



CHIEF FINANCIAL OFFICER
BLAISE INGOGLIA
STATE OF FLORIDA

April 14, 2026

Ms. Lisa Mustain, Director
Florida Gaming Control Commission
4070 Esplanade Way, Suite 250
Tallahassee, Florida 32399

Dear Ms. Mustain:

As authorized in sections 17.03 and 287.136, Florida Statutes (F.S.), The Department of Financial Services has conducted an audit of the contract management and monitoring processes for the Florida Gaming Control Commission (The Department) for the period of July 1, 2024, through June 30, 2025.

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 47 purchase orders totaling \$1.345 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 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 CFO Memoranda Number (No.) 5 and the agency's Procurement of Commodities and Services policy, by establishing and maintaining a formal monitoring process that includes a Risk Assessment and Monitoring Plan. The Department should also develop a monitoring tool to demonstrate the monitoring efforts made by the contract manager.
- Ensure the Department is in compliance with CFO Memoranda No. 1 and section 287.058, F.S., by applying financial consequences if a contractor fails to perform in accordance with the contract.

FLORIDA DEPARTMENT OF FINANCIAL SERVICES
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Division of Accounting and Auditing
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- In addition, the Department should consider implementing a monitoring process performing oversight monitoring of the contract manager.

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

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. Alana Zimmer, Executive Director
Julie Brown, Vice Chair