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Commission

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*Managing fish and wildlife  
resources for their long-term  
well-being and the benefit  
of people.*

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MyFWC.com

August 24, 2012

Christina Smith, Director  
Division of Accounting and Auditing  
Department of Financial Services  
200 East Gaines Street  
Tallahassee, Florida 32300-0353

Dear Christina:

On July 24, 2012, we received the results of the contract and grant compliance review performed by the Department of Financial Services (DFS) on a sampling of agreements in effect on or after July 1, 2011 for the Florida Fish and Wildlife Conservation Commission (FWC or Agency). As requested, we are providing our proposed corrective action plan for each finding, which addresses how the deficiencies will be corrected. For each contract and finding, we have listed the "corrective actions" we will take, if any, to rectify the current deficiencies noted.

We have also provided a description of the Agency-wide "preventive actions" we will take to help mitigate future contracts from having similar deficiencies. Included are steps we will take to provide a system of quality control, including training, periodic management review, and feedback to agency staff that develop and manage contracts and grants.

Preventive Actions	
Proposed Action	Projected Completion Date
<p>Develop and conduct training for FWC personnel responsible for creating and managing agreements, which will provide guidance on the following:</p> <ul style="list-style-type: none"><li>Identifying the appropriate agreement format (two-party contract or purchase order)</li><li>Developing scopes of work to ensure:<ul style="list-style-type: none"><li>Performance expectations of the contractor and FWC are clearly defined</li><li>Deliverables are performance-based, with payment clearly tied to minimum performance levels</li><li>Financial consequences are included which promote vendor accountability and performance</li></ul></li><li>Purpose and process for completing a cost analysis</li><li>Required contract documentation</li><li>Contract monitoring requirements</li><li>Invoice / payment processing requirements, including Contract / Grant Manager signature and/or delegation</li></ul>	March 1, 2013
Develop and implement an internal review process for all service agreements (two-party contracts or purchase orders) which are accompanied by a scope of work.	March 1, 2013
Develop and implement a checklist for use by Contract / Grant Managers in developing or modifying agreements, and by Purchasing and Legal when reviewing agreements for sufficiency.	March 1, 2013

Develop standard contract and grant provisions that will accompany agreements which are funded with federal grant dollars.	December 1, 2012
Implement annual reviews on a sampling of FWC agreements to determine compliance with Agency and State procurement and contracting requirements.	June 1, 2013

### **Scope of Work and Deliverables**

***The below had the following error noted:*** All tasks the contractor was required to perform or the minimum required levels of service or criteria for evaluating the successful completion of the deliverables were not clearly defined.

<b>Corrective Actions</b>				
<b>Contract #</b>	<b>Service Provider</b>	<b>Contract Amount</b>	<b>Proposed Action</b>	<b>Projected Completion Date</b>
A4E6C2	Daniel J. Decker	\$51,250	Modifications and enhancements will be made to the scope of work.	September 30, 2012
11081	Lake County	\$116,900	Modifications and enhancements will be made to the scope of work.	December 31, 2012
10325	National Wild Turkey Federation	\$120,000	Cancel the current contract and create new agreement with enhanced scope of work.	March 1, 2013
10292	The Nature Conservancy	\$322,450	Modifications and enhancements will be made to the scope of work.	December 31, 2012
11150	Miami-Dade County	\$95,050	This agreement is to be closed, as all services have been rendered. Any new agreements will be written to incorporate an enhanced scope of work.	September 30, 2012
11043	The Nature Conservancy	\$159,297	This agreement is to be cancelled. Any new agreements will be written to incorporate an enhanced scope of work.	September 30, 2012

**Financial Consequences**

***The below had the following error noted:*** Financial consequences were not included that met the requirements of Section 287.058(1)(h), F.S.

<b>Corrective Actions</b>				
<b>Contract #</b>	<b>Service Provider</b>	<b>Contract Amount</b>	<b>Proposed Action</b>	<b>Projected Completion Date</b>
10325	National Wild Turkey Federation	\$120,000	Cancel the current contract and create new agreement with enhanced scope of work to include appropriate financial consequences for the remainder of the agreement.	March 1, 2013
A42C3B	URS Corporation South	\$44,900	This agreement has ended; therefore, no corrective action is planned.	N/A
11042	Infinity Software Development, Inc.	\$78,880	Work with the contractor to modify the scope of work to include appropriate financial consequences for the remainder of the agreement.	December 31, 2012
A42643	Kyra InfoTech, Inc.	\$83,903	This agreement has ended; therefore, no corrective action is planned.	N/A
427EC	Vitavar & Associates	\$112,860	This agreement has ended; therefore, no corrective action is planned.	N/A
10332	University of Florida	\$146,850	Work with the contractor to modify the scope of work to include appropriate financial consequences for the remainder of the agreement.	December 31, 2012

**Chief Financial Officer Memo Number 4 (2005-06)**

***The below had the following error noted:*** Not all required provisions related to the use of federal grant funds, including requirements to comply with OMB Circular A-21 and A-110, were included with the agreement.

<b>Corrective Actions</b>				
<b>Contract #</b>	<b>Service Provider</b>	<b>Contract Amount</b>	<b>Proposed Action</b>	<b>Projected Completion Date</b>
10303	University of South Florida	\$201,572	This agreement has ended; therefore, no corrective action is planned.	N/A

**Other – Cost Analysis**

***The below had the following error noted:*** Documentation was not provided demonstrating the required cost analysis had been done for agreements awarded on a non-competitive basis, in accordance with Section 216.3475, F.S.

<b>Corrective Actions</b>				
<b>Contract #</b>	<b>Service Provider</b>	<b>Contract Amount</b>	<b>Proposed Action</b>	<b>Projected Completion Date</b>
10325	National Wild Turkey Federation	\$120,000	Cancel the current contract and create new agreement with required documentation.	March 1, 2013
11272	University of Central Florida	\$80,000	Complete the DFS recommended Cost Analysis Form and place in the contract file as "after-the-fact" documentation.	September 30, 2012
10332	University of Florida	\$146,850	Complete the DFS recommended Cost Analysis Form and place in the contract file as "after-the-fact" documentation.	September 30, 2012
11043	The Nature Conservancy	\$159,297	This agreement is to be cancelled. A Cost Analysis on the DFS recommended format will be prepared for any new agreements.	September 30, 2012
10303	University of South Florida	\$201,572	This agreement has ended; therefore, no corrective action is planned.	N/A

Corrective Actions				
Contract #	Service Provider	Contract Amount	Proposed Action	Projected Completion Date
A4E6C2	Daniel J. Decker	\$51,250	Complete the DFS recommended Cost Analysis Form and place in the contract file as "after-the-fact" documentation.	September 30, 2012
11081	Lake County	\$116,900	Complete the DFS recommended Cost Analysis Form and place in the contract file as "after-the-fact" documentation.	September 30, 2012

**Contract/Grant Management**

***The below had the following error noted:*** Deliverables were not verified as received prior to approval for payment.

Corrective Actions				
Contract #	Service Provider	Contract Amount	Proposed Action	Projected Completion Date
10332	University of Florida	\$146,850	Review the payments processed to determine if any overpayment or other payment error resulted. In addition, all future payments will be made in accordance with the contract terms and conditions.	September 30, 2012

***The below had the following error noted:*** Payments were not processed in accordance with contract terms.

Corrective Actions				
Contract #	Service Provider	Contract Amount	Proposed Action	Projected Completion Date
10325	National Wild Turkey Federation	\$120,000	Review the payments processed to determine if any overpayment or payment error resulted. In addition, all future payments will be made in accordance with the contract terms and conditions.	September 30, 2012

**The below had the following error noted:** The Contract / Grant Manager did not document the activities to verify the receipt of deliverables or completion of services.

Corrective Actions				
Contract #	Service Provider	Contract Amount	Proposed Action	Projected Completion Date
10303	University of South Florida	\$201,572	This agreement has ended; therefore, no corrective action is planned.	N/A
A42C3B	URS Corporation South	\$44,900	This agreement has ended; therefore, no corrective action is planned.	N/A
10325	National Wild Turkey Federation	\$120,000	Review the services performed and prepare documentation for the contract file as "after-the-fact" support for verification of services received.	September 30, 2012
A42643	Kyra InfoTech, Inc.	\$83,903	This agreement has ended; therefore, no corrective action is planned.	N/A
A427EC	Vitavar & Associates	\$112,860	This agreement has ended; therefore, no corrective action is planned.	N/A
A44D28	SePRO Corporation	\$270,000	This agreement has ended; therefore, no corrective action is planned.	N/A

**The below had the following error noted:** The certification statement was signed by someone other than the Contract / Grant Manager.

Corrective Actions				
Contract #	Service Provider	Contract Amount	Proposed Action	Projected Completion Date
A4AEDB	EnviroScience, Inc.	\$67,000	This agreement has ended; therefore, no corrective action is planned.	N/A

August 24, 2012

FWC appreciates your staff's insights and feedback on our processes and practices. We are committed to ensuring public funds are expended appropriately, with maximum accountability and effectiveness. The enhancements proposed are expected to strengthen controls to provide assurance of vendor performance and value received.

As we move forward in modifying and enhancing our processes, we may contact your office for assistance and input to ensure that we comply with DFS interpretations of the requirements and that we have designed the effective controls. As necessary, we will contact the Bureau of Auditing to set up any meetings to discuss questions or to obtain feedback and input.

Should you have any questions regarding our proposed preventive and corrective actions, please do not hesitate to contact me at (850) 617-9663, Jerilyn Bailey at (850) 617-9601, or Allegra McMillan at (850) 617-9610.

Sincerely,

A black rectangular redaction box covering the signature of M. Angela Robertson.

M. Angela Robertson  
Director, Finance & Budget