Agenda Report

2725 Judge Fran Jamieson Way
Viera, FL 32940

Consent

F.6. 2/24/2026

Subject:
Acceptance and approval of the Internal Audit Report and Internal Audit Status for FY 2026.

Fiscal Impact:
There is no fiscal impact associated with this request.

Dept/Office:
County Manager's Office

Requested Action:
It is requested that the Board of County Commissioners acknowledge and approve the Internal Auditors' Report and Internal Audit Status.

Summary Explanation and Background:
The Internal Auditors completed the Facilities Management & Deferred Maintenance Report and provided an Internal Audit Status for FY 2026. The report and audit status were reviewed by the Internal Audit Committee on February 11, 2026.

Clerk to the Board Instructions:
N/A

BREVARD County
BOARD OF COUNTY COMMISSIONERS

FLORIDA'S SPACE COAST

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SEAL OF BREVARD COUNTY FLORIDA

February 25, 2026

MEMORANDUM

TO: Jim Liesenfelt, County Manager

RE: F.6., Acceptance and Approval of the Internal Audit Report and Internal Audit Status for FY 2026

The Board of County Commissioners, in regular session on February 24, 2026, acknowledged and approved the Internal Auditors' Report and Internal Audit Status.

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS
RACHEL M. SADOFF, CLERK

Kimberly Powell

Kimberly Powell, Clerk to the Board

/tr

Internal Audit Committee of
Brevard County, Florida

Internal Audit of
Facilities Management & Deferred Maintenance

CRI ADVISORS, LLC

Prepared By:
Internal Auditors

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November 5, 2025

The Audit Committee of
Brevard County, Florida
2700 Judge Fran Jamieson Way
Viera, Florida 32940-6699

Pursuant to the approved 2024/2025 internal audit plan, we hereby submit our internal audit of Facilities Management and Deferred Maintenance function. We will be presenting this report to the Audit Committee at the next meeting scheduled on February 11, 2026.

Our report is organized in the following sections:

Executive Summary	This provides a summary of the observations related to our internal audit of the Facilities Management and Deferred Maintenance function.
Background	This provides an overview of the Facilities Management and Deferred Maintenance function.
Objectives and Approach	The internal audit objectives and focus are expanded upon in this section as well as a review of our approach.
Observations Matrix	This section provides the results of our internal audit procedures, including our recommended actions and management responses.
Benchmarking	This section provides select benchmarking with similar Florida counties.

We would like to thank all those involved in assisting the Internal Auditors in connection with the internal audit of the Facilities Management and Deferred Maintenance function.

Respectfully Submitted,

CRI Advisors, LLC

INTERNAL AUDITORS

Executive Summary

Overview

The Facilities Management function ("Facilities" or "Facilities Management") is a program within the Public Works Department. Deferred maintenance is general upkeep, upgrades, or repairs that are deferred to a future budget cycle or postponed until funding becomes available. The focus of this internal audit is understanding the state of the County's facilities, the preventive maintenance program and the unfunded capital projects that have been deferred over time because of budgetary constraints.

Objectives

This internal audit focused on the Facilities Management Operations, specifically the work order process, including preventive maintenance, and deferred maintenance, as well as facility assessments, performances measures, benchmarking, and compliance with relevant state laws and regulations.

Observations

Observation ratings are a subjective evaluation of the severity of the concern and the potential impact on the operations. An observation rating of "High" represents an issue of immediate concern and could cause significant operational issues if not addressed soon. A "Moderate" rating is an issue that may also cause operational issues and does not require immediate attention but should be addressed as soon as possible. Observations given a "Low" rating could escalate into operational issues but can be addressed through the normal course of conducting business.

The following is a summary of observations noted.

Ratings by Observation	Risk Rating
1. Facilities Condition Assessment (FCA)	**Moderate**
2. Space Management and FCA	**Moderate**
3. Preventative Maintenance	**Moderate**
4. Work Ordering Processing	**High**
5. Labor & Billing Data Integrity	**Moderate**
6. Labor Rate Analysis	**Moderate**
7. Performance Measures and Benchmarks	**Low**

Background

Overview

Florida Statutes (FS) Chapter 125.01(1)(c), requires the governing and legislative body of the County to provide and maintain County buildings. FS Chapter 125.74(1)(g) specifies the County administrator will supervise the care and custody of County property and FS Chapter 125.74(1)(m) states the County administrator is responsible for negotiating leases, contracts and other agreements for the County, subject to approval by the Board, and making recommendations concerning the nature and location of County improvements.

Additionally, FS Chapter 29, Court System Funding and Article V of the State Constitution, requires the County to fund the cost of communication services, construction or lease, maintenance, utilities, and security of facilities for the circuit and county courts, public defenders offices, state attorneys' offices. Facilities Management is also responsible for compliance with Administrative Orders issued by the County.

Facilities Management maintains County-owned buildings, for which Facilities Management is the custodian, through non-billable work orders. These buildings represent approximately 1.7 million square feet of space. Examples include, but are not limited to the following:

- County Service Complexes
- Courthouses
- Government Center
- Animal Care Centers
- Facility Shops
- Brevard County Detention Center

Other County-owned buildings, for which Facilities Management is not the custodian, are maintained through billable work orders. These buildings/sites represent another 2.5 million square feet of space used by the County. Examples include, but are not limited to, the following

- Libraries
- Fire stations
- Parks
- Water treatment plants

Facilities Management is supported by the General Fund. Maintenance of county and circuit courthouses are supplemented with Article V funding. Facilities Management also bills County departments and offices for work on buildings not managed by Facilities Management. Further, Departments and organizations such as State's Attorney and Public Defenders that reside in County owned buildings are charged for work that is not required to maintain the building, such as moving cubicles, or work that is needed due to neglectful behavior.

Facilities Assessment & Deferred Maintenance

Facilities Management is refining this process for a more comprehensive building assessment that will identify, assess, and document the condition, necessary maintenance procedures, estimated replacement value, and life expectancy of major building components and systems. In prior years, Facilities Management relied on the current building condition assessment and long-term employees who understood the conditions of County buildings for planning and critical needs assessment and for planning and tracking deferred maintenance.

However, for the County-owned buildings, for which the Facilities function is not the custodian, it is left to the discretion of the respective County Departments responsible for these buildings/sites (such as Central Services Fleet Office, Libraries, Fire Rescue, Parks and Recreation) to develop their own or request Facilities Management to develop unfunded capital and/or critical needs assessment.

Preventive Maintenance

Preventive maintenance refers to regular, routine maintenance to help keep equipment up and running, preventing unplanned downtime and equipment failure. Preventive Maintenance reduces overall lifecycle asset costs and maintains energy efficiency. For the County-owned buildings, for which Facilities Management is the custodian, preventative maintenance plans are in place. These plans were established in the SAP Work Order module and generate work orders for preventive maintenance (annual inspections, fire alarm tests, pump outs, filter changes, etc.) at the specified frequency. While these plans were established in name and frequency, the plan does not include preventative maintenance procedures and equipment information such as type and quantity due to SAP's limitations and lack of an overall inventory. However, County-owned buildings, for which Facilities Management is not the custodian, it is left to the discretion of the respective County Departments responsible for these buildings/sites (such as, Libraries, Fire Rescue, Parks and Recreation) to request a preventative maintenance plan from Facilities to be funded through billable work orders.

Work Orders

Facilities Management currently uses the SAP accounting system, which is used by most County departments. SAP includes a work order module which is used by departments to submit work requests and used by Facilities Management to capture time worked by technicians, outsourced labor, parts and materials. SAP does not capture Service Requests such as light bulbs, toilet clogs, tripped breakers, etc. As identified in the Lean Six project performed by management during FY2023-2024, Service Requests account for approximately 70% of Facilities workload, leaving about 30% of staff time and resources captured in SAP.

Technical staff are shared between locations so that all areas of the County have access to expertise. Work orders are assigned to technicians by Shop Supervisors and external vendors may also be used to provide the services needed. Parts and materials are obtained in accordance with established competitive procurement requirements, term contracts and via the use of Purchasing Cards. All technician time for work order projects is tracked by work order number on labor sheets and entered in SAP. All other costs are updated to the work order so that they can be billed to the appropriate County department or funded by the General Fund for non-billable work orders, as applicable.

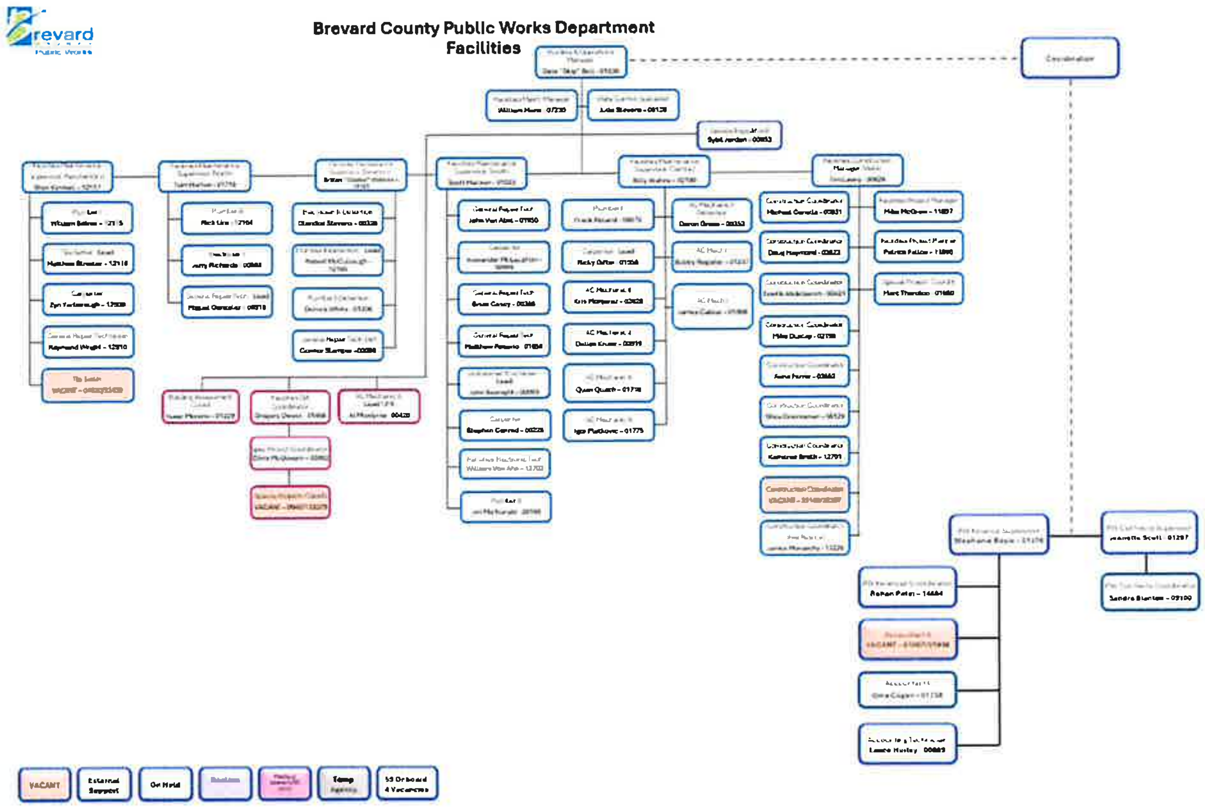
For billable work orders, technicians obtain customer signoffs to indicate acceptance and satisfaction with work. For work completed by outside contractors, Shop Supervisors may inspect work completion.

Shop Supervisors code work orders as Teco (technically complete) after the work has been completed and accepted or inspected as needed. After Teco, labor charges and invoices are posted to the work order before the work order is closed by Facilities Management Support Services staff. Invoices are paid against close work orders and billable labor is billed to County departments and constitutional offices.

Work orders are assigned priorities based on the urgency and nature of the required work – preventive maintenance, planned maintenance, unplanned maintenance, emergencies, service calls, call back after hours and natural disaster. Unplanned maintenance work orders make up 60% of closed work orders.

Facilities management is also in the process of refining/overhauling its work order process, including preventative and deferred maintenance programs. See **PSD City-Wide – Computerized Maintenance Management System (CMMS) section below.**

Background - continued



Org Chart: as of 10/6/25

Facilities has 63 positions with 4 vacancies. 19 of the Facilities Program positions are shop supervisors or skilled labor (licensed trades - electrician, plumber, HVAC); 15 positions are unlicensed and/or general maintenance techs.

Background - continued

Organization & Staffing

Facilities Management is part of Public Works, which reports to the Development & Environmental Services Group.

Key personnel from Facilities Management that are involved in the operations and assisted in the audit are as follows:

Name	Title
Marc Bernath	Public Works Director
Dale ("Skip") Bell	Building & Operations Manager
William (Toby) Mann	Facilities Management Manager
Stephanie Boyle	Finance Supervisor

Background - continued

PSD City-Wide – Computerized Maintenance Management System (CMMS) - Summary

- **Streamline maintenance operations** by optimizing work order tracking, preventive maintenance scheduling, and service request workflows.
- **Enhance asset management** by enabling lifecycle tracking, condition assessments, and cost analysis to support data-driven decision-making.
- **Integrate seamlessly with the County's GIS** system to provide a real-time, map-based view of assets, work orders, and spatial data.
- **Provide mobile accessibility** for field staff through offline-enabled tablet and smartphone applications, improving field efficiency.
- **Ensure seamless systems integration** with County platforms such as SAP (for accounting and timekeeping) and HR systems for user management.
- **Support data migration and interoperability**, ensuring a smooth transition from legacy systems while maintaining historical data integrity.
- **Improving Analytics and KPI** to provide actionable insights through no-code tools.

Citywide Maintenance is a comprehensive Computerized Maintenance Management System (CMMS) designed to support all municipal departments in prioritizing, scheduling, and tracking maintenance projects efficiently. Equipped with built-in service requests, work order, and preventative maintenance applications, it enables seamless management of maintenance activities whether in the office or in the field.

To align with the County's strategic plan to begin with Facilities and later expand into other programs (Road & Bridge, Traffic Operations, Engineering, etc.), Citywide Maintenance offers a highly configurable framework that can be tailored to the needs of each program. While initially supporting Facilities operations, the system can scale to include other Public Works programs, ensuring a consistent and centralized approach to maintenance management across the organization.

At its core, Citywide Maintenance helps municipalities plan, manage, assign, record, and report on all maintenance activities, ensuring transparency and accountability across departments. The consistent and centralized approach to maintenance management across the organization.

The system supports automated preventative maintenance schedules, tracking labor, equipment, and material inventories, and classification of work orders, inspections, and service requests through intuitive workflows and approvals.

Additionally, Citywide Maintenance includes a mobile application, allowing field staff to access and update work order information in real-time, even when offline. Once an internet connection is restored, all updates are automatically synchronized including, but not limited to accessing drawings, performing inventory management, etc., ensuring field operations remain efficient and connected to office-based workflows.

Note: The above was excerpted/derived from PSD City-Wide's proposal response to the County's RFP.

Background - continued

Select Statistics – (Source: Operating and Capital Budget Proposed FY 2025-2026)

Public Works Department

Facilities Management

Facilities Management Program Revenue & Expense Category	Actual FY 2023-2024	Current Budget FY 2024-2025	Proposed Budget FY 2025-2026	Difference	% Change
Taxes Revenue	$-	$-	$-	$-	-%
Permits, Fees & Special Assessment Revenue	$-	$-	$-	$-	-%
Intergovernmental Revenue	$-	$5,789,474	$5,550,673	$(238,801)	(4.12%)
Charges for Services Revenue	$262,198	$390,000	$260,000	$(130,000)	(33.33%)
Fines and Forfeits Revenue	$-	$-	$-	$-	-%
Miscellaneous Revenue	$1,570,499	$1,600,541	$1,621,774	$21,233	1.33%
Statutory Reduction	$-	$(389,001)	$(371,623)	$17,378	(4.47%)
Total Operating Revenues	**$1,832,698**	**$7,391,014**	**$7,060,824**	**$(330,190)**	**(4.47%)**
Balance Forward Revenue	$11,942,663	$15,003,137	$13,995,828	$(1,007,309)	(6.71%)
Transfers - General Revenue	$19,443,916	$22,047,654	$21,019,161	$(1,028,493)	(4.66%)
Transfers - Other Revenue	$250,000	$-	$-	$-	-%
Other Finance Source Revenue	$-	$1,148,337	$547,184	$(601,153)	(52.35%)
Non-Operating Revenues	**$31,636,579**	**$38,199,128**	**$35,562,173**	**$(2,636,955)**	**(6.90%)**
Total Revenues	**$33,469,277**	**$45,590,142**	**$42,622,997**	**$(2,967,145)**	**(6.51%)**
Compensation and Benefits Expense	$4,484,612	$5,111,711	$5,778,053	$666,342	13.04%
Operating Expense	$7,504,348	$9,251,123	$10,291,212	$1,040,089	11.24%
Capital Outlay Expense	$345,178	$1,239,090	$1,262,400	$23,310	1.88%
Operating Expenses	**$12,334,138**	**$15,601,924**	**$17,331,665**	**$1,729,741**	**11.09%**
C I P Expense	$5,504,396	$28,694,725	$23,984,409	$(4,710,316)	(16.42%)
Debt Service Expense	$-	$672,568	$672,567	$(1)	(0.00%)
Reserves-Operating Expense	$-	$-	$-	$-	-%
Reserves - Capital Expense	$-	$-	$-	$-	-%
Reserves - Restricted Expense	$-	$-	$-	$-	-%
Grants and Aid Expense	$-	$-	$-	$-	-%
Transfers Expense	$609,954	$620,925	$634,356	$13,431	2.16%
Non-Operating Expenses	**$6,114,350**	**$29,988,218**	**$25,291,332**	**$(4,696,886)**	**(15.66%)**
Total Expenses	**$18,448,488**	**$45,590,142**	**$42,622,997**	**$(2,967,145)**	**(6.51%)**

Background - continued

Facilities Management: Budget Variances

Facilities Management Program Revenue and Expense Category	Difference	% Change	Explanation
Taxes Revenue	$-	-%	
Permits, Fees & Special Assessment Revenue	$-	-%	
Intergovernmental Revenue	$(238,801)	(4.12%)	Decrease due to the funds being spent on the MJC Improvement project.
Charges for Services Revenue	$(130,000)	(33.33%)	Service revenues have been adjusted based upon historical collections.
Fines and Forfeits Revenue	$-	-%	
Miscellaneous Revenue	$21,233	1.33%	Due to an increase in indirect cost revenue in FY26.
Statutory Reduction	$17,378	(4.47%)	Adjusted to reflect revenue adjustments.
Balance Forward Revenue	$(1,007,309)	(6.71%)	Decrease is due to capital and maintenance projects anticipated to be complete in FY25.
Transfers - General Revenue	$(1,028,493)	(4.66%)	Decrease in General Fund support is due to revenue constraints, mandated expenses and other financial pressures on the General Fund.
Transfers - Other Revenue	$-	-%	
Other Finance Source Revenue	$(601,153)	(52.35%)	Reflects internal loan amount for the Brevard County Detention Center for Cell Door locks proceeds has decreased due to project progression.
Compensation and Benefits Expense	$666,342	13.04%	Primarily attributable to Cost of Living Adjustments and increases in employee benefit rates, as well as position adjustments and new hires.
Operating Expense	$1,040,089	11.24%	Increase in repair and maintenance for the completion of critical needs projects. This is also attributed to increase in overall Operating expenses; such as, fuel, Contracted services, and utilities expenditures.
Capital Outlay Expense	$23,310	1.88%	Increase capital outlay for the purchase of critical equipment needs in FY26.
Grants and Aid Expense	$-	-%	
C I P Expense	$(4,710,316)	(16.42%)	Decrease is in project funding is the result of reduced General Fund allocation to Facilities.
Debt Service Expense	$(1)	-%	Internal loan repayment for Brevard County Detention Center Cell Door Lock project.
Reserves-Operating Expense	$-	-%	
Reserves - Capital Expense	$-	-%	
Reserves - Restricted Expense	$-	-%	
Transfers Expense	$13,431	2.16%	Due to an increase in the Energy Savings Performance loan payment for FY26.

Objectives and Approach

Objectives

This internal audit focused on the Facilities Management Operations, specifically the work order process, including preventive maintenance, and deferred maintenance, as well as facility assessments, performances measures, benchmarking, and compliance with relevant state laws and regulations.

Approach

Our internal audit approach consisted of three phases:

Understanding and Documentation of the Process

During the first phase, we held an entrance conference with key personnel of Facilities Management to discuss the scope and objectives of the internal audit work, obtain preliminary data, and establish working arrangements. We reviewed Florida Statutes, administrative orders, County policies and other relevant resources. We gained an understanding and documented the overall facilities management function and related processes. We conducted interviews with Facilities Management staff and documented their respective roles in the processes. We updated our understanding of the processes and relevant controls.

Detailed Testing

The purpose of this phase was performance of testing procedures based on our understanding of the Facilities' function to meet the objectives stated above. Our procedures included inquiry, walkthrough and/or testing of individual transactions in the areas detailed below.

Facility Assessment & Deferred Maintenance: Reviewed the process for assessing facility conditions, including the County's calculation of facility value/replacement cost, identification of systems, and estimation of repairs/replacement costs to determine if it adequately identifies, documents, and prioritizes deferred maintenance needs for major buildings components and systems, including estimated replacement values and life expectancy, and the progress of the deferred maintenance plan.

Preventive Maintenance Plan (PM) - Evaluated the preventive maintenance plan process, ensuring plans exist for all billable and non-billable buildings, and verify the prioritization, assignment, and timely completion of preventive maintenance work orders.

Work Order Testing – Sample tested the work order process, focusing on expenditures, cost capture, prioritization, logical access, and appropriate categorization and approvals for work orders. We selected 30 maintenance related work orders from the period June 1, 2024 - through May 31, 2025.

Performance Measures/Benchmarks – Reviewed current performance measures/benchmarks, their usage, and identify additional helpful measures/benchmarks to improve efficiency.

Reporting

At the conclusion of our procedures, we documented our understanding of the Facilities and Deferred Maintenance area and summarized our findings related to this function. We conducted an exit conference with management and have incorporated management's responses into our report. We prepared our report and related findings and provided copies to appropriate County personnel.

Rating	Observation	Recommended Action	Management Response
Moderate	***1. Facilities Condition Assessment (FCA)***		
	Facilities Management has historically relied upon long-term employees who understood the conditions of County-owned buildings, for which Facilities Management is the custodian, for planning and critical needs assessment and for planning and tracking deferred maintenance. The Building Assessment Coordinator that was put in place lacked historic benchmarks, tools or templates and additional resources to do an FCA. The focus has been going through and verifying what roofs are still under warranty. Facilities Management is refining their process for a more comprehensive building assessment that will identify, assess, and document the condition, necessary maintenance procedures, estimated replacement value, and life expectancy of major building components and systems. However, for County-owned buildings, for which the Facilities Management is not the custodian, it is left to the discretion of the respective County Departments responsible for these buildings/sites (e.g. Libraries, Fire Rescue, Parks and Recreation) to develop their own or request Facilities Management to develop an unfunded capital and/or critical needs assessment.	We recommend that Facilities Management continue to refine their process to provide for a more comprehensive, countywide, Facilities maintained buildings FCA for use in long-term and strategic capital and deferred maintenance planning. The capital needs assessment should identify the unfunded capital needs and a prioritized list of the critical needs. The County may need additional in-house staff resources to perform the initial FCA or consider outsourcing the initial FCA. The County is in the process of obtaining the CMMS referred to in the Background section. Based on review of the RFP and Vendor's proposal we noted that CMMS includes an initial FCA with a Train the Trainer Component. The CMMS also includes the following capabilities: a. Collect, track, and store data for every asset in a user-friendly platform, ensuring comprehensive asset management across programs. b. Allow users to evaluate asset lifecycles, assess risks, and analyze associated costs to support data-driven decision-making. c. Enables users to create detailed asset profiles, including custom attributes, to track asset performance and history accurately. d. The County should consider doing a county-wide FCA that includes county buildings not maintained by Facilities.	**Response:** a – c. While Facilities Management does not currently have a formal comprehensive building assessment, documented building needs have been maintained and used to identify and prioritize capital maintenance projects. In June 2025, a Computerized Maintenance Management System (CMMS) contract was awarded through a competitive solicitation process. This contract includes a task order to perform Facility Condition Assessments (FCA), initially for all County-owned buildings under the custodianship of Facilities, as well as a train-the-trainer component to help offset more costly contracted services to maintain long-term sustainability. The CMMS will provide a centralized platform to collect, track, and maintain asset data; evaluate asset lifecycles and associated risks; and support data-driven capital and deferred maintenance planning.

Rating	Observation	Recommended Action	Management Response
Moderate	***1. FCA – Cont.***		
			Response: d. Facilities Management acknowledges the importance of a coordinated, countywide understanding of facility conditions, including buildings not under the custodianship of Facilities. While the initial scope of the CMMS contract focuses on Facilities-maintained buildings, Facilities will evaluate opportunities to support the inclusion of non-custodial buildings into future assessment efforts through coordination with user departments and consistent assessment methodologies, subject to prioritization and available funding. **Responsible party:** Skip Bell, Building & Operations Manager **Interim Measures** – Asset Data Collection and Tagging. Completed January 5, 2026 **Estimated Completion Dates:** September 30, 2026, with additional improvements/training through December 31, 2026

Rating	Observation	Recommended Action	Management Response
Moderate	***2. Space Management and FCA***		
	Based on interviews and facilitated discussions with management we noted the following. As a natural tie-in to FCA's, addressing Space Management or how the County manages existing and future real estate is just as important. Currently, as organizations see an open space or as an organization moves out there are no perceived or actual guardrails to prevent squatters (typically non county departments) from expanding into an open space and even where more deliberate expansion or relocation is contemplated from internal county departments, Facilities engagement is often an afterthought to the approval, often requiring expensive work arounds because the space is often not the most appropriate solution. Additionally, as the County's population continues to grow, many operational organizations within the County have a similar need to grow to keep pace with increased requests as well as to address higher community expectations over prior years. While there is a stated SF/person rubric from a ~1990 circa space study, it is out of date with current staffing nomenclature and modern office equipment and was never formally codified into policy. Further, it is limited to offices and needs to be expanded for Libraries, Fire Stations, etc. Originally, Facilities FY26 funding request included a Viera Complex Space Planning Study. Due to budget constraints, the project was descoped to Viera Building A Space Planning.	We recommend that management consider the following: a. For an organization that has over 4.2 million square feet, management should be conducting current and projected assessments of each organization and comparing it to each organization's existing space versus what is needed for the future.	**Response:** a. Facilities Management acknowledges the importance of county-wide space planning to ensure County-owned space is utilized effectively. The initial focus will be on approximately 1.7 million square feet under the custodianship of Facilities, as other facilities (e.g., libraries, fire stations, and parks) are allocated for specific operational purposes and were funded through restricted revenue sources. A limited space study focused on court and jury room utilization at the Moore Justice Center was completed in 2024. Additionally, a Viera Complex Space Planning Study was submitted as part of the FY 2026 Facilities budget request. Due to funding limitations, the scope was scaled to address Viera Building A only. Facilities Management has initiated this project by requesting qualifications from appropriate firms. The project will be overseen by the Facilities Construction group, with assistance from both the Project Planner and Building Assessment Coordinator. Future expansion to a multi-year space planning effort will be evaluated based on results, prioritization and available resources.

Rating	Observation	Recommended Action	Management Response
Moderate	***2. Space Management and FCA – Cont.***		
		b. Additionally, major new construction should be centrally coordinated through Facilities to ensure unity of effort and that valuable, limited real estate is maximized. To do this properly, either space planning consultants, additional staff, or a combination of both would be needed, perhaps mandating a review of each organization every several years on a rotating basis, and that all new County buildings would first be required to undergo such a review and approval process. c. A further refinement would be to set up a request process for all (office space relocations, renovations, new buildings) through Facilities that requires formal evaluation and compiles recommendations with options for the County Manager. To accomplish this, additional resources and funding may be required.	b. Board Policy BCC-48 requires County-owned or County-maintained buildings to be managed by the Facilities Construction Program. Administrative Order 28 (AO-28) further specifies that vertical construction, additions, and renovations are to be managed by Facilities, excluding water and sewer lines, solid waste facilities, roads, and bridges. Management includes both construction procurement and contract management. These requirements apply to agencies under the authority of the Board of County Commissioners and do not extend to constitutional offices. c. Facilities Management will develop a draft administrative order establishing standardized procedures for space management requests and approvals and submit for County Manager consideration.

Rating	Observation	Recommended Action	Management Response
Moderate	**2. *Space Management and FCA – Cont.***		
		d. Consider how the new CMMS can be utilized in assessing, monitoring and managing Space Management.	d. Facilities Management is evaluating whether the new CMMS can be effectively used to support space management. While the CMMS primarily supports asset and maintenance management, an additional module is available that will integrate space planning with the existing asset data. Further evaluation is needed to determine if this module is suitable. If the module is deemed suitable, additional funding will be needed to be implemented. If the CMMS is determined not to be suitable, Facilities Management will prepare a budget estimate and proposed approach for addressing space management needs for consideration in a future budget cycle, subject to funding availability. **Responsible party:** Skip Bell, Building & Operations Manager **Interim Measures** - Space Planning Consultant qualifications – Completed December 11, 2025 **Estimated Completion Date:** Study and Draft AO – September 30, 2026

Rating	Observation	Recommended Action	Management Response
Moderate	***3. Preventative Maintenance***		
	Maintenance plans were established several years ago based on IFMA maintenance standards which are out of date. The Preventive Maintenance (PM) Plan is a major concern. The PM plan is incomplete, only location-based, not asset-based plans, missing historic files and only produces generic PM work orders. The current configuration of the PM SAP module does not allow for Facilities Maintenance to assess, refine or improve existing maintenance plans at the appropriate level. Preventive maintenance should create cost savings, reduce energy consumption, increase the useful life of equipment, and reduce time and money needed for repairs. • PM in SAP is generic and not tied to asset-specific task • No systematic scheduling or tracking of PM work • SAP generates generic PM work orders (e.g., "Perform PM on Building A"). No reference to specific equipment, tasks, or manufacturer instructions. Buildings are coded as assets on SAP Capitalized County Building report – the HVAC, water heaters, etc. are not included in the asset listing; no idea how frequent HVAC, water heaters are repaired, total costs etc. • No method to verify what work was done or whether full scope was completed.	We noted that the County is in the process of obtaining the CMMS (more fully described in the Background section). Scope includes: • Automate preventative maintenance schedules based on time, usage, or condition triggers, with customizable alerts for overdue tasks. Classify and manage work orders, inspections, and service requests efficiently through intuitive workflows and approvals. • Enable users to create detailed asset profiles, including custom attributes, to track asset performance and history accurately. • Streamline and monitor the full lifecycle of work orders and service requests, from creation to completion. Track maintenance activities include labor, equipment usage, and material/part inventories. Based on our review of the RFP and Vendor's proposal, the proposed solution appears to address the issues identified in the observation. We recommend Facilities Management put a monitoring process in place to help ensure an effective CMMS implementation that addresses the identified needs/issues.	**Response:** Facilities Management has implemented a monitoring process for preventive maintenance and will continue oversight through full implementation. A dedicated CMMS Subject Matter Expert and a Facility Condition Assessment (FCA) Subject Matter Expert have been assigned to the project. These individuals are actively coordinating with the CMMS vendor to ensure all contract requirements are met, including system configuration, deployment, data validation, and staff training. Processes and implementation status are tracked through a standing CMMS task included in the Facilities Manager's weekly tracking log and reviewed regularly with the Public Works Director. **Responsible party:** Skip Bell, Building & Operations Manager **Completed:** October 16, 2025

Rating	Observation	Recommended Action	Management Response
High	**4. *Work Order Processing***		
	In our sample work order (WO) testing, we noted the following: • 7 out of 17 that were identified as Open in SAP, have been open for 119 days up to 362 days. • 10 out of the 30 were missing the TECO date so we could not determine timeliness. • 5 out of the 30 WO documents indicated TECO (technically closed) whereas SAP indicated as REL (released – not TECO). • 6 out of 13 Closed WO's were not signed off as evidence of approval for materials and acceptance of work. Our testing period was from June 1, 2024 – May 31, 2025. Based on discussions with management, SAP was globally upgraded for all County operations during April 2025. From that time, labor transfer was unable to occur until August 2025. Without the labor transfer, work orders could not be TECO'd or closed between April and August 2025. However, the issues still persist, and Facilities is actively working with the IT Department to resolve as situations arise.	We recommend that Facilities Management ensure that the following recommendations are addressed as part of the CMMS implementation: • Develop work order guidelines for closing work orders including electronic signoffs by the technician, supervisor and the customer (where applicable) upon completion. • Implement work order aging reports to help track work order completion and resolve issues that cause work orders not to be completed and closed timely. • Obtain customer signoffs on non-billable Article V work orders as an independent verification that the work has been performed to the customer's satisfaction.	**Response:** Facilities Management is actively monitoring work order activity within the existing SAP system and coordinating with the IT Department to address issues as they arise. Oversight of work order processing will remain in place throughout the transition period as we implement the new CMMS, which is at the beginning of the information gathering stage. All three audit recommendations are incorporated into the CMMS contract requirements, including a vendor-led engagement with Facilities to design and implement improved work order management processes. A designated CMMS Subject Mater Expert (SME) and FCA SME have been assigned to oversee this effort. In the interim, Facilities will continue to review SAP-generated work order reports to verify timely closure, accuracy, and required documentation to support accountability and ensure operational needs are met. **Responsible party:** Skip Bell, Building & Operations Manager **Interim Measures** – Monthly WO Tracking Log and SME Assignments – Completed July 31, 2025 **Estimated Completion Dates:** WO processing in new CMMS – September 30, 2026, additional monitoring / measuring through December 31, 2026

Rating	Observation	Recommended Action	Management Response
Moderate	**5. *Labor & Billing Data Integrity***		
	Through inquiry and analytical review, we noted that work orders are not consistently updated for all associated labor charges and work order labor charges are not consistently billed. • Technician labor by work order is to be captured in the SAP payroll and timekeeping system. After each payroll is run, the labor data should update the labor cost for the associated work order. During FY 2025 it was identified that some labor was not updating to the work orders for billing purposes. The source of this error is not known. There was an SAP upgrade in April 2025. See **observation 4.** Facilities is working with Information Technology to identify and resolve the sources of these errors. We are still working with IT to monitor the labor transfer to resolve any situations immediately as they arise. This results in incomplete labor charges for work orders and prevents Facilities Management from billing for all work performed. • On the last day of each month, a batch job is scheduled in SAP to bill departments for labor associated with work orders closed that month. Sometimes the job does not run successfully and the work order labor does not get billed to departments. Labor charges to billable customers may not be complete.	We recommend that Facilities Management collaborate with Information Technology Management in conjunction with the implementation of CMMS to identify the cause of these errors and seek to resolve them to ensure proper integration of CMMS with SAP.	**Response:** Facilities Management coordinated with the IT Department to identify and address the root cause of labor data inconsistencies. The issue was determined to be related to system configuration and knowledge transfer gaps following staff turnover and the SAP system upgrade. Corrective actions were implemented to fix labor data processing and reporting. Facilities Management will continue to monitor labor and billing reports to ensure accuracy and completeness and will coordinate with the IT Department to address any anomalies. Facilities Management will work closely with IT to ensure proper integration and validation of labor-related data and billing during the implementation of CMMS. **Responsible party:** Stephanie Boyle, Finance Supervisor **Interim Measures** – Collaborative Correction of Labor Reports – Completed October 17, 2025 **Estimated Completion Dates:** of Labor & Billing Data in new CMMS – September 30, 2026, with additional monitoring /measuring through December 31, 2026

Rating	Observation	Recommended Action	Management Response
Moderate	***6. Labor Rate Analysis***		
	Facilities management indicated that the labor rate charged for work order projects was $28 per hour since 2012. Prior to 2023, the rate increased to $30 for maintenance (and $35 for construction). The construction rate is a flat hourly rate of $35/ per hour based on BCC-48. There has not been an analysis of the total cost of direct labor (technicians & supervisors) and/or overhead (managers, support services, benefits, tools, transportation, finance, etc.) As such, the labor rate does not reflect the total burdened cost of providing services for the non-billable or billable work orders. This effectively amounts to the general fund subsidizing other Departments and organizations, when many have other revenue sources.	Facilities Management should perform an analysis to determine the actual total costs of delivering services especially related to billable work orders. Facilities Management should update this analysis at least every other fiscal year. County Leadership should consider adjusting the authorized hourly rate to capture the actual total labor cost for the services provided. Facilities Management's revenue is especially impacted for the billable services provided. The effect of charging less than the actual labor incurred is to partially fund billable labor from the Facilities Management General Fund.	**Response:** Facilities Management has begun an analysis to establish appropriate labor rates for internal services, which will be implemented upon completion. Facilities Management will review and update the labor rates annually during the budget development process to ensure alignment with actual costs. **Responsible party:** Stephanie Boyle, Finance Supervisor **Estimated completion date:** March 1, 2026

Rating	Observation	Recommended Action	Management Response
Low	***7. Performance Measures and Benchmarks***		
	Due to the limitations of the current SAP WO module, Facilities staff and management have not been able to use performance measures to be helpful in self-assessment or improving Facilities operations. Based on our review, CMMS includes analytic and KPI's tools to track and measure performance, a comprehensive library or repository of KPI's and metrics designed using industry best practices and benchmarks from jurisdictions of similar size and complexity ensuring effective performance tracking and comparison.	We recommend the following: a. Facilities Management should utilize the available reporting, analytics, KPI tools and industry best practices and benchmarks available with CMMS to measure performance and benchmark the County's performance with peer agencies, where appropriate and applicable. b. Other recommended available public sector benchmarking includes the following resources: • Florida School District Annual Plant Maintenance and Operations Cost Information • State of Our Schools – American's K-12 Facilities c. Additionally, based on our research we would recommend that Facilities Management consider membership in relevant industry or professional groups including the Association of Physical Plan Administrators (APPA). Membership will provide access to benchmarking data, industry studies, white papers, and other publications covering current events and innovative initiatives.	**Response:** a. The new CMMS implementation is in the early information-gathering phase. The CMMS contract includes requirements for analytics, key performance indicators (KPIs), and benchmarking capabilities. As part of implementation, the vendor will work with Facilities Management to identify industry-standard metrics and reporting tools to more effectively measure productivity, workload, and performance. b. The Facilities Program Manager joined the International Facility Management Association (IFMA) in FY2025, which provides access to current technologies, information, and networking opportunities. For FY2026, both the Facilities Program Manager and the Facilities Maintenance Manager will maintain active IFMA memberships to support continued access to industry best practices and benchmarking data.

Rating	Observation	Recommended Action	Management Response
Low	***7. Performance Measures and Benchmarks – Cont.***		
			c. Facilities Management also joined the Florida Facilities Information Network (FFIN), a statewide network of facilities directors. This membership provides access to a benchmarking library with Florida-specific data, peer comparisons, and collaborative best practices that will be used for continuous improvement efforts. **Responsible party:** Skip Bell, Building & Operations Manager **a. Estimated Completion Dates** – September 30, 2026, with additional monitoring / measuring through September 30, 2027 **b. Completed:** October 16, 2025 **c. Completed:** October 16, 2025

Benchmarking Statistics

We reviewed online resources, benchmarking reports and data and compared the County against peers when data was available noting the following:

Replacement cost/sq foot

- Industry estimates ranged from $238 - $654/sq ft.
    - County is using a replacement cost of $650/ sq ft which appears conservative although in the industry range.

Best Practices for Deferred Maintenance Reduction

- The Government Accounting Office (GAO) has identified nine best practices for deferred maintenance and repair management which is a useful methodology for public sector facilities management and reduction of deferred maintenance.

Annual Operations & Maintenance Investment

- There is a consensus that annual Facilities Management expenditures should be at least 2% - 4% of the facility current replacement value.
    - IMFA recommends a budget allocation for routine maintenance and repair of 2% to 4% of current replacement value.
    - 21st Century School Fund recommends allocating 3% of current replacement value for maintenance and operation costs with an additional 2% for facility renewal and 1% to resolve the deferred maintenance backlog.
    - APPA recommends annual operations and maintenance expenditures of between 0.5 and 1.5 percent of current replacement value and additional capital renewal expenditures of 1.5 to 3 percent of current replacement value.
- Brevard County Facilities management estimates the current replacement value to be $1.1B (1,700,274 sq. ft. x $650). Using APPA guidance would require an investment of:
    - Annual Operating and Maintenance (0.5% - 1.5%) $4.9 million - $14.9 million
    - Annual Capital Renewal (1.5% - 3.0%) $14.9 million - $29.9 million

For comparison, the Facilities Management FY 26 proposed Operating Expense Budget is approximately $17.3 million (1.6% of current replacement value). Annual capital renewal is approximately $23.9M (2.2% of current replacement value). *

*Facilities Management current replacement value metrics are comparable or within industry standards. However, additional funding is necessary to overcome and compensate for years of deferred maintenance and funding shortfalls. FY25 was the first year in decades that Facilities received standard industry funding, and no additional funding for deferred maintenance. Approximately half of the budget goes solely to the detention facility.

Benchmarking Statistics

Reporting of performance measures and key metrics varied widely between Counties. The Brevard County Budget Book included limited metrics without any context of goals or benchmarks Some peer Counties included valuable benchmarking information:

- Martin County – Preventative Maintenance vs Reactive work orders and actual vs goal for work order data
- Polk County - Analysis and trends for both workload and effectiveness indicators
- Pasco County - Performance measures with IFMA benchmarks
- Osceola County - Metrics presented with actual vs goal

See **Observation 7** and recommendations therein.

RSM

Brevard County
FY26 RSM Internal Audit Status

February 11, 2026

RSM

FY26 RSM Internal Audits

✓PCI Readiness

✓IT Governance

✓Int/Ext Penn Testing

✓SORIL

RSM

PCI Readiness Status

Purchase Order provided: November 21, 2025

Accomplishments

- Scoping Discussion with County IT Team:
  - December 15, 2025
- Scoping Document Finalized:
  - January 20, 2026
- Fieldwork and Policy Review Meeting:
  - January 21, 2026
  - February 4, 2026

Next Steps

- County IT team has requested a series of monthly meetings to facilitate scoping plan with process owners.
- Next Meeting is scheduled for **March 5, 2026**
- Present to Audit Committee **August 2026**.

RSM

IT Governance Status

Purchase Order provided: November 21, 2025

Accomplishments

- Scoping discussion with County IT team:
  - December 17, 2025
- Draft Scoping Document Developed:
  - January 20, 2026

Next Steps

- Vet Scope with County Leadership
- Schedule Kick Off
- Present to Audit Committee **August 2026.**

Internal/External Penetration Testing Status

Purchase Order provided: November 21, 2025

Expectations

- Internal/External Penetration and Network testing is required to take place each year in conjunction with the PCI Readiness Assessment.
- FY25 Internal/External Penetration and Network testing took place between August 18, 2025 – August 27, 2025.

Next Steps

- Schedule kick off in June 2026.
- Present to Audit Committee **August 2026**

RSM

SOIRL Status

Purchase Order provided: November 21, 2025

Accomplishments

- Kick off scheduled for February 17, 2026
- To complete SORIL report for May 2026 the testing window will need to be:

June 1, 2025 – January 31, 2026

(FY25 testing window: June 1, 2024 - May 31, 2025)

Next Steps

- Present to Audit Committee **May 2026**.