



CHIEF FINANCIAL OFFICER
BLAISE INGOGLIA
STATE OF FLORIDA

September 30, 2026

Jeremy W. Smith, Bureau Chief
Florida Division of Emergency Management
2555 Shumard Oak Boulevard
Tallahassee, Florida 32311

Dear Mr. Smith:

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 Division of Emergency Management (the Division) for the period of July 1, 2024, through June 30, 2025.

Objectives and Methodology

The objective of this review was to determine whether the Division complied with contract deliverables and monitoring efforts. The Division is responsible for the procurement, contract management, and monitoring of all Division contracts. Our audit population included Purchase Orders, Master Agreements, and Grant Disbursements that were active and closed during the audit period. Our population included 411 contracts totaling \$67.019 million.

Summary of Recommendations

Based on our review, the implemented internal controls at the Division 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 Division should utilize the current policies, procedures, statutes, and CFO Memoranda going forward. We recommend the Division take the following actions:

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

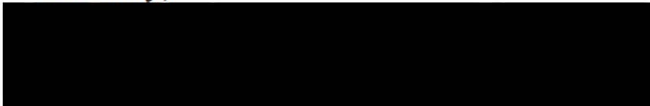
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- Ensure the Division is in compliance with CFO Memorandum No. 3 and CFO Memorandum No. 5, by verifying all required documentation is included with each invoice regarding deliverables prior to payment and maintained in the contract manager's file.

These improvements will ensure contract management and monitoring efforts and the maintenance of documentation are properly performed.

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,



Renée Hermeling, Director

RH/avg

c. Mandi Mithchell, Inspector General