managing.
  - Examined Department records for the 145 purchasing cards assigned to the 134 employees who separated from Department employment during the period July 2021 through March 2023 to determine whether the purchasing cards were timely canceled upon employment separation.
- Observed, documented, and evaluated the effectiveness of selected Department processes and procedures for:

- Cash and revenue management and purchasing activities.
- The assignment and use of vehicles. As of June 22, 2023, the Department was responsible for 68 active vehicles with related acquisition costs totaling \$1,143,951.
- The administration of Department travel in accordance with State law and other applicable guidelines. During the period July 2021 through March 2023, Department travel expenditures totaled \$568,655.
- 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.



Sherrill F. Norman, CPA  
Auditor General

# MANAGEMENT'S RESPONSE

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4050 Esplanade Way  
Tallahassee, FL 32399-0950

**Ron DeSantis, Governor**  
Pedro Allende, Secretary

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January 17, 2025

**Via Electronic Mail**

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

Dear Ms. Norman:

Pursuant to subsection 11.45(4)(d), Florida Statutes, enclosed is our response to the preliminary and tentative audit findings from your operational audit of the *Department of Management Services Fleet Management, Selected Administrative Activities, and Prior Audit Follow-up*.

If further information is needed concerning our response, please contact Interim Inspector General Steven Meredith at (850) 488-5285.

Sincerely,



Pedro Allende  
Secretary

PA/tam

Enclosure

cc: Lance Dyal, Director, Division of Finance and Administration  
Steven Meredith, Interim Inspector General  
Raymond Spaulding, Director, Division of Specialized Services

**Department of Management Services (Department)  
Response to Preliminary and Tentative Audit Findings**

**Finding 1: Oversight and Administration of the State’s Fleet**

Effective oversight and administration of the State’s fleet by the Department is challenged by limited centralized fleet management resources, the absence of clear and consistent guidance for the management of State vehicles, the implementation and/or retirement of several fleet management information systems in a short period of time, and ineffective data analysis.

**Recommendation:** We recommend that Department management work with the Legislature and other State agencies to ensure that State law and Department resources and activities, including FleetWave, guidance dissemination, and data analyses, are singularly aligned to optimize the effective and efficient oversight and management of the State’s fleet.

**Management Response:** Concurs with the finding and recommendation.

**Description of Corrective Action(s):**

The Bureau of Fleet Management and Federal Property Assistance (Bureau) will develop and submit a plan to implement the audit recommendations.

**Projected Completion Date:** 12/31/2025

**Finding 2: Fleet Management Records**

Comparison of State vehicle records in FleetWave, the State’s vehicle management information system, to vehicle records in the Florida Accounting Information Resource Subsystem (FLAIR) Property Subsystem, the State’s property records, found numerous unmatched, inconsistent, missing, or incomplete records.

**Recommendation:** To promote the accuracy and completeness of State vehicle records, we recommend that Department management ensure that adequate vehicle reporting guidance is established and disseminated to State agencies and work with State agencies to enhance data collection efforts.

**Management Response:** Concurs with the finding and recommendation.

**Description of Corrective Action(s):**

There is no touchpoint between FLAIR and the State’s fleet management information system (FleetWave), so an automated reconciliation is not an option. The Bureau will require an annual certification from individual agencies that states they have reconciled their master property list with FleetWave. The Bureau will revisit this finding after the State’s transition from FLAIR to Florida Planning, Accounting, and Ledger Management (PALM) system.

**Projected Completion Date:** 12/31/2025

**Finding 3: Fleet Management Policies and Procedures**

Department policies and procedures did not address all facets of, or reflect current operating practices for, fleet management.

**Recommendation:** We recommend that Department management update fleet management policies and procedures to address all facets of, and reflect current operating practices for, Bureau oversight of the State’s fleet of vehicles and, as appropriate, disseminate for State agency use.

**Management Response:** Concurs with the finding and recommendation.

**Description of Corrective Action(s):**

The Bureau has initiated this process, reviewing and revising policies and procedures impacting both the enterprise and the Department fleet as needed.

**Projected Completion Date:** 12/31/2025



#### Finding 4: State Agency Fleet Fee

Contrary to State law, Department records did not evidence that reasonable criteria were used to set the fleet management information system access and support fee charged to State agencies.

**Recommendation:** We recommend that Department management develop and adequately document the criteria used to establish and assess State agencies a fleet management information system access and support fee.

**Management Response:** Concurs with the finding and recommendation.

**Description of Corrective Action(s):**

The Bureau will develop and submit a plan to adjust the fleet management information system (FleetWave) access and support fee charged to State agencies to ensure it is reasonable and complies with State law, as recommended by this audit.

**Projected Completion Date:** 12/31/2025

#### Finding 5: Fleet Acquisition Approvals

Department records did not always evidence the timely or appropriate processing of State agency vehicle purchase requests or that State agencies were notified of approvals.

**Recommendation:** We recommend that Department management enhance vehicle purchase approval controls, including policies and procedures, to ensure that purchase requests are timely and appropriately processed and approvals communicated to State agency management in accordance with Department standards, and that documentation of such actions is retained in accessible Department records.

**Management Response:** Concurs with the finding and recommendation.

**Description of Corrective Action(s):**

The Bureau will review and revise policies and procedures to enhance document management, ensuring records are retained in accordance with the retention schedule and comply with audit recommendations. Prior to this audit, the Bureau had already discontinued the use of individual work emails as recommended. The Bureau will ensure this practice is formalized in policy.

**Projected Completion Date:** 12/31/2025

#### Finding 6: Fleet Disposal Approvals

Department controls over the approval of State agency vehicle disposal requests need improvement.

**Recommendation:** We recommend that Department management enhance controls, including policies and procedures, to ensure that Department records evidence timely and appropriate Department processing of State agency vehicle disposal requests, including the receipt of required supporting documentation, satisfaction of disposal criteria, and updating of FleetWave records.

**Management Response:** Concurs with the finding and recommendation.

**Description of Corrective Action(s):**

The Bureau will review and revise policies and procedures to enhance document management, ensuring records are retained per the retention schedule and comply with audit recommendations. As noted in Finding 5, the Bureau has already discontinued the use of individual work emails as recommended and will ensure this practice is formalized in policy.

**Projected Completion Date:** 12/31/2025



### Finding 7: Fleet Disposals at Public Auction

Department controls over the approval of State vehicle disposals and sale at public auction need enhancement.

**Recommendation:** We recommend that Department management enhance controls, including policies and procedures, to ensure that Department records evidence Department approval of the disposal and sale of all State vehicles, the receipt of all required supporting documentation, and maintenance of all applicable information.

**Management Response:** Concurs with the finding and recommendation.

**Description of Corrective Action(s):**

The Bureau will review and revise policies and procedures to strengthen controls for fleet disposals at public auctions, enhance document management, and ensure records are retained per the retention schedule in compliance with audit recommendations. As noted in Findings 5 and 6, the Bureau has already discontinued the use of individual work emails as recommended and will formalize this practice in policy.

**Projected Completion Date:** 12/31/2025

### Finding 8: FleetWave Access Privilege Controls

Department information technology access privilege controls for FleetWave need enhancement to better prevent and detect inappropriate access.

**Recommendation:** We recommend that Department management work with State agency management to:

- Establish a consistent process for documenting the authorization for and prompt deactivation of FleetWave system user access privileges.
- Periodically review the appropriateness of FleetWave system user access privileges.

**Management Response:** Concurs with the finding and recommendation.

**Description of Corrective Action(s):**

Multiple State fleet management information system (FleetWave) access controls have been implemented to address findings of a separate audit that achieve the recommendations of this audit, including:

- Automated daily reports identifying users inactive for over 90 days.
- Quarterly user reconciliations conducted by agencies.

The Bureau will establish a formal FleetWave access request process, incorporating forms to specify authorized requesters and clearly communicate user expectations for different roles as recommended by this audit.

**Projected Completion Date:** 12/31/2025

### Finding 9: FleetWave Processing Controls

FleetWave interface processing controls need improvement to ensure and demonstrate that all State agency fuel and vehicle expense transaction files are accurately uploaded into FleetWave.

**Recommendation:** We recommend that Department management enhance FleetWave interface processing controls to ensure and demonstrate that all Wrights Express (WEX) data received for processing is accurately loaded into FleetWave.

**Management Response:** Concurs with the finding and recommendation.

**Description of Corrective Action(s):**

The Bureau will review, revise, and communicate policies and procedures to make clear to the individual State agencies their responsibilities in reconciling WEX data imported into the State's fleet management information system (FleetWave). The Bureau will collaborate with the vendor to explore options and use new

technologies, as they become available, to enhance quality control of these data imports and make the process easier for the individual State agencies.
<b>Projected Completion Date:</b> 12/31/2025

<b>Finding 10: Motor Vehicle Usage Logs</b>
Department vehicle usage logs were not always maintained or did not always include required information.
<b>Recommendation:</b> We recommend that Department management establish a standard monthly vehicle usage log and ensure the completion of logs with the information necessary to demonstrate accountability over the use of all Department vehicles.
<b>Management Response:</b> Concurs with the finding and recommendation.
<b>Description of Corrective Action(s):</b> The Bureau will develop a standardized monthly vehicle usage log as well as communicate requirements and expectations to ensure continued compliance with all applicable statutes, rules, policies, and procedures.
<b>Projected Completion Date:</b> 12/31/2025

<b>Finding 11: Purchasing Card Controls</b>
Department controls for promptly canceling purchasing cards upon a cardholder’s separation from Department employment continue to need improvement.
<b>Recommendation:</b> We continue to recommend that Department management strengthen employment separation procedures to ensure that purchasing cards are promptly canceled upon a cardholder’s separation from Department employment.
<b>Management Response:</b> Concurs with the finding and recommendation.
<b>Description of Corrective Action(s):</b> The Department has implemented a new separation process in Monday.com in coordination with Human Resources and Information Technology and <i>Daily Employee Action Notification</i> reports are emailed every day.
<b>Projected Completion Date:</b> 8/1/2024

<b>Finding 12: FLAIR Access Controls</b>
The Department did not always promptly deactivate employee access to Florida Accounting Information Resource (FLAIR) upon employment separation. A similar finding was noted in our report No. 2021-112.
<b>Recommendation:</b> We again recommend that Department management strengthen controls to ensure that FLAIR access privileges are deactivated immediately upon an employee’s separation from Department employment.
<b>Management Response:</b> Concurs with the finding and recommendation.
<b>Description of Corrective Action(s):</b> The Department has implemented a new separation process in Monday.com in coordination with Human Resources and Information Technology and <i>Daily Employee Action Notification</i> reports are emailed every day.
<b>Projected Completion Date:</b> 8/1/2024

<b>Finding 13: Conflict of Interest Statements</b>
Department controls continue to need enhancement to ensure that contract managers document that they are independent of, and have no conflicts of interest related to, the contracts they are responsible for managing.
<b>Recommendation:</b> We again recommend that Department management ensure that all personnel responsible for managing applicable contracts complete conflict of interest statements in accordance with Department policies and procedures.
<b>Management Response:</b> Concurs with the finding and recommendation.
<b>Description of Corrective Action(s):</b> The Department is strengthening/implementing internal policies to address this issue.
<b>Projected Completion Date:</b> 6/30/2025

<b>Finding 14: Florida Single Audit Act</b>
Department controls over the administration of Florida Single Audit Act (FSAA) requirements continue to need improvement.
<b>Recommendation:</b> We again recommend that Department management strengthen procedures for administering the requirements of the FSAA and ensuring that Financial Reporting Packages (FRPs) are timely received and reviewed and noted deficiencies appropriately followed up on.
<b>Management Response:</b> Concurs with the finding and recommendation.
<b>Description of Corrective Action(s):</b> The Department is strengthening/implementing internal policies to address this issue.
<b>Projected Completion Date:</b> 6/30/2025

10/14/2025

Meeting Date

The Florida Senate  
**APPEARANCE RECORD**

Fleet Management Update

Bill Number or Topic

Deliver both copies of this form to  
Senate professional staff conducting the meeting

Gov Oversight & Accountability  
Committee

Amendment Barcode (if applicable)

Name Tom Berger (Ber-jevr)

Phone 850-922-6535

Address 4050 Esplanade Way  
Street

Email chad.corcoran@dms.fl.gov

Tallahassee  
City

FL  
State

32399  
Zip

Speaking:  For  Against  Information

OR

Waive Speaking:  In Support  Against

**PLEASE CHECK ONE OF THE FOLLOWING:**

I am appearing without  
compensation or sponsorship.

I am a registered lobbyist,  
representing:

DMS

I am not a lobbyist, but received  
something of value for my appearance  
(travel, meals, lodging, etc.),  
sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022JointRules.pdf \(flsenate.gov\)](#)

This form is part of the public record for this meeting.

S-001 (08/10/2021)



## THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

**COMMITTEE:**

Appropriations on Transportation, Tourism,  
and Economic Development, *Vice Chair*  
Appropriations  
Appropriations on Criminal and Civil Justice  
Environment and Natural Resources  
Ethics and Elections  
Governmental Oversight and Accountability  
Judiciary

**SELECT COMMITTEE:**

Joint Select Committee on Collective Bargaining

**SENATOR TINA SCOTT POLSKY**  
30th District

October 9, 2025

Chair Mayfield,

Please consider this letter a request for Senator Polsky to receive an excused absence from the Governmental Oversight and Accountability Committee on October 14, 2025.

Best regards,

A handwritten signature in black ink, appearing to read "Tina Polsky".

Senator Tina Polsky

REPLY TO:

- 5301 North Federal Highway, Suite 135, Boca Raton, Florida 33487 (561) 443-8170
- 220 Senate Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5030

Senate's Website: [www.flsenate.gov](http://www.flsenate.gov)

**BEN ALBRITTON**  
President of the Senate

**JASON BRODEUR**  
President Pro Tempore

# CourtSmart Tag Report

Room: SB 110

Case No.:

Type:

Caption: Senate Governmental Oversight and Accountability Committee

Judge:

Started: 10/14/2025 9:03:41 AM

Ends: 10/14/2025 9:42:49 AM

Length: 00:39:09

9:03:50 AM Chair Mayfield calls meeting to order  
9:04:03 AM Roll Call  
9:04:23 AM Chair Mayfield makes opening remarks  
9:04:31 AM Pledge of Allegiance  
9:05:01 AM Chair Mayfield continues remarks  
9:05:37 AM Tab 1, Presentation on Rulemaking and the New Rule Review Process under the Administrative Procedures Act  
9:05:53 AM Chair Mayfield recognizes Kenneth Plante  
9:05:56 AM Kenneth Plante, Coordinator of the Joint Administrative Procedures Committee  
9:21:59 AM Questions:  
9:22:02 AM Chair Mayfield  
9:22:10 AM Kenneth Plante  
9:22:52 AM Chair Mayfield makes remarks  
9:23:24 AM Tab 2, Review of actions by the Department of Management Services in response to Audit Report 2025-096 by the Auditor General relating to Fleet Management  
9:24:13 AM Chair Mayfield recognizes Tom Berger, Deputy Secretary for the Department of Management  
9:24:34 AM Tom Berger, Deputy Secretary of the Department of Management Services  
9:29:06 AM Questions:  
9:29:09 AM Chair Mayfield  
9:29:32 AM Tom Berger  
9:29:34 AM Chair Mayfield  
9:29:48 AM Tom Berger  
9:30:01 AM Chair Mayfield  
9:30:28 AM Tom Berger  
9:30:59 AM Chair Mayfield  
9:31:12 AM Tom Berger  
9:31:16 AM Chair Mayfield  
9:31:44 AM Tom Berger  
9:32:47 AM Chair Mayfield  
9:32:50 AM Tom Berger  
9:32:59 AM Chair Mayfield  
9:33:34 AM Tom Berger  
9:36:07 AM Chair Mayfield  
9:36:21 AM Tom Berger  
9:36:25 AM Chair Mayfield  
9:36:33 AM Tom Berger  
9:37:12 AM Chair Mayfield  
9:37:25 AM Tom Berger  
9:37:58 AM Senator Bracy Davis  
9:38:36 AM Tom Berger  
9:39:04 AM Senator Bracy Davis  
9:39:32 AM Tom Berger  
9:39:49 AM Senator Bracy Davis  
9:39:53 AM Tom Berger  
9:40:21 AM Chair Mayfield  
9:41:24 AM Tom Berger  
9:42:39 AM Senator Brodeur moves to adjourn  
9:42:43 AM Meeting adjourned