CHIEF FINANCIAL OFFICER
BLAISE INGOGLIA
STATE OF FLORIDA

August 21, 2026

David A. Wyant, Chairman
Florida Commission on Offender Review
4070 Esplanade Way
Tallahassee, Florida 32399-2450

Dear Mr. Wyant:

As authorized in sections 17.03 and 287.136, Florida Statutes (F.S.), the Department of Financial Services, Division of Accounting and Auditing, Bureau of Auditing, has conducted an audit of the contract management and monitoring processes for the Florida Commission on Offender Review (the Commission) for the period of July 1, 2024, through June 30, 2025.

Objectives and Methodology

The objective of this review was to determine whether the Commission complied with contract deliverables and monitoring efforts. The Commission is responsible for the procurement, contract management, and monitoring of all Commission contracts. Our audit focused on purchase orders that were active and closed during the audit period. Our population included 342 contracts totaling $514,675.

Summary of Recommendations

Based on our review, the implemented internal controls at the Commission for contract management and monitoring processes are adequate, except for a few areas noted during our review where improvement should be considered. Please note, this audit was performed for the Fiscal Year (FY) 2024/2025; therefore, the policies, procedures, statutes, and Chief Financial Officer (CFO) Memoranda that were active during FY 2024/2025 were utilized during this audit. Historical CFO Memoranda are not available on the CFO's website; however, they can be provided upon request. The Commission should utilize the current policies, procedures, statutes, and CFO Memoranda going forward. We recommend the Commission take the following actions:

- Ensure the Commission is in compliance with CFO Memorandum Number (No.) 5 by establishing and maintaining a formal monitoring process that includes monitoring procedures and an annual Risk Assessment and Monitoring Plan. The Commission should also implement a monitoring tool to demonstrate the monitoring efforts performed by the contract manager.

- Ensure the Commission is in compliance with CFO Memorandum No. 3 and CFO Memorandum No. 5, by verifying all required documentation is included with each invoice regarding deliverables prior to payment and maintained in the contract manager's file.

- Ensure the Commission is in compliance with section (s.) 287.057(15)(a)(2 and 4), F.S., by documenting contract monitoring efforts by the contract manager, verifying the vendor was paid in accordance with the contract, and maintaining the documentation in the contract manager file.

- Ensure the Commission is in compliance with s. 215.422, F.S., by verifying that all applicable dates are included on the invoice or supported through other documentation establishing the timeline from receipt through approval, to ensure that all invoices are reviewed and approved within the required 5-day working day timeframe.

These improvements will ensure contract management and monitoring efforts, and the maintenance of documentation are properly performed. Please see the attached Audit Summary of the issues noted, which are the basis for the above recommendations.

We appreciate the support and courtesy extended to our audit team. Completed reports of the Bureau of Auditing are available at https://www.myfloridacfo.com/division/aa/audits-reports. If you have any questions, please contact Ms. Kim Holland, Bureau Chief, at (850) 413-5700 or Kim.Holland@myfloridacfo.com.

Sincerely,

[redacted]

Renée Hermeling, Director

RH/avg

c. Richard D. Davison, Commissioner
S. Michelle Whitworth, Commissioner, Vice Chair