

Audit of Water Resources – Mosquito Management

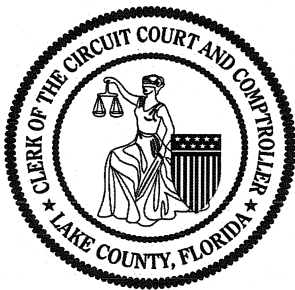
Inspector General Department Gary J. Cooney, Clerk of the Circuit Court & Comptroller **Audit Report**

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Inspector General

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Board of County Commissioners

The review of Mosquito Management operations as scheduled in the Clerk's Annual Inspector General Audit Plan is complete.

The controls that are in place are well designed and functioning as intended.

We appreciate the invaluable assistance provided by the management and employees of Mosquito and Aquatic Plant Management during the course of this audit.

Respectfully submitted,

Terri Freeman
Inspector General

cc: Gary J. Cooney, Clerk of the Circuit Court & Comptroller
Denise Bell, Chief Deputy Clerk
Jennifer Barker, County Manager
Roberto Bonilla, Executive Director
Justin Elkins, Associate Director of Water Resources
Brad Russ, Mosquito and Aquatic Plant Program Manager

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email fwa@lakecountyclerk.org

Scope and Objective

The objective of this audit was to assess the design of controls implemented by Mosquito department management and test the controls to determine if they are sufficient to mitigate risk and function as designed. The following processes were included in the audit:

1. Manage Performance and Conformance
2. Manage Operations – Operational Procedures
3. Manage Grants – Grantee Fitness, Performance Management, Compliance, Implement Best Practices
4. Manage Business Continuity and Disaster Recovery
5. Manage Customer Service – Manage Relationships, Customer Communication, Customer Complaint Handling
6. Manage Compliance with External Requirements
7. Management Framework – Roles & Responsibilities, Goals & Objectives, Skills & Competencies
8. Manage Assets – Inventory Management, Asset Management, Physical Access
9. Fraud Deterrence - Ethics, Conflicts of Interest, Segregation of Duties

To meet the audit objective covering January 1, 2022 through December 31, 2022, the scope period:

- Mosquito management and staff were interviewed
- Correspondences of staff with upper management and regulatory agencies were reviewed
- A sample of public service requests, mosquito management daily reports, and adult mosquito special surveillance trap reports were reviewed
- State-issued licenses and evidence of training were reviewed to validate compliance with regulations
- Larvicides, adulticides and petroleum products inventories were reviewed
- Relevant processes were observed
- Florida Department of Agriculture and Consumer Services (“FDACS”) deliverables and supporting documentation were reviewed

Auditors relied on the FDACS Mosquito Control Pesticide Use Inspection Report dated 5/19/2022 for the areas that overlapped with the Inspector General’s audit program.

The audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing (Standards)*. The *Standards* require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the conclusions based on the audit objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions based on the audit objective.

Overall Conclusion

Overall, controls are well designed and working as intended. No opportunities for improvement were identified. The following controls are functioning as intended based on the testing results:

1. Manage Performance and Conformance

- a. 100% of reports sampled followed the Training and Operational Procedures for Mosquito Management (“SOP”).
- b. Performance measures for objectives were tracked and communicated. Management used these performance measures to evaluate program effectiveness.

2. Manage Operations – Operational Procedures

- a. 100% of the sampled mosquito management daily reports and service request reports followed the SOP.
- b. Department applied pesticides, monitored pesticides used and conducted integrated pest management practices in accordance with Florida Statutes.
- c. Department worked closely with the UF Florida Medical Entomology Laboratory. This work aligned with the County’s strategic goals.
- d. Department gave arboviral disease investigations the highest priority and coordinated efforts with relevant agencies.
- e. Arboviral disease investigation steps followed the SOP and were reasonable and appropriate.

3. Manage Grants – Grantee Fitness, Performance Management, Compliance

- a. 100% of FDACS contract deliverables were provided to FDACS Mosquito Control Program timely.
- b. 100% of FDACS contract deliverables were correct based on supporting documentation.
- c. Management reviewed reports for accuracy and completeness during the scope period.
- d. All management and staff with compliance responsibilities had knowledge of eligibility, procedures and requirements needed for monitoring, verification and reporting.
- e. 100% of Department employees with state license requirements had current licenses required for their position within specified timeframe, with the exception of one employee on medical leave.
- f. Department employees are responsible for tracking their continuing education units (“CEU”) required for license renewals. CEU training appeared on track for license renewals during the scope period.
- g. The CEU training included regulations and rule changes. Management shared regulation changes with staff and took actions so department remained in compliance.
- h. Department performs periodic reviews to monitor funding status and compliance.

4. Manage Business Continuity and Disaster Recovery

- a. Department plans for and takes action to reduce mosquito abundance after a significant rain event.
- b. Department takes measures prior to a hurricane to safeguard assets used to provide mosquito services.

5. Manage Customer Service – Manage Relationships, Customer Communication, Customer Complaint Handling

- a. 100% of sampled public service requests had an appropriate response and were assigned when necessary.
- b. 100% of sampled field investigations contained information listed in the SOP.
- c. 100% of the sampled service requests requiring field investigations had a response time within 48 working hours.
- d. Management addresses complaints about employees as issues arise. Employee issues appear to be infrequent.

6. Manage Compliance with External Requirements

- a. Department’s pesticide storage and disposal complied with label directions.

- b. Department applied pesticides in accordance with label directions and Chapter 388, Florida Statutes, and Chapter 5E-13, Florida Administrative Code.

7. Management Framework – Roles & Responsibilities, Goals & Objectives, Skills & Competencies

- a. 100% of spray truck operators interviewed had a good understanding of their job responsibilities and personnel requirements outlined in policies and procedures.
- b. 100% of Mosquito Management employees were aware of how their main job responsibilities aligned with their department’s objectives.
- c. 100% of Mosquito Management employees were informed of their job performance on a regular basis and promptly when an issue occurred.
- d. The work of all Mosquito Management employees enabled the Department to meet its key objectives and aligned with strategic goals.

8. Manage Assets – Inventory Management, Asset Management, Physical Access

- a. High value assets (e.g. vehicles, chemicals, petroleum products) were properly stored and secured when not in use.
- b. Small tools and equipment were properly stored in locked areas when not in use.
- c. Department tracked and reconciled larvicides, adulticides and petroleum products. No material differences were noted.
- d. No material differences were noted in sample tests of calculations and spot checks to current chemical inventory levels.
- e. 100% of staff confirmed knowledge of their responsibilities to secure and account for high value assets and tools/equipment assigned to them.

9. Fraud Deterrence – Ethics, Conflicts of Interest, Segregation of Duties

- a. Staff understand the Code of Ethics and know where to find it.
- b. Department employee folders and Human Resources personnel files contained “Outside Employment Approval Request” forms for employees that held outside employment.
- c. Management evaluated activities with a potential for fraud and their evaluation steps were reasonable.

Background

The mission of Mosquito Management is to provide timely services in a courteous and fiscally responsible manner and protect the public health through effective and environmentally safe methods of mosquito control.

Mosquito Management works with the Florida Department of Health and the Florida Department of Agriculture & Consumer Services (FDACS). Mosquito Management is responsible for nuisance and disease mosquito control in Lake County. The program uses Integrated Mosquito Management methods, which are safe and scientifically proven to reduce mosquito populations. Mosquito Management must comply with all relevant Environmental Protection Agency, Chapter 388, Florida Statutes, Chapter 5E-13, Florida Administrative Code, and FDACS requirements.