



June 17, 2025

David Fiess  
Chairman  
Sarasota Bay Estuary Program  
111 South Orange Avenue  
Sarasota, Florida 34236

Dear Mr. Fiess:

As authorized under section 121.193, Florida Statutes, the Retirement Compliance Audit Unit has completed an audit of the information provided by the Sarasota Bay Estuary Program (agency) to determine if the operations related to retirement coverage comply with the Florida Statutes and associated rules. The results of this audit are based on the information provided by your agency during this process. We appreciate the assistance provided by Heather Moody during the audit.

The objectives of this audit were to determine the accuracy of reports submitted to the Division of Retirement (division) and to assess the degree of compliance with applicable statutes, rules, and coverage agreements by your agency.

The scope of this audit consisted of retirement transactions reported by your agency from July 2010 to March 2025.

The methodology included reviewing and analyzing your agency's March 2025 payroll records. Audits by nature do not include a review of all records and actions and therefore, cannot be relied upon to identify all instances of noncompliance.

This audit was conducted in accordance with section 121.193, Florida Statutes.

## **Results**

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The results of this audit are based on the information provided by your agency during this process. Based on the documentation reviewed, compliance with applicable statutes, rules, and coverage agreements is indicated in the following areas:

- Employees are reported from beginning of employment.
- Employees are paid biweekly, and wages are reported when paid.
- Lump sum annual leave payments are reported according to division instructions.
- Accumulated sick leave payments are correctly excluded from Florida Retirement System (FRS) coverage.
- Payments for workers' compensation have not been made since July 2010.

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## Summary

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The conclusions in the audit are based on results from a limited scope. No concerns were noted during the course of this audit. Your agency may be contacted by our office in the future regarding a broader scoped review.

If you have questions concerning retirement eligibility and retirement payroll reporting, please call the division, at 850-907-6540 or toll free at 877-377-1266. The *Florida Retirement System Employer Handbook* is available online at the division's website: <http://FRS.MyFlorida.com>.

Sincerely,

*Flynn Mainor*

Flynn Mainor, Retirement Compliance Auditor

cc: Ms. Heather Moody  
Mr. Hobart Lawrance  
Ms. Kelly Recio  
Ms. Samantha Starks-Harrison  
Ms. Chereda Kelly