



CHIEF FINANCIAL OFFICER
BLAISE INGOGLIA
STATE OF FLORIDA

April 23, 2026

Mr. Mark Glass, Commissioner
Florida Department of Law Enforcement
2331 Phillips Road
Tallahassee, Florida 32302

Dear Mr. Glass:

The Department of Financial Services has conducted an audit of the contract management and monitoring processes for the Florida Department of Law Enforcement (Department) for the period of July 1, 2024, through June 30, 2025, pursuant to sections 17.03 and 287.136, Florida Statutes (F.S.).

Objectives and Methodology

The objective of this review was to determine whether the Department complied with contract deliverables and monitoring efforts. The Department is responsible for the procurement, contract management, and monitoring of all Department contracts. Our audit focused on purchase orders that were active and closed during the audit period. Our population included 5,079 contracts including purchase orders, grant agreements, and standard two-party agreements totaling \$128.2 million.

Summary of Recommendations

Based on our review, the implemented internal controls at the Department for contract management and monitoring processes are adequate, except for the following 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 Department should utilize the current policies, procedures, statutes, and CFO Memoranda going forward. We recommend the Department take the following actions:

- Ensure the Department is in compliance with all of the requirements stated in each grant agreement; by verifying and monitoring the documentation maintained in the contract manager's file ensuring it matches the requirements of the grant agreement.
- Ensure the Department is in compliance with CFO Memoranda Number (No.) 5, by establishing and maintaining a formal monitoring process that includes monitoring procedures, an annual Risk Assessment and Monitoring Plan.

Mr. Mark Glass, Commissioner
Florida Department of Law Enforcement

These improvements will help ensure contract management, monitoring activities, and the maintenance of required documentation are performed consistently.

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,

A large black rectangular redaction box covers the signature of the sender.

Renée Hermeling, Director

RH/avg

c. Lourdes Howell-Thomas, Inspector General