Hernando County
Performance Audit

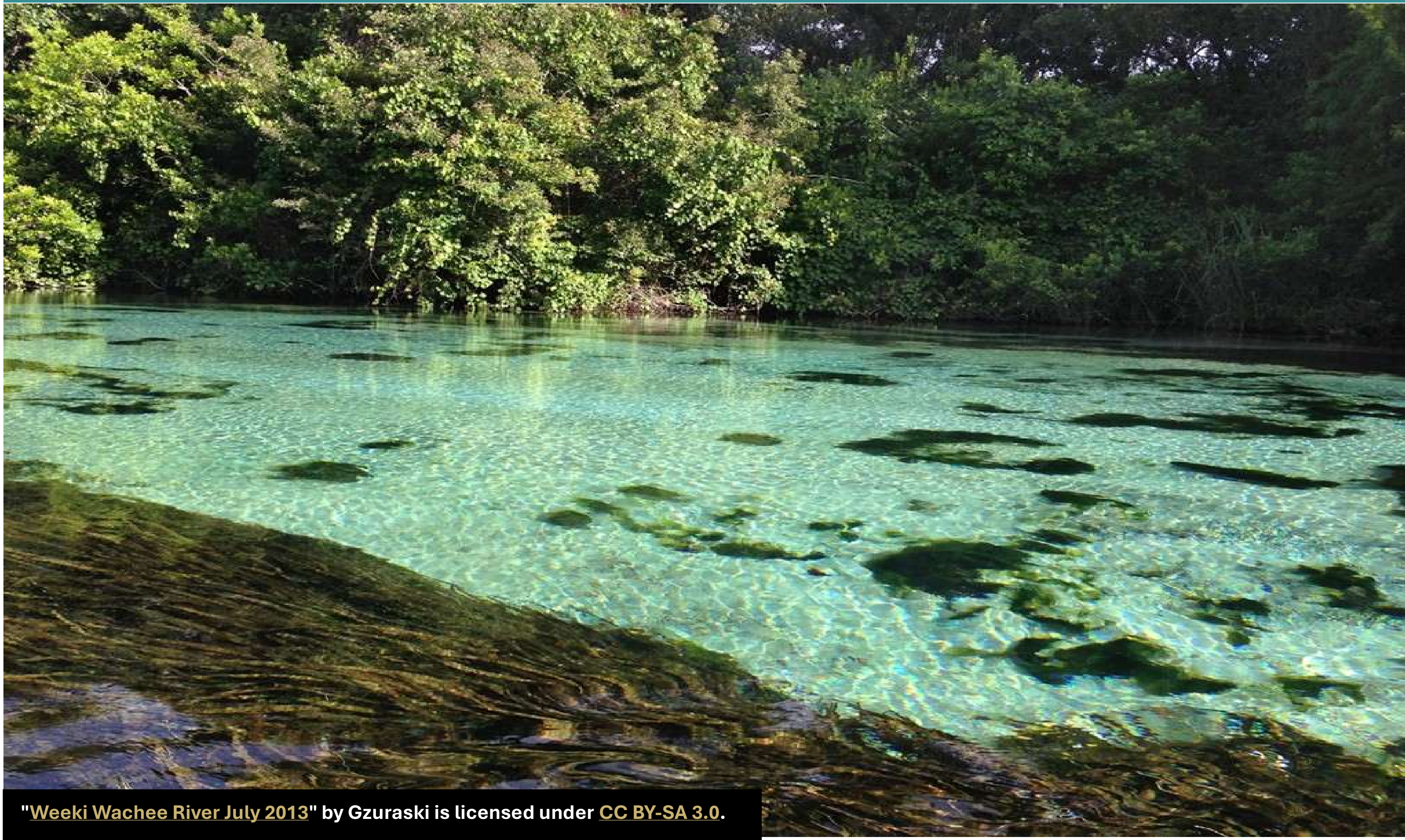
Prepared for:

The Florida Legislature's Office of Program Policy Analysis and Government Accountability (OPPAGA)

August 17, 2026

MAULDIN & JENKINS

CPAs & ADVISORS



Overview of Performance Audit Findings

Hernando County
August 17, 2026

Overall, the County Met Expectations in 6 Areas, Partially Met Expectations in 0 Areas, and Did Not Meet Expectations in 0 Areas Examined

Issue Area (Number of Subtasks Examined)	Overall Conclusion	Did the County Meet Subtask Expectations?		
		Yes	Partially	No
Economy, efficiency, or effectiveness of the program (6)	Meets	4	2	0
Structure of design of the program (2)	Meets	2	0	0
Alternative methods of providing program services or products (3)	Meets	3	0	0
Goals, objectives, and performance measures (4)	Meets	4	0	0
Accuracy or adequacy of public documents, reports, and requests prepared by the County (5)	Meets	4	1	0
Compliance with appropriate policies, rules, and laws (4)	Meets	4	0	0
All Areas (24)		**21**	**3**	**0**

In accordance with s. 212.055(11), *Florida Statutes*, and Government Auditing Standards, Mauldin & Jenkins ("M&J") conducted a performance audit of Hernando County ("County") programs within the administrative unit(s) that may receive funds through the referendum approved by Ordinance by Hernando County on January 13, 2026. The County will utilize funds for the Sheriff's Office, with some funds administered directly by the Sheriff's Office, and capital construction projects administered by the County. For each program, the performance audit included an examination of the issue areas identified below.

1. The economy, efficiency, or effectiveness of the program.
2. The structure or design of the program to accomplish its goals and objectives.
3. Alternative methods of providing program services or products.
4. Goals, objectives, and performance measures used by the program to monitor and report program accomplishments.
5. The accuracy or adequacy of public documents, reports, and requests prepared by the County which relate to the program.
6. Compliance of the program with appropriate policies, rules, and laws.

Findings for each of the six issue areas were based on the extent to which the programs met expectations established by audit subtasks. Overall, the audit found that Hernando County met expectations in 6 areas, partially met expectations in 0 areas, and did not meet expectations in 0 areas. Of the 24 total subtasks, the audit determined that the County met 21, partially met 3, and did not meet 0.

A summary of audit findings by issue area is presented in the following section.

Findings by Issue Area

Economy, efficiency, or effectiveness of the program

Overall, Hernando County met expectations in this area. The County met expectations related to management reporting, periodic evaluation, evaluation of program performance and costs, and evaluation of sample projects.

The Sheriff's Office implements procedures related to cooperative agreements, use of piggybacking, and other procurement methods designed to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements. The written procedures for competitive procurement, however, do not specifically reference these alternative procurement methods.

When evaluating the County's response to deficiencies identified in program performance and cost identified during the 2024 Surtax Audit, there was inconsistency in the completeness of the response, specifically related to improving public communication related to program activity and cost for capital projects.

Recommendation: *The County should consider developing a standardized method for responding to negative findings from audits and/or performance evaluations. The County's response and resolution methodology should require relevant stakeholders to assess and respond to all negative findings. If the County agrees with the finding, the methodology should then identify specific corrective actions and assign the responsibility for executing these corrective actions to specified individuals. If the County does not agree with the finding and believes that corrective actions are not warranted, the County should document this determination along with documents justifying the County's determination.*

Recommendation: *The Sheriff's Office should consider revising its purchasing procedures document to authorize and/or promote the use of additional procurement methods that may produce cost savings or operational efficiencies, such as additional sources of cooperative purchases or the use of "direct purchases" of materials.*

The structure or design of the program to accomplish its goals and objectives

Overall, Hernando County met expectations in this area. The Sheriff's Office has detailed standard operating procedures clearly defining chain of command and operating units. The Sheriff's Office also utilizes a workload-based staffing model, which ensures staffing is appropriate for the workload needs, and helps ensure limited overlap in assigned functions.

A review of the Sheriff's Office's current vacancy and staffing rates found them comparable to peer counties.

Alternative methods of providing services or products

Overall, Hernando County met expectations in this area. The County has utilized several leading practice alternative delivery models for construction, such as Construction Manager at Risk, and determined that they did not provide any cost-savings which would suggest the need for future use.

The Sheriff's Office regularly evaluates the use of outsourced operating models and contractors and evaluates the performance and cost of contractors currently in use, and should consider formalizing this process. The Sheriff's Office is in regular contact with peer Sheriff's Offices about their use of alternative service delivery models. The vendor evaluation component of the Sheriff's Office's assessment is not formalized through procedure and may not be consistently performed on all contracts.

Goals, objectives, and performance measures used by the program to monitor and report program accomplishments

Overall, Hernando County met expectations in this area. The Sheriff's Office has clear goals and objectives, as established by external regulatory standards that also establish compliance requirements, with regular reviews and recertification. These objectives help establish regular performance measure review and inform service delivery and planning.

Since the 2024 Surtax Audit, the County has adopted a strategic plan which sets key priorities for the County, including public safety. While construction project management is not, in and of itself, reasonable to include as a strategic priority, it is a mechanism that the County uses to help move other priorities forward, such as establishment of the public safety training center, which surtax funds would support some elements of the training center master plan. The County has reasonable objectives of ensuring that capital projects are delivered on time and on budget, and tracks progress towards both to help ensure projects meet those objectives.

The accuracy or adequacy of public documents, reports, and requests prepared by the County which relate to the program

Overall, Hernando County met expectations in this area. The County utilizes information systems to provide near real-time access to financial information, and also provides access to meeting agendas, minutes, agenda packets, and videos for Board of County Commission meetings. The County has an Engage Hernando website, which has some information on key County initiatives and projects, but the construction project pages on Engage Hernando are limited and outdated, and construction project updates are in a larger newsletter with limited external navigational information that informs website visitors where this updated information can be found.

The Sheriff's Office has written procedures for public information, release to the media, and correction of inaccurate or incomplete information. The Sheriff's Office produces the STARCOM report, which is presented during meetings with the public and media, but the presented information is not otherwise made available publicly through the Sheriff's Office website, which represents a missed opportunity to provide this information to members of the public who cannot attend these meetings. ***Recommendation:*** *M&J recommends that both the Sheriff's Office and the County enhance public availability of information. The Sheriff's Office should publish information that is already presented publicly, and the County should ensure that capital project information is easily accessible by the public.*

Compliance of the program with appropriate policies, rules, and laws

Overall, Hernando County met expectations in this area. The County has not had any financial audit findings or other external findings within the last three years that are relevant to construction program management. The County stays up-to-date on legislation and regulatory changes that may impact program delivery or County processes.

The Sheriff's Office is evaluated by external accrediting bodies and has maintained accreditation for more than twelve years for both law enforcement and detention center operations, passing both scheduled and unscheduled detention center inspections.

Ordinance 2026-02 reflects the requirements of 212.055(2), *Florida Statutes* and the County maintains appropriate oversight processes to ensure funds are spent in accordance with applicable state laws, rules, and regulations.

Jeff Rogers
County Administrator
Hernando County Board of County Commissioners
15470 Flight Path Dr
Brooksville, FL 34604

Dear Mr. Rogers,

Mauldin & Jenkins (M&J) is pleased to submit our final report of the performance audit of Hernando County (the "County") pursuant to 212.055, *Florida Statutes*. The Office of Program Policy Analysis and Government Accountability (OPPAGA) selected M&J to conduct a performance audit of the program areas related to the County's operations associated with the proposed discretionary sales surtax.

We conducted this performance audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on the audit objectives.

The objective of the audit was to fulfill the requirements of 212.055, *Florida Statutes*. This statute requires that Florida local governments, with a referendum on the discretionary sales surtax held after March 23, 2018, undergo a performance audit conducted of the program associated with the proposed sales surtax adoption. The audit must be conducted at least 60 days before the referendum is held.

OPPAGA is charged with procuring and overseeing the audit. The primary County service areas that are the subject of this performance audit are the Sheriff's Office and capital construction project management.

The objectives of the audit are consistent with the requirements of the statute, which are to evaluate the program associated with the proposed sales surtax adoption based on the following criteria:

1. The economy, efficiency, or effectiveness of the program.
2. The structure or design of the program to accomplish its goals and objectives.
3. Alternative methods of providing program services or products.
4. Goals, objectives, and performance measures used by the program to monitor and report program accomplishments.
5. The accuracy or adequacy of public documents, reports, and requests prepared by the County or which relate to the program.
6. Compliance of the program with appropriate policies, rules, and laws.

We developed a work plan outlining the procedures to be performed to achieve the above audit objectives. Those procedures and the results of our work are summarized in the Executive Summary and discussed in detail in the body of the report.

Based upon the procedures performed and the results obtained, the audit objectives have been met.

We conclude that, with the exception of the recommendations discussed in the report, based upon the work performed, the County has sufficient policies and procedures in place, supported by appropriate documentation, reports, monitoring tools, and personnel to address the statutory criteria defined in 212.055, *Florida Statutes*.

Mauldin & Jenkins, LLC

Bradenton, Florida
August 17, 2026

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Overview and Background

Hernando County ("County") was established in 1843. Named after the Spanish explorer Hernando De Soto, the County is located on the west coast of Florida, bordering Citrus, Sumter, and Pasco counties. It is a part of the Tampa-St. Petersburg- Clearwater Metropolitan Statistical Area. Hernando County contains one incorporated city, the City of Brooksville, as well as several unincorporated areas. The County covers 589 square miles of area, comprised of 473 square miles of land and 116 square miles of water. Per U.S. Census data, there has been an increase in the overall population in the past five years, as the population has grown by 14.0%, going from 194,510 in 2020 to an estimated 221,701 in 2025. As a result of this increase, the population density of the County has also increased, going from 365.6 residents per square mile in 2010 to 411.3 residents per square mile in 2020.

Hernando County is governed by a legislative and policy-setting body composed of five commissioners each elected to represent one of the county's five districts for four-year terms. The Board of County Commissioners' ("Board", or "BOCC") five members must reside within the district they represent. Under s.129 , *Florida Statutes*, the Board of County Commissioners is responsible for the budgets of all Hernando County government agencies, including independently elected departments, like the Constitutional and Judicial Officers. The Board also appoints a County Administrator, who is responsible for overseeing the operation of the County and implementation of Board actions.

Sheriff's Office Operations

The primary law enforcement and correctional agency within Hernando County is the Hernando County Sheriff's Office ("Sheriff's Office"), which was established in 1845 but commenced active operations in 1865. The current Sheriff is Al Neinhuis, and the Sheriff's Office's headquarters are in Brooksville. The agency is committed to serving the citizens of Hernando County and maintaining peace and order throughout the region. The Sheriff's Office also operates the Hernando County Detention Center as well as the Animal Services agency. The Animal Services agency was officially incorporated into the Sheriff's Office on January 1, 2025, after the Hernando County BOCC voted to start the transition of responsibility on December 3, 2024.

The Sheriff is a Constitutional Officer, directly elected by the citizens of Hernando County. The Sheriff is one of five local constitutional officers, which includes the Clerk of Circuit Court and Comptroller, Property Appraiser, Tax Collector, and Supervisor of Elections. This also means the Sheriff is directly held accountable by the public. The Sheriff holds public offices that are created, mandated, and protected by the Florida Constitution, effectively operating as an independent branch of local government. The Sheriff's Office still receives funding from the Hernando County Board of County Commissioners, but establishes independent controls over operations, personnel, internal policies, and administration.

Budget Summary

County Budget

The County is required to develop an annual budget. The budget must be prepared in compliance with Chapters 129, 197, and 200, *Florida Statutes*, which states that the budget must be prepared, approved, adopted, and executed each fiscal year. The County operates on an October 1st to September 30th fiscal year.

The Board of County Commissioners prepare, summarize, and approve the budget. All budgets must be balanced, so that the total of estimated revenues equals or exceeds the appropriations for expenditures and reserves. Each year the Sheriff's Office submits a certified, itemized budget request to the BOCC for the upcoming fiscal year's general funds, with the budget request divided by the Sheriff's Office's major operational functions. The BOCC then reviews the proposal during a public budget workshop, which can also be accessed through the Board's website. While the BOCC has discretion to modify overall allocation funds for major categories, they are unable to change line by line items. After this review process, the BOCC then votes on the adoption of the budget. The County then transfers the money to the Sheriff's Office in monthly installments. Once this money is sent to the Sheriff's Office, the Sheriff has full administrative authority to allocate the funds as operational needs change throughout the fiscal year. Finally, any unspent funds allocated from the County must be returned to the County at the end of the fiscal year.

County Revenue

The County operates several different funds, with defined uses for each fund. A budget is maintained for each Fund, with sub-level budgets tracked for specific units within each. Exhibit BG-A provides a graphic of the total budgeted revenue for Hernando County for FY26.

The total budgeted revenue the County projected for 2026 is $998,110,798, with the largest funds attributed as other sources and taxes. Exhibit BG-A breaks down the sources by percentage.

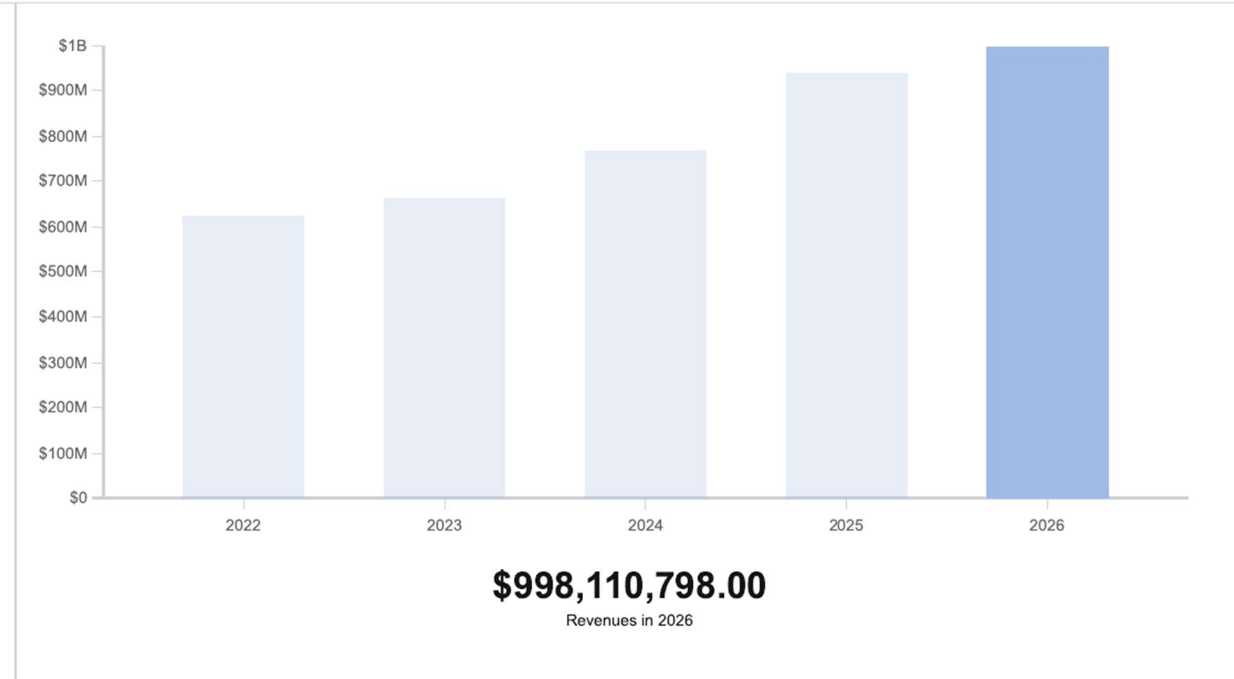
Exhibit BG-A: FY26 Hernando County Budgeted Revenue Percent Breakdown

Fund	Budgeted Amount	Percentage
Other Sources	$528,968,459	53.0%
Taxes	$155,280,853	15.6%
Charges for Services	$142,213,038	14.3%
Licenses and Permits	$70,777,816	7.1%
Intergovernmental	$50,856,940	5.1%
Transfer	$36,417,065	3.7%
Miscellaneous	$12,976,758	1.3%
Fines and Forfeitures	$619,869	0.1%
Total	**$998,110,798**	**100%**

Source: Hernando County Fiscal Year 2025-2026 Annual Budget

County revenues have been steadily growing each year, as seen in Exhibit BG-B.

Exhibit BG-B: FY22 to FY26 Hernando County Budgeted Revenue Progression

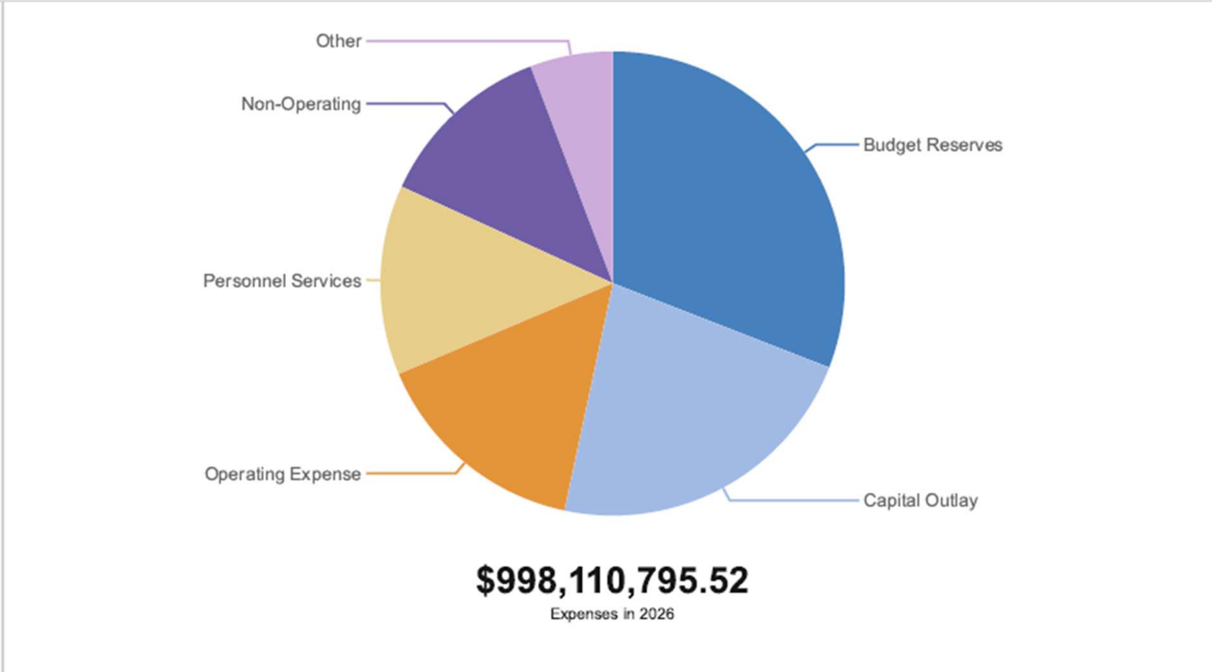


Source: Hernando County Fiscal Year 25-26 Annual Budget

County Expenses

The County budgeted $998,110,795 for FY26, as seen in Exhibit BG-C, which includes the allocation for the Sheriff’s Office.

Exhibit BG-C: FY26 Hernando County Expenditure Graph per Category



Source: Hernando County Fiscal Year 25-26 Annual Budget

In FY26, the Sheriff's Office was budgeted $97,746,685 from the BOCC general fund, which was an increase from FY25 of $10,166,537 or 11.6%. Exhibit BG-D illustrates the relatively consistent increase in the budgeted general fund allocation The Sheriff's Office receives from the County. While the total allocation increases each year, it continues to represent a smaller share of the County's overall budget with each subsequent year.

Exhibit BG-D: Sheriff's Office Budget Increase over the past 4 Years

Fiscal Year	Total Budgeted	Increase from Previous FY	Percent of County Budget
2023	$69,575,299	10.1%	10.5%
2024	$77,895,773	12.0%	10.2%
2025	$87,580,148	12.4%	9.3%
2026	$97,746,685	11.6%	9.8%

Source: Hernando County

The majority of the Sheriff's Office funds allocated by the County come from the County's general fund, which is primarily funded with ad valorem taxes. However, there are several other funds that support the operations of the Sheriff's Office. These funds include other internal service and special revenue funds. Expenditure funding for FY26 included:

- 8000Mhz Radio System fund ($2,640,324).
- State E911 grant ($528,629).
- Equity share of justice funds ($391,018).
- Equity share of treasury funds ($55,195).
- Sheriff's Office revenue fund held by the BOCC ($17,022,933).
- E911 fund ($2,205,832).

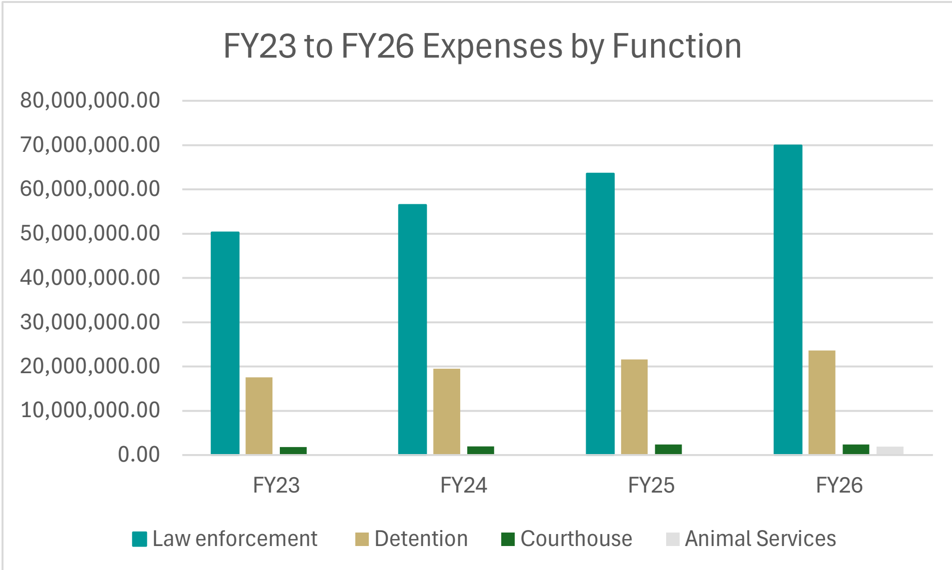
Sheriff's Office Budget

In accordance with s. 30.49, *Florida Statutes*, the Sheriff is required to annually prepare and submit a budget to the Board of County Commissioners. This budget shall be used to carry out the powers, duties, and operations of the Sheriff's Office. The budget must detail the estimated budget needed to operate and equip the Sheriff's Office and Detention Center, excluding construction, repair, or other capital improvement costs for County buildings. The budget must be organized into the following three categories: general law enforcement, corrections and detention alternative facilities[1], and court services, excluding process serving costs. The Sheriff's Office also includes Animal Services, based on the BOCC's decision to transition oversight to the Sheriff's Office.

The following chart, Exhibit BG-E, details the increase in expenses over the past three years by function. Law enforcement, as a function, is budgeted the majority of the funds for each year.

[1] Detention alternative facilities include supervised community centers, transitional facilities, facilities where conditionally released individuals must report to verify their compliance with the terms of their release, or individuals who have been released with home monitoring, ankle monitors, and similar settings.

Exhibit BG-E: FY23-FY26 Expenses by Function Chart



Source: Hernando County Sheriff's Office Approved Budget Book FY25-FY26

Within each function, the requested budget must be detailed in the following categories: personnel services operating expense, capital outlay, debt service, grants and aid, and other uses. Exhibit BG-F and Exhibit BG-G detail the budgeted expenses for FY25 and FY26, respectively.

Exhibit BG-F: FY25 Detailed Expenditure Report by Department

	Law Enforcement	Detention	Courthouse
Personnel Services	$ 54,157,738	$ 18,654,556	$ 1,847,835
Operating Expenditures	7,485,928	2,933,308	523,883
Capital Outlay	1,933,900	43,000	-
Totals	**$ 63,577,566**	**$ 21,630,864**	**$ 2,371,718**
HCSO Reserves held by BOCC	$ 15,894,392	$ 5,407,716	$ 592,930

Source: Hernando County Sheriff's Office Approved Budget Book FY25

Exhibit BG-G: FY26 Detailed Expenditure Report by Department

	Law Enforcement	Detention	Courthouse	Animal Services
Personnel Services	$59,623,226	$20,574,628	$1,963,654	$1,283,372
Operating Expenditures	7,638,989	3,014,068	393,079	534,857
Capital Outlay	2,500,812	40,000	-	56,000
Grant Match	124,000	-	-	-
Totals	**$69,887,027**	**$23,628,696**	**$2,356,733**	**$1,874,229**
HCSO Reserves held by BOCC	$12,929,100	$4,371,309	$435,996	$346,732

Source: Hernando County Sheriff's Office Approved Budget Book FY26

Hernando County Sheriff's Office Generated Revenues

As noted in the County Budget section, the majority of the Sheriff's Office funding is from general fund allocations by the Board of County Commissioners, as well as some special revenue funds and grant funds. While there has been an increase in the revenue the Sheriff's Office has generated in the past 3 years, the main source of revenue is still the County's general fund. The Sheriff's Office returns unspent general fund appropriations to the County each year. In FY25, the Sheriff's Office returned $121,482.70 in appropriations that were not spent.

The Sheriff's Office also generates some direct revenue, to help offset some of the demand from the general fund. For example, the Sheriff's Office also houses inmates for the Federal Marshals, as well as for Pasco County. Exhibit BG-H breaks down the revenues generated by the Sheriff's Office internally for the past three years as well as the projected FY26 revenues.

The Sheriff's Office also sends some unspent Hernando County Sheriff's Office generated revenue back to the County. The County then reserves the revenue in separate funds earmarked for future Sheriff's Office use. In FY25, the Sheriff's Office returned $230,895.42 in Animal Services funds that went back to the BOCC, reserved for future Animal Services use. In addition, $45,542.48 was sent back to the BOCC in FY25 as Inmate Revenue Funds and reserved for use by the Detention Center.

Exhibit BG-H: Sheriff's Office Internally Generated Revenue over the past 4 Years

Revenue Source	FY23	FY24	FY25	FY26 Budgeted
School Resource Officer Program	2,406,469	2,526,792	2,653,132	3,100,381
City of Brooksville Contract	1,057,349	1,110,216	1,165,727	936,350
Emergency Dispatch Fees	561,786	578,640	59,599	613,879
Civil Fees	130,000	130,000	130,000	130,000
Miscellaneous Revenues	57,000	62,500	62,500	62,500
Inmate Work Squad-Dept of Public Works	80,895	83,322	85,822	88,397
Inmate Medical Reimbursements	45,000	40,000	41,000	41,000
Inmate Social Security	30,000	28,000	24,000	24,000
Inmate Processing Fees	50,000	38,000	38,000	38,000
Inmate Subsistence Fees	155,000	180,000	200,000	200,000
Animal Services Revenues	0	0	198,000	198,500
Restitution Revenues	0	0	33,500	33,500
Miscellaneous Revenues	0	0	3,425	3,500
Federal Inmate Revenue	2,200,000	2,474,325	2,300,000	4,300,000
Pasco County Inmate Revenue	800,000	1,430,925	1,400,000	2,000,000
Interest Income	0	23,373	0	0
State E911 Non-Wireless Fee	169,000	175,752	180,000	150,000
Special Disbursement	0	51,200	0	0
State E911 Wireless Fee	620,000	765,795	750,000	800,000
Prepaid	110,000	103,991	105,000	92,000
CHS Maintenance	0	38,925	0	67,000
Interest-Operating	2,500	2,833	0	0
Balance Forward Cash[2]	1,476,180	0	1,464,391	1,096,832
Revenue Radio	635,000	626,808	630,000	677,000
Fines and Forfeitures	105,000	142,695	130,000	110,000
Tower Lease	88,100	89,414	90,000	90,000
Interest Income	0	9,339	0	0
Balance Forward Cash[2]	628,010	0	1,179,399	1,763,324
Total	11,407,289	10,712,845	12,923,495	16,616,163

Source: Hernando County Sheriff's Office

[2] Balance Forward Cash funds are generated by Hernando County Sheriff's Office and do not include any General Fund balances. The Hernando County Sheriff's Office is required to provide any unspent General Funds to the BOCC at the end of the fiscal year.

Scope and Approach

In accordance with s. 212.055(11), *Florida Statutes*, and *Government Auditing Standards* (2024 Revision) issued by the Comptroller General of the United States, M&J conducted a performance audit of the Hernando County programs that will receive funds through the referendum approved by Hernando County Board of County Commissioners on January 13, 2026.

Section 212.055(11), *Florida Statutes*, requires that prior to adopting a discretionary sales surtax, an independent certified public accountant licensed pursuant to Ch. 473, *Florida Statutes*, must conduct a performance audit of the program associated with the proposed surtax. The objective of this performance audit is to independently evaluate the County's programs that will receive Surtax funds across the six issue areas mandated by s. 212.055(11)(c), *Florida Statutes*. For each program, findings were based on the extent to which the programs met expectations established by audit subtasks.

Pursuant to s. 212.055(11), *Florida Statutes*, the Florida Legislature's Office of Program Policy Analysis and Government Accountability ("OPPAGA") engaged Mauldin & Jenkins, LLC ("M&J") under Contract No. OP2510 to conduct this performance audit of the Hernando County programs that will receive funds through the referendum.

M&J's scope included conducting a performance audit of Hernando County's proposed surtax program for the Sheriff's Office. Portions of the proposed use of surtax funds include the construction or renovation of County property. Pursuant to s. 274.03, *Florida Statutes,* the County as government unit is primarily responsible for the supervision and control of its property. The Sheriff is considered a custodian only authorized to use and control the property. As the property that would be improved is owned by the County, the County is responsible for the construction and/or significant renovations to that property. Accordingly, M&J's scope also includes the County's construction project management program. The performance audit included an examination of the program (local government infrastructure improvement through the construction management function, as well as the Sheriff's Office). Pursuant to s.212.055(11), *Florida Statutes,* M&J examined the following:

1. The economy, efficiency, or effectiveness of the program.
2. The structure or design of the program to accomplish its goals and objectives.
3. Alternative methods of providing program services or products.
4. Goals, objectives, and performance measures used by the program to monitor and report program accomplishments.
5. The accuracy or adequacy of public documents, reports, and requests prepared by the County or which relate to the program.
6. Compliance of the program with appropriate policies, rules, and laws.

The subject auditees for the performance audit were the Sheriff's Office, the Construction Project Coordinator, and the roles of the Office of Management and Budget, Chief Procurement Officer, County Administrator, and Deputy County Administrator as they relate to the construction management program. The performance audit was conducted in accordance with Generally Accepted Government Auditing Standards ("GAGAS"). GAGAS standards require that the audit be conducted in a manner to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on the audit objectives. M&J believes that the evidence obtained provides a reasonable basis for our observations and conclusions.

Methodology

M&J conducted an introductory kickoff meeting on June 9, 2026, to introduce key M&J team members, discuss project objectives and scope, determine methods for requesting information and interviews, and gain background information from the Sheriff's Office about the proposed surtax.

M&J submitted initial information and interview request lists to the Sheriff's Office on June 9, 2026, and the County on June 23, 2026. M&J conducted onsite fieldwork on July 6 – July 8, 2026. In advance of fieldwork, M&J conducted interviews with eight (8) Sheriff's Office staff, including Detention Center and Medical leadership, the Public Information Officer, Fleet Supervisor, and finance and procurement staff. While onsite, we conducted interviews with additional Sheriff's Office professionals including the Sheriff and Colonel, Chief Administrative Officer, and other administrative support staff. We toured the Detention Center, Fleet, and Headquarters, including the forensics lab and property area. We conducted interviews with County executive management, the Chief Procurement Officer, the Office of Management and Budget Director, and the Construction Project Manager. During the interviews, County team members' roles were discussed along with processes and procedures the County and/or the Sheriff's Office follows to address the six (6) research tasks and underlying subtasks.

Information requested, received, and assessed included operating and financial information related to the Sheriff's Office, with focus on surtax areas including fleet, the Detention Center, and headquarters operations, as well as finance, procurement, and human resources. County provided information focused on the construction management function, including procurement, general County oversight, and construction project management. This information was used to help M&J gain an understanding of the County's relevant operating environment and past performance related to the six (6) research tasks, and to document and report findings and conclusions.

Additional offsite/remote fieldwork was performed July 9 – July 28, 2026, which included additional communications with relevant County and Sheriff's Office management regarding follow up questions and additional information requests.

Chapter 1: Program Economy, Efficiency, and Effectiveness

This chapter will summarize the overall findings for the Program Economy, Efficiency, and Effectiveness of the programs for which Hernando County intends to use funds, including:

- Sheriff's Office
- Sheriff's Office capital construction projects managed by Hernando County

Program Economy, Efficiency, and Effectiveness
Overall Finding: Meets

Overall, the Hernando County Sheriff's Office ("Sheriff's Office") and Hernando County ("County") meet expectations for Research Task 1: Program Economy, Efficiency, and Effectiveness, as they meet expectations for a majority of subtasks. Both the Sheriff's Office and the County regularly use management reports and other data to evaluate program performance and guide capital delivery. Neither the Sheriff's Office nor the County have had recent findings in their financial statement audits. The Sheriff's Office demonstrated responsiveness to other review processes, such as accreditation reviews and internal reviews. After the County's 2024 Surtax Performance Audit, the County responded to identified deficiencies inconsistently. The Sheriff's Office and County also both generally deliver projects effectively and in line with industry standards. Finally, the Sheriff's Office and County both have documented procurement policies and procedures. While the Sheriff's Office regularly uses both volume discounts and cooperative purchasing agreements, this practice is not specifically included in the written procedures.

Findings by Subtask:

- Subtask 1.1 – Management Reports: Meets
  - Sheriff's Office: Meets
  - County Capital Construction Management: Meets
- Subtask 1.2 – Periodic Evaluation of Programs: Meets
  - Sheriff's Office: Meets
  - County Capital Construction Management: Meets
- Subtask 1.3 – Resolution of Deficiencies Identified: Partially Meets
  - Sheriff's Office: Meets
  - County Capital Construction Management: Partially Meets
- Subtask 1.4 – Evaluation of Program Performance and Cost: Meets
  - Sheriff's Office: Meets
  - County Capital Construction Management: Meets
- Subtask 1.5 – Evaluation of Cost, Timing, and Quality of Sample of Program Projects: Meets
  - Sheriff's Office: Meets
  - County Capital Construction Management: Meets
- Subtask 1.6 – Written Procurement Policies and Procedures: Partially Meets
  - Sheriff's Office: Partially Meets
  - County Capital Construction Management: Meets

Subtask 1.1 – Management Reports

Review any management reports/data that program administrators use on a regular basis and determine whether this information is adequate to monitor program performance and cost.

Overall Conclusion: Meets

Overall, Hernando County meets expectations for Subtask 1.1. To address the requirements of this subtask, M&J evaluated both the Sheriff's Office's and Hernando County's use of reports and other data sources to manage program delivery. For both programs, M&J evaluated provided information, conducted interviews with Sheriff's Office and County staff, and considered leading performance management and reporting practices for both Sheriff's Office functions as well as construction project management.

Sheriff's Office – Meets

The Sheriff's Office collects and reviews a wide variety of data to guide and inform its operations and evaluate its operational efficiency. For general law enforcement operations, the Sheriff's Office produces detailed monthly reports as part of its Sheriff's Tracking, Accountability, and Responsiveness to Crime Oppression Management ("STARCOM") initiative. The STARCOM reports contain detailed information on Sheriff's Office's operations and law enforcement activities for both the prior month and on a year-to-date basis, allowing the Sheriff's Office to identify trends in local crime patterns and in operational effectiveness. Chapter 4 of this report contains additional discussion regarding the specific performance measures reported in the monthly STARCOM reports. The data in the STARCOM reports is largely compiled from daily reports that Sheriff's Office management uses to inform day-to-day operations.

The Sheriff's Office's Administration Bureau produces regular reports detailing the Sheriff's Office's manpower and other related operational details. These administrative reports include a weekly vacancy report, which details vacancies by unit and operational roles, broken down into law enforcement, detention center, and telecommunications staff. The vacancy report also includes summary information on staff currently in the recruitment and training process, showing the "pipeline"[3] of staff moving towards filling any existing vacancies, and information on anticipated vacancies, including planned retirements and other pre-announced departures. This report allows operational staff to better understand the state of the Sheriff's Office's staffing, both current and expected in the imminent future, to allow leadership to adjust operations accordingly.

[3] The Sheriff's Office hiring process involves a number of steps, including initial application review, interviews, background checks, offer acceptance, training/academy, and onboarding. The "pipeline" refers to the candidates as they progress through these various stages, who are moving towards being fully trained and available to perform the duties they were hired to perform.

The Detention Center's medical staff produce daily reports detailing the state of the detention center's population and their engagement with medical services. These daily reports list overall medical statistics, including the number of inmates using medical services and the type of services that they are using, as well as provide details on new admissions and other inmate medical status information. The daily reports also contain detailed discussion regarding any inmates receiving care at local hospitals. Sheriff's Office staff also produce a weekly report detailing the condition of the detention center's facilities, focusing on issues impacting sanitation and fire safety; additional discussion of this weekly detention center condition report can be found in Subtask 1.3 of this report.

The Financial Unit within the Sheriff's Office's Administrative Bureau produces a budget-to-actual report each month showing the Sheriff's Office's actual revenues and expenditures against budgeted expenditures, through the end of the prior month, and broken down by account code. This report is provided to the Sheriff and Sheriff's Office leadership on a monthly basis. This budget-to-actual report allows Sheriff's Office leadership to help ensure they are remaining "on track" regarding expenditures throughout the fiscal year.

The Sheriff's Office is required to maintain compliance and accreditation with a variety of law enforcement and correctional facility compliance standards, including Commission for Florida Law Enforcement Accreditation ("CFA"), Florida Corrections Accreditation Commission ("FCAC"), and Florida Sheriff's Association ("FSA") Florida Model Jail Standards ("FMJS"). Each of these standards involves undergoing regular performance inspections and the Sheriff's Office uses the results of these inspections to confirm that operations are in line with the Sheriff's Office's performance standards and/or to target areas for improvement. Chapters 4 and 5 of this report contain additional discussion of these accreditation and compliance standards.

Conclusion: *Based on information obtained during fieldwork, the Sheriff's Office produces a variety of management reports on regular schedules, including daily, weekly, and monthly reports, that provide valuable information on operational and administrative performance and financial status. The Sheriff's Office reports these data with reporting intervals that are appropriate for the type of data, and allow for responsiveness without overloading administrative and operational staff with excessive reporting and recordkeeping requirements.* ***Accordingly, our assessment is that this subtask is met for this program.***

County Capital Construction Management – Meets

The County's capital construction management function is primarily led by the Construction Projects Coordinator. This position serves as the County's owner's representative and/or project manager for all major County "vertical"[4] construction projects from the beginning of the capital project planning process through project closeout. As part of their capital project management duties, the Construction Projects Coordinator conducts regular meetings with the contractors tasked with executing capital construction projects, including the architecture/engineering ("A/E") firms preparing project plans and the contractors managing and performing construction work. During the active construction process, the Construction Projects Coordinator regularly visits jobsites to inspect the construction process and confirm that the builders are executing the project as specified in the engineering plans. The Construction Projects Coordinator uses a personal license for the Raken construction management software suite to create work logs tracking contractor work performance each day. The Construction Projects Coordinator regularly includes photos in the work logs to document work status or identified issues and writes memos to include in the work logs, detailing progress or discussions. Exhibit 1-A shows an excerpt of a sample Raken work log.

[4] "Vertical" construction refers to the construction of structures that extend upwards from the ground, such as buildings (including single-story buildings), in contrast to "horizontal" construction projects that largely occur along the ground or immediately above or below it, such as roads and underground utility service infrastructure.

Exhibit 1-A: Sample Raken Work Log Excerpt

Judicial Center

20 North Main Street Brooksville, FL 34601

Date Mon 03/25/2024	Job #	Prepared By Erik van de Boogaard

Weather

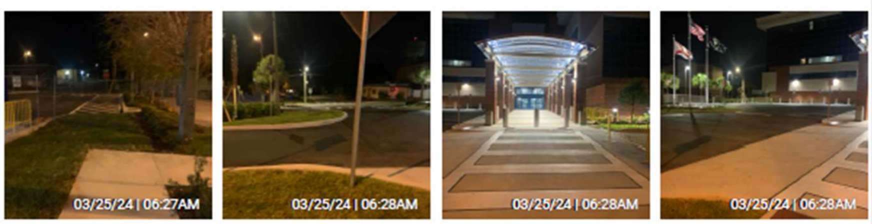
6:00 AM	12:00 PM	4:00 PM
58°	77°	83°
Clear	Clear	Clear
Wind: 11 MPH | Precipitation: .0" | Humidity: 91%	Wind: 15 MPH | Precipitation: .0" | Humidity: 50%	Wind: 14 MPH | Precipitation: .0" | Humidity: 40%

Work Logs

Name	Description
Erik van de Boogaard	Check fourth floor prior to beneficial occupancy and document with pictures. Exit light crooked. Electrical plates are not level at exit. Drywall, touchup here and there, drywall dust on the floor in areas. White spots on cabinet front. Door reveal on the door between the two rooms shows a need to be adjusted. Paint is still thin on the door jam inside the bathrooms. Something in the corner looks like Rusty stuff. Remnants of protective film is still on the kickplate around the edges. Red mark and another blemish mark on tile. Pencil mark or something above mirror. Tile to ceiling grid still needs some caulk. Exhaust fan has some kind of smudge on it. Need grout above the door in the bathroom. Erik van de Boogaard | 3/25/24 8:34 AM
Total	

Work Log Photos

Erik van de Boogaard:



Source: Hernando County

The Construction Projects Coordinator also maintains spreadsheets tracking the financial status of projects, although these spreadsheets do not integrate with Tyler Munis, the enterprise resource planning ("ERP") software suite that the County uses to manage its financial activities. The self-maintained financial tracking spreadsheets are purely informational, and do not have a role in the County's financial management processes. County financial staff use Tyler Munis to administer capital project funds and account for capital project expenditures. County contractors, including A/E firms and contractors/construction management firms also produce regular reports for the County as part of their work, typically including daily logs that document the work performed on site each day as well as detailed monthly reports submitted along with monthly pay applications, detailing the work performed each month and justifying the accompanying charges.

Additionally, the Construction Projects Coordinator holds frequent project status meetings with relevant stakeholders throughout the construction process for each ongoing project. These meetings occur at least every other week, although the meeting timing often becomes more frequent during busier stages of the construction project lifecycle. In order to support construction operations, these meetings are memorialized in detailed minutes that document the discussions that are had and decisions that are reached throughout the meetings.

Conclusion: *Based on information obtained during fieldwork, the County's capital construction management staff produce regular reports detailing their oversight of capital construction projects. Additionally, staff receive regular reports from the County's various capital project-related vendors, including A/E firms and contractors. The County also regularly holds construction status meetings, in which relevant stakeholders discuss project status and performance against budget and timeline.* ***Accordingly, our assessment is that this subtask is met for this program.***

Subtask 1.2 – Periodic Evaluation of Programs

Determine whether the program is periodically evaluated using performance information and other reasonable criteria to assess program performance and cost.

Overall Conclusion: Meets

Overall, Hernando County meets expectations for Subtask 1.2. To address the requirements of this program, M&J evaluated both the Sheriff's Office's and Hernando County's processes for periodically evaluating the performance and cost of surtax programs. For both programs, M&J evaluated provided information, conducted interviews with Sheriff's Office and County staff, and considered leading program performance evaluation practices, focusing on practices related to capital programs.

Sheriff's Office – Meets

The Sheriff's Office regularly evaluates its performance against peers and industry standards in order to assess program performance and cost efficiency. M&J reviewed a number of reports that the Sheriff's Office produces, either on a regular or "as-needed" basis, that document these evaluations. Among the most significant reports that the Sheriff's Office produces to evaluate law enforcement operational data is its yearly comparison review, in which the Sheriff's Office compares a variety of operational metrics (including a number of operational metrics reported in the monthly STARCOM reporting as well as additional financial data) against its own performance in prior years.

The longevity of the Sheriff's Office's STARCOM initiative, which has been in place since 2003, provides the Sheriff's Office an extensive history to use to evaluate trends in law enforcement operations. The Sheriff's Office also uses its STARCOM data to understand the impact of changes that it has made to operations on its performance and compliance with relevant standards.

As discussed in Subtask 1.1, the Sheriff's Office is subject to regular compliance and accreditation evaluations, which serve to assess organizational performance against established industry standards. As further discussed in Subtask 1.3, the Sheriff's Office uses the results of these compliance and accreditation evaluations to guide future service delivery and capital planning.

In addition to reviewing current performance against past Sheriff's Office performance or established industry benchmarks (as in the yearly comparison review and its periodic compliance assessments), the Sheriff's Office also regularly evaluates its operations against both peer organizations and potential alternate service delivery methods. The Sheriff's Office's detention center provides several examples of how the Sheriff's Office evaluates its performance against peer organizations. In one example, detention center medical staff surveyed peer organizations to assess the overall costs of providing inmate medical care, including salaries and benefits for medical staff, medical supply and equipment costs, and the costs of contracted or outsourced medical services, including hospital services. The detention center also produced an evaluation comparing the Sheriff's Office's per-inmate housing and food service costs to a sample of peer organizations. Per interviews with detention center staff, the Sheriff's Office uses these evaluations, among other factors, to make decisions regarding potential outsourcing of services, as discussed in additional detail in Chapter 3 of this report.

Each year, the Sheriff's Office updates its year-over-year fleet vehicle forecast in order to develop a forecast for vehicle purchases over the coming five fiscal years. This forecast allows the Sheriff's Office to engage in advanced capital planning and helps it to stagger its fleet purchases, to maintain proper fleet health[5] while minimizing year-on-year capital program cost variability and avoiding over-taxing local vehicle vendors, which may extend purchase lead times. Exhibit 1-B shows an excerpt from a projected fleet forecast, showing the Sheriff's Office's expected fleet purchases during fiscal year 2026-2027 ("FY27").

Exhibit 1-B: Sheriff's Office Fleet Forecast Excerpt

2026-2027	ESTIMATE					
VEH DESCRIPTION	PRICE	QTY	TOTAL VEHICLE	UPFIT PER UNIT	TOTAL UPFIT	TOTAL
PATROL SUV PI	$ 43,900.00	63	$ 2,765,700.00	$ 11,800.00	$ 743,400.00	$ 3,509,100.00
TRAFFIC PATROL SUV PI 3.5	$ 46,850.00	3	$ 140,550.00	$ 13,000.00	$ 39,000.00	$ 179,550.00
TRAINING SUV PI	$ 43,900.00	2	$ 87,800.00	$ 3,000.00	$ 6,000.00	$ 93,800.00
SUV PI K-9	$ 43,900.00	0	$ -	$ -	$ -	$ -
DETECTIVE SMALL SUV	$ 30,700.00	0	$ -	$ -	$ -	$ -
SEDAN - SIU	$ 30,700.00	0	$ -	$ -	$ -	$ -
ADMIN SUV	$ 36,400.00	2	$ 72,800.00	$ 3,000.00	$ 6,000.00	$ 78,800.00
AEU VAN	$ 44,000.00	0	$ -	$ -	$ -	$ -
FORENSICS VAN	$ 44,000.00	0	$ -	$ -	$ -	$ -
JAIL MNT F350	$ 50,000.00	0	$ -	$ -	$ -	$ -
TRUCK F150 PI	$ 46,300.00	0	$ -	$ -	$ -	$ -
VICE - PURCHASES	$ 36,400.00	0	$ -	$ -	$ -	$ -
		70	$ 3,066,850.00		$ 794,400.00	$ 3,861,250.00

Source: Hernando County Sheriff's Office

The Sheriff's Office uses Tyler Munis to track fleet work orders, which allows the Sheriff's Office to regularly evaluate the maintenance and operational costs of its service fleet. The Sheriff's Office uses this work order data to inform fleet planning, such as selecting vehicles with higher historical repair costs for retirement ahead of vehicles with lower historical repair costs, and updating estimates to reflect vehicles with repair histories that suggest they may go out of service earlier than anticipated.

Conclusion: *Based on information obtained during fieldwork, the Sheriff's Office prepares a wide variety of different reports evaluating the performance of its various programs, including reports evaluating operational effectiveness against past performance and industry standards as well as reports assessing the efficiency of Sheriff's Office operations and administration. Based on interviews with Sheriff's Office personnel, the Sheriff's Office regularly uses these evaluations to inform decisions.* ***Accordingly, we find that this subtask is met for this program***.

[5] Fleet health refers to the operational status of the fleet. Maintaining fleet health involves performing preventative maintenance, replacing vehicles as they reach their standard end-of-life, and identifying specific vehicles with low reliability for early replacement, as the fleet replacement budget allows.

County Capital Construction Management – Meets

As discussed in Subtask 1.1, the Construction Projects Coordinator regularly meets with relevant stakeholders in biweekly (or more frequent, as needed) construction meetings, including A/E firms, construction management contractors, representatives from the intended end users of a facility under construction, and other relevant County staff. During these meetings, the participants review the progress of the construction project in terms of timeline and budget and identify any potential impediments to adhering to the project's original timeline and budget. The County's procurement policy outlines the process for obtaining a contract change order and/or approving the use of contingency funds, which, depending on the size of the change, may require review and approval from the Chief Procurement Officer, the County Office of Management and Budget, and/or the Board of County Commissioners. As part of the change order or contingency authorization process, the Construction Projects Coordinator explains the reason for the expected delay and/or budget overage.

Additionally, the Construction Projects Coordinator performs a written evaluation of the performance of the County's contractors, including construction management firms and A/E firms, following the conclusion of each construction project. The County's Purchasing & Contracting Department ("P&C") maintains a construction-specific vendor performance evaluation form which asks the Construction Projects Coordinator to evaluate the vendor's performance against 18 different factors using a 1-5 scale (poor-excellent). P&C uses the results of this vendor performance evaluation to inform future procurement evaluations, in addition to vendor-submitted proposals/bids/qualifications and other references.

Conclusion: *Based on information obtained during fieldwork, County staff, particularly the Construction Projects Coordinator, regularly review the performance and efficiency of County capital construction projects during biweekly (or more frequent) meetings with the contractors delivering the construction project and other stakeholders, including the intended users of the facility under construction. These meetings include discussion of project timelines and budgets. If, during these meetings, it appears likely that the capital project will exceed its original budget or timeline, the Construction Projects Coordinator will work with P&C to obtain a change order, as required, potentially including presenting the change to the Board of County Commissioners for their authorization.* ***Accordingly, this subtask is met for this program****.*

Subtask 1.3 – Resolution of Deficiencies Identified

Determine whether program administrators have taken reasonable and timely actions to address any deficiencies in program performance and/or cost identified in management reports/data, periodic program evaluations, internal and external reviews, audits, etc.

Overall Conclusion: Partially Meets

Overall, Hernando County partially meets expectations for Subtask 1.3. To address the requirements of this subtask, M&J evaluated management and issue response practices for both the Sheriff's Office and the County's construction project management function. For both programs, M&J reviewed practices and procedures for responding to identified deficiencies and assessed historical examples, including conducting interviews with Sheriff's Office and County staff, to determine how the Sheriff's Office and County responded to any previously identified deficiencies.

Sheriff's Office – Meets

The Sheriff's Office is subject to review from a variety of compliance and accreditation reviews, including accreditation of law enforcement operations under CFA standards and accreditation of detention center operations under both FCAC and FSA FMJS standards. Subtask 4.1 of this report contains additional discussion related to the details of the various accreditation standards with which the Sheriff's Office must comply. The Sheriff's Office successfully achieved re-accreditation under CFA and FMJS standards during 2026 and under FCAC standards in 2025.[6] The reviewing bodies did not identify any material deficiencies in the Sheriff's Office's most recent CFA, FCAC, and FMJS accreditation/compliance reviews.

M&J assessed the Sheriff's Office's processes for responding to identified deficiencies, in compliance reviews or otherwise, and determined that these processes are effective at addressing identified deficiencies. The Sheriff's Office's Administrative Operations Division manages both the Sheriff's Office's role in the accreditation process and the Sheriff's Office's response to any deficiencies identified in the accreditation process. In the event that deficiencies were identified, the Administration Operations Division's Chief would lead the Sheriff's Office's response to the identified deficiency(s), in collaboration with management of the organizational division relevant to the deficiency. The Administration Operations Division works with relevant leadership to develop a response plan and the Administration Operations Division's Chief conducts periodic reviews to evaluate progress towards the response plan.

The Sheriff's Office also undergoes an annual financial audit. Neither the Sheriff's Office nor the County have received findings during recent financial audits. In the event that the Sheriff's Office did receive findings in the financial audit process, the Sheriff's Office would use a similar process to manage its response to audit deficiencies to the one that it would use to manage its response to accreditation deficiencies. In this case, the Chief Administrative Officer would oversee the deficiency response, with the Finance Director responsible for developing and executing response plans.

[6] The FCAC accreditation process runs on a three-year cycle, so the re-accreditation that the Sheriff's Office completed in 2025 will be effective until midway through 2028.

M&J reviewed internal quality control programs to identify instances where the Sheriff's Office identified deficiencies internally and to assess the Sheriff's Office's processes for responding to them. The Sheriff's Office conducts a weekly assessment of the fire safety and sanitation condition of the detention center. This assessment reviews the condition of 128 features throughout the facility, noting either that the feature is in proper working order or details regarding any deficiencies identified. If a deficiency is identified, the report also notes the work order that was created to repair the issue. Each week, a day shift supervisor, night shift supervisor, maintenance supervisor, and member of the detention center's administrative staff review the report and annotate it to provide an update on the Sheriff's Office's progress towards addressing the identified deficiencies. If maintenance staff are able to fully address the deficiency, the completed report notes that the repair has been finished. If maintenance staff have not yet been able to address the deficiency, the completed report notes the reason for the delay (*e.g.*, waiting on parts or specialized tools).

Conclusion: *Based on information obtained during fieldwork, the Sheriff's Office regularly undergoes compliance reviews performed by third-party organizations to confirm that the Sheriff's Office's law enforcement and detention center operations meet established industry standards for law enforcement and correctional facility operations in Florida. The most recent reviews from the Sheriff's Office's primary accrediting agencies did not identify any material deficiencies in Sheriff's Office operations, so M&J was not able to directly evaluate the Sheriff's Office's response to any deficiencies identified in these reviews. M&J did confirm, however, that the Sheriff's Office has processes in place for responding to deficiencies when identified. M&J reviewed systems that the Sheriff's Office uses to respond to deficiencies identified in internal processes, confirming that these deficiency response processes are effective.* ***Accordingly, we find that this subtask is met for this program.***

County Capital Construction Management – Partially Meets

The County was subject to a similar surtax audit pertaining to a different surtax proposal in 2024, which ultimately was not passed by the County's voters. The program areas included in the 2024 surtax were Transportation, Utilities, and Public Safety, with the Public Safety component including capital improvements related to the Sheriff's Office as well as other County public safety functions, including the Hernando County Fire Rescue Department and the County's mosquito control function. Of the 24 subtasks reviewed as part of the 2024 surtax audit, the firm that performed the audit assessed that the County met expectations for 14 subtasks, partially met expectations for six subtasks, and did not meet expectations for the remaining four subtasks. The 2024 surtax audit firm provided recommendations for each of the 10 subtasks for which the County did not meet expectations in the 2024 audit. Exhibit 1-C summarizes a selection of subtasks which the 2024 surtax audit assessed as "partially met" or "not met" that remain relevant to the programs included in the 2026 surtax proposal, as well as the accompanying recommendations:

Exhibit 1-C: Selected Findings From 2024 Surtax Audit

Research Subtask	Overall Conclusion	Recommendation
4.1 – Review program-level goals and objectives to determine whether they are clearly stated, measurable and address key aspects of the program's performance and cost.	Partially Met	Develop program goals and objectives and ensure that they are clearly stated, measurable, and address key aspects of the program's performance and cost.
4.2 – Review program-level goals and objectives to ensure that they are consistent with the county's strategic plan.	Not Met	Develop a Countywide strategic plan and departmental strategic plans to document goals, objectives, and performance indicators.
4.3 – Review the measures and standards the county uses to evaluate program performance and cost, and determine if they are sufficient to assess program progress toward meeting its stated goals and objectives.	Not Met	Develop and report relevant performance measures including a focus on program performance and program cost.
5.2 – Determine whether the public has access to program performance and cost information that is readily available and easy to locate.	Partially Met	Develop a formal process for compiling detailed program information that aligns with program cost and ensures this information is accessible to the public. Increase the coordination of the Public Information Officer with departments that individually publish public data and revamp the website to improve the ease in which information is located.
5.3 – Review processes the program has in place to ensure the accuracy and completeness of any program performance and cost information provided to the public.	Partially Met	Develop comprehensive standard operating processes and/or procedures to ensure the accuracy and completeness of budget, program performance, and cost information provided to the public and include specific staff responsibility assignments as part of the documented process.
5.4 – Determine whether the program has procedures in place that ensure that reasonable and timely actions are taken to correct any erroneous and/or incomplete program information included in public documents, reports, and other materials prepared by the County and that these procedures provide for adequate public notice of such corrections.	Not Met	Develop formal procedures to ensure that reasonable and timely actions are taken by the County to correct erroneous and/or incomplete program information that is published and disseminated to the public.

Source: 2024 Hernando County Surtax Performance Audit Report

The County has already addressed or is in the process of addressing some of the deficiencies identified in the 2024 proposed surtax audit. In the work that M&J performed to complete Research Task 4 (see Chapter 4 of this report), M&J did observe that the County has developed and adopted a Countywide strategic plan and is in the process of publishing program measures related to the tasks included in the Countywide strategic plan, responding to the recommendations related to subtasks 4.2 and 4.3 in the 2024 surtax audit.

M&J also observed that the County has not adequately responded to other findings from the 2024 surtax audit. The 2024 surtax audit included recommendations related to subtasks 5.2 and 5.3 involve the County developing methods to improve public communications related to program activity and performance, including financial reporting. The County created several "project pages" on the County website for the purpose of keeping the public updated about major County capital projects. However, M&J's review of these pages showed that the project pages do not include adequate information on project cost and status to keep the public reasonably informed, have not been updated since at least 2025, and do not cover all or even most major County capital projects. The Construction Projects Manager also prepares a monthly capital projects update, but this update does not provide all of the information originally included on the project pages on the County website. The County does not have a policy or other similar document clearly establishing ownership of the project pages and defining responsibilities regarding who is to provide updates and at what interval updates are to be provided.

Conclusion: *Based on information obtained during fieldwork, the County has inconsistently responded to deficiencies identified in the 2024 surtax audit. For some areas, the County has addressed or is in the process of addressing the deficiency in fully. In other areas, however, the County has only inconsistently implemented the changes needed to correct the identified mistakes and has not indicated that it has a plan to implement further corrections.* ***Accordingly, M&J assesses that the County partially meets expectations for this task.***

Recommendation: *The County should consider developing a standardized method for responding to negative findings from audits and/or performance evaluations. The County's response and resolution methodology should require relevant stakeholders to assess and respond to all negative findings. If the County agrees with the finding, the methodology should then identify specific corrective actions and assign the responsibility for executing these corrective actions to specified individuals. If the County does not agree with the finding and believes that corrective actions are not warranted, the County should document this determination along with documents justifying the County's determination.*

Subtask 1.4 – Evaluation of Program Performance and Cost

Evaluate program performance and cost based on reasonable measures, including accepted industry standards and best practices, when available.

Overall Conclusion: Meets

Overall, Hernando County meets expectations for Subtask 1.4. To address the requirements of this subtask, M&J evaluated both Sheriff's Office and Hernando County construction project management programs. For both programs, M&J evaluated provided information, conducted interviews with Sheriff's Office and County staff, and benchmarked performance and cost against industry peers and leading practices.

Sheriff's Office – Meets

The Sheriff's Office complies with a variety of law enforcement and correctional facility accreditation standards, including CFA, FCAC, and FSA FMJS standards. The Sheriff's Office has passed its most recent reaccreditation or compliance inspections for each of these three accreditation bodies, which shows that the Sheriff's Office's law enforcement and correctional facility operations meet industry standards and generally incorporate best practices. Exhibit 1-D and Exhibit 1-E are screenshots from the Florida Accreditation Office website showing that the Sheriff's Office is currently CFA and FCAC accredited, respectively.

Exhibit 1-D: Sheriff's Office CFA Accreditation Screenshot

Source: Florida Accreditation Office Webpage

Exhibit 1-E: Sheriff's Office FCAC Accreditation Screenshot

Source: Florida Accreditation Office Webpage

Exhibit 1-F is an excerpt from a Sheriff's Office press release confirming that the Sheriff's Office has passed both its announced and unannounced FMJS inspections for 2026.

Exhibit 1-F: Sheriff's Office FMJS Inspection Press Release Excerpt

www.hernandosheriff.org

SHERIFF
Al Nienhuis

Hernando County Sheriff's Office

P.O. BOX 10070 – BROOKSVILLE, FL 34603-0070 FAX 352 796-0493 PHONE 352 754-6830

Media Release

From:	Jessica Burns Community Relations Coordinator, 352-797-3660
Re:	Hernando County Detention Center Passes Unannounced Florida Model Jail Standards Inspection
Date:	July 06, 2026

Sheriff Al Nienhuis is pleased to announce that on June 23, 2026, the Hernando County Detention Center successfully passed its most recent unannounced Florida Model Jail Standards inspection.

As with the planned inspection conducted earlier this year, the facility was found to be in full compliance, with no violations noted by the inspection team.

Source: Hernando County Sheriff's Office

The Sheriff's Office undergoes an annual financial audit. The Sheriff's Office has not received material weaknesses, deficiencies, or findings in its financial audit for at least the last five fiscal years.

The Sheriff's Office conducts year-over-year cost comparisons, evaluating the cost of providing services, as part of its yearly comparison review. M&J reviewed the cost comparisons which include an evaluation comparing the Sheriff's Office's budget to the overall County budget, which shows that from FY16 through FY23 the Sheriff's Office's budget remained relatively stable relative to the overall County budget, at between 10% and 11% percent of the total County budget. The budget ratio changed somewhat in FY24 and FY25, however, when the Sheriff's Office's share of the County budget first increased to over 11% and then fell to under 10%.

The yearly comparison review also includes an assessment of per capita Sheriff's Office expenditures, including both raw values and inflation-adjusted values. In terms of inflation adjusted values, annual per capita Sheriff's Office expenditures increased from FY16 to FY25 by approximately 20%.

Florida TaxWatch, a nonprofit taxpayer research organization, in collaboration with the Florida Sheriff's Association, produced the Florida Sheriffs' Offices Staffing Analysis report, published in December of 2025. This report evaluates the state of Sheriff's Office staffing across Florida and includes several State-wide comparisons of staffing, operations, and expenditures, including a county-by-county comparison of Sheriff's Office expenditures as a percentage of total County expenditures and per capita Sheriff's Office expenditures. Exhibit 1-G summarizes the Sheriff's Office's performance against the other 63 county Sheriffs' Offices that provided data for the report.

Exhibit 1-G: Sheriff's Office Financial Comparisons from Florida Sheriff's Offices Staffing Analysis Report

	Sheriff's Office as % of Total County Expenditures	Per Capita Sheriff's Office Expenditures
Highest	26.2% - Dixie	$951 – Dixie
Lowest	4.6% - Miami–Dade	$145- Gadsden
Average[7]	9.4%	$340
Hernando	12.8%[8]	$347
Hernando Rank	54th of 64 (84th percentile)	41st of 64 (63rd percentile)

Source: Florida TaxWatch

As shown in Exhibit 1-G, although still reasonably close to typical expenditures for comparable agencies, the Sheriff's Office's expenditures are somewhat above the average for Florida Sheriffs' Offices, particularly when evaluated as a percentage of total County expenditures. The County's very low per-capita expenditures[9] contribute to the Sheriff's Office's relatively lower rank in the evaluation of Sheriff's Office expenditures as a percentage of County expenditures.

The Sheriff's Office also performs periodic internal evaluations of its costs against those of peer organizations. Exhibit 1-H reproduces a portion of a Sheriff's Office workbook evaluating inmate housing and food costs, anonymizing the other agencies that the Sheriff's Office surveyed to provide data.

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[7] Mean value, not weighted for jurisdiction size or overall budget.
[8] Florida TaxWatch uses a different methodology than the Sheriff's Office to calculate Sheriff's Office expenditures as a percentage of Total County Expenditures, so the values in the yearly comparison review do not align with those in the Florida Sheriffs' Offices Staffing Analysis report.
[9] Per Florida Office of Economic and Demographic Research data, Hernando County has the eighth lowest unadjusted per-capita county expenditures of the 66 Florida counties in the dataset.

Exhibit 1-H: Sheriff's Office Inmate Housing and Foods Cost Analysis Reproduction (Anonymized)

County	Housing Costs Per Inmate	Actual Budget	Food Service (Cost-per-meal)	Food Service Provider
Hernando County	$98.30	$24,002,582.00	$0.95	In-House
County A	$153.18	$79,953,970.00	$1.32	3rd Party Vendor A
County B	$91.00 (contracted)	$16,138,854.00	Won't Disclose[10]	Won't Disclose
County C	$110.30	$18,640,790.00	$1.29	3rd Party Vendor B
County D	$145.00	$21,209,841.00	$2.25	3rd Party Vendor B
County E	$167.37	$34,332,777.00	$1.05	In-House
County F	$136.21	$38,679,857.00	$1.22	In-House
County G	$140.42	$47,667,536.00	Won't Disclose	Won't Disclose
County H	$132.88	$42,585,300.16	$1.57	3rd Party Vendor B
County I	$215.52	$33,590,764.00	Won't Disclose	3rd Party Vendor A
County J	$108.11	$26,832,118.00	$1.40	3rd Party Vendor A
County K	$141.13	$26,685,264.00	$1.11	In-House
County L	$75.06	$14,547,206.00	$0.92	In-House

Source: Hernando County Sheriff's Office

Exhibit 1-H shows that the Sheriff's Office has the third lowest per-inmate housing costs and second lowest per-meal food service costs of the 13 jurisdictions sampled. Another evaluation of detention center costs, this time focusing on medical expenditures, shows that the Sheriff's Office's per inmate medical costs were lower than 10 of the 12 jurisdictions that were responsive to the Sheriff's Office's request for data.

Conclusion: *Based on information obtained during fieldwork, the Sheriff's Office meets accreditation requirements for both law enforcement and correctional facility operations, indicating that the Sheriff's Office is performing at industry standards. On the administrative side, the Sheriff's Office's finances have not received any negative findings in the County's annual financial audit at least within the past five fiscal years. M&J also reviewed both internal Sheriff's Office cost analyses and cost analyses performed by external organizations and determined that the costs of providing the Sheriff's Office's services are broadly in line with peer organizations in the State.* ***Accordingly, we find that this subtask is met for this program.***

[10] The agency declined to disclose the relevant data to the Sheriff's Office when responding to the Sheriff's Office's data request.

County Capital Construction Management – Meets

As discussed in Subtasks 1.1 and 1.2 of this report, the Construction Projects Coordinator frequently visits construction sites to evaluate the performance of County contractors and confirm that projects are being executed in accordance with project plans and contractual terms. In addition, the Construction Projects Coordinator participates in regular project status meetings with relevant stakeholders in which they monitor capital project progress against budget and timeline. If the Construction Project Coordinator determines that it is unlikely that the project will finish before the established deadline or within the accepted budget, they work with P&C to execute a project change order. The project change order process involves obtaining approval from the Chief Procurement Officer, Office of Management and Budget, and/or Board of County Commissioners. As part of the change order process, the Construction Project Coordinator must provide justification for the cost overrun and/or project delay, which typically involves explaining the circumstances that led to the deviation from the original budget and/or timeline (*e.g.*, changes in market conditions, natural disasters). The requirement for justification and additional approval to modify the project's contract helps ensure appropriate accountability and authorization for project changes.

The County's procurement policies and procedures are thorough and constructed in a way that promotes economical purchases of goods and services while complying with relevant local, state, and federal requirements. As discussed in Subtask 1.6 of this report, the County's Procurement Ordinance and Procurement Handbook contain specific provisions authorizing and encouraging the use of alternative purchasing methods to obtain volume discounts, take advantage of cooperative purchasing agreements, or better capture the benefits of the County's sales tax exemption. The Procurement Ordinance and Procurement Handbook also make available procurement methods that consider factors other than cost, to allow the County to ensure that it is purchasing complex services from firms that meet the County's particular needs. To comply with the Florida Consultants' Competitive Negotiation Act, the Procurement Handbook requires the use of a non-price-based procurement method for certain specified design and/or engineering services, such as the procurement of A/E services for capital project design.

Capital project construction is a complex subject to evaluate, with each construction project being highly individualized. Different project demands and conditions (*e.g.*, facility type, construction site conditions, special requirements, etc.) make it so that it is difficult to evaluate the overall performance of the County's capital construction management function without simply evaluating the performance of individual projects, as is performed in Subtask 1.5.

Conclusion: *Based on information obtained during fieldwork, the County's capital construction management function regularly evaluates the performance of the projects that are underway to track performance against project budgets and timelines. In the event that County capital projects appear likely to exceed initial budgets or timelines, the County's change order process helps to ensure that any such overruns are justified by reasonable extenuating circumstances. The County has effective procurement policies and procedures, with criteria in place to help ensure that design and construction services meet the County's needs, comply with applicable requirements, and are procured at competitive rates, as discussed in Subtask 1.6 of this report. The highly individualized nature of capital construction management and low volume of capital projects comparable to the proposed surtax projects makes an overall analysis of the County's capital construction management function infeasible; see Subtask 1.5 of this report for an evaluation of specific projects, recently managed through the County's capital project management function.* ***Accordingly, we find that this subtask is met for this program****.*

Subtask 1.5 – Evaluation of Cost, Timing, and Quality of Sample of Program Projects

Evaluate the cost, timing, and quality of current program efforts based on a reasonably sized sample of projects to determine whether they were of reasonable cost and completed well, on time, and within budget.

Overall Conclusion: Meets

Overall, Hernando County meets expectations for Subtask 1.5. To address the requirements of this subtask, M&J evaluated the procurement and delivery of a selection of capital projects delivered by both the County and the Sheriff's Office over recent years. The projects included in M&J's review are:

- FY25 Sheriff's Office Fleet Vehicle Purchases.
- Jail Generator Replacement (completed in FY23).
- Detention Center Out-Building Construction (completed in FY26).
- Tax Collector's Annex Construction (construction substantially completed in FY26, still awaiting final project closeout).
- Judicial Center Remodel (completed in FY24).

To evaluate these capital projects, M&J interviewed relevant staff within the Sheriff's Office and County and reviewed samples of documents provided by the Sheriff's Office and County, including solicitations, specifications and design documents, bids and proposals, contracts, status updates, invoices, and close-out documents, for each project to confirm that the County and Sheriff's Office are in compliance with their established procurement and project management policies and are adhering to industry best practices.

FY25 Sheriff's Office Fleet Vehicle Purchases

M&J reviewed all of the Sheriff's Office's fleet vehicle purchases from FY25. In FY25, the Sheriff's Office purchased the following vehicles:

- 49 police interceptor vehicles (Ford Explorers).
- One airboat and associated trailer.
- One jet ski.
- One aluminum dive team trailer.

The 49 police interceptor vehicles were purchased using Florida Sheriffs Association ("FSA") supply contracts. The Sheriff's Office sourced the police interceptors from two different vendors who hold FSA supply contracts, purchasing 29 vehicles from one vendor and 20 vehicles from a second vendor. M&J reviewed the quotes from each of the selected vendors and the final invoices for each of the police interceptor vehicles purchased. Each invoice was stamped to confirm receipt of the product and noted with the vehicle's fleet inventory number. Both quotes agree with the FSA supply contract pricing, plus adjustments for additional modifications that the Sheriff's Office requested, and the invoice pricing agreed with quote pricing.

For the airboat and trailer, M&J reviewed three competitive bids that the Sheriff's Office received and confirmed that the Sheriff's Office awarded the purchase to the lowest-priced bidder. M&J reviewed the three separate invoices that the Sheriff's Office received and paid for this airboat purchase, including one partial invoice for the airboat, a final invoice for the airboat, and a separate invoice for the trailer. The invoices all totaled to agree with the bid pricing. Each invoice was stamped to confirm receipt of the airboat and trailer and noted the fleet inventory number for both the airboat and the trailer (as applicable).

For the jet ski, M&J reviewed three competitive quotes that the Sheriff's Office received and confirmed that the Sheriff's Office selected the lowest priced quote. M&J reviewed the invoice and confirmed that the invoiced price agrees with the quote pricing and that the invoice was stamped to confirm receipt of the jet ski and noted the fleet inventory number.

The Sheriff's Office used a sole source procurement method to purchase the dive team trailer. M&J reviewed the vendor-provided sole source certification letter, which affirmed that the vendor is the only provider for these aluminum dive trailers. M&J also reviewed the initial estimate for the trailer provided alongside the sole source certification letter and confirmed that the estimated value matches the invoiced value. The invoice also includes a stamp to confirm receipt and has the fleet inventory number included.

Jail Generator Replacement

In 2021, the County replaced the backup generator located at the Detention Center on the Sheriff's Office's behalf. The County purchased the generator and associated electrical components from a vendor using an FSA supply contract. The County used competitive bidding to select a construction firm to install the generator. M&J reviewed the Board of County Commissioners' resolution that authorizes the County to make purchases using FSA contracts and confirmed that the County has proper authorization to make purchases using FSA supply contracts and that the County followed proper procedures to authorize the purchase of the generator and associated electrical components.

M&J reviewed the County's solicitation documents for installation services (including the initial solicitation document and an addendum answering questions from potential bidders) and confirmed that it contained standard terms and relevant scope and specification documents. M&J also reviewed the County's bid tabulation and confirmed that the County awarded the purchase to the lowest qualified bidder, and M&J reviewed the awardee's solicitation to confirm that it shows that they are a qualified firm. M&J reviewed the contract between the County and the winning contractor to confirm that the contracted price matches the bid price. The contract does allow for liquidated damages of at least $200 per day that the project's completion is delayed due to the contractor's actions and also has terms (incorporated by reference from the solicitation document) detailing the process by which the County can issue a "notice to cure" in order to address project performance concerns.

M&J reviewed invoices and pay applications received throughout the construction process and confirmed that the amounts on the pay application match the invoices. In total, the generator construction process had 11 change orders[11]. In total, the construction cost went from an initial contracted cost of $524,000 to a final cost of $631,253, an increase of $107,253, or 20.5%. The change orders cite a variety of reasons for the cost adjustments, including industry-wide cost increases, minor additions to the project scope (*e.g.*, fence relocation), performing the initial fill of the generator's fuel tank, and costs associated with the project delays.

The project's timeline was extended by a total of 364 days. The change order applications cite delays in generator delivery as the reason for the delays; this project was largely performed in 2022, when ongoing COVID-related supply chain disruptions were still producing widespread delays in delivery of electrical components and significant price increases nationwide.

[11] These 11 change orders include seven change orders that increased the total installation cost, one no-cost change order granting a time extension, one change order granting a cost increase and time extension, one change order granting a cost reduction, and one no-cost change order inverting line items for administrative purposes.

The Board of County Commissioners approved final payment and project close out for the generator construction project in its February 14, 2023, meeting. M&J reviewed the post-project vendor performance evaluation that County staff performed of the vendor's performance, which noted that "the quality of work was very good but, the owner made the job more difficult at times than needed with Facilities staff and the Hernando County Sheriff staff." The County did not find these challenges were severe enough to have to issue a "notice to cure."

Detention Center Out-building Construction

In 2025, the Sheriff's Office constructed three new steel structures at the Detention Center, including the following:

- A warehouse to store food and other supplies necessary for the operations of the Detention Center. The new warehouse would provide additional operational efficiencies and would replace an existing off-site storage facility that the Sheriff's Office stated was not well suited to their needs.
- A maintenance facility to store maintenance equipment and provide inmates with a work area to assist with facility maintenance and develop skills for use upon release.
- A visitation facility to replace the facility's existing visitation structure, which Sheriff's Office staff reported was in need of extensive repairs.

The Sheriff's Office managed the construction of these facilities themselves as a single project, without County involvement in procurement. The Sheriff's Office did not hire a single contractor to manage the construction of the facilities but instead hired individual specialist firms to perform specific types of work, such as one vendor to do design work, another vendor to build the steel structure, and separate vendors to do plumbing, electrical work, and other work. The County supported the Sheriff's Office in the management of the out-building construction project by tasking the County's Construction Projects Coordinator with assisting in managing communications and coordination between the various vendors involved in the project.

M&J reviewed project and procurement files provided by the Sheriff's Office and determined that the costs that the Sheriff's Office incurred for the construction of the out-buildings largely align with quotes that the Sheriff's Office received during the project planning process. M&J also did not identify any indications that the Sheriff's Office deviated from its established, documented purchasing procedures.

When the Sheriff's Office first proposed the project for internal approval using the Sheriff's Office's chain of command, it used quotes to provide a total cost estimate of $291,050. Staff suggested budgeting up to $350,000 for the project to account for potential increases in material costs and other pricing factors. M&J did not identify a target completion date that the Sheriff's Office set for the steel structure construction project.

The first records that M&J reviewed for the steel structure construction project date to early 2025, but the records that M&J reviewed suggest that construction did not begin until as late as October 2025, with construction continuing until June 2026, indicating construction of the three out-buildings took less than a year.

The Sheriff's Office does not have a unified project tracking or reporting tool to track project progress other than the use of a single project code in Tyler Munis to account for all project expenditures. M&J observed net charges to the steel structure construction project of $368,139, slightly higher than the $350,000 upper cost estimate provided by Sheriff's Office staff in early 2025. Based on documents reviewed by M&J, this increase in overall costs appears to be at least in part due to the Sheriff's Office contracting with additional service providers not contemplated in the original estimate to perform added services, such as applying spray foam insulation.

Tax Collector's Annex Construction

The County constructed a new facility to house the County Tax Collector's operations, with the project including the procurement of both A/E services and a construction management firm. The County used competitive, qualification-based bidding processes to select both the A/E vendor and construction manager. M&J reviewed the solicitations, bids, and bid evaluation results to confirm that the solicitation contains standard terms and conditions and that the A/E and construction manager contracts were awarded to the most qualified bidders. M&J reviewed the contracts that the County reached with the A/E firm and construction manager and confirmed that the contracts contain industry standard terms.

The initial contracts with the construction management and A/E firms do not provide specific completion deadlines within the contract text but instead state that the firms will develop and adhere to a project schedule. The initial project schedule plans on receiving the notice to proceed and beginning sitework on April 11, 2024, and reaching substantial completion on March 12, 2025. By August 2024, the timeline had been shifted backwards significantly, largely due to delays in permitting, with the notice to proceed expected to be issued August 8, 2024 and substantial completion now expected to be reached on July 8, 2025. The notice to proceed was actually issued on September 10, 2024, with the substantial completion deadline set for September 8, 2025. The A/E firm recorded the actual date of substantial completion as December 16, 2025, over three months after the date provided in the notice to proceed. At the time of M&J's fieldwork, the County and construction management firm were still working on the final punch list[12] and completion of the closeout process.

[12] A punch list is a list of remaining project items identified at or after the time of substantial completion that must be addressed before final project closeout. Example punch list items may include touching up minor paint or finish issues, repairing fixtures that were improperly installed, or replacing large office furniture that was damaged during the move-in.

The initial costs of the A/E firm were set at $1,457,621. The County and A/E firm amended the contract a single time to increase the A/E firm's budget by $536,867 to account for significant additional costs associated with re-homing protected gopher tortoises present on the jobsite.

The County's initial contract with the construction manager firm did not include a contract price, but the Board of County Commissioners allocated $11.3 million for the construction manager. Per its contract with the County, the Construction Manager negotiated a guaranteed maximum price ("GMP") as part of the pre-construction phase of work. The Board of County Commissioners amended the project's budget to accommodate the negotiated GMP of slightly less than $13.6 million. The construction manager may not exceed this GMP, and the construction manager is therefore assuming the additional costs associated with project delays.

Judicial Center Remodel

The County performed an extensive renovation of the County Judicial Center. The County used a competitive, qualification-based bidding process to select the A/E firm. The County used a price-based bidding process to select the builder from a set of pre-qualified builders. M&J reviewed the solicitation, bids, and bid evaluation used to select the A/E firm and confirmed that the solicitation contained industry standard terms and conditions and that the County awarded the contract to the most qualified bidder, as determined by the evaluation committee.

M&J reviewed the solicitation, bid submission, and award recommendation for the builder. During the pre-qualification process, the County only identified one qualified bidder. The County initially estimated the project cost to be $15 million, while the only qualified bid was for $24.6 million. Per the award recommendation document, the County engaged in negotiations with the qualified bidder for six months and reached a negotiated price of approximately $21.5 million, which the Board of County Commissioners approved. Exhibit 1-I shows the County's award recommendation, describing the County's rationale for recommending that the Board of County Commissioners approve the contract with the builder.

Exhibit 1-I: Judicial Center Renovation Award Recommendation

DEPARTMENT OF PURCHASING AND CONTRACTS

15470 FLIGHT PATH DRIVE • BROOKSVILLE, FLORIDA 34604
P 352.754.4020 • F 352.754.4199 • W www.HernandoCounty.us

DATE: Wednesday May 18, 2022

TO: Diane Kafrissen, Purchasing Agent II, and 352-540-6268

FROM: EvdB Erik van de Boogaard, Hernando County Construction Projects Coordinator, and 352-754-4096

SUBJECT: Recommendation for Award, Bid No. 22-CTS001/TB,
Project Name: Judicial Center Renovation Project
Estimated Project Cost: $15,000,000.00

The attached Bid received from Manhattan Construction for the above referenced project/solicitation have been reviewed, evaluated, and a recommendation for award is hereby requested, in accordance with the Hernando County Ordinance No. 93.16, Section 2-105 (6) and Purchasing and Contracts Department Policies and Procedures Manual, Procedure No. 130F, Paragraph 3. (D), Policy140I, Paragraph 2(H).

1. Total Contract Bid Price is: $21,457,116.00
2. Reference checks are satisfactory: ☒ YES ☐ NO
3. Recommend award as responsive and responsible bidder ☒ YES ☐ NO
4. Request Next Bidder? ☐ YES ☒ NO
5. Below is a statement that addresses the reason(s) for the recommendation. It includes the basis for determining that pricing is fair and reasonable, and that the Bidder has the ability and resources to perform in accordance with the bid terms, conditions, and scope.

The contractor was pre-approved through an advertised bid process. Upon receipt of their initial bid of $24,633,884.00 we began negotiations. The negotiations have taken place over the past six months. While certain scope reductions have allowed for lower costs in some areas, they are quickly being offset by the effects of our current market driven inflation.

The negotiations have included the design team and their cost consultant. They have included the examination of similar projects recently completed or underway within the general locality of Hernando County. They have included reviews of the contractors current and recent project costs and performance. We find their proposal to be in the best interests of Hernando County and recommend award to Manhattan Construction Company as proposed on the attached bid submission.

6. Funding information: Fund ____________ Dept ________ Account ________________

Recommendation Approved By: Jeff L. Rogers Date: 5/28/2022
Department Director/Manager

Enclosure

Source: Hernando County

The initial contract with the A/E firm contemplates a 485 day schedule from the beginning of the construction process to substantial completion. By the time a contract was executed with the builder, this period had extended to 490 days. The notice to proceed, which signals the beginning of the construction process, became effective October 2, 2022 and gave a 535 day period for construction, with substantial completion expected on February 4, 2024. By April 2024, the estimated date of substantial completion was pushed back to May 17, 2024, with final completion expected on July 1, 2024. The A/E firm certified that the project had reached substantial completion on May 30, 2024, with final project closeout being confirmed by September 2, 2024. Per documentation reviewed by M&J, the delays can be attributed to unforeseen aspects of the construction project, such as contaminated soil discovered in an elevator pit that required remediation, problems discovered with construction designs, and client-requested redesigns for the courtroom platforms.

The A/E contract was originally issued with a value of $1,698,346. The County approved a total of 16 change orders to the A/E contract, including 14 change orders worth under $35,000 approved by the Chief Procurement Officer and two change orders worth more than $35,000 approved by the Board, resulting in a final contract value of $2,025,518, an increase of $327,172, or 19.3%. Per documents reviewed by M&J, most of these change orders were related to specific work needed on particular aspects of the project's design. The single largest change order, however, was the final change order, for $155,197, to cover anticipated additional architectural construction administration services due to the extension of the project's timeline.

As previously discussed, the builder's contract originally had a value of $21,457,116. Over the course of six change orders, the cost of the builder's contract fell to $21,313,561.84, a reduction of $143,554, or roughly 0.7%. The Construction Projects Coordinator's post-project vendor evaluation of the builder, using the County's vendor evaluation form (as introduced in Subtask 1.2 and included as an exhibit in Subtask 3.2) was largely positive, with several areas noted as "excellent," the highest ranking on the vendor evaluation form, and only one area — adherence to schedule — identified as below average.

Conclusion: *Based on information obtained during fieldwork, the Sheriff's Office and the County are generally effective at delivering projects without excessive delays or cost overruns for reasons within their control; challenges posed by supply chain disruptions and faster than expected price increases impacted the construction industry across the nation during the period in which the selected projects were delivered, so some delays and cost increases are not unexpected. M&J was able to validate that the Sheriff's Office and County adhere to their established purchasing and contracting systems, including taking advantage of cooperative purchasing arrangements and using negotiations/value engineering to reduce costs. Additionally, M&J observed that the County's vendor evaluation forms capture vendor performance in a way that allows these observations to inform future procurement actions and mitigate difficulties going forward.* ***Accordingly, our assessment is that this subtask is met for this program for both the Sheriff's Office and the County's construction project management function.***

Subtask 1.6 – Written Procurement Policies and Procedures

Determine whether the program has established written policies and procedures to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements.

Overall Conclusion: Partially Meets

Overall, Hernando County partially meets expectations for Subtask 1.6. To address the requirements of this subtask, M&J evaluated both the Sheriff's Office and Hernando County construction project management programs. For both programs, M&J evaluated provided information, conducted interviews with Sheriff's Office and County staff, and assessed the state of written policies and standard operating procedures related to purchasing and procurement, including assessments against industry standards.

Sheriff's Office – Partially Meets

The Sheriff's Office has a standalone Purchasing unit and a purchasing procedure document — Policy 2032.00 — which sets the basic standards for the Sheriff's Office's purchasing operations. The Sheriff's Office uses its own Purchasing unit for all internal purchases, including supplies, equipment, vehicles (fleet and marine), and services supporting overall Sheriff's Office administration and operations. The Sheriff's Office would not use its own purchasing procedure to procure large capital construction projects, like the identified surtax projects for which the Sheriff's Office plans on partnering with the County for capital construction management services and would instead use the County's purchasing procedure.

The Sheriff's Office's purchasing procedure requires the use of formal written bids for all purchases in excess of $35,000. The formal written bid process, as outlined in Section C of Policy 2032.00, requires the Sheriff's Office to develop a "request for bid" document outlining the specifications of the purchase and advertise this document for a period of time to notify potential vendors of the opportunity, including publishing the solicitation at least twice in a local newspaper. The Sheriff's Office then collects responses over a period of time and, on an appointed date, opens the sealed bids at once. Policy 2032.00 does not specify the method by which the Sheriff's Office is to evaluate the collected bids once they have been opened, although the document does state that the goal of the Sheriff's Office's competitive bidding process is generally to "obtain the lowest reasonable price for commodities."

Policy 2032.00 does briefly mention that "piggyback"[13] purchases off of state contracts are authorized, although it does not go into detail regarding the types of contracts eligible for "piggybacking" or provide detail on the process for making "piggyback" purchases. In interviews, Sheriff's Office staff reported that they regularly make use of "piggyback" purchases for supplies, equipment, and services, particularly including making purchases off of cooperative contracts made available by the FSA, including FSA contracts for vehicle purchases, supplies for the detention center, public safety services (*e.g.*, public safety software systems, body-worn camera systems, etc.), and general administrative and operational supplies. While this practice is not documented in Policy 2032.00, Sheriff's Office staff reported in interviews that the Purchasing unit conducts reviews of all "piggyback" purchases to validate that the "piggyback" contract terms are advantageous to the Sheriff's Office through cost savings, greater levels of service, and/or reductions in administrative overhead/timeliness.

Conclusion: *Based on information obtained during fieldwork, the Sheriff's Office has a standalone Purchasing unit and a written purchasing procedures document, which it uses to govern all internal Sheriff's Office purchases, including large purchases like the purchase of fleet vehicles and marine vessels. The Sheriff's Office's purchasing procedures document contains the basic elements of a government purchasing policy, sufficient to maintain compliance with general requirements, but contains minimal additional details promoting the use of methods to streamline and improve purchasing over this baseline, such as using volume discounts, special pricing arrangements, and alternate competitive procurement methods. In interviews, Sheriff's Office staff stated that they do regularly use some of these techniques and M&J observed in its review of Sheriff's Office files that they do often use these techniques, but they are not contemplated in the Sheriff's Office's written purchasing procedures.* ***Accordingly, we find that this subtask is partially met for this program.***

Recommendation: *The Sheriff's Office should consider revising its purchasing procedures document to authorize and/or promote the use of additional procurement methods that may produce cost savings or operational efficiencies, such as additional sources of cooperative purchases or the use of "direct purchases" of materials.*

[13] Piggybacking" is the process of making a purchase off of a contract that a vendor has already reached with another government entity or group, such as a State contract or contract with a government cooperative purchasing organization.

County Capital Construction Management – Meets

The County's procurement activities are primarily governed by the County's Procurement Ordinance and Procurement Handbook. The Procurement Ordinance, or Chapter 2, Article V of the *Code of Ordinances of Hernando County, Florida*, sets the statutory framework for purchases made by the central Hernando County government, under the authority of the Hernando County Board of County Commissioners. While purchases made by constitutional officers, including the Sheriff/Sheriff's Office, are generally exempt from the County Procurement Ordinance's requirements, the County manages delivery of capital construction projects on the Sheriff's Office's behalf. As a result, all identified surtax projects that involve capital construction will be subject to the requirements of the County Procurement Ordinance. The identified surtax projects that do not involve capital construction, such as the purchase of vehicles, would follow the Sheriff's Office policies and procedures.

The County Procurement Manual serves to detail the general requirements and framework set out in the Procurement Ordinance, creating a detailed process that the County uses to guide its procurement operations. The County Procurement Manual stipulates that competitive solicitation methods are to be used for capital construction projects. The types of competitive solicitation methods authorized in the County Procurement Manual that are relevant to capital construction project management include (but are not limited to):

- Request for Proposal ("RFP") – The RFP method is used to procure products or services where the exact terms of service cannot be exactly defined and that a strict price-based evaluation process would not produce the best results for the County. The RFP method asks bidders to submit detailed proposals for the services that they intend to provide, including a cost proposal. Lastly, an evaluation committee evaluates the proposals to identify the proposal that would best serve the County's overall needs, without focusing exclusively on price.
- Invitation to Bid ("ITB") – The ITB method is used when the County has detailed specifications for the desired product or service and the County is primarily interested in obtaining the best price possible. The ITB method asks bidders to prove their qualifications and submit a price bid. The Procurement Department reviews the bids in conjunction with staff in the department making the purchase to verify the qualifications of the bidders and awards the purchase to the lowest priced bid that is both responsive and responsible.
- Invitation to Negotiate ("ITN") – The ITN method is used when the County does not have a clearly defined scope and wishes to solicit vendor input on what scope, schedule, and service delivery process would be reasonable in current market conditions. Per the Procurement Manual, the ITN method "is frequently used in areas experiencing constant change in the marketplace and the County wants the opportunity to obtain current up-to-date goods or services at the time of contracting." The ITN method asks bidders to work with the County to determine an appropriate scope and the proposals are ultimately ranked by a selection committee, with award based on the bid that best meets the County's needs.

- Request for Qualification ("RFQ") – The RFQ method is a specialized method used to adhere to the terms of the Florida Consultants Competitive Negotiation Act[14] ("CCNA") for the procurement of professional architectural, engineering, landscape architectural, or surveying and mapping services. In order to comply with the terms of the CCNA, Florida governments must use a specialized procurement process that focuses primarily on bidder qualifications, rather than price, similar to the RFP method.

Per interviews with County staff, the County typically uses the "Design-Bid-Build" construction management method, in which the County first contracts with an A/E firm to develop a detailed project plan and specifications, and then contracts with a construction firm to deliver the construction project as planned. Chapter 3 of this report contains additional discussion and evaluation of the County's construction management methodology and alternative service delivery models. Under the "Design-Bid-Build" construction management method, the County typically procures services from two separate firms for each construction project. First, the County procures services from the A/E firm using the RFQ method, in order to comply with the terms of the CCNA. After the A/E firm has developed a project plan, the County uses the ITB method to contract with a construction firm to execute the project as designed by the A/E firm.

The County Procurement Manual includes several elements that are leading practices to promote efficient and effective procurement operations beyond minimum State and Federal compliance standards. First, the County Procurement Manual includes a detailed section regarding "piggyback" or other cooperative purchasing methods, including identifying requirements for the types of contracts that are eligible for "piggyback" purchasing and terms required in "piggyback" contracts to protect the County's interests. Additionally, the County Procurement Manual contains an in-depth discussion regarding the process of "direct purchasing" construction materials, in order to avoid having sales tax charges passed on from vendors.

Conclusion: *Based on information obtained during fieldwork, the County maintains both a Procurement Ordinance, in which the Board of County Commissioners defines the County's formal procurement requirements, and a Procurement Manual that details the procedures that County staff use to align with the Board-developed requirements. The County's Procurement Ordinance and Procurement Manual contain significant detail promoting the use of methods to improve the economy and effectiveness of the purchasing process, including providing specific procedures for "piggybacking"[15] off of existing government purchasing contracts and allowing for owner "direct purchases" of construction materials, in order to avoid paying sales tax on construction materials for County capital construction projects.* ***Accordingly, we find that this subtask is met for this program.***

[14] §287.055, *Florida Statutes*

Chapter 2: Program Design and Structure

This chapter will summarize the overall findings for the Structure or Design of the programs for which the County intends to use funds and whether the structure or design are effective to accomplish the County's goals and objectives. The programs evaluated include:

- Sheriff's Office

Program Structure and Design
Overall Finding: Meets

The Sheriff's Office utilizes a workload-based staffing model, has an organizational structure that minimizes overlapping functions and includes clearly defined units and chains of command. This structure is supported by a number of standard operating procedures that detail operational implementation. Hernando County's vacancy rates and staffing rates are comparable to peer counties.

Findings by Subtask:
- Subtask 2.1 – Organizational Structure: Meets
- Subtask 2.2 – Program Staffing Levels: Meets

Subtask 2.1 – Organizational Structure

Review program organizational structure to ensure the program has clearly defined units, minimizes overlapping functions and excessive administrative layers, and has lines of authority that minimize administrative costs.

Conclusion: Meets

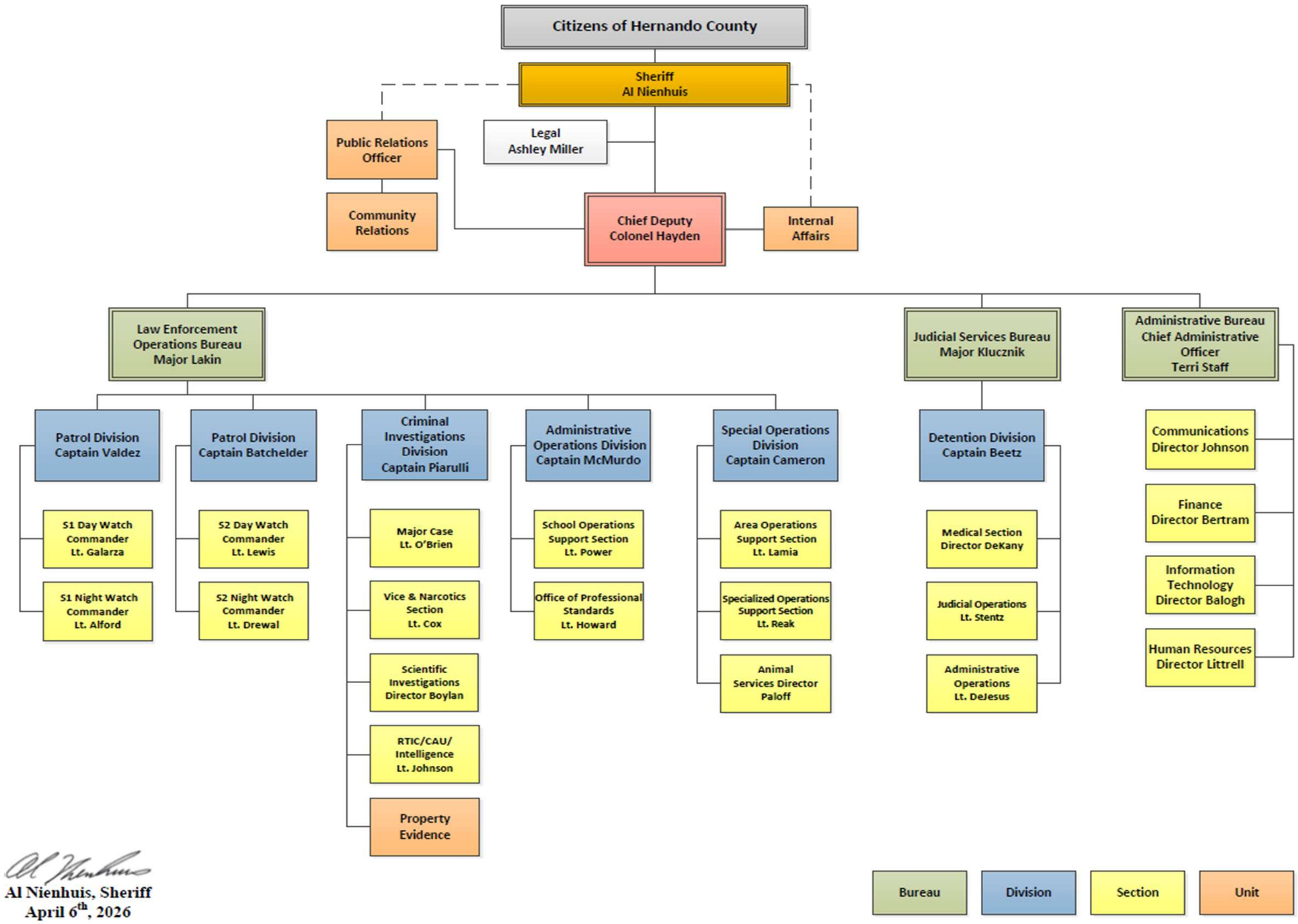
To assess the requirements of this subtask, M&J evaluated the Sheriff's Office organizational chart, job descriptions, and policies and procedures related to chain of command, and lines of authority. M&J also evaluated procedures for evaluating the need to add, remove, or modify positions, and conducted interviews with Sheriff's Office staff about organizational structure and classification, and hiring protocols.

Based on M&J's review and analysis, the Sheriff's Office features clearly designed organizational units and minimized overlapping functions. No overlapping functions were identified. Additionally, no program areas exhibited excessive administrative layers, and appropriate lines of authority are in place to minimize administrative costs.

Utilizing the Hernando County Sheriff's Office's Organizational Chart (Exhibit 2-A), M&J observed clearly designed units within each bureau with established lines of authority. The Sheriff uses bureau as the highest unit of organization, with bureaus for Law Enforcement Operations, Judicial Services, and Administrative. The head of each bureau reports through the Chief Deputy to the Sheriff. For sworn employees, the next layer is typically titled using division, with civilian branches using section or department.

Exhibit 2-A presents the three bureaus and the next organizational division under each Bureau.

Exhibit 2-A: Sheriff's Office Organization Chart



Source: Hernando County Sheriff's Office

In addition, the Hernando County Sheriff's office maintains formalized job descriptions for each position which include:

- Job Title
- Supervisor
- Characteristics of the Class
- Job Functions
- Qualifications
- Essential Physical Skills

Each job description is updated periodically, with the specific revision date noted directly on the document. These formalized job descriptions ensure that all positions have clear, outlined expectations, effectively limiting operational overlap between roles.

The Sheriff's Office has a formal process to review the proposed creation, reclassification, or removal of any position, to help minimize excessive administrative costs and/or prevent overlapping functions. To add or remove a position, the Sheriff's Office utilizes a formalized process initiated via a position submission form. This form requires specific justification for any additional position or change to be made to the organizational structure, as well as a list of the equipment needed, pay grade, budget impact, and it must be approved by multiple layers of administration. This form is completed by the respective department's supervisor and submitted to Human Resources. Exhibit 2-B is the template for this form. Once submitted, the HR Manager evaluates the operational need for the position and drafts a mock organizational chart illustrating the proposed change. A similar process is also done for any reclassification within the organization. The reclassification template can be seen in Exhibit 2-C.

Exhibit 2-B: Blank 2026 New Position Form

REQUEST FOR NEW POSITION (FY 2026)

Requesting Department: ______ **Cost Center:** ______

Submitted by: ______ **Emp #:** ______

New position:

☐ Full Time ☐ Part Time - Permanent ☐ Part Time - As Needed

New position title: ______

Estimated hours: ______

Job description attached ☐ ***Reviewed by HR*** ☐

Justification for change:

Equipment / supplies required for position: *(One time start up costs)*

☐ Desk
☐ Chair
☐ Computer/Laptop (office or vehicle)
☐ Printer (office or vehicle)
☐ Office/Sophos/Exchange License
☐ Vehicle
☐ Mobile Radio
☐ Portable Radio
☐ Modem (vehicle)
☐ Uniform & Equipment
☐ Armor Vest
☐ Taser, Battery, Holster
☐ Glock 45 (9 mm)
☐ AR-15 Rifle

Other (list below):
☐ ______
☐ ______
☐ ______

To be completed by HR prior to submission to Finance

New Position:

Pay Grade: ______ Base Salary: ______

FLSA Class: ☐ Exempt ☐ Non-exempt

FRS Class: ☐ Regular Class ☐ Special Risk ☐ Senior Mgmt.

Human Resources *(Position Control):* ______ Date: ______

Reviewed by CAO: ______ Date: ______

To be completed by Finance prior to Sheriff's approval:

Budget Impact:

Department: ______ Cost Center #: ______

Wages: ______ Operating Expenses: ______

Related Benefits: ______ One Time Start Up Costs: ______ **Total Cost:** ______

Finance Director: ______ Date: ______

Recommendation:	***Approve***	***Deny***		
Captain/ Director: ______	☐	☐	Emp #	Date
Major/CAO: ______	☐	☐	Emp #	Date
Colonel: ______	☐	☐	Emp #	Date
Approved by Sheriff: ______			Emp #	Date

Revised 2/3/2025

Source: Hernando County Sheriff's Office

Exhibit 2-C: Blank 2026 Reclassification Form

REQUEST FOR RECLASSIFICATION/BUDGET ALLOCATION CHANGE OF A CURRENT POSITION (FY 2026)

Requesting Department: ____________ Cost Center: ____________

Submitted by: ____________ Emp #: ____________

Reclassification of a Current Position:	Current Position:	Budget Allocation Change:
Position being Reclassed: ____________	☐ Vacant:	Current Org/Location: ____________
Reclassed to: ____________	☐ Filled with: ____________	New Org/ Location: ____________

Job description attached ☐ *Reviewed by HR* ☐ *Estimated hours:* ____________

Justification for change:

Equipment / supplies required for position: *(One time start up costs)* Other (list below):

- ☐ Desk
- ☐ Chair
- ☐ Computer/Laptop (office or vehicle)
- ☐ Printer (office or vehicle)
- ☐ Office/Sophos/Exchange License
- ☐ Vehicle
- ☐ Mobile Radio
- ☐ Portable Radio
- ☐ Modem (vehicle)
- ☐ Uniform & Equipment
- ☐ Armor Vest
- ☐ Taser, Battery, Holster
- ☐ Glock 45 (9 mm)
- ☐ AR-15 Rifle
- ☐ ____________
- ☐ ____________
- ☐ ____________

To be completed by HR prior to submission to Finance

Reclass of Position

Current Pay Grade: ____________ Current Salary: ____________

New Pay Grade: ____________ New Salary: ____________

FLSA Class: Exempt ☐ Non-exempt ☐

FRS Class: Regular Class ☐ Special Risk ☐ Senior Mgmt. ☐

Human Resources: *(Position Control)* ____________ Date: ____________

Reviewed by CAO: *(Newly created or grade changes)* ____________ Date: ____________

To be completed by Finance prior to Sheriff's approval:

Budget Impact:

Department: ____________ Cost Center #: ____________

Wages: ____________ Operating Expenses: ____________

Related Benefits: ____________ One Time Start Up Costs: ____________ **Total Cost:** ____________

Finance Director: ____________ Date: ____________

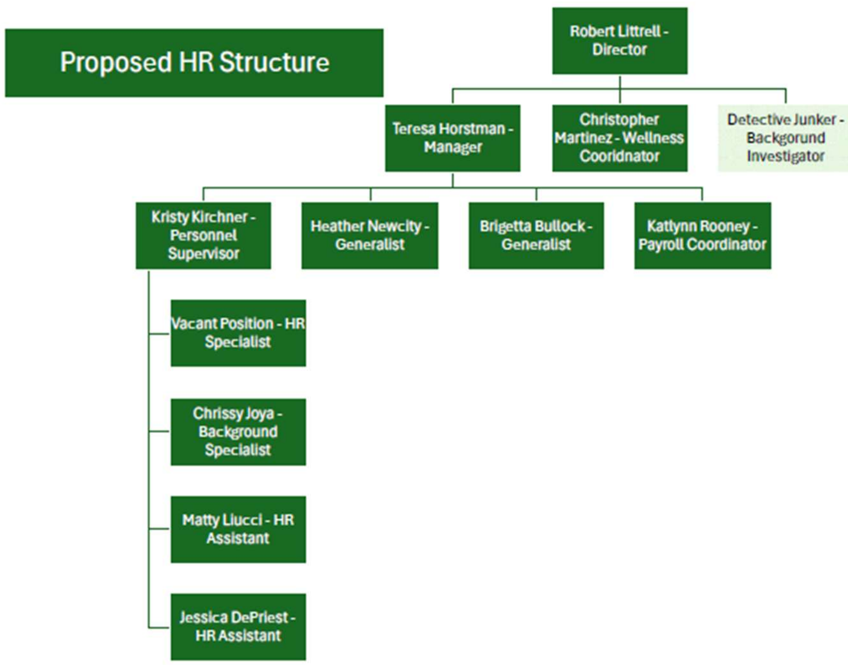
Recommendation:		*Approve*	*Deny*		
Captain/ Director:	____________	☐	☐	Emp #	Date
Major/CAO:	____________	☐	☐	Emp #	Date
Colonel:	____________	☐	☐	Emp #	Date
Approved by Sheriff:	____________			Emp #	Date

Revised 2/19/2025

Source: Hernando County Sheriff's Office

When these changes are proposed, the Human Resources Department within the Sheriff's Office will create a sample organizational chart to outline the new chain of command. Exhibit 2-D is an example organizational chart provided for a recently proposed HR organizational change, where the light green box represents a potential new role. This proposed organizational chart provides the department with a concrete way to view the new organizational structure as well as clearly outlining the new reporting structure. This also allows them to showcase the need for the position. Through the use of the formal process with visual confirmation of lines of authority and impacted positions, the Sheriff's Office can easily review to help minimize overlapping functions and administrative layers.

Exhibit 2-D: Organizational Chart Showing Proposed Updated HR Structure



Source: Hernando County Sheriff's Office

In addition to the organizational chart, the Sheriff's Office relies on written standard operating procedures, known as general orders, ("Order") to define and reinforce a clear chain of command. These formalized policies preserve institutional continuity by providing a definitive reference for operational protocols. This framework also provides clear grounds for accountability if the chain of command is breached. Exhibit 2-E illustrates several key Sheriff's Office standard operating procedures.

Exhibit 2-E: Table of Relevant General Orders Issued by Sheriff's Office

Name	Date Last Revised	Summary
2006.00 – Span of Control; Unity of Command	04/16/2025	Establishes guidelines regarding organizational span of control and unity of command, defining the limits of personnel reporting to a supervisor at organizational level.
4010.30 - Sworn Personnel; First Line Supervisors	04/16/2025	Establishes the span of control and scope of responsibility of the first line supervisors.
4010.40 – Patrol Manpower Allocation	06/02/2025	Provides guidelines for patrol scheduling and zone assignments and standardized method for unit identification and dissemination of information.
4280.00: Incident Command System (ICS)/National Incident Management System (NIMS)	08/09/2024	Establishes ICS as a method of coordinating the efforts of individuals and agencies when managing critical incidents.

Source: Hernando County Sheriff's Office

Order 4010.30 - Sworn Personnel; First Line Supervisors is a written statement detailing the purpose, scope, discussion, important definitions, and procedures each party involved must follow. These clear statements are periodically reviewed to ensure that they maintain their relevance through personnel changes and new organizational changes. This Order defines who a first line supervisor is, their responsibilities, who they report to, when they are in command, and who can be considered the first line supervisor. Order 4010.40 – Patrol Manpower Allocation follows the same standardized structure as Order 4010.30. It contains written statements detailing the purpose, scope, discussion, and the new procedures which must be followed. This formalized structure prevents confusion and provides a clear chain of command.

The Sheriff's Office also maintains policies to ensure that the chain of command is appropriate for the incident response type. One example is Order 4280.00: Incident Command System (ICS) / National Incident Management System (NIMS), which can be seen in Exhibit 2-E. Structured in the standardized system described above, this order establishes a uniform command architecture designed to coordinate personnel, resources, and multi-agency responses during large-scale emergencies, natural disasters, or critical public safety incidents. This order incorporates a nationally recognized management framework into the department's overall policy.

Conclusion**: Based on information obtained during fieldwork, the Sheriff's Office has appropriate lines of authority, defined spans of controls, while maintaining appropriate staffing levels for segregation of duties. Our analysis of the Sheriff's Office organizational chart, proposed HR restructuring, and clear utilization of written standard operating procedures showcase the clear segregation of duties and defined spans of control for the entire department. **Accordingly, we find that this subtask is met for this program.

Subtask 2.2 – Program Staffing Levels

Assess the reasonableness of current program staffing levels given the nature of the services provided, program workload, and accepted industry standards and best practices.

Conclusion: Meets

To address the requirements of this subtask, M&J evaluated the Sheriff's Office's current and recent staffing levels, including consideration of recruits in training. M&J also conducted interviews with Sheriff's Office staff about hiring practices, turnover and vacancy rates, and recruitment efforts. Based on the M&J Team's review and analysis, the Sheriff's Office program areas are reasonable for the current program staffing levels given the nature of the services provided, program workload, and accepted industry standards and best practices.

To assess the staffing levels given the nature of the services provided, program workload, and accepted industry standards and best practices, M&J evaluated the vacancy rate of the Hernando County Sheriff's Office as well as the span of control throughout the Office.

Span of control represents the number of direct reports a manager or supervisor oversees within an organization. The Hernando County Sheriff's Office issued General Order 2006.00- Span of Control; Unity of Command requiring that the number of immediate subordinates of a supervisor or manager remain under a 12:1 ratio. The Sheriff's Office has each policy scheduled for regular review to ensure that written policy matches current practice and any regulatory or leading practice updates. Order 2006.00 was most recently reviewed in April 2025. In addition, Order 2006.00 states that each employee will be held accountable by one manager at any given time. Utilizing the organizational chart provided, and the policy statement issued by the Sheriff's Office, M&J was able to compare the office's span of control to the industry norm. According to the Society for Human Resource Management's 2020 report, the average span of control across organizations is 7:1 for executive management and 16:1 for middle management. Using these statistics as a benchmark, the Hernando County Sheriff's Office is within standard norms for span of control. This span of control is appropriate and does not indicate unnecessary administrative layers.

The Florida Sheriff's Association Research Institute released a 2023 report on recruitment and retention, where it reported that the average vacancy rate for sworn deputies is 7%, 10% for corrections officers, and 26% for dispatchers. The Hernando County Sheriff's Office utilizes a workload-based staffing model, to determine needs based on local demands. To assist in the workload evaluation, and to maintain accurate data on current and future hiring needs, the Sheriff's Office utilizes a report titled the "True Vacancy Report" which tracks current vacancies, potential vacancies, as well as current personnel in training for law enforcement, the detention center, telecommunications, and other staff in the department. This report provides a nuanced vacancy rate, to help understand additional recruitment and hiring needs and not just current employee counts. The True Vacancy Report represents a strategic effort to evaluate current and projected future vacancies, to ensure that recruitment and training levels are commensurate with the needs of the Sheriff's Office. This report is reviewed each week. This proactive approach provides comprehensive, near real-time data on the staffing needs of the Office. This analysis of their workload is a common staffing model practice; 37% of the medium-sized counties included in the 2025 Florida TaxWatch Report utilize this workload-based staffing model. An example of this weekly update can be seen in Exhibit 2-F.

Exhibit 2-F: Weekly True Vacancy Report Excerpts

PBC - used for Task 2

Law Enforcement

Vacancies	
Sheriff Staff:	0
Patrol:	13
Crime:	0
Spec Ops:	3
Spec Ops Admin:	0
	16
Future Vacancies	
Potential Vacancies	
Names and dates	1
Names and dates	1
Names and dates	1
Total Vacancies	**19**

DIT	Goal - 20	Goal - 20
ST Class 10 (7/29/26)	**ST Class 11**	**ST Class ?**
Names are listed here	Names are listed here	Names are listed here

Internal	CROSSOVERS	CROSSOVERS	OTHER
	Names are listed here		

DIT (C - 10)	Crossover (C-10)	Other (C-11)	DIT (C -11)	CROSSOVERS (C-11)
11	1	1	5	4

Total LE Cadets 22

DIT	
In Background	**Stage**
0	Entered/Started
0	Oral Board
4	Background/Ready for Review
0	Waitlist
2	Selection
0	To Be Hired/Pending Med
1	Potential DQs

Deputy	
In Background	**Stage**
0	Entered/Started
0	Oral Board
0	Background/Ready for Review
0	Selection
0	Pending Med/to Be Hired
0	Potential DQs

Detention

Vacancies	
Housing	1
Booking	0
Other (CRO)	1
	2
Future/Crossover Vacancies	
Names and locations	1
Names and locations	1
Names and locations	1
Names and locations	1
Names and locations	1
Potential Vacancies	
Future Vacancies	5
Total w/Crossovers	**7**

DDIT	Goal - 5
July 2025 (WTC)	**Aug-26**
Names are listed here	

OTHER

Jul-25	Aug-26	Other
1		2

Total Detention Cadets 3

DDIT	
In Background	**Stage**
6	Entered/Started
2	Background/Ready for Review
0	Selection
1	Pending Med/to Be Hired
0	Waitlist
0	Potential DQs

Detention Deputy	
In Background	**Stage**
1	Entered/Started
0	Background/Ready for Review
2	Selection
0	Pending Med/to Be Hired
0	Potential DQs

Telecommunicators						
Vacancies		**Feb 26 Class**	**Aug 26 Class** (Goal - 4)	**Other**	**In the process (Future Class)**	
Manager	0	Names are listed here				
Supervisor	0					
Telecommunicators	7					
	7					
Future Vacancies						
		Feb Class		*Other*		
Future		5				
Total Vacancies	**7**	**Total Tele Cadets**	**5**			

Other Vacancies					
RN Manager	Actively Recruiting			ARMS Clerk	In Background (1)
Asst. Director of Medical	Actively Recruiting			Background Specialist	In Background (2)
Re-Entry GED Specialist	Actively Recruiting			Paralegal	In Background
Vet Tech	Actively Recruiting			Animal Care Tech (x3)	In Background (6), Pending (1)
Lead Animal Care Tech	Actively Recruiting			SCG (x5-8)	In Background (1)
HR Specialist	Actively Recruiting			Fleet Specialist	In Background (1), Pending (1)
Purchasing and Supply	Interviewing			Forensic Tech (x2)	In Background (1)
Staffing and Background Supervisor	In Background			RN (1)	In Background (3)
Pilot	In Background (Pending)			Communications QA Spec	In Background
Animal Enforcement Officer	In Background (Pending)				

Recently Filled Positions	
RN	Filled 6/29/2026
Forensic Tech	Filled 6/29/2026
Telecommunicator(x2)	Filled 6/29/2026
Acct Specialist - Judicial Services	Filled (6/15/2026)
Multimedia Specialist	Filled (6/1/2026)
Telecommunicator	Filled (6/1/2026)
P&E Specialist	Filled (5/18/2026)
Telecommunicator	Filled (5/18/2026)
Forensic Tech (x2)	Filled (4/20/2026)
AS Vol Asst	Filled (4/20/2026)
Telecommunicator	Filled (3/9/2026)
SR Exe Asst to Sheriff	Filled (3/2/2026)
Telecommunicator	Filled (2/23/2026)
Supply/Purch Specialist	Filled (2/23/2026)
Telecommunicators (x2)	Filled (2/9/2026)
Arms Clerk	Filled (2/9/2026)
BWC Spec (x2)	Filled (2/22/2026)
Fleet Supervisor	Filled (1/29/2026)

13 vacancies in Patrol - D1 has 1 Dist Det Vacancy & 1 Deputy Vacancy, D2 has 1 SGT, 1 Dist Det Vacancy, and 9 Deputy Vacancies

Source: Hernando County Sheriff's Office

Utilizing the True Vacancy Report provided by the Sheriff's Office, as well as the full-time employment numbers, the Sheriff's Office's overall vacancy rate is about 4%. The Sheriff's Office vacancy rate of 4% is significantly lower than the state averages reported by the Florida Sheriff's Association Research Institute.

In addition to these vacancy reports, the BOCC and the Sheriff's Office report their full-time employee count for the last six years. These numbers increase as the workload and staffing needs of the department change. The FTE count for the last six years, by funding source, is shown in Exhibit 2-G. As noted in the exhibit, the Sheriff's Office staffing has increased the number of employees funded through the BOCC general funds, but has minimal increase in the number of positions funded by the Revenue fund, the Sheriff's Office reserves held by the County.

Exhibit 2-G: Hernando County Board of County Commissioners Annual Budgeted FTE Personnel Counts, FY21-FY26

Fiscal Year	FY21	FY22	FY23	FY24	FY25	FY26
Sheriff's Office (General Funds)	507	516	555	626	626	673
Revenue Fund	23	23	23	23	23	25
Total	530	539	578	649	649	698

Source: Hernando County

M&J also utilized the 2025 Florida Sheriff's Offices Staffing Analysis Report, a joint survey published by the Florida TaxWatch and the Florida Sheriff's Association. Exhibit 2-H reflects analysis report data, finding that the Hernando County Sheriff's Office vacancy rate is lower than peer counties. The selected counties listed are comparable in size, location, and population.

Exhibit 2-H: Table of Vacancy Rates From Comparable Florida Counties

County	Full Time Law Enforcement Budgeted (2024)	Vacancy Rate
Citrus County	230	4%
Alachua County	275	11%
Charlotte County	325	8%
Pasco County	696	4%
Hernando County	303	3%

Source: Florida TaxWatch

Conclusion**: Based on information obtained during fieldwork and from the data sources listed above, the Sheriff's Office staffing levels are reasonable for workload, evaluated for efficient use of staffing, and are generally aligned with industry standards and peer entities. This is supported by our analysis of the Office's span of control, vacancy reports, and full time employee count.* ***Accordingly, our assessment is that this subtask is met for this program.

Chapter 3: Alternative Service Delivery

This chapter will summarize the overall findings for Alternative Methods of providing services or products for the programs for which the County intends to use funds, including:

- Sheriff's Office
- Sheriff's Office capital construction projects managed by Hernando County

Alternative Service Delivery
Overall Finding: Meets

Overall, Hernando County Meets Research Task 3. The Sheriff's Office demonstrated that it evaluates the use of alternative service delivery methods and also evaluates its external contractor services. The Sheriff's Office also regularly communicates with peer organizations to understand how comparable organizations utilize different service delivery models and the costs and benefits of those models.
Similarly, the County has evaluated alternative service delivery methods for construction and project management and has made use of some of those alternative methods in the past. All construction contracts undergo evaluation for compliance and cost.

Findings by Subtask:

- Subtask 3.1 – Evaluation of Alternative Methods: Meets
  - Sheriff's Office: Meets
  - County Capital Construction Management: Meets
- Subtask 3.2 – Assessment of Contracted Services: Meets
  - Sheriff's Office: Meets
  - County Capital Construction Management: Meets
- Subtask 3.3 – Opportunities for Alternative Service Delivery Methods: Meets
  - Sheriff's Office: Meets
  - County Capital Construction Management: Meets

Subtask 3.1 – Evaluation of Alternative Methods

Determine whether program administrators have formally evaluated existing in-house services to assess the feasibility and cost savings of alternative methods of providing services, such as outside contracting and privatization, and determine if services were outsourced when the evaluations found that doing so could result in improved performance or cost savings.

Overall Conclusion: Meets

Overall, Hernando County meets expectations for Subtask 3.1. To address the requirements of this subtask, M&J evaluated both the Sheriff's Office and Hernando County construction project management programs. For both programs, M&J evaluated provided information, conducted interviews with Sheriff's Office and County staff, and considered leading practices for alternative service delivery and outsourcing models for both Sheriff's Office functions as well as construction project management.

Sheriff’s Office - Meets

The Sheriff’s Office uses a variety of evaluation models to compare in-house service provision with outsourced or privatized models, many of which are updated and evaluated every few years.

Currently, the detention center provides in-house food and medical services. The Detention Center regularly collects information from surrounding counties about their overall budgets, use of contract and/or privatized service delivery models, and their inmate and staffing numbers. Reviews include both food service costs as well as medical costs, two services commonly evaluated for privatization and outsourcing within Sheriff’s Offices.

Exhibit 3-A is the cafeteria comparison completed in 2025. As illustrated in Exhibit 3-A, Hernando County’s cost per meal, a common metric for use in cafeteria comparison, is lower than all peer counties, and the housing costs are well below average.

Exhibit 3-A: Full Sheriff's Office Inmate Housing and Food Cost Analysis (Anonymized)

Comparing Counties	Housing Costs Per Inmate	Actual Budget	Kitchen/Food Costs	Inmate Population Numbers (ADP)	Staff Number	Posts on Site	Inmate to Staff Ratio	Supervisor Numbers
Hernando County	$98.30	$24,002,582.00	In-House - $0.95 CPM	669 (all)	125	18	5 to 1	1 Major, 1 Captain, 2 Lieutenants, 13 Sergeants, 15 Corporals
County A	$153.18	$79,953,970	Aramark - $1.32 CPM	1430 (No Courtesy Holds)	333	39	5 to 1	1 Chief, 1 Deputy Chief, 4 Captains, 13 Lieutenants, 42 Sergeants
County B	91.00 (contract)	$16,138,854	Won't Disclose	480	77	15	6 to 1	Notes: Currently understaffed, being fined $ 5,000 daily, and unsafe conditions
County C	$110.30	$18,640,790	Trinity - $1.29 CPM	463	108	13	4.5 to 1	1 Major, 2 Captains, 5 Lieutenants, 9 Sergeants, 5 Corporals
County D	$145	$21,209,841	Trinity - $2.25 CPM	400	130	22	3 to 1	1 Director, 2 Chiefs, 7 Lieutenants, 18 Sergeants
County E	$167.37	$34,332,777	In-House - $1.05 CPM	562	153	22	4 to 1	1 Major, 2 Captains, 5 Lieutenants, 9 Sergeants, 13 Corporals
County F	$136.21	$38,679,857.00	In-House - $1.22 CPM	778	162	13	5 to 1	1 Major, 2 Captains, 8 Lieutenants, 12 Sergeants, 8 Corporals
County G	$140.42	$47,667,536	Won't Disclose	930	213	20	4 to 1	2 Chiefs, 1 Assistant Chief, 4 Captains, 9 Lieutenants, 28 Sergeants
County H	$132.88	$42,585,300.16	Trinity - $1.57 CPM	878	220	30	4 to 1	1 Director, 1 Assistant Director, 2 Captains, 9 Lieutenants, 30 Sergeants
County I	$215.52	$33,590,764.00	Aramark - Won't Disclose	427	157	19	3 to 1	1 Major, 3 Captain, 7 Lieutenants, 14 Sergeants, 12 Corporals
County J	$108.11	$26,832,118	Aramark - $1.40 CPM	680	122	24	6 to 1	1 Major, 3 Captains, 5 Lieutenants, 18 Sergeants
County K	$141.13	$26,685,264	In-House - $1.11 CPM	518	124	23	4 to 1	1 Major, 2 Captains, 5 Lieutenants, 11 Sergeants, 10 Corporals
County L	$75.06	$14,547,206	In-House - $0.92 CPM	531	93	16	6 to 1	1 Major, 2 Captains, 5 Lieutenants, 10 Sergeants

Source: Hernando County Sheriff's Office (M&J removed the names of comparison counties)

A similar comparison is completed for medical budgets, medical cost per inmate, with consideration of whether the peer county has privatized medical providers, and whether their costs included dental, specialty care, or other differences in care models. The comparison also evaluates the comparability of staffing models, including:

- LPNs (Licensed Practical Nurses)
- RN (Registered Nurses)
- EMTs (Emergency Medical Technicians)
- Physician hours
- Other healthcare staff types present

Even with consideration of slightly different models, the counties using privatized medical care all reflected budgets higher than Hernando County, including some with fewer staff.

Conclusion*: Based on information obtained during fieldwork, the Sheriff's Office conducts regular assessments of viable outsourced service models, including cost and performance comparisons, and updates these assessments regularly.* ***Accordingly, our assessment is that this subtask is met for this program.***

County Capital Construction Projects - Meets

The majority of County construction projects are managed by a single Construction Project Coordinator who reports directly to the County Administrator. Design and construction work is procured and performed by external vendors. The County maintains formal procurement processes for assessing the use of contracted services. In interviews, the County noted that it primarily awards construction contracts through a competitive bidding process often known as a "hard bid," where contractors submit a fixed price and the County evaluates the bids and awards the construction contract to the lowest responsive and responsible bidder. Typically, the bidding process commences after the design phase is complete, and all architectural and engineering plans are finalized and included in the specifications for competitive construction bid.

In 2024 the County utilized an outsourced construction project manager through the award of a Construction Manager at Risk ("CMAR"[16]) contract for the construction of Fire Station 15. CMAR contracts are typically utilized to transfer some of the program performance risk to the contractor, as the contractor serves as the construction manager and also bids using guaranteed maximum prices. Using guaranteed maximum prices locks in the County's costs and any additional costs are the responsibility of the contractor, instead of the County. Exhibit 3-B illustrates some of the tasks assigned to the Construction Manager that would typically be performed in-house by the County's Construction Project Coordinator.

[16] Construction Manager at Risk is a common construction project delivery contract type, where the contracted construction manager serves as a consultant during the design phase to evaluate the efficiency and realistic approach of the design project. After design is complete, the construction manager typically serves as the general contractor during the build phase, through establishing a guaranteed maximum price.

Exhibit 3-B: Construction Project Agreement Task Assignment Excerpt

Construction Project Agreement 23-RFP00466/AP
Title: Construction Manager/General Contractor for Hernando County Fire Station Prototypes

6. and Action Reports.

2.2. Project Management Information System (PMIS) - Narrative Reporting Subsystem

A. The Construction Manager shall prepare written reports as described hereunder. No other PMIS narrative reports shall be required. Any paper reports shall be in 8 1/2" X 11" format.

B. The Narrative Reporting Subsystem shall include the following reports:

1. A Monthly Executive Summary which provides an overview of current issues and pending decisions, future developments and expected achievements, and any problems or delays, including code violations found by Permitting Authority.
2. A Monthly Cost Narrative describing the current construction cost estimate status of the Project.
3. A Monthly Scheduling Narrative summarizing the current status of the overall project schedule. This report shall include an analysis of the various project schedules, a description of the critical path, and other analyses as necessary to compare planned performance with actual performance.
4. A Monthly Accounting Narrative describing the current cost and payment status of the entire project. This report shall relate current encumbrances and expenditures to the budget allocations.
5. A Monthly Construction Progress Report during the construction phase summarizing the work of the various subcontractors. This report shall include information from the weekly job site meetings as applicable such as general conditions, long lead supplies, current deliveries, safety and labor relations programs permits, construction problems and recommendations, and plans for the succeeding month.
6. A Daily Construction Diary during the construction phase describing events and conditions on the site.
7. A monthly Minority Business Enterprise report during the construction phase summarizing the participation of certified minority subcontractors/material suppliers for the current month, and project to date. The report shall include the names, addresses, and dollar amount of each certified MBE participant.
8. A Construction Manager's Status Report of Certified Business Enterprise (CBE) Subcontractors is attached to this Agreement as Exhibit I and is to be completed and submitted with each pay request.

8

Source: Hernando County

In July of 2025, the Board of County Commissioners were presented with a history of the fire station design and construction projects completed in the County, beginning in 2019. This also included the type of construction method used for those previous projects and provided options for the upcoming construction of two fire stations. The presentation also provided comparisons to recently constructed fire stations in both Hernando and nearby counties, including consideration of the design/bid/build model and the construction manager at risk method.

The County's analysis found that the CMAR method resulted in a slightly higher than average cost for comparison stations within the County as well as geographically proximate peers. Exhibit 3-C is an excerpt from the presented analysis:

Exhibit 3-C: CMAR Cost Comparison Documentation Excerpt

Table II: Comparison Construction/Site Cost Only isolated from CMAR Contracting Method

Station Location	Initial Bid/GMP	$/ SQFT	Year of Award	SQFT
Pasco Station 1	$7,788,171.00	$544.63	2025	14300
Pasco Station 2	$9,092,171.00	$635.82	2024	14300
Hernando Station 15	***$6,706,978.00***	***$698.64***	***2025***	***9600***
Pasco Station 19	$12,456,146.00	$711.78	2024	17500
Avg $/SQFT (2024 to 2025)		**$647.72**		
% Change in Avg. Price since 21-23 period		**33%**		

Table II isolates the costs from these projects that would be comparable to the Design-Bid-Build Contracting Method.

- Regionally the average price per square foot has increased 33% from the 2021 to 2023 period.
- The current proposed costs from Station 15 are above average but below the median ($667.23) for the region in the current fiscal environment. Median is recognized as a more reliable statistic than average.

Table III: Comparison Total Cost CMAR Contracting Method

Station Location	Initial Bid	$/sq ft	Year of Award	SQFT
Pasco FS 1	$10,020,183.00	$700.71	2025	14300
Clearwater Station 47	$8,500,362.00	$815.00	2024	10441
Pasco FS 19	$15,379,609.00	$878.83	2024	17500
Pasco FS 2	$11,885,234.00	$881.96	2024	14300
Hernando Station 15	***$8,660,404.00***	***$902.13***	***2025***	***9600***
S. Pasadena Station 20	$10,376,214.00	$947.00	2024	10956
Largo FS 39	$9,920,595.00	$949.00	2024	10449
Average Price/SQFT		**$867.80**		

- The total cost for Station 15 using the CMAR method, is slightly above the average and median cost for the comparison stations. The cost is within the expected range for Fire Stations nationally and below the average sqft price for County's the size of Hernando County.

Source: Hernando County

***Conclusion**: Based on information obtained during fieldwork, the County outsources its capital construction projects but generally retains project management internally. The County has considered the use of outsourced construction project coordination and awarded one CMAR contract in the past three years. Analysis was also performed and included in a presentation to the Board of County Commissioners about alternative project management contracting options.* ***Accordingly, we find that this subtask is met for this program**.*

Subtask 3.2 – Assessment of Contracted Services

Determine whether program administrators have assessed any contracted and/or privatized services to verify effectiveness and cost savings achieved and, when appropriate, made changes to improve the performance or reduce the cost of any outsourced services.

Overall Conclusion: Meets

Overall, Hernando County meets expectations for Subtask 3.2. To address the requirements of this subtask, M&J evaluated both the Sheriff's Office and Hernando County construction project management programs. For both programs, M&J evaluated provided information, conducted interviews with Sheriff's Office and County staff, considered leading practices for contract and vendor assessment, and reviewed if any changes had been made to improve the performance or reduce the cost of the assessed service.

Sheriff's Office – Meets

The Sheriff's Office makes limited use of outside contracts and privatized services when the service can be provided in-house, based in part on the results of the analysis described in Subtask 3.1.

A driving pad is a specialized asphalt track that allows officers to practice tactics used in high-risk situations such as pursuits, emergency responses, and obstacle avoidance. The use of driving pads provides a safe and isolated space for practice that does not interfere with traffic or endanger the public. The Sheriff's Office currently uses several local organizations, including the driving pads of the Pasco and Citrus County Sheriff's Offices, to help meet state-mandated training requirements of forty hours of continuing education every four years to maintain active certification status.

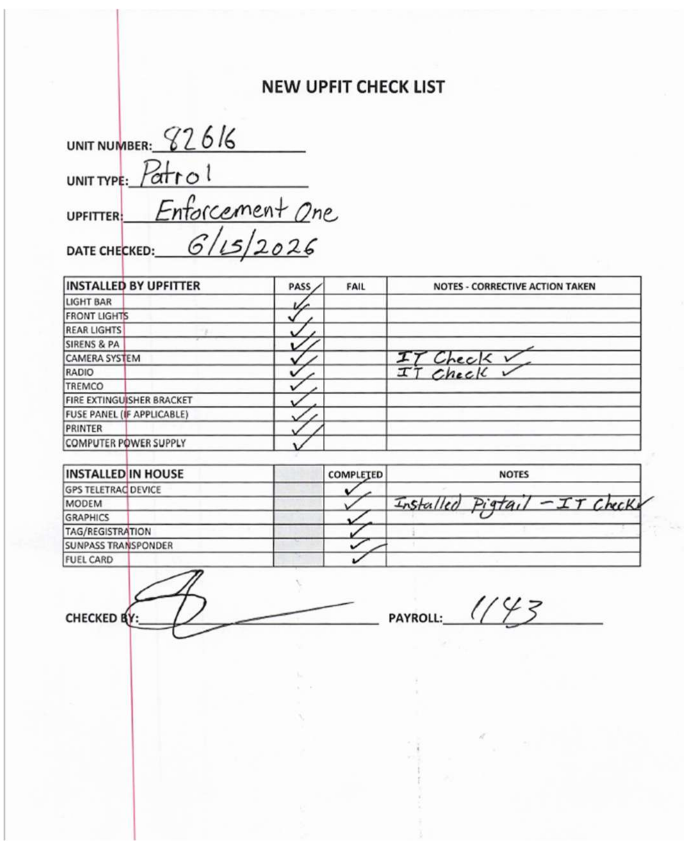
While neither of these Sheriff's Offices charge for the use of the driving pad, Hernando County use is driven largely by the availability of the space, after all needs have been met for the owning County. This arrangement requires additional time to coordinate use and adjust training and shift schedules to accommodate available times. There is also the cost, both in personnel hours as well as fuel, for the drive time from Hernando County to the reserved driving pad. In an interview with the Administrative Operations Division Captain, M&J was told about instances when Hernando County Sheriff's Office employees have driven to the scheduled space only to learn that there had been a double booking, and the employees of the Sheriff's Office that owns the space took priority. This required the Hernando County Sheriff's Office employee to drive back to Hernando County and reschedule for another day.

The Sheriff's Office currently has a memorandum of understanding with the Sand Hill Scout Camp for the use of their property as a primary firing range. While this memorandum of understanding allows the Sheriff's Office to utilize the property for $1 annually, access to the property is still dependent on availability and approval of the property owner.

The Sheriff's Office currently uses contract and outsourced services for certain functions, such as the upfitting of vehicles for use in law enforcement activity. Upfitting traditionally includes installing the emergency lighting, sirens, in-car radio and video equipment, and fitting prisoner containment partitions. The most recent evaluation was completed in January of 2026 and evaluated moving upfitting services in-house compared to continuing with an outsourced vendor. The Sheriff's Office considered the current outside vendor cost with three internal staffing models: a single technician tasked with upfitting responsibility, a technician and a "helper"[17] position, and two technicians. Each staffing model updates its assumptions for the total vehicle capacity that this staffing model could support and uses the five-year fleet forecast for some of the vehicle assumptions. The 2026 analysis determined that all three in-house staffing models would be more expensive than the current external vendor, two of which would likely exceed budgeted funds for the number of upfits that could be completed.

The Sheriff's Office also conducts evaluations of upfitting vendors, which the Fleet Supervisor uses when considering future upfitting needs. Exhibit 3-D shows a recent example of fleet vendor evaluation.

Exhibit 3-D: Fleet Vendor Evaluation Sample



NEW UPFIT CHECK LIST

UNIT NUMBER: 82616

UNIT TYPE: Patrol

UPFITTER: Enforcement One

DATE CHECKED: 6/15/2026

INSTALLED BY UPFITTER	PASS	FAIL	NOTES - CORRECTIVE ACTION TAKEN
LIGHT BAR	✓		
FRONT LIGHTS	✓		
REAR LIGHTS	✓		
SIRENS & PA	✓		
CAMERA SYSTEM	✓		IT Check ✓
RADIO	✓		IT Check ✓
TREMCO	✓		
FIRE EXTINGUISHER BRACKET	✓		
FUSE PANEL (IF APPLICABLE)	✓		
PRINTER	✓		
COMPUTER POWER SUPPLY	✓		

INSTALLED IN HOUSE		COMPLETED	NOTES
GPS TELETRAC DEVICE		✓	
MODEM		✓	Installed Pigtail – IT Check ✓
GRAPHICS		✓	
TAG/REGISTRATION		✓	
SUNPASS TRANSPONDER		✓	
FUEL CARD		✓	

CHECKED BY: [signature] PAYROLL: 1143

Source: Hernando County Sheriff's Office

[17] "Helper" is the title that the Sheriff's Office uses to denote an assistant position. This position supports the performance of assigned duties, but is not expected to independently perform these duties.

While this vendor performance evaluation is conducted regularly, it is not part of the Sheriff's Office procurement and contracting general orders, and according to interviews, is not consistently conducted for other types of contracts or service vendors, although other informal evaluations or reviews may be noted.

Conclusion: *Based on information obtained during fieldwork, the Sheriff's Office regularly evaluates contractors and vendors and considers adjusting service delivery models when cost and/or performance could be improved. Current procurement and contracting general orders do not require this evaluation, but the Sheriff's Office could consider updating them to include a formal vendor performance evaluation process with the development of standardized forms across all contracts for services. Agreements for space that are outsourced for no or minimal charge, the Sheriff's Office has considered the benefits of developing the space for the primary use of the Hernando County Sheriff's Office.* ***Accordingly, our assessment is that the subtask is met for this program.***

County Capital Construction Projects – Meets

The County's Procurement Manual requires that all vendors receive a performance evaluation at the conclusion of the contract. This performance evaluation may be used when the vendor is being considered for future procurement awards. Exhibit 3-E shows a sample vendor performance evaluation completed at the conclusion of a prior construction contract.

Exhibit 3-E: Sample County Vendor Performance Evaluation

Clear Form

Print

HERNANDO COUNTY PURCHASING AND CONTRACTS
VENDOR PERFORMANCE EVAULATION
<u>Construction Projects</u>

Vendor/Firm:	County Dept.:	Contract # and Description:

The Purchasing and Contracts Department would like your opinion of this Contractor. This evaluation will be kept on file in the Purchasing Department and referred to when recommending future A/E contracts.

Return completed form to: ______________________________

This information will also be shared with the Contractor to inform them of commendable as well as deficient areas in their service.

Design Phase	Rating Scale:	Poor		Average		Excellent
Knowledge and understanding of job scope		1	2	3	4	5
Ability to comply with specifications		1	2	3	4	5
Speed and efficiency of work		1	2	3	4	5
Adequacy of manpower and crew mix		1	2	3	4	5
Quality of workmanship		1	2	3	4	5
Response to changes in scope, schedule, manpower		1	2	3	4	5
Ability to suggest innovative methods		1	2	3	4	5
Early identification of problems and timely resolution		1	2	3	4	5
Submission of updated and revised progress schedules		1	2	3	4	5
Quality of supervision		1	2	3	4	5
Coordination and control of subcontractor(s)		1	2	3	4	5
Enforcement of safety procedures		1	2	3	4	5
Adherence to schedule		1	2	3	4	5
Adequacy of materials		1	2	3	4	5
Storage of materials		1	2	3	4	5
Adequacy of housekeeping and site clean-up		1	2	3	4	5

Purchasing Form 13B (11/1/11)

Exhibit 3-E: Sample County Vendor Performance Evaluation (cont'd)

HERNANDO COUNTY PURCHASING AND CONTRACTS
VENDOR PERFORMANCE EVAULATION
Construction Projects

Construction Phase Cont.	Rating Scale:	Poor		Average		Excellent
Cooperativeness		1	2	3	4	5
Professional conduct		1	2	3	4	5

Specific suggestions for improvement:

Would you recommend this contractor for another County project? ☐ Yes ☐ No, please explain

Evaluated by:

Signature Date

Reviewed by:

Chief Procurement Officer Date

Purchasing Form 13B (11/1/11)

Source: Hernando County

During construction projects, the Construction Project Manager is also regularly reviewing and updating a spreadsheet tracking all costs associated with the project. They can escalate concerns about project costs and/or timeline exceeding contractual terms through the Contract liaison for the contractor as well as through the County to the Chief Procurement Officer and the County Administrator.

As noted in Subtask 3.1, the County has also reported that it has stopped using the CMAR construction method, as it found that this method resulted in higher costs, and there were challenges with communication and oversight of construction performance and progress. Based on a cursory review of awarded construction contracts since the completion of the CMAR project, M&J did not identify any additional projects that were bid or awarded using CMAR, demonstrating that the County has updated its procurement approach to focus on using lower-cost methods that allow for more direct construction performance oversight.

Conclusion*: Based on information obtained during fieldwork, the Construction Project Coordinator completes a vendor evaluation during the closeout of each project, evaluating the vendor's overall performance. The County has also considered alternative construction methods and based on analysis , determined that CMAR was not a viable option for the County for the foreseeable future due to the potential for higher costs.* ***Accordingly, our assessment is that this subtask is met for this program***.

Subtask 3.3 – Opportunities for Alternative Service Delivery Methods

Identify possible opportunities for alternative service delivery methods that have the potential to reduce program costs without significantly affecting the quality of services, based on a review of similar programs in peer entities.

Overall Conclusion: Meets

Overall, Hernando County meets expectations for Subtask 3.3. To address the requirements of this subtask, M&J evaluated both the Sheriff's Office evaluation of alternative service delivery methods as well as Hernando County construction project management evaluation of alternative service delivery methods. For both programs, M&J evaluated provided information, conducted interviews with Sheriff's Office and County staff, and considered leading practices and alternative service delivery models utilized in similar programs in peer entities.

Sheriff's Office – Meets

The Sheriff's Office regularly evaluates its use of both in-house and outsourced service delivery models. The Sheriff's Office regularly communicates with peer Sheriffs' Offices to understand their current service delivery model and associated program costs. The Sheriff's Office accepts federal inmates, as well as inmates from Pasco County, and receives funds for the housing of these inmates, which helps reduce the operating cost burden to the Hernando County taxpayers.

As noted in Subtask 3.1, the Sheriff's Office's current service delivery models were found to be either comparable in costs or lower cost than both peers with the same operating model, as well as those with alternative service delivery models, suggesting the Sheriff's Office is also operating efficiently.

Conclusion: *Based on information obtained during fieldwork, the Sheriff's Office has considered outsourced services and alternative service delivery models, and their current operating model is comparable to similarly situated entities. M&J identified no additional alternative methods to recommend that would meaningfully reduce program costs.* ***Accordingly, we have determined that this subtask is met for this program.***

County Capital Construction Projects – Meets

The County has evaluated its use of outsourced service delivery models, and considered the use of alternative service delivery models. Governments typically do not leverage in-house construction, given the range of specialized skill sets needed, the increased risk of providing these services internally, and the flexibility afforded by only paying contractors for known, needed projects. Bringing construction in-house would not be a cost-effective means of service provision for the County.

M&J did not identify any considered use of the design-build model of construction procurement. In the design-build model, a single entity is awarded the contract for both the design and construction phases. This model creates integrated teams from the beginning of the project, and may leverage builder knowledge to identify structural concerns and misinterpretation of design plans. Under s.§287.055, *Florida Statutes,* the County would be required to utilize a design criteria professional to prepare and seal the design criteria package. The design criteria professional is typically a separate contract for the County, as the design criteria professional is prohibited from bidding on the design-build proposal. The design-build award must utilize a competitive proposal selection process, and a minimum of three firms must qualify and be reviewed for selection. Eligible firms must follow CCNA (Consultants Competitive Negotiation Act) requirements for eligibility to lead the project. Selected firms must also establish a guaranteed maximum price and guaranteed completion date. Given these requirements, it can be challenging to solicit and receive design-build proposals from the three firms required for evaluation and consideration of award. Given these requirements for design-build, and the requirement for a separate design criteria professional, the use of design-build may not result in reduced program costs.

Conclusion*: Based on information obtained during fieldwork, the County is currently utilizing outsourced construction services, while generally maintaining project management oversight in house. The County typically uses competitive bids, known as "hard bids" which traditionally award the lowest cost responsive and responsible bidder. Alternative models commonly used for peer entities and considered leading practice do not always result in reduced program costs and may not result in improved quality of services.* ***Accordingly, our assessment is that this subtask is met for this program.***

Chapter 4: Goals, Objectives, and Performance Measures

This chapter will summarize the overall findings for the Goals, Objectives, and Performance Measures used to monitor and report accomplishments of the programs for which the County intends to use funds, including:

- Sheriff's Office
- Sheriff's Office capital construction projects managed by Hernando County

Goals, Objectives, and Performance Measures
Overall Finding: Meets

Overall, the Hernando County Sheriff's Office ("Sheriff's Office") and Hernando County ("County") meet expectations for Research Task 4: Goals, Objectives, and Performance Measures. The Sheriff's Office has a clear set of goals and objectives in the form of its various regulatory standards and compliance targets, the bulk of which are tied to specific performance measures, which the Sheriff's Office regularly uses to inform service delivery and planning. The County's capital construction management function has a limited scope, with clear targets to deliver projects on time and on budget, as can be clearly evaluated. While the Sheriff's Office, as a standalone constitutional office, is not directly included in the strategic plan laid out by the Board of County Commissioners, aspects of that strategic plan are clearly aligned with the Sheriff's Office's goals and, therefore, also any capital construction management work that the County would perform on the Sheriff's Office's behalf. Finally, both the Sheriff's Office and County use a well-configured financial management system and have strong policies and procedures in place regarding procurement, financial administration, and project management, to support appropriate internal controls in capital program delivery.

Findings by Subtask:

- Subtask 4.1 – Clear and Measurable Goals and Objectives: Meets
  - Sheriff's Office: Meets
  - County Capital Construction Management: Meets
- Subtask 4.2 – Consistency with Strategic Plan: Meets
  - Sheriff's Office: Meets
  - County Capital Construction Management: Meets
- Subtask 4.3 – Performance Measures and Standards: Meets
  - Sheriff's Office: Meets
  - County Capital Construction Management: Meets
- Subtask 4.4 – Internal Controls: Meets
  - Sheriff's Office: Meets
  - County Capital Construction Management: Meets

Subtask 4.1 – Clear and Measurable Goals and Objectives

Review program-level goals and objectives to determine whether they are clearly stated, measurable, and address key aspects of the program's performance and cost.

Overall Conclusion: Meets

Overall, Hernando County meets expectations for Subtask 4.1. To address the requirements of this subtask, M&J evaluated both the Sheriff's Office and Hernando County construction management programs. For both programs, M&J evaluated provided information and conducted interviews with Sheriff's Office and County staff to assess the alignment between its planning and goalsetting processes and its ability to monitor and analyze performance against those identified goals.

Sheriff's Office – Meets

The Sheriff's Office is required to maintain compliance with a variety of operational and performance standards in order to maintain accreditation. The Sheriff's Office has maintained accreditation for law enforcement operations under Commission for Florida Law Enforcement Accreditation ("CFA") standards since at least 2000, with the most recent three-year accreditation cycle finishing on June 26, 2026. The Sheriff's Office has also maintained accreditation for correctional facility operations under Florida Corrections Accreditation Commission ("FCAC") standards since at least 2013, with the most recent three-year accreditation cycle finishing on June 18, 2025.

Current CFA standards require law enforcement agencies to meet requirements across 30 chapters of standards, covering the following topics:

1- Organization
2- Authority
3- Written Directive System
4- Use of Force
5- Fiscal Activities
6- Grievance Process
7- Conduct and Discipline
8- Recruitment
9- Selection
10- Training
11- Promotion
12- Performance Evaluations
13- Position Classifications and Descriptions
14- Field Personnel
15- Investigations
16- Juveniles
17- Special Operations
18- Traffic Law Enforcement
19- Criminal Intelligence
20- Misconduct Complaint Processing
21- Prisoner/Detainee Transportation
22- Holding Areas
23- Court Security
24- Civil Process
25- Communications
26- Records
27- Evidence
29[18]- Exposure Control
31[19]- Interview Rooms
32- Technology

[18] CFA does not currently have a Chapter 28 of standards.
[19] CFA does not currently have a Chapter 30 of standards.

Each CFA chapter of standards contains multiple sub-standards, with additional detail indicating how the agency is expected to demonstrate proof of compliance with the standard during the initial accreditation or reaccreditation process.

FCAC operates similarly, with 31 individual chapters of standards, as follows:

1- General Administration
2- Written Directive System
3- Fiscal Services
4- Human Resources
5- Authority
6- Performance Evaluations
7- Discipline/Internal Affairs
8- Infectious Diseases
9- Training
10- Security and Control
11- Order and Discipline
12- Confinement
13- Special Operations
14- Admission, Classification, and Release
15- Inmate Housing
16- Privileges
17- Programs
18- Clothing and Bedding
19- Sanitation
20- Hygiene
21- Food Service
22- Direct Supervision
23- Juveniles
24- Medical Section
25- Pharmacy
26- Physical Plant and Safety
27- Prisoner Transportation
28- Inmate Work
29- Correspondence
30- Sexual Abuse
31- Holding Areas

The FCAC standards chapters are organized similarly to the FAC standards chapters, with each chapter providing detail on the standard and how the correctional institution is expected to demonstrate compliance with the relevant standards.

The Florida Sheriff's Association ("FSA") has also established 19 Florida Model Jail Standards ("FMJS"), which are a set of minimum standards which jails within the State must meet to ensure that incarcerated individuals receive their constitutionally-required level of care. The Sheriff sits on the FSA's FMJS Commission, which develops the standards and manages the review/inspection process to verify compliance. The FMJS include standards related to the following areas:

4- [20]General Provisions
5- Employee Regulations
6- Admission, Classification, and Release
7- Housing
8- Food
9- Medical
10- Clothing and Bedding
11- Programs
12- Privileges
13- Security and Control
14- Sanitation
15- Order and Discipline
16- Contraband
17- Direct Supervision Jails
18- Physical Plant
19- Minimum Construction Standards
20- Admission, Classification, and Release of Juveniles
21- Housing of Juveniles
22- Youth Detention Facilities

[20] Due to the organization and layout of the publication, FMJS's standards begin at number 4.

The FMJS also contain appendices providing alternative standards for certain types of detention facilities, including facilities of a certain age and specific youth detention facilities. Florida detention facilities are required to undergo two FMJS inspections, conducted by licensed Jail Inspectors and Jail Medical Inspectors, per year. These two inspections each year include one announced inspection, which thoroughly reviews all aspects of the facility's compliance with the FMJS, and one unannounced inspection, which focuses entirely on certain identified areas of particular importance. The Sheriff's Office has already undergone both of its FMJS inspections for calendar year 2026, with the announced inspection taking place on January 27, 2026, and the unannounced inspection taking place on June 23, 2026. For both inspections, the review team did not identify any serious or notable violations of the FMJS.

In various documents prepared to provide information to the Board of County Commissioners about the potential benefits of placing the surtax on the ballot, the Sheriff's Office provided implicit goals and/or objectives for each of the identified surtax projects, as follows:

- Fleet Vehicles:
  - Will allow the Sheriff's Office to maintain its fleet rotational schedule, spreading costs over multiple years and enhancing fleet reliability.
- Helicopter:
  - Will reduce maintenance and operational costs compared to the Sheriff's Office's current aged helicopter.
  - Will provide additional services to the County's population, including a Forward Looking Infrared (FLIR) infrared camera for search-and-rescue and suspect tracking.
- Marine Vessels:
  - Will support the continued and expanded operations of the Sheriff's Office's marine operations.
- Forensics Lab and Property Warehouse:
  - Will allow for more efficient compliance with statutory evidence collection/retention requirements.
  - Allows for the installation/use of additional, more advanced equipment for processing evidence and supporting investigations.
- Driving Pad:
  - Can help to reduce the likelihood of accidents during training and real-world operations, both enhancing safety and lowering insurance costs.
  - Allows for deputies to conduct State-mandated training without relying on third-party facilities.
- Shooting Range:
  - Can help create better deputy preparedness for real-world scenarios.
  - Allows for deputies to conduct State-mandated training without relying on third-party facilities.

- Detention Center Mental Health Facility:
    - Helps to keep mental health patients isolated from general population.
    - Will allow for improved quality of care for mental health patients, including structured programing and onsite clinical support.
    - Reduces strain on general housing units.
    - Improves safety conditions for inmates and staff.

Most, of the goals and/or objectives associated with the identified surtax projects, such as reductions in operational costs, enhancements to reliability/uptime, improved compliance with statutory/regulatory requirements, and increased safety of operations, can be readily evaluated using data sources already used by the Sheriff's Office, such as fleet reliability and repair cost metrics, incident reports, and compliance assessments. A few of the goals/objectives are less readily measurable, such as general evaluations of deputy readiness (above and beyond compliance with State standards). The Sheriff's Office currently utilizes the accident review board, annual use of force reviews, and training hours above and beyond the state mandated 40 hours every four years to help evaluate deputy readiness.

Conclusion: *Based on information obtained during fieldwork, the Sheriff's Office regularly tracks a selection of identified data points in order to evaluate their performance against a variety of common law enforcement and detention facility metrics. Accordingly, the Sheriff's Office's goals and objectives primarily consist of maintaining compliance with the standards set out by applicable regulatory bodies and industry organizations. The Sheriff's Office also conducts monthly data reviews as part of its Sheriff's Tracking, Accountability, and Responsiveness to Crime Oppression Management ("STARCOM") initiative****. Accordingly, our assessment is that this subtask is met for this program.***

County Capital Construction Projects – Meets

The County has adopted a long-term strategic plan that identifies four main Strategic Themes, each of which are associated with several Goals, Objectives, and Subtasks. The County has also identified specific measures or Key Performance Indicators (KPIs) associated with many of the identified objectives, which it has started reporting on a specified page on the Engage Hernando web platform. M&J's evaluation of the relevance of the County strategic plan's KPIs to program performance is contained in Subtask 4.3.

There are a number of Objectives for which the County has not identified a specific KPI. For these Objectives, the County is instead evaluating performance on a quarterly basis using a "Red, Amber, Green" ("RAG") Stock Take methodology, in which the County asks relevant members of County leadership to qualitatively assess the County's performance towards achieving the objective using a four-tier progress rating (see Exhibit 4-A for an example). The County also uses the RAG Stock Take methodology to supplement its quantitative measures for a number of Objectives, reporting both the metric and the qualitative evaluation. This is a common methodology utilized when standardized quantitative metrics may not be appropriate for the objective, such as those considering quality of life or satisfaction improvement, or those where a yes/no answer would not provide adequate detail.

Exhibit 4-A: Sample RAG Stock Take Method

Objective	Percent Achieved	Progress Bar		
OBJECTIVE A.1.1 Invest in the infrastructure needed for targeted industry recruitment and expansion	25%			
Scale				
	Red	Amber Red	Amber Green	Green
	Off Track	Slow Progress	Progressing	Complete

Source: Hernando County

The County's strategic plan does not have any Strategic Themes, Goals, Objectives, or Subtasks that focus on capital construction management in particular, which is standard for most governments, as capital delivery is not strategic in itself, but instead contributes to the successful performance of strategic tasks. For example, the construction of the driving pad, itself, is not strategic, but the driving pad's benefits to road safety, reduced accidents, and improved training of law enforcement officers, would relate to County's public safety priorities within the strategic plan. County's primary goals as they relate to capital construction management are to deliver projects on time and under budget, as is standard, so performance management primarily consists of managing project schedules and budgets. These specific goals are typical for capital program delivery and are generally effective to manage program performance and cost.

Conclusion: *Based on information obtained during fieldwork, the County's primary goals and objectives related to capital program delivery are completing its projects in accordance with established project schedules and within established project budgets. The County can regularly evaluate its performance against these goals through regular project update meetings.* ***Accordingly, our assessment is that this subtask is met for this program.***

Subtask 4.2 – Consistency with Strategic Plan

Review program-level goals and objectives to ensure that they are consistent with the County's strategic plan.

Overall Conclusion: Meets

Overall, Hernando County meets expectations for Subtask 4.2. To address the requirements of this subtask, M&J evaluated the Sheriff's Office's internal strategic planning and alignment with the County's strategic plan as well as the County construction project management function's alignment with the County's overall strategic plan. For both programs, M&J evaluated provided information, conducted interviews with Sheriff's Office and County Staff, and assessed alignment between capital programs and long-term plans.

Sheriff's Office – Meets

Sheriff's Office does not currently have a standalone strategic plan but is evaluating the development of a long-term strategic plan in the coming years. To begin this process, Sheriff's Office staff surveyed 11 peer Sheriff's Offices throughout the State to understand their need for/use of a strategic planning document and compiled the results of this survey into a single document which the Sheriff's Office has stated that it intends to use to inform the development of a strategic plan at an unspecified point in the future. The Sheriff's Office's survey of other agencies on their strategic planning includes questions regarding what prompted the need for a strategic plan, what the strategic plan update process looks like, how the strategic plan ties into budgeting and other planning, if they used external support to develop the strategic plan, and how they monitored performance against the strategic plan.

As a Constitutional Officer, the Sheriff derives their authority directly from the State constitution and is elected independently of the Board of County Commissioners. As a result, the Sheriff is not directly subject to the strategic plan developed by the Board of County Commissioners for the County as a whole and therefore is responsible for setting their own goals and objectives in accordance with relevant industry standards and their own priorities.

Exhibit 4-B: Detail from County Strategic Plan Graphics

Source: Hernando County

The strategic plan that the Board of County Commissioners has adopted for the County does contain elements that are relevant to Sheriff's Office operations, however, and the proposed surtax projects do broadly align with the County strategic plan. In particular, the County strategic plan contains four Strategic Themes, each of which have a number of associated Goals:

- Strategic Theme: A – Economic and Workforce Opportunity
    - Goal A.1 Site-ready locations for companies to grow and expand.
    - Goal A.2 Recurring funding source(s) for economic development infrastructure.
    - Goal A.3 "Learn here, work here" training and professional development Incubator.
    - Goal A.4 Strategic partnerships and responsive workforce development initiatives for emerging and targeted industries.
    - Goal A.5 Attract and grow targeted industries.
- Strategic Theme: B – Commitment to Public Safety
    - Goal B.1 Public Safety operational readiness.
    - Goal B.2 Excellent, responsive Emergency Management.
- Strategic Theme: C – Stewardship of Natural Resources
    - Goal C.1 Protect water quality.
    - Goal C.2 Utilize areas of conservation lands, forestry, and waterways for passive recreational opportunities.
- Strategic Theme D – Quality of Life
    - Goal D.1 Well-maintained existing community assets.
    - Goal D.2 Planning for park operations and development.
    - Goal D.3 Clear, timely, and informative public communications.
    - Goal D.4 Operational continuity and innovation through employee engagement.

The Strategic Theme most clearly associated with the proposed surtax projects is Strategic Theme B – Commitment to Public Safety, as the Sheriff's Office is one of the County's primary public safety organizations. The proposed surtax projects are most directly applicable to Goal B.1 Public Safety operational readiness, which has the following Objectives and Subtasks:

- Objective B.1.1 Invest in public safety facilities
  - B.1.1.1 Create fire station prototype that economically provides for the well-being of the Community and Fire Fighters.
  - B.1.1.2 Acquire property for fire station expansion in projected areas of growth.
  - B.1.1.3 Assess the impact of a dedicated public safety tax or bond initiative to ensure stable, long-term funding useable for [emergency operations center] and first responder training center and Sheriff's Office Expansion.
- Objective B.1.2 Seek opportunities to expand recruitment and training capabilities for public safety personnel, aiming to improve retention and readiness.
  - B.1.2.1 Develop a 5-year financial forecast aligned with service delivery goals and capital improvement needs to plan for additional [full-time employees] to ensure a continuous stream of trainees without reducing combat staffing.

The identified surtax projects of developing training facilities, including the shooting range and driving pad, and facility expansion, namely the forensics lab and property warehouse, directly align with Subtask B.1.1.3. The expansion in training facilities also broadly aligns with Objective B.1.2, as well as potentially Goal A.3, as it relates to offering training and professional development resources within the County. The remaining identified surtax projects do broadly align with Goal B.1, as they are intended to promote the operational readiness of the Sheriff's Office, one of the County's key public safety agencies.

Conclusion: *Based on information obtained during fieldwork, the County has developed and adopted a strategic plan that identifies four main Strategic Themes, each with associated Goals, Objectives, and Subtasks. The identified surtax projects all broadly align with the County's strategic plan Goal B.1 – Public Safety operational readiness, while specific projects also align with individual objectives and subtasks associated with Goal B.1.* ***Accordingly, our assessment is that this subtask is met for this program.***

County Capital Construction Projects – Meets

As discussed, the County has adopted a strategic plan based around four Strategic Themes and a variety of additional Goals, Objectives, and Subtasks. The County is currently in the process of aligning its major operational initiatives with the elements of the strategic plan. One method that the County has introduced to promote alignment with the strategic plan is to ask departments or other governmental bodies bringing business before the County Commission to specify the area(s) of the County strategic plan, including Strategic Themes, Goals, Objectives, and/or Subtasks, with which the item in question aligns. Exhibit 4-C shows an example of an agenda item specifying the portions of the County strategic plan with which it aligns.

Exhibit 4-C: Clipping from Board of County Commissioners Agenda Item Highlighting Strategic Plan Initiatives Section (Highlights Added)

Board of County Commissioners

AGENDA ITEM

Meeting: 07/28/2026
Department: Department of Public Works
Prepared By: Colleen Conko
Initiator: Scott Herring
DOC ID: 17186
Legal Request Number:
Bid/Contract Number:

TITLE
Acceptance of Right-of-Way Maintenance Map for Portion of Dan Brown Hill Road

BRIEF OVERVIEW
Attached for the Board's information and approval is a signed and sealed Hernando County maintained right-of-way map. Hernando County shares ownership with Pasco County and maintains the north half of Dan Brown Hill Road. The attached maintenance map legally defines the boundaries of the County's maintenance responsibility, which represents what the County has been maintaining for over four (4) years.

STRATEGIC PLAN INITIATIVES
GOAL D.1 Well maintained existing community assets.
OBJECTIVE D.1.1 Pursue diverse funding opportunities to support the maintenance and improvement of community assets, (parks and roadway maintenance), with a goal of identifying and applying for key sources.

FINANCIAL IMPACT
No financial impact.

Source: Hernando County

As discussed in the Sheriff's Office portion of this subtask, the identified surtax projects align with portions of the County strategic plan, although the exact level of alignment varies somewhat depending on the project. As part of the capital construction management services that the County expects to provide for certain Sheriff's Office surtax projects, the County's Construction Projects Coordinator will be expected to identify the relevant strategic aspects of the County strategic plan when they present surtax-funded projects to the Board of County Commissioners for approval.

The County maintains a 5-year Capital Improvement Plan ("CIP") document, which serves as a plan to organize the County's anticipated capital maintenance and construction projects over the coming period. As the Board of County Commissioners owns and maintains Sheriff's Office facilities, the most recent (2026) CIP includes several elements for maintenance of Sheriff's Office facilities. The 2026 CIP was developed alongside the County's Fiscal Year 2025-2026 ("FY26") budget, which was finalized in Fall 2025. As the resolution that placed the surtax on the ballot was not passed by the County Commission until January 2026 and could not be passed by the voters until November 2026 (not taking effect until January 2027), no surtax-funded projects appear on the 2026 CIP.

Conclusion: *Based on information obtained during fieldwork, the County's capital construction management function will serve to deliver the Sheriff's Office's identified surtax projects, which, as already discussed, align with various portions of the County's strategic plan. Additionally, the County has begun requiring departments or agencies bringing items to the Board of County Commissioners for approval, as the Sheriff's Office would be required to do for the projects for which the County would provide capital construction management services, to identify the specific strategic plan elements with which the agenda item aligns.* ***Accordingly, our assessment is that this subtask is met for this program.***

Subtask 4.3 – Performance Measures and Standards

Review the measures and standards the County uses to evaluate program performance and cost, and determine if they are sufficient to assess program progress toward meeting its stated goals and objectives.

Overall Conclusion: Meets

Overall, Hernando County meets expectations for subtask 4.3. To address the requirements of this subtask, M&J evaluated the performance measures that both the Sheriff's Office and the County use to evaluate the performance of each of their capital program management functions. For both programs, M&J evaluated provided information, conducted interviews with Sheriff's Office and County staff, and analyzed the usefulness and validity of the various performance measures and standards identified.

Sheriff's Office – Meets

As discussed in Subtask 4.1, the Sheriff's Office tracks a variety of data points relevant to its accreditation and compliance requirements, including data related to CFA, FCAC, and FMJS. For its announced 2026 CFA inspection, for example, the inspection team reviewed operational data and conducted direct inspections to verify that the Sheriff's Office complied with all 204 applicable standards, including 159 mandatory standards and 45 other-than-mandatory standards.

The Sheriff's Office performs regular reporting of its law enforcement operational data, most notably through the STARCOM initiative, in which the Sheriff's Office convenes leadership from across its law enforcement units each month to review agency-wide performance. STARCOM presentations present a high volume of data, broken down across the Sheriff's Office's geographic Districts/Zones and its specialty units. For the geographic divisions, the Sheriff's Office reports on crime occurrence, call wait times (including identifying and diagnosing specific calls that have particularly long wait times), law enforcement action counts, and deputy activity. The data reported for each of the specialty units varies depending on each unit's particular activities, as follows:

- Special Operations Division
    - Aviation Unit – Pilot hours, flights, call outs, surveillance operations, etc.
    - Marine Unit (broken down into general marine and river marine) – Boating safety checks, boat stops, citations issued, etc.

  - Risk Protection Orders – Orders obtained, expired, extended, denied, etc.
  - Warrants – Received, served, warrant types.
  - Mounted Unit – Hours in meetings, training, and detail service.
  - K-9 – Arrests and assists, bites, tracking operations, searches, community service events.
  - Traffic Unit – Traffic stops, citations, warnings, arrests (by type), etc.
  - Unmanned Aerial Surveillance – Flight hours, flights, searches, crime scenes documented, etc.
  - Community Oriented Policing and Problem Solving ("COPPS") – Service calls, community meetings, security checks, program participation, etc.
  - COPPS Mental Health Unit – Mental health assists provided, suicide threat responses, suspicious person responses, etc.
  - Animal Shelter – Intake/outcome statistics, spay/neuter performed, medical care provided, etc.
  - Animal Enforcement – Animal welfare calls, loose animal calls, animal attack responses, etc.
- Criminal Investigations Division
  - Major Case Unit (broken down by crime categories) – Open cases, case assignments, closed cases, etc.
  - Forensics Unit – Calls, lab work orders performed, etc.
  - Property and Evidence Unit – Inventory count, intake count, disposal count, guns/drugs received, etc.
  - Intelligence Unit – Reports on specific individuals/cases on which the Intelligence Unit worked during the prior month.
- Judicial Services Bureau
  - Classification – Intake and current occupancy, by inmate type.
  - Juveniles – Intake and current occupancy, by inmate type; outcomes.
  - Inspector – Inmate reports/requests received, outcomes, etc.
- Administrative Bureau
  - Communications – Calls received, outgoing calls, call performance/turnaround data, etc.

The STARCOM reports also include the results of citizen surveys of performance conducted during the prior month and year-to-date, using a Likert Scale to rate overall Sheriff's Office performance on a 1-5 scale.

The Sheriff's Office also produces an annual comparison review, which compares the Sheriff's Office's performance during the year that has just finished to the organization's performance in prior years, largely using a subset of the metrics reported in the monthly STARCOM reports, in addition to demographic and population data. The annual comparison review also includes a comparison of costs (on a per-capita basis) over time, showing how the costs that the Sheriff's Office has borne to provide its services have changed over time.

Staff within the Sheriff's Office's Administrative Bureau prepare monthly budget-to-actual reports (see Exhibit 4-D), detailing the Sheriff's Office's performance against its budgeted figures, and send these reports to leadership throughout the Sheriff's Office to ensure that those decisionmakers are informed about their financial status and available resources.

Exhibit 4-D Sample Sheriff's Office Budget-Actual Report

HERNANDO COUNTY SHERIFFS OFFICE

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

ACCOUNTS FOR: 01 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USE/COL
0							
43215 REVENUE - DETENTION BOOKING	-38,000	0	-38,000	-33,378.96	.00	-4,621.04	87.8%
43216 REVENUE - DETENTION MEDICAL	-41,000	0	-41,000	-27,079.43	.00	-13,920.57	66.0%
43217 REVENUE - DETENTION DAILY FEE	-200,000	0	-200,000	-140,879.18	.00	-59,120.82	70.4%
43219 REVENUE - DETENTION SOCIAL SE	-24,000	0	-24,000	-22,600.00	.00	-1,400.00	94.2%
43388 APPROPRIATIONS - LE	-64,015,384	-1,345,973	-65,361,357	-65,361,356.96	.00	-.04	100.0%
43389 APPROPRIATIONS - DETENTION	-21,587,864	0	-21,587,864	-21,587,864.04	.00	.04	100.0%
43391 REVENUE - CAPITAL APPROPRIATI	-1,976,900	-220,000	-2,196,900	-2,196,900.00	.00	.00	100.0%
46133 INTEREST/PCARD REBATE	-30,000	0	-30,000	-698,824.94	.00	668,824.94	2329.4%
46693 REVENUE - RESTITUTION	-100	0	-100	-553.76	.00	453.76	553.8%
46695 REVENUE - UNCLAIMED MONEY	-12,000	0	-12,000	-13,345.23	.00	1,345.23	111.2%
46999 REVENUE - MISCELLANEOUS	-20,400	0	-20,400	-28,604.17	.00	8,204.17	140.2%
TOTAL	-87,945,648	-1,565,973	-89,511,621	-90,111,386.67	.00	599,765.67	100.7%

Source: Hernando County Sheriff's Office

Beginning midway through the fiscal year, Administrative Bureau staff begin holding monthly financial projection meetings with the Sheriff and other key Sheriff's Office leadership to help keep leadership informed about the Sheriff's Offices current financial state as they begin to approach the end of the fiscal year and get deep into the budgeting process for the coming financial year.

The Sheriff's Office also utilizes Tyler Munis for its fleet work order management. The Fleet Unit uses work orders to track vehicle maintenance and repairs, mileage against expectations, and also can use these work orders to evaluate vendor upfitting performance and other performance when providing service on vehicles.

Conclusion: *Based on information obtained during fieldwork, the Sheriff's Office tracks a variety of data points related to law enforcement and detention center operations as part of its efforts to comply with various regulatory requirements and industry standards, including CFA, FCAC, and FMJS. Outside of these accreditation and compliance functions, the Sheriff's Office regularly produces data reports to inform overall operations and evaluate performance, including monthly reviews of law enforcement operational data conducted in the STARCOM initiative and weekly detention center sanitation and safety reviews. Additionally, Sheriff's Office finance staff regularly evaluate operational and capital expenditures against budgeted figures to confirm that the Sheriff's Office is operating in alignment with its financial constraints and identify potential fiscal challenges in advance so that they can be addressed before causing operational harm.* ***Accordingly, our assessment is that this subtask is met for this program.***

County Capital Construction Projects – Meets

As discussed, the County has developed a strategic plan, including identified KPIs associated with the Strategic Plan's various objectives. The KPIs identified by the County focus primarily on items related to the core County government and do not include any KPIs directly related to the Sheriff's Office's performance, reflecting the fact that the Sheriff's Office is a constitutional office that operates independently from the Board of County Commissioners. The KPIs associated with Strategic Theme: B – Commitment to Public Safety are:

- Goal B.1 Public Safety Operational Readiness
    - Objective B.1.1 Invest in Public Safety Facilities
        - Associated Measure/KPI: Fire/Emergency Medical Services ("EMS") response times from dispatch to arrival on scene, evaluated against benchmarks set using historical Fire Department data and National Fire Protection Association guidelines.
        - Also includes RAG Stock Take[21].
    - Objective B.1.2 Seek opportunities to expand recruitment and training capabilities for public safety personnel, aiming to improve retention and readiness.
        - Associated Measure/KPI: Retention rates and number of vacancies, using the County's Insurance Services Office Public Protection Classification rating as a proxy.
        - Also includes RAG Stock Take.
    - Objective B.2.1 Strengthen coordination between departments and public safety agencies through joint training exercises and the development of shared protocols by the end of 2026.
        - RAG Stock Take.
    - Objective B.2.2 Support the adoption of technologies that enhance real-time communication and disaster recovery monitoring, with phased implementation.
        - RAG Stock Take.

As none of the KPIs associated with the Objectives in the County's strategic plan address Sheriff's Office performance or general capital project delivery, none of the KPIs identified in the County's strategic plan are relevant to the delivery of surtax-funded capital programs. Instead, the County's capital construction management functions are evaluated based on compliance with program timelines and budgets.

[21] As defined in Subtask 4.1, RAG (Red, Amber, Green) Stock Take is the approach in which the County asks relevant members of County leadership to qualitatively assess the County's performance towards achieving the objective using a four-tier progress rating: off-track, slow progress, progressing, and complete.

The Construction Projects Coordinator is involved on a daily basis with the County's capital projects, serving as the County's primary project manager. The County has not purchased a dedicated construction management software platform, although the Construction Projects Coordinator uses their own, personal license for the Raken construction management software to track and manage their County construction projects. The Raken software tool allows the Construction Projects Coordinator to create regular logs, including photos, notes, financial details, and other information as appropriate, tracking the progress made on the project. The Construction Projects Coordinator regularly reviews the project budget, including reviewing contractor pay applications, and project timeline to determine whether the project is on target to be completed on time and on budget.

The County publishes periodic project updates on its Engage Hernando web platform, both on project-specific pages, for major projects, and as part of the Construction Projects Coordinator's update in the monthly "Hernando Happenings" newsletter (see Exhibit 4-E).

Exhibit 4-E: Construction Project Coordinator Hernando Happenings Excerpt

Construction Project Coordinator

	MONTHLY UPDATE June 2026		
	Hernando County Construction Projects Coordinator		
Status	**Project Description**	**Ball in Court**	**Comments**
Close out	**Westside Tax Collector Building and Drive Pad**	Contractor	Building commissioning on going. Monitor warranty items and work on final paperwork for contractor settlement.
Design/Permitting	**Animal Shelter**	A/E-Sheriff's Office/COB	Track and monitor Isolation building plans in OpenGov for an ITB and City of Brooksville for permitting. Prepare soils report process for the kennel addition. Potential review of overall programming.
Pending	**Fire Training/EOC**	Consultant/County	Developed new RFQ.
Fee-proposal	**Sheriff Training**	County	Awaiting BOCC agenda and subsequent PO for driving pad and shooting ranges design.
Permitting	**Chinsegut Hill, Jenkins Creek- New plan to place at Ernie Weaver Park for Restroom Replacement**	Contractor	Permit released 6-30-2026.

Source: Hernando County

The County's Purchasing and Contracts Department ("P&C") maintains a vendor performance evaluation form for construction projects and asks the Construction Projects Coordinator to complete performance evaluations following closeout of each project. The P&C-created form asks the respondent to rate the vendor's performance on a scale of 1-5 (poor-excellent) on 18 different factors covering the quality of work performed, ease of working with the vendor, compliance with requirements, professionalism, and a variety of other topics. The vendor performance evaluation form also asks for any suggestions for improvement and whether the respondent would recommend the contractor for future work with the County. P&C does consider the responses to these vendor performance evaluation forms during future procurements.

Conclusion: *Based on information obtained during fieldwork, the County has recently identified specific KPIs associated with the various items identified in its strategic plan, although none of these KPIs directly relate to the operations of constitutional officers, such as Sheriff's Office operations. The County primarily evaluates its capital construction management function through the lens of performance against cost budget and projected timelines, as is the industry standard for capital construction programs. Capital construction management staff also evaluate the performance of the construction vendors at the conclusion of projects, using a specialized form maintained by P&C, and P&C uses these evaluations to inform future procurements as appropriate.* ***Accordingly, our assessment is that this subtask is met for this program.***

Subtask 4.4 – Internal Controls

Evaluate internal controls, including policies and procedures, to determine whether they provide reasonable assurance that program goals and objectives will be met.

Overall Conclusion: Meets

Overall, Hernando County meets expectations for Subtask 4.4. To address the requirements of this subtask, M&J evaluated internal controls within both the Sheriff's Office and County related to capital program delivery in order to understand how the controls are designed and how they are implemented and work in practice. For both programs, M&J evaluated provided information, conducted interviews with Sheriff's Office and County staff, and used industry standards as benchmarks against which the relevant controls are to be assessed.

Sheriff's Office – Meets

The Sheriff's Office uses the PowerDMS document management system ("DMS") to maintain and manage its extensive library of policies, procedures, and standards, including both operational and administrative policies and procedures. M&J identified over 280 distinct policies maintained by the Sheriff's Office in PowerDMS. These include Policy 2032.00 – Purchasing Procedures, which describes the procurement procedures that the Sheriff's Office will use to procure and deliver the capital projects that it plans on delivering internally, including the acquisition of fleet vehicles, marine vessels, and a helicopter. For projects where the County will provide capital construction management services, the Sheriff's Office is instead required to comply with County purchasing policies. The Sheriff's Office's implementation of PowerDMS automatically produces policy change logs and requires relevant staff to review and acknowledge policy updates, helping to ensure that staff are operating from the most current version of the relevant policy.

Policy 2032.00 – Purchasing Procedures requires the solicitation of a formal, written bid for all purchases in excess of $35,000, as is anticipated for the identified surtax projects. The Sheriff's Office does have the option to bypass the competitive purchasing process if it elects to make the purchase by "piggybacking" off of a state or cooperative contract. To "piggyback" off of a contract, the Sheriff's Office can, with the vendor's agreement, opt to purchase using the terms of an existing contract with another government entity or purchasing cooperative. In interviews, Sheriff's Office staff reported that the Sheriff's Office frequently uses "piggybacking" to accelerate the procurement process and secure bulk discounts, often through cooperative purchasing agreements. Particularly relevant to the identified surtax projects, the Sheriff's Office typically purchases its fleet vehicles through one of several vehicle supply contracts available through FSA's purchasing cooperative, although staff indicated that they will price-shop between the several contracts available for "piggybacking" and the wider market to confirm that they are obtaining the best possible price for their purchases.

The Sheriff's Office uses the Tyler Munis as its ERP system to manage its finances. When properly configured, the Tyler Munis contains internal controls aligned with industry standards, including well defined roles, segregation of duties, and extensive logging and recordkeeping. M&J reviewed technical documentation related to the Sheriff's Office's Tyler Munis implementation and interviewed Sheriff's Office staff in order to confirm that the Sheriff's Office is regularly updating Tyler Munis with available security and feature patches and that the Sheriff's Office's Tyler Munis system is configured in alignment with industry standards.

The Sheriff's Office's procurement workflow requires purchases to pass through multiple stages of approval and authorization in Tyler Munis, including an initial review by the Sheriff's Office's Purchasing Unit to validate that the submitted purchase has obtained all required quotes or is using a valid exemption, a review up the requestor's chain of command (*i.e.*, management hierarchy) to approve the use of funds, finishing with a second review by the Purchasing Unit to serve as a final check that the purchase is compliant with all relevant purchasing requirements.

The Sheriff's Office's finances are audited each year, and the Sheriff's Office's financial auditors have not identified any material concerns with the Sheriff's Office's financial statements during the last five fiscal years M&J reviewed.

Conclusion: *Based on information obtained during fieldwork, the Sheriff's Office maintains an extensive library of policies and procedures. These policies and procedures task staff in the Administrative Bureau with reviewing to ensure compliance with the Sheriff's Office's various procurement-related and financial policies and procedures. The Sheriff's Office uses Tyler Munis to administer its finances, and the system is configured in accordance with best practices to have clearly delineated roles and responsibilities and ensure that creation/approval duties are segregated.* ***Accordingly, our assessment is that this subtask is met for this program****.*

County Capital Construction Projects – Meets

The County has written, standardized policies and procedures related to procurement and financial administration, including the procurement and financial administration of major capital projects like the identified surtax projects for which the County would provide capital construction management services for the Sheriff's Office. Relevant documents include both the Hernando County Procurement Manual and Chapter 2, Article V – Procurement Regulations of the *Code of Ordinances of Hernando County, Florida*. These regulations require the County to use a formal bidding method, such as a Request for Proposals ("RFP") purchasing method for all purchases of at least $50,000, as is expected for all relevant surtax programs. Additionally, all purchases of at least $50,000 must be approved by the Board of County Commissioners in a public meeting.

The County also uses Tyler Munis to administer its finances, although the County uses a separate instance of Tyler Munis from the Sheriff's Office. The County Clerk's office manages the County's Tyler Munis, which includes similar user permissions configurations and separation of duties to the Sheriff's Office's Tyler Munis. The County Clerk's office also contains a dedicated internal audit function, which periodically reviews the operations of various County organizational units, including procurement and capital project delivery.

Hernando County's finances are audited annually as part of the County's annual financial audit. The County's auditor has not identified any findings in at least the last five fiscal years. As part of the financial audit process, the County Clerk's office prepares various Internal Controls Questionnaire ("ICQ") documents, which detail the County's internal controls as they relate to various areas of interest. M&J reviewed the County's procurement-related ICQ for its FY25 financial audit and did not identify any material deficiencies in internal controls related to procurement.

Section 7 of the Board of County Commissioners resolution that authorized the surtax referendum provides that, if the surtax referendum is passed by voters, the Board will establish a three-member Citizen Oversight Committee to allow citizens to review expenditures of the surtax proceeds. Should the surtax pass, the resolution states that the Citizen Oversight Committee would need to be created before the Board could be authorized to expend surtax revenues. The resolution does not specify the exact makeup of the Citizen Oversight Committee, only that it consists of three members, any specific authority granted to the board, or any specific duties, other than providing an annual report reviewing surtax expenditures from the prior year.

Conclusion: *Based on information obtained during fieldwork, the County has clearly established policies and procedures related to the procurement and delivery of significant capital projects, like the identified surtax projects for which the Sheriff's Office expects the County to provide capital construction management services. These policies and procedures define the responsibilities of each person involved in the procurement and delivery of capital projects and help to maintain a proper segregation of duties. The County uses Tyler Munis system to manage its financial processes, as well, and the County's implementation is also configured in accordance with industry best practices to maintain appropriate controls.* ***Accordingly, our assessment is that this subtask is met for this program.***

Chapter 5: Public Documents, Reports, and Requests

This chapter will summarize the overall findings for the accuracy or adequacy of Public Documents, Reports, and Requests prepared for the programs for which the County intends to use funds, including:

- Sheriff's Office
- Sheriff's Office capital construction projects managed by Hernando County

Public Documents, Reports, and Requests

Overall Finding: Meets

Overall, Hernando County meets Research Task 5. The Sheriff's Office has general orders in place for public information release, provides information on its website, and leverages information systems to produce information and limit errors.

Similarly, the County utilizes information systems to provide near real-time access to financial information, maintains Legistar a legislative and meeting management system for BOCC information, and an" Engage Hernando" website to provide updated information on key initiatives and projects.

Findings by Subtask:

- Subtask 5.1 – Information Systems: Meets
  - Sheriff's Office: Meets
  - County Capital Construction Management: Meets
- Subtask 5.2 – Public Access to Information: Partially Meets
  - Sheriff's Office: Partially Meets
  - County Capital Construction Management: Partially Meets
- Subtask 5.3 – Accuracy and Completeness of Public Information: Meets
  - Sheriff's Office: Meets
  - County Capital Construction Management: Meets
- Subtask 5.4 – Public Information Correction Procedures: Meets
  - Sheriff's Office: Meets
  - County Capital Construction Management: Meets
- Subtask 5.5 – Correction of Erroneous or Incomplete Information: Meets
  - Sheriff's Office: Meets
  - County Capital Construction Management: Meets

Subtask 5.1 – Information Systems

Assess whether the program has financial and non-financial information systems that provide useful, timely, and accurate information to the public.

Overall Conclusion: Meets

Overall, Hernando County meets expectations for Subtask 5.1. To address the requirements of this subtask, M&J evaluated both the Sheriff's Office use of information systems for financial and non-financial data, including dispatch, jail population, and other standard law enforcement information. M&J also evaluated the County's use of financial information systems, construction project management systems, and other systems used for public communication and information. For both programs, M&J evaluated provided information, reviewed website data, and conducted interviews with Sheriff's Office and County staff.

Sheriff's Office – Meets

The Sheriff's Office has a number of systems utilized to consistently record key program information. The following paragraphs provide a description of each system and sample reports or public information produced using that system.

Computer-Aided Dispatch

The Sheriff's Office centralized Computer-Aided Dispatch ("CAD") system is used to receive 911 and emergency calls, prioritize incident response and dispatch patrol units. The CAD system also tracks deputy location in real-time and tracks key incident data, such as location, incident details, individuals on scene, presence of weapons, and other information needed by responding units. CAD data can be utilized to track dispatch, response, and resolution times, as well as geographic trends in response or incident type. Monthly crime data from CAD is used in the preparation of STARCOM (Sheriff's Tracking, Accountability, and Responsiveness to Crime Oppression Management) reports, which are presented in public meetings. Exhibit 5-A is a sample report included in the May 2026 STARCOM report.

Exhibit 5-A: Sample Core Crime & Criminal Mischief Report, Excerpted from STARCOM Report

CORE CRIME & CRIMINAL MISCHIEF

District 1 – City Zones

	2025 Totals (Jan-May)	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	% Change Monthly	2026 Totals	% Change Same Period Last Year
BURGLARY-OTHER	0	0	0	0	0	0	0.00%	0	0.00%
ARMED BURG TO STRUCTURE	0	0	0	0	0	0	0.00%	0	0.00%
ARMED BURG TO DWELLING	0	0	0	0	0	0	0.00%	0	0.00%
ARMED BURGLARY CONVEYANCE	1	0	0	0	0	1	100.00%	1	0.00%
BURGLARY COMMERCIAL	3	0	0	1	1	0	-100.00%	2	-33.33%
BURGLARY CONSTRUCTION	0	0	0	0	0	0	0.00%	0	0.00%
BURGLARY DWELLING	8	0	0	2	1	2	100.00%	5	-37.50%
BURGLARY CONVEYANCE	6	2	11	3	0	2	200.00%	18	200.00%
BURGLARY STRUCTURE	1	0	0	0	0	0	0.00%	0	-100.00%
BURGLARY VESSEL	0	0	0	0	0	0	0.00%	0	0.00%
CARJACKING	0	0	0	0	0	0	0.00%	0	0.00%
GRAND THEFT	9	0	0	1	0	0	0.00%	1	-88.89%
GRAND THEFT AUTO	3	0	0	0	0	0	0.00%	0	-100.00%
GRAND THEFT AUTO (ATTEMPT)	0	0	0	0	0	0	0.00%	0	0.00%
GRAND THEFT CONSTRUCTION	0	0	0	0	0	0	0.00%	0	0.00%
GRAND THEFT VESSEL	0	0	0	0	0	0	0.00%	0	0.00%
HOME INVASION	0	0	0	0	0	0	0.00%	0	0.00%
RETAIL THEFT (SHOPLIFTING)	44	3	3	8	6	5	-16.67%	25	-43.18%
ROBBERY SUDDEN SNATCHING	1	0	1	0	0	0	0.00%	1	0.00%
ROBBERY ARMED	1	0	0	0	0	0	0.00%	0	-100.00%
ROBBERY UNARMED	1	0	0	0	0	0	0.00%	0	-100.00%
ROBBERY STRONGARM	0	1	0	0	0	0	0.00%	1	100.00%
THEFT COIN OPERATED DEVICE	0	0	0	0	0	0	0.00%	0	0.00%
CORE CRIME	78	6	15	15	8	10	25.00%	54	-30.77%
CRIMINAL MISCHIEF	9	1	1	3	5	5	0.00%	15	66.67%
COMBINED TOTAL	87	7	16	18	13	15	15.38%	69	-20.69%

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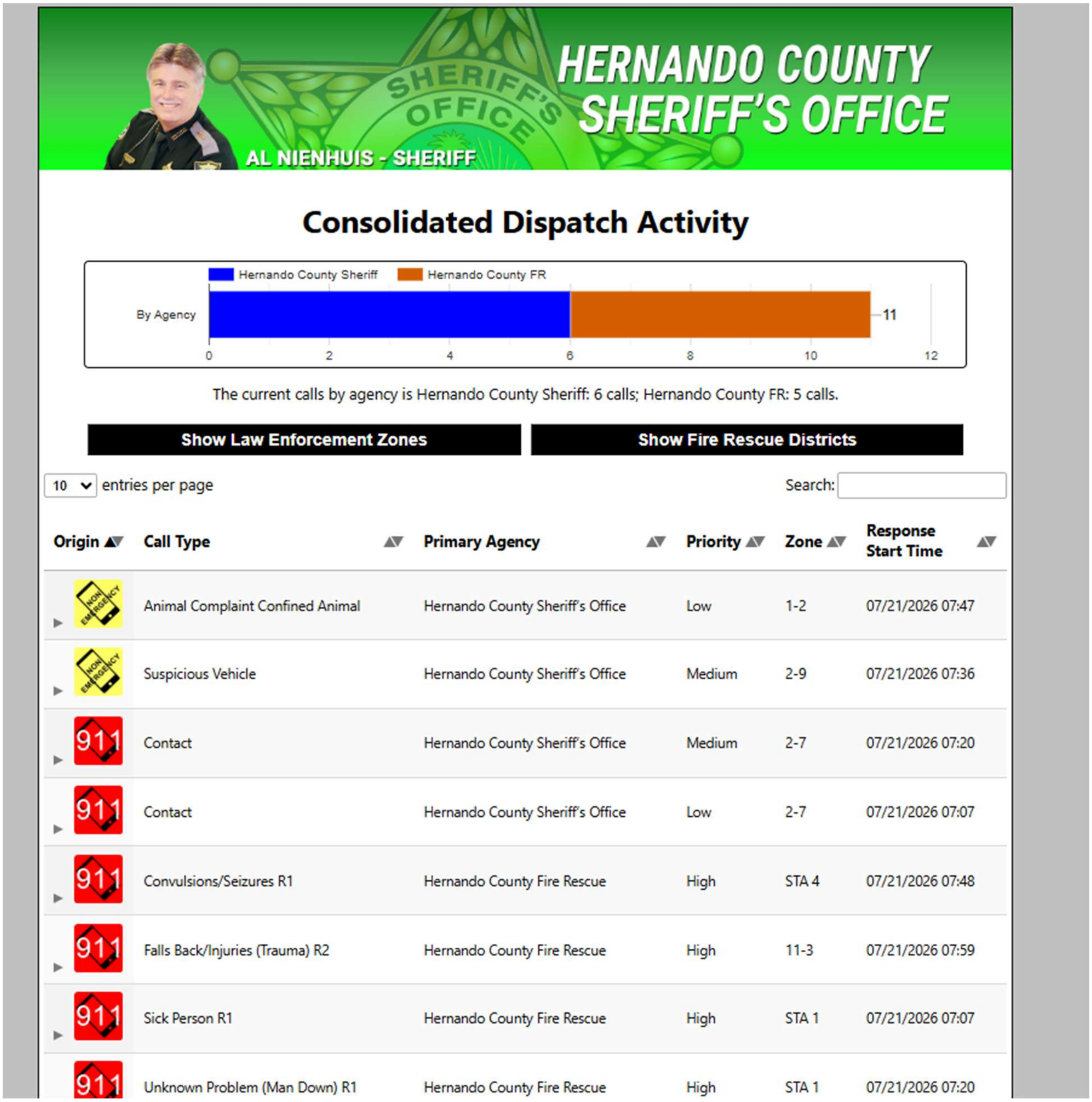
Source: Hernando County Sheriff's Office

The CAD system is also utilized for the website's Consolidated Dispatch Activity page, which updates in real time the current calls and their response start time. Exhibit 5-B shows a sample of real-time activity.

Exhibit 5-B: Sample Sheriff's Office Dispatch Activity Page Screenshot



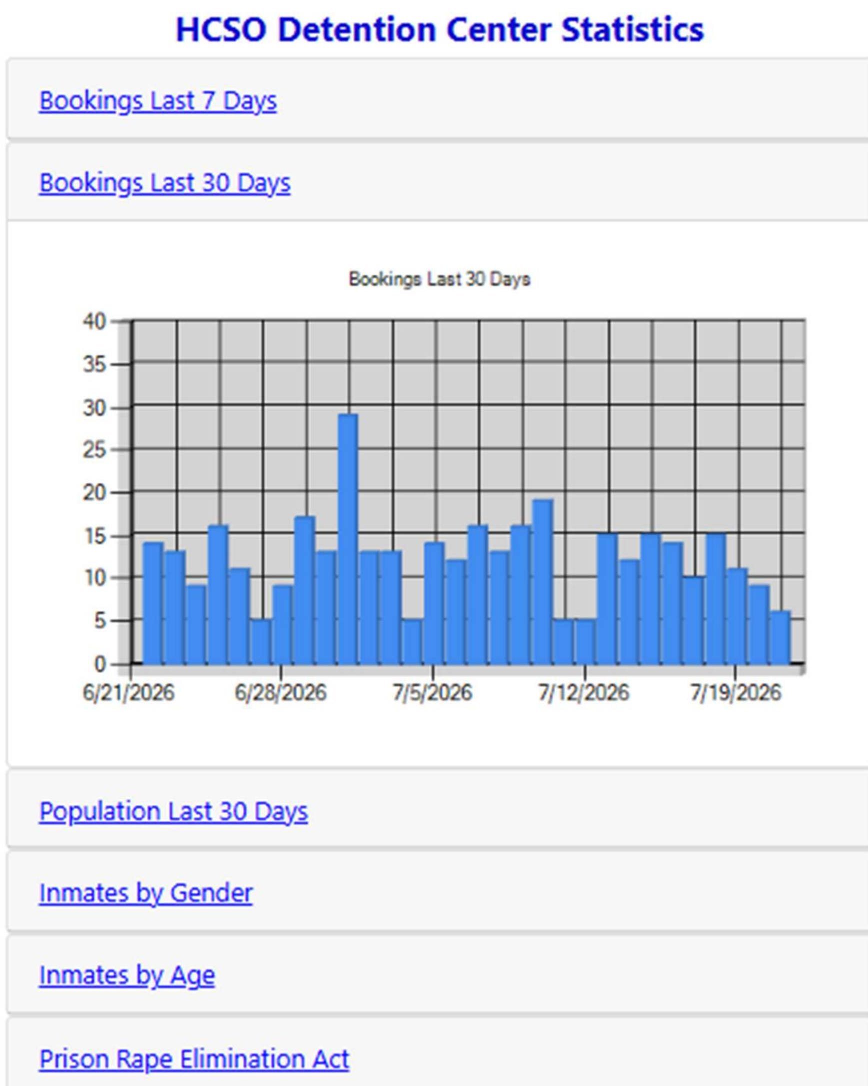
Origin	Call Type	Primary Agency	Priority	Zone	Response Start Time
NON EMERGENCY	Animal Complaint Confined Animal	Hernando County Sheriff's Office	Low	1-2	07/21/2026 07:47
NON EMERGENCY	Suspicious Vehicle	Hernando County Sheriff's Office	Medium	2-9	07/21/2026 07:36
911	Contact	Hernando County Sheriff's Office	Medium	2-7	07/21/2026 07:20
911	Contact	Hernando County Sheriff's Office	Low	2-7	07/21/2026 07:07
911	Convulsions/Seizures R1	Hernando County Fire Rescue	High	STA 4	07/21/2026 07:48
911	Falls Back/Injuries (Trauma) R2	Hernando County Fire Rescue	High	11-3	07/21/2026 07:59
911	Sick Person R1	Hernando County Fire Rescue	High	STA 1	07/21/2026 07:07
911	Unknown Problem (Man Down) R1	Hernando County Fire Rescue	High	STA 1	07/21/2026 07:20

Source: Hernando County Sheriff's Office

Jail Management System

For the Detention Center, the Sheriff's Office utilizes a Jail Management System ("JMS"). The JMS tracks inmates from intake through release, including inmate classification type, cell block assignment, medical scheduling, work or other assignments, and any compliance documentation necessary. The JMS can produce reports on average daily population, housing and bed availability, admissions and release, incident reports, and inmate health status. The Detention Center publishes statistics on the Sheriff's Office website utilizing JMS data. Exhibit 5-C demonstrates the available statistics.

Exhibit 5-C: Hernando County Detention Center Operating Statistics Sample



Source: Hernando County Sheriff's Office

Enterprise Resource Planning System

The Sheriff's Office Enterprise Resource Planning ("ERP") system is Tyler Munis. Tyler Munis is an integrated financial system that tracks financial activity for the Sheriff's Office. Tyler Munis is also used for fleet work orders. A vehicle's assigned driver can enter the vehicle number and need for service into a work order request. Assigned fleet staff can then track their use of consumables and parts as well as log their labor hours. During our fieldwork, the Sheriff's Office was also in the process of installing Teletrac Navman, a fleet management software installed in each vehicle offering vehicle diagnostics data, such as engine data, fuel efficiency, odometer readings, and fault codes. Currently the Sheriff's Office utilizes Tyler Munis for some of the analysis contained in the Yearly Comparison Review, including the comparison of the Sheriff's Office budget and Law Enforcement budget as percentage of the County budget, cost per citizen statistics, and for fleet maintenance and new vehicle costs for each of the last five years.

The Sheriff's Office Budget Books for each year also include the actual expenditures from the most recently completed and audited fiscal year (obtained from Tyler Munis), as well as the approved budget for the prior year, and quantifies the difference between the proposed year and the most recent approved fiscal year's budget.

Sheriff's Office Website and Social Media

Many of the documents and reports referenced in the above sections are on the Hernando County Sheriff's Office website, a separate and distinct website from the Hernando County website. In addition to the public information described in preceding sections, the website also hosts the Sheriff's Office approved annual budgets, the audited financial statements, and other information about the outside inmate revenue fund, a copy of the interlocal agreement for operations of the jail, and the approved amendment to the jail agreement.

The website also includes media releases posted by the Sheriff's Office, which are developed and released by the Public Information Officer. The need for media releases may be determined during morning briefings, by monitoring the radio scanner for major accidents, fires, or other incidents with the potential for public impacts, or submitted via email to an alias email shared by staff in the Public Information Office. Exhibit 5-D illustrates the media release index first page; media releases were available from Jan 2025 forward. Media releases on the website are also searchable.

Exhibit 5-D: Sheriff's Office Media Release Index Webpage Screenshot

Media Release Index

Search Box [ ] Search

By date or free text Ex: 01/01/2017 or Spring Hill

NEXT

Date Posted	Subject
Jul 23 2026	HCSO Deputy Battered While Investigating Domestic Battery Incident – 2026-00251267
Jul 06 2026	Vice & Narcotics Search Warrant – 4812 Oakfield Circle – 2026-00230429
Jul 06 2026	Juvenile Arrested in Commercial Burglary of Spring Hill Business - 202600234750
Jul 06 2026	Hernando County Detention Center Passes Unannounced Florida Model Jail Standards Inspection
Jul 01 2026	Absconded Sexual Offender Arrested for Failure to Register – 20260023433
Jun 25 2026	ICAC investigation Leads to Arrest for Possession of Child Pornography - 202600224596
Jun 25 2026	Spring Hill Man Arrested for Possession of Child Pornography - 202600126839
Jun 23 2026	SENTENCING UPDATE – Brooksville Man Arrested for Attempted Murder
Jun 16 2026	Missing Endangered Adult – Iris Torres – 2026-00224900
Jun 10 2026	Brooksville Woman Arrested for Disorderly Intoxication and Battery on LEO After Removing Clothing and Causing Multiple Disturbances – 2026-00219468
Jun 09 2026	Sexual Offender Arrested for Failure to Report Change of Address– 202600191512
Jun 09 2026	Brooksville Man Arrested on Possession of Child Pornography - 202600159721
Jun 08 2026	Vice and Narcotics Search Warrant – 1554 Overland Drive - 2026-00208241
Jun 04 2026	Media Release Career Offender Arrested for Failure to Update or Renew Florida

Source: Hernando County Sheriff's Office

The Sheriff's Office also maintains social media presence on Facebook, Instagram, Nextdoor, and Twitter. These social media platforms are used to cross-post media release information, provide information about other programs or activities the Sheriff's Office is hosting or supporting, and other public updates about law enforcement activity. Weekly, a Sheriff's Briefing is also produced summarizing law enforcement activity from the previous weekend. Exhibit 5-E illustrates a Facebook post summarizing activity from July 11th and 12th, 2026.

Exhibit 5-E: Sample Sheriff's Office Facebook Post

Hernando County Sheriff's Office
July 13 at 5:50 PM ·

SHERIFF'S BRIEFING NOTES

Information contained in this report is from the previous weekend.

Please note – Due to Marsy's Law, specific information will not be provided on incidents that are classified as crimes. Marsy's Law prohibits law enforcement from releasing any information that could identify the victim of any crime.

LAW ENFORCEMENT OPERATIONS
• Deputies responded to:

o Domestic Aggravated Assault / Battery – District 2 / Zone 6 – Deputies responded to a residential disturbance after a family member intervened in a physical fight between a man and a woman. A male suspect pinned a female victim to the ground and threatened her with a kitchen knife. The suspect was apprehended by responding units while attempting to flee the scene on foot, and was arrested on domestic violence charges.

o Stalking / Hazmat Incident – District 2 / Zone 3 – Emergency units, detectives, and the Hernando County Fire Rescue Hazmat team responded to a residence after a homeowner discovered a suspicious envelope staked to his driveway that was leaking an unknown white powder. Home surveillance captured a masked suspect placing the envelope overnight, stemming from an ongoing harassment issue. Following an intensive investigation, a suspect was identified, apprehended at a nearby residence, and arrested.

o Recovered Missing Adult – District 2 / Zone 7 – Deputies took a report regarding a resident who had been out of contact with family for several weeks. Utilizing automated database searches, agency analysts tracked a potential location for the individual in a nearby county. Local authorities responded to the location, verified the individual's well-being, and removed him from national missing person databases. **See less**

Source: Hernando County Sheriff's Office Facebook page; accessed July 21 9:00 am

Conclusion: *Based on information obtained during fieldwork and from the data sources listed above, the Sheriff's Office uses its website to provide information about programs and initiatives, as well as budget and financial statements. Many of these reports are sourced directly from the information systems the Sheriff's Office utilizes.* ***Our assessment is that this subtask is met for this program.***

County Capital Construction Projects – Meets

The County leverages a number of systems to consistently document key program information. The following paragraphs provide a description of each system and sample reports or public information produced using that system.

Budget Management Platform

The County utilizes OpenGov, a cloud-based software designed for use by governments in a number of functions, such as budgeting, accounting, procurement, asset management, and permitting. The County utilizes OpenGov for compiling and publishing its annual budget, including Capital Improvement Plan details. The County also utilizes OpenGov for procurement management, including the publication of open solicitations as well as the County's active contracts.

The County's Budget Book includes information on each constitutional officer's duties and responsibilities as well as their independently proposed budget. The Budget Book also includes a number of the BOCC's fiscal policies, including budgeting, capital assets, grant management, purchasing, and debt management. It also contains a list of other relevant BOCC policies.

Enterprise Resource Planning System

County budget and financial information are tracked through Tyler Munis. The County utilizes OpenGov to provide budget-to-actual information on revenues and expenditures. This information is sourced from Tyler Munis, and it is updated daily during regular operating days. Exhibit 5-F illustrates sample budget-to-actual revenue information available on the website.

Exhibit 5-F: County Sample Budget-Actual Reporting Webpage Screenshot

Total Budgeted Revenues

	2025 - 26 Current Budget	2025 - 26 Actual
Intergovernmental		
State Revenue Sharing	$25,902,846	$7,077,231
Federal Grants	$26,322,315	$561,887
State Grants	$10,744,062	$39,199
Local Government	$1,200,000	$0
INTERGOVERNMENTAL TOTAL	**$64,169,223**	**$7,678,317**
Transfers		
Transfers - Between Funds	$32,178,421	$273,220
Transfers - Same Fund	$3,939,506	$16,474
TRANSFERS TOTAL	**$36,117,927**	**$289,694**
Miscellaneous		
Other Miscellaneous	$7,412,266	$1,210,565
Rents and Royalties	$4,156,573	$158,433
Interest and Other Earnings	$907,559	$16,720
Disposition of Fixed Assets	$321,500	$111,071
Donations-Private Sources	$13,050	$293,265
Sale of Surplus Materials	$165,810	$47,612
MISCELLANEOUS TOTAL	**$12,976,758**	**$1,837,666**
Revenues	$2,000,000	$0
Fines and Forfeitures		
Local Ordinance Violations	$370,500	$73,434
Other	$248,745	$23,256
Court Ordered	$624	$0
FINES AND FORFEITURES TOTAL	**$619,869**	**$96,690**
TOTAL	**$1,147,604,662**	**$224,584,530**

Data Updated Jul 21, 2026, 6:53 AM

View Report

Source: Hernando County

Legislative Management Software

The County utilizes Legistar, a legislative and meeting management software, to track meetings for the BOCC and other groups such as the Planning and Zoning Commission, the Community Redevelopment Agency, the Metropolitan Planning Organization, and the Port Authority. Legistar's public-facing website for Hernando County includes agendas, meeting packets, meeting minutes, and links to videos of meetings. The website is searchable, and also clearly delineates between upcoming meetings and those already held.

Website

In addition to the information described in preceding sections, the County also utilizes EngageHernando.com as an additional web platform for sharing information related to strategic planning, the DOGE Committee, master plans, and progress on selected capital projects, such as the Anderson Snow Park Splash Pad, and road improvements to the intersection of Corporate Blvd and Anderson Snow Rd. The County has used this website to provide updates on the strategic planning process and intends to utilize the website to track and publish key performance indicators and other progress measures for strategic plan elements. Meeting minutes, survey and interview reports, and contact information for the County's primary project lead are all available. While KPIs are not commonly adopted for construction project coordination and management, KPIs for programs that are underpinned by capital projects or construction projects will help to create public visibility and accessibility into program performance and provide additional metrics beyond project completion.

Engage Hernando also has a page for the Delegation on Government Efficiency or "DOGE" group. Convened by the County in April 2025, this advisory committee was established by the BOCC with the intent of promoting efficient use of taxpayer funds and transparency in County government operations. The committee is authorized to review government operations and finances, and make recommendations, as appropriate to the BOCC. The Committee is comprised of nine voluntary members who were selected through a random lottery after completing a written application. The DOGE page on the Engage Hernando website contains copies of all committee agendas, meeting minutes, presentations, information from the State DOGE process, and other contextual information.

Conclusion: *Based on information obtained during fieldwork, the County utilizes a number of systems to provide information to the public, including information related to Board of County Commissioners meetings, financial and budgetary information, and capital improvement projects. Information can be pulled directly from the County's financial system and put on the website, and the County is working on additional software to allow for reporting on KPIs and other performance information.* ***Our assessment is that this subtask is met for this program.***

Subtask 5.2 – Public Access to Information

Determine whether the public has access to program performance and cost information that is readily available and easy to locate.

Overall Conclusion: Partially Meets

Overall, the County partially meets the expectations of Subtask 5.2. To address the requirements of this subtask, M&J reviewed publicly available information, including information made available during public meetings as well as information published on the Sheriff's Office website. For the County, M&J evaluated produced program performance and cost information, and reviewed the County website and BOCC meeting packets to evaluate information that is publicly available.

While both the Sheriff's Office and the County produce a variety of high-quality reports, not all reports are available on the program's respective websites and the County limits which construction projects have progress updates. The lack of consistent availability of information limits the real-time access to program information.

Sheriff's Office –Partially Meets

As discussed in Subtask 5.1, the Sheriff's Office utilizes its systems to produce a number of documents available to the public, including but not limited to:

- STARCOM Reports.
- Media Releases.
- Sheriff's Briefing Notes.
- Detention Center Statistics.
- Audited Financial Statements.
- Approved Budgets.
- Consolidated Real-time Dispatch Activity.

In addition to these reports, the Sheriff's Office also reports crime data to the Florida Department of Law Enforcement, which then reports data to the FBI's Crime Data Explorer database. While the Sheriff's Office reports provide program performance and/or cost information, STARCOM reports are not published on the Sheriff's Office website. This means that unless a citizen attends the public meeting, knows that this information is available on the FBI Crime Data Explorer database, or submits an Open Records Request, the information could not be considered readily available or easy to locate.

When reviewing the website for available and accessible information about program performance and cost, M&J identified a document in the "Reports and Budgets" section of the website entitled "Outside Inmate Revenue Fund." This document provides an overview of the timeline of how the Sheriff's Office budgeted for and received outside inmate revenue for 2014 – 2016, and discussions of how such revenue should be classified and treated by the BOCC. It is not clear from the title of this document what the intended purpose of the document is, nor does it contain information about the fund's revenue in more recent years, or how the revenue is used. The lack of clarity in the document's title may result in misunderstanding of the document, or potential challenges for visitors who want to understand the current budgeted revenue from outside inmate housing.

Conclusion*: Based on information obtained during fieldwork, the Sheriff's Office offers program and financial information on its website, including media releases and real-time aggregated CAD data. However, some public documents, such as the STARCOM report, are not provided on the website but are discussed in public meetings. The document about Federal inmate revenue is several years old, with limited indication from the title the purpose or age of the document.* ***Our assessment is that this subtask is partially met for this program.***

Recommendation: *The Sheriff's Office should consider an inventory of reports, reviews, and updates prepared for public meetings and presentations to understand the currently produced and potentially disseminated information. Once an inventory has been created, the Sheriff's Office should consider developing a standard operating procedure to evaluate the viability of publication to the Sheriff's Office website. The STARCOM reports, for example, could be housed on the STARCOM initiative landing page. If it is deemed either a public safety or officer safety concern to publish the reports, then website language noting the availability upon request would assist in making the information easier to locate and access.*

County Capital Construction Projects – Partially Meets

As discussed in Subtask 5.1, the County provides program cost and performance information on its website, with some information updated daily.

For construction projects, only some projects have dedicated pages or updates on the progress of construction, or costs. The two projects on the Engage Hernando website appear to be older projects, with the Anderson Snow Park Splash Pad page including a press release from its grand opening in June 2025, and the roadway improvements at the intersection of Anderson Snow Rd and Corporate Blvd reflecting a last update in July of 2025, when the awarded construction company was announced.

The overall layout of this page, which includes the project scope, funding and oversight, and a "what's next" section is well organized to provide accessible public information, but the lack of visibility into current projects, as well as a landing page for this roadway improvement project that is more than a year out of date, both contribute to a lack of program and cost information, specifically for capital improvement and/or construction projects.

There is some project update information found in the Hernando Happenings Newsletter, which the County produces monthly. As part of the County Administrator's section, there is a Construction Project Coordinator update, which includes a table showing the status of construction projects, including who is responsible for the next step (titled "Ball in Court") and additional comments on pending steps or what may be the next step. A sample of this newsletter is found in Subtask 4.3. This is useful project information, but it is not obvious from the Engage Hernando landing page that it is a part of the newsletter, and the landing page for the selected construction projects also do not reference that there may be information available within the newsletter for other projects, or for the highlighted projects. Additionally, there is no commentary on the budget status of the projects.

Conclusion**: Based on information obtained during fieldwork the County has updated its website design and planned publication of program performance and cost information, including the use of OpenGov, Tyler Munis, and Legistar. The Engage Hernando website also provides some publication of construction project updates. During M&J's fieldwork, the construction project updates on Engage Hernando were limited and out-of-date. While website visitors may find information about projects on the specific pages of engineering, roadways, or other departments, there is no centralized landing page or set of links to review and access project and cost information. **Our assessment is that this subtask is partially met for this program.

***Recommendation:** The County should consider developing a centralized landing page or other summary-level webpage with information about in-progress capital improvement plan projects, or clearly direct website visitors to the Hernando Happenings Newsletter for updated construction project updates. As relevant, an additional column on the Construction Projects Coordinator's table in the Hernando Happenings Newsletter could be added to provide budget status.*

Subtask 5.3 – Accuracy and Completeness of Public Information

Review processes the program has in place to ensure the accuracy and completeness of any program performance and cost information provided to the public.

Overall Conclusion: Meets

Overall, the County meets the expectations of this subtask. To address the requirements of this subtask, M&J evaluated the written and performed processes and procedures in place to review proposed publications for completeness and accuracy, specifically as it relates to surtax-benefitting programs. Both the Sheriff's Office and Hernando County have procedures, workflows, and review elements to help ensure the accuracy and completeness of program performance and cost information released to the public.

Sheriff's Office – Meets

The Sheriff's Office utilizes PowerDMS, a public safety document management system for maintenance of all policies and standard operating procedures, which are labeled as general orders. Whenever policies and/or procedures are updated, employees receive a notification through the system and access to the updated procedures for review. Also in PowerDMS, the Sheriff's Office requires employees check a box and push a submission button to confirm that they have received and understood the new policy or procedure.

The Sheriff's Office has two primary standard operating procedures related to the preparation and publication of public information. General Order 2048.00, last reviewed in 2024, clearly outlines protocol for media releases and other releases of information. General Order 2048.00 details protocols for release of both criminal and non-criminal information, supervisory review protocols, and also contains alternative means of review when the Public Information Officer (PIO) is unavailable.

General Order 2049.00, last reviewed in 2025, details the internal communication protocol for notifying the PIO for certain types of situations, to ensure timely and complete release of information to the public through media releases and other communication channels.

Both these general orders detail the chain of command for notice, development of released information, review and authorization of information, and the protocol for revising inaccurate or incomplete information.

Most media releases utilize reports produced by the investigating/responding officer. Once the PIO has accessed these reports and utilize them to develop a draft media release in compliance with general orders, it is sent back to the officer and/or their supervisor, to confirm that the media release accurately represents the incident being reported. Once approved, the PIO is responsible for publishing media releases on the Sheriff's Office website and coordinating with staff in the PIO's office for other social media releases, as appropriate.

For financial and cost information, documents are prepared by the Administrative Bureau. Typically, the Finance Director in the Administrative Bureau is responsible for preparing information. If it is grants-related it must go through a grant staff review, and financial and cost information for public release must go to the Chief Administrative Officer for final review and approval to release or publish. Information that is posted to the website goes to IT for publication. The IT Director performs a cursory review for general formatting and ability to publish correctly, and then documents may be posted.

Conclusion*: Based on information obtained during fieldwork, the Sheriff's Office has protocols in place to ensure public program information is reviewed and approved prior to publication. There are also multiple levels of review and approval before financial information is posted to the Sheriff's Office website or released through public records request.* ***Accordingly, our assessment is that this subtask is met for this program.***

County Capital Construction Projects –Meets

The County maintains several Board of County Commission policies related to the provision of information to the public. Policy 01-03: Public Records Request Policy, last revised in 2021, details how the County processes public records requests. Within the County, OnBase, an enterprise content management system, is used for official records requests. Document requests may be shared with the responsible end-user department, who can upload responsive documents through OnBase, which are then reviewed, as appropriate, by the OnBase administrator and the County Attorney's office.

Certain data, such as financial data directly reported from Tyler Munis, is ensured accurate through direct transmission from source systems, and source system data completeness and accuracy is governed through the use of financial internal controls policies and procedures. The County's internal controls are assessed in Task 6.

The County has a Senior Leadership Team, which is comprised of the County Administrator, Deputy County Administrator, and some department directors. This meeting can be used if any of its members has identified potentially incomplete and inaccurate program or cost information. Typically, if an issue is identified, a description of the issue, and a screenshot or link to the issue will be sent to the department responsible via email and then followed up during Senior Leadership Team meetings.

Conclusion*: Based on information obtained during fieldwork, some of the County's publicly available program and cost information is directly sourced from systems, limiting the likelihood of transcription error, and allowing internal controls to help ensure completeness and accuracy. The County also has procedures for the reporting and resolution of potentially erroneous or incomplete program information.* ***Accordingly, our assessment is that this subtask is met for this program.***

Subtask 5.4 – Public Information Correction Procedures

Determine whether the program has procedures in place that ensure that reasonable and timely actions are taken to correct any erroneous and/or incomplete program information in public documents, reports, and other materials prepared by the County and that these procedures provide for adequate public notice of such corrections.

Overall Conclusion: Meets

To address the requirements of this subtask, M&J evaluated the Sheriff Office's procedures to determine if they include protocols for correcting any erroneous and/or incomplete program information. M&J also conducted interviews with the PIO, Chief Administrative Officer, and others involved in the preparation and review of public documents.

M&J also evaluated the County's written procedures and updated practices to understand current approach to the identification and resolution of erroneous and/or incomplete program information, specifically for documents that may be relevant to the programs proposed to benefit from the surtax.

Hernando County and the Sheriff's Office both have procedures implemented to correct any erroneous and/or incomplete program information. As relevant, public notice practices are included as part of the procedure.

Sheriff's Office – Meets

The Sheriff's Office General Order 2049.00 authorizes the Public Information Officer to generate, gather and disseminate information of public interest, including responding to requests for information in an accurate, timely, and professional manner. This responsibility includes the correction of erroneous and/or incomplete published information.

Procedures vary depending on the nature of the error. If the error is a missing word or other non-substantive grammatical or formatting issue, it is corrected in the online version. If there is a substantive error that may materially impact meaning or understanding of the information, a corrected press release is prepared and reviewed for completeness and accuracy, and then the press release is re-released and noted as either corrected or updated. A media alert is also emailed out to media contacts, notifying them of the correction.

For financial information, if there is a minor typographical error or other nonsubstantive error, it is corrected and the document republished. If a financial element is corrected, the page and amount/value of the correction is noted, and the document is noted as the original/corrected/amended, with notes on the update, as applicable.

Conclusion*: Based on information obtained during fieldwork, the Sheriff's Office has a standard operating procedure authorizing responsibility for the revision and release of corrected press releases and public program information. The Administration also has procedures for the review and revision, as appropriate, of financial information published on the website.* ***Accordingly, our assessment is that this subtask is met for this program.***

County Capital Construction Projects – Meets

As noted in Subtask 5.2 and 5.3, the County utilizes source system data for financial information, and it is updated daily during business days. The use of source data helps prevent errors in transposing or copying program cost information from occurring.

For procurement and solicitation documents, the County's procurement policy and procedures clearly outline the procedures for posting an addendum to solicitation, recalling and reissuing the solicitation, and similar actions to ensure that procurement actions are based on complete and accurate program information.

As noted in Subtask 5.3, there is also an internal process for review of published information. If published information is identified as incomplete or erroneous, it is brought to the attention of the responsible department, and progress towards correcting this information is discussed in weekly Senior Leadership Team meetings, to ensure accountability and prompt response.

Conclusion*: Based on information obtained during fieldwork, some of the County's publicly available program and cost information is directly sourced from systems, limiting the likelihood of transcription error, and allowing internal controls to help ensure completeness and accuracy. The County also has a procedure for the reporting and resolution of potentially erroneous or incomplete program information.* ***Accordingly, our assessment is that this subtask is met for this program.***

Subtask 5.5 – Correction of Erroneous or Incomplete Information

Determine whether the County has taken reasonable and timely actions to correct any erroneous and/or incomplete program information.

Overall Conclusion: Meets

Overall, the County meets the expectations for this subtask. To address the requirements of this subtask, M&J evaluated the Sheriff's procedures to understand the protocols for correcting any erroneous and/or incomplete program information. M&J also conducted interviews with the Public Information Officer, Chief Administrative Officer, and others involved in the preparation and review of public documents. M&J requested sample corrections to confirm implementation of the process and to confirm that the action was timely.

M&J also evaluated the County's written procedures and updated practices to understand current approach to the identification and resolution of erroneous and/or incomplete program information, specifically for documents that may be relevant to the programs proposed to benefit from the surtax.

Sheriff's Office – Meets

The Sheriff's Office was able to provide documentation to support the timely action taken to correct erroneous program information. Exhibit 5-G is a sample revised media alert, where an incorrect first name was used in the initial media release.

Exhibit 5-G: Sample Sheriff's Office Revised Media Alert

Date: Wed Jun 03, 2026 06:08:10
From: Hernando County Sheriffs Office

CORRECTION - Missing Subject's name is Larry Hackett

SILVER ALERT - Missing Endangered Adult - Larry Hackett - 2026-00214372

Date: June 3, 2026

The Hernando County Sheriff's Office is seeking the assistance from the public and our media partners in locating a MISSING ENDANGERED ADULT. A Silver Alert has been issued.

Larry Hackett was last seen around 4:30 p.m. Tuesday when he left his house on Riviera Court in Spring to go to Rogers Park on Shoal Line Boulevard. He was not reported missing until 4:09 a.m. this morning. Hackett has been diagnosed with Dementia.

Hackett is driving a 2015 tan Ford Fusion bearing Flordia tag BSY1Y. It was last spotted by an automated license plate reader camera around 4 a.m. in the area of Tennille in Taylor County, and was heading north.

Hackett's physical description is as follows:
White Male
Date of Birth - 12-07-1947
Height - 6' 2"
Weight - 200 pounds
Hair Color - Gray
Eye Color - Brown
Clothing description - Last seen wearing a gray shirt and white jeans.

If you have seen or know the current whereabouts of Larry Hackett, please contact the Hernando County Sheriff's Office at 352-754-6830. No additional details are available at this time.

Source: Hernando County Sheriff's Office

For this sample of incorrect information, approximately six minutes elapsed between the initial and corrected release.

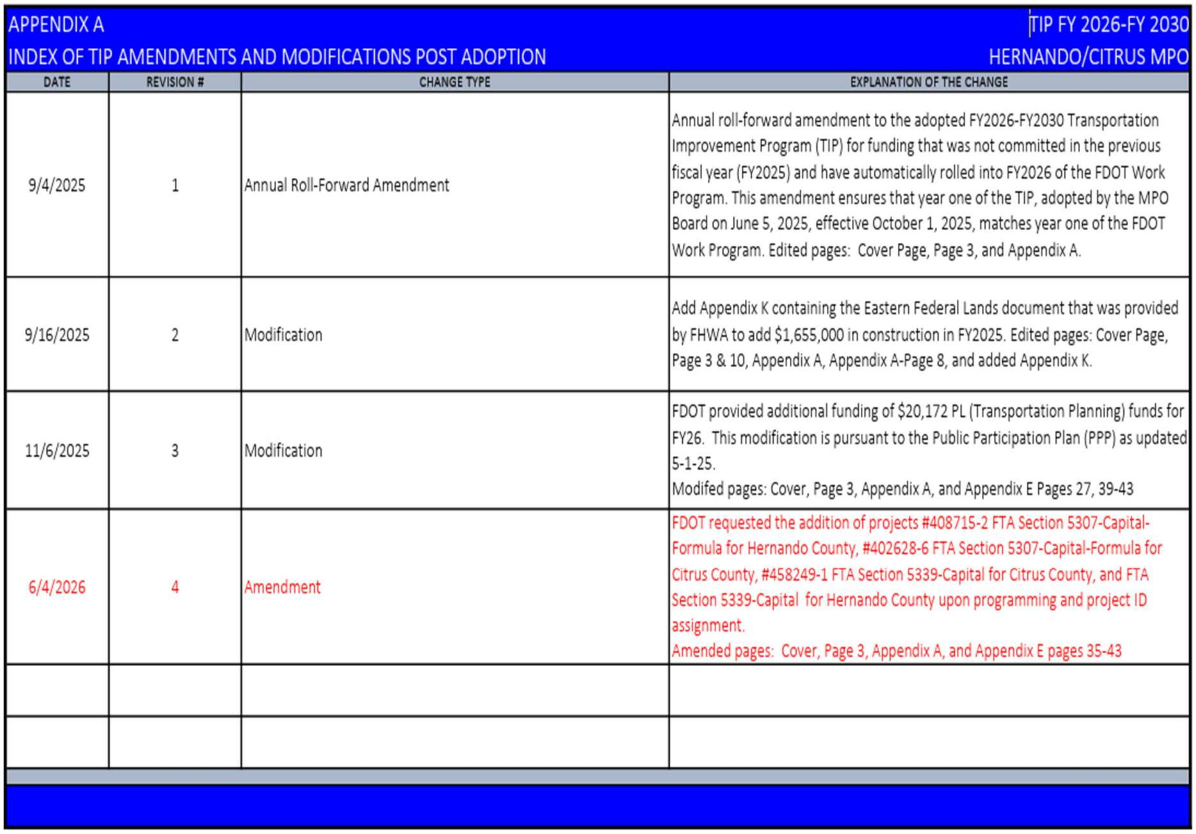
M&J's review of the Sheriff's Office website identified no other erroneous or incomplete information. During fieldwork, M&J was provided with a document that appeared to have conflicting information, but upon further fieldwork it was determined that the document provided to M&J was not the published document, and that there were no errors of incorrect or incomplete information in the publicly available documents. The Sheriff's Office Captain presenting the information during a BOCC meeting also noted that the information was subject to change, as initial estimates may be updated once the Sheriff's Office worked to receive formal, official quotes.

Conclusion**: Based on information obtained during fieldwork, the Sheriff's Office was able to provide several instances where erroneous information was identified, corrected, and a corrected press release was issued.* ***Accordingly, our assessment is that this subtask is met for this program.

County Capital Construction Projects – Meets

As noted in previous sections of this Task analysis, the County utilizes data directly produced from systems, which limits the opportunity for transcription error or the publication of incomplete information. As noted in Subtask 5.2, the County has provided limited updated information about in-progress capital improvement projects. As such, there is limited information related to the benefiting program to evaluate for this task. While M&J did not identify any erroneous or incomplete information related to the program designated to benefit from surtax revenues, the County could demonstrate other instances of correction. Exhibit 5-H illustrates the revision log used for the Transportation Improvement Plan, noting the date, change type, and explanation of the change.

Exhibit 5-H: County Transportation Improvement Plan Revision Log



APPENDIX A INDEX OF TIP AMENDMENTS AND MODIFICATIONS POST ADOPTION			TIP FY 2026-FY 2030 HERNANDO/CITRUS MPO
DATE	REVISION #	CHANGE TYPE	EXPLANATION OF THE CHANGE
9/4/2025	1	Annual Roll-Forward Amendment	Annual roll-forward amendment to the adopted FY2026-FY2030 Transportation Improvement Program (TIP) for funding that was not committed in the previous fiscal year (FY2025) and have automatically rolled into FY2026 of the FDOT Work Program. This amendment ensures that year one of the TIP, adopted by the MPO Board on June 5, 2025, effective October 1, 2025, matches year one of the FDOT Work Program. Edited pages: Cover Page, Page 3, and Appendix A.
9/16/2025	2	Modification	Add Appendix K containing the Eastern Federal Lands document that was provided by FHWA to add $1,655,000 in construction in FY2025. Edited pages: Cover Page, Page 3 & 10, Appendix A, Appendix A-Page 8, and added Appendix K.
11/6/2025	3	Modification	FDOT provided additional funding of $20,172 PL (Transportation Planning) funds for FY26. This modification is pursuant to the Public Participation Plan (PPP) as updated 5-1-25. Modifed pages: Cover, Page 3, Appendix A, and Appendix E Pages 27, 39-43
6/4/2026	4	Amendment	FDOT requested the addition of projects #408715-2 FTA Section 5307-Capital-Formula for Hernando County, #402628-6 FTA Section 5307-Capital-Formula for Citrus County, #458249-1 FTA Section 5339-Capital for Citrus County, and FTA Section 5339-Capital for Hernando County upon programming and project ID assignment. Amended pages: Cover, Page 3, Appendix A, and Appendix E pages 35-43

Source: Hernando County website

Conclusion**: Based on information obtained during fieldwork listed above, some of the County's publicly available program and cost information is directly sourced from systems, limiting the likelihood of transcription error, and allowing internal controls to help ensure completeness and accuracy. The County also maintains a procedure for the reporting and resolution of potentially erroneous or incomplete program information. While there were limited samples directly related to the program designated to benefit from the surtax, samples provided suggest that the County's procedures would also be implemented for this program. M&J did not identify any instances of erroneous information currently available on the website.* ***Accordingly, our assessment is that this subtask is met for this program.

Chapter 6: Program Compliance

This chapter will summarize the overall findings for Compliance with appropriate policies, rules, and laws for the programs for which the County intends to use funds, including:

- Sheriff's Office
- Sheriff's Office capital construction projects managed by Hernando County

Program Compliance

Overall Finding: Meets

Overall, Hernando County meets Task 6. The Sheriff's Office is accredited by two external accrediting bodies, maintains written standard operating procedures, and utilizes regular internal reviews to ensure compliance with applicable laws, rules, and regulations. The County has extensive experience administrating and managing funds and demonstrating compliance with federal, state, and local laws, rules, and regulations. Both the Sheriff's Office and the County participate in local working groups as well as state and federal organizational memberships that assist in staying up-to-date on legislation that may impact programs or processes. Both the County and the Sheriff's Office have taken timely and appropriate action to address noncompliance. Ordinance 2026-02 reflects the requirements of s. 212.055(2), *Florida Statutes* and the County maintains appropriate oversight processes to ensure funds are spent in accordance with applicable state laws, rules, and regulations.

Findings by Subtask:

- Subtask 6.1 – Compliance Assessment: Meets
  - Sheriff's Office: Meets
  - County Capital Construction Management: Meets
- Subtask 6.2 – Compliance Controls: Meets
  - Sheriff's Office: Meets
  - County Capital Construction Management: Meets
- Subtask 6.3 – Addressing Noncompliance: Meets
  - Sheriff's Office: Meets
  - County Capital Construction Management: Meets
- Subtask 6.4 – Surtax Compliance: Meets

Subtask 6.1 – Compliance Assessment

Determine whether the program has a process to assess its compliance with applicable (i.e., relating to the program's operation) federal, state, and local laws, rules, and regulations; contracts; and local policies.

Overall Conclusion: Meets

Overall, Hernando County meets expectations for Subtask 6.1. To address the requirements of this subtask, M&J evaluated the Sheriff's Office and the County's construction project management function. M&J evaluated program information, including external accrediting bodies for the Sheriff's Office, conducted interviews with Sheriff's Office and County staff, and evaluated written policies and procedures.

Sheriff's Office – Meets

The Sheriff's Office holds accreditations from both the Commission for Florida Law Enforcement Accreditation ("CFA") as well as from the Florida Corrections Accreditation Commission ("FCAC"). The FCAC accreditation is a voluntary independent review, where the Sheriff's Office must demonstrate its compliance with specific requirements and more than 250 prescribed standards. Each accreditation is good for a period of three years, and then agencies must be re-accredited through the same independent review process.

For its law enforcement function, the Sheriff's Office received its most recent re-accreditation in June 2026, demonstrating more than 25 continuous years of accreditation.

Exhibit 6-A: Sheriff's Office CFA Accreditation Screenshot

Hernando County Sheriff's Office

Accredited on June 28, 2000 in Gainesville
Reaccredited on June 25, 2003 in Daytona Beach
Reaccredited on June 7, 2006 in Tampa
Reaccredited on July 1, 2009 in Bonita Springs
Reaccredited on June 21, 2017 in Orlando
Reaccredited October 15, 2020 (Virtual Meeting)
Reaccredited on June 29, 2023 in Orlando
Reaccredited on June 25, 2026 in Orlando

Source: Florida Accreditation Office Webpage

Separate from the voluntary accreditations, the Hernando County Sheriff's Office Detention Center must comply with Florida Model Jail Standards (FMJS) which are established by the Florida Model Jail Standards Working Group under s. 951.23(4)(a), *Florida Statutes*, and set the minimum standards every county detention facility in the State must meet. Section 951.2302(3), *Florida Statutes*, requires two inspections annually, at least 120 days apart: one announced, covering all jail standards, and one unannounced, covering serious violations. The Detention Center's 2026 inspections were conducted January 27 and June 23, and it passed both accreditation assessments with no violations noted.

Exhibit 6-B: Sheriff's Office FCAC Accreditation Screenshot

Hernando County Sheriff's Office

Accredited on June 25, 2013 in Bonita Springs
Reaccredited on June 21, 2016 in Orlando
Reaccredited on June 25, 2019 in Orlando
Reaccredited on June 15, 2022 in Orlando
Reaccredited on June 18, 2025 in Orlando

Accreditation Manager: Sergeant Stephen Pritz
352-754-6850
SPritz@hernandosheriff.org

Source: Florida Accreditation Office Webpage

The Administrative Bureau of the Sheriff's Office is responsible for financial and procurement activities and undergoes a financial statement audit separate from the County's audit.

For financial compliance, the Sheriff's Office utilizes Tyler Munis workflows to ensure that appropriate levels of authorization, as defined in relevant standard operating procedures, are included in the approval process and their authorization captured. The Bureau includes two grants employees who help review expenditure and procurement activity specifically for grant programmatic and financial compliance. Contracts are also reviewed by the Legal Counsel. The Legal Counsel also serves as legal counsel to the American Jail Association ("AJA"), and keeps the Sheriff's Office apprised of potential changes in regulations that may impact Detention Center operations.

The Sheriff's Office also has an Office of Professional Standards within the Administrative Operations Division. The Office of Professional Standards is responsible for coordinating the accreditation processes described previously, as well as other internal review processes to ensure ongoing compliance and adherence with professional standards.

The Detention Center is also subject to scheduled operations and medical inspections annually, conducted by a FMJS team of inspectors. The Detention Center's most recent inspections were both conducted on January 27, 2026, with the Detention Center successfully passing both inspections. The Detention Center's Director of Medical Services served on the FMJS Medical Subcommittee from 2004-2023, including 2008-2020 as the chair. The Judicial Services Bureau Commander also serves as immediate past president of the American Jail Association. The Detention Center conducts regular internal reviews for fire safety and sanitation conditions.

Conclusion: *Based on information obtained during fieldwork, the Sheriff's Office maintains a number of written standard operating procedures, goes through two separate triennial accreditation processes that include a number of standards, and also receives regular announced and unannounced inspections of the Detention Center. There are also internal review procedures to help ensure compliance with standard operating procedures. The Sheriff's Office also receives their own financial statement audit.* ***Accordingly, our assessment is that this subtask is met for this program.***

County Capital Construction Projects – Meets

The County has developed detailed procurement ordinance, procedures, and an operating manual. For capital projects, the County utilizes Consultants' Competitive Negotiation Act ("CCNA") standards, ranking the qualifications of bidders to determine award. The County maintains templates and standard evaluation and criteria establishment procedures for use in the development of a solicitation package to help ensure consistency and compliance with federal, state, and local requirements as applicable. If grant funds are used, a Grants Accountant must also review the solicitation documents to confirm compliance with grant terms and conditions. Procurement award recommendations are reviewed by the Project Manager, Legal, Risk Management, and Procurement before moving to the award stage. Exhibit 6-C provides an example of the Procurement Manual clearly defining the roles of the Procurement Department in contract administration:

Exhibit 6-C: County Procurement Manual Role Assignment Excerpt

39. Duties & Responsibilities of Contract

Procurement Department Responsibilities

A. Maintain a central repository of all county contracts, leases, and non-grant agreements.

B. Assign a unique contract/lease control number.

C. Maintain an electronic file of approved agreements. This information will be available on-line to the public and departments.

D. Conduct periodic reviews to maintain accuracy.

E. Establish and update agreements in the Contracts/Lease database.

F. File all related correspondence in the repository file with copies forwarded to the Clerk's Records Office and department monitor.

G. Assist county issuing departments in the administration and maintenance of agreements.

H. Coordinate contract/lease agreement through the departmental review process and actively pursue timely corrections as required.

I. Review all Board agendas and minutes to determine repository action (if appropriate).

J. Generate, as necessary, correspondence and inquiries required to maintain the integrity of the Repository. Issuing department monitors will be initial points of contact.

K. Review repository lease and agreement insurance certificates to ensure valid policy effective dates. If expired, request in writing, a department monitor to contact vendor/contractor/lessee to obtain a current compliant Certificate of Insurance from the vendor/contractor or lessee.

L. Close out agreement in database upon notification of approved final payment.

M. Participate, as required, in audits and the resolution of issues raised in those audits.

N. Maintain close liaison with the Clerk's Records Office to ensure the integrity of the original files and the repository.

O. Responsible for receiving from contractor recorded Performance/Payments Bonds and Notice of Commencement with the Clerk of Court and maintaining evidence thereof in contract file.

P. Responsible for coordinating and reviewing the final contract payment and closeout documents prior to CPO approval.

Q. Attend Pre-bid conference.

R. Responsible for coordinating and reviewing all task orders assigned by departments to existing contracts.

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Source: Hernando County

The County receives an annual financial statement audit and single audit. The Clerk of Circuit Court and Comptroller's Office also provides an internal audit function through its Audit Services Department, which conducts annual risk assessments, requests internal control questionnaires from County departments annually, and conducts audits and reviews using an audit plan derived from the risk assessment. Exhibit 6-D is an excerpt from the narrative component of the Procurement Department's internal control questionnaire completed in June 2026.

Exhibit 6-D: County Procurement Internal Control Questionnaire Excerpt, June 2026

Hernando County
BOCC
Narratives – Procurement
June, 2026

Procurement is the process for controlling the acquisition of goods and services through the requesting, ordering, competitively pricing, evaluating alternatives, encumbering funds, and receiving and paying for items needed.

The Hernando County Procurement Ordinance Article V. – Purchasing Regulations/Procurements, Ordinance No. 24-02 provides many specifications including the following:

- Establishing policies and procedures governing purchases and contracts by the County
- Listing duties of the Procurement Department and the Chief Procurement Officer (CPO)
- Listing items that are excluded from the Procurement Ordinance
- Providing procedures for items including soliciting bids, accepting bids, and exceptions to bidding requirements
- Providing procedures for approving and executing contracts

Hernando County's Procurement Department performs/processes purchases/procurements for the Board of County Commissioners (BOCC) and all County departments and Constitutional Offices (as requested) of/for Hernando County. The Constitutional Offices may participate in all or part of the County's procurement process at their request.

The Clerk's Department of Financial Services (Finance) processes all payments for the County departments of Hernando County and the Clerk of Court & Comptroller. Finance does not process payments for the other Constitutional Officers. Payments are for purchases made either through the Procurement department or through the individual departments.

Ordering Goods and Services
All purchases for goods and services originate at the County department level. Purchases are initiated in one of two ways (1) Purchasing Requisitions/Purchase Orders and (2) Purchasing Cards (VISA Bank Card).

Purchase Requisitions/Purchase Orders
A County department can initiate a purchase by completing a Purchase Requisition (PR) in the financial software. The requisition is created electronically and outlines the following information: department name, total estimated cost, department approval, item number, quantity ordered, materials or services, estimated cost, and actual cost to include attachments supporting the requisition purchase request. Once all information is entered into the financial software, the Requisition is work flowed to obtain the proper approvals. Initial requisition reviews are performed by the Department, then Budget, IT (as applicable), Grants (as applicable), the Procurement Department Agent and then for review by the Chief Procurement Officer or Designee ending with Clerk's Finance for final approval before Purchase Order conversion. This initiates and authorizes the procurement process.

Source: Hernando County

The County maintains membership in a number of state and national organizations, such as the Florida City and County Managers Association, the Florida Association of Counties, and the Florida Government Finance Officers' Association that provide access to leading operational and compliance practices as well as provide information about how changes in state or federal laws, rules, or regulations may impact operations.

The County is also a member of the Small County Coalition of Florida (alternatively known as both "SCC" and "SCCF"), a non-partisan statewide alliance of County commissions in Florida's small and rural counties. The SCC's primary mission is to help Florida's small and rural counties address legislative issues from a small county/rural perspective and work effectively with state agency leadership. The County's Public Information Office also has a government liaison position to assist the County and its departments with coordination of presence and requests for interpretation and review from state agencies.

***Conclusion**: Based on information obtained during fieldwork, the County has detailed and comprehensive procurement policies, procedures and templated documents designed to ensure compliance with federal, state, and local requirements. Procurement regularly reports to the Board of County Commissioners ("BOCC") and other governing agencies, as applicable, about construction project changes. The County has a formal internal audit program to help confirm practices comply with written policies and procedures. Accordingly, our assessment is that this subtask is met for this program.*

Subtask 6.2 – Compliance Controls

Review program internal controls to determine whether they are reasonable to ensure compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures.

Overall Conclusion: Meets

Overall, Hernando County meets expectations for Subtask 6.2. To address the requirements of this subtask, M&J evaluated both the Sheriff's Office and County's applicable internal and external audit reports to determine if there were any identified weaknesses, issues, or deficiencies that directly impact the program. M&J evaluated written policies and procedures, conducted interviews with Sheriff's Office and County staff to ensure understanding of the current control environment.

Sheriff's Office – Meets

M&J reviewed the table of contents of standard operating procedures and issued orders found in PowerDMS, the Sheriff's Office document management system, and also requested specific sample procedures and orders. The Sheriff's Office has more than 250 standard operating orders, as well as additional rules, and details on the levels of violations and the corresponding action that will be taken. PowerDMS sends out notice to employees when any of these procedures are updated, to ensure consistent communication of any change in procedure, control, or operating environment. Additionally, PowerDMS assigns trainings to employees based on their title and level, to ensure ongoing education appropriate for each role and title.

As noted in Subtask 6.1, there are regular internal reviews of compliance with these standards, as well as external accreditation reviews. The Sheriff's Office receives independent financial statement audits. M&J reviewed the 2023, 2024, and 2025 audits and noted that auditors found no weaknesses or deficiencies in internal controls.

A review of the most recent reaccreditation also found no significant issues or deficiencies that would impact the program, as well as no issues noted in both the scheduled and unannounced FMJS inspections of the Detention Center. M&J also evaluated the configuration of Tyler Munis, the enterprise risk planning system that the Sheriff's Office uses, and found that they have implemented leading practices, including role-based permissions that help prevent loss of segregation of duties, as well as rule-based approval workflows that require approvals at all designated levels, based on purchase type and cost.

Conclusion: *Based on information obtained during fieldwork, the Sheriff's Office maintains a detailed and comprehensive document management system that stores all policies and procedures, and requires end user acceptance for any new or changed policies. The Tyler Munis ERP has clearly delineated roles and responsibilities ensuring segregation of duties are maintained for financial activity. There are positions within the Administrative Unit that review end-user activity to ensure procurement and financial compliance. External reviews and inspections during the last three years identified no deficiencies, weaknesses, or issues.* ***Accordingly, our assessment is that this subtask is met for this program.***

County Capital Construction Projects – Meets

M&J reviewed the County's 2023, 2024, and 2025 financial statement and single audits and noted that auditors found no weaknesses or deficiencies in internal controls. While the County utilizes OpenGov for procurement management, all financial activity is still captured through Tyler Munis, the County's enterprise resource planning ("ERP") system. Authorization requirements are hard-coded into the financial system, which means that end-users cannot bypass or override required approvals based on the requesting department, the type of request, or the dollar value of the request.

As described in Subtask 6.1, there are specific review procedures in place prior to the award of any contract, including capital construction awards. Once contracts have been awarded, the Construction Project Coordinator is the County employee primarily responsible for day-to-day compliance of assigned construction projects. The Construction Project Coordinator serves as the owner's representative on behalf of the County. An owner's representative in construction is a knowledgeable construction professional who serves as the owner's advocate, ensuring the project stays on schedule and on budget, is conducted in compliance with the contract, and meets required quality control for engineering, architectural, and County building and code inspection requirements. For large or specialized projects, the County may utilize an architect or design team to assist with quality review. Issues with contract compliance are brought to procurement if they cannot be addressed with the contractor. Contracts include formal notice of complaint terms and conditions, which can be exercised if needed.

Conclusion: *Based on information obtained during fieldwork, the County has reasonable overall controls for procurement in place. The County's Tyler Munis ERP also has automated workflows for approval authority, in addition to procurement reviews for all bid documents, County Attorney reviews for contractual documents. Additionally, the use of the Construction Project Coordinator helps ensure more specific and regular oversight of construction projects, ensuring quality and compliance with the construction contract specifications.* ***Accordingly, our assessment is that this subtask is met for this program.***

Subtask 6.3 – Addressing Noncompliance

Determine whether program administrators have taken reasonable and timely actions to address any noncompliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures identified by internal or external evaluations, audits, or other means.

Overall Conclusion: Meets

Overall Hernando County meets the expectations of this subtask. To address the requirements of this subtask, M&J reviewed external audits and reviews for any deficiencies or weaknesses, as well as evaluated internal reviews and assessed any action taken as a result, to determine if the actions were reasonable to address issues or noncompliance. M&J interviewed Sheriff's Office staff about protocols for identifying noncompliance, developing corrective actions, and tracking progress. Similarly, M&J reviewed the County's previous external audits, and conducted interviews to understand corrective actions, tracking of progress, or any process modifications made as a result of previous reviews.

Sheriff's Office – Meets

As noted previously in this Task section, M&J did not identify any noncompliance in the financial statement audits, FCAC or CFA accreditation reviews, scheduled inspections or unannounced inspections for the most recent three years. Accordingly, M&J cannot evaluate any actions taken to remedy noncompliance identified in external evaluations or audits. Interviews with Administrative Bureau staff described the procedure in place if noncompliance is identified. Any findings, accreditation deficiencies, or other similarly identified deficiencies are communicated to the Sheriff and Colonel along with a proposed corrective action plan. The Sheriff and/or Colonel approve the correction action plan, and request updates during weekly briefings. For financial noncompliance, the Finance Director would be responsible for ensuring implementation and reporting on progress to the Chief Administrative Officer, Sheriff, and Colonel. For accreditation deficiencies, the Office of Professional Standards would be responsible for ensuring implementation and reporting on progress.

The Sheriff's Office maintains internal review processes designed for a variety of functions to help identify risk for noncompliance before the issue escalates to noncompliance. For incidents related to specific employees, the Office of Professional Standards typically is responsible for enforcing disciplinary measures and ensuring appropriate corrective action is taken, which may include the use of Employee Improvement Reports to provide clear expectations to the erring employee about the appropriate action and timeline for resolution.

The Department recently implemented the use of body worn cameras, which came with additional internal procedures that reflected both the operating protocols of the Sheriff's Office, as well as FCA, FDLE, and *Florida Statues 943.1718* requirements. To ensure use is compliant with state and local requirements, the Sheriff's Office has conducted review of individual deputy use, provided guidance, and required follow-up actions for deputies whose activity was noncompliant. Follow-up reviews of activity were completed to ensure resolution of identified issues. Similar review protocols are in place for E911 call takers. The Sheriff's Office also has an Accident Review Board, which meets quarterly to review all motor vehicle accidents that include vehicles operated by Sheriff's Office staff. The nature of the accident is reviewed to determine if it was avoidable or unavoidable. The Accident Review Board may recommend disciplinary action in accordance with General Order 2015.00: Vehicle Damage Review Board. The Accident Review Board also has the authority to make recommendations to the Sheriff and Colonel for updates to policies or other procedures to help prevent future incidents.

The Detention Center also has internal review protocols in place. Quarterly, the Director of Medical Services conducts quality assurance reviews of inmate health appraisals, which are required within 14 days of admission to the Detention Center. During the quarterly review, the Director of Medical Services identified an instance where the 14-day period was exceeded, and others that were nearing the 14-day requirements. In order to mitigate additional instances of noncompliance, the policy was updated to require completion of the health appraisal within 10 days of admission. There are also monthly chart audits conducted by the Nurse Manager, as well as monthly infection control evaluations.

The Detention Center also undergoes safety and facility inspections, typically weekly or biweekly. Any items requiring repair or follow-up actions are logged and then maintained in a list that is tracked during Detention Center leadership meetings. Any outstanding items are reviewed for completion or progress during the next safety and facility inspection.

Conclusion: *Based on information obtained during fieldwork, the Sheriff's Office develops resolution plans, identifies owners, and regularly prepares updates for review, to ensure continual progress until resolution is achieved. For the identified instances, the Sheriff's Office provided evidence to document that they resolved the noncompliance.* ***Accordingly, our assessment is that this subtask is met for this program.***

County Capital Construction Projects – Meets

A review of the Audit Services Department audits published in 2022-2025 did not identify any audits or follow-ups germane to the programs proposed to benefit from the surtax. As noted in previous sections, there were no financial statement audit or single audit findings within the past three fiscal years.

In the 2022 and 2024 surtax performance audits, it was noted that the County did not have a strategic plan. Since the publication of the 2024 surtax performance audit, the County has completed a strategic plan and is currently developing key performance indicators and other progress tracking components. Exhibit 6-E demonstrates the County's timeline for addressing this repeat audit finding.

Exhibit 6-E: County Strategic Plan Development Timeline

Timeline of Events

Phase One

- Senior Leadership Team Kick Off, October 28 2024
- BOCC Workshop, November 21 2024
- Community Engagement Session I, December 18 2024
- Stakeholder Interviews, January 2025
- Community Feedback Survey, February 2025
- Community Engagement Session II, February 4th 2025
- Employee Feedback Survey, February 2025
- Employee Focus Group Forum, March 2025
- Community Engagement Session III, April 4th 2025
- BOCC Draft Strategic Plan Presentation, May 27 2025

Phase Two

- Commissioner Forum I, June 18, 2025
- Senior Leadership Team Planning, June 2025
- Commissioner Forum II, July 31, 2025
- County Administrator & Executive Leadership Planning Meeting, August 2025
- Plan Refinement, September 2025
- BOCC Final Strategic Plan Presentation, October 2025

Phase Three

- Strategies for supporting Implementation, November 2025
- Strategic Plan Implementation, November 2025

Source: Hernando County

Effective strategic planning is a multi-step process, requiring engagement of stakeholders, employees, County leadership, and then refining information gained during the initial engagement into meaningful and achievable strategic goals and priorities. The County's timeline for addressing this repeat finding shows timely initial action, as well as intentional and appropriate timeline for developing, refining, and adopting the strategic plan.

When noncompliance is identified, the County has several processes to ensure a review of the noncompliance, a strategy for addressing and mitigating the noncompliance, and oversight to ensure timely and complete correction. For grants-related noncompliance, the County utilizes the National Grants Management Association corrective action plan template, as excerpted in Exhibit 6-F.

Exhibit 6-F: County Grants Management Corrective Action Plan Template

4. Corrective Action(s) Taken or Planned

List the steps the organization has taken or will take to correct the issue and prevent recurrence.

Immedate Actions

- Notify the grantor of the error and initiate a reimbursement correction (if applicable).
- Review and reconcile all pending and past submissions for duplicates for this storm event (if applicable).

Preventative Measures

Action Step	Description	Responsible Person(s)	Timeline / Due Date	Notes
1	[Step description]	[Name/Title]	[MM/DD/YYYY]	
2	(Continue as needed)			

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5. Monitoring and Evaluation

Describe how the organization will monitor implementation and ensure continued compliance.

- **Oversight Process:**
- **Frequency of Monitoring:**
- **Responsible Person(s):**
- **Documentation Method:**

---

6. Supporting Documentation

Attach or reference any supporting materials (e.g., revised policies, training records, corrected reports).

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7. Certification

By signing below, I certify that the information provided in this Corrective Action Plan is accurate and that the organization is committed to timely resolution.

- **Grant/Department Manager Signature:** ___________________________
- **Name and Title:** ____
- **Date:** ____________________________

- **Department Director Signature:** ___________________________
- **Name and Title:** ____
- **Date:** ____________________________

- **Grant Team Signature:** ___________________________
- **Name and Title:** ____
- **Date:** ____________________________

Source: Hernando County

For noncompliance identified by the Audit Services Department, that department also tracks action plan status and produces management action plan status reports. Exhibit 6-G is an excerpt of the summary table from a status report published in December 2025.

Exhibit 6-G: County Audit Services Department Management Action Plan Status Report Excerpt

TOURIST DEVELOPMENT			Implementation Status		
Opportunity for Improvement	**Management Action Plans**	**Audit Update**	**Implemented**	**Partially Implemented**	**Not Implemented**
For vendor(s) used on a consistent basis, obtain bids/quotes for work performed (if applicable) and issue purchase order.	We worked with procurement to establish a blanket PO for the vendor in question this year. We recently realized the remaining amount on the PO may not be enough for this fiscal year, so we moved forward with hourly quotes in order to complete a new PO for typesetting services.	The corrective actions taken by management have been implemented and confirmed.	✓		
Obtain competitive bids/quotes for marketing services.	We are in the process of completing the RFP for a marketing and advertising agency to coordinate all media purchases. In the meantime, we are not using the website vendor for any advertising services to avoid any confusion.	The corrective actions taken by management have been implemented and confirmed.	✓		

BUILDING PERMIT-IMPACT FEES			Implementation Status		
Opportunity for Improvement	**Management Action Plans**	**Audit Update**	**Implemented**	**Partially Implemented**	**Not Implemented**
Verify that the BLDSYS rate table agrees to the BOCC approved rate schedule.	The fee tables have been updated to reflect the current BOCC approved fee schedule amounts. The fee tables will be reviewed every three years, and any required updates will be brought before the BOCC for consideration. Update Response:	The ASD will continue to monitor the progress of the implementation.		✓	

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Source: Hernando County Clerk of Circuit Court

For corrective actions developed for noncompliance, progress is also tracked at weekly Senior Leadership Team meetings. These meetings are comprised of County leadership, including department heads, the Deputy County Administrator and the County Administrator. These meetings are used for, among other topics, status updates and discussion of barriers to resolution of noncompliance and progress of corrective action plans.

Conclusion**: Based on information obtained during fieldwork, the County evaluates all identified deficiencies and noncompliance, develops corrective action plans and timelines, assigns ownership, and tracks progress. Updates are given during weekly Senior Leadership Team meetings. M&J reviewed the County's actions taken after the 2024 Surtax Performance Audit and found that corrective actions relevant to the programs within this proposed surtax audit were addressed well and timely.* ***Accordingly, our assessment is that this subtask is met for this program.

Subtask 6.4 – Surtax Compliance

Determine whether program administrators have taken reasonable and timely actions to determine whether planned uses of the surtax are in compliance with applicable state laws, rules, and regulations.

Overall Conclusion: Meets

To address the requirements of this subtask, M&J used information gained from interviews with the Sheriff's Office and the County about the process followed to adopt Ordinance 2026-02 and compared the language in Ordinance 26-02 with *s.* 212.055(2), *Florida Statutes*. M&J interviewed staff to understand the proposed uses of the surtax and how funds would be administered, and reviewed meeting agendas, agenda packets, meeting minutes, and video of relevant meeting sections to confirm the presentation and discussion of the proposed surtax was in compliance with applicable state laws, rules, and regulations.

In August 2025, during a presentation to the Board of County Commissioners regarding Public Safety Training Facility Phase 1, Sheriff Nienhuis and Captain McMurdo presented the potential for a five-year half cent surtax to the Board of County Commissioners as a mechanism for funding some of the elements identified in the Public Safety Training Facility master plan. Captain McMurdo shared a presentation that demonstrated the proposed use of surtax funds by the Sheriff's Office, including estimated costs of each proposed initiative. After conversation by the Board of County Commissioners, it was determined that since the surtax was not an agenda item and therefore not advertised, it could not be voted on at that time. The Sheriff's Office was instructed to draft proposed referendum language and submit it to the County for review and placement on a future agenda.

Ordinance 2026-02 was on the agenda on January 13th, 2026. Accompanying the draft ordinance in the agenda packet was a referendum timeline, outlining the statutory requirements for consideration of adoption of the surtax. Also accompanying the draft ordinance was a Business Impact Estimate, developed in compliance with *s. 125.66(3)(a), Florida Statutes.* Both the Business Impact Estimate and timeline were compliant with statutory requirements. Exhibit 6-H is an excerpt of the BOCC agenda for the January 13, 2026 meeting. The agenda packet also included the publisher's affidavit of publication on December 26th, 2025, which complies with the requirement to publish notice of public hearing at least ten days prior to the hearing.

Exhibit 6-H: January 13, 2026, Board of County Commissioners Agenda Excerpt

Regular Meeting **Agenda** **January 13, 2026**

LEGISLATIVE

COMMUNITY SERVICES DIRECTOR CHRIS LINSBECK

4. 16774 Proposed Ordinance Amending Civil Penalties for Certain Parking Violations

Attachments: Ordinance - Certain Parking Violations
Business Impact Estimate - Chapter 20 Hernando County Parking Ordinance

COUNTY ATTORNEY JON JOUBEN

5. 16824 Proposed Ordinance Imposing Local Government Infrastructure Surtax

Attachments: Referendum Timeline
Business Impact Estimate
Proposed Ordinance

Source: Hernando County

Ordinance 2026-02 was presented by County Attorney Jon Jouben. The County Attorney noted the ordinance was prepared by the Sheriff's Office and reviewed for compliance by the County Attorney. The Board voted for an interlineal amendment to remove the phrase "body worn cameras" and clarify that surtax funds would be used for acquisition of law enforcement infrastructure. The revised language maintains compliance with s. 212.055(2), *Florida Statutes* and, by reference, s.101.161, *Florida Statutes* as it still is an explanatory statement of the chief purpose of the measure. Exhibit 6-I documents the motions and adopted interlineal amendment language:

Exhibit 6-I: January 13, 2026, Board of County Commissioners Meeting Minutes Excerpt

The Board accepted public input on this matter.

Comm. Champion made the following Motion:

Motion
To approve as long as 10, 13, 14, that language is removed.

(Note: The Motion pertained to interlineal amendments to remove the phrase "body worn cameras" on Page5, Line 10; and to remove the phrase in Lines 13 and 14 of the same page, to include but not limited to body worn cameras, as recommended by County Attorney Jon Jouben.)

Comm. Champion restated his Motion as follows:

Restated Motion
To eliminate body worn cameras from the topic.

Comm. Champion revised his Motion as follows:

Revised Motion
To approve with changes on Page 5, Line 10, it would now read one half sales tax surtax for law enforcement and public safety; and for Lines 12, 13 and 14, in order to fund the Hernando County Sheriff's Office acquisition of law enforcement infrastructure as defined by law shall Hernando County levy a one-half cent sales surtax (Ordinance No. 2026-02).

Comm. Amsler seconded the Motion.

Source: Hernando County

Conclusion*: Based on information obtained during fieldwork, the County and the Sheriff's Office have a well-developed plan for the surtax revenue, and the funding flow conforms with local, state, and federal regulations. The Board of County Commissioners' actions comply with statutory requirements to conduct a public hearing and adopt the ordinance for ballot referendum.* ***Accordingly, our assessment is that this subtask is met for this program.***

Appendix A: Hernando County Resolution

DRAFT DOCUMENT: F:\1 COUNTY ATTORNEY'S OFFICE\JAJ\Ordinances\2026 HCSO Sales Tax Referendum\2025-12-10 Proposed Ordinance - Draft 5.wpd, December 10, 2025 (3:04pm) NOTE: additions/~~deletions~~ = language proposed for addition/deletion to existing Code provisions.

ORDINANCE NO.: 2026 -02

AN ORDINANCE IMPOSING A LOCAL GOVERNMENT INFRASTRUCTURE SURTAX OF ONE-HALF CENT ON CERTAIN TRANSACTIONS OCCURRING WITHIN HERNANDO COUNTY FROM WHICH TAXES ARE PAYABLE TO THE STATE OF FLORIDA UNDER THE PROVISIONS OF FLA. STAT. CHAPTER 212, FOR A PERIOD OF FIVE (5) YEARS, BEGINNING JANUARY 1, 2027; PROVIDING FOR AUTHORIZATION; PROVIDING FOR THE INCORPORATION OF RECITALS; PROVIDING FOR THE LEVY OF THE LOCAL GOVERNMENT INFRASTRUCTURE SALES SURTAX; PROVIDING FOR THE DISTRIBUTION AND USE OF THE SURTAX'S REVENUES; PROVIDING FOR A COUNTYWIDE REFERENDUM; PROVIDING FOR A PERFORMANCE AUDIT; PROVIDING FOR A CITIZEN OVERSIGHT ADVISORY COMMITTEE; PROVIDING FOR THE SUNSET OF THE ORDINANCE AND FOR THE SURVIVAL OF SPECIFIED RESTRICTED USES; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE; PROVIDING FOR THE REPEAL OF CONFLICTING PROVISIONS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Fla. Stat. § 212.055(2) authorizes the Hernando County Board of Commissioners (the "Board") to levy a one-half (½) percent local government infrastructure sales surtax upon transactions occurring within Hernando County (the "County") that are taxable under Fla. Stat. Chapter 212, Part I; and;

WHEREAS, a one-half (½) percent local government infrastructure sales surtax will result in a ONE-HALF CENT (.5¢) surtax on each ONE AND NO/100 DOLLAR ($1.00) sale; and,

WHEREAS, Fla. Stat. § 212.055(2)(d) authorizes a local government that receives proceeds from the surtax to finance, plan, construct, reconstruct, renovate and improve infrastructure, as that term is defined in Fla. Stat. § 212.055(2)(d)1; and,

WHEREAS, the County and the City of Brooksville (the "City") are presently without sufficient fiscal and monetary resources to adequately fund their infrastructure needs; and,

WHEREAS, the Board finds it necessary to enhance funding for law enforcement services, law enforcement equipment including body-worn cameras, patrol vehicles, vessels, rotorcraft, and high liability training infrastructure within the County and the City; and,

WHEREAS, the Board desires to formally adopt this Ordinance imposing the surtax, subject to voter approval, as required by law; and,

WHEREAS, a brief description of the projects to be funded from the local infrastructure sales surtax proceeds is set forth in the ballot language contained in this Ordinance; and,

WHEREAS, the provision of infrastructure improvements of the types described herein promotes the safe, efficient and uninterrupted provision of numerous general and essential public services by the County and the City; and, WHEREAS, the provision of infrastructure improvements of the types described herein is a matter of great public concern to the citizens of the County and the City, as it facilitates economic development, increases employment opportunities, and enhances the quality of life; and,

WHEREAS, Fla. Stat. §§ 212.055(2) and (10), require the voters' approval in a countywide referendum election held at a general election prior to the levy of the local government infrastructure sales surtax; and,

WHEREAS, Fla. Stat. § 212.054(5) provides that all new surtaxes must commence on January 1; and,

WHEREAS, Fla. Stat. § 212.054(5) provides that no surtax will terminate on any day other than December 31; and,

WHEREAS, the Board finds that it serves a public purpose and that it is in the public interest to adopt this Ordinance and fund the types of infrastructure projects described herein.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF HERNANDO COUNTY:

Section 1. Authorization.

This Ordinance is authorized by Fla. Stat. § 212.055(2).

Section 2. Incorporation of Recitals.

The foregoing recitals constitute essential findings of fact by the Board, and accordingly are fully incorporated into this Ordinance by reference.

Section 3. Levy of Local Government Infrastructure Sales Surtax.

Subject to approval by a majority of the electors of Hernando County voting in the referendum to be held for this purpose on November 3, 2026, there is hereby a levy of a local government infrastructure sales surtax throughout the incorporated and unincorporated areas of Hernando County on all transactions subject to the state sales tax imposed on transactions by Fla. Stat. Chapter 212, Part I (the "Surtax"). The Surtax will be at the rate of a ½ (0.5) cent of the sales price or actual value received and for each fractional part of $1.00 of the sales price or actual value received. The Surtax will be levied and imposed pursuant to Fla. Stat. §§ 212.054 and 212.055(2), and the applicable rules that have been promulgated by the Florida Department of Revenue. The tax will be levied for a five-year period commencing January 1, 2027 and continuing in full force and effect through and including December 31, 2031.

Section 4. Distribution and Use of Surtax Revenues.

(a) The Florida Department of Revenue will distribute the Surtax's proceeds directly to the County and the City according to the formula set forth in Fla. Stat. § 218.62, as it may be amended.

(b) Sales surtax proceeds distributed to the County and the City will be used to support the Sheriff's planning, construction, maintenance, and procurement of body-worn cameras, patrol vehicles, vessels, rotorcraft, and high-liability training infrastructure, as that term is defined by Fla. Stat. § 212.055(2), as it may be amended.

(c) Any expenditure or use of funds derived from the surtax will comply with the limitations imposed in Fla. Stat. § 212.055(2), as it may be amended.

Section 5. Countywide Referendum.

(a) The Surtax will not be levied unless it is approved by a majority of the electors of Hernando County voting in a referendum election.

(b) The Hernando County Supervisor of Elections is hereby respectfully requested to hold such referendum election on November 3, 2026.

(c) The Hernando County Supervisor of Elections will place the following question on the ballot for the General Election to be held on November 3, 2026:

One-Half Cent Sales Surtax for Law Enforcement and Public Safety

In order to fund the Hernando County Sheriff's Office's acquisition of law enforcement infrastructure as defined by law, shall Hernando County levy a one-half cent sales surtax, beginning in 2027 and continuing through 2031, with proceeds shared between Hernando County and the City of Brooksville, subject to independent citizen oversight?

____ YES- For the one-half cent sales surtax

____ NO- Against the one-half cent sales surtax

(d) The Hernando County Sheriff will provide the Hernando County Supervisor of Elections and the Hernando County Clerk of Court and Comptroller with a Spanish-language translation of both (1) the ballot title and question, and (2) the notice of referendum election, as required by Fla. Stat. § 100.342 and 52 U.S.C. § 10503, on or before August 18, 2026.

(e) The Hernando County Clerk of Court and Comptroller, as the Clerk of the Board, will be responsible for publication of the required notice of said election in English and Spanish, as required by Fla. Stat. § 100.342 and 52 U.S.C. § 10503. The Hernando County Clerk of Court and Comptroller will provide proof of publication to the County Administrator, Hernando County Supervisor of Elections, and the Hernando County Sheriff.

(f) The Board will be responsible for all costs, if any, that may be incurred by the Hernando County Supervisor of Elections in relation to the referendum.

(g) The Hernando County Clerk of Court and Comptroller will, as the Clerk of the Board, provide to the Florida Department of Revenue the certified copies of notices that are required by Fla. Stat. § 212.054(7)(a) and (b).

Section 6. Performance Audit.

(a) In accordance with Fla. Stat. § 212.055, the Hernando County Clerk of Court and Comptroller will provide a certified copy of this Ordinance to the Office of Program Policy Analysis and Government Accountability ("OPPAGA") no later than 180 days before the November 3, 2026 referendum.

(b) The County Administrator, the County Attorney, the Hernando County Sheriff, and their respective designees will do all things necessary to assist in the performance and completion of OPPAGA's performance audit.

(c) Upon receipt of the performance audit report and at least sixty (60) days before the November 3, 2026 referendum, the County Administrator will cause the audit report, including any findings, recommendations, or other accompanying documents to be available on the County's website. The audit report will remain on the County's website for at least two (2) years from the date of posting.

Section 7. Citizen Oversight Advisory Committee.

(a) The Board will, by resolution, establish a three-member citizen oversight advisory committee (the "Committee") to provide for citizen review of its expenditures of the Surtax's proceeds, as soon as reasonably possible after the effective date of the Surtax, but not later than the date on which the Board first expends proceeds from the Surtax.

(b) The Committee will serve as an advisory and reporting body to the Board. The Committee will provide an annual report to the Board on the Board's expenditure of the Surtax's proceeds, on or before a date set by the Board's budget calendar, of each fiscal year in which the Board expends proceeds from the Surtax.

(c) The Committee, its members, and all its proceedings will be governed by and comply with all applicable laws, including without limitation (1) the Florida Government in the Sunshine

Law, Fla. Stat. Chapter 286, (2) the Florida Public Records Law, Fla. Stat. Chapter 119, and (3) the Florida Public Ethics Code, Fla. Stat. Chapter 112.

(d) The City of Brooksville is encouraged, but not required, to establish a committee or committees to provide citizen oversight of their expenditures of Surtax proceeds.

Section 8. Sunset Date; Survival of Certain Restricted Uses.

(a) Sunset. In all events, this Ordinance will be in effect only through December 31, 2031, after which date it will, without further action by the Board, be of no further force and effect, and the sales surtax levied hereunder will terminate.

(b) Survival of Restrictions on Use of Sales Surtax Proceeds. Notwithstanding the provisions of subsection (a) for the expiration of this Ordinance, the restrictions hereby imposed concerning the distribution and use of sales surtax proceeds, as well as the proceeds of any debt payable from sales surtax proceeds, and all interest and other investment earnings on either of them, will survive the expiration of this Ordinance and will be fully enforceable in a court of competent jurisdiction.

Section 9. Severability. It is declared to be the intent of the Board of County Commissioners that if any section, subsection, clause, sentence, phrase, or provision of this ordinance is for any reason held unconstitutional or invalid, the invalidity thereof will not affect the validity of the remaining portions of this ordinance.

Section 10. Inclusion in the Code. The codifier of the Hernando County Code (the "Code") is directed to codify sections 1, 2, 3, 4, 7, and 8 of this ordinance as a new Article X, Chapter 27 of the Code. The remaining sections shall not be codified, but shall be in full force and effect as provided by law. To this end, the sections of this ordinance may be renumbered or re-lettered to accomplish such intention, and that the word "ordinance" may be changed to "section," "article," or any other appropriate designation.

Section 11. Conflicting Provisions Repealed. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

Section 12. Effective Date. This ordinance will take effect immediately upon receipt of official acknowledgment from the office of the Secretary of State of Florida that this ordinance has been filed with said office.

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF HERNANDO COUNTY in Regular Session this 13th day of January 2026

BOARD OF COUNTY COMMISSIONERS
HERNANDO COUNTY, FLORIDA

Attest: Heidi Prause, Deputy Clerk By: Jerry Campbell
DOUGLAS CHORVAT, JR. JERRY CAMPBELL
Clerk and Comptroller Chairman

BOARD OF COUNTY COMMISSIONERS HERNANDO COUNTY, FLORIDA SEAL

Approved for Form and Legal Sufficiency

Jon Jouben
Jon A. Jouben
County Attorney

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Source: Hernando County

Appendix B: Management Response

SALES TAX AUDIT MANAGEMENT RESPONSE LETTER

August 13, 2026

Mauldin & Jenkins, LLC
200 Galleria Parkway, Suite 1700
Atlanta, GA 30339

Audit team,

Thank you for the opportunity to review and respond to the draft performance audit of Hernando County and the Hernando County Sheriff's Office (HCSO). We appreciate the professionalism, clarity, and responsiveness your team demonstrated throughout the audit process.

The half-cent sales tax proposal, which required this audit as part of the process, is aligned with the County's strategic plan. The County's plan provides a unified framework to guide long-term priorities and includes public safety as a central strategic theme. The strategic plan further has, at its core, the need for operational readiness, facility investment, and enhanced training capacity, all of which are essential components of the County's responsibility to serving and protecting its residents.

The audit reaffirms numerous strengths within the Hernando County Sheriff's Office, noting well-established operational reporting systems, a strong accreditation history, and consistent compliance with statewide law enforcement and detention standards. The Sheriff's Office was recognized for its effective use of management reports—including the Sheriff's Tracking, Accountability, and Responsiveness to Crime Oppression Management (STARCOM) monthly presentations, staffing and vacancy tracking, fleet forecasting, detention medical monitoring, and facility condition reviews—which support informed decision-making and overall operational readiness. The audit further highlights that HCSO maintains accreditation from Commission for Florida Law Enforcement Accreditation (CFA) and Florida Corrections Accreditation Commission (FCAC) and continues to pass both announced and unannounced Florida Model Jail Standards (FMJS) inspections with no violations, underscoring robust adherence to professional and statutory standards. Additionally, the Sheriff's Office demonstrates cost-efficient program delivery, with inmate housing, food service, and medical costs comparing favorably to peer counties. The report recognizes strong internal controls, proactive evaluation of alternative service delivery models, effective vendor oversight, and the absence of financial audit findings for 18 years. Collectively, these findings affirm the Sheriff's Office's commitment to efficiency, transparency, fiscal responsibility, and high-quality public safety services—an area that is a core priority within Hernando County's strategic plan.

Vendor Review & Evaluation Processes:
The audit identified opportunities to further formalize certain vendor evaluation procedures. While these processes are already occurring in practice, we agree additional formal documentation will improve consistency and transparency. The HCSO will incorporate these enhancements into an upcoming policy update.

Procurement Policy & Purchasing Procedures:
The report noted the Sheriff's Office's procurement documentation contains fewer details than County procurement documentation. Because of that, the HCSO would like to provide additional clarity.

Law enforcement agencies operate under a legal and operational framework that is different from that of general County government. Florida law establishes specific requirements governing Sheriff's Offices, recognizing the unique responsibilities, authority, and public safety mission of an elected Sheriff.

The Hernando County Sheriff's Office goes a step further by establishing internal purchasing and procurement requirements that are more stringent than the minimum requirements of state law. These additional controls are intentional and are designed to provide greater accountability, oversight, and protection of public funds.

Therefore, HCSO employees are required to follow both Florida law and the Sheriff's Office's more restrictive policies and procedures. The fact that an expenditure may be permissible under a state or general government threshold does not mean it is permissible under HCSO policy. The Sheriff's Office policy is the standard HCSO employees are required to meet—even when it is more restrictive than what the law requires.

That being said, the procurement policy is currently being reviewed and updates will include:

- Expanded guidance on cooperative purchasing and piggybacking
- Clear vendor evaluation requirements
- Additional detail on competitive bid evaluation processes

These updates will ensure the written policy reflects the practices already being consistently followed by HCSO staff, as documented in the audit in several instances.

Public Information & STARCOM Reporting:
The audit highlights opportunities to expand public access to STARCOM data and related performance information, which the HCSO will evaluate by balancing transparency with operational and officer-safety considerations. Although all crime data is already submitted to FDLE and made publicly available through the FBI Crime Data Explorer, the HCSO initially prioritized this centralized reporting because most residents search for such information through general search engines, rather than directly on the HCSO website.

Overall Assessment:
The HCSO appreciates the constructive nature of the audit. The recommendations provided will help strengthen procedural documentation, improve public transparency, and support ongoing operational excellence within the Sheriff's Office.

We thank Mauldin & Jenkins for their thorough work, professionalism, and collaborative approach. Please feel free to reach out if any additional clarification or documentation is needed as you finalize the report.

Al Nienhuis
Hernando County Sheriff