



Inspector General Insights

Background: On September 28, 2022, Hurricane Ian made landfall in Southwest Florida as a major category 4 storm, ranking among the most powerful storms to ever hit the United States. Due to a combination of high winds and a substantial storm surge, there was an urgent need for sanitation services to address the aftermath of the disaster. Therefore, Collier County sought services from a contracted emergency services vendor (vendor/AshBritt, Inc.).

Due to billing inconsistencies found during the review of the sanitation services invoices post-Hurricane Irma, the Office of Inspector General (OIG) decided it was prudent to perform a detailed review of all invoices pertaining to sanitation services provided post-Hurricane Ian.

Objective: The objectives of this review consisted of the following:

1. Determine if the billing is in compliance with contract 15-6365 "Disaster Debris Management, Removal and Disposal".
2. Determine if the amounts paid would be considered compliant and reasonable with a subsequent FEMA audit.

Scope: The scope of the above-mentioned objectives consisted of a review of the invoices under Purchase Order (PO) 4500219983 for services provided post-Hurricane Ian.

Observations: During the invoice review process, the OIG staff made the following observations:

1. The vendor originally submitted invoice #2220-001 in the amount of \$1,668,399.65, which included a duplicate billing of each service provided. The invoice was rejected and a revised invoice #2220-002 was submitted in replacement of the rejected one.
2. AshBritt, Inc. submitted invoice #2220-002 for \$861,632.50 on November 4, 2022. Upon review, the OIG requested the invoices of the subcontractors who performed the work. However, the vendor was hesitant to share the information, and the OIG was unwilling to recommend the release of payment without verification of subcontractor invoices. Consequently, the invoice was rejected until the requested documentation was provided.

On July 20, 2023, the vendor furnished the subcontractor invoices. During our review, we discovered that one of the principal subcontractors, County Waste, Inc., was closely affiliated with the vendor, AshBritt, Inc., preventing an independent verification of the hours billed. AshBritt representatives initially asserted that County Waste, Inc. was an unaffiliated company, despite their former general counsel admitting the companies were, "[one and the same.](#)" As a result, payment was released in the amount of \$610,800.00, which was the amount supported by the subcontractor invoices (not the invoice from the related party).

On September 21, 2023, the vendor provided the sub-subcontractor invoices, which supported the related party's invoice. However, a discrepancy was identified, with an overbilling of 9 hours for services rendered by a sub-subcontractor, leading to a short payment of \$4,185.00.

Additionally, there was an inconsistency in the clerical hours billed, resulting in a short payment of \$105.00.

3. Invoice #2220-003 was submitted for \$38,627.08. The invoice consisted of billing 284 days of 1,000 Gallon Dual Wall Tank at a unit price of \$10.05, totaling \$2,854.20 only 8 days after Hurricane Ian. Supporting Time and Material Logs indicated usage of the specified equipment and were endorsed by both vendor and County representatives. Furthermore, the invoice as presented, was approved by County staff and sent to Clerk’s Accounts Payable for further processing. Subsequently, the invoice was rejected by the division due to incorrect job descriptions.

A revised invoice #2220-003R was submitted for \$104,239.60. It billed 284 hours of Truck with Man – Transport Truck at a unit price of \$241.08, totaling \$68,466.72. New Time and Material Logs were provided, also bearing the signatures of the same vendor and County representatives. It appears that the original logs may have been signed without proper verification of services rendered to the County.

The table below shows the differences between the original and revised invoices.

Original Invoice #2220-003					Revised Invoice #2220-003				
Qty	Description	Unit	Unit Price	Total	Qty	Description	Unit	Unit Price	Total
284	1,000 Gallon Dual Wall Tank	Day	\$ 10.05	\$ 2,854.20	284	Truck w. Man - Transport Truck	Hour	\$ 241.08	\$ 68,466.72
284	Labor	Hour	\$ 103.32	\$ 29,342.88	284	Labor	Hour	\$ 103.32	\$ 29,342.88
34	Project Manager	Hour	\$ 70.00	\$ 2,380.00	34	Project Manager	Hour	\$ 70.00	\$ 2,380.00
54	Superintendent w. Cell/Truck	Hour	\$ 75.00	\$ 4,050.00	54	Superintendent w. Cell/Truck	Hour	\$ 75.00	\$ 4,050.00
TOTAL				\$38,627.08	TOTAL				\$104,239.60

Figure 1 - Comparison of Original and Revised Invoice #2220-003

Recommendations & Actions: The results of the review were discussed with the vendor and with County staff. Thereafter, the following recommendations were made:

- County representatives are advised to sign only verified documentation to prevent billing issues.
- Project managers should ensure the accuracy of invoices and supporting documents before granting approval.

Conclusion: The selected vendor continues to provide services to Collier County under contract 15-6365 “Disaster Debris Management, Removal and Disposal Services”, which is anticipated to sunset on January 12, 2026.

Total # Transactions	Amounts Audited or Reviewed	Questioned Costs	Taxpayer Savings	# Observations / Recommendations
187	\$965,872.10	\$250,832.50	\$4,290.00	2