# AUDIT REPORT

*To preserve the public trust as guardians of the people's records and assets*

**DATE** October 28, 2026 **NO.** 2026-004

## COMMUNITY DEVELOPMENT

## PERMITTING CONTROLS

INTERNAL AUDIT DIVISION
ROGER D. EATON
CLERK OF THE CIRCUIT COURT AND COUNTY COMPTROLLER
CHARLOTTE COUNTY FLORIDA

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To: The Honorable Roger D. Eaton, Charlotte County Clerk of the Circuit Court and County Comptroller

From: Dan Revallo, Internal Audit Director

Date: October 28, 2026

Subject: Charlotte County Community Development Permitting Controls

Honorable Clerk Eaton,

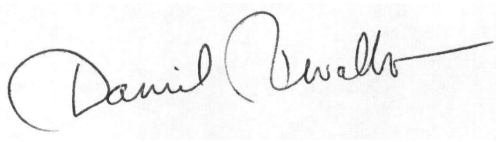
The Internal Audit Division has completed our audit of Charlotte County Community Development Permitting Controls. Misti Payette Internal Auditor II conducted this review.

The Community Development Division's response is attached to this report. We would like to thank the Building Construction Services Division, the Fiscal Services Division, and the Clerk and Comptroller's Finance and Official Records Divisions for their cooperation and assistance in the completion of this audit.

The report will be posted to the Clerk of Courts website, charlotteclerk.com, under Internal Audit, Audit Reports. A link to this report has been sent to the appropriate parties.

Should you have any questions, please do not hesitate to contact me.

Sincerely,



Dan Revallo, CIA, CFE
Internal Audit Director
Charlotte County Clerk of the Circuit Court and County Comptroller

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## EXECUTIVE SUMMARY

The Internal Audit Division completed an audit of the Charlotte County Community Development Department, Building Construction Services Division; specifically, an audit was performed relative to the Department's Permitting Operations. This audit considered the Department's internal controls and permit transactions occurring between October 1, 2025 and December 31, 2025.

Several specific control weaknesses were noted. Controls evaluated are unlikely to provide reasonable assurance that risks are being managed and objectives should be met.

Based upon the results of our review, we offer a summary of recommendations. These recommendations are discussed in detail later in this report:

1. **We recommend** management i) immediately revise the *Daily Deposit Instructions SOP* document to exclude the safe code as well as change the current, safe code to ensure security over assets, and ii) implement procedures to enforce the principle of least privilege by limiting safe access based on roles and implementing a system to track, revoke, or change safe codes promptly when personnel changes occur, or at a minimum, once per year.
2. **We recommend** management enforce the department's *Cash Handling and Deposit Procedures SOP* by ensuring that, i) all cash funds, including coin allocations, are verified and appropriately secured by staff at the beginning and end of each shift, and ii) cash drawers remain locked throughout the day with keys secured by the permit supervisor.
3. **We recommend** management comply with the requirements of Florida Statutes 553.80 by producing an updated building permit and inspection utilization report, ensuring it is posted on the County website, and developing procedures to ensure future annual compliance with the statute.
4. **We recommend** management review the change fund assignments for the department and reduce the amount maintained to better suit the operational needs of the department. **We additionally recommend** that management develop procedures to ensure change fund assignments are reviewed against operational needs, at least annually.
5. **We recommend** management work with Fiscal Services to update the Petty Cash & Change Fund control document to ensure change funds reflected for each department or area are accurate, complete and readily available upon request. **We additionally recommend** procedures be implemented to ensure the control document is updated at least annually, or as cash assignment changes occur, etc.
6. **We recommend** management ensure all electronically submitted permit applications are submitted in compliance with applicable Florida Statutes.
7. **We recommend** management comply with F.S. 713.135 and update the permit-inspection job card to include the complete mandatory warning statement.
8. **We recommend** management follow-up with the vendor to determine if the gaps detected are in fact the result of system failures and to reaffirm what actions can be taken present day to help minimize the occurrence of these events. **We additionally recommend** management establish procedures to routinely monitor transaction sequencing and identify gaps or

missing receipt information in a timely manner. Monitoring should include period exception reports and documented supervisory review of any anomalies identified with explanations, as determined necessary.

9. **We recommend** management develop procedures to ensure transparency in the recording of the daily, Accela cash receipts.
10. **We recommend** management review and update the permit fees published on the BCS webpage, including those presented in the *Fee Schedule for Permits & Associated Services Brochure*, to ensure agreement and consistency with the current, approved fee schedule. **We additionally recommend** management increase internal controls to ensure fees assessed are appropriate and consistently applied, and fee changes are published timely, accurately and consistent with the approved, fee schedules going forward.
11. **We recommend** management reinstruct staff to ensure permit fees and surcharges, and any applied discounts, are calculated and priced accurately and in agreement with the current, approved fee schedule and in agreement with job cards issued. **We additionally recommend** management ensure staff have access to current forms and obtain and upload the appropriate forms when processing a permit application. Care should also be taken to avoid duplicate forms.
12. **We recommend** management implement additional controls and procedures to adequately track and monitor waived permit fees to ensure waived fees are appropriate and authorized, and adequate documentation exists to demonstrate compliance with applicable local or statutory exemptions, etc.
13. **We recommend** management take immediate steps to establish and enforce a consistent process for informing contractors and homeowners of the integrated NOC filing option. The Permitting Division should clearly communicate that NOCs should be submitted through the integrated technology whenever available and appropriate, including through permit application materials, staff communications, website guidance, and customer-facing instructions. **We additionally recommend** management reeducate staff and establish supervisory monitoring of future NOC filings, both e-recorded and in person at a Community Development window, to identify and address instances where the integrated technology was not utilized. These actions will increase efficiency through the use of the integrated technology, reduce unnecessary customer and staff handling, and improve overall processing efficiency.
14. **We recommend** management ensure that the Quarterly Surcharge Report is complete in that it captures all necessary permits and related surcharge fees collected for the previous quarter. This should include fees collected on permits that are subsequently voided and then setup under another permit type due to incorrect permit type selection at the time of application.

## BACKGROUND

Building Construction Services is a division within the Community Development Department. It is responsible for overseeing a range of services, including plan reviews, building permits, inspections, compliance with the Florida Building Code, and enforcement of contractor licensing regulations for the building trades. The Division provides contractors with full online services for all permits. The Permitting Section manages the intake and processing of permit applications.

Section 105.1 of the Florida Building Code requires a permit as follows: "Any *owner* or owner's authorized agent who intends to construct, enlarge, alter, *repair*, move, demolish, or change the occupancy of a building or structure, or to erect, install, enlarge, alter, *repair*, remove, convert or replace any impact resistant coverings, electrical, gas, mechanical or plumbing system, the installation of which is regulated by this code, or to cause any such work to be performed, shall first make application to the *Building Official* and obtain the required *permit*."

Permit types include commercial permits, residential permits, right-of-way (ROW) permits, and stormwater permits.

The Citizen Access Portal provides online access to the County's permits, licenses, plans reviews, code violations and site plan review system.

There is a permitting site for residential storm related permits at 6868 San Casa Drive (Englewood, FL). The main office is located at 18400 Murdock Circle (Port Charlotte, FL) for storm and other permit types.

Cashiering and recording of all payments is a mechanized process using desktop computers and Accela, a software application designed and maintained by a vendor. Information generated by the application is used for posting to the Enterprise ERP ("Munis") general ledger.

## AUDIT OBJECTIVES

1. To determine if procedures are in place to ensure controls over the cashiering of funds.
2. To determine if procedures are followed by observation and performing analyses of transactions processed.
3. To determine if activity is accurate, complete and traces to the general ledger.
4. To determine if permitting and related functions are performed in compliance with resolutions for fee schedules, ordinances, statutes, and supporting documentation.

## AUDIT SCOPE AND METHODOLOGY

The scope of this audit included observation of the permit technicians on staff, the Sr. Administrative Assistant, and the Permitting Supervisor. A data transaction file of transactions processed from October 1, 2025 through December 31, 2025 was also imported into the audit software program CaseWare IDEA, where a series of analytics were performed on 14,023 transactions. In addition, a sample of permits chosen haphazardously, and no less than (30) permits, were tested for compliance with approved fee schedules, local ordinances, Florida Statutes, and required support documentation, etc. Transactions for a sample of three (3) days in December 2025, selected at random, were also traced to the Enterprise ERP ("Munis") general ledger.

## COMMENTS AND RECOMMENDATIONS

### 1. Safe Code Not Adequately Safeguarded

The *Daily Deposit Instructions SOP* document contains the safe code to the Building Construction Services safe. In addition, the safe code is not changed regularly in accordance with best practices.

Best practices for changing a safe code in Florida is every 6 to 12 months and/or as related personnel changes occur. Including the safe code in the SOP document violates security protocols, making the combination accessible to unauthorized personnel, increasing the risk of theft and/or unauthorized access.

**We recommend** management i) immediately revise the *Daily Deposit Instructions SOP* document to exclude the safe code as well as change the current, safe code to ensure security over assets, and ii) implement procedures to enforce the principle of least privilege by limiting safe access based on roles and implementing a system to track, revoke, or change safe codes promptly when personnel changes occur, or at a minimum, once per year.

### 2. Deficiencies Identified Over Cash Handling Procedures

Internal Audit identified deficiencies over the department's cash handling procedures; specifically,

a) Cash funds were not timely verified or secured in assigned locked drawers by at least two (2) permit technicians observed.

b) Coin funds were not counted by at least one (1) permit technician observed.

c) Checks received were not secured in assigned locked drawer by at least one (1) permit technician observed. The drawer key was left hanging in the assigned locked drawer. (This permit technician does not maintain cash funds.)

d) Coin funds are not verified by the permit supervisor as part of the end of day, balancing verification procedures. Coins are "spot checked" only to ensure the coin funds are present. Coin funds allocated are $2 for each cash bag.

e) Cash drawer keys are secured by the individual permit technicians, not the permitting supervisor as indicated in the department's SOPs.

The deficiencies identified increase the risk of fraud, theft and/or misstatement of cash assets as well as the potential for operational inefficiencies/loss, etc.

**We recommend** management enforce the department's *Cash Handling and Deposit Procedures SOP* by ensuring that i) all cash funds, including coin allocations, are verified and appropriately secured by staff at the beginning and end of each shift, and ii) cash drawers remain locked throughout the day with keys secured by the permit supervisor.

### 3. Outdated Building Permit & Inspection Utilization Report

The Building Permit and Inspection Utilization Report observed as published on the County's website was for Fiscal Year 2023 and outdated.

This demonstrates non-compliance with Florida Statutes 553.80(7)(b), which states, “By December 31, 2020, the governing body of a local government that provides a schedule of fees shall create a building permit and inspection utilization report and post the report on its website. The information in the report shall be derived from relevant information available in the most recently completed financial audit.”

**We recommend** management comply with the requirements of Florida Statutes 553.80 by producing an updated building permit and inspection utilization report, ensuring it is posted on the County website, and developing procedures to ensure future annual compliance with the statute.

### 4. Change Funds Maintained in Excess of Operational Needs

The department's change funds maintained appear to be in excess of operational needs. Change fund verification procedures performed identified six (6) unassigned "extra" cash bags maintained, each containing $100.00. In addition, eleven (11) permit and zoning technicians had "extra" cash bags maintained in the safe, each containing $100.00. In addition, another $100.00 bag was identified as maintained at the Englewood office, which had reportedly never been needed (or used) since the opening of that location. Combined, that is potentially $1,800 in excess change funds maintained.

Maintaining change funds in excess of operational needs creates increased security risks, loss of interest/opportunity cost, and potential for fraud.

**We recommend** management review the change fund assignments for the department and reduce the amount maintained to better suit the operational needs of the department. **We additionally recommend** that management develop procedures to ensure change fund assignments are reviewed against operational needs, at least annually.

### 5. Petty Cash & Change Funds Control Document Needs Update

The Petty Cash & Change Funds control document does not accurately reflect the petty cash and change funds maintained by the department. As a result, the department’s funds verified at/near Fiscal Year Ended September 30, 2025 by Fiscal Services, were not complete, as they did not include the change funds maintained at the Englewood location.

Failure to maintain a complete and accurate change fund control document (i.e. custodian record) may result in undetected theft and/or misappropriation of cash, erroneous financial reporting, and non-compliance with organizational policy, leading to potential financial loss and disciplinary actions, etc.

**We recommend** management work with Fiscal Services to update the Petty Cash & Change Fund control document to ensure change funds reflected for each department or area are accurate, complete and readily available upon request. **We additionally recommend** procedures be implemented to ensure the control document is updated at least annually, or as cash assignment changes occur, etc.

### 6. Electronic Permit Applications Lack Completeness

Electronically submitted permit applications exclude the "Owner's Electronic Submission Statement" acknowledgement as required by Florida Statutes 713.135(7)(b)1, which states, ""OWNER'S ELECTRONIC SUBMISSION STATEMENT: Under penalty of perjury, I declare that all the information in this building permit application is true and correct."

Failing to submit the required statement can lead to severe consequences regarding construction liens and the validity of the permit.

**We recommend** management ensure all electronically submitted permit applications are submitted in compliance with applicable Florida Statutes.

### 7. Permit - Inspection Job Cards Lack Completeness

A review of the permit-inspection job card format determined the mandatory warning to owner is missing the following sentence: "A NOTICE OF COMMENCEMENT MUST BE RECORDED AND POSTED ON THE JOB SITE BEFORE THE FIRST INSPECTION." ***(This result was previously reported in the Permitting Fees Audit Report No. 2016-2, dated June 8, 2016.)***

This demonstrates non-compliance with F.S. 713.135. If specific mandatory elements are missing from the permit job card, the property owner may not be receiving the complete mandated protection against contractor fraud or default, etc.

**We recommend** management comply with F.S. 713.135 and update the permit-inspection job card to include the complete mandatory warning statement.

### 8. Gaps Detected in Data Transaction File

A review of all transactions from October 1, 2025 through December 31, 2025 identified 7 gaps in transaction numbers based on both the receipt number and receipt ID fields. In addition, there were 13 transactions identified that did not have an assigned receipt number or receipt ID, and 769 transactions identified with no batch transaction ID. ***(Similar gap results were previously reported in the Permitting Fees Audit Report No. 2016-2, dated June 8, 2016.)***

Gaps in the data transaction file compromises the integrity of the data and could be evidence of missing revenues.

**We recommend** management follow-up with the vendor to determine if the gaps detected are in fact the result of system failures and to reaffirm what actions can be taken present day to help minimize the occurrence of these events. **We additionally recommend** management establish procedures to routinely monitor transaction sequencing and identify gaps or missing receipt information in a timely manner. Monitoring should include period exception reports and documented supervisory review of any anomalies identified with explanations, as determined necessary.

### 9. Daily Cash Receipt Support, Account Strings Lack Transparency

The account string support documentation within the Enterprise ERP ("Munis") financial system for the Accela daily cash receipts, reflects the former, Eden financial system account strings, which significantly reduces transparency and impairs users' ability to easily interpret the financial transaction activity and reporting classifications.

These conditions reduce audit trail clarity and creates inefficiencies in financial monitoring and reconciliation procedures.

**We recommend** management develop procedures to ensure transparency in the recording of the daily, Accela cash receipts.

### 10. Published Fee Discrepancies Identified

There were several fee related discrepancies identified between the current, approved fee schedule and that published on the BCS ("Building Construction Services") webpage; specifically,

a) The current Fee Schedule, which was approved by the Board of County Commissioners through Resolution 2015-032 on May 15, 2015 reflects that "Special Flat Fee Based Permits (unless valuation is at or above $50,000 (note: a $4 Surcharge is added to the fee))." However,

1) The *Fee Schedule for Permits & Associated Services Brochure*, which is also posted on the BCS webpage reflects that "Special Flat Fee Based Permits (unless valuation is at or above $50,000 (note: a $5 Surcharge is added to the fee)).

2) There were five (5) instances identified where individual commercial permit fees posted reflected "Surcharge: 0.025% x building fee; minimum of $5" on the BCS webpage. These included commercial additions, build-outs, identified buildings, garages, and remodels.

3) There were fine (9) instances where individual residential permit fees reflected "Surcharge: 0.025% x building fee; minimum of $5" on the BCS webpage. These included residential additions, duplexes, garages, mobile homes, mobile home additions, mulch and mows, pools or spas, remodels, roofs, single family homes. While such residential jobs valued $50,000 or greater would calculate to a $5 minimum ($50,000 x .004 = $200 building fee x 0.025% = $5 surcharge), jobs valued for below the $50,000 threshold would not be in line with the approved fee schedule, which reflects a $4 surcharge fee to be added, not the $5 minimum shown on the BCS webpage.

b) The $90 flat fee was identified as missing from the individual permit fees listed on the BCS website for at least nine (9) residential permit types. These included residential canopies, generators, irrigation systems, pool heat pumps, roofs, siding or soffits, slabs, stucco projects, exterior walls.

c) The fee reflected on the BCS webpage for residential pool or spas reflects $94, which includes the $4 surcharge. This should reflect the $90 Flat Fee.

d) The complete list of commercial permit types with description, fees, and forms on the BCS webpage exclude the following permit types: Commercial Hood, Commercial Siding/Soffit, Commercial Modular, and Commercial Driveway. These permit types were observed as issued during the audit scope period.

e) The complete list of residential permit types with descriptions, fees, and forms on the BCS webpage exclude the following permit types: Residential Fire, Residential Master Plan, and Residential Pool Solar System. These permit types were observed as issued during the audit scope period.

In addition, some permit related, Point of Sale ("POS") fees were identified as not disclosed as part of the current, approved Fee Schedule (i.e. records request and copies, bridge tolls).

Publishing fees that deviate from an officially approved fee schedule creates immediate regulatory, legal, operational, and financial liabilities. These conditions could result in inconsistent fee collections, fee disputes, and a potential for loss of revenues, etc.

**We recommend** management review and update the permit fees published on the BCS webpage, including those presented in the *Fee Schedule for Permits & Associated Services Brochure*, to ensure agreement and consistency with the current, approved fee schedule. **We additionally recommend** management increase internal controls to ensure fees assessed are appropriate and consistently applied, and fee changes are published timely, accurately and consistent with the approved, fee schedules going forward.

### 11. Fee Assessment Errors and Document Deficiencies Identified

As a result of audit procedures performed and permits sampled, Internal Audit identified the following permit related deficiencies:

a) There were four (4) instances identified where no permit or surcharge fees were assessed at the time of application or permit issuance, etc. Three (3) of the four (4) permits identified were in a "closed" status at the time of our review.

b) There were four (4) instances identified where the construction cost on the permit job card did not reflect the true cost of the construction, making the permit appear to be priced incorrectly.

c) There were three (3) instances identified where the permit fee discount received for private provider use (inspections only) did not calculate to the 30% rate reduction. The applied discount was less than the allowed 30%.

d) There were fourteen (14) instances identified where the permit was not priced. The job costs were all greater than $50,000 and should have been priced based on the construction cost, not the $200 flat fee.

e) There were three (3) instances identified where the permits were priced using a value other than the construction costs reported.

f) There was one (1) instance identified where the permit was priced using the residential rate of .004 versus the commercial rate of .005.

g) Some documentation deficiencies were also identified to include incorrect forms obtained (i.e. residential affidavit vs. commercial affidavit), checklists needing update to displayed values, and forms uploaded into Accela multiple times resulting in duplicates forms, etc.

**We recommend** management reinstruct staff to ensure permit fees and surcharges, and any applied discounts, are calculated and priced accurately and in agreement with the current, approved fee schedule and in agreement with job cards issued. **We additionally recommend** management ensure staff have access to current forms and obtain and upload the appropriate forms when processing a permit application. Care should also be taken to avoid duplicate forms.

### 12. Waived Permit Fees Not Formally Tracked or Monitored

Waived permit fees are not formally tracked or monitored.

Failure to track and monitor the volume of waived fees hinders the local government's ability to monitor uncollected revenue, evaluate the true cost of services, and ensure compliance with any local or statutory exemptions (i.e. F.S. 295.16, *Disabled Veterans Exempt from Certain License or Permit Fee*).

**We recommend** management implement additional controls and procedures to adequately track and monitor waived permit fees to ensure waived fees are appropriate and authorized, and adequate documentation exists to demonstrate compliance with applicable local or statutory exemptions, etc.

### 13. Limited Use of Integrated Technology for Notice of Commencements ("NOCs") Filings

The BCS Department's Permitting Division is not adequately communicating or promoting the use of the established integrated Notice of Commencement (NOC) process to contractors and homeowners. As a result, applicants are routinely filing NOCs directly with the Clerk's Official Records Department rather than filing them directly with the Permitting Division for electronic transmission and recording through the integrated technology. Out of the permits sampled, only one (1) out of the eleven (11) identified as requiring a NOC, or 9%, was filed using the integrated technology. The remaining ten (10) NOCs were filed directly with the Clerk's Office, either in person or through alternative e-filing methods.

The limited use of the integrated technology indicates an opportunity for the Permitting Division to improve applicant communications and reinforce the intended work flow. Failure to communicate the available process may contribute to unnecessary administrative handling, reduced process efficiency, and increase wait times and in-person office visits, as well as reduced customer satisfaction, etc.

**We recommend** management take immediate steps to establish and enforce a consistent process for informing contractors and homeowners of the integrated NOC filing option. The Permitting Division should clearly communicate that NOCs should be submitted through the integrated technology whenever available and appropriate, including through permit application materials, staff communications, website guidance, and customer-facing instructions. **We additionally recommend** management reeducate staff and establish supervisory monitoring of future NOC filings, both e-recorded and in person at a Community Development window, to identify and address instances where the integrated technology was not utilized. These actions will increase efficiency through the use of the integrated technology, reduce unnecessary customer and staff handling, and improve overall processing efficiency.

### 14. Surcharge Fees Not Captured in Quarterly Surcharge Report

Internal Audit identified permits where surcharge fees were collected, however, did not appear on the Quarterly Surcharge Report that is used to determine what funds need to be remitted to the Department of Business and Professional Regulation (DBPR) on a quarterly basis.

These conditions may indicate non-compliance with the statutory remittance requirements.

**We recommend** management ensure that the Quarterly Surcharge Report is complete in that it captures all necessary permits and related surcharge fees collected for the previous quarter. This should include fees collected on permits that are subsequently voided and then setup under another permit type due to incorrect permit type selection at the time of application.

## CONCLUSION

Numerous specific control weaknesses were noted. Controls evaluated are unlikely to provide reasonable assurance that risks are being managed and objectives should be met.

## ACKNOWLEDGEMENT

We would like to thank the Charlotte County Community Development Department; specifically, the Building Construction Services Division, the Fiscal Services Division, as well as the Comptroller's Finance and Official Records Divisions, for their assistance in the completion of this audit.

Audit completed by:
Misti Payette, CIA, CRMA, CGAP
Internal Auditor II
Charlotte County Clerk of Court and Comptroller

CHARLOTTE COUNTY
FLORIDA

# MEMORANDUM

Date: October 14, 2026

To: Dan Revallo, Internal Audit Director, Charlotte County Clerk of Courts and Comptroller
Misti Payette, Internal Auditor II, Charlotte County Clerk of Courts and Comptroller

From: Ben Bailey, Community Development Director

Subject: Management Responses – Permitting Fees Audit

The Building Construction Services (BCS) Division has reviewed the findings and recommendations included in the Permitting Fees Audit and has developed management responses and corrective actions for each finding.

The department appreciates the opportunity to address the identified issues and strengthen existing processes and internal controls. Several corrective actions have already been completed, while others are in progress or will be incorporated into department procedures and ongoing operational practices.

Management's responses to the audit recommendations are provided below:

**1. Safe Code Included in SOP / Safe Code Not Changed Regularly**

**Recommendation**: We recommend management i) immediately revise the Daily Deposit Instructions SOP document to exclude the safe code as well as change the current, safe code to ensure security over assets, and ii) implement procedures to enforce the principle of least privilege by limiting safe access based on roles and implementing a system to track, revoke, or change safe codes promptly when personnel changes occur, or at a minimum, once per year.

**Response**: The Daily Deposit Instructions SOP has been updated to remove the safe code. Access to the shared folder containing the SOP has also been restricted so that only staff responsible for conducting the daily cash-out process have permission to view the document. In addition, procedures have been implemented to review and update safe access as personnel changes occur and to periodically change the safe code to maintain appropriate security controls.

**2. Deficiencies Identified Regarding Cash Handling Procedures**

**Recommendation**: We recommend management enforce the department's Cash Handling and Deposit Procedures SOP by ensuring that, i) all cash funds, including coin allocations, are verified and appropriately secured by staff at the beginning and end of each shift, and ii) cash drawers remain locked throughout the day with keys secured by the permit supervisor.

**Response**: Staff have been reinstructed on the department's Cash Handling and Deposit Procedures SOP, including requirements for securing cash, checks, and coin funds in locked drawers and verifying all assigned funds at the beginning and end of each shift. Supervisory oversight has been reinforced to ensure compliance with established procedures, including verification of cash and coin funds as part of the daily balancing process.

Since Accela migrated to the cloud environment, the cash drawers no longer open automatically when cash transactions are processed. As a result, Permit Technicians must maintain possession of their assigned drawer keys throughout the day in order to access change for cash payments. The department will update the Cash Handling and Deposit Procedures SOP to reflect this operational change while continuing to ensure that cash drawers remain secured and appropriate controls and accountability are maintained. Supervisory review of cash drawers, assigned funds, and key accountability will continue as part of the daily balancing process.

**3. Outdated Building Permit and Inspection Utilization Report**

**Recommendation**: We recommend management comply with the requirements of Florida Statutes 553.80 by producing an updated building permit and inspection utilization report, ensuring it is posted on the County website, and developing procedures to ensure future annual compliance with the statute.

**Response**: The Building Permit and Inspection Utilization Report has been updated and posted to the County website in accordance with Florida Statute 553.80. Calendar reminders have been established to ensure future reports are prepared, reviewed, and published within the required timeframe each year.

**4. Change Funds in Excess of Operational Needs**

**Recommendation**: We recommend management review the change fund assignments for the department and reduce the amount maintained to better suit the operational needs of the department. We additionally recommend that management develop procedures to ensure change fund assignments are reviewed against operational needs, at least annually.

**Response:** Management has reviewed the department's change fund assignments and determined that two change bags are no longer necessary based on current operational needs. Excess funds have been reduced accordingly, and procedures have been implemented to continually evaluate change bags and review change fund assignments annually to ensure the amount maintained remains appropriate and adequately supports department operations.

**5. Petty Cash and Change Funds Control Document**

**Recommendation:** We recommend management work with Fiscal Services to update the Petty Cash & Change Fund control document to ensure change funds reflected for each department or area are accurate, complete and readily available upon request. We additionally recommend procedures be implemented to ensure the control document is updated at least annually, or as cash assignment changes occur, etc.

**Response**: The Petty Cash and Change Fund control document has been updated in coordination with Fiscal Services to accurately reflect both petty cash and change funds maintained by the department. Procedures have been implemented to review and update the document annually or whenever cash assignments change.

**6. Electronic Permit Applications**

**Recommendation:** We recommend management ensure all electronically submitted permit applications are submitted in compliance with applicable Florida Statutes.

**Response:** An Owner's Electronic Submission Statement, including the required statutory language and acknowledgment checkbox, has been added to Accela. This enhancement ensures electronically submitted permit applications comply with the requirements of Florida Statute 713.135.

**7. Inspection Job Card**

**Recommendation:** We recommend management comply with F.S. 713.135 and update the permit-inspection job card to include the complete mandatory warning statement.

**Response:** The permit inspection job card was updated in May 2026 to include the complete mandatory Warning to Owner statement, including the requirement that the Notice of Commencement be recorded and posted at the job site before the first inspection, ensuring compliance with Florida Statute 713.135.

**8. Gaps in Data Transaction Files**

**Recommendation**: We recommend management follow-up with the vendor to determine if the gaps detected are in fact the result of system failures and to reaffirm what actions can be taken present day to help minimize the occurrence of these events. We additionally recommend management establish procedures to routinely monitor transaction sequencing and identify gaps or missing receipt information in a timely manner. Monitoring should include period exception reports and documented supervisory review of any anomalies identified with explanations, as determined necessary.

**Response**: The missing receipt numbers were determined to be the result of Accela system failures and outages. Staff have been instructed to verify that receipt numbers are generated for every transaction, and supervisors will perform daily reviews to identify any missing receipt information. Periodic exception reports will also be used to identify transaction gaps or missing receipt information, with supervisory review and documentation of anomalies as appropriate. The department will continue coordinating with IT and the vendor to better understand system limitations and identify opportunities to reduce future occurrences.

**9. Daily Account Strings (Eden to Munis)**

**Recommendation:** We recommend management develop procedures to ensure transparency in the recording of the daily, Accela cash receipts.

**Response:** The Fiscal Services Department has an established process for converting legacy Eden account strings from Accela to the current Munis account structure. A daily report is generated from Accela using the Eden account lines maintained within the system. The Accounts Receivable Specialist reconciles the Accela totals to Munis, accounting for voids, refunds, and other transactions that are not fully captured within Accela, as it is not designed to function as a financial system.

Once reconciled, the corrected daily Accela report is copied to the conversion workbook developed by County staff. The data is entered on the Export tab, processed through the Pivot tab where additional validation checks are performed, and then transferred to the Interface tab, which generates the file used for the Munis upload. The final reconciled report is saved as a PDF, and both the daily report and supporting documentation are retained on the department's shared P: drive. The report must balance before the cash receipt can be processed.

To further strengthen the audit trail and improve transparency, the department will attach the conversion workbook, including all supporting tabs that document the process from the original Accela export through the final Munis conversion, to the corresponding transaction in Munis.

This enhancement will provide complete documentation of the reconciliation and conversion process in a single location and ensure an adequate audit trail for future reviews.

**10. Published Fee Discrepancies and Charges**

**Recommendation:** We recommend management review and update the permit fees published on the BCS webpage, including those presented in the Fee Schedule for Permits & Associated Services Brochure, to ensure agreement and consistency with the current, approved fee schedule. We additionally recommend management increase internal controls to ensure fees assessed are appropriate and consistently applied, and fee changes are published timely, accurately and consistent with the approved, fee schedules going forward.

**Response:** Permit fees on the department website were reviewed and updated to align with the current approved fee schedule. Procedures will be established to ensure future fee changes are reviewed and published promptly so that all public information remains accurate and consistent.

Internal controls will also be reinforced to ensure permit fees are assessed consistently and in accordance with the current approved fee schedule. Staff will be provided guidance regarding fee changes, and supervisory review will be utilized as appropriate to help ensure fees are accurately assessed and published information remains consistent with the approved fee schedule.

The County is currently undertaking a comprehensive fee study to evaluate all development and building permit fees to ensure they appropriately reflect current service costs and comply with recent statutory requirements. Any adjustments resulting from that analysis will be incorporated into the County's fee schedule.

**11. Fee Errors and Document Deficiencies**

**Recommendation:** We recommend management reinstruct staff to ensure permit fees and surcharges, and any applied discounts, are calculated and priced accurately and in agreement with the current, approved fee schedule and in agreement with job cards issued. We additionally recommend management ensure staff have access to current forms and obtain and upload the appropriate forms when processing a permit application. Care should also be taken to avoid duplicate forms.

**Response:** The County's building permit fee schedule consists of both valuation-based permits and a limited number of flat fee trade permits. The flat fee trade permits (generally $90) and certain other flat fee permits (generally $200) were established approximately 22 years ago and have not been increased since their adoption. During that same period, personnel, technology, administrative, and operating costs have increased substantially.

As a result, the current flat fees no longer recover the County's actual cost of administering these permits. The department determined that these permit fees represent the minimum cost necessary to process the permit, perform code compliance activities, maintain permitting records, provide customer service, support information technology systems, and satisfy the administrative and oversight responsibilities that remain with the Building Official even when a private provider is used. Therefore, there is no cost savings to pass along and no reduction in permit fees for these permit types.

The County is currently undertaking a comprehensive fee study to evaluate all development and building permit fees to ensure they appropriately reflect current service costs and comply with recent statutory requirements. Any adjustments resulting from that analysis will be incorporated into the County's fee schedule.

While we await the results of the fee study, staff will be reinstructed on permit fee calculations, surcharge requirements, private provider discounts, and the use of current forms and checklists. Supervisory review procedures will be reinforced to ensure fees are assessed correctly, required documentation is obtained, and duplicate forms are avoided. Additional guidance will be provided to staff to promote consistency and compliance with approved fee schedules.

**12. Waived Permit Fees Not Tracked**

**Recommendation:** We recommend management implement additional controls and procedures to adequately track and monitor waived permit fees to ensure waived fees are appropriate and authorized, and adequate documentation exists to demonstrate compliance with applicable local or statutory exemptions, etc.

**Response:** A spreadsheet has been created and is being maintained by the Sr. Program Coordinator – Permitting/Licensing, to track all waived permit fees, including supporting documentation and the reason for the waiver. This process will provide additional oversight and ensure that all waivers are properly authorized and supported by applicable statutory or local requirements.

**13. Notices of Commencement Not Filed Using Integrated Accela System**

**Recommendation:** We recommend management take immediate steps to establish and enforce a consistent process for informing contractors and homeowners of the integrated NOC filing option. The Permitting Division should clearly communicate that NOCs should be submitted through the integrated technology whenever available and appropriate, including through permit application materials, staff communications, website guidance, and customer-facing instructions. We additionally recommend management reeducate staff and establish supervisory monitoring of future NOC filings, both e-recorded and in person at a Community Development window, to identify

and address instances where the integrated technology was not utilized. These actions will increase efficiency through the use of the integrated technology, reduce unnecessary customer and staff handling, and improve overall processing efficiency.

**Response:** The department recognizes the benefits of the integrated Accela electronic recording process and will continue encouraging its use to improve efficiency and reduce unnecessary customer and staff handling. Staff will consistently inform contractors and homeowners of the integrated filing option and encourage its use whenever available and appropriate.

The department will also review customer-facing information, including permit application materials, website guidance, and staff communications, to ensure the integrated NOC filing option is clearly communicated. Supervisory monitoring will be implemented to identify opportunities to increase use of the integrated process and address instances where the process was not utilized when appropriate.

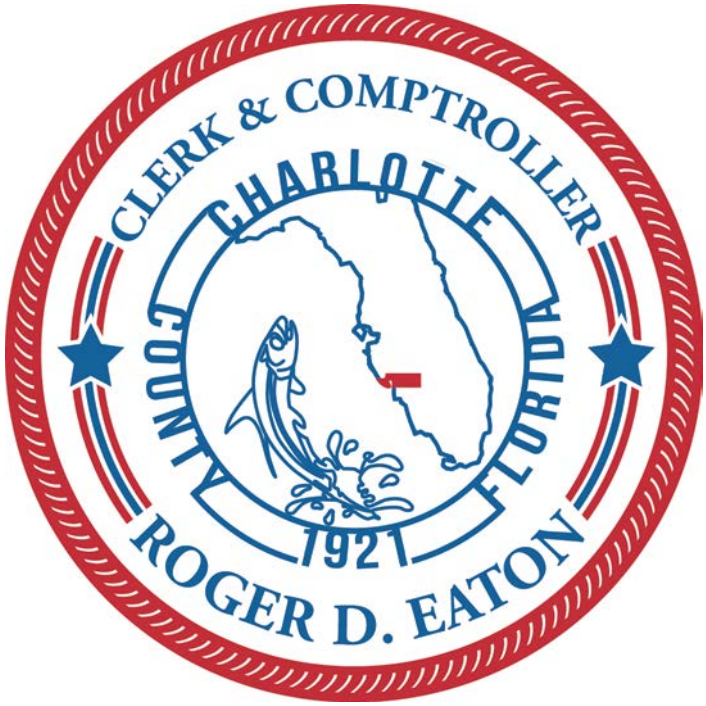
The department will work collaboratively with the Clerk's Office and meet when needed, to review the recording process and identify any differences in processing requirements to improve consistency between submission methods.

These actions are intended to improve efficiency, reduce unnecessary delays and resubmissions, minimize customer and staff handling, and improve the overall NOC filing process.

**14. Surcharges Not Reflected on Quarterly Report**

**Recommendation:** We recommend management ensure that the Quarterly Surcharge Report is complete in that it captures all necessary permits and related surcharge fees collected for the previous quarter. This should include fees collected on permits that are subsequently voided and then setup under another permit type due to incorrect permit type selection at the time of application.

**Response:** A Funds Transfer tab within Accela was identified in June 2026 and is being utilized when permits are voided and re-established under a different permit type. Implementation of this process should ensure that surcharge fees are properly captured and reported on the Quarterly Surcharge Report, improving compliance with statutory remittance requirements.




*Serving with compassion, expertise and efficiency in support of our community*