



Brevard County Half Cent Sales Surtax – Save Our Indian River Lagoon Internal Audit Report

May 17, 2021

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TRANSMITTAL LETTER

May 17, 2021

The Audit Committee of
Brevard County, Florida
2700 Judge Fran Jamieson Way
Viera, Florida 32940-6699

Pursuant to the approved Brevard County (“County”) Fiscal Year (“FY”) 2020/2021 internal audit plan, we hereby present our internal audit report of the Half-Cent Sales Surtax – Save the Indian River Lagoon Project. We will be presenting this report at the next scheduled Audit Committee meeting on June 9, 2021, and a copy will be provided to the independent Save Our Indian River Lagoon (“SOIRL”) Citizen Oversight Committee (“COC”). Our report is organized in the following sections:

Executive Summary	This provides a summary of the observations noted in our internal audit.
Overview	This provides an overview of the Half Cent Sales Surtax function.
Objectives, Approach and Results	The internal audit objectives and focus are expanded upon in this section as well as a review of the various phases of our approach and the results of our audit procedures.
Appendices	This section includes information on Citizens Oversight Committee and Project Plan details

We would like to thank the staff and all those involved in assisting the Internal Auditors in connection with the internal audit of the Half-Cent Sales Surtax.

Respectfully Submitted,

RSM US LLP

INTERNAL AUDITORS

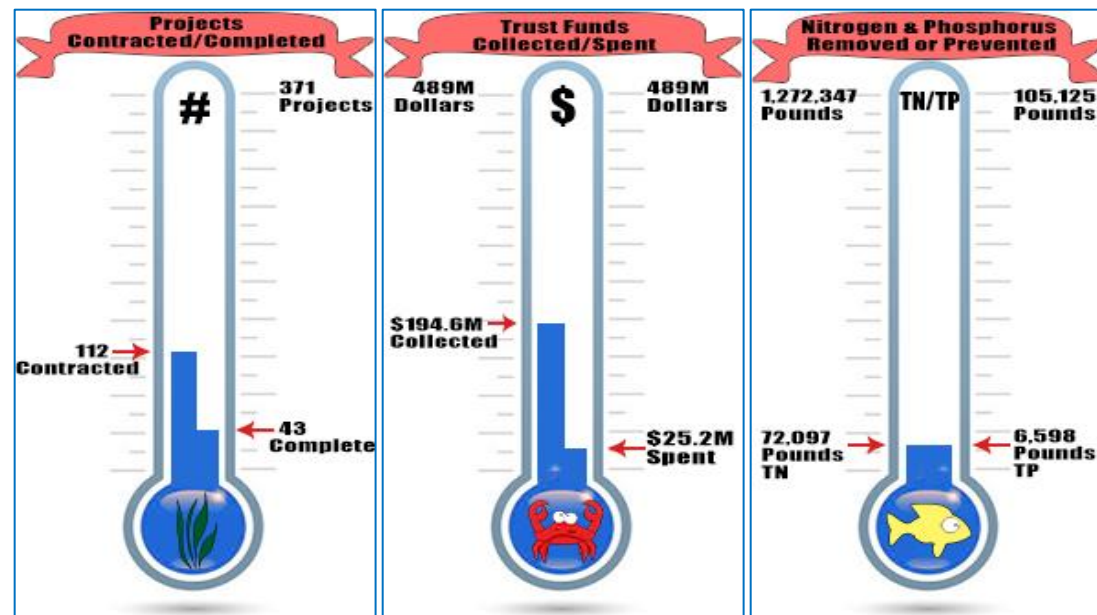
EXECUTIVE SUMMARY

Background

On November 8, 2016 the citizens of Brevard County passed a Half-Cent Sales Surtax to address critical need of funding to implement the Save Our Indian River Lagoon Project Plan aimed to meet water quality targets and improve the health, productivity, aesthetic appeal, and economic value of the lagoon. The surtax is effective for a period of ten (10) years, beginning January 2017, and was originally projected to generate \$302 million in funding. The 10-year estimated project budget increased to \$489 million in the 2021 Update and an additional 28 new projects have been added for a total of 313 proposed projects.

The original Project Plan (Plan) was developed in partnership with scientists, economists, environmentalists and multiple government agencies. The first annual Plan update was recommended by the COC and approved by the BOCC in March 2017. Local stakeholders submit projects annually to the County for inclusion in the Plan which are reviewed by the COC and approved for Plan inclusion by the BOCC. The 2021 Update to the Save Our Indian River Lagoon Project Plan contains the fifth set of project updates, new approved projects, and schedule accelerations to the Plan.

SOIRL Dashboard



Summary of Results

(See within for expanded results)

Audit Period of October 1, 2020 – (March 31, 2021)

Collections	Expenditures
✓	✓

Objective, Approach and Results

The primary purpose of the audit of the Half-Cent Sales Surtax function is to test the appropriateness, existence, accuracy and valuation of the collection and expenditure transactions. For the scope period of October 2020 through March 2021, RSM performed select inquiry, review, and testing procedures as they relate to Collections and Expenditures.

We obtained support for a sample of 20 of 107 active projects from the overall expenditure listing provided by the County. Additionally, a sample of four months of collections were provided to show proper collection and deposit of funds for a total value of \$12,627,477.60. We concluded our procedures and have summarized the results herein. There were no exceptions noted in our detailed testing of Collections or Expenditures.

We would like to thank all County team members who assisted us throughout this review. We noted a Process Improvement Opportunity related to enhanced contract file documentation, and discussed with appropriate members of Management.

OVERVIEW

On November 8, 2016 the citizens of Brevard County passed a Half-Cent Sales Surtax to address critical need of funding to implement the Save Our Indian River Lagoon Project Plan, (“Plan”). The surtax is effective for a period of ten (10) years, with collections starting January 1, 2017, and beginning November 8, 2016, and was originally projected to generate \$302 million over the life of the Half-Cent Sales Surtax. The updated 10-year estimated project budget increased from \$302 million in the original plan to \$489 million in the 2021 Update and an additional 28 new projects have been added for a total of 313 proposed projects.

The Surtax was proposed in response to a drastic decline and continuing degradation of key indicators of health in the Indian River Lagoon (IRL) Brevard County identified a need for additional funding to implement projects identified as critical to lagoon restoration. Half-Cent Sales Surtax funding from the implementation of this Plan would help to restore this national treasure to Brevard County. The Plan outlines local projects aimed to meet water quality targets and improve the health, productivity, aesthetic appeal, and economic value of the lagoon. Implementation of these projects is contingent upon funding raised through the Half-Cent Sales Surtax. Each year the plan is evaluated and updated with the most current scientific information and each year new projects are added. The updated plan is reviewed by the Save Our Indian River Lagoon Citizen Oversight Committee (“COC”), who then makes a recommendation to the Brevard County Board of County Commissioners (“BOCC”) for the final approval of the plan updates.

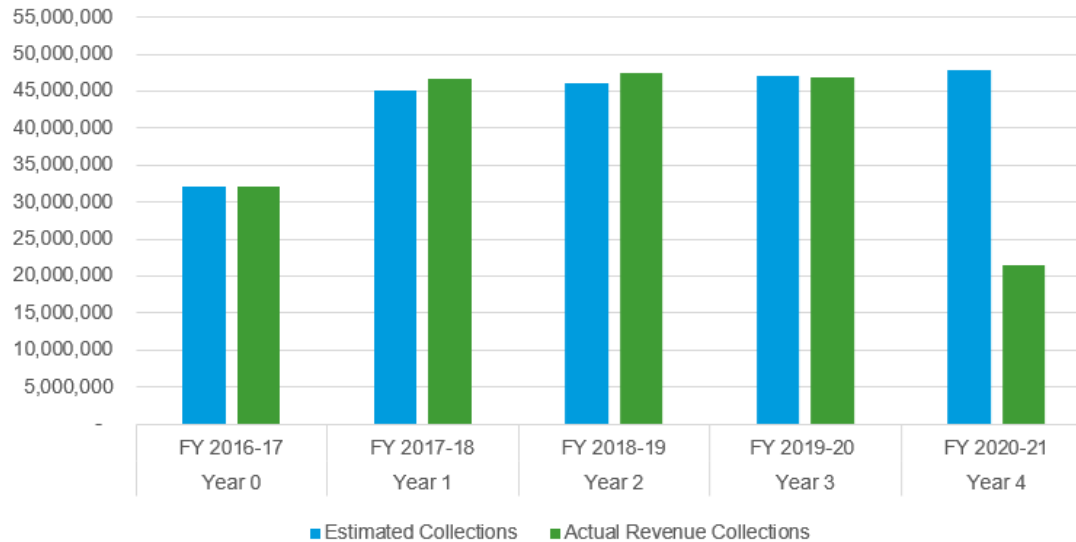
The table below is a summary of the Project Types, Costs and planned Nutrient Reductions in the 2021 Update of the Project Plan, as approved by the BOCC. The Plan is projected to reduce 1,272,347 pounds of nitrogen (TN) and 105,125 pounds of phosphorus (TP) annually from the Indian River Lagoon.

Project Category	Project Type	Estimated Total Project Cost	Nitrogen Reductions (lbs/yr)	Average Cost per Pound per Year of TN	Phosphorus Reductions (lbs/yr)	Average Cost per Pound per Year of TP
Reduce	Public Education	\$1,425,000	28,879	\$49	2,013	\$708
Reduce	WWTF Upgrades for Reclaimed Water	\$24,711,400	64,458	\$383	13,760	\$1,796
Reduce	Rapid Infiltration Basin/Sprayfield Upgrades	\$6,265,507	8,965	\$699	2,141	\$2,926
Reduce	Package Plant Connection	\$2,584,794	1,812	\$1,426	To be determined	To be determined
Reduce	Sewer Lateral Rehabilitation	\$1,580,000	6,196	\$255	188	\$8,404
Reduce	Septic System Removal by Sewer Extension	\$110,990,852	94,547	\$1,174	To be determined	To be determined
Reduce	Septic System Removal by Sewer Connection	\$11,280,000	21,446	\$526	To be determined	To be determined
Reduce	Septic System Upgrades	\$29,248,485	37,981	\$770	To be determined	To be determined
Reduce	Stormwater Projects	\$47,261,101	275,359	\$172	38,211	\$1,237
Remove	Muck Removal	\$108,152,240	207,990	\$520	17,815	\$6,071
Remove	Treatment of Muck Interstitial Water	\$46,945,641	481,059	\$98	28,361	\$1,655
Remove	Vegetation Harvesting	\$1,086,096	17,442	\$62	1,703	\$638
Restore	Oyster Bars	\$9,832,825	24,766	\$397	781	\$12,590
Restore	Planted Shorelines	\$107,280	447	\$240	152	\$706
Restore	Clam Restoration	\$60,000	1,000	\$60	To be determined	To be determined
Respond	Projects Monitoring	\$10,000,000	-	-	-	-
Respond	Contingency	\$20,258,580	-	-	-	-
Respond	Inflation	\$57,065,372	-	-	-	-
Total	Total	\$488,855,173	1,272,347	\$384 (average)	105,125	\$4,650 (average)

Surtax Collections

Half-Cent Sales Surtax collections began in January 2017 and the first revenue check was received by the County in March 2017. The plan was created to align with the County's fiscal year, which is October 1st through September 30th. From inception of the surtax through January 2021, actual collections were consistently higher than original estimates for Years 0-2. The actual revenues received for Project Plan Year 3 fell roughly 0.5% below pre-COVID-19 estimates. Actualized Surtax collections for Year 4, limited to October 2020 through March 2021, the four months with data available by May 31st, are consistent with estimates included in the 2021 Plan Update. The allocation trend of estimated and actualized collections over the review period are illustrated below.

Budgeted vs. Actual Surtax Revenue



Impacts of COVID-19

Due to the COVID-19 pandemic, the County collected approximately 0.5% fewer surtax funds than originally budgeted in Year 3. However, the Year 4 collections to date indicate that the County will meet or exceed budgeted collections for the current year. In evaluating the impact that the COVID-19 pandemic has had on the County and subsequent collections, it appears the overall impact is minimal thus far.

Project Plan Year	Fiscal Year	Budgeted Collections	Actual Revenue Collections
Year 0 ^A	FY 2016-17	32,072,164	32,072,164
Year 1	FY 2017-18	45,126,979	46,644,483
Year 2	FY 2018-19	46,088,184	47,447,852
Year 3	FY 2019-20	47,069,862	46,836,109
Year 4	FY 2020-21	47,826,861	21,577,577 ^B
Total		218,184,050	194,578,185

^A Year 0 figures represent January 2017 through September 2017.

^B Year 4 Actual Revenue Collections represent October 2020 through March 2021.

CONTRACTING PROCESS

Municipality Reimbursements and County-Managed Projects

The County manages certain projects in the Plan and contracts directly with the respective organizations/contractors to complete the work. In addition, certain portions of the Project Plan require the County to enter into agreements with local municipal governments where the IRL shares jurisdiction. Based upon the current Project Plan, as amended, there are multiple municipal partners with whom the County will need to contract, on a reimbursement basis, to distribute the surtax Trust funds. An agreement must be executed for each project, so there may be multiple agreements for one municipality. Entities with Year 4 projects in the approved plan include:

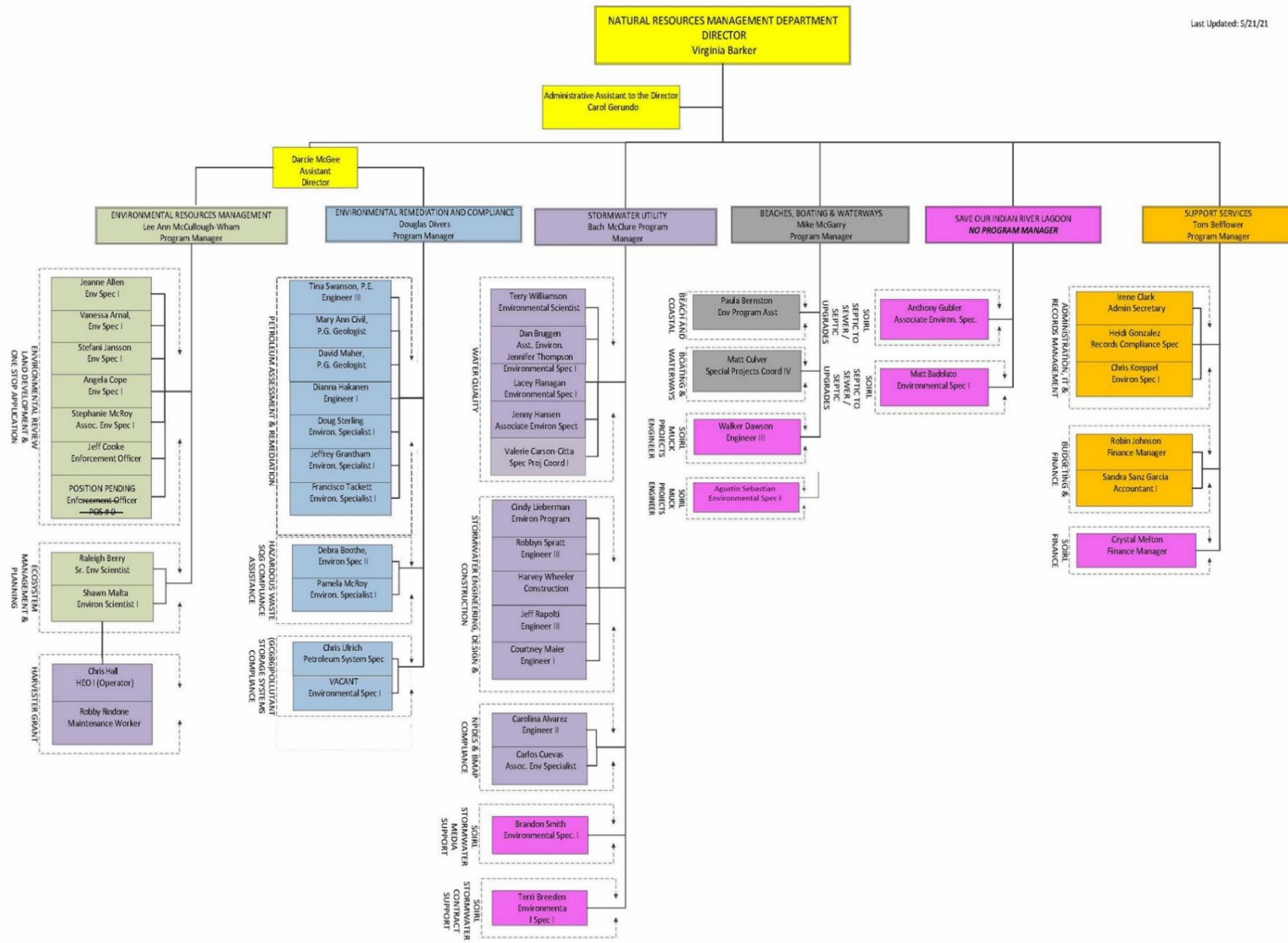
Active Contracted Organizations		
✓Brevard Zoo	✓City of Palm Bay	✓Indian Harbour Beach
✓City of Cape Canaveral	✓City of Rockledge	✓Marine Resources Council
✓City of Cocoa	✓City of Titusville	✓Merritt Island (MIRA)
✓City of Cocoa Beach	✓City of West Melbourne	✓SJRWMD
✓City of Melbourne		

The County's Natural Resources Department collaborated with the County Attorney to develop an Inter-local Municipal Contract template, which was approved by the BOCC on May 23, 2017. Subsequent templates have been approved for contracting with not-for-profit organizations and private entities. The County works with each partnering entity to develop statements of work in order to establish accountability and compliance conditions.

Home Owner Reimbursement

During Year 4 of the project, new expansions to the Septic/Sewer upgrades and repairs were added to the Project Plan, which receives applications directly from private Home Owners. This process starts with the Home Owner submitting an application to the County including detailed project information, vendor quotes, and other items. The applicant can select their own vendor of choice, or a County preapproved vendor. Reimbursement to the Home Owner is capped for each project type based on typical costs obtained from professional engineers, plumbers and septic contractors working in Brevard County. The maximum reimbursement amounts are \$2,000 for repair of a vertical sewer clean-out riser, \$10,000 for repair of a leaky sewer lateral line, \$12,000 to connect to gravity sewer and \$18,000 to connect to a sewer force main. After County approval of the application, the Home Owner will complete the project upgrades and will submit the reimbursement request with required supporting documentation. The County will then review and process the request for reimbursement.

NATURAL RESOURCE DEPARTMENT - ORGANIZATION CHART



NATURAL RESOURCE DEPARTMENT - ROLES

Natural Resource Director

The Natural Resources Management Department leads the Save Our Indian River Lagoon (SOIRL) Program. The Natural Resources Management Director supports the work of the Save Our Indian River Lagoon Citizen Oversight Committee; serves as its technical advisor; keeps it apprised of the implementation of the Project Plan in a one-page monthly status report; manages the Oversight Committee's interface with County staff; trains new members on their obligations under law; and communicates the recommendations of the Citizen Oversight Committee to the Board of County Commissioners. This represents the department at the SOIRL committee and at County Commission meetings. The Director reviews and signs-off on all reimbursement packages, manages SOIRL Program staff, and handles all day to day operations of the Natural Resources Management Department including SOIRL functions.

Environmental Specialists

Six Environmental Specialists were hired and dedicated to management of SOIRL projects and programs within the Natural Resource Management Department. Each Specialist is assigned a specific category of project management responsibility such as septic to sewer projects, septic upgrades, environmental dredging, municipal contract management, performance tracking, community collaborations and transparent communications. Each Environmental Specialist Project Manager is tasked with the day to day operations for implementing their projects and programs, providing status reports, measuring the performance of their projects, reviewing new technologies and innovative proposals, writing and managing grants for their projects, drafting edits to their respective sections of the Save Our Indian River Lagoon Project Plan, making presentations to the Citizen Oversight Committee, civic groups, homeowner associations, as well as participating in public special events.

SOIRL Finance

A Finance Manager position was created and dedicated to SOIRL budgeting, accounting and fiscal reporting within the Natural Resource Management Department. The Finance Manager is tasked with the verification of reimbursement packages, verifying that the proper level of support has been obtained and organized in these packages before sending them over to County Finance. The Finance Manager handles updates into the Contract Management (CM) system and provides monthly financial reports to the SOIRL committee.

Administrative Assistant

The Administrative Assistant to the Natural Resources Management Director serves as the Executive Secretary to the Citizen Oversight Committee. The Executive Secretary notifies all Committee members and the offices of each County Commissioner of all Oversight Committee meetings and prepares meeting agendas, forwarding these to Oversight Committee members one week prior by email. The Executive Secretary keeps minutes of Citizen Oversight Committee meetings, conducts correspondence as the Committee may direct, forwards copies of all minutes when approved to each County Commissioner, and performs other duties as requested by the Oversight Committee and approved by the Natural Resources Director.

OBJECTIVES AND APPROACH

Objective

The primary purpose of the audit of the Half-Cent Sales Surtax function is to test the appropriateness, existence, accuracy and valuation of the collection and expenditure transactions.

Objectives of this engagement include the following:

- Evaluate the accuracy, existence, appropriateness and valuation for a sample of the collections and expenditures of the Half-Cent Sales Surtax for Year 4 of the Project Plan (FY2020 - 2021);
- Assess internal controls related to reviewing, recording, and monitoring the collections and expenditures of the Half-Cent Sales Surtax program;
- Perform testing on a sample of Half Cent collections and expenditures for compliance;
- Verify that the role of the SOIRL committee (COC) is functioning as an independent monitoring and oversight function by attending every monthly meeting, in accordance with community and County expectations; and
- Provide any observations or recommendations for improvement noted as a result of our procedures above.

Approach

Our audit approach consisted of the following phases:

Understanding and Documentation of the Process

We held an entrance conference with those members of County Management who were involved in the execution and have an understanding of the Half-Cent Sales Surtax function to discuss the scope and objectives of the audit work, obtain preliminary data, and establish working arrangements. We reviewed the COC committee meeting minutes held during our in scope period to obtain an understanding of their role with the Half-Cent Sales Surtax. We performed walkthroughs of key processes and reviewed relevant Statute, Ordinances, Administrative Orders and written procedures.

Testing and Reporting

The procedures used in the performance of this audit include obtaining copies of Contracts, any Amendments, Change Orders / Task Orders, Memos, Reimbursement Packages and cleared checks, in an effort to validate that the use of half cent funds were appropriate for the Plan and in compliance with the terms of the agreement and County procedures. The scope period of the audit was October 1, 2020 to March 2021. We judgmentally sampled the following, considering amount spent during the scope period, prior audit testing, and complexity of the contract for our sampling criteria:

- 20 out of 107 active projects selected for expenditure testing, representing \$2,824,817 of \$3,085,627 (91.50%) total expenditures during the scope period; and
- 4 out of 6 months of collections for collection testing, representing \$12,627,477.60 of \$21,577,577 (58.52%) total collections during the scope period.

We compiled the results of our testing into this written report. We reviewed the draft report with Natural Resource Management leadership and with the County Manager's Office and senior leadership team. This audit of the Half-Cent Sales Surtax is one of multiple reports issued to the Audit Committee, Citizen Oversight Committee, and the Brevard County Board of County Commissioners. We will present this report at the next Audit Committee meeting on June 9, 2021 and to the COC at their next meeting.

RESULTS

Revenues

The County receives a monthly Surtax deposit via ACH from the State of Florida. The County receives an e-mail from the Department of Revenue to login to their account detailing the revenue collections for the covered period. Information included are 10 Tax types and the reported totals for the month being deposited. We obtained the Revenue tables, graphs details from the County and selected 4 months to test for proper supporting documentation, accuracy, and compliance with Plan recording requirements. The money is deposited from the Florida Department of Revenue to the Natural Resources SOIRL funding account.

RSM performed testing procedures for \$12,627,477.60 of the \$21,577,577 collected during the current testing cycle.

Detailed Procedure	Revenues			
	December 2020	January 2021	February 2021	March 2021
ACH Transaction Detail	✓	✓	✓	✓
Department of Revenue Form	✓	✓	✓	✓
Deposited in the proper Account	✓	✓	✓	✓

RESULTS – CONTINUED

Expenditures

The County reported that a total of \$3,085,627 in SOIRL expenditures for the period of October 1, 2020 through March 31, 2021. Of the active projects, we obtained support for a sample 20 projects for a total of \$2,824,817 of the total SOIRL expenditures. The table shown below is the compiled results of the testing procedures that were completed for the current round of testing. No testing exceptions were identified.

Samples 1 – 10	WWTF Upgrade for Reclaimed Water		Sewer Laterals	Septic System Removal by Sewer Extension					Septic System Upgrades	
	City of Palm Bay Water Reclamation Facility	City of Titusville Osprey	Satellite Beach Pilot Project	South Central - Zone C	Roxy Avenue Septic-to-Sewer Conversion	Merritt Island Septic Phase Out Project	City of Titusville - Zones A-G	Sylvan Estates Septic-to-Sewer Conversion	North IRL 586 Septic System Upgrades	Central IRL 939 Septic System Upgrades
Detailed Procedure										
Approved Contract	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Set Contracted Values	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Assigned Task Order	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Invoice Supported and Reviewed	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Re-Imbursement Package Reviewed	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Proof of Payment Reviewed	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Municipality Proof of Payment	✓	✓	✓	N/A	✓	N/A	✓	✓	N/A	N/A
Expense Allowable per Program	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

Samples 11 – 20	Stormwater Projects				Muck Removal & Interstitial Treatment			Oyster Bars / Planted Shorelines		Plan Updates
	Basin 1304 Bioreactor	Wiley Avenue Basin 193	Basin 141	Basin 5 Dry Retention	Titusville Railroad East & Interstitial Treatment	Grand Canal Muck & Interstitial Treatment	Cocoa Beach Muck Dredging Phase IIB	Brevard Zoo North IRL Oyster Project 2	Brevard Zoo North IRL Plant Project 2	Plan Updates
Detailed Procedure										
Approved Contract	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Set Contracted Values	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Assigned Task Order	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Invoice Supported and Reviewed	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Re-Imbursement Package Reviewed	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Proof of Payment Reviewed	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Municipality Proof of Payment	N/A	N/A	N/A	✓	N/A	N/A	✓	N/A	N/A	N/A
Expense Allowable per Program	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

APPENDIX

SOIRL Citizen Oversight Committee

County Ordinance 2016-15 requires the creation Brevard County Save Our Indian River Lagoon (SOIRL) Citizen Oversight Committee (COC). The COC is made up of seven members and seven alternates across seven different fields including:

- Finance
- Science
- Tourism
- Real Estate
- Technology
- Education / Outreach
- Lagoon Advocacy

Additionally, the COC meetings usually include the following County Staff at each meeting:

- Natural Resources Management Director
- Boating & Waterways Program Coordinator
- Assistant County Attorney
- Executive Secretary
- SOIRL Program staff, as appropriate

The role of the SOIRL COC per the Bylaws adopted on February 17, 2017, is to review monitoring data on timeliness of project delivery, actual and updated project costs and actual nutrient removal effectiveness; review new literature and local studies on the types of projects included in the plan and potential alternative project types; evaluate alternative project proposals received from the community; and recommend adjustments to the Project Plan to be approved by the Board of County Commissioners.

The SOIRL COC meets on a monthly basis. As of March 31, 2021 there have been 44 meetings held, the latest on March 19, 2021. Meeting minutes and agenda are available at the website <http://www.brevardfl.gov/SaveOurLagoon>.



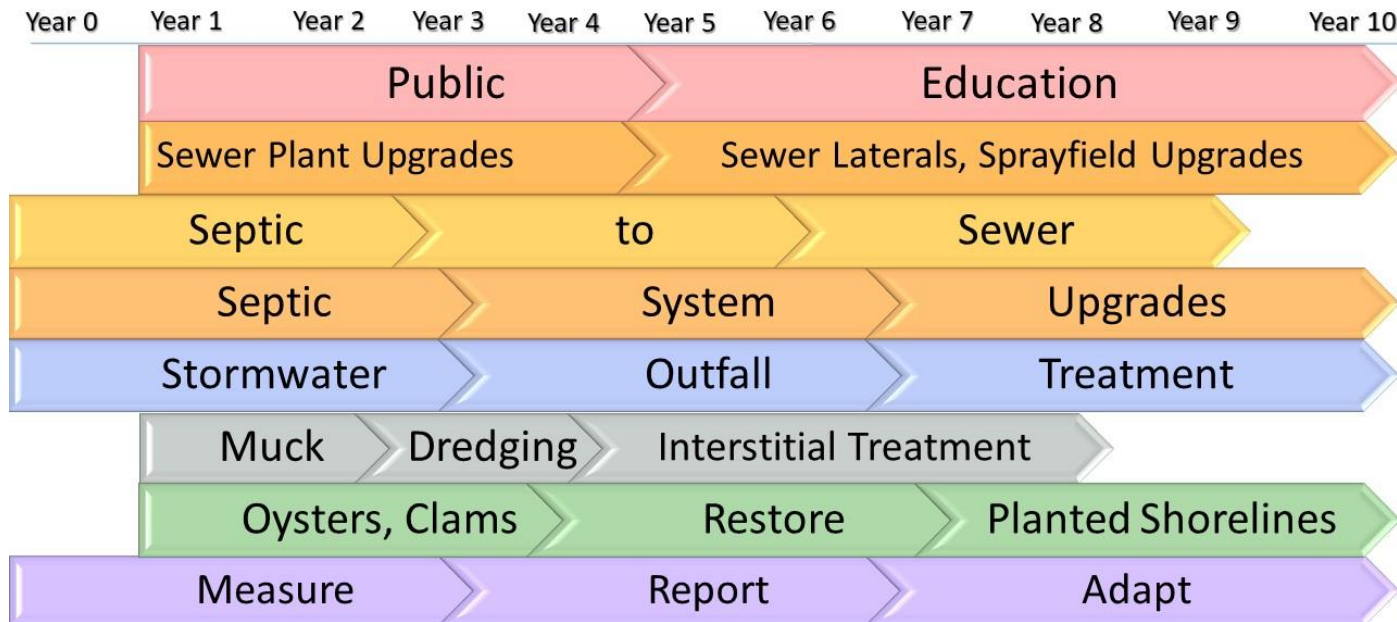
APPENDIX – CONTINUED

Project Plan Monitoring

The original Project Plan (Plan) was developed in partnership with scientists, economists, environmentalists and multiple government agencies. The first annual plan update was recommended by the COC in February, and approved by the BOCC in March 2017. The 2021 Update to the Save Our Indian River Lagoon Project Plan contains the fifth set of project updates, new approved projects, and schedule accelerations to the plan. Local stakeholders submitted projects annually to Brevard County for inclusion in the plan and were reviewed by the Citizen Oversight Committee and approved for inclusion by the Board of County Commissioners. Those that were approved are included in the 2021 Plan.

The plan projects have been prioritized and ordered to deliver improvements to the lagoon in the most beneficial spatial and temporal sequence so that the implementation of this plan is expected to result in a healthy IRL system. If a future project is ready to move forward earlier than scheduled in the plan, if such advancement is consistent with temporal sequencing goals in the plan and is recommended by the Citizen Oversight Committee, and if there are sufficient Trust Fund dollars available, the County Manager (for budget changes less than \$100,000) or Brevard County Commission have the authority to adjust the project schedule at any time to ensure that approved projects funded in the plan move forward as soon as feasible. The timing of the projects is shown in the figure below.

Flow Path to Success




APPENDIX – CONTINUED

Project Plan Amendments and Applications Process	
How to submit an application	At the start of each new cycle, the SOIRL team will send out a request for proposal via e-mail, website and social media. All applications that are submitted by the deadline will be reviewed by staff for completion, nutrient reduction, feasibility, etc. The COC will discuss, approve, reject, or request more details on the submitted project applications. Once the SOIRL committee determines what projects to add or adjust to the plan, it will be presented to the Brevard Board of County Commissioners to approve, reject, or request revisions. Once approved, a notice of funding is sent to applicants for approved projects.
Contract process	During the contract process, when a project is ready to contract, the municipality contacts the County Project Manager and submits a Scope of Work and Cost-Share Eligibility form. These forms will be reviewed by the staff who will prepare a contract draft using an appropriate Board-approved contract template. The completed draft will be sent to purchasing and County Attorney for review. Also the contract, memo, clerk’s memo and AO-29 form are sent to Support Services Manager, Department Director, Assistant County Manager, and County Manager for review. The completed package will be sent to the Chair and Clerk for signatures for contract execution and then mailed to the municipality for signature. The Municipality mails the signed contract back and the contract is scanned and uploaded into Contract Management system.
Quarterly progress	Each contract requires quarterly progress reports. These reports are submitted one month following each quarter; Jan-March is due end of April, April-June is due end of July, July-Sept is due end of October, and October-December is due end of January. The contract manager will arrange a site visit as needed and regularly communicates with the municipality to check on project status.

APPENDIX – CONTINUED

Project Plan Amendments and Applications Process	
Invoicing	<p>The Invoicing and Reimbursement process requests are submitted quarterly or at the end of a project. These requests must include an up to date Progress Report (Attachment B), properly filled out Detail Sheet, signed Certification of Payment Request, and proof of payment. This will include vendor invoices, ACH remittance, and bank settlements. All requests are sent to NRMD.Finance@BrevardFL.gov and the Project Manager. Natural Resource Finance will time stamp submittal and send to the Project manager who reviews for compliance with contract requirements and requests edits/additional information/change of reimbursement amount, etc. if needed.</p> <p>SOIRL Finance Manager reviews, combine, reorganizes documentation to and converts documents into PDF if not submitted in that format, verifies requested reimbursement against SOIRL allowed budget and percentages, verifies invoice and proof of payment backup, adds coding for fund, funded program number, cost center, general ledger account, and purchase order, enters the invoice into the accounting system, prepares invoice for electronic signatures.</p> <p>The Project Manager, Support Services Manager, and Department Director all review and sign off on reimbursement request and once done the SOIRL Finance Manager uploads the invoice to the County Finance Department's internal website for download, final review of invoice to entry of system, and issues form of payment.</p>
Complete	<p>Once a project is complete, the municipality lets the project manager know and submits a final progress report and reimbursement request. Project is added to completed projects list, tables, PowerPoints, maps and associated nutrient load reduction benefit is added to dashboard.</p>



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