November 21, 2025

Joseph A. Ladapo, MD, PhD
State Surgeon General
4052 Bald Cypress Way, Bin A-00
Tallahassee, Florida 32399

Dear Dr. Ladapo:

Pursuant to this office's procedures for external audits, we are to update you on the status of corrective actions taken since June 5, 2025, when the Office of the Auditor General published Report Number AG-2025-201, *County Health Department Expenditures, Selected Administrative Activities, and Prior Audit Follow-Up.*

We are pleased to announce that at six months after publication, management reports seven of the corrective action plans made in response to recommendations from the Office of the Auditor General have been closed and two are still in progress. We will update you on the status of the remaining open corrective actions again approximately six months from the date of this letter.

If I may answer any questions, please let me know.

Sincerely,

Michael J. Bennett

Michael J. Bennett, CIA, CGAP, CIG
Inspector General

MJB/akm
Enclosure

cc: Melinda M. Miguel, Chief of Inspector General, Executive Office of the Governor
Samantha Perry, CPA, Office of the Auditor General
Lauren Cassedy, Chief of Staff
Antonio D. Dawkins, MPA, PMP, Deputy Secretary for Operations
Robert Herron, Director, Division of Administration

Report Number: AG-2025-201
Report Title: *County Health Department Expenditures, Selected Administrative Activities, and Prior Audit Follow-Up*
Report Date: June 5, 2025
Status As Of: November 21, 2025

No.	Finding	Recommendation	Corrective Action Plan	Status of Corrective Action Plan
1	County health department (CHD) records did not always evidence that contract payments were adequately reviewed or approved by the contract manager and the contract manager's supervisor or that goods and services were satisfactorily provided and that the expenditures were allowable and in accordance with the terms and conditions of the contract.	We recommend that Department of Health (Department) and CHD management work in concert to enhance contract payment controls to ensure that records clearly evidence contract manager and supervisor assignments and the adequate review and approval of all payments by the contract manager and the contract manager's supervisor demonstrating that goods or services were satisfactorily provided in accordance with the terms and conditions of the contract.	For those CHDs with multiple items identified in the finding (Pinellas and Sarasota), the requirement of the contract manager's supervisor verifying that good or services were satisfactorily provided and that the expenditures were allowable and in compliance with the terms and conditions of the contract will be communicated and if additional training is necessary, will be provided by the Bureau of Finance and Accounting.	**Completed.** A contract training was provided during the Bureau of Finance and Accounting's monthly statewide training on September 16, 2025.
2	CHD controls need enhancement to ensure that payments are accurately recorded in the Florida Accounting Information Resource Subsystem (FLAIR) and comply with statutory prompt payment requirements.	We recommend that Department and CHD management enhance invoice payment and processing controls to ensure that transaction dates are accurately recorded and invoices timely paid in accordance with statutory prompt payment requirements and Department of Financial Services guidance.	The Bureau of Finance and Accounting delivers monthly trainings to Department staff on various topics in an effort to train new staff and refresh existing staff on finance and accounting related topics. A training was delivered on February 18, 2025, on transaction dates and the appropriate determination of said dates. In addition, the training is available on the Bureau of Finance and Accounting's SharePoint site for anyone who needs or wishes to take the training.	**Previously Reported as Complete.**

No.	Finding	Recommendation	Corrective Action Plan	Status of Corrective Action Plan
3	CHD expenditures were not always authorized, adequately supported, properly calculated, or appropriately coded in FLAIR.	We recommend that Department and CHD management enhance controls to ensure that expenditures are authorized, adequately supported, accurately calculated, and properly coded in FLAIR.	Bullet #1: The Bureau of Finance and Accounting will work with the Gadsden to educate staff on the requirements related to Federal funding and prior approval of purchases. Bullet #2: The Bureau of Finance and Accounting will work with the Gadsden regarding the requirement to document the public purpose related to purchases. Bullet #3: The Bureau of Finance and Accounting will work with Gadsden and Pinellas regarding the requirement of detailed descriptions of purchases. Bullet #4: The Bureau of Finance and Accounting will work with Pinellas regarding the requirement to verify the accuracy of quantity, price and accurate invoice totals prior to paying invoices. Bullet #5: The Bureau of Finance and Accounting will work with Broward regarding the accurate FLAIR object coding to use for office supplies and the lodging expenditures related to CHD clients. Bullet #6: The Bureau of Finance and Accounting will work with Gadsden and Broward regarding the requirement to properly code travel expenditures to the correct organizational entity. Bullet #7: The Bureau of Finance and Accounting will work with Alachua and Pinellas regarding the requirement of proper receipts related to purchases including adequate descriptions of items purchased. Bullet #8: No corrective action necessary. Alachua Car Rentals: The Bureau of Finance and Accounting will work with Alachua regarding the requirement of property invoices or receipts as it relates to all car rental expenditures.	**Completed.** Training was provided during the Bureau of Finance and Accounting’s statewide monthly training and monthly travel trainings on the following dates: 1. Purchasing Card June 17, 2025 2. Rental Cars September 9, 2025 3. Contracts September 16, 2025 4. AOD October 21, 2025
4	CHD advance payments and other purchases were not always properly approved.	We recommend that Department and CHD management enhance controls to ensure that advance payments are approved by the Bureau or Department Central Office, as applicable, and prior approval for purchases is obtained and documented in Department records in accordance with established guidelines.	The Bureau of Finance and Accounting will work with the Gadsden to educate staff on the requirements related to prior approval for purchasing card expenditures.	**Completed.** Training was provided during the Bureau of Finance and Accounting’s statewide monthly training on the following dates: 1. Advance Payments March 18, 2025 2. Purchasing Card June 17, 2025

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5	CHD procurement controls need enhancement to ensure that commodities and contractual services are procured in accordance with State law, applicable rules, and Department policies and procedures.	We recommend that CHD management enhance controls to ensure that commodities and contractual services are procured equitably and economically in accordance with State law, Department of Management Services (DMS) rules, and Department policies and procedures.	The Department will facilitate a training for CHD management to enhance the controls to ensure that commodities and contractual services are procured equitably and economically in accordance with State law, DMS rules and Department policies and procedures. This training will be made available to all applicable staff for ongoing and future training needs.	**In progress.** State Health Office purchasing staff are currently working to create training that will be provided to the applicable CHD staff to address the above mentioned findings. An extension is needed to allow more time to develop the training. *Anticipated Completion Date: December 31, 2025*
6	As similarly noted in our report No. 2020-154, the Department did not always inspect food service establishments in accordance with the Department's established inspection frequency.	We again recommend that Department management ensure that food service establishments are inspected in accordance with established inspection frequencies.	This deficiency was addressed with staff statewide during several meetings, including the Environmental Public Health Directors Monthly Conference Call on March 27, 2025, and the regional Food Safety & Sanitation and Group Care Programs Statewide Consistency Meeting. The Bureau of Environmental Public Health Chief continues to send a monthly quota report to the CHD health officers/administrators and environmental health administrators/directors to ensure they are aware of their inspection status in each program, including Food Safety and Sanitation. These monthly reports bring an awareness to the situation. The Bureau of Environmental Public Health began a new cycle of program evaluations, evaluating each program, including the Food Safety & Sanitation program, administered by each CHD. The measures include determining whether the CHD is on target with completing the required routine inspections. When a CHD is found not complying with this requirement, it is documented on the evaluation as an area for improvement.	**Previously Reported as Complete.**

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7	Department controls for food service establishment complaint investigations continue to need enhancement to ensure that all complaints are recorded in the Department's Environmental Health Database (EHD) and complaint investigation activities are documented and timely conducted in accordance with Department policies and procedures.	We again recommend that Department management work with the CHDs to ensure that the EHD includes all food service establishment complaint investigations and such investigations are documented and timely conducted in accordance with Department policies and procedures.	This deficiency was addressed with staff statewide during several meetings, including the Environmental Public Health Directors Monthly Conference Call on March 27, 2025, and the regional Food Safety & Sanitation and Group Care Programs Statewide Consistency Meeting. EHD is currently being updated. The procedure for entering complaints will be streamlined which should result in proper documentation and investigation of complaints in accordance with Department policies and procedures. EHD reports will be updated to capture the complaint investigation data so that management may monitor all complaint investigations.	**Previously Reported as Complete.**
8	Department controls need improvement to better ensure compliance with statutory training and other requirements for contract managers and applicable supervisors.	We recommend that Department management revise Department contract policies and procedures to reflect current statutory requirements and enhance controls to ensure and document that: • Contract managers have not been employed, within the previous five years, by the vendors awarded contractual services contracts. • Contract managers responsible for contracts in excess of $100,000 annually complete the required training in contract management and become certified contract managers. • Contract managers responsible for contracts in excess of $10 million annually possess at least five years of experience managing contracts in excess of $5 million annually. • Supervisors of certified contract managers and contract administrators complete public procurement training annually.	The Department's conflict of interest form has been revised to include an attestation section addressing each of the above findings. The roll-out of the revised form will be July 1, 2025.	**In progress.** The Department initially created the Contract Manager Attestation Form to comply with the requirements outlined in section 287.057, Florida Statutes and address the findings mentioned above. After further review and discussion, instead of creating a new form we have decided to revise the Contract Action Checklist form to address the findings referenced above. In addition, Contract Administration will provide additional communication to contract staff and liaisons to ensure the statutory requirements are met. *Anticipated Completion Date: December 31, 2025*

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9	As similarly noted in prior audit reports, most recently in our report No. 2022-006, Department controls over employee access to FLAIR continue to need improvement to help prevent the improper use of FLAIR access privileges.	We again recommend that Department management ensure that FLAIR access privileges are promptly deactivated when an employee separates from Department employment.	Working to loading user account data into FLHealhDesk through an automated process on a daily basis. Currently, FLAIR does not have integration with Active Directory, which is the main way an agency could fully address this issue.	**Completed.** The FLAIR Access Control Report has been added to the FLHealthDesk system to enable any employee with FLAIR access who separates from employment with the department to generate and automatic ticket to remove FLAIR access upon their separation date.