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Ken Burke, CPA
Clerk of the Circuit Court and Comptroller
Pinellas County, Florida

AUDIT OF PINELLAS COUNTY CAPITAL IMPROVEMENT PROGRAM AND INFRASTRUCTURE – STORMWATER & VEGETATION DIVISION

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May 25, 2021

Kelli Levy, Public Works Department Director

We have conducted an audit of the Pinellas County Capital Improvement Program and Infrastructure for the Stormwater and Vegetation Division at the request of the Clerk of the Circuit Court and Comptroller.

Opportunities for Improvement are presented in this report.

We appreciate the cooperation shown by the staff of the Public Works Department during this review.

Respectfully Submitted,

Melissa Dondero

Melissa Dondero
Inspector General/Chief Audit Executive

Approved:

Ken Burke

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Clerk of the Circuit Court and Comptroller
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*Regulated by the State of Florida

cc: The Honorable Chairman and Members of the Board of County Commissioners
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INTRODUCTION

Abbreviations

AMP	Asset Management Program
AWPA	American Public Works Association
BCC	Board of County Commissioners
BMP	Best Management Practice
CIP	Capital Improvement Program
County	Pinellas County
COVID-19	Coronavirus Disease 2019
Division	Public Works Stormwater and Vegetation Division
EFAB	Environmental Financial Advisory Board
Environmental Management	Public Works Environmental Management Division
EPA	Environmental Protection Agency
FY	Fiscal Year
GIS	Geographic Information System
ISO	International Organization for Standardization
OFI	Opportunity For Improvement
OMB	Office of Management and Budget
Partnership	Wastewater/Stormwater Partnership
Public Works	Public Works Department
SWFWMD	Southwest Florida Water Management District
WMP	Watershed Management Plan
WO	Work Order

Executive Summary

At the request of the Clerk of the Circuit Court and Comptroller, we conducted an audit of the Pinellas County (County) Capital Improvement Program (CIP) and Infrastructure for the Stormwater and Vegetation Division (Division). The objectives of our audit were to:

1. Determine if the County's management of the Division's infrastructure was adequate to ensure current and future delivery of services
2. Determine if the process for maintaining, repairing, and replacing the Division's infrastructure was efficient and effective
3. Determine if management's assessment of funding sources would provide long-term sustainability for the maintenance, repairs, and replacement of the Division's infrastructure
4. Determine if the County's CIP properly identified and prioritized the replacement needs of the Division's infrastructure

The Division utilizes industry best practices for the performance of activities related to stormwater management. The Stormwater Manual provides best practices, guidelines, and specifications for permit compliance and the completion of inspection and maintenance activities. We found staff took pride in their responsibilities and were highly knowledgeable, resourceful, and dedicated in their specific areas of expertise. The Division had established goals and levels of service to measure performance of activities. However, management was aware that performance measures for some activities needed improvement. The Division is in compliance with regulatory permit requirements for permitted facilities, a component of the managed infrastructure.

Assessments of deficiencies and project identification to address those deficiencies were conducted on a watershed basis, an industry best practice. Although the Public Works Department (Public Works) provided useful information for each Watershed Management Plan (WMP) to citizens and other stakeholders, we noted that utilization of the current resources made it difficult to determine the status of WMP recommendations, related capital improvement projects, and WMPs in progress. In addition, there was no financial synopsis of capital project costs incurred, including the cost of WMPs, for each watershed or sources of funding used to implement each WMP. We noted during our review of other public resources that the Public Works Strategic Plan was outdated. The Strategic Plan posted on the Public Works website was dated January 5, 2018, which did not adhere to Public Works' intent to review and update its Strategic Plan at least annually.

Asset management of stormwater infrastructure was adequate; however, as noted in the report, some improvements were needed to fully implement a comprehensive Asset Management Program. We found core attributes (e.g., location, install date, and condition) for infrastructure assets were missing for some stormwater asset records in the Cityworks asset management system. Moreover, maintenance types (e.g., preventive versus reactive) had not been formally

tracked in Cityworks to provide qualitative and quantitative data to analyze infrastructure inventory.

The County's Office of Management and Budget, in collaboration with various staff in the Division, prepare the annual operating and CIP budget. However, our review of the budget and forecast process, in conjunction with strategic planning and asset management processes, indicated there was no dedicated staff in the Division to monitor and analyze future funding requirements beyond 10 years to ensure long-term sustainability for maintenance, repairs, and replacement of stormwater infrastructure.

Except as noted in the report, our audit indicated the processes adopted for maintenance, repairs, and replacement of stormwater infrastructure were adequate. Operating and maintenance activities were supported by accredited policies and procedures and industry best practices to assist with effective and efficient delivery of services.

Background

The Public Works Department (Public Works) manages essential vehicular, pedestrian, and drainage infrastructure as well as critical natural and urban environmental resources for Pinellas County (County). The department consists of the following divisions:

- Stormwater and Vegetation
- Environmental Management
- Construction Management
- Transportation
- Survey and Mapping
- Customer and Technical Services
- Capital Improvements Program

Public Works strives to be responsive to citizens and work with them to provide services such as mowing, urban forestry, mosquito control, traffic control, sidewalk, road, drainage, and bridge maintenance, as well as develop and manage capital projects for the County while ensuring protection of natural and built resources.

The Stormwater and Vegetation Division (Division) operates and maintains the County's stormwater infrastructure; maintains rights-of-way, easements, and other lands through the practice of urban forestry, landscape services, and vegetation management; and provides countywide mosquito control for public health protection. In addition, the Division performs the following:

- Administers the floodplain management program
- Reviews site plans
- Reviews right-of-way use permits
- Reviews petitions to vacate
- Reviews board of adjustment cases within the unincorporated area of the County
- Plans for the acquisition and disposition of property to best serve current and future operational needs
- Plans and designs capital projects to replace aging stormwater infrastructure, reduce flooding, and improve the quality of surface waters and wildlife habitat

Listed below is a description of the Stormwater and Vegetation Division's infrastructure assets:

- Stormwater Structure – Structures used in the collection, conveyance, storage, and inspection of stormwater (e.g., curb inlet, manhole, grate inlet, spillway, etc.)
- Gravity Main – All stormwater pipes (closed conveyance)
- Open Drain – Open conveyance channel, such as a ditch, that conveys drainage water
- Major Weir (Dam) – Large water control structures used to control the flow of water for outlets of lakes, ponds, and reservoirs
- Curbs (Street Sweeping) – Concrete edging that conveys drainage water and requires periodic sweeping to minimize the amount of sediment and debris entering stormwater systems
- Permitted Facility – Stormwater facility designed to convey storm runoff, remove pollutants, and slowly release stormwater runoff downstream or into the ground

The Public Works Asset Profile for stormwater infrastructure is summarized in the following table:

Stormwater Assets	Quantity
Stormwater Structures	51,211
Gravity Mains	855 Miles
Open Drains	328 Miles
Major Weirs (Dams)	17
Street Sweeping	14,331 Curb Miles/Year
Permitted Facilities (Stormwater Treatment)	810

Vegetation Management controls invasive and nuisance weeds in stormwater, retention, mitigation ponds, lakes, and ditches. Control methods are a combination of approved herbicide treatments and manual removal. These methods improve drainage in ditches and canals and help reduce mosquito breeding. Vegetation Management encourages native plants to grow and provide a better habitat for wildlife.

Vegetation Management also maintains County lakes and ponds that act as retention, mitigation, or filtration systems and County waterways (e.g., ditches and canals) for unobstructed storm water drainage for watershed management according to permit guidelines. Maintenance includes the spraying or removal of undesirable vegetation and/or debris and trimming trees that interfere with waterways. All work is done following permit rules and mitigation requirements.

TREE CITY USA

Urban Forestry and Landscape Services is an operational section of Public Works. Urban Forestry is responsible for the maintenance and management of a diverse, healthy, and sustainable urban forest within the County. Landscape Services is responsible for the maintenance and management of turf and other vegetation on County-maintained rights-of-way and medians. Services provided by Urban Forestry and Landscape Services are performed in the unincorporated areas of the County.

These areas include the following:

- Subdivisions
- Collector roads
- Arterial corridors
- Ditches
- County properties that include parks
- County numbered roads through incorporated municipalities

Regulatory Requirements

Public Works regulatory requirements include the following:

- Federal:
  - United States Coast Guard
  - United States Environmental Protection Agency (EPA)
  - Federal Aviation Authority
  - United States Army Corps of Engineers
  - Federal Highway Administration
  - National Incident Management System
  - Federal Emergency Management Agency
  - United States Fish and Wildlife Service

- State:
  - Florida Department of Transportation
  - Southwest Florida Water Management District
  - National Pollution Discharge Elimination System
  - Florida Department of EPA
  - Florida Fish and Wildlife Commission
  - International Society of Arboriculture
  - Florida Department of Agriculture and Consumer Services
  - Florida Board of Professional Surveyors and Mappers
  - Penny for Pinellas Tax – Florida Statute 212.055

- Local:
  - County Codes
  - Chessie Seaboard Consolidated Railroad Requirements
  - County and Municipal Ordinances
  - Unified Personnel System Requirements

Accomplishments

In 2017, Public Works received awards in four categories for its outstanding service to citizens. The awards included the following:

- Innovation in a Time of Crisis - American Public Works Association (APWA) West Coast Management Innovation Award and Tampa Bay Regional Planning County Community Preparedness Award
- Lealman Sidewalk Project - APWA West Coast Chapter Project of the Year, Transportation Award
- Pinellas Trail Coast-to-Coast Connector - APWA West Coast Chapter Project of the Year, Mobility Award, and American Planning Association Florida Chapter, Sun Coast Design Award
- Rahim Harji - APWA West Coast Chapter Public Works Director of the Year

The APWA presented Public Works with its prestigious accreditation designation at the Board of County Commissioners (BCC) meeting on August 7, 2018. As of its accreditation date, Public Works was only the 12th agency in Florida and 140th in North America to receive this designation. Agency accreditation consists of a five-phase process which includes:

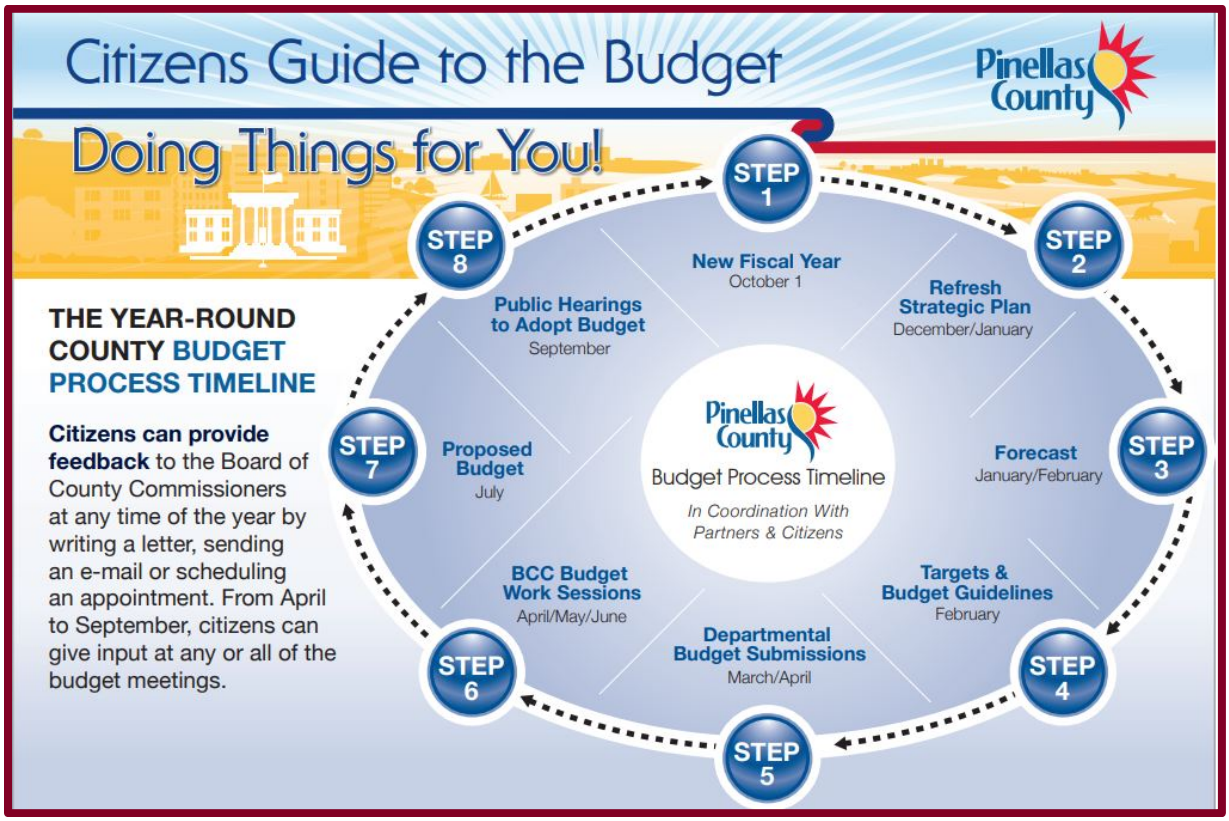
- Self-Assessment
- Application
- Improvement
- Evaluation
- Accreditation

In 2020, the County was the first public agency in Florida to have four certified Road Safety Professionals through the Transportation Professional Certification Board. Also, in 2020, the following four Public Works projects received Project of the Year Awards from the APWA:

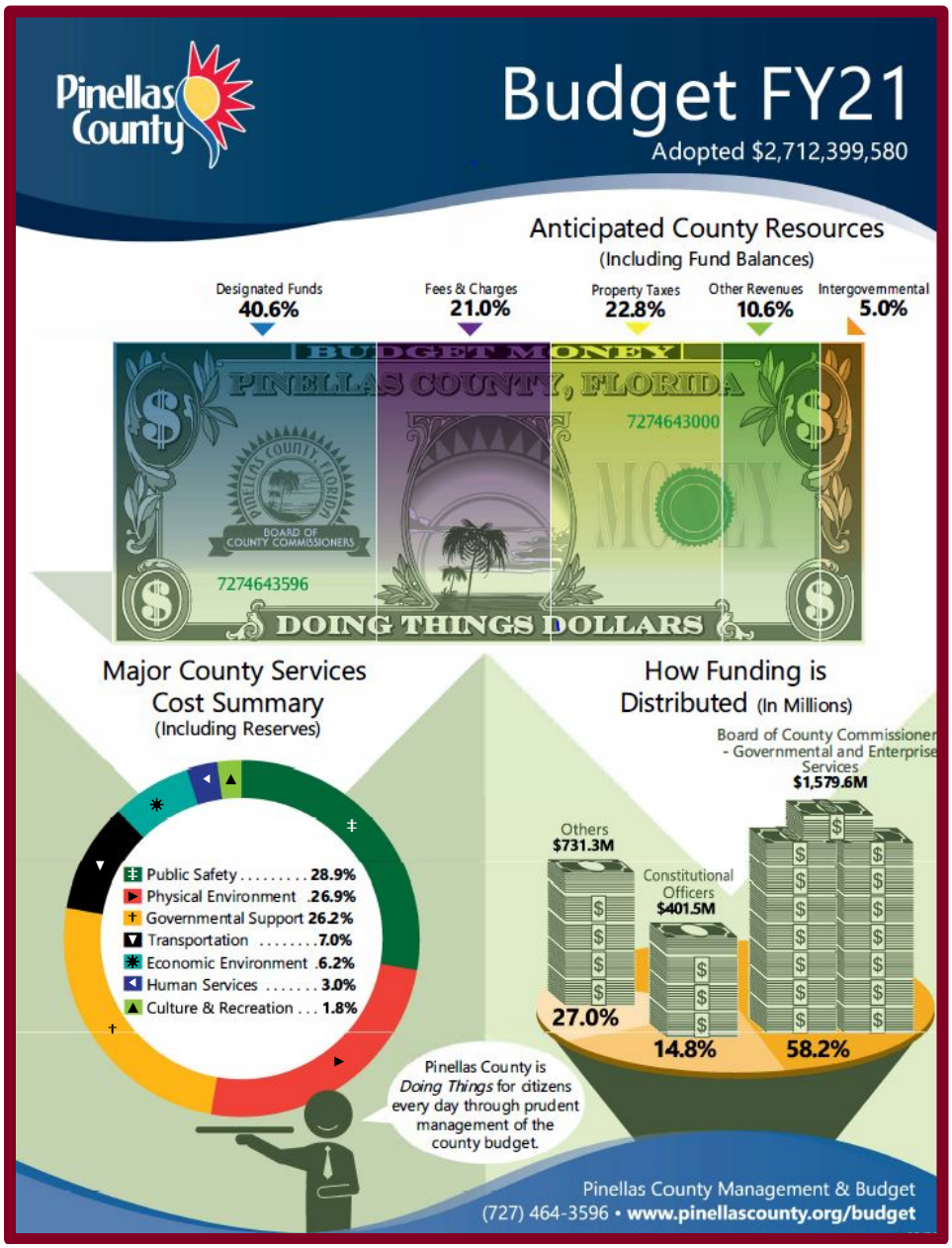
- Move Safe Pinellas Program - Safety category
- Highland Avenue Drainage - Environmental category
- Pinellas Bayway Landscape - Preservation category
- Wall Springs Park Coastal Addition - Historical Restoration category

Budget

The graph below depicts the County's annual budget process:



Listed below is a snapshot of the fiscal year (FY) 2021 County Adopted Budget of $2,712,399,580. It includes anticipated resources, summary of costs, and how funding is distributed.


Pinellas County
Budget FY21
Adopted $2,712,399,580
Anticipated County Resources
(Including Fund Balances)
Designated Funds 40.6%
Fees & Charges 21.0%
Property Taxes 22.8%
Other Revenues 10.6%
Intergovernmental 5.0%
BUDGET MONEY
PINELLAS COUNTY, FLORIDA
7274643000
BOARD OF COUNTY COMMISSIONERS
7274643596
DOING THINGS DOLLARS
Major County Services Cost Summary
(Including Reserves)
Public Safety 28.9%
Physical Environment .26.9%
Governmental Support 26.2%
Transportation 7.0%
Economic Environment .6.2%
Human Services 3.0%
Culture & Recreation ... 1.8%
How Funding is Distributed (In Millions)
Board of County Commissioner - Governmental and Enterprise Services $1,579.6M
Others $731.3M
Constitutional Officers $401.5M
27.0%
14.8%
58.2%
Pinellas County is Doing Things for citizens every day through prudent management of the county budget.
Pinellas County Management & Budget
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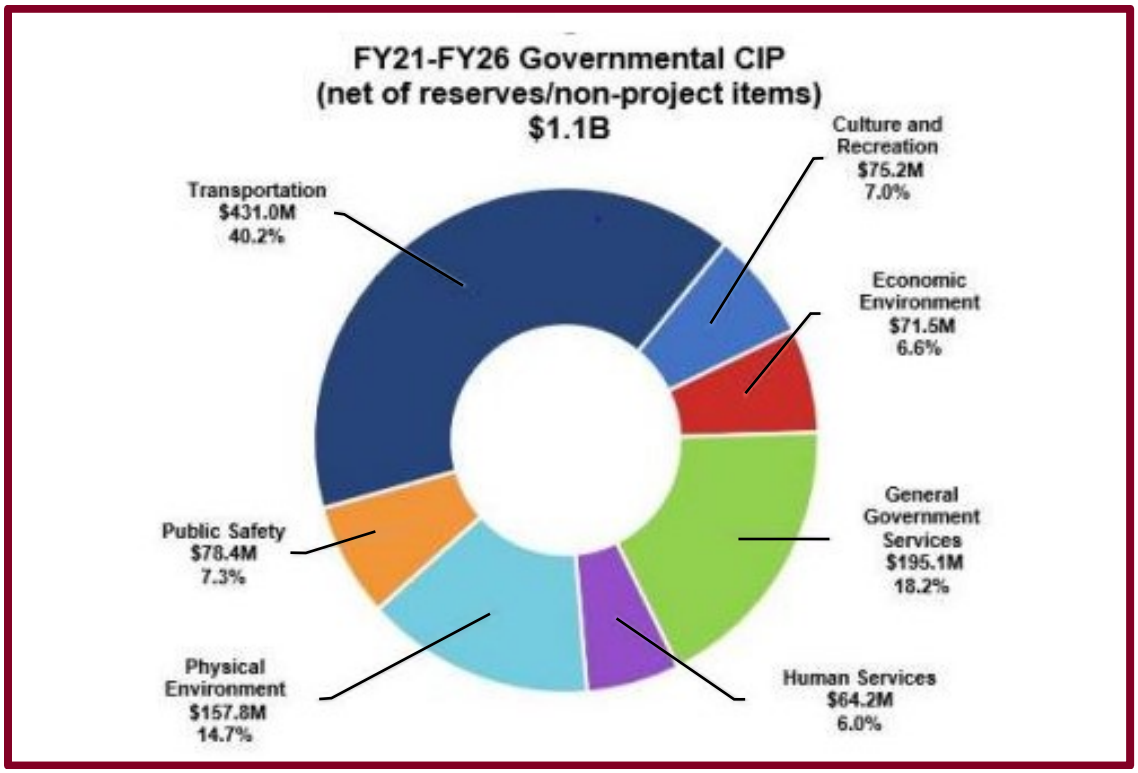
Presented below is the County's FY 2021 through FY 2026 Governmental CIP (net of reserves and non-project items). The Division's capital projects are allotted in the Physical Environment portion of the CIP.



Public Works is supported by governmental funds, governmental activities that are not fully supported by charges for the services received. The County's governmental funds include the following:

- General Fund
- Special Revenue Funds
- Debt Service Funds
- Capital Project Funds

Public Works' FY 2021 budget, excluding reserves and transfers, totals $78.5 million and reflects a decrease of $1.8 million, or 2.3%, compared to the FY 2020 revised budget. The FY 2021 requested CIP appropriation remains at $2.5 million as compared to the FY 2020 revised budget of 3.3 million.

The FY 2021 Budget Summary, Expenditures by Program, for Public Works is presented below:

Program	FY 2018 Actual	FY 2019 Actual	FY 2020 Revised Budget	FY 2021 Budget
Air Quality	$2,117,610	$2,350,976	$2,571,320	$2,651,080
Capital Improvement Program Support	2,619,456	3,116,315	3,757,430	3,256,200
Environmental Services	8,040,236	11,497,639	8,424,580	7,679,990
Mosquito Control, Vegetation Management, and Urban Forestry	12,382,240	13,048,157	14,239,840	13,962,710
Reserves*	-	-	13,680,360	13,704,270
Streets and Bridges	10,288,048	12,500,069	12,053,010	12,352,360
Surface Water	18,266,023	19,927,296	24,375,650	23,237,380
Tax Collector Program**	286,533	285,075	303,000	295,170
Transfers	1,700,000	12,250,000	3,700,000	-
Transportation Management	12,664,268	14,598,335	14,874,860	15,321,930
Total Expenditures by Program	**$68,364,414**	**$89,573,862**	**$97,980,050**	**$92,461,090**

*There were no expenditures that required use of reserves for FY 2018 and FY 2019.
**This represents the expenses Public Works pays the Tax Collector for the collection of non-ad valorem assessments related to the Surface Water Assessment fee and is based on an existing agreement with the Tax Collector.

Wastewater/Stormwater Partnership

The Wastewater/Stormwater Partnership (Partnership) is a joint initiative of the BCC, County municipalities, and other agencies to identify wastewater and stormwater solutions for the County. Formed in October 2016, the Partnership is comprised of state and County officials, 17 municipal leaders, seven local agency leaders, and three private utility systems, as well as staff representatives who serve on a Technical Working Group.

In response to common goals established at the first Partnership meeting, the Technical Working Group presented an initial action plan. The action plan analyzed the events that led to the overflow situation during Hurricane Hermine and recommended approaches to avoiding future sanitary sewer overflows, including:

- Increasing wastewater treatment capacity at appropriate levels
- Increasing wastewater storage capacity at appropriate levels
- Reducing inflow and infiltration of stormwater and groundwater into the separate sanitary sewer system

The Technical Working Group's recommendation merged the three solutions into a cohesive plan of action to reduce the greatest cause of inundation of the system—inflow and infiltration of stormwater and groundwater into the sanitary sewer system—while, at the same time, incrementally increasing treatment capacity and/or storage capacity where applicable or

appropriate. Additionally, the Technical Working Group recommended implementing a countywide public dialogue program to increase education outreach and citizen engagement.

Partnership goals and opportunities include the following:

- Avoid and mitigate spills, overflows, and releases of sewage into the environment, particularly water bodies
- Increase capacity and resiliency of collective sewer system and wastewater treatment infrastructure
- Seek opportunities to address drainage and stormwater issues that impact the sewer system

SCOPE AND METHODOLOGY

We have conducted an audit of the County's CIP and Infrastructure for the Division. The scope of the audit covered the following:

- Evaluation of asset management
- Methodology used to determine implementation of capital projects into the CIP
- Processes used to maintain, repair, and replace the Division's infrastructure including vegetation and landscape services related to the maintenance of infrastructure
- Processes used to determine funding requirements to ensure long-term sustainability of the Division's infrastructure

The audit period was October 1, 2013, through December 31, 2020. However, we did not limit the review of transactions and processes by the audit period and scope.

During the audit, we performed the following:

1. Interviewed staff to obtain an understanding of the processes used to maintain, repair, and replace infrastructure
2. Performed sample testing to determine if inspections and/or maintenance were completed timely based on intervals established by best practices and County requirements
3. Performed on-site observations of in-progress and completed capital improvement projects
4. Performed on-site observations of permitted facility inspections
5. Observed field inspections for maintenance and repairs
6. Reviewed applicable regulations and compliance with those regulations
7. Reviewed management's process for determining the long-term financial sustainability of stormwater infrastructure

OBJECTIVES AND OUTCOMES

The objectives of the audit were to:

1. Determine if the County's management of the Division's infrastructure was adequate to ensure current and future delivery of services
2. Determine if the process for maintaining, repairing, and replacing the Division's infrastructure was efficient and effective
3. Determine if management's assessment of funding sources would provide long-term sustainability for the maintenance, repairs, and replacement of the Division's infrastructure
4. Determine if the County's CIP properly identified and prioritized the replacement needs of the Division's infrastructure

As a result of the audit, we determined:

1. Management of the Division's infrastructure was adequate to ensure current and future delivery of services. The Division followed the best practice guidelines recommended by the APWA. The Division is regulated by federal, state, and local agency permit requirements. Based on the Division's process in place, quality controls were adequate to meet agency permit requirements. Our review of the permit process indicated the Stormwater Manual best practices, guidelines, and specifications aligned with the agency permit requirements. The Division's Emergency Plan complied with County Ordinance which requires each department to develop emergency plans to be consistent and coordinated with the emergency planning directives of the County Comprehensive Emergency Management Plan.

   Our review of the administrative processes indicated asset management was adequate. Public Works implemented an innovative Asset Management Program (AMP) using the new Cityworks Geographic Information System (GIS)-based system, which went live in June 2019. However, during our review of the infrastructure asset records in Cityworks, we noted the following areas where improvements were needed:

   A. Core asset attributes needed to be populated and reviewed on an established interval basis.
   B. Data edits were needed to ensure all required attributes were input during inspections and maintenance.
   C. Policies and procedures needed to reflect the required attributes for staff input when new assets were acquired.

During our review of other asset management activities, we identified additional areas where improvements were needed as follows:

A. An annual summary of Watershed Management Plans (WMP), a work plan used in lieu of a master plan, was needed to provide the status, progress of recommendations, related capital improvement projects, and a funding synopsis.
B. An updated Public Works Strategic Plan was needed to communicate the Division's current goals, actions, and objectives.

2. The processes used for maintenance, repairs, and replacement of infrastructure were efficient and effective. Our observation of maintenance and repair activities, permitted facility inspections, and replaced infrastructure (CIP projects), indicated staff members were diligent, knowledgeable, and took pride in their work. However, during sample testing we noted some scheduled maintenance activities were marginally overdue. Moreover, maintenance types (e.g., preventive, predictive, corrective, and reactive) were not tracked by management to provide qualitative and quantitative data such as identification of hotspots and/or maintenance trends.

3. The process used for forecasting was adequate. The Division, in collaboration with the County's Office of Management and Budget (OMB), prepares the annual budget per the County's process. However, we noted the forecasting process could be improved by institution of dedicated divisional staff to perform an ongoing analysis of the Division's:

   A. Sources of funds and how they would impact long-term infrastructure requirements for a forecast period greater than 10 years.
   B. Historical funding trends and what impact the funds would have for future infrastructure requirements.

4. The process for implementation and prioritization of CIP projects was adequate. The methodology used to rate CIP projects ensured that infrastructure needs were addressed through a formal process.

Our audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and the *Principles and Standards for Offices of Inspector General*, and accordingly, included such tests of records and other auditing procedures, as we considered necessary in the circumstances.

OPPORTUNITIES FOR IMPROVEMENT

Our audit disclosed certain policies, procedures, and practices that could be improved. Our audit was neither designed nor intended to be a detailed study of every relevant system, procedure, or transaction. Accordingly, the Opportunities for Improvement presented in this report may not be all-inclusive of areas where improvement may be needed.

1. There Is No Dedicated Comprehensive Assessment Of Long-term Funding Requirements For Stormwater Infrastructure.

A dedicated analysis of the Division's sources of funds and how they will impact long-term infrastructure requirements (10-year forecast period and beyond) has not been instituted by management. Moreover, the current forecast process did not provide an analysis of historical funding trends and what impact the funds would have for future Division infrastructure requirements. The forecast prepared by OMB was not itemized by division or specific cost centers.

The current OMB Budget Forecast for FY 2021 through FY 2026 describes the fund types used to support the Division's operations, their sources of revenue, and sustainability as follows:

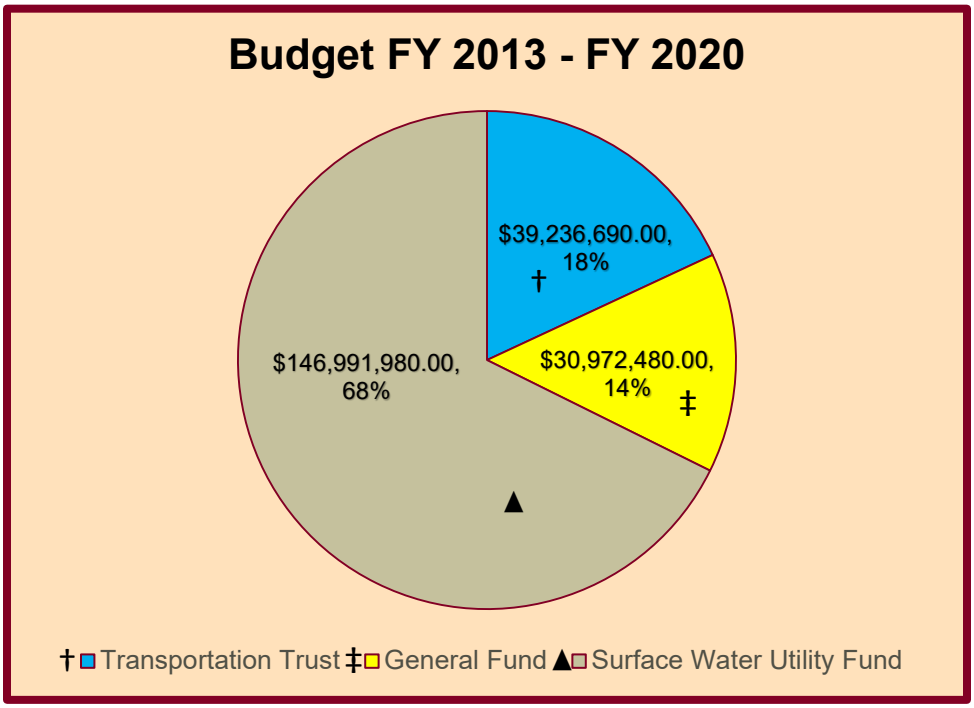
- General Fund - *"The General Fund encompasses the principal governmental activities of the County that are not primarily supported by dedicated revenues or by user fees. The four main external revenue sources for the General Fund are Property Taxes, State Shared Half-Cent Sales Taxes, State Revenue Sharing, and Communications Services Taxes. The forecast projects that the General Fund is balanced throughout the forecast period.... Property Taxes are the single largest source of General Fund revenues, accounting for almost three-quarters of the total."*

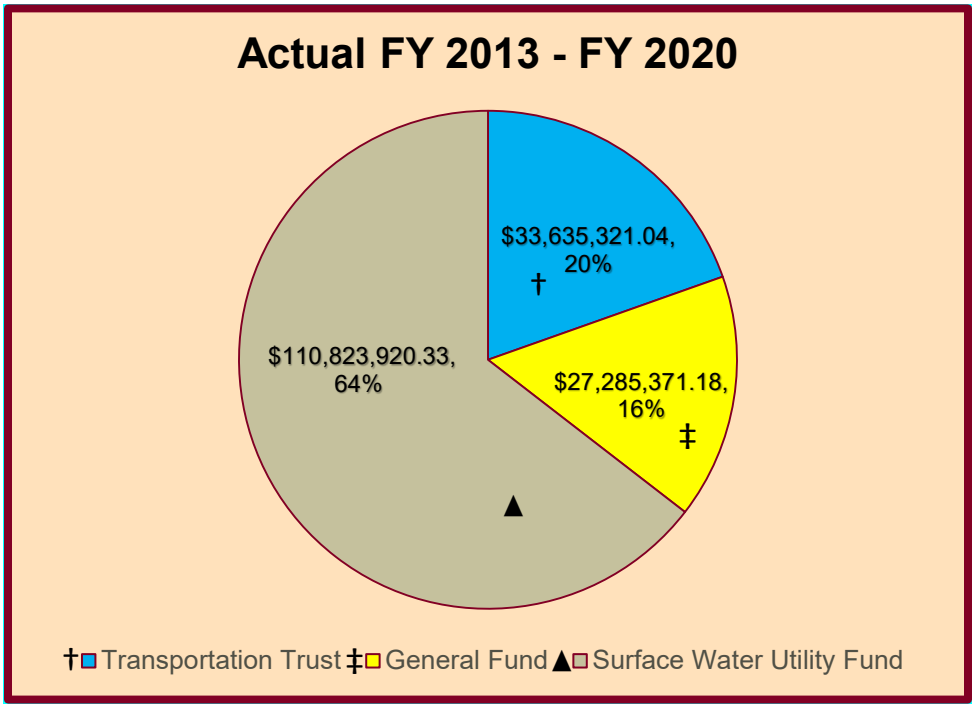
- Surface Water Utility Fund – *"The Surface Water Utility Fund is reliant on the assessment of unincorporated properties' calculated impervious area as expressed in [Equivalent Residential Units]. This assessment revenue is based on program funding needs to achieve and maintain the target level of service (B-) for surface water services such as flood control, water quality improvements, and [National Pollutant Discharge Elimination System] permit requirements. The forecast for the Surface Water Utility Fund indicates the fund is not balanced throughout the forecast period. In FY17, new additional resources were allocated with the intention to achieve the approved level of service for operations and maintenance of pipes. That resulted in higher than initially anticipated operating*

expenditures starting in FY18. From FY21 to FY26, revenues will not be enough to cover new resources and inflationary increases for ongoing expenditures; therefore, accumulated fund balance will be used to offset the variance. It is expected, however, that by FY23 Surface Water program expenditures will decrease as the ten-year level of service for corrugated metal pipes is achieved. Inflationary increases will continue driving expenditures upward in FY24 – FY26."

- Transportation Trust Fund - *"The Transportation Trust Fund is primarily funded by state and local fuel taxes. Revenue is projected to show a gradual incline but not keep pace with inflationary increases for expenditures in this fund. The growth of revenue is limited by more efficient cars and fuel conservation efforts, as well as restrictions imposed by State laws that do not allow indexing fuel taxes for inflation. The forecast for the Transportation Trust Fund indicates that expenditures exceed revenues throughout the forecast period. This is due to growing imbalances resulting from inflationary pressures on expenditures coupled with the projected slow growth in fuel tax collections. The fund balance is used each year to cover the gap, until the fund balance is depleted in FY23."*

Based on the information provided from OMB and the Division's management, we compiled the following historical funding data by fund type used to support the Division's infrastructure operations. The following charts provide a view of budget and actual funding sources for FY 2013 through FY 2020. The majority of operational funding was derived from the Surface Water Utility Fund which was established in calendar year 2013 and became available in the FY 2014 budget cycle.





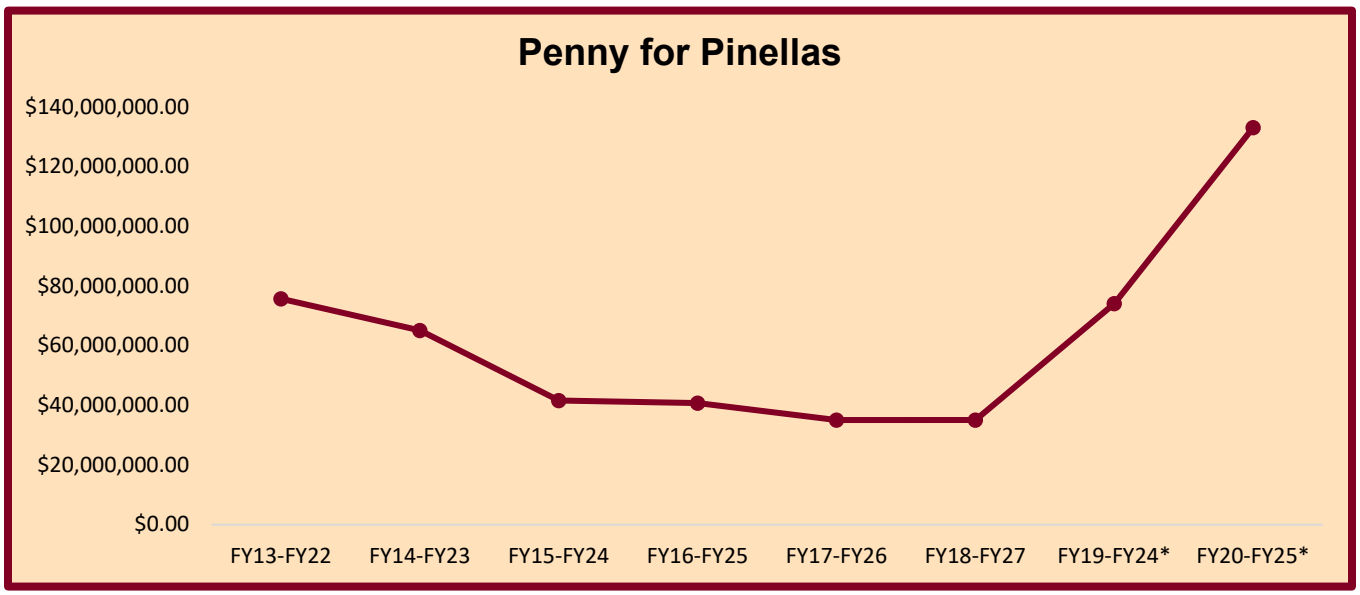
The Division's capital improvement projects are funded by the Capital Projects Fund including the majority of revenues from the Penny for Pinellas local infrastructure sales surtax, grants, and transfers from other funds. The FY 2021 through FY 2026 OMB Budget Forecast describes the capital funding sources as follows:

- Capital Projects Fund - *"The Capital Projects Fund is used for governmental capital projects included in the County's Capital Improvement Program (CIP). The Fund is balanced for FY20 only. The Fund will need to be rebalanced during the FY21 budget process based upon actual activity and prioritization of projects. The forecast will be updated accordingly for the Proposed Budget presented in July. County staff and administration have implemented the Capital Improvement Program Project Portfolio Management (CIP PPM) process for prioritizing, coordinating, and managing projects to enhance output, reporting, and decision support. Departments will review all projects in a systematic and holistic manner. Projects that can provide the County with multiple benefits (e.g. - a project that will improve drainage, reduce stormwater/wastewater overflows, and provide infrastructure to support economic development) will be prioritized. This will enhance the coordination of cross-functional projects to provide efficient delivery of projects and best use of resources."*

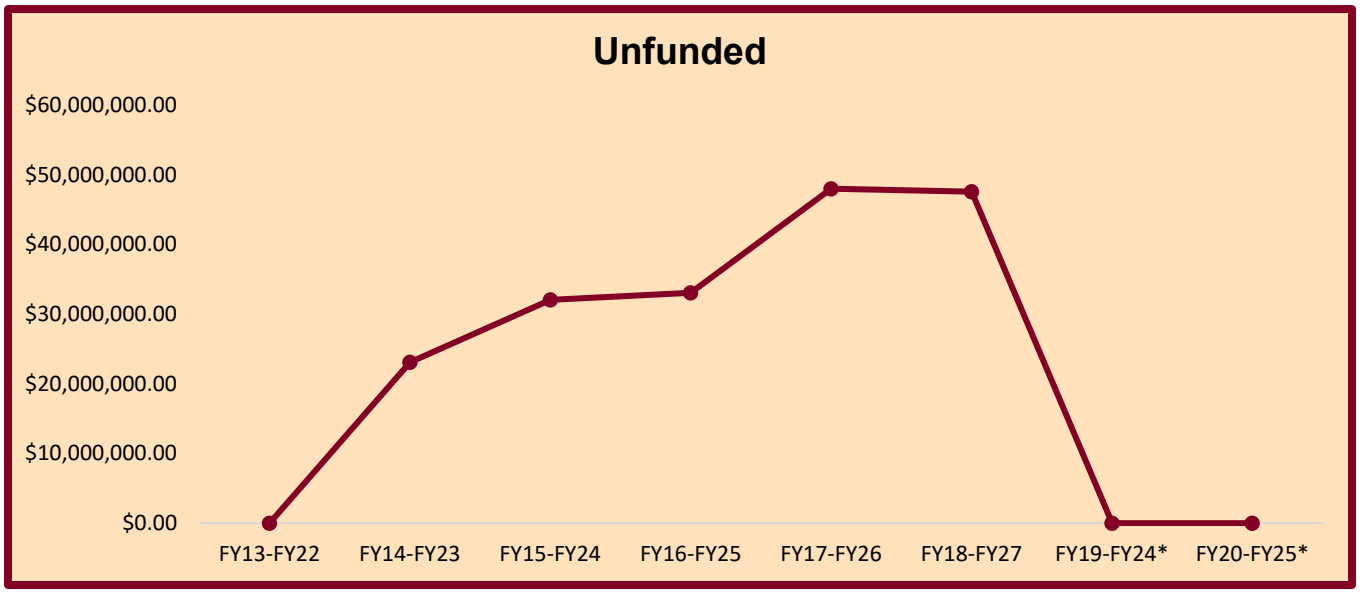
- Penny for Pinellas - "*The Penny for Pinellas is a 1.0% sales tax dedicated to capital improvement projects in Pinellas County, such as facilities, stormwater improvements, preservation land purchases, roads, bridges, public safety, and parks. As such, this revenue is accounted for within the Capital Projects Fund. In FY20, the Penny is budgeted at $101.5M, or 74.7% of the Capital Fund's revenue. Without this funding, it is estimated that property owners would have to pay another 2.4 mills per year on their county and municipal property taxes to generate the same amount of revenue to support these infrastructure projects. With this sales tax, an estimated one-third of the total Penny funds are paid by tourists and seasonal residents. In November 2017, Pinellas County voters approved an extension of the Penny for another ten years through 2029. Note that while the Penny for Pinellas is only applicable to the first $5,000 of any taxable purchase (excluding groceries and medications), the growth assumption is assumed to be equivalent to the overall sales tax assumption.*"

Based on the information provided in the OMB Project Budget Detail Reports, we compiled the historical Physical Environment function, Flood Control activity CIP project funding by fund type. Our focus was projects in the Flood Control activity, as this was the CIP activity relevant to the Division.

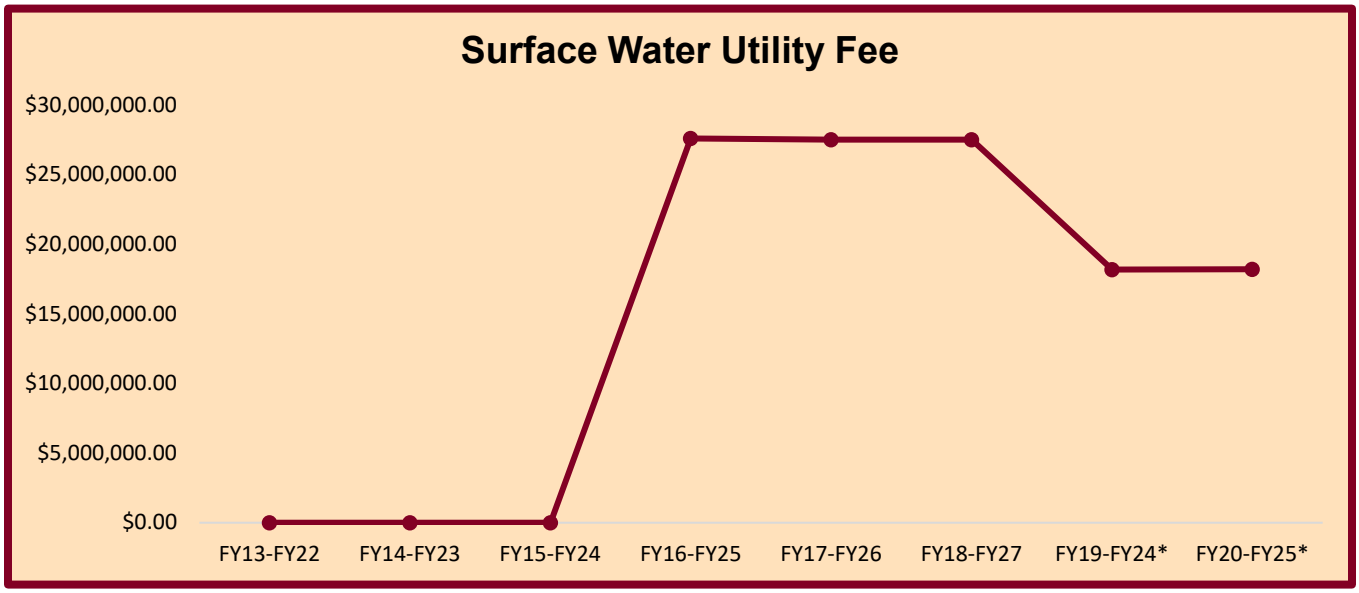
The following graphs depict historical CIP budget funding trends for FY 2013 through FY 2018 (10-year CIP budgets) and FY 2019 through FY 2020 (6-year CIP budgets). In FY 2019, the County converted to a 6-year CIP budget to align with the OMB 6-year Fund Forecast. The 6-year CIP budget figures are only presented where a fund balance was projected.



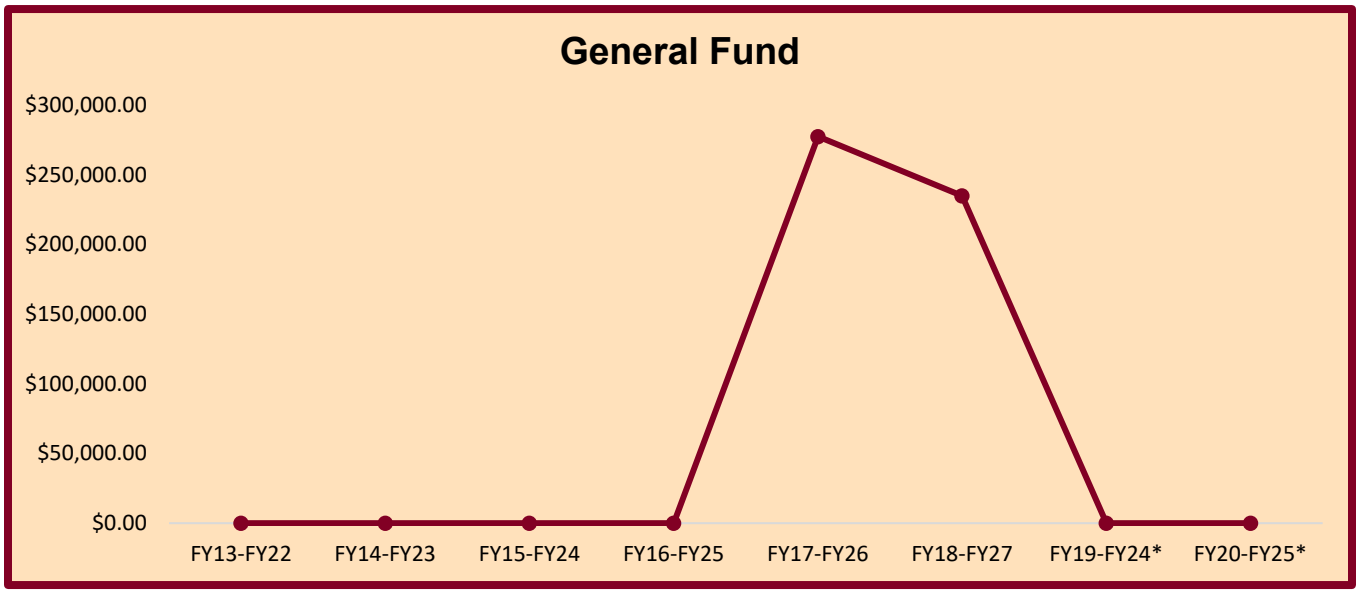
*6-year CIP budget



*6-year CIP budget



*6-year CIP budget



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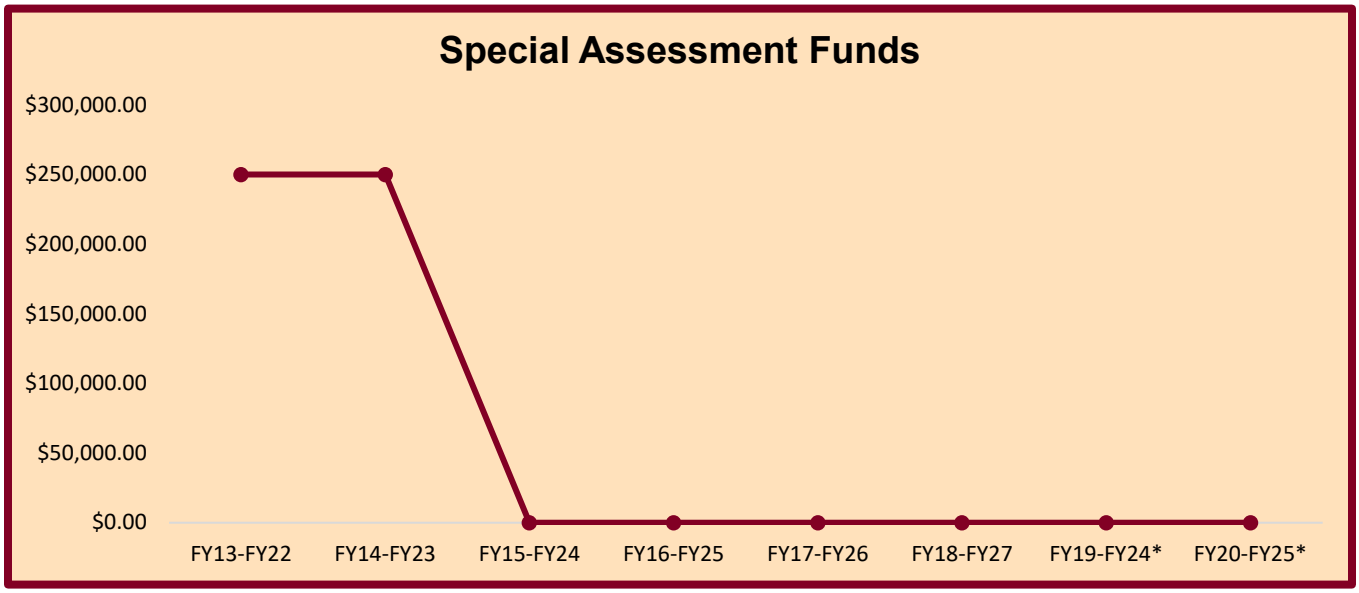
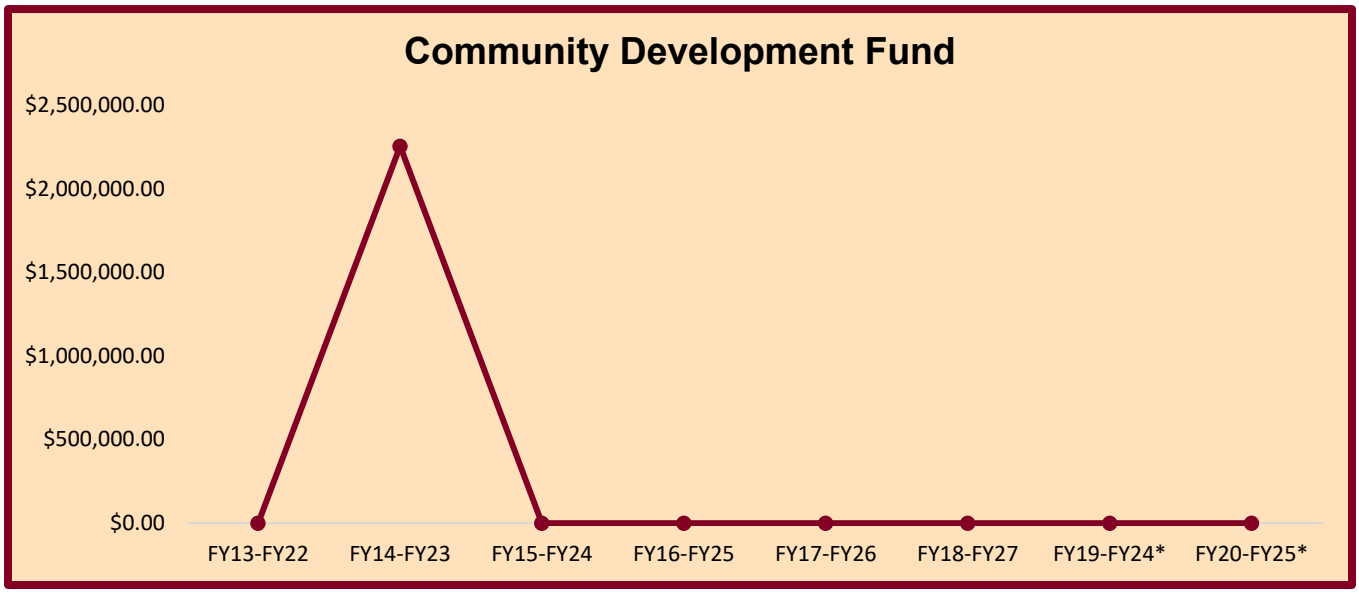
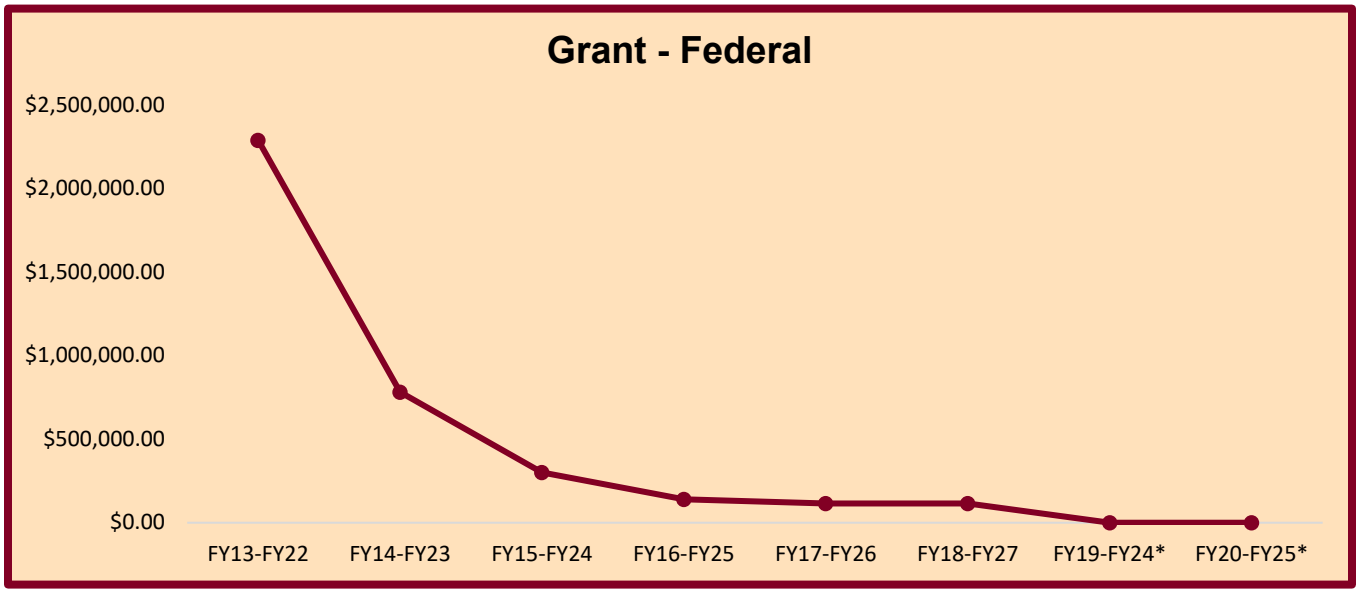


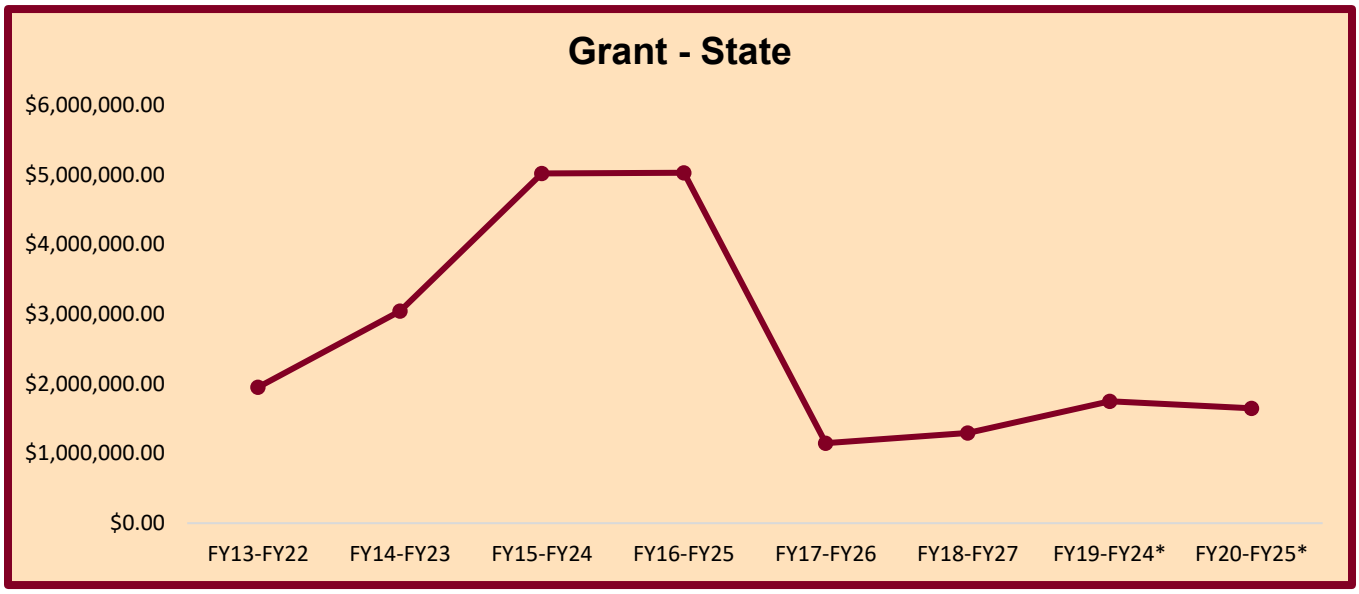
*6-year CIP budget



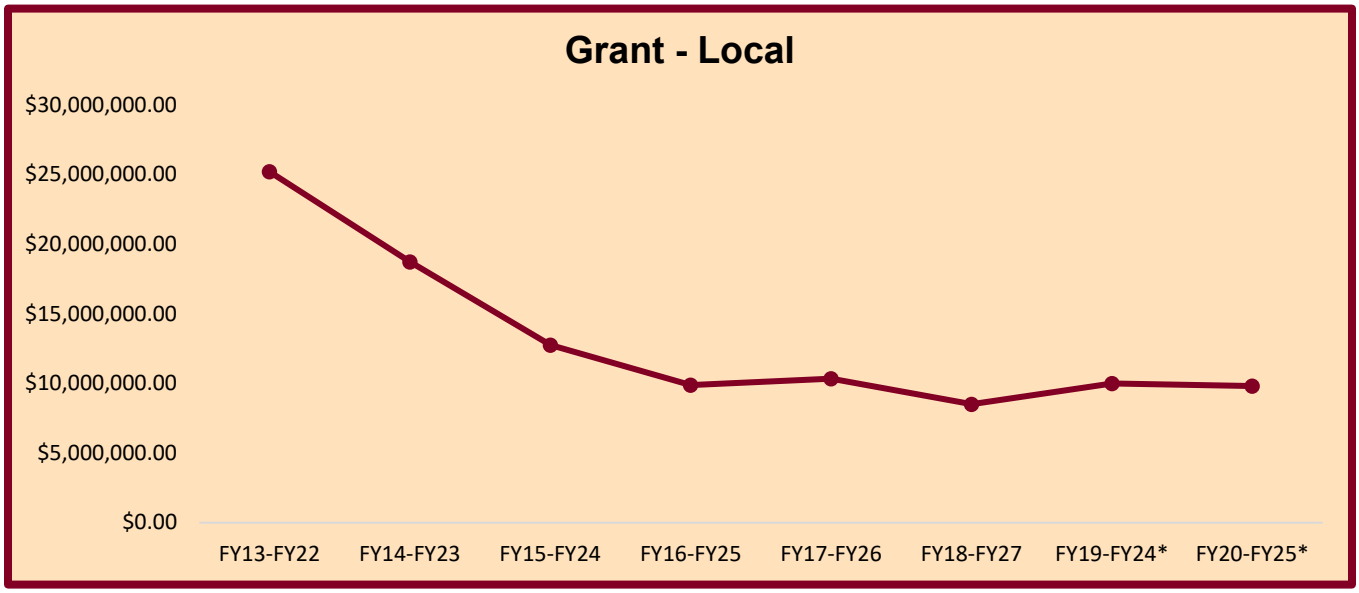
*6-year CIP budget



*6-year CIP budget



*6-year CIP budget



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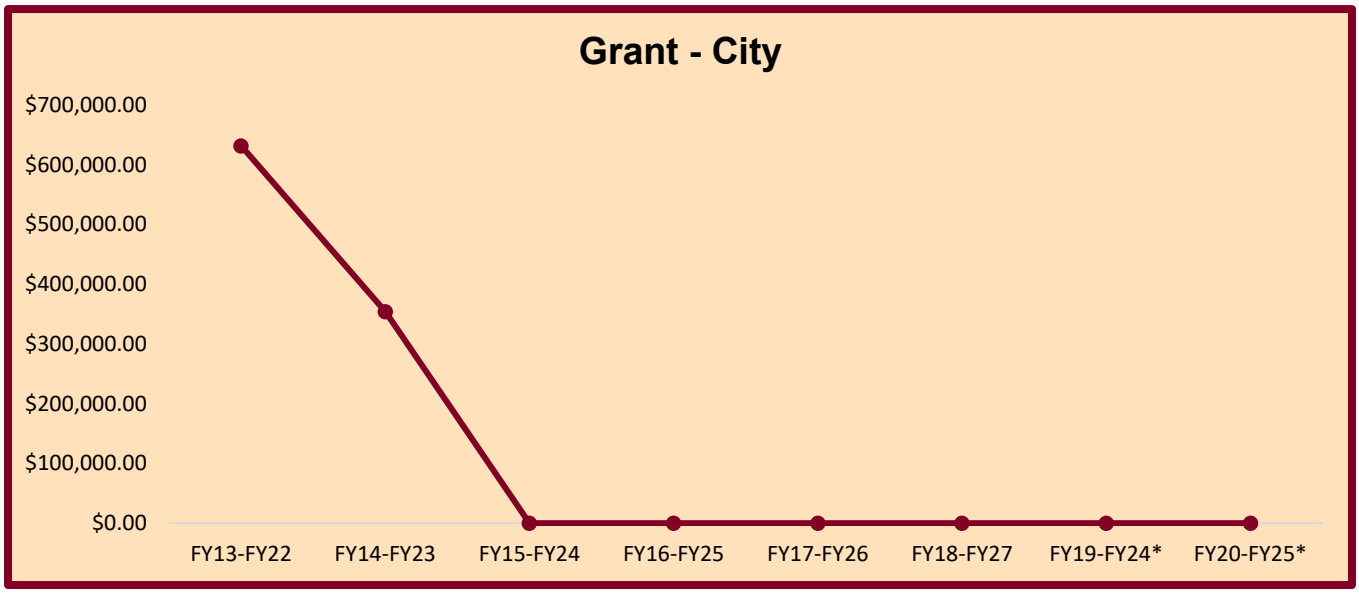
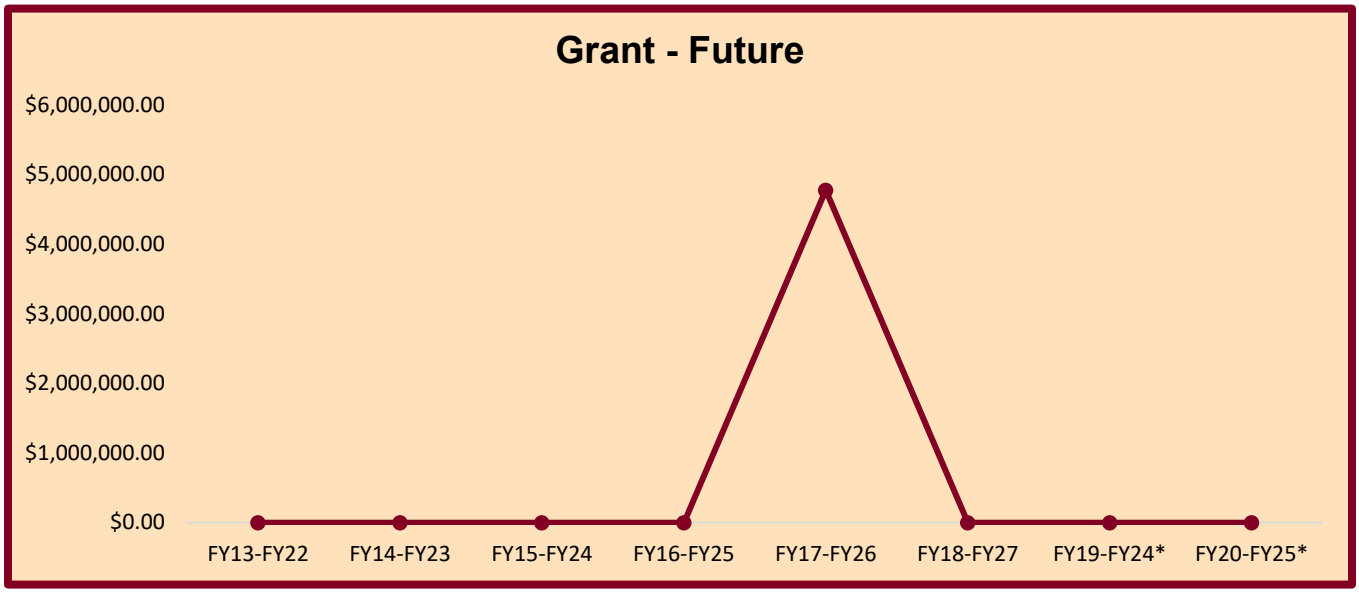


*6-year CIP budget



*6-year CIP budget

Our review of the CIP budget funding sources indicated that the funding source "unfunded," increased significantly from FY 2013 through FY 2018. Management stated funds designated as "unfunded" were contingent on the Penny for Pinellas IV renewal. Since its renewal, the Penny for Pinellas as a funding source for CIP projects, as indicated in the graphs for CIP budget periods FY 2019 through FY 2024 and FY 2020 through FY 2025, has increased significantly from prior CIP budget periods.

The Penny for Pinellas tax makes it possible to complete more capital projects without relying on property taxes. Without the Penny for Pinellas tax, the County and cities would rely more heavily on other funding sources such as property taxes (General Fund) to fund capital improvement projects. Property taxes are the largest source of revenue, accounting for more than two-thirds of the total revenue collected for the General Fund. Many factors contribute to the amount of revenue that is collected to fund the programs and services the County provides. Each of them is influenced by the general health of the economy as evidenced in the housing market, tourism, population, and general spending.

As we are not subject matter experts, our audit was not performed to forecast the long-term sustainability of funds and how those funds will impact future stormwater infrastructure

requirements. The forecast and budget processes currently used are adequate. However, a dedicated analysis of funding requirements by the Division's staff that aligns with the Division's AMP and the Public Works Strategic Plan would provide an opportunity for the Division to foresee potential funding gaps.

Each year, OMB prepares a six-year forecast in collaboration with County departments and agencies. The OMB Forecast FY 2021 through FY 2026 states the following:

> *"Developing a multi-year forecast provides decision-makers with at least two key benefits: (1) assessing the long-term financial sustainability of the County's funds and (2) understanding the impact of today's decisions on the future."*

The County's Asset Management Guiding Principles, Administrative Directive No. 2-8, effective July 11, 2017, states the following:

> *"Pinellas County will operate, preserve and invest in our physical assets in a manner that enables us to achieve alignment with our **Strategic Plan** in furtherance of our Vision to be the **Standard for Public Service in America.** Our **Asset Management Guiding Principles** will ensure alignment with the asset-specific **Strategic Goal Areas** defined in our **Strategic Plan.**"*

The Public Works Policies, Practices, and Procedures state the following:

> "*Public Work [sic] aligns with Pinellas County's <u>Strategic Plan and Mission statement</u>. These guiding principles enable departments to annually review and update their long and short term goals to align with the budget process. Selected goals and objectives may be multi-year depending on the project type, size, and complexity and/or program."*

The Public Works Department Strategic Plan, dated January 5, 2018, states the following:

> *"Short Term Goals (1-3 years)*
>
> - *Deliver First Class Services to the Public and Our Customers*
> - *Ensure Public Health, Safety, and Welfare*
> - *Practice Superior Environmental Stewardship*
> - *Foster Continual Economic Growth and Vitality*
> - *Create a Quality Workforce in a Positive, Supportive Organization*
>
> *Long Term Goals (3-5 years)*
>
> - *Deliver First class Services to the Public and Our Customers*
> - *Ensure Public Health, Safety, and Welfare*

- *Practice Superior Environmental Stewardship*
- *Foster Continual Economic growth and Vitality*
- *Create a Quality Workforce in a Positive, Supportive Organization"*

Best practices for stormwater funding research and recommendations include the Environmental Financial Advisory Board (EFAB) report, Evaluating Stormwater Infrastructure Funding and Financing, which was developed by an EFAB Task Force in response to Section 4101 of the 2018 America's Water Infrastructure Act. The EFAB defines sufficiency of funding as follows:

> "*Whether sources of funding are sufficient to support capital expenditures and long-term operation and maintenance costs necessary to meet the stormwater infrastructure needs of municipalities."*

The EFAB, Task Force report states:

> *"Specifically, the Task Force was charged with the following tasks:*
>
> - *Identify existing federal, state and local public and private sources of funding and financing for stormwater infrastructure...*
> - *Assess how the source of funding and financing affects affordability, including costs associated with infrastructure finance...*
> - *Assess whether these sources of funding and financing are sufficient to support capital expenditures and long-term operational and maintenance costs required to meet the stormwater infrastructure needs of municipalities."*

In regard to sufficiency of funding for stormwater infrastructure, the report states the following:

> *"Stormwater knows no jurisdictional boundaries and crosses state, county and municipal borders. And while stormwater pollution is a principal cause of water quality issues nationwide, adequate funding to manage its effects lags the investments made in wastewater management and delivery of safe drinking water by decades. Review of the available information indicates a significant funding gap (approximately $7-10 billion annually based on the limited surveys...) for the operation and maintenance and capital expenditures needed to support stormwater management programs and infrastructure. However, a comprehensive assessment is needed to fully understand the total cost to construct and adequately maintain and operate stormwater infrastructure nationally. What is clear is that current stormwater funding sources are insufficient for currently known stormwater needs."*

Management has not assigned dedicated staff and processes to evaluate long-term funding requirements to align with the Strategic Plan and AMP.

Without a dedicated comprehensive analysis of long-term funding requirements for stormwater infrastructure, potential funding shortfalls may result. Shortfalls in funding may potentially result in the following:

- Deterioration of the Division's infrastructure
- Reduction of workforce to maintain and inspect the Division's infrastructure
- Non-compliance with regulatory requirements
- Non-performance of strategic short-term and long-term goals

The information contained in the County's forecast was prepared during the months of January and February 2020, prior to the onset of the Coronavirus disease 2019 (COVID-19) pandemic effects. The revenue projections for the funds have likely been adversely impacted, at least in the short-term, by the COVID-19 pandemic. Fund revenues used to support the Division's infrastructure operations are economically driven. Moreover, one-third of the total revenue from the Penny for Pinellas tax that is used to support the CIP is generated by tourists. In addition to COVID-19 pandemic impacts, other risks associated with future funding requirements include depletion of the Transportation Trust Fund balance in FY 2023 and inflationary impacts to the Surface Water Utility Fund.

We Recommend Management:

A. Delegate dedicated staff to perform a comprehensive analysis of long-term funding requirements on an ongoing basis.

B. Utilize the following resources for the comprehensive analysis of long-term funding requirements:

   - AMP
   - Strategic Plan
   - Watershed Plans
   - Cityworks reports to provide an asset condition and age profile

Management Response:

A – B. Management Concurs. In 2020 an RFP was issued to update to the 2013 Governance Study which includes a financial needs assessment of the stormwater program. Stantec was awarded the contract and the work started in early 2021. The project is anticipated to take 24-months to complete. The Stormwater and Vegetation Division was approved for an Enterprise Asset Management (EAM) position that will be filled this year and partially assigned to analyzing asset criticality and the development and management of the Division's asset management plans. The purpose is to improve on proactively updating infrastructure by regularly monitoring asset statuses and addressing most critical infrastructure prior to failure.

2. Several Stormwater Assets Are Missing Attribute Information.

Our review of the Division's infrastructure asset inventory reports indicated there were several assets with missing attribute information. On February 13, 2020, we obtained a report from management which listed all assets owned and maintained by the Division.

Stormwater assets are classified into five types in the GIS, an application which maps the inventory of all assets, and Cityworks that tracks all inspections and maintenance of assets.

The asset types are as follows:

- Structures
- Gravity Mains
- Open Drains
- Weir Structures
- Permitted Facilities

Maintenance crews use an iPad during inspections and/or maintenance to record the condition of the asset in Cityworks and whether any maintenance is required or performed.

We reviewed each classification of assets and the correlating attributes assigned on the asset inventory reports management provided. We noted attributes were missing for assets in each classification including core attributes such as acquisition date (installation date), location, and whether the assets were owned or maintained by the Division.

Management stated that in 2017, as part of a separate project, they obtained an almost-complete dataset of the municipal and Florida Department of Transportation stormwater assets. Management stated there were attributes in the GIS to identify County pipes and non-County pipes. However, our review of the asset inventory reports indicated fields denoting whether the assets were owned and maintained by Public Works versus a municipality or private entity were sometimes blank. Management stated municipality and privately owned assets were in the Public Works database due to several reasons. Generally, crews go in one pipe or manhole to keep track of what connects to the Public Works network. Sometimes

annexation might absorb County assets and joint projects might incorporate other's assets. Also, drainage complaints might require asset tracing to determine pipe routing.

We performed sample testing of the Division's infrastructure to determine if inspections and maintenance activities were conducted in compliance with the required intervals. Management stated there were 55 structures, including four noted during our sample testing, where the inspection data recorded on the inspection template did not update the GIS when closed by the field crew. Management stated this is a random issue that is continually monitored and they are working with the County's Office of Technology and Innovation for a solution.

The sample testing also indicated several weirs (dams) were not included in the asset inventory report received from management in February 2020. The February 2020 inventory report contained 22 weirs. Management stated an additional 45 weirs were not mapped prior to the spring-summer of 2020. Therefore, the data was not included in Cityworks in February 2020. We also noted one weir that was past due for an inspection without an associated work order (WO).

During the sample testing of the Urban Forestry, Landscape Services mowing records, we found records with no address information. In addition, there was inconsistency in the data entered. Some staff entered the project start and project finish dates which were not required fields. Staff may default those values upon a WO creation. Management stated there are many fields in a WO that are available but may not be utilized.

The table below illustrates the number of similar missing attributes for the asset types maintained by the Division. We did not compile the missing attributes for the Permitted Facilities due the unique attributes for each facility. In the table, we listed the total number of records below each asset type.

Attribute	Structures 47,451 Records	Gravity Mains 40,181 Records	Open Drains 5,227 Records	Weir Structures 22 Records
Facility Identifier*	12	30	0	0
Install Date	30,586	33,312	5,222	21
Current Condition Rating	352	332	74	18
Condition Date	356	35,933	75	18
Last Inspection Date	316	314	51	5
Owned By	179	1	3	0
Maintained By	181	9	4,832	0

*Missing Facility Identifiers may be due to the timing of system updates.

The table below illustrates the number of missing attributes for mowing activities including contracted mowing services where the total number of records are listed below each activity:

Attribute	Contracted Mowing 327 Records	In House Mowing 785 Records
Projected Start Date*	0	720
Projected Finish Date*	31	720
Address*	9	13
Units Accomplished	5	2
Location	245	0
Submit To	8	721
Contractor	39	0

*Per management, this is not a required attribute

Management stated the projected start and finish date are not required attributes for any of the Division's workflow. For mowing activities, management stated that addresses typically cannot be assigned to mowing locations, as these are not parcels with actual street addresses. However, we noted the address field was populated for the majority of records.

Our review of the vegetation activities associated with stormwater infrastructure indicated that 2,521 of 8,718 records were missing the location attribute.

Management stated it generates global reports against the data regularly to identify gaps in the data as well as mistakes or errors. These reports are then provided to the various crew members or managers via spreadsheets and/or targeted mapping applications where the errors are highlighted so the assets can be found in the field easily and the data corrected or augmented. However, as of February 13, 2020, which was the date we received the asset inventory reports from management, the missing asset attributes identified in the preceding tables had not been populated.

Management stated in Cityworks, WOs and inspections were configured for each type of activity, and most have required fields. In the GIS application, it is possible to have fields designated as required to be populated with valid data as the assets are collected; however, it is not set for any fields at this time. There are several fields that, if they are completed, are constrained to accept valid entries only based on an assigned domain pick list.

The Division utilizes best practices established by the International Organization for Standardization (ISO) 55000 which states the following:

> *"Asset management requires accurate asset information…. An asset management system provides a structured approach for the development, coordination and*

> *control of activities undertaken on assets by the organization over different life cycle stages, and for aligning these activities with its organizational objectives."*

Strategy 9, Asset Data, of the "Pinellas County EAM ISO55K Framework Strategy & Planning, Asset Management Strategies & Objectives" states the following:

> *"In order to help support investment decisions, and to improve monitoring of performance against established Service Levels, the asset data inventory needs to be collected, validated, and enhanced on an on-going basis. Robust, repeatable, and transparent decisions can readily be made when the information on which they are based is complete and accurate."*

Best practices for AMPs for Stormwater and Wastewater Systems established by the EPA states the following:

> *"When cataloging assets, utilities should consider capturing the following information for each asset and recording that information in the selected asset management tool (proprietary software, public software, custom databases):*

- *Asset type*
- *Asset type details (e.g., size dimensions, material)*
- *GPS locations*
- *Digital pictures*
- *Unique identifier based on the utility's asset numbering system*
- *Serial numbers, if applicable*
- *Maintenance records*
- *For green infrastructure, soil matrices, fertilizer and pesticide application, and vegetation condition/health*
- *Name/address/phone for the responsible department (or owner or entity responsible for maintenance, if located on private property)*
- *Year installed*
- *Vendor-specified useful life*
- *Anticipated date of replacement (based on vendor-specified useful life)*
- *Maintenance schedules*
- *Installation or replacement cost"*

On June 19, 2019, the Division's new maintenance tracking application, Cityworks, went live. The conversion project was comprehensive which required a vast use of resources, including employees, for implementation. Subsequent to the go-live date, missing asset attribute information was not updated. Potentially, missing attributes for some assets may have been overlooked in the prior inspection and maintenance application, AgileAssets.

Management stated all the Public Works assets in the GIS database were available in Cityworks. All assets that were available in AgileAssets, as of the date of the upgrade, were available in Cityworks. The open WOs from AgileAssets were transferred to Cityworks, but the historic closed WOs order data has not yet been transferred to Cityworks.

The EPA states one of the major critical steps and factors to be considered for an AMP's development and implementation is a catalog of assets. Missing asset attribute information can hinder the asset management decision making process such as level of service needs for maintenance, repairs, and replacement of stormwater assets.

We Recommend Management:

A. Prioritize populating missing asset attribute information in the GIS/Cityworks applications.

B. Review global asset inventory reports on an established interval basis and update asset attributes as necessary.

C. Utilize the data edit functions in Cityworks and GIS to ensure all required attributes are input during inspections, maintenance, and asset acquisition.

D. Ensure policies and procedures reflect the Cityworks attributes that are required for the following:

- New assets
- Completion of inspection and maintenance activities

Management Response:

A – D. Management Partially Concurs. Not all attribute fields are pertinent nor valuable to understanding our assets. We are working with the Office of Asset Management (OAM) and the Enterprise GIS group (eGIS) on developing tier levels for our attributes and identify which attributes are not needed. We currently have a position (Project Coordinator -Technical) that monitors the key stormwater attribute data. Global Asset inventory reports by OAM are in development and an asset dashboard is available. We are using Cityworks to push Condition date, Condition rating and Last Inspection Date. Some attribute data cannot be completed while in the field since research may be required. Additionally, not all information is available such as the case for many old assets where there is no reasonable way to determine acquisition or construction date. As we expand our effort on understanding asset criticality, the effort of collecting missing attributes will increase as we identify which fields are important which will lead to researching and collecting new attribute data. We can update our policies and procedures to reflect the Cityworks attributes that are required regarding new assets and completion of inspections and maintenance activities.

3. Maintenance Types Have Not Been Tracked And Analyzed.

Maintenance types have not been tracked to provide management with statistical information for operational decision making. Management stated the Cityworks maintenance application, which went live on June 19, 2019, had the functionality to document the maintenance type (e.g., preventive, reactive, corrective, or predictive) performed. All WO templates in Cityworks are categorized with industry accepted maintenance types.

Management stated the WO maintenance type can be changed if needed. Supervisors can update the maintenance type depending on the situation. For example, a pipe repair WO template has a default category of corrective. If there was a failure requiring immediate repair or replacement, the maintenance type could be changed to reactive.

The Division completed 10,294 WOs from June 2019 (first month of Cityworks implementation) through January 4, 2021. However, since maintenance types were not tracked, management did not have the data to adequately assess infrastructure for potential problem areas and labor costs associated with preventive versus reactive maintenance. The table below summarizes the number of WOs completed by asset type:

Asset Type*	Total WOs
Permitted Facilities	4,825
Gravity Mains	1,381
Open Drains	3,092
Structures	995
Weir Structures	1
Grand Total	**10,294**

*Multiple assets can be attached to one WO.

Management informed us Cityworks Enterprise customized reports were being developed to provide the statistics of maintenance types, although there was no time frame for completion. Many customized reports have already been developed and are currently being tested. However, there are some simple Cityworks search reports that can be utilized currently to provide some information. All users have the security to pull the reports in production. Once all customized Cityworks reports are in production, management should develop and implement a process to analyze the data on a pre-determined interval cycle. The data can potentially be used in conjunction with the AMP to evaluate the condition of infrastructure.

Maintenance operational strategies include tracking data such as the maintenance type performed on infrastructure. Stormwater industry maintenance types are typically referred to as preventive, reactive, corrective, or predictive. The maintenance types are defined as follows:

- Preventive - Preventive maintenance involves the regular inspection, testing, and replacement or repair of equipment and operational systems. As a stormwater best management practice, preventive maintenance should be used to monitor systems built to control stormwater.
- Reactive - Reactive maintenance is the process of repairing assets to standard operating conditions after poor performance or breakdown is observed.
- Corrective - Corrective maintenance is a maintenance task performed to restore a non- or under-performing asset to an optimum or operational condition.
- Predictive - Also known as condition-based maintenance is maintenance that monitors the performance and condition of equipment during normal operation to reduce the likelihood of failures.

The Interstate Technology Regulatory Council, Stormwater Best Management Practices Performance Evaluation, states the following:

> "*A best management practice (BMP) operational strategy is a plan to accomplish the monitoring and maintenance necessary over the lifespan of the BMP after its construction… Monitoring means the practice of collecting BMP qualitative and quantitative data over time to provide information regarding its performance and condition. Maintenance means the care of a BMP using procedures to promote intended functionality and longevity of performance….*
>
> *Record keeping and tracking is necessary to maintain the BMP inventory and the associated standard procedures and documents. The tracking system should document conditions reported in inspections, actions taken, actions required in the future and provide a means of analyzing collected data to identify trends and/or deficiencies in the maintenance program. From this tracked data, informed decisions can be made regarding maintenance planning, staffing and other program resource needs, budgeting and unforeseen factors that are revealed in data trends. The level of complexity or sophistication of the tracking system will be developed to match the level of the maintenance program itself."*

Management stated the prior inspection and maintenance program application, AgileAssets, did not have the functionality to easily differentiate between preventive, reactive, corrective, and

predictive maintenance types. Therefore, these maintenance types could not be systematically tracked. Not tracking maintenance types prevents management from using qualitative and quantitative data over time to provide information regarding its infrastructure inventory. For example, data cannot be analyzed efficiently and effectively to detect potential infrastructure problems where recurring reactive and corrective maintenance issues occur. In addition, without maintenance type tracking, costs and hours associated with routine versus non-routine maintenance tasks cannot be accurately tracked.

We Recommend Management:

A. Revise written policies and procedures to ensure maintenance types are properly documented.

B. Develop and implement a process to utilize Cityworks statistical reporting for maintenance performance data. The process should include reviewing the data on a pre-determined interval cycle.

C. Complete report development for tracking preventive, reactive, corrective, and predictive maintenance types.

Management Response:

A – C. **Management Partially Concurs**. Maintenance performance data reports are available and posted to the Public Works SharePoint site. Asset Maintenance records are available. Criticality is in development. The Policies and Procedures will have an updated link to the "Activity guidelines" to make sure this is referenced. We are in the process of transferring/updating procedures that were once linked to Agile now to the APWA document. These activity guidelines have been in place for many years and are updated annually. We have in place dedicated training to ensure staff know the required attributes or additional information, if known. Most work is reactive. However, a field can be generated and populated to identify if work is preventative, reactive, or corrective.

4. The Transparency Of Watershed Management Plans Needs Improvement.

The Division plans and prioritizes infrastructure improvements on a watershed basis. The County's Environmental Management Division (Environmental Management) defines a watershed as "*an area of land that water flows across as it moves toward a common body of water – like Lake Tarpon, Brooker Creek, Cross Bayou or the Gulf of Mexico.*"

The Division is responsible for the watershed planning of all majority owned unincorporated property. WMPs, also known as Master Plans, as stated by Environmental Management, "*guide the County in protecting and managing environmental resources, achieving improvements in water quality in the waters of the county and providing flood protection when needed. These plans span over the course of several years.*"

For property that is jointly owned with municipalities, the County partners with the municipality in development of the WMP. The cost to develop a WMP is divided proportional between jurisdictions based on percentage of responsibility. On January 22, 2020, management provided the status of all County-managed watersheds. The table below lists the County-managed watersheds and the status of each WMP. Some watersheds are combined for watershed planning purposes. Management stated combining watersheds into one WMP is based on watershed characteristics, particularly where one watershed might flow into the adjacent one under big flood events.

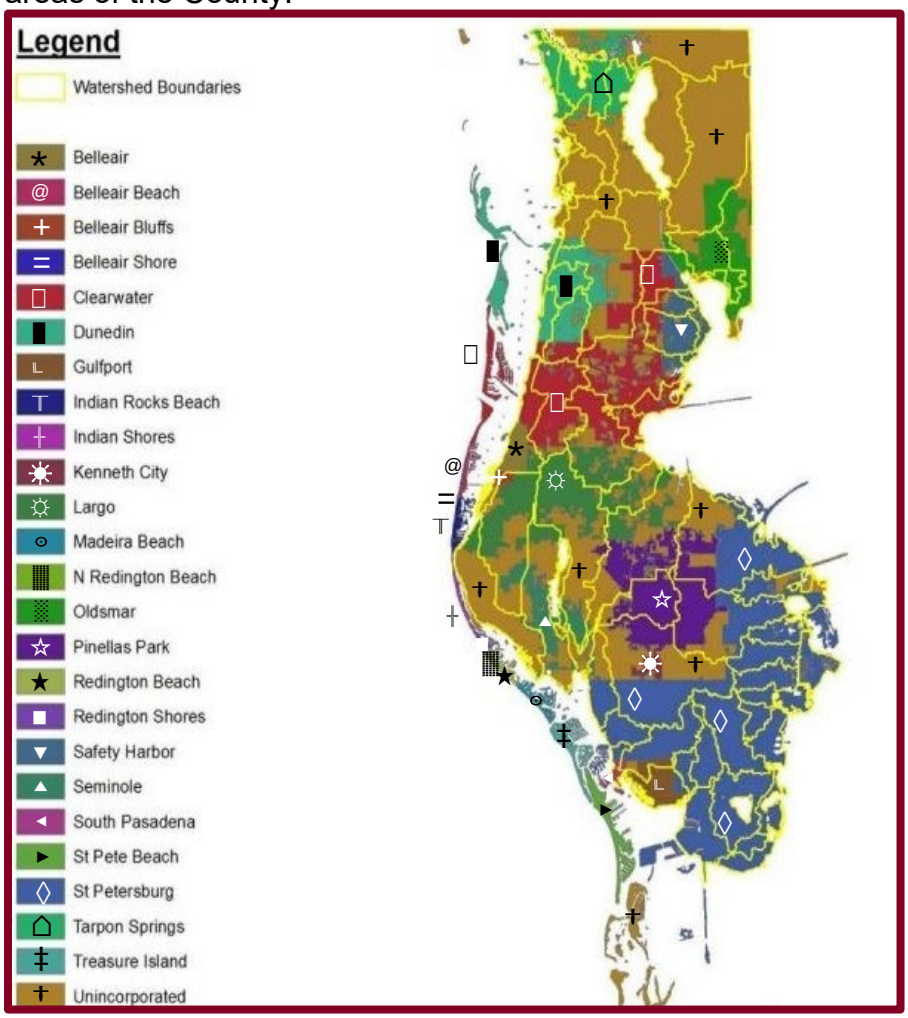
Watershed	WMP Status
Allen's Creek	Completed 2014
Alligator Creek	Completed 2019*
Anclote River & Salt Lake	In Progress
Brooker Creek & Lake Tarpon	Completed 2011
Coastal Zone 5	Planned for FY 2021
Clearwater Harbor North	Completed 2012
Cross Bayou	Completed 2014
Curlew Creek/Smith Bayou/South Creek	Completed 2019
Joe's Creek	Completed 2017
Klosterman Bayou	In Progress
Lake Seminole	Completed 2001
Long Bayou	In Progress**
Long Branch	Completed 2012
McKay Creek	Completed 2014
Roosevelt	In Progress***
Starkey Road	Update Planned for FY 2021
Stevenson Creek	Completed 2005
Sutherland Bayou	Planned for FY 2024

*WMP completed by the City of Clearwater
**WMP in progress by City of St. Petersburg (County owns 37% of unincorporated)
***Collaboration with the City of St. Petersburg

The County's watersheds and municipal boundaries include the following:

- 56 watersheds
- 5 major bay areas
- 3 major lakes
- 1 major river
- Gulf of Mexico

The following legend displays the watershed boundaries for each municipality and unincorporated areas of the County:



Stakeholders for watershed planning include the BCC, CIP Governance Committee, County department employees, municipalities, external agencies, and citizens. Environmental Management's website provides a hyperlink to each watershed which includes a summary of each watershed. In addition to the summary of the watershed, each watershed's hyperlink also provides a separate hyperlink to the following information depending on the progression of the watershed's planning:

- Current WMP
- Water quality study
- BMP Alternative Analysis Report and recommendations (conducted as part of the overall WMP to identify areas of concern)
- CIP website page

During our review of the resources available for WMPs, we noted the status of current and future projects and WMP recommendations was difficult to follow. We found information related to watersheds in the resources listed below:

- The County's Comprehensive Plan, Water Resource Protection, Enhancement and Management, Chapter Two, was last updated in 2010 and provided the status of some WMPs.
- Environmental Management's website provided a brief update on some of the WMPs but did not provide a summary of the current status of recommendations, projects implemented into the CIP, and project changes for each WMP.
- The Strategic Plan, dated January 5, 2018, acknowledged short-term and long-term goals but did not integrate the goals within each WMP.
- The CIP is revised on an annual basis which generally includes ranking projects for inclusion and shifting priorities of planned projects. However, the CIP provided limited information on how the project planning correlates with each WMP.

Although Public Works provided useful information for each WMP, utilization of the current resources made it difficult to determine the status of WMP recommendations, capital improvement projects, and WMPs in progress. Moreover, there was no financial synopsis of capital costs, including the WMP cost, incurred for each watershed or reference to sources of funding used to implement each WMP.

Community outreach is an integral part of watershed planning. Stakeholders should have all pertinent information available for each WMP in one source including information on watersheds with no WMP. Progress should be reported at least annually to help guide decisions about continued implementation of WMPs in watershed communities.

The Division is required to adhere to the Southwest Florida Water Management District (SWFWMD) guidelines and specifications for watershed planning. The SWFWMD manages the water resources for west-central Florida as directed by State law. A watershed resource provided

by SWFWMD includes the EPA which reflects the importance of watershed planning communication.

The EPA Handbook for Developing Watershed Plans to Restore and Protect Our Waters states the following:

> "*Continuous communication is essential to building the credibility of and support for the watershed implementation process. Lack of communication can impede participation and reduce the likelihood of successful implementation. This is especially critical if you're using a stakeholder-driven process. Transparency of the process builds trust and confidence in the outcome. Regular communication also helps to strengthen accountability among watershed partners by keeping them actively engaged. Such communication might also stimulate more stakeholders to get involved in the effort and offer new ideas or suggestions."*

Although there are several sources of information for watershed planning, management has not provided a source to stakeholders which consolidates all applicable information pertaining to each WMP.

Without one source of consolidated information for each WMP, it was difficult to track the progress of WMP recommendations, capital projects, and WMPs in progress. Stakeholders do not have information readily available to guide decisions should questions or concerns arise.

We Recommend Management:

Provide an annual summary report for each watershed on Environmental Management's and the Division's websites. The summary report should entail the following information:

- Status of WMPs
- Progress on implementation of WMP recommendations
- Capital improvement projects initiated into the CIP
- Status and changes of capital improvement projects
- Funding synopsis including budget and actual expenditures incurred for WMPs and capital improvement projects

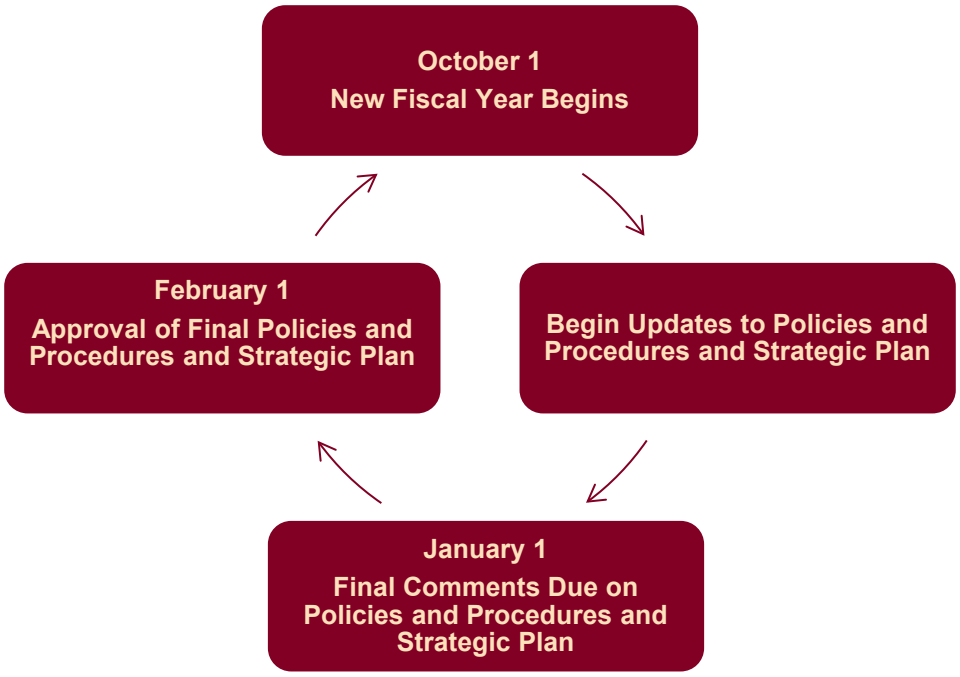
Management Response:

Management Concurs. The plan has been to utilize the county's website as a portal for this information; however, due to ADA considerations and the development of a new website, information has not been updated. With the roll out of the new website, additional information will be made available. Additionally, BTS will be developing a map page for the public to download WMPs easily. The intent is to allow the public to understand which CIP projects were implemented for which WMPs, showing budget/expenditures. Lastly, Public Works has

developed a CIP GIS map that will go live very soon that will communicate out all CIP projects including those WMP recommendations.

5 . The Public Works Department Strategic Plan Was Outdated.

The Strategic Plan posted on Public Works' website was dated January 5, 2018. The department's strategic planning process begins in October of each fiscal year. The following graph demonstrates the timeline for completion of annual updates to the plan:



During the audit, management provided a copy of the 2019 Strategic Plan, dated January 5, 2019, and stated it was the latest version. However, the 2019 version was not finalized, approved, and posted to the Public Works website.

The Public Works Department Strategic Plan (dated January 5, 2018), stated the following:

> *"The Department will review and update its Strategic Plan annually (at a minimum), in accordance with the APWA Accreditation Program process, to ensure timely updates to the Policies, Practices, and Procedures schedule. These updates will be sequenced to line up with the County's annual budget process."*

Management stated the COVID-19 pandemic stalled the completion of the 2020 Strategic Plan. However, based on the strategic planning process timeline, the 2020 Strategic Plan should have been approved by February 1, 2020.

Public Works is accredited by the AWPA. An outdated Strategic Plan could negate the reaccreditation process. Management stated, to meet APWA accreditation requirements, the Strategic Plan is required to be updated every four years. However, the Strategic Plan should reflect the correct intended time frame for review and updates. In addition, with the latest published version of the Strategic Plan dated January 5, 2018, citizens do not have updated information regarding the accomplishments for the prior FYs and goals for Public Works.

We Recommend Management:

A. Post the 2019 Strategic Plan on the Public Works website.

B. Update the Strategic Plans for 2020 and 2021. The updated versions should be posted to the Public Works website.

Management Response:

A – B. **Management Partially Concurs**. APWA requires the strategic plan to be updated every 4 years. References to annual plans were created by past management and did not align with the APWA accreditation and the intent to update in accordance with APWA recommendations and best practices. The 2019 plan was completed and posted to the PW SharePoint site. Moving forward, Public Works' intention is to update every 4 years. Annual workplans and performance measures are used to track implementation and outcomes of key priorities. The 2018 version was taken off the website because it was not an ADA compliant document. The 2019 version is also not ADA compliant. An updated plan will be developed within the accreditation period and the new plan will be posted to the department webpage once the new County website is functional and ADA compliance can be fulfilled.

Division of Inspector General

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