



Internal Audit Report

2026-01 – BUILDING INSPECTIONS

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DeLand, Florida 32720

June 5, 2026

volusia.org/auditor

Report Highlights

WHY WE PERFORMED THIS AUDIT

Building inspections are the front-line enforcement of Florida's Building Code. This audit assessed internal controls over the inspection process for residential and commercial properties.

33,705

INSPECTIONS CONDUCTED BY
COUNTY INSPECTORS IN FY 2025

WHAT WE FOUND AND RECOMMEND

3

Inspectors separated
employment following an
HR investigation

8,400+

Permits expired since 2008
without final inspection

4,600+

Of those involve
life-safety systems

~\$400K

Estimated annual
revenue loss

1

INTEGRITY · PREFERENTIAL TREATMENT

Lacking controls enabled potential preferential treatment and undermined permit integrity

A permit issued to a then-County employee revealed how absent conflict-of-interest procedures, uncontrolled system access, and undocumented fee calculations let potential preferential treatment go undetected. An HR investigation initiated during the audit resulted in three inspectors separating from County employment.

Recommendations include:

Conflict-of-interest disclosure requirements, documented inspector assignment and GPS monitoring procedures, restricted system access for fee and classification changes, and anti-bribery reporting procedures.

2

LIFE SAFETY RISK

Over 8,000 expired permits leave life-safety systems uninspected since 2008

More than 8,400 permits have expired without final inspection, with over 4,600 involving life-safety systems, with no systematic resolution process.

Recommendations include:

Permit lifecycle tracking procedures, a quality assurance reviewer, and a mandatory escalation process for expiring permits.

3

REVENUE COMPLIANCE

Fee inconsistencies drive \$400,000 in annual revenue loss

Inconsistent fee classifications and undefined inspection result categories produced an estimated \$400,000 in yearly losses and statutory noncompliance.

Recommendations include:

Standard inspection result definitions, statutory reinspection fee structure, and mandatory AMANDA documentation for fee cancellations.

4

DOCUMENTATION GAPS

Documentation gaps allow permits to close without verification

Absent CO/COC documentation procedures and inadequate system access controls allow permits to close without verification, creating risk exposure.

Recommendations include:

Standardized CO/COC issuance checklists, third-party inspection recording procedures, and annual AMANDA user rights reviews.

5

QUALITY ASSURANCE

Monitoring and reporting gaps leave inspection quality unverified

No formal quality assurance program exists to ensure inspections are conducted consistently or accurately.

Recommendations include:

KPI tracking policy, a formal Quality Assurance and Improvement Program, and updated utilization report procedures.

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June 5, 2026

Honorable Members of the County Council and County Manager:

I am pleased to present the audit report 2026-01 Building Inspections. The purpose of this audit was to assess, with a reasonable degree of assurance, whether internal controls related to the management of County Building Inspections operated efficiently and effectively, and complied with laws, regulations, contracts, and policies. The audit scope encompassed inspections performed during Fiscal Year 2025 (FY 25), which is October 1, 2024, through September 30, 2025.

This audit was conducted in accordance with the *Global Internal Audit Standards*. Those standards require that I plan and perform the audit to obtain sufficient and appropriate evidence, providing a reasonable basis for my findings and conclusions based on the audit objectives. The audit was conducted from September 2025 to February 2026. Svetlana Ries, CFE, assisted with the audit work.

This audit was successful due to the assistance of the building inspections staff. We appreciate their support. All audit reports are available on the County's website at: volusia.org/auditor.

A handwritten signature in black ink, appearing to read "Jonathan Edwards", is written in a cursive style.

Jonathan Edwards, CIA, CPFO
Internal Auditor

Background

In August 1992, Hurricane Andrew struck South Florida as a Category 5 hurricane, causing over \$26 billion in damage and destroying more than 25,000 homes and an additional 100,000 structures.¹ The devastation exposed critical weaknesses in Florida's building codes and their enforcement. Investigators at the time revealed that many structures failed not solely because of the storm's intensity, but also because of inadequate construction standards, poor workmanship, and insufficient building inspections. In response, the Florida Legislature enacted comprehensive building code reform, culminating in the adoption of the Florida Building Code (FBC) in 2002. The FBC established uniform, statewide building standards and strengthened inspection requirements to ensure construction can withstand Florida's hurricane threats. This fundamental reform recognized that effective building inspections are not merely administrative tasks but essential safeguards that protect public safety and property.

The FBC established uniform building standards statewide after Hurricane Andrew exposed deadly weaknesses in the state's fragmented inspection system. The standards are based on the ICC model used nationwide.

The FBC is based on model codes developed by the International Code Council (ICC), a national organization that publishes comprehensive building safety standards across all 50 states. Florida adapted these model codes and incorporated state-specific amendments to address its unique hurricane vulnerability and climate conditions. The Florida Building Commission maintains the FBC through a three-year update cycle and oversees a statewide product approval system for building materials.

Local governments, including Volusia County, enforce the uniform code through plan reviews, inspections, and permitting, but cannot adopt standards weaker than the statewide requirements.

Building inspections in the County are governed by multiple layers of regulation. The FBC serves as the primary compliance framework and covers all aspects of construction, including building, residential, plumbing, mechanical, fuel, gas, energy conservation, and accessibility requirements. This code functions as the foundational standard for all inspection work. The FBC is supplemented by County Ordinance Chapter 22, which provides the local administrative framework governing building inspection operations. FL St. 468.609 establishes certification requirements for building inspectors, while FL St. 553.79 governs the permit and inspection process. FL St. 553.80 restricts building permit fees and fines to FBC enforcement, ensuring inspection operations are funded through user fees rather than general revenue.

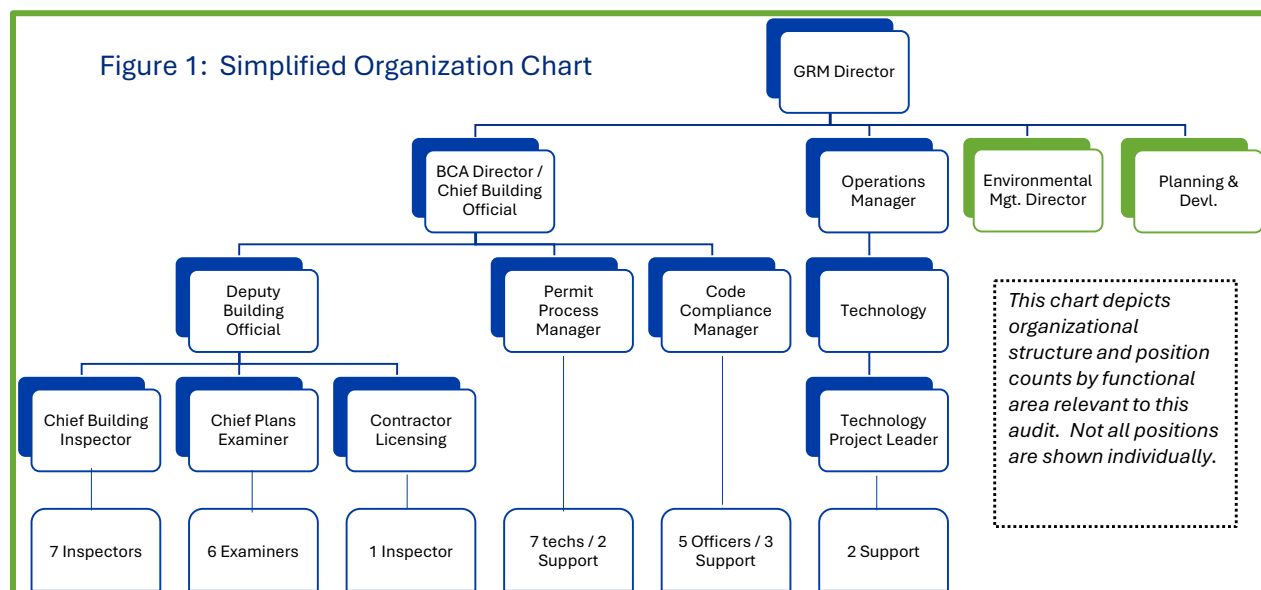
Department Structure and Staffing

The Growth and Resource Management Department (GRM) implements the FBC through a multi-stage permit and inspection process. As illustrated in Figure 2, the building permit lifecycle begins when an applicant submits a permit application. County staff assess applications for completeness and route them to the appropriate disciplines for plan review. Once plans are approved and fees are paid, the County issues the building permit, which authorizes construction to begin. Throughout the construction process, County building inspectors conduct mandatory inspections at critical stages, such as foundation, framing, electrical, plumbing, and mechanical systems. This is to verify that the

¹ International Code Council: "The Birth of the Florida Building Code: A New Era in Building Safety." January 2026. <https://www.iccsafe.org/content/florida-case-study/>

work complies with the approved plans and FBC requirements. After all required inspections pass, the County issues a Certificate of Occupancy (CO) for new buildings or a Certificate of Completion (COC) for renovations and additions. This signifies that the structure meets all applicable code requirements and is safe for its intended use.

The Building and Code Administration (BCA) Division within GRM is responsible for implementing the building inspection program. The division is led by the Director and Chief Building Official, who reports to the GRM Director. The Chief Building Inspector manages the day-to-day inspection operation and reports to the Chief Building Official, as shown in Figure 1. Building inspectors must be licensed by the State and must complete 14 hours of continuing professional education every two years to maintain their certifications. New inspectors receive hands-on training by shadowing experienced staff and attending ICC-provided training.



Staffing Challenges and Turnover

The division has experienced significant staffing turnover that impacts operational continuity and institutional knowledge. Over the six-year period from 2020-2025, the division averaged a 17% annual turnover rate, which is substantially higher than the 4% rate for all employment sectors and the 2% rate typical of local and state government.² During this period, 48 employees either

17% turnover rate, well above government averages, threatens operational continuity and institutional knowledge.

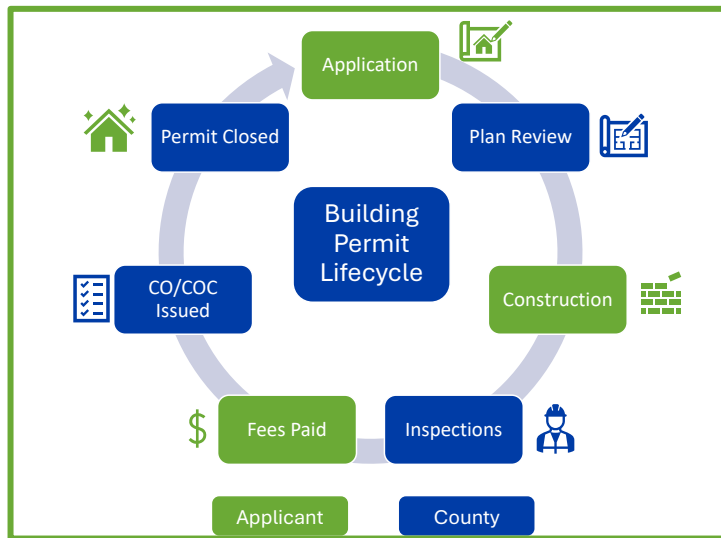
terminated employment or transferred to other positions. This persistent turnover creates ongoing challenges in maintaining consistent inspection practices, preserving institutional knowledge, and developing comprehensive standard operating procedures. The division maintains a team of County-employed inspectors and, when necessary, contracts with a company for additional inspection services during periods of high demand.

² U.S. Department of Labor, Bureau of Labor Statistics. Job Openings and Labor Turnover. November 2025.

The Permit and Inspection Process

The building permit process begins when an applicant (either property owner or licensed contractor) submits an application through the County's Connect Live online portal or in-person at the Permit Center. Permit technicians review applications for completeness using a standardized checklist in the County's permitting system, AMANDA. Depending on the project type, applications may require review by multiple divisions, including plan examiners, zoning staff, environmental specialists, fire services, and, in some cases, external agencies such as the FL Department of Health. Once all reviews are complete and applicable permit fees are paid, the permit is issued, and construction may begin.

Figure 2: Simplified Building Permit Lifecycle



Throughout construction, inspections are required at specific milestones to ensure compliance with approved plans and the FBC. Common inspection types include foundation and slab inspections, structural framing, electrical, plumbing, mechanical (HVAC), roof, and building final inspections.

The applicant must request each inspection by 3:00 p.m. to schedule for the next day. The Chief Building Inspector assigns inspections to individual inspectors based on workload, licensure, and geographic location to maximize efficiency. Inspectors document their findings on-site by signing the permit placard and

entering results into AMANDA using mobile devices. If the construction work fails the inspection, the inspector documents the specific deficiency code and the reason for failure. The applicant must correct the deficiency and pay a re-inspection fee before the inspector returns.

Technology and Systems

The County uses AMANDA, a comprehensive permitting and code compliance software system. It manages all aspects of the building process. AMANDA tracks permit applications, plan reviews, fee calculations, inspection scheduling, inspection results, and final approvals. The system automatically populates required inspections based on permit type and FBC requirements. Connect Live serves as the public-facing portal where applicants submit applications, upload documents, pay fees, schedule inspections, and view inspection results.

Licensed contractors must register with Connect Live by providing proof of their state license, general liability insurance, and workers' compensation insurance. The system automatically tracks license and insurance expiration dates and prevents contractors with expired credentials from applying for permits or scheduling inspections. During FY 2025, County inspectors conducted 33,705 inspections across residential and commercial properties, all of which were tracked through the AMANDA system.

Enforcement and Compliance

Building code enforcement in the County is complaint-driven and handled by the Code Compliance group within GRM. When construction occurs without required permits or inspections, or when permit work remains incomplete, code compliance officers investigate and work with property owners to achieve compliance. Officers have the authority to issue notices of violation and, if necessary, refer cases to the County Code Enforcement Board for formal hearings and potential fines. Building inspectors also have the authority to refer cases to Code Compliance when they discover unpermitted work or when permit holders fail to complete required inspections.

The County's building inspection program represents the front-line enforcement of building code standards and serves as the primary mechanism for ensuring buildings are safe for occupancy. This is the fundamental purpose for which the FBC was created.

During 2024 and 2025, GRM engaged the consulting firm Plante Moran to conduct a comprehensive Permitting Efficiency Study examining 15 process areas. The study, released on April 11, 2025, identified weaknesses in controls over building inspection operations, staffing practices, technology use, and data management. Appendix 4 compares the findings from the Plante Moran study to related findings from our audit.



Volusia County building inspectors on-site at an active residential construction project, the front line of FBC enforcement.

Scope and Methodologies

On January 9, 2025, the County Council approved the 2025 Audit Plan, which included auditing the building inspections activity. The primary objective was to evaluate the adequacy and effectiveness of internal controls over the building inspection processes.

Specific audit objectives were:

- To obtain an understanding of internal controls that are significant to the building inspections process.
- To determine whether inspections are completed in compliance with operational policies, laws, and regulations, including proper inspector licensing, accurate documentation, and appropriate deficiency reporting.
- To determine whether inspection fees are accurately calculated and collected in accordance with fee schedules and statutory requirements.
- To verify inspections are conducted in accordance with applicable laws, regulations, contracts, and policies.
- To identify opportunities for improvement.

Audit procedures to accomplish these objectives included:

- Reviewed relevant state statutes, county ordinances, policies and procedures, and best practices.
- Assessed the adequacy of the County's internal controls over building inspections.
- Interviewed various County staff.
- Reviewed and tested building inspections to verify proper inspector licensing, accurate results documentation and deficiency reporting, compliance with fee requirements, and appropriate fee assessment and collection.

Our audit scope included inspections during FY 2025 (October 1, 2024, through September 30, 2025). During the year, there were 33,705 inspections. A total of 100 inspections (0.30%) were selected for testing using a two-part approach:

- Randomly selected 60 inspections using systematic sampling (every 562nd inspection) to provide broad coverage across all inspection types, timeframes, and inspectors.
- Judgmentally selected 40 inspections based on specific risk criteria, including permit type, inspection results, process description, inspector name, and inspector type, to test higher-risk scenarios.

Additionally, 109 contracted inspections were performed during this same period. Auditors randomly selected 10 contracted inspections (9%) to ensure compliance with county policies. No issues were noted with the sample of contracted inspections.

Findings and Recommendations

The audit identified control weaknesses across all stages of building inspection operations, including insufficient safeguards to prevent and detect conflicts of interest, thousands of expired permits without final inspection, significant revenue loss due to inconsistent fee practices, and gaps in permit documentation and system oversight. The most consequential of these weaknesses are presented first, beginning with a case that demonstrates how multiple simultaneous control failures can go undetected and unresolved. Each finding is presented with the systemic conditions that enabled it, followed by specific recommendations for corrective action.

1. LACKING CONTROLS ENABLED POTENTIAL PREFERENTIAL TREATMENT AND UNDERMINED PERMIT INTEGRITY

The absence of conflict-of-interest procedures, inspector assignment protocols, and fee calculation controls creates conditions where preferential treatment can occur without detection, documentation, or accountability. One permit examined during the audit illustrates all three weaknesses operating simultaneously.

A Single Permit Reveals How Multiple Simultaneous Control Failures Go Undetected

During the audit, auditors examined one application by the then Chief Building Inspector that received permit approval and contained multiple irregularities that came to light during audit testing. Due to staff turnover and absent documentation, the appropriateness of these actions cannot be verified. This case illustrates the critical control weaknesses that allowed these actions to occur undetected.

On April 19, 2024, a building permit was issued for a 5,000-square-foot metal accessory storage building. The applicant was the County's Chief Building Inspector at the time. The permit file contains the following irregularities:

- Permit fees were recalculated three times with no documentation (see Table 1).
- Occupancy and construction type classifications were changed multiple times.
- Staff removed the permit application fee of \$55.11, resulting in the applicant paying final fees of \$333.77, instead of \$388.88.
- 80% of the inspections performed on this permit were performed by inspectors outside of their normal geographic assignments.
- An inspection was recorded for "siding" on a metal building that has no siding.
- A non-licensed Permit Process Manager entered technical classification changes in AMANDA that require licensure to make.
- The former Chief Building Official is documented as approving the changes, but there was no documentation of his initials or signature recorded in AMANDA.



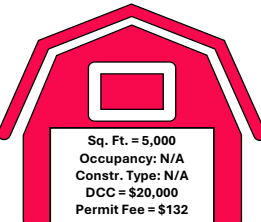
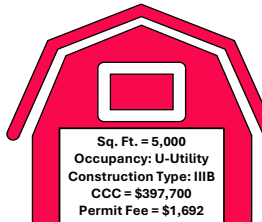
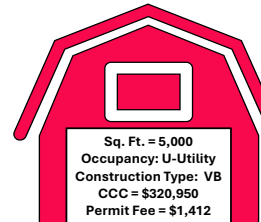
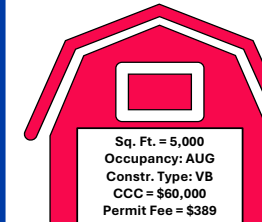
When the applicant disputed the original calculated construction cost (CCC) of \$397,700, staff agreed to recalculate. What followed were two successive recalculations, each further reducing the fee, with no written justification, no licensed reviewer, and no documented approval. Table 1 shows how the permit fee fell from \$1,691.78 to \$388.88.

According to staff, the applicant disputed the original CCC and stated that the declared construction cost (DCC) of \$20,000 was more accurate. Staff evaluated and agreed to analyze and recalculate the CCC. The former Chief Building Official allegedly approved the reductions, based on a typed comment by the Permit Process Manager. However, no written approval (via signature or initials) or technical justification is captured in AMANDA.

Because staff went outside the AMANDA process and recalculated fees manually, they inadvertently removed the \$55.11 permit application fee, resulting in the applicant paying fees of \$333.77 instead of \$388.88.

Table 1: Permit Fee Recalculation History – Permit # 20240412070, 5,000 Sq. Ft. Metal Building

	Declared Costs (DC)	System- Generated Calculated Construction Costs (CCC)	Staff- Recalculated CCC Not Used	Staff- Recalculated CCC Final
Occupancy Type ³	-	U-Utility	U-Utility	AUG
Construction Type	-	IIIB	VB	VB
Fee per Sq. Ft.	-	\$ 79.54	\$ 64.19	\$15.00
Construction Cost	\$ 20,000	\$397,700	\$ 320,950	\$ 75,000
Non-conversion valuation (shell)		-	-	80%
Final Construction Cost	\$ 20,000	\$ 397,700	\$ 320,950	\$ 60,000
Total Permit Fee	\$ 132.30	\$ 1,691.78	\$1,412.41	\$ 388.88
Permit Cost Per Sq. Ft.	\$ 0.03	\$ 0.34	\$ 0.28	\$ 0.08

 Sq. Ft. = 5,000 Occupancy: N/A Constr. Type: N/A DCC = \$20,000 Permit Fee = \$132	 Sq. Ft. = 5,000 Occupancy: U-Utility Construction Type: IIIB CCC = \$397,700 Permit Fee = \$1,692	 Sq. Ft. = 5,000 Occupancy: U-Utility Construction Type: VB CCC = \$320,950 Permit Fee = \$1,412	 Sq. Ft. = 5,000 Occupancy: AUG Constr. Type: VB CCC = \$60,000 Permit Fee = \$389
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Inconsistent Fee Classifications Result in Arbitrary Treatment of Similar Projects

When an applicant applies for a building permit, the County's plan examiner independently calculates construction costs using the International Code Council's Building Valuation Data (BVD) table, updated twice a year. To prevent underreporting, permit fees are based on whichever is higher: the applicant's declared costs or the examiner's calculated costs. For a full explanation of how classifications and fees are determined, see Appendix 2.

³ Occupancy Type "AUG" classification has not been updated since 2006, as noted later in this report.

Since the calculated construction costs determine permit fees, auditors compared the occupancy and construction type of 15 storage buildings with permits issued in 2024, ranging in size from 500 to 5,000 square feet. The testing revealed significant inconsistency in classification decisions, resulting in inequitable fee treatment for similar buildings. Permit fees for comparable storage buildings varied dramatically, not because of differences in the building, but because different examiners assigned different occupancy and construction classifications. Table 2 illustrates this inconsistency.

Table 2: Permit Fee Comparison: Similar Metal Storage Buildings⁴

Building	Classification	Total Fees	Fee per Sq. Ft.
1,500 sq. ft. metal building	AUG/VB	\$ 375	\$ 0.25
3,600 sq. ft. metal building	U/VB	1,257	0.35
5,000 sq. ft. metal building	AUG/VB	694	0.14
5,000 sq. ft. metal building (case study)	AUG/VB	389	0.08

Staff could not explain the fee variations shown in Table 2 other than differences in examiners' classification decisions.

Of the 15 metal storage building permits tested, 6 (40%) contained classification errors acknowledged by the Chief Plans Examiner. However, even permits without technical errors demonstrated inconsistency: similarly sized and constructed buildings received different classifications depending on which examiner performed the review.

The case study building paid \$0.08 per sq. ft. in permit fees, less than 1/4th of what a smaller, 3,600 sq. ft. comparable building paid under a different examiner.

Auditors reviewed the classifications with the Chief Plans Examiner. The current SOPs only address sheds under 200 square feet and screen enclosures. Large metal storage buildings have no documented classification guidance. Plans examiners rely on individual professional judgment and verbal training, leading to inconsistent application of occupancy and construction-type standards.



The County has used the All Uses Group (AUG) occupancy classification at \$15 since 2006. The AUG is no longer recommended as an ICC classification. Staff updates the AMANDA tables for all other occupancy and construction types every 6 months. In February 2017, the ICC changed the AUG “unfinished basements” to the R-3 “unfinished basement” group at \$21. However, the County continued using the \$15 AUG rate while updating every other group biannually. It is unclear why or how this decision was made not to update it with the other groups, except that it was not included in the division’s Policy and Procedures Handbook.

Auditors found that all construction costs increased 81% since 2006, except for the AUG, which remained at \$15. At a minimum, the rate should have been increased to \$27.18 to keep pace with

⁴ Note: All four buildings are metal storage structures with comparable construction types. Fee differences reflect examiner classification decisions, not building characteristics.

ICC's published cost data, meaning the County has undervalued any project coded to AUG since 2017.



The Permit Process Manager has system access in AMANDA to change occupancy groups and the calculated construction cost categories. These are technical determinations that require understanding of building codes and ICC standards, licensed professional judgment about building characteristics, and knowledge of fee calculation methodology. The Permit Process Manager lacks the licensing, training, or knowledge to make these determinations; such changes should be performed and documented by the Chief Plans Examiner and staff.

For the case-study permit, the Permit Process Manager entered occupancy and construction-type changes into AMANDA. They stated these changes were made at the direction of the former Chief Building Official, not at their own initiative.

Allowing non-technical staff to make changes creates the risk of incorrect classifications, potential fee manipulation, and the inability to defend determinations to applicants during an appeal.



4 of 5 inspections (80%) for this case study permit were performed by inspectors who do not typically work in this geographical area. The current Chief Building Inspector assigns inspections within geographic zones to maximize efficiency and does not assign inspectors outside their normal zones unless the inspector has finished their assignments for the day. At that point, inspectors are instructed to call the Chief Building Inspector, who will either assign other inspections for the day to help other inspectors or instruct them to come to the office and complete office work.

On December 5, 2025 (after the former Chief Building Inspector had separated from County employment), an inspector recorded a "siding inspection" for this metal storage building. However, metal storage buildings use corrugated sheet metal for walls and do not have siding requiring inspection.

The current Chief Building Inspector stated:

- This inspection was not on any assignment list.
- The inspector who performed this particular inspection does not typically work in this area.
- There is no legitimate reason for a siding inspection on this building type.
- Recording this inspection automatically extended the permit expiration date from December 2025 to June 2026, allowing the applicant to avoid paying a \$25 extension fee.

Upon the auditor's inquiry into permit and inspection irregularities, Human Resources opened an investigation into whether inspectors were performing inspections that were not conducted or were otherwise invalid. The investigation involved three separate inspectors. Prior to the conclusion of the investigation, all three employees were separated from County employment.



During the review of this case-study permit, auditors discovered that building inspectors have unrestricted system access to manually extend permit expiration dates to any future date. FBC allows a 180-day extension, and the County Ordinance permits 90-day extensions through standard renewal procedures, which require a \$25 extension fee. However, inspectors can modify expiration dates without oversight or documentation of justification. This creates an opportunity for

preferential treatment, allowing some permit holders to bypass standard renewal procedures and fees while others comply. The County lacked both system controls to prevent unauthorized extensions and the monitoring to detect them. Upon the auditor's inquiry, the AMANDA Support removed this access from the inspectors.

By conducting the "siding inspection" on December 5, 2025, the case-study permit was extended beyond the standard limit. No documentation exists showing: 1) who modified the expiration dates, 2) what justification existed for extensions beyond standard limits, and 3) whether fees were waived appropriately or avoided.

Inspector Assignment Protocols and GPS Monitoring Lack Documented Procedures

The County has tools and capabilities for monitoring inspector activities, but lacks documented, routine processes for using them. There is no routine process for periodic field verification to ensure that inspections are conducted properly (e.g., ghost inspections in which the inspector marks as complete without visiting the site), that personal use of County vehicles during work hours is not occurring, or that there are no deviations from normal assignment patterns.

Applicants must call by 3 p.m. to be scheduled for an inspection the following day. The Chief Building Inspector schedules the next day's assignment based on the volume of requests and location.

On average, the Chief must assign 130 inspections daily among 7 inspectors (19 daily inspections per inspector).⁵ This volume makes it difficult to consistently consider both geographic efficiency and potential conflicts of interest when making assignment decisions.

The County has installed Global Positioning System (GPS) devices in every inspector's vehicle. The system, Samsara, enables management to monitor route efficiency, verify time spent at job sites, identify training opportunities through driving behavior patterns, and quickly respond to citizen inquiries about inspector arrival times or locations. While the Samsara system offers reporting capabilities, these tools have not been incorporated into routine supervisory practices. Reports were reviewed only when a specific concern arose, rather than as part of a proactive monitoring process.

GPS devices were installed in vehicles, but no systematic process existed to verify that inspectors visited inspection sites.

⁵ Based on 33,705 inspections conducted in FY 2025, divided across 260 business days and 7 inspectors, the Chief Building Inspector assigns an average of 19 inspections per inspector daily.

The Policy and Procedures Handbook does not:

- Include policy direction or procedures for the Chief Building Inspector to consider when creating the daily assignments schedule (e.g., geographical considerations).
- Prohibit inspectors from reviewing work for known associates.
- Require supervisory approval for deviating from the daily assignment list.
- Include routine, proactive procedures for reviewing Samsara data to verify that inspectors visited the inspection sites.
- Correlate GPS data with AMANDA inspection records.
- Document quality assurance procedures for verifying inspection quality and consistency.

Whether the actions taken in the case study constitute intentional misconduct or good-faith errors made in the absence of guidance, the audit cannot determine. What is clear is that the absence of controls made them possible, prevented their detection, and now makes it impossible to verify their appropriateness. The preventive, processing, and detective controls that contributed to these failures are summarized in Appendix 1.

Lacking Conflict-Of-Interest Procedures Leave Inspectors Without Guidance

The division's policy and procedures handbook does not include a formal conflict-of-interest policy or specific procedures for building inspectors. The division operates under two ethical frameworks:

1. County Ordinance⁶ and Merit Rules,⁷ which prohibit financial interests in construction projects under county jurisdiction, as well as the County's overall conflict-of-interest policy.
2. Building Officials Association of Florida (BOAF) Code of Ethics,⁸ which establishes ethical principles and places the "public welfare above all other interests and recognizes that their chief responsibility is to safeguard and protect the life, health, and welfare of the general public." It further states that "accepting no personal favors for public services rendered and conscientiously avoiding all circumstances that could compromise professional integrity."

While these principles provide important ethical foundations, neither translates these into specific operational procedures for building inspectors, such as defining conflict scenarios, disclosure requirements, assignment protocols, documentation standards, or verification mechanisms. Without documented procedures for translating these principles into practice, each inspector must independently interpret what

Inspectors may have undisclosed financial interests in the projects they inspect, creating opportunities for biased, favorable treatment.

⁶ County Ordinance, Chapter 22, Section 103.3.

⁷ County Ordinance, Chapter 86, Section 43(e).

⁸ Building Officials Association of Florida. Code of Ethics. <https://boaf.net/page/CodeofEthics>

constitutes a compromise to professional integrity. These frameworks do not address practical questions such as:

- What constitutes a ‘personal favor’ or ‘circumstance that could compromise integrity’?
- How and to whom do inspectors report potential conflicts?
- What happens when an inspector recognizes a conflict after assignment?
- How are conflict determinations and resolutions documented?
- How does management demonstrate compliance with these frameworks?

Without specific procedures, staff lack clear guidelines for common conflicts of interest scenarios, including:

- Inspecting work for current or former employees.
- Inspecting properties owned by family members or personal acquaintances.
- Contractors with whom inspectors have prior professional relationships or social connections.



There is no requirement for annual conflict-of-interest disclosure. Inspectors’ personal circumstances change over time (e.g., an inspector’s family member might establish a contracting business, or professional relationships with contractors might develop through community involvement), which may impact their disclosure. Without at least annual disclosure requirements, management cannot proactively identify and manage emerging conflicts or make assignment decisions with full knowledge of potential conflicts.

Disclosure forms typically require employees to identify:

- Personal property ownership.
- Family members in construction-related businesses.
- Financial interests in contracting or development companies.
- Close personal relationships with frequent permit applicants.
- Outside employment or business interests related to the building and construction industry.

Without a disclosure requirement, management cannot make informed assignment decisions, and conflicts may go unrecognized until after they’ve already affected inspection outcomes.

Inadequate Bribery Protections Leave Inspectors Vulnerable to Corruption

The division lacks documented procedures for recognizing, reporting, and responding to bribery attempts. State law⁹ prohibits bribery, the County Merit Rules¹⁰ prohibit gifts, and inspectors are required to complete ethics training biennially¹¹. However, inspectors work alone in the field, with

⁹ FL Statute 838.015.

¹⁰ County Ordinance, Chapter 86, Section 43(e).

¹¹ FL Statute 489.115(b)(1) requires at least 14 hours of continuing education with at least 1 hour of ethics.

<https://www2.myfloridalicense.com/building-code-administrators-and-inspectors/#ce>

no guidance on how to handle inappropriate offers. This leaves each inspector to navigate these situations alone.

Recently, two Code Compliance Officers received \$1,000 in cash each from a grateful applicant. The Officers ultimately did the right thing, refusing the payment and notifying their supervisor, but the episode exposed a procedural gap: there were no documented procedures to guide their response. Behavioral ethics research¹² demonstrates that people justify small ethical infractions more readily than large ones, gradually desensitizing themselves through what researchers call the “slippery slope effect.” Without documented procedures, staff may not recognize what constitutes an

Clear anti-bribery procedures tell staff what’s wrong, protect them when they report, and support them in doing the right thing.

inappropriate offer, may fear that reporting triggers personal consequences, and may feel unsupported when they do the right thing. Inspectors who work repeatedly with the same contractors face particular risk, as familiarity can blur the line between professional courtesy and improper gratuity.

RECOMMENDATIONS:

- A. Develop procedures with clear decision criteria and examples for determining occupancy and construction type classifications to ensure consistent application across all plan examiners. Provide mandatory training on the procedures and include a quality assurance review to help ensure consistency.
- B. Adopt the most recent ICC Building Valuation Data for all occupancies and building types, and ensure it is consistently updated with the other ICC codes.
- C. Establish procedures to restrict edit access for occupancy and construction type classifications modifications to the licensed plans examiners, who possess the technical expertise to make these determinations.
- D. Develop documented procedures and oversight processes for inspector assignments, field verification, and inspection quality assurance, including:
 - a. Develop written procedures for inspector assignments, including: geographic assignments, prohibition on reviewing known associates, and supervisory approval for deviations from the daily assignment list.
 - b. Create written procedures for routine GPS tracking reviews, including the frequency, sample size, review criteria, and documentation requirements for monitoring building inspector field activities using the Samsara system.
- E. Incorporate the County’s conflict-of-interest policies into the GRM Policy and Procedures Handbook. Create conflict-of-interest procedures specific to building inspectors (including third parties) that supplement the laws, address common scenarios, disclosure relationships, and reporting requirements. Require inspectors to review, sign, and date their conflict-of-interest disclosure forms annually. The Chief Building Inspector should review,

¹² Welsh, D.T., Ordonez, L.D., Snyder, D.G., & Christian, M.S. (2015). The slippery slope: How small ethical transgressions pave the way for larger future transgressions. *Journal of Applied Psychology*, 100(1), 114-127.

co-sign, and date each completed disclosure to document acknowledgement and inform assignment decisions. Include procedures for when conflicts are identified, such as reassignment, enhanced documentation, or further supervisory reviews.

- F. Incorporate the County's gifts and gratuities policy into the Policy and Procedures Handbook, with specific scenarios and periodic training to inspectors. Include procedures for reporting attempts, establish management protocols that encourage (not discourage) reporting, and include protection for reporters.
- G. Remove users' authority to manually extend expiration dates in the AMANDA System.

2. OVER 8,000 EXPIRED PERMITS LEAVE LIFE-SAFETY SYSTEMS UNINSPECTED SINCE 2008

Over 8,000 building permits have expired since 2008 without final inspection, including more than 4,600 involving life-safety systems. These permits represent construction work (electrical, mechanical, and structural) that was never verified for code compliance. Residents who occupy these structures may unknowingly be in buildings that were never confirmed to meet the Florida Building Code.

No Monitoring Process Allows 8,448 Permits to Expire Without Contact, Review, or Resolution

8,448 building permits have expired without final inspection since 2008, including 4,637 involving life-safety systems (mechanical, electrical, structural). The County lacks a process to verify whether this work was completed safely, abandoned, or occupied without code-compliance verification.

Building permits authorize construction work and establish inspection requirements to ensure code compliance. When permits expire before final inspection, the County loses its ability to verify whether work was completed safely or abandoned. Expired permits with uninspected work create public safety risks as occupants may be living or working in structures with electrical, mechanical, or structural deficiencies that were never verified for code compliance.

Since 2008, 8,448 building permits have expired with no verification that required inspections were completed. 55% involve life-safety systems creating significant public risk from potentially uninspected work.

The County does not have established procedures for monitoring expired permits or verifying work completion. Since AMANDA's implementation in May 2008, 8,448 building permits have expired through September 30, 2025. These expired permits represent construction projects in which required inspections were never completed, and final COC/CO were never issued. A map of all expired permits is included in

Appendix 3. The issue has accelerated significantly in recent years, with permits expiring at an average rate of 823 per year from 2022-2024, compared to 83 per year from 2008-2011. This is a 10-fold increase. Table 3 lists the number of expired permits by year of expiration.

Table 3: Expired Permits Grouped by Years Outstanding as of September 30, 2025

Year Groupings	Number of Expired Permits
Permits expired 10+ years (2008-2014)	1,227 (15%)
Permits expired 5-9 years (2015-2019)	3,153 (37%)
Permits expired 1-4 years (2020-2023)	2,936 (35%)
Permits expired less than 1 year (2024-2025)	1,132 (13%)

AMANDA automatically generates a daily report, “Expired Permit,” which is emailed to building inspectors. However, staff do not act on these reports. There is currently no process to:

- Contact permit applicants to determine work status.
- Conduct field visits to assess safety concerns.
- Verify whether work was completed without final inspection.
- Forward cases to code compliance for abandoned or non-compliant work.
- Close permits that meet statutory criteria for administrative closure.

Applicants receive an automatic “Warning Notice” 30 days prior to permit expiration, notifying them that the permit is about to expire. Beyond this automated notice, the County takes no further action. Permits are allowed to expire and remain in the system indefinitely with no monitoring or follow-up.

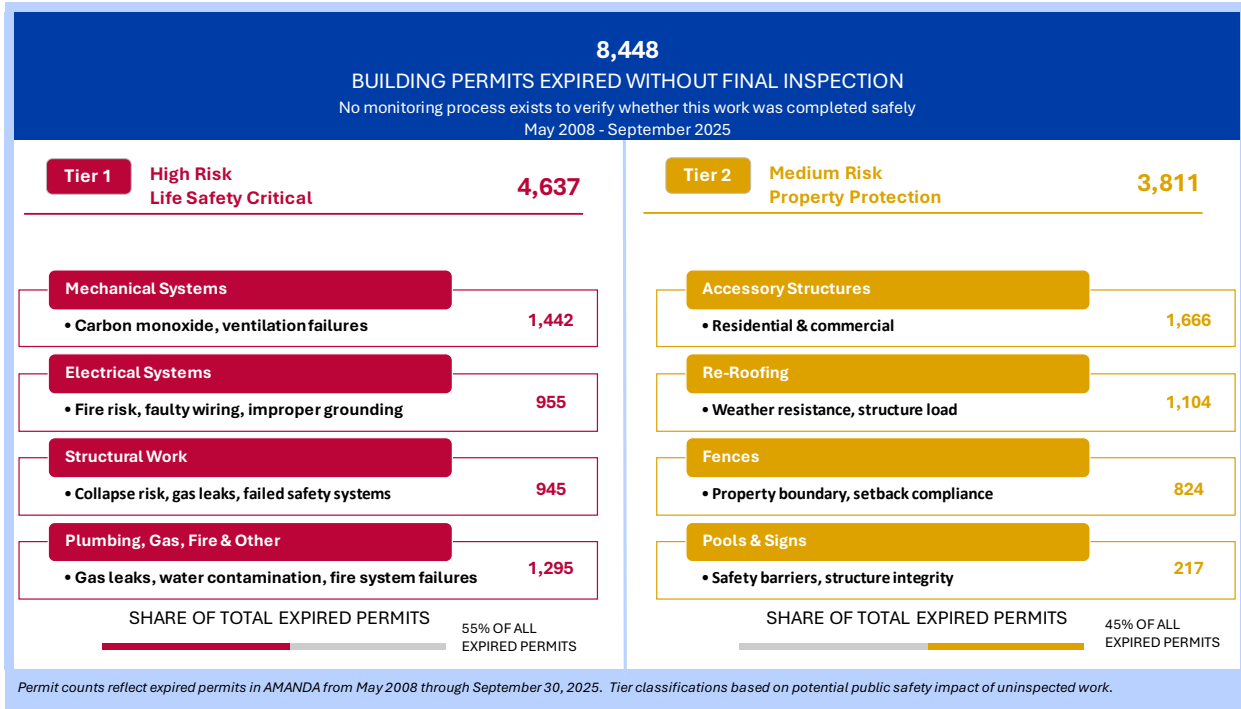
Auditors reviewed one seawall permit that expired with required revisions unverified, and no COC was issued. This is not an isolated case as 45 seawall permits have expired without final inspection since 2008, of which 29 have expired since Hurricane Nicole struck the County in November 2022. Whether the seawall was completed correctly, abandoned, or left in service without verification remains unknown. Seawalls are structural flood-protection barriers and, if improperly constructed, can fail during storm surge, threatening the property, neighboring structures, and waterways (as depicted in Figure 3). Despite having the authority and obligation to do so, the County allowed the permit to expire without inspection.



Figure 3: Seawalls collapsed along Volusia County beaches following Hurricane Nicole in November 2022. Since 2022, 29 seawall permits have expired in the County without final inspection. These images illustrate the potential consequences of structural failures in uninspected seawall construction. Source: Volusia County Community Information.

Auditors categorized the 8,448 expired permits into two risk tiers based on potential public safety impact, as shown in Figure 4.

Figure 4: Expired Permits Categorized by Public Safety Risk Tiers



The concentration of expired permits within life-safety categories poses a significant public risk. Uninspected mechanical, electrical, and structural work may have code violations that endanger building occupants.

FBC Section 105.5 allows local enforcement agencies to close building permits six years after issuance “if the local enforcement agency determines that no apparent safety hazard exists.” However, the County has not established procedures for making safety hazard determinations or administratively closing old permits, preventing it from exercising this statutory authority. Without a systematic review process, the County cannot exercise its statutory authority to close permits appropriately.



Beyond public safety concerns, expired permits represent potential revenue loss. If work was completed without final inspection, the County may not have collected required reinspection fees, if needed. Additionally, permit extension fees (\$25 per extension) may not have been collected if applicants abandoned projects or completed work without properly closing permits.

The division's Policy and Procedures Handbook does not include procedures for permit lifecycle management or for monitoring expired permits. There are no documented processes requiring staff to:

- Review expired permit reports regularly.
- Attempt to contact permit holders to determine work status.
- Conduct field verification for abandoned or questionable permits.
- Escalate expired permits to code compliance when appropriate.
- Perform safety assessments required for administrative permit closure per FBC 105.5.

RECOMMENDATION:

Create permit lifecycle policies and procedures for tracking permit status. Assign a quality assurance staff member to perform regular reviews. Close the loop between code compliance and building inspections by developing a mandatory escalation process for all expiring permits.

3. FEE INCONSISTENCIES DRIVE \$400,000 IN ANNUAL REVENUE LOSSES AND STATUTORY NONCOMPLIANCE

The audit identified over \$400,000 in annual revenue losses stemming from inconsistent definitions of inspection results, outdated fee classifications, and undocumented fee waivers. These weaknesses affect the fairness of the permitting process, the County's ability to recover costs, and its compliance with state law.

Undefined Inspection Result Categories Cost an Estimated \$382,000 Annually

Building inspectors can select from multiple inspection results in AMANDA, but these categories lack formal definitions, resulting in an estimated \$382,000 in lost revenue annually. The FBC¹³ requires that permitted work remain exposed and accessible until officially approved, and inspectors must select a result code upon completing each inspection. Only the "fail" deficiency triggers a reinspection fee. All other deficiency categories allow unlimited free reinspection. Without clear criteria distinguishing these categories, inspectors apply their own judgment inconsistently.

Of 100 inspections tested, 11 (11%) contained unclear deficiency category selections. The options and definitions in Table 4 reflect staff interpretations and the auditors' understanding; however, the division's Policy and Procedures Handbook includes no official definitions.

Staff expressed confusion about the differences between partial fail and partial pass and how to apply each to inspections. Staff often select "partial" to provide good customer service and avoid applying reinspection fees when they are at the location for several inspections.

The following examples illustrate how unclear definitions lead to inconsistent fee application.

- Roof sheathing replacement, inspection on 1/9/25: Inspector marked the inspection as "partial fail" when the applicant failed to provide access to the worksite. No reinspection fee was charged, despite the County making a return visit at its own expense.
- Electrical work, inspection on 7/21/25: Inspector recorded two "partial fail" results on separate dates as access was unavailable, then passed the work on the third visit. Standard practice would have been a single "fail" with a reinspection fee assessed.
- Window replacement, inspection on 11/19/25: Inspector noted window specifications did not match the approved plans, but selected "partial fail," noting that the contractor would need to submit revisions. The inspector's notations indicated that either a full fail or a partial pass would be appropriate, demonstrating the confusion over the definitions.

Prior management created the different options and definitions, but the former staff did not retain documentation of their intended use, and institutional knowledge was lost due to turnover.

¹³ FBC 110.1.

Table 4: Inspection Results and Definitions

Inspection Result	Definition	Reinspection Fee Triggered?
Pass	Inspection is fully compliant and complete.	N/A
Fail	Work does not meet code requirements, or applicants failed to provide access. This triggers a reinspection fee.	✓ Yes
Pass with stipulation	Work has been completed, but additional information is required before advancing to the next inspection type.	⊗ No
Partial	Used for phased construction to allow the project to continue while indicating that additional inspections are needed to fully close that inspection type.	⊗ No
Partial-fail	Work does not meet code requirements (minor deficiencies) but does not trigger a reinspection fee.	⊗ No
Partial-pass	Work has been completed, but documentation is missing.	⊗ No
Re-open	The inspector decided to reopen a previously closed inspection, possibly due to a related inspection not being completed or when a revision requires reinspection.	⊗ No
Canceled / Roll	The inspector can cancel the inspection when it is not needed or when a contractor informs the inspector that they will not be ready by the scheduled time.	⊗ No
Not required	Used when the inspection was marked as required by the plans examiner, but the inspector determined it was not required once on-site.	N/A; staff error
Certification	Used when an Engineer/Architect has performed the inspection and provided a letter of approval.	N/A
Stop Work	Used when a stop work order has been issued.	N/A



The unclear definitions also impact revenue collection. Staff reported feeling pressured to waive reinspection fees to provide good customer service and avoid citizen complaints. Without clear definitions of when reinspection fees apply, this pressure results in inconsistent fee collection.

Of the 60 randomly selected inspections, testing identified a 6.67% error rate (4 of 60 inspections). Extrapolating this error rate across the 33,705 inspections conducted in 2025 indicates approximately 2,247 inspections may require a reinspection. However, only 124 second or subsequent reinspections were conducted in FY 25, meaning an estimated 2,123 reinspections did not occur.

Inspectors may feel pressure to waive reinspection fees to provide good customer service and avoid citizen complaints, resulting in inconsistent fee application.

An estimated \$382,000 in reinspection fees went uncollected in FY 2025 due to unclear definitions for when fees apply.

Of the missing reinspections, approximately 1,635 would have been second or subsequent reinspections, triggering the penalty fee of 4x the standard fee (\$58.46 fee x 4 = \$233.84). This represents an estimated \$382,328 in lost revenue for 2025 alone.

Without clear definitions, inspectors apply result categories based on individual judgment, leading to inconsistent treatment of similar situations. This creates potential fairness concerns when property owners receive different outcomes for comparable deficiencies.

Non-Compliance with State Fee Requirements Reduces Revenue by Over \$20,000 Annually

Unclear inspection result definitions contribute to the inconsistent collection of reinspection fees. Florida law¹⁴ requires that reinspection fees shall be four times the fee imposed for the initial inspection or first reinspection, whichever is greater, for each subsequent reinspection to correct a code violation specifically and continuously noted in each rejection. The current fee schedule does not list an inspection fee specifically, as it is embedded into the permit fees. The reinspection fee, however, is listed separately in the FY 2025 schedule at \$58.46.

Therefore, any subsequent reinspection should incur a fee of \$233.84 per inspection. It appears management was unaware of this statutory requirement.

As noted in Table 5, in 2025, the County collected \$7,178 in subsequent reinspection fees instead of the statutory \$28,712, resulting in a revenue loss of \$21,534. This is an annual recurring loss and represents non-compliance with state statute.

Florida law requires reinspection fees four times the standard rate for repeat violations. The County has been losing out on over \$20,000 annually.

Table 5: Statutory vs. Actual Reinspection Fee Collections, FY 2025

Reinspection Visits	Number of Subsequent Reinspections	State-Mandated Revenue	County Revenue Recorded	Lost Revenue
2 nd reinspection	95	\$ 22,051	\$ 5,513	\$ 16,538
3 rd reinspection	21	4,797	1,199	3,598
4 th reinspection	7	1,630	408	1,222
5 th reinspection	1	234	58	176
Total reinspection	124	\$ 28,712	\$ 7,178	\$ 21,534

¹⁴ FL Statute 553.80(2)(c)



Beyond the statutory noncompliance, the County is not recovering its reinspection costs. Analysis indicates the average cost per inspection is approximately \$86.74 (including labor, vehicle, and administrative overhead).¹⁵ The current reinspection fee of \$58.46 results in a loss of over \$28 per reinspection, meaning the County subsidizes every reinspection regardless of violation type. When applicants require multiple reinspections for the same code violation, these losses compound. Implementing the statutory enhanced fee structure would address both compliance and cost recovery issues.

Requiring enhanced fees for repeated inspections of the same code violation serves multiple enforcement purposes: it creates increasing financial consequences for continued non-compliance, provides stronger enforcement tools, and improves cost recovery when applicants require multiple inspections for the same deficiency. The enhanced statutory fee of \$233.84 for repeated violations would help recover the disproportionate costs created by repeat violators while ensuring compliance with state law.

Reinspection Fee Waivers Go Undocumented, Preventing Oversight and Accountability

Staff does not systematically track or document reinspection fee waivers in the AMANDA system, and no procedures require them to do so. When staff waive, cancel, or delete reinspection fees, the justification is typically communicated verbally or via email, but not captured in the AMANDA system.

At the auditor's request, management created a "Reinspection Fees Removal" report covering FY 2025. The report identified 59 removed fees, but this report had never been used prior to the audit. Auditors attempted to verify compliance by testing 4 of the 59 cases (7% sample). It took auditors an average of 3 hours per case to reconstruct what occurred, totaling 12 hours across the 4 cases tested, due to documentation in AMANDA was lacking, and staff had to search through emails.

The Permit Process Manager indicated that fees may be removed for trivial reasons (human error, mistyping, etc.) after making a judgment call. For other decisions, they seek approval from the Chief Building Official or Deputy. However, neither the reason nor the approval is captured in AMANDA. The Chief Plans Examiner reported difficulty in explaining why fees were canceled or deleted.

Sound internal controls require documented justification for fee waivers to ensure consistency and enable oversight. AMANDA supports mandatory comments and document attachments that could capture this information, but these capabilities are not being used. Without them, the County cannot readily demonstrate that waivers comply with policy, detect inappropriate or inconsistent patterns, or efficiently reconstruct the basis for individual decisions.

¹⁵ Using the FY 2024 ACFR, the audited expenditures of \$3,001,232, divided by the reported 34,601 conducted inspections during FY 2024, equals \$86.74 cost per inspection.

RECOMMENDATIONS:

- A. Establish and include standard inspection result definitions in the Policy and Procedures Handbook. Review the different partial variations and remove any confusing or unnecessary variations in AMANDA, making it effective for future inspections.
- B. Amend the Fee Schedule to include the statutory language and fee structure for second and subsequent reinspection(s) for the same violation.
 - a. Configure AMANDA to automatically escalate fees for the same-violation reinspection.
 - b. Develop and document in the Policy and Procedures Handbook, explaining the reinspection fee, and establish protocols for inspectors. Ensure management regularly reviews and monitors reinspection fee revenue.
- C. Require mandatory comments in AMANDA for all fee cancellations and deletions, attaching documentation for the reason and supervisor's approval. Periodically, generate and review reports of removed fees to monitor compliance.

4. DOCUMENTATION GAPS ALLOW PERMITS TO CLOSE WITHOUT VERIFICATION, CREATING RISK EXPOSURE

The absence of standardized procedures for issuing Certificates of Occupancy (CO) and Certificates of Completion (COC), receiving third-party inspection results, and managing system user access creates conditions in which permits can be closed prematurely, inspection results can be recorded inaccurately, and revenue-related system functions can be accessed by staff without appropriate authorization.

No CO/COC Issuance Checklists Leave Outstanding Fees and Deficiencies

While management states that CO/COC should only be issued after final inspections and all fees are paid, there are no documented procedures to verify that these requirements have been met. This control gap was independently identified by Plante Moran (see Appendix 4.)



In one case, the County issued a CO for the construction of a new dormitory at the County Corrections campus, despite outstanding stormwater assessment fees totaling \$1,094. There were no policies or procedures requiring staff to verify that all outstanding fees were paid or properly waived before CO issuance.

A CO was issued with \$1,094 in outstanding fees in AMANDA. Staff did not verify fees were paid or exempted.

When auditors questioned the outstanding charges, Road and Bridge staff clarified that the project was exempt from stormwater fees. The fees should have been removed from AMANDA before CO issuance. Staff subsequently removed the fees upon the auditor's inquiry.

The CO was issued while outstanding fees remained unresolved in AMANDA. No procedure required staff to confirm that all charges were cleared or formally waived before issuance. It was only after the auditors' inquiry that the staff investigated and removed the inapplicable fees.

A similar gap was identified in a prior audit.¹⁶ That permit was issued on August 17, 2022, the COC followed on November 6, 2023, and fees remained unresolved for more than 1,170 days, until November 3, 2025, after auditors reminded staff multiple times.

The division's Policy & Procedures Handbook does not currently include procedures for COC/CO issuance, though management has been developing SOPs in this area. Without written procedures in place, staff make individual determinations about when permits can be closed, and there is no documentation process for decisions that deviate from typical requirements.



In a more complex case, further illustrating the risk posed by absent COC/CO procedures, a building permit was issued in May 2023 for a 30x35-foot steel garage that required a flood elevation certificate showing that the structure's lowest floor is at least 1 foot above the base flood elevation (27.0 feet). Although the plans examiner flagged this requirement before permit issuance,

¹⁶ Audit Report 2024-02. May 22, 2024. www.volusia.org/auditor

the COC was later issued without documentation showing that either the flood elevation deficiency had been corrected or a revised elevation certificate had been submitted.

In October 2023, the plans examiner rejected the submitted elevation certificate, as the structure sits at 26.4 feet, below the required 27.0 feet. A corrected certificate was requested but never submitted. The permit expired in January 2024, and Code Compliance opened a violation case with potential fines of up to \$1,000 per day.

Despite the unresolved deficiency, the COC was issued on February 13, 2024. When auditors reviewed the permit file, staff could not explain the issuance. The plans examiner, upon returning from vacation, produced emails showing a Director-approved workaround: the owner would remove the lower panels of the metal building to allow water to flow during flood events, with photos submitted as documentation (see Figure 5). None of this decision-making process was documented in AMANDA.

Critical communications, photos, and the director's approval existed only in email, making it impossible for other staff to verify the propriety of the COC issuance.

Without standardized COC issuance procedures and documentation requirements, the County cannot verify that permit closures were appropriate or that decisions deviating from standard practice were properly authorized. Incomplete audit trails make it impossible for staff to demonstrate whether a COC was issued correctly or due to preferential treatment.

A COC was issued for a building with an unresolved flood elevation deficiency. The director-approved workaround existed only in emails, not documented in AMANDA, making it difficult to verify the COC was issued properly.



Figure 5: Former Chief Building Official's Workaround for Garage Constructed Below Floodplain

This case also exposed a systemic gap in how AMANDA is designed. When the plans examiner was unavailable, no other staff member could locate the relevant documentation because building permit records and code compliance records operate in separate AMANDA modules with no system linkage by parcel ID or property address. Staff had no mechanism to cross-reference the two modules, leaving the COC issuance unexplained until the plans examiner returned.

Third-Party Inspection Results Lack Documented Receiving & Recording Procedures

The County has used third-party inspectors to conduct inspections on its behalf. These third-party inspectors typically step in when the division is understaffed. Starting in 2025, management pushed to reduce reliance on third-party inspectors. In FY 2023, the County paid \$227,164; in FY 2024, \$54,081; and in FY 2025, \$6,673. The third-party inspectors are licensed through the State and adhere to the FBC.

Once the inspection is completed, the third-party inspector provides the results to an office specialist, who then manually enters the information into AMANDA. However, there are no documented procedures for how the permit center receives, records, and verifies the third-party inspection results.

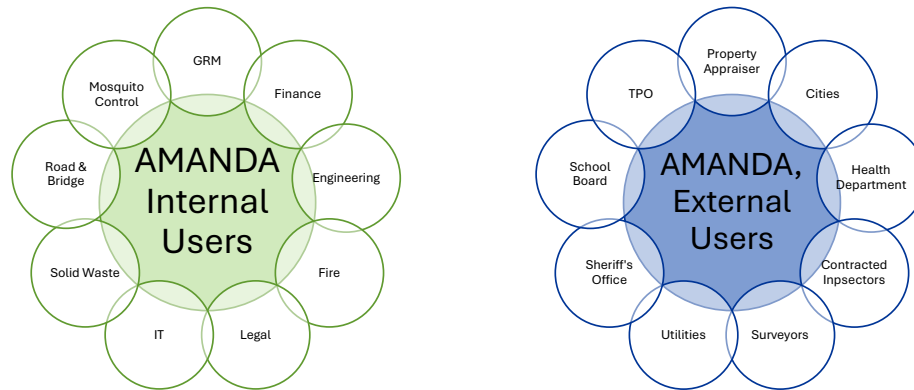
Without documented procedures for receiving and recording third-party inspection results, the County cannot ensure that all required inspections are completed before permit closure, that results are accurately entered into AMANDA, or that third-party inspectors' qualifications have been verified. This may create liability exposure if construction deficiencies are later discovered.

Inadequate User Rights Reviews Enable Unauthorized Access to Revenue Functions

AMANDA is the County's enterprise permitting system, managing building permits, code compliance, zoning, and related functions. The system contains over 5 million unique permissions across 660 folder types, 102 permission groups, and 198 individual permissions. Each user's access is determined by combinations of folder types and permission groups based on their job role. The AMANDA Support team is responsible for adding, deleting, or editing users and their permissions.

AMANDA's 603 users include both County staff and external parties, such as contractors, engineers, and state agency personnel who access through the Connect Live portal. This broad external access makes periodic rights review particularly important. Figure 6 depicts the varying groups with access to AMANDA.

Figure 6: Internal and External AMANDA Users



Auditors tested 90 of the 603 total AMANDA users (15%), including 70 active users and 20 inactive users. Testing focused on revenue-related security permissions, particularly those for fee-related folder types.

6 of the 90 tested users (7%) had inappropriate user rights. Applying this 7% error rate to the entire system (603 users) suggests approximately 40 users may have inappropriate access rights. 5 users had “delete” options in fee-related folders, and 1 user had “edit” options. For example:

- A zoning technician had “edit” rights in fee-related folders. Zoning technicians track application deadlines, file documents, send notification letters, perform development and plan reviews, and monitor impact fee payments. None of these requires fee-editing capabilities.
- An operations manager had “delete” rights in fee-related folders. Best practices for internal controls over revenue suggest that the ability to delete fee transactions should be supported by compensating controls, such as documented justification or supervisory approval requirements, to ensure accountability. There were no documented procedures governing when or how fee deletions should occur.

Permissions are granted at management's request and are usually copied from previous users in the same position, without verification that those rights were appropriate. The County does not conduct periodic reviews of user permissions to ensure rights remain appropriate for current job duties.

The AMANDA Support staff reviewed all permissions and removed inappropriate options from the fee-related permission groups in response to the auditors' inquiry. However, individual user rights still require a comprehensive review to identify other inappropriate access.

RECOMMENDATIONS:

- A. Establish specific step-by-step procedures and checklists for building inspectors. Create a standardized COC/CO checklist documenting that all outstanding items have been resolved and documented in AMANDA before issuance. Create an automated alert system for outstanding items that prevents any COC or CO issuance until deficiencies are documented and cleared. Create at least a read-only access link between building permits and related code compliance cases in AMANDA.
- B. Develop separate procedures for third-party inspectors, including how results are submitted to the County, permit center verification procedures, AMANDA recording requirements, and periodic quality assurance checks on the inspection results.
- C. Periodically (at a minimum annually) review permission groups and individual rights related to revenue collections and verify that the rights are appropriate for current job duties. Establish procedures for requiring and maintaining justification documentation when granting elevated rights.

5. GAPS IN MONITORING AND REPORTING LEAVE INSPECTION QUALITY UNVERIFIED

The division lacks the tools, data, and reporting infrastructure needed to verify that inspections are conducted consistently and efficiently, and that program performance is accurately communicated. The absence of KPIs and a formal quality assurance program means inspection quality is not systematically measured. Technology limitations undermine real-time documentation in the field. Additionally, the required public utilization report does not reconcile to audited financial figures.

No KPIs Leave Inspection Quality, Efficiency, and Outcomes Unmeasured

The division does not maintain a formal system of Key Performance Indicators (KPIs) to monitor the quality, efficiency, or outcomes of its building inspection operations. Auditors confirmed that the only metric currently tracked is the number of inspection attempts made by an inspector. However, this metric only measures output volume, not quality or effectiveness. No metrics are regularly compiled, reported, or reviewed related to:

- Inspection pass/fail
- Reasons for inspection failures
- Time from permit issuance to permit closeout
- Inspections scheduled and completed within 24 hours of request

KPIs are a fundamental component of operational oversight and continuous improvement. Both the Government Finance Officers Association ¹⁷ and the International Accreditation Services Building Department Recognition Program ¹⁸ recognize performance measures as a best practice for building departments. Additionally, the April 2025 Plante Moran Permitting Efficiency Study independently identified this same gap, recommending the County track and report on KPIs focused on accuracy, quality, and customer success to promote a balanced management approach and support data-driven decision-making.

Without KPIs, recurring performance problems go undetected, unanalyzed, and unaddressed.

While the AMANDA system is capable of generating data to support KPI reporting, no formal policies or procedures require management to develop, monitor, or report on KPIs. The Plante Moran study noted that staff perceive an organizational emphasis on quantity over quality and that the absence of quality-focused metrics reinforces this imbalance.

Without established KPIs, recurring performance problems go undetected and unaddressed. The division also lacks an objective basis to demonstrate service improvement over time or to evaluate the impact of operational changes.

¹⁷ GFOA Best Practice: Performance Measures. www.gfoa.org

¹⁸ International Accreditation Services, Inc. (IAS). *Accreditation Criteria for Building Departments, Code Enforcement Departments, and Third Parties Providing Building Services*. Sept. 21, 2021. www.iasonline.org

No Formal Quality Assurance Program Exists To Verify Inspector Consistency and Accuracy

There is no Quality Assurance and Improvement Program (QAIP) or equivalent quality management framework. There are no documented procedures requiring supervisory field reviews, inspector calibration exercises (e.g., ensuring that all inspectors apply code requirements consistently and uniformly), systematic reinspection reviews by another qualified inspector, or structured feedback mechanisms to assess the consistency and technical accuracy of inspection results. While the Chief Building Inspector manually prepares daily inspection assignments and is generally aware of inspector activity, this oversight is informal, undocumented, and not structured to systematically identify or correct quality deficiencies.

A QAIP is recognized as a best practice for building inspection operations. The IAS Building Department Recognition Program¹⁹ referenced in the Plante Moran Study incorporates requirements for performance measurement and quality management. Plante Moran provided a comprehensive framework, a structured seven-phase model for identifying, defining, assessing, implementing, and operationalizing process improvements directly applicable to building inspections. FBC establishes that inspection activities be conducted consistently, accurately, and in conformance with codes.

A formal QAIP provides independent assurance that inspections are conducted thoroughly, consistently, and in accordance with FBC.

The current informal oversight model relies on the Chief Building Inspector's assignment function and reactive complaint response, neither of which has been formalized as documented procedures. The division lacks standardized processes, policies, and procedures, as well as consistent quality and data-driven management tools. The Plante Moran study also identified concerns about staff morale and noted that the absence of quality-focused metrics reinforces a perceived organizational

emphasis on quantity over quality, further complicating efforts to implement structured performance monitoring.

Without systematic verification at all three levels, the County cannot ensure that inspectors are assigned appropriately (to avoid conflicts of interest), that they actually visit inspection sites (to prevent ghost inspections), that inspections are conducted thoroughly and correctly (to ensure code compliance), or that results are consistent with observable conditions (to ensure inter-inspector reliability).

¹⁹ International Accreditation Services, Inc. (IAS). *Accreditation Criteria for Building Departments, Code Enforcement Departments, and Third Parties Providing Building Services*. Sept. 21, 2021. www.iasonline.org

Technology Limitations Created Inspector Frustrations While in the Field

Building inspectors informed the auditors that they experienced connectivity issues with their County-issued iPads when accessing AMANDA while in the field. AMANDA support staff confirmed that Apple products have compatibility issues with the AMANDA software.

Auditors analyzed login activity reports for 10 building inspectors over a 2-month period (June and July 2025, or 43 business days). The analysis identified 71 instances in which inspectors appeared to log in and out at 1-2 minute intervals, suggesting system access errors. This equates to 1.7 iPad connectivity issues per day. This creates frustration as the inspector is inefficiently troubleshooting rather than inspecting and undermines the effectiveness of other controls that rely on real-time documentation.

Inspectors spent time troubleshooting, not inspecting, by averaging 1.7 disruptions per day across 43 business days.

AMANDA Support confirmed that the AMANDA web interface is not optimized for Apple products and that Windows tablets would be a better choice. During the audit, the inspectors were provided with County-issued laptops to reduce staff frustration with connecting to AMANDA in the field.

Published Utilization Report on Financial Data Does Not Reflect Audited Financial Figures

Florida Statute 553.80(7)(b) requires local governments to publish a building permit and inspection utilization report on their website. The data is to be derived from the most recently completed financial audit. The County publishes this report on the website;²⁰ however, the revenue and expenditure figures in the current report do not reconcile to the audited figures in the Annual Comprehensive Financial Report (ACFR).

The discrepancy stems from a timing difference in the report's preparation. The Utilization Report is generated using data available in October or November, while the ACFR is not issued until generally March of the following year.

As shown in Table 6, the FY 2024 Utilization Report understated revenue by \$63,726 and reflected expenditures \$269,777 higher than the audited amount. The FY 2025 Utilization Report is available online; however, as of this report's publication, the FY 2025 ACFR has not been completed.

²⁰ <https://www.volusia.org/services/growth-and-resource-management/building-and-zoning/>

Table 6: Comparison Between Utilization Report and ACFR FY 2024 and FY 2025

Fiscal Year (FY)	ACFR	Utilization Report	Difference
FY 2024 Revenue	\$ 4,528,257	\$ 4,464,531	\$ 63,726
FY 2024 Expenditures	3,001,232	3,271,009	(269,777)
FY 2025 Revenue	Not finalized	3,625,506	N/A
FY 2025 Expenditures	Not finalized	4,076,483	N/A

The County Council and the public rely on the Utilization Report to understand the building inspection program's financial performance. When the report does not reflect audited figures, it may represent a materially different picture of program revenues and costs than what the financial audit supports. Aligning the Utilization Report timing with the ACFR would ensure the public receives accurate information and bring the County into compliance with the statute.



FL Statute 553.80(7)(a) restricts the amount of excess building permit fee fund revenue that a local government may carry forward. Excess funds may not be carried forward for more than four consecutive years, and any amounts prohibited from being carried forward must be used to rebate or reduce fees or to upgrade technology hardware and software systems to enhance service delivery.

The County has not violated this statutory threshold. However, no written policy or procedures exist requiring staff to monitor the fund balance against this limit on a recurring basis. Compliance has depended on the CFO's informal awareness of the requirement rather than a documented, repeatable process. Without a written control, the County's continued compliance relies on institutional knowledge that may not be retained through staff transitions.

A documented annual monitoring procedure would provide assurance that the fund balance is evaluated against the threshold, that results are formally recorded, and that the appropriate response is approached.

RECOMMENDATIONS:

- A. Develop and implement a KPI tracking policy requiring that the following indicators be established, tracked, and reported to GRM leadership at least quarterly.
 - Number of inspections scheduled and performed within 24 hours of request
 - Average number of inspections resulted per day, by inspector
 - Percentage of inspections passed on first attempt
 - Most frequent reasons for inspection failure, by trade
 - Average time from permit issuance to permit closeout
 - Reinspection rate by inspector
- B. Develop and implement a formal QAIP by designating a qualified, independent Quality Assurance reviewer (separate from direct supervisory staff) to conduct random sampling of completed inspections, verify that reported results match observable field conditions,

review inspection documentation and photos, ensure consistency among inspectors applying the FBC, identify training needs and systemic issues, integrate customer feedback, and report findings through an annual management review process.

- C. Improve operational efficiency through the purchase of AMANDA-compatible laptops or workstations for inspectors.
- D. Update the process for reporting the Utilization Report to source revenue and expenditure data from the most recently completed ACFR, consistent with the requirements of FL. Statute 553.80(7)(b).
- E. Establish and document an annual procedure to monitor the building inspection fund balance against the statutory carry-forward threshold established under FL. 553.80(7)(a), including documentation of the results and any responsive action taken.

Appendix 1: Preventive, Processing, & Detective Control Failures

Control Layer	What Should Have Existed	What Actually Existed	Result
Preventive	Conflict-of-interest procedures requiring disclosure when current/former employees are applicants	No procedures	No one questioned an employee receiving permit services who also worked for the County
Preventive	Inspector assignment protocols prohibiting inspections for known associates without documented justification	No protocols	Inspector could be assigned outside normal area without documentation or approval
Preventive	Fee calculation SOPs with examples and approval requirements for deviations	No SOPs	Classifications could be changed without documented technical justification
Preventive	System controls preventing manual expiration date modifications	No controls	Inspectors could extend permits beyond authorized limits without detection
Processing	Plans examiner authority restrictions preventing non-licensed staff from making technical determinations	No restrictions	Permit Process Manager could make technical changes without a licensed plans examiner's review
Processing	Supervisory approval requirements for fee reductions	No requirement	Fee reductions occurred with no written approval
Processing	Documentation requirements for fee adjustments, explaining methodology and rationale	No requirement	Three calculations with no documentation of rationale or methodology
Detective	Exception reporting for fee adjustments showing changes and approvals	No reporting	Multiple irregular inspections were never identified for supervisory review
Detective	Supervisory review of inspector locations to ensure efficient use of resources	No review process	The inspection recorded as "siding" on a metal building was not flagged for review, despite being outside normal assignment protocols
Detective	Exception reporting for inspections outside normal assignments	No reporting	Assignment deviations were only discovered during audit testing

Appendix 2: International Code Council: Building Valuation Data

What is Building Valuation Data

When applying for a building permit, applicants must provide the project's square footage, estimated construction cost (called the Declared Construction Cost or DCC), and the building's intended use. The County's plan examiner reviews these details and independently calculates what the construction should cost using a standardized table from the International Code Council (ICC) called Building Valuation Data (BVD).

This table provides average construction costs per square foot by building type and construction method. The ICC updates this table twice a year to reflect inflation and market changes. The complete current BVD table is available from the ICC.²¹

How Plans Examiners Calculate Construction Costs

The plans examiners uses project details to determine two key classifications: occupancy group and construction type.

The occupancy group identifies the building's purpose, e.g., residential, business, storage, educational, or other purposes. The construction type identifies the materials used (i.e., wood, steel, concrete) and the building's fire resistance level. Both factors affect construction costs and safety requirements.

After determining these classifications, the plans examiner looks up the cost per square foot in the BVD table and multiplies it by the building's square footage. This calculation produces the Calculated Construction Costs (CCC).

How Permit Fees Are Determined

The County charges permit fees based on whichever amount is higher:

- The applicant's Declared Construction Cost (DCC), or
- The plans examiner's Calculated Construction Cost (CCC).

This prevents applicants from underestimating construction costs to reduce permit fees. Using standardized BVD rates ensures fees reflect actual construction costs rather than whatever amount an applicant claims.

Occupancy Group Classifications

Buildings are classified into occupancy groups based on their intended use. The main categories are:

- | | |
|----------------------------------|---------------------------------------|
| • Group A - Assembly | • Group I - Institutional |
| • Group B - Business | • Group M - Mercantile |
| • Group E - Educational | • Group R - Residential |
| • Group F - Factory / Industrial | • Group S - Storage |
| • Group H - High Hazard | • Group U - Utility and Miscellaneous |

²¹ The International Code Council. <https://codes.iccsafe.org/>

Construction Type Classifications

Buildings are also classified by construction type based on the materials used and fire resistance. The five main types are:

- Type I - High fire-resistance rating with noncombustible materials throughout (typically high-rise buildings).
- Type II - Noncombustible construction with moderate fire-resistance ratings (typically steel frame buildings).
- Type III - Exterior walls of noncombustible materials with unrated interior combustible construction (unrated for fire resistance).
- Type IV - Large-dimension solid or glued-laminated timber construction with specific size requirements for structural members.
- Type V - Combustible construction (wood frame) with fire-resistance ratings required for structural elements.
 - Sub-type VA - higher fire-resistance rating. Combustible construction (wood frame) with fire-resistance ratings required for structural elements.
 - Sub-type VB - lower or no fire-resistance rating. Combustible construction (wood frame) with no fire-resistance rating requirements (most residential construction).

Example: How the System Works

A 2,000 square foot single-family home would typically be classified as:

- Occupancy Group: R-3 (residential)
- Construction Type: VB (wood frame with no fire-resistance requirements)

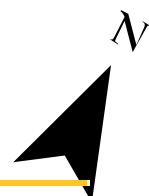
The plans examiner would look up the BVD rate for R-3, Type VB (\$167.37 per square foot), then multiply:

$$2,000 \text{ square feet} \times \$167.37 = \$334,740 \text{ Calculated Construction Cost (CCC).}$$

If the applicant declared a construction cost of \$250,000, the County would use the higher CCC of \$334,740 to calculate permit fees, ensuring fees reflect standardized construction costs.

Notes:

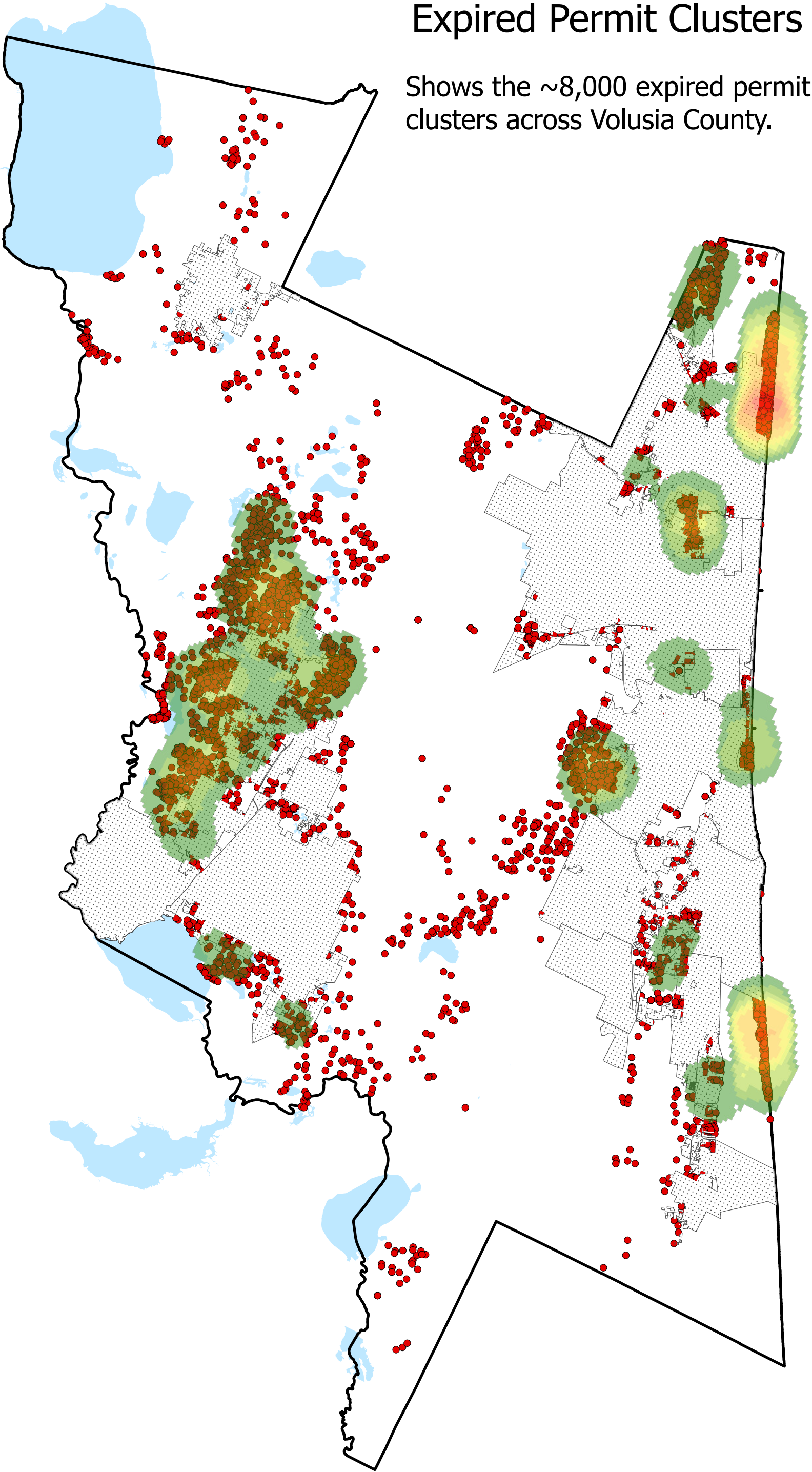
- All BVD rates are updated semi-annually by the ICC.
- The plans examiner's classification determination is based on building plans, specifications, and applicable building codes.
- When calculated construction costs differ significantly from the declared costs, the plans examiner documents the rationale for the classification selected.



Appendix 3: Map of Expired Permits

Expired Permit Clusters

Shows the ~8,000 expired permit clusters across Volusia County.



Appendix 4: Plante Moran Efficiency Study

During 2024 and 2025, GRM engaged Plante Moran to conduct a comprehensive Permitting Efficiency Study examining 15 process areas. The study, released on April 11, 2025, identified control weaknesses in building inspection operations, staffing practices, technology use, and data management. The table below shows two independent reviews reaching similar conclusions, which demonstrates systemic rather than isolated control breakdowns.

Plante Moran Finding	Plante Moran Recommendation	Related Audit Recommendations
Standard Operating Procedures (SOPs) exist, but vary in quality across divisions.	Adopt best practices and establish structured onboarding processes with comprehensive training materials and detailed SOPs.	Finding 1.A. Finding 1.B. Finding 1.C.
Division operations are siloed, with independent goals not aligned with GRM's overall mission.	Establish a collective mission that emphasizes a collaborative, cross-divisional approach with aligned performance goals.	Finding 1.C. Finding 4.A.
Cross-training between divisions is limited, with staff rarely serving customers beyond their specific roles.	Consolidate responsibilities where appropriate, balance workloads, and implement formal shadowing opportunities across the department.	Finding 1.C. Finding 5.B.
New staff onboarding is insufficient, as 35% of survey respondents disagreed that existing training enables proficiency within 3 months.	Develop comprehensive onboarding materials and a structured training process.	Finding 1.A. Finding 1.B. Finding 1.C. Finding 3.A. Finding 3.C.
Deficiency comments from past inspections are shown, causing confusion and additional reinspection requests.	Evaluate system capabilities to reveal only deficiencies from the most recent inspection.	Finding 3.A.
Fees are not consistently paid before final inspection or CO/COC issuance.	Determine the desired policy, incorporate it into the SOP, and train staff on the defined requirements and training.	Finding 4.A.
Mobile inspection tools (iPads) do not meet field staff expectations for accessing attachments, scrolling through documentation, and referencing project information.	Reassess AMANDA's mobile capabilities to properly support field review activities.	Finding 4.C.
Shadow systems used outside AMANDA to track critical data, leading to inefficient practices and fragmented data access.	Streamline and standardize by automating manual processes within AMANDA to ensure a single system of record.	Finding 4.A. Finding 4.B.
Staff perceive an emphasis on quantity over quality, with no business intelligence tools in use and limited Key Performance Indicators (KPIs) and metrics.	Track and report on KPIs, focusing on quality, accuracy, and customer success; implement a centralized BI (business intelligence) tool for dynamic reporting.	Finding 5.A. Finding 5.B.

The Plante Moran study included surveys of GRM staff and external stakeholders. Key results align with our audit observations, including:

Staff surveys regarding the Internal Control Environment:

- 94% acknowledged room for improvement in communication between staff and management.
- 65% maintain personal databases or spreadsheets supplementing AMANDA (e.g., shadow systems).
- 71% could not confirm that effective controls exist to prevent bad data creation, including 50% who were neutral (21% believed controls existed and 0% strongly agreed).
- 44% do not trust the data provided is complete and accurate, including 26% who were neutral (53% trusted the data and 3% strongly agreed).

External Customer Service Indicators:

- 80% could not confirm that staff were clear about process steps and timelines, with 50% actively disagreeing.
- 50% reported problems could have been detected earlier in review processes.
- 40% disagreed that time estimates for permit issuance are accurate.

The independent validation from external consultants, combined with survey responses from both staff and external stakeholders, demonstrates that these are not isolated incidents but systemic challenges requiring comprehensive management attention and continued corrective actions.

The Plante Moran study identified additional process improvement opportunities beyond this audit's scope, including electronic plan-review integration, customer-feedback mechanisms, and standardized application-processing timelines.

Appendix 5: Management Responses

Management's responses, including the staff assigned to implement each audit recommendation and the target implementation date, are provided below.

RECOMMENDATION 1A:

Develop procedures with clear decision criteria and examples for determining occupancy and construction type classifications to ensure consistent application across all plan examiners. Provide mandatory training on the procedures and include a quality assurance review to help ensure consistency. Adopt the most recent ICC Building Valuation Data for all occupancies and building types, and ensure it is consistently updated with the other ICC codes. Establish procedures to restrict edit access for occupancy and construction type classifications modifications to the licensed plans examiners, who possess the technical expertise to make these determinations.

MANAGEMENT'S RESPONSES: *We agree. The Division has updated standardized procedures that include clear decision criteria and practical examples for determining occupancy and construction type classifications to promote consistency across all plans examiners. Mandatory training will be incorporated as part of the rollout, and a quality assurance review process will be established to monitor ongoing compliance and inter-examiner consistency.*

Regarding the adoption of ICC Building Valuation Data and the restriction of edit access for occupancy and construction type classification modifications, Management's detailed responses to those specific elements are addressed in Recommendations 1B and 1C respectively below.

STAFF ASSIGNED TO IMPLEMENT: *Chief Building Official and Chief Plans Examiner.*

TARGET IMPLEMENTATION DATE: *September 2026.*

RECOMMENDATION 1B:

Adopt the most recent ICC Building Valuation Data for all occupancies and building types, and ensure it is consistently updated with the other ICC codes.

MANAGEMENT'S RESPONSES: *We partially agree. Please note that we do not use ICC codes but rather use the Florida Building Code. While neither State law nor the Florida Building Code mandates the use of ICC Building Valuation Data (BVD), the Building Division currently adopts the BVD for all of the occupancy groups and building types specifically included in the BVD each time it is updated (twice per year). The exception is the All Use Group, which was listed as a footnote in the BVD until 2016 but is no longer listed. Given concerns about consistency, the Division will discontinue use of the All Use Group and incorporate current BVD footnotes in construction costs as needed.*

The Building Division operates as a special revenue fund, meaning all revenue collected through permits and fees funds Division operations exclusively. No General Fund or Municipal Service District tax dollars support this program. Florida State Statute 553.80(7)(a) restricts the Building Fund from carrying forward a reserve exceeding the average of its operating budget over the

previous four fiscal years, and the Division and Finance have diligently maintained the fund within that threshold.

Because ICC Building Valuation Data serves as the basis for permit fee calculations, adopting higher valuation figures directly results in higher permit fees and increased revenue to the Building Fund. Automatically adopting valuation increases when the fund is already operating within statutory limits could therefore generate impermissible surplus revenue, a practice that Building Divisions throughout the State have similarly opted to forgo based on local budget management needs. The Division will evaluate ICC Building Valuation Data at each update cycle against its full operational needs and adopt adjustments only to the extent consistent with sound fiscal management and statutory compliance.

STAFF ASSIGNED TO IMPLEMENT: Chief Building Official and AMANDA Support.

TARGET IMPLEMENTATION DATE: Next ICC Valuation Data, which is October 1, 2026.

AUDITOR'S COMMENTS: The auditor appreciates management's comments regarding the All Use Group and agrees that discontinuing it is the appropriate correction. However, the broader response conflates two separate responsibilities. Managing the fund balance within statutory limits is management's job. Deciding whether to adjust fees is the Council's responsibility. Management's role is to present updated valuation data, calculate the revenue impact, and bring a recommendation to the Council for action. Declining to present that information because a surplus might result removes the Council from a decision that is theirs to make.

The Council has directed staff on multiple occasions to provide regular, incremental fee updates rather than infrequent large adjustments. That direction is not contingent on fund balance conditions. When the Division absorbs years of cost increase without a corresponding fee adjustment and then eventually corrects, the result is a larger, more disruptive increase for applicants. Regular, small adjustments aligned with published ICC data serve applicants more equitably.

The auditor also notes that the objective of this audit is not revenue maximization. The audit assessed the adequacy of internal controls over the building inspection process. Consistent, documented application of published valuation data is a control. Inconsistent classifications result in inequitable treatment of similar projects, regardless of their effect on fund balance.

RECOMMENDATION 1C:

Establish procedures to restrict edit access for occupancy and construction type classifications modifications to the licensed plans examiners, who possess the technical expertise to make these determinations.

MANAGEMENT'S RESPONSES: *We agree. The reviews that include occupancy and construction type classification determinations can only be completed by licensed plans examiners, who possess the required licenses and technical expertise. To formalize this practice, the Division will implement a policy to restrict edit permissions for these fields to licensed plans examiners only.*

STAFF ASSIGNED TO IMPLEMENT: Chief Building Official and Chief Plans Examiner.

TARGET IMPLEMENTATION DATE: September 2026.

RECOMMENDATION 1D:

Develop documented procedures and oversight processes for inspector assignments, field verification, and inspection quality assurance, including:

- a. Develop written procedures for inspector assignments, including: geographic assignments, prohibition on reviewing known associates, and supervisory approval for deviations from the daily assignment list.
- b. Create written procedures for routine GPS tracking reviews, including the frequency, sample size, review criteria, and documentation requirements for monitoring building inspector field activities using the Samsara system.

MANAGEMENT'S RESPONSES: *We agree. Regarding 1a, geographic-based inspector assignments are current practice and will be formally documented in written procedures. These procedures will address reviewing known associates and obtaining supervisory approval for any deviations from the daily assignment list.*

The procedures will reflect that geographic assignments are subject to operationally necessary exceptions. Inspectors are assigned based on licensure, for example, only inspectors holding an electrical license may conduct electrical inspections, and workload distribution across geographic zones is inherently uneven due to the concentration of development activity. Because construction and permitting volume does not occur uniformly across districts, assignment adjustments are a routine and necessary part of daily operations, not a deviation from sound practice. These exceptions and their approval requirements will be clearly documented in the written procedures.

Regarding 1b, the Division will develop written procedures for routine GPS tracking reviews using the Samsara system.

STAFF ASSIGNED TO IMPLEMENT: *Chief Building Inspector and Deputy Building Official.*

TARGET IMPLEMENTATION DATE: *September 2026.*

RECOMMENDATION 1E:

Incorporate the County's conflict-of-interest policies into the GRM Policy and Procedures Handbook. Create conflict-of-interest procedures specific to building inspectors (including third parties) that supplement the laws, address common scenarios, disclosure relationships, and reporting requirements. Require inspectors to review, sign, and date their conflict-of-interest disclosure forms annually. The Chief Building Inspector should review, co-sign, and date each completed disclosure to document acknowledgement and inform assignment decisions. Include procedures for when conflicts are identified, such as reassignment, enhanced documentation, or further supervisory reviews.

MANAGEMENT'S RESPONSES: *We partially agree. We will create procedures that will incorporate the County's conflict-of-interest policy and address disclosure requirements, common conflict scenarios, reporting protocols, and assignment safeguards. We will continue to address conflict-of-interest obligations in regularly scheduled staff meetings. We disagree with requiring inspectors to review, sign, and date conflict-of-interest disclosure forms annually, licensed staff*

are required by State law to complete mandatory ethics training biannually as a condition of license renewal.

STAFF ASSIGNED TO IMPLEMENT: *Chief Building Official and Chief Building Inspector.*

TARGET IMPLEMENTATION DATE: *September 2026.*

AUDITOR'S COMMENTS: The auditor acknowledges management's agreement to develop conflict-of-interest procedures and appreciates that commitment. However, the auditor respectfully disagrees with the position that the state's continuing education requirement satisfies the purpose of annual conflict-of-interest disclosure forms. They are not substitutes for one another, and the auditor's recommendation does not ask management to choose between them.

The auditor is recommending control options to mitigate risk. That risk is documented in this report. Three inspectors were separated from County employment as a result of conduct that the existing framework did not prevent, and management did not detect. Management has not identified any control within the existing framework that would have caught this conduct absent the audit. The only reason it came to light was through audit sample selection. Annual conflict-of-interest disclosure is a low-burden, high-value control that directly addresses the conditions that made that conduct possible.

Additionally, the state licensing requirement is 14 hours of continuing education every two years, of which one hour must address ethics. The recommendation is for annual, individualized disclosure of specific relationships that could affect assignment decisions. One hour of ethics instruction every two years teaches concepts; it does not document whether a particular inspector has a family member in the contracting business, a financial interest in a development project, or a prior professional relationship with a frequent permit applicant. Those are the conditions that create assignment risk, and training does not surface them.

Annual disclosure also serves as a management function that training cannot. When the Chief Building Inspector reviews and co-signs each disclosure, they gain the specific relational knowledge needed to make informed assignment decisions. That is not a training outcome; it is an accountability mechanism.

RECOMMENDATION 1F:

Incorporate the County's gifts and gratuities policy into the Policy and Procedures Handbook, with specific scenarios and periodic training to inspectors. Include procedures for reporting attempts, establish management protocols that encourage (not discourage) reporting, and include protection for reporters.

MANAGEMENT'S RESPONSES: *We agree. We will create procedures that will incorporate the County's gifts and gratuities policy and include specific scenarios, what constitutes an inappropriate offer, how to report it, and other relevant information. Periodic training will also be provided.*

STAFF ASSIGNED TO IMPLEMENT: *Chief Building Official and Chief Building Inspector.*

TARGET IMPLEMENTATION DATE: *September 2026.*

RECOMMENDATION 1G:

Remove users' authority to manually extend expiration dates in the AMANDA System.

MANAGEMENT'S RESPONSES: *We agree. AMANDA Support has already blocked other means as necessary.*

STAFF ASSIGNED TO IMPLEMENT: *AMANDA Support.*

TARGET IMPLEMENTATION DATE: *Complete.*

RECOMMENDATION 2:

Create permit lifecycle policies and procedures for tracking permit status. Assign a quality assurance staff member to perform regular reviews. Close the loop between code compliance and building inspections by developing a mandatory escalation process for all expiring permits.

MANAGEMENT'S RESPONSES: *We partially agree. Expired permits are a recognized challenge across building departments statewide. Florida State Statute 553.79 and the Florida Building Code govern permit expiration, and the Building Division operates within that statutory framework. Many of the Division's expired permits predate current systems and staff by decades, and a blanket enforcement approach may not account for property owners who may be unaware of historical permit applications.*

The Division has developed a policy and will create procedures to close out expired permits in accordance with applicable statutes, with Permit Center staff working proactively with applicants to reinstate or administratively close permits. The Building Official will utilize statutory authority to close permits where circumstances warrant. Permit Center staff will be assigned to conduct regular permit status reviews, and lifecycle tracking procedures will be developed.

The Division does not concur with mandatory escalation to Code Compliance as a blanket requirement. The Division employs a risk-based approach, prioritizing inspections for expired permits with life-safety implications, such as verifying pool barrier compliance, and will engage Code Compliance as appropriate when circumstances warrant enforcement action. This ensures public safety is maintained while avoiding disproportionate enforcement against property owners for aged or inherited permit issues.

STAFF ASSIGNED TO IMPLEMENT: *Chief Building Official and Permit Process Manager.*

TARGET IMPLEMENTATION DATE: *September 2026.*

AUDITOR'S COMMENTS: The auditor acknowledges management's commitment to developing permit lifecycle procedures and appreciates the agreement on several elements of this recommendation. The auditor also understands the operational concern about blanket enforcement against property owners for aged or inherited permit issues. That concern is reasonable and was anticipated in the recommendation, which calls for a mandatory escalation process, not mandatory enforcement action. Escalation and enforcement are not the same thing.

The recommendation requires that expiring permits be systematically reviewed and that Code Compliance be engaged when circumstances warrant. It does not require that every expired permit result in a violation notice or fine. A risk-based approach is appropriate. The problem is that risk-

based decision-making without documented criteria is indistinguishable from no process at all. Currently, 8,448 permits have expired with no contact, no field visit, no safety assessment, and no escalation of any kind. That is the gap this recommendation is designed to address.

RECOMMENDATION 3A:

Establish and include standard inspection result definitions in the Policy and Procedures Handbook. Review the different partial variations and remove any confusing or unnecessary variations in AMANDA, making it effective for future inspections.

MANAGEMENT’S RESPONSES: *We agree. We will include in the inspectors’ SOP book and eliminate the inspection results that will no longer be used.*

STAFF ASSIGNED TO IMPLEMENT: *Chief Building Official, Chief Building Inspector, and AMANDA Support.*

TARGET IMPLEMENTATION DATE: *September 2026.*

RECOMMENDATION 3B:

Amend the Fee Schedule to include the statutory language and fee structure for second and subsequent reinspection(s) for the same violation.

- a. Configure AMANDA to automatically escalate fees for the same-violation reinspection.
- b. Develop and document in the Policy and Procedures Handbook, explaining the reinspection fee, and establish protocols for inspectors. Ensure management regularly reviews and monitors reinspection fee revenue.

MANAGEMENT’S RESPONSES: *We partially agree. The Division acknowledges that Florida Statutes 553.80(2)(c) addresses escalating reinspection fees for the same continuously noted building code deficiencies. However, the statute contains the phrase “if a local government finds it necessary”, that has resulted in different practices among local governments across Florida. The Division has consulted with legal counsel regarding this language and maintains its interpretation that the Chief Building Official retains discretion in determining when escalated reinspection fees are warranted.*

In the interest of transparency and consistency, the Division will amend the Fee Schedule to include a line item reflecting the 4x reinspection fee as contemplated by the statute. The determination of whether a second full inspection is warranted, and therefore whether the elevated fee applies, will remain a discretionary decision made jointly by the Chief Building Official and the Site Inspector(s) based on the specific circumstances of each case. This approach balances statutory awareness with the Division’s operational judgement and its primary goal of achieving code compliance.

STAFF ASSIGNED TO IMPLEMENT: *Chief Building Official and AMANDA Support.*

TARGET IMPLEMENTATION DATE: *September 2026.*

AUDITOR’S COMMENTS: The auditor acknowledges management’s agreement to amend the fee schedule and appreciates the commitment to transparency. The auditor also recognizes that

reasonable interpretations of the discretionary language in FL Statute 553.80(2)(c) exist among local governments statewide.

The auditor notes that the practical effect of management's response is limited. A fee schedule line item applied only when the Chief Building Official and site inspector jointly determine it appropriate, with no documented criteria for that determination, provides no more consistency than the current approach.

The escalated fee structure exists for a reason. Applicants who repeatedly fail inspection for the same violation consume disproportionate County resources. The current approach subsidizes that conduct by absorbing reinspection costs without meaningful financial consequence to the applicant. Documented criteria for when the escalated fee applies would ensure consistent treatment across applicants and provide the enforcement incentive the statute contemplates.

RECOMMENDATION 3C:

Require mandatory comments in AMANDA for all fee cancellations and deletions, attaching documentation for the reason and supervisor's approval. Periodically, generate and review reports of removed fees to monitor compliance.

MANAGEMENT'S RESPONSES: *We agree. Fee deletion permissions in AMANDA are restricted to the Permit Process Manager, Deputy Building Official, and Chief Building Official. If fees are removed from the system, a report cannot be generated from AMANDA after deletion. However, the Division has created and implemented a policy requiring staff to add comments to the permit folder at the time of any fee removal or adjustment, creating a permanent record documenting the reason for removal.*

STAFF ASSIGNED TO IMPLEMENT: *Chief Building Official and AMANDA Support.*

TARGET IMPLEMENTATION DATE: *Complete.*

RECOMMENDATION 4A:

Establish specific step-by-step procedures and checklists for building inspectors. Create a standardized COC/CO checklist documenting that all outstanding items have been resolved and documented in AMANDA before issuance. Create an automated alert system for outstanding items that prevents any COC or CO issuance until deficiencies are documented and cleared. Create at least a read-only access link between building permits and related code compliance cases in AMANDA.

MANAGEMENT'S RESPONSES: *We partially agree. Building inspectors are licensed professionals performing inspections in accordance with the Florida Building Code, and the Division's current processes already incorporate several of the controls referenced in this recommendation. AMANDA is currently configured to prevent issuance of a COC or CO until all outstanding fees have been paid and all required inspections have been completed, and procedures have already been updated to address outstanding fees on permits to be paid by interdepartmental charges. Additionally, if there is an active AMANDA complaint or violation on a property, then a red*

violation link will appear on both the property record and other folder types (including building permits) associated with that property. Any user can click on the violation tag, which provides a direct link to the code compliance folder. Once the compliance folder is closed, the violation tag will no longer appear.

Regarding the audit finding related to CO issuance, the applicant had fulfilled all substantive requirements of the Florida Building Code prior to issuance. The Division will not issue a CO unless all Florida Building Code requirements have been met, as this is a non-negotiable standard. The issue identified was solely a matter of documentation attachment timing, in which supporting documentation was uploaded to AMANDA after the CO was issued rather than prior to it. For example, when a homeowner has a real estate closing scheduled and all code requirements have been physically verified, the Division may issue the CO to prevent the closing from falling through while the supporting documentation is uploaded to AMANDA shortly thereafter. The Division recognizes the importance of balancing timely, customer-focused service with complete recordkeeping, and will establish a policy requiring that all supporting documentation be uploaded to AMANDA within five business days of CO issuance to ensure the system of record is complete while maintaining efficient service delivery.

Regarding the permit depicted in the audit report, the Division respectfully disagrees with the characterization of the corrective action as a workaround. The modification referenced, removal of metal building panels to comply with Floodplain requirements, met the minimum requirements of the Florida Building Code and represented a legitimate path to compliance. The Division is committed to working collaboratively with all customers to achieve code compliance in a manner consistent with applicable standards, and assisting customers in identifying compliant solutions is central to the Division's service mission, not a deviation from it.

The Division will further update COC/CO procedures as needed and develop a standardized COC/CO checklist for building and code staff to reference in the field or office, which can also serve as a useful reference tool for applicants. The Division will also provide training.

STAFF ASSIGNED TO IMPLEMENT: Chief Building Official, Permit Process Manager, and AMANDA Support.

TARGET IMPLEMENTATION DATE: September 2026.

AUDITOR'S COMMENTS: The auditor acknowledges management's partial agreement and appreciates the commitment to developing a standardized COC/CO checklist and to updating procedures. The auditor does not dispute that the panel removal may have represented a legitimate path to code compliance, and the report does not characterize it otherwise. The finding is not about the technical merits of the solution. It is about the complete absence of documentation supporting the decision.

When auditors reviewed the permit file, no staff member could explain why the COC was issued. The plans examiner's supporting documentation was available only via email and was inaccessible until that staff member returned from vacation. No other staff member could locate it, verify it, or confirm that the COC was issued appropriately. A director-approved decision that exists only in email, with no entry in AMANDA, is not a documented decision for internal control purposes, regardless of its technical validity.

Management's response also characterizes the finding as a matter of the timing of the documentation attachment, suggesting that supporting documentation may be uploaded to

AMANDA within 5 business days of CO issuance. It is noted that this proposed control, while an improvement, still permits the issuance of CO and COC before documentation is complete. The checklist and automated alert recommended would ensure documentation is in place before issuance, not after. Those are meaningfully different controls.

RECOMMENDATION 4B:

Develop separate procedures for third-party inspectors, including how results are submitted to the County, permit center verification procedures, AMANDA recording requirements, and periodic quality assurance checks on the inspection results.

MANAGEMENT'S RESPONSES: *We agree. During the audit period, third-party inspectors did not utilize the AMANDA system. Inspection results were submitted to County permit staff, who manually entered the information into AMANDA. The Division recognized this as an area for improvement and, in February 2026, revised the process to require third-party inspectors to use the AMANDA system. This change has established greater efficiency, consistency, and accountability in how third-party inspection results are recorded and tracked.*

The Division will develop formal written SOPs documenting the current third-party inspection process, including procedures for how results are submitted, verification requirements, AMANDA recording standards, and periodic quality assurance checks. Quality assurance reviews of third-party inspection results will be conducted by the Chief Building Inspector or Deputy Building Official on a periodic basis to ensure consistency with Florida Building Code requirements and County standards.

STAFF ASSIGNED TO IMPLEMENT: *Deputy Building Official and Chief Inspector.*

TARGET IMPLEMENTATION DATE: *September 2026.*

RECOMMENDATION 4C:

Periodically (at a minimum annually) review permission groups and individual rights related to revenue collections and verify that the rights are appropriate for current job duties. Establish procedures for requiring and maintaining justification documentation when granting elevated rights.

MANAGEMENT'S RESPONSES: *We agree. The Division has established permission groups within AMANDA covering a variety of system functions. Permissions are currently maintained and updated on an ongoing basis as user roles change, with supervisors submitting requests via email documentation. In addition, changes are recorded in the Division's AMANDA activity spreadsheet, providing a running log of permission modifications.*

In response to the audit inquiry, the Division conducted a comprehensive review of all permission groups and removed fee-related permissions that were inconsistent with current job duties and responsibilities. Management appreciates the audit team's focus on this area, as the review resulted in a meaningful improvement to the Division's access controls.

To formalize and strengthen this practice going forward, the Division will conduct a minimum annual review of all AMANDA permission groups and individual rights related to revenue collections to verify alignment with current job duties. Procedures will be developed and documented in the inspector procedures establishing the requirement for supervisor-initiated

justification documentation when granting elevated rights, consistent with the Division's existing email-based authorization practice.

STAFF ASSIGNED TO IMPLEMENT: Chief Building Official and AMANDA Support.

TARGET IMPLEMENTATION DATE: September 2026.

RECOMMENDATION 5A:

Develop and implement a KPI tracking policy requiring that the following indicators be established, tracked, and reported to GRM leadership at least quarterly.

- Number of inspections scheduled and performed within 24 hours of request
- Average number of inspections resulted per day, by inspector
- Percentage of inspections passed on first attempt
- Most frequent reasons for inspection failure, by trade
- Average time from permit issuance to permit closeout
- Reinspection rate by inspector

MANAGEMENT'S RESPONSES: *We partially agree. The Building Division already operates within a performance framework established by Florida State Statute 553.792, which mandates specific permit review and issuance timelines that the Division tracks and adheres to. These statutory requirements represent a minimum performance standard, and it is the GRM Director's stated goal to exceed those benchmarks, driving the Division toward higher levels of efficiency and service delivery than the statute requires.*

To that end, the GRM Director is actively working with all divisions within Growth and Resource Management to improve operational efficiencies and establish department-wide KPIs as part of a broader management initiative. The Building Division supports this effort and will participate fully in developing and reporting performance indicators to GRM leadership.

While Management appreciates the specific indicators suggested by the audit, the identification and prioritization of KPIs is a management function that must reflect operational realities, departmental priorities, and the broader GRM performance framework. The Division will develop and implement KPI tracking that addresses the intent of this recommendation, with indicators selected based on management's assessment of where measurement will most effectively drive efficiency and accountability, with the goal of not merely meeting but surpassing the performance standards set by State statute.

STAFF ASSIGNED TO IMPLEMENT: Chief Building Official and AMANDA Support.

TARGET IMPLEMENTATION DATE: Ongoing.

AUDITOR'S COMMENTS: The auditor acknowledges management's agreement in principle and appreciates the reference to the GRM Director's broader performance initiative. However, the response does not constitute agreement with this recommendation. It defers to a department-wide initiative with no defined timeline, declines to adopt any of the identified specific indicators, and asserts that KPI selection is a management function. On that last point, the auditor agrees. It is a management function. The recommendation asks management to carry it out.

The indicators identified in this recommendation are not new. They were recommended by Plante Moran, the consulting firm GRM engaged for this purpose, in April 2025.

The auditor also notes that FL Statute 553.792 establishes the timeliness for permit review and issuance. Those are process compliance metrics. They do not measure inspection quality, inspector consistency, reinspection rates, or permit closeout times. Statutory compliance metrics and operational performance metrics serve different purposes. Meeting one does not satisfy the other.

RECOMMENDATION 5B:

Develop and implement a formal QAIP by designating a qualified, independent Quality Assurance reviewer (separate from direct supervisory staff) to conduct random sampling of completed inspections, verify that reported results match observable field conditions, review inspection documentation and photos, ensure consistency among inspectors applying the FBC, identify training needs and systemic issues, integrate customer feedback, and report findings through an annual management review process.

MANAGEMENT'S RESPONSES: *We partially agree. Building inspectors are trained, tested, and licensed professionals with a legal and ethical obligation to perform inspections in accordance with the Florida Building Code and the standards of their respective licenses. Their professional licensure carries with it an inherent accountability that is foundational to the integrity of the inspection process. The Division takes seriously any deviation from those professional and ethical standards, and appropriate personnel actions have been taken where such deviations were identified. The circumstances reflected in the audit sample are not representative of the Division's standard of practice.*

The Division concurs that a structured quality assurance process strengthens accountability and consistency. The Chief Building Inspector will conduct periodic reviews of subordinates' inspection work as a primary oversight function, consistent with their role and technical expertise. To provide an additional layer of accountability, the Deputy Building Official will also conduct independent reviews and report findings to the Chief Building Official. This will be incorporated into the Deputy Building Official's annual work plan.

Management does not concur that the reviewer must be entirely separate from supervisory staff, as the technical expertise required to meaningfully evaluate inspection quality resides within the Division's licensed leadership. The layered review structure described above, combining direct supervisory oversight by the Chief Building Inspector with independent review by the Deputy Building Official, provides the accountability and consistency the recommendation intends.

STAFF ASSIGNED TO IMPLEMENT: *Chief Building Official and Deputy Building Official.*

TARGET IMPLEMENTATION DATE: *Complete.*

RECOMMENDATION 5C:

Improve operational efficiency through the purchase of AMANDA-compatible laptops or workstations for inspectors.

MANAGEMENT’S RESPONSES: *We agree. We have already deployed laptops to the inspection staff.*

STAFF ASSIGNED TO IMPLEMENT: *Administrative Assistant.*

TARGET IMPLEMENTATION DATE: *Complete.*

RECOMMENDATION 5D:

Update the process for reporting the Utilization Report to source revenue and expenditure data from the most recently completed ACFR, consistent with the requirements of FL Statute 553.80(7)(b).

MANAGEMENT’S RESPONSES: *We agree. Florida State Statute 553.80(7)(b) required local governments to create and post a building permit and inspection utilization report by December 31, 2020, with data sourced from the most recently completed financial audit. After that date, the statute requires the report to be updated only prior to any adjustments to the fee schedule. The statute does not require annual updates absent a fee change.*

The Division has met its statutory obligations in this regard. Management does wish to acknowledge and thank the audit team for identifying the discrepancy between the previously posted utilization report and the most recently completed ACFR. That inconsistency has been corrected, and the reports have been updated to reflect accurate and current financial data.

In the interest of transparency and public accountability, the Division will voluntarily update and post the utilization report on an annual basis using data from the most recently completed ACFR, regardless of whether a fee adjustment is pending. An SOP has been developed to formalize this process and ensure consistency going forward.

STAFF ASSIGNED TO IMPLEMENT: *Chief Building Official and Administrative Assistant.*

TARGET IMPLEMENTATION DATE: *Complete.*

RECOMMENDATION 5E:

Establish and document an annual procedure to monitor the building inspection fund balance against the statutory carry-forward threshold established under FL. 553.80(7)(a), including documentation of the results and any responsive action taken.

MANAGEMENT’S RESPONSES: *We agree. The Management and Budget Director has created a policy to monitor this and notify the Chief Building Official if any action needs to be taken.*

STAFF ASSIGNED TO IMPLEMENT: *Chief Building Official and Management and Budget Director.*

TARGET IMPLEMENTATION DATE: *Complete.*

Internal Audit

Our Values and Ethics

Values

Public Interest. Internal audit work is performed to benefit the public and improve the way government operates.

Integrity and High Ethical Conduct. Auditors conduct themselves with integrity and honesty, which are the foundations on which trustworthiness is built.

Objectivity. Auditors maintain objectivity in performing services.

Organization and Hard Work. Auditors endeavor to make efficient use of their time. Valued is a safe work place and one in which we are honored and recognized for our talents and accomplishments. Encouraged are fresh ideas and teamwork among employees and between county government and the community we serve.

Professionalism and Manner. Auditors are committed to the highest level of competence and professional conduct. We expect honest and respectful interactions with each other and the public. We handle resources provided, access to information and the position in a professional manner and when appropriate, protect the confidentiality or restricted information our roles may allow us access.

Auditee Relations. Auditors make themselves accessible and communicate openly and frequently. Communications are friendly, non-threatening, fair, and objective.

Audit Reports. Reports focus on significant, timely, and useful information for our constituents. Audit staff strive to make reports accurate, clear, convincing, objective, fair, and constructive.

Professional Development. Auditors strive to improve their knowledge, skills, and abilities through training, work experiences, and related outside activities.

Code of Ethics

Integrity. Establish trust. This provides the basis for reliance on judgment.

Objectivity. Exhibit highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. This will make a balanced assessment of all relevant circumstances not unduly influenced by own interests in forming judgments.

Confidentiality. Respect the value and ownership of information received and do not disclose information without appropriate authority unless there is a legal or professional obligation.

Competency. Apply knowledge, skills and experience needed in performance of internal audit services.

Producing Results for My Community. Be informed and knowledgeable. This can produce results my community expects to build trust.

Treating People Fairly. Treat people fairly and develop processes and procedures that are fair.

Diversity and Inclusion. Embrace diversity and inclusiveness to cultivate and promote policies that reflect the community we serve.

Reliability and Consistency. Consistently apply standards and honor the commitment to the community to make it easier to do the right thing even when faced with challenging circumstances.

