

**NORTHWEST FLORIDA WATER
MANAGEMENT DISTRICT**

**FOLLOW-UP REPORT ON
DISTRICT CORRECTIVE ACTIONS
REGARDING
AUDITOR GENERAL REPORT No. 2025-015**

REPORT #25-03

March 3, 2025

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March 3, 2025

Governing Board
Northwest Florida Water Management District
81 Water Management Drive
Havana, Florida 32333

Pursuant to Section 20.055(6)(h), Florida Statutes, as the District's Inspector General, we are reporting on the status of the Northwest Florida Water Management District's corrective actions taken on the finding and recommendation in the Auditor General's Operational Audit Report No. 2025-015, dated September 2024. A copy of this report will also be filed with the Legislative Auditing Committee.

If you have any questions regarding this report, please contact Sam McCall, CPA, CIG, CIA or Jon Ingram, CPA, CISA.

Sincerely,



LAW, REDD, CRONA & MUNROE, P.A.
Tallahassee, Florida

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
FOLLOW-UP ON AUDITOR GENERAL REPORT NO. 2025-015
March 3, 2025

BACKGROUND

In September 2024, the Auditor General released Audit Report No. 2025-015, Operational Audit of the Northwest Florida Water Management District (District). The report focused on selected District processes and administrative activities and contained one finding and recommendation related to the District's Agricultural Cost-Share Program.

Pursuant to Section 20.055(6)(h), Florida Statutes, the District's Inspector General is required to report to the Executive Director on the status of corrective actions taken on the Auditor General's report and to file a copy of the report to the Legislative Auditing Committee.

OBJECTIVES, SCOPE, AND METHODOLOGY

The objective of this follow-up engagement was to determine the status of corrective action taken by the District to address the finding and recommendation in Auditor General Report No. 2025-015.

The scope of our follow-up activities focused on District actions taken to address the finding and recommendation made by the Auditor General regarding procedures for informing agricultural producers of opportunities to obtain Agricultural Cost-Share Program funding when multiple family members are part of the farming operation.

To achieve our audit objectives, we conducted the following procedures:

- 1) Reviewed Auditor General Report No. 2025-015, dated September 2024, to ascertain the finding, recommendation, and original District response thereto.
- 2) Made inquiries of and obtained representations from District management regarding the current status of corrective actions taken to address the Auditor General finding and recommendation.
- 3) Examined the District's Agricultural Cost-Share Program Web site, communication enhancement plan, information brochure, funding application, District application review checklist, and other documentation relating to management's corrective actions.

SUMMARY OF RESULTS

For this follow-up audit, we concluded that District management has corrected the finding and recommendation in the Auditor General's report. Please see Appendix A of this report for a schedule of the current status reported by management regarding the Auditor General's finding and recommendation.

We wish to take this opportunity to thank District staff for the assistance and cooperation provided during the conduct of our audit. If you have any questions regarding this report, please feel free to contact Sam McCall, CPA, CIG, CIA; or Jon Ingram, CPA, CISA.

Law Redd Crona + Munroe P.A.

LAW, REDD, CRONA & MUNROE, P.A.

Appendix A Schedule of District Corrective Action for Auditor General Report No. 2025-015 March 2025	
Finding 1: Agricultural Cost-Share Program	
AG Finding Summary	District controls of the Agricultural Cost-Share Program and related disbursements could be improved.
AG Recommendation	The District should improve procedures to ensure that all producers are equally informed of their opportunities to obtain Program funding when multiple family members are part of the farming operation. Such information should be clarified in Program documents and communicated to the public through the District Web site or other means.
Original District Response	The District has made improvements to program processes over the past year. These include improved documentation and documentation management, as well as enhanced program operations and outreach. The District conducts numerous types of communication and outreach efforts to inform Agricultural producers of the program and its requirements. The District will continue those program improvements and outreach efforts.
Status per Management as of March 2025	The District has prepared a communications enhancement plan for the Agricultural Cost-Share program. Pursuant to the plan, the District has updated program eligibility requirements and communicated the updates to the agricultural community through revisions to the District web site, program brochures, funding application form, and other program materials. The District has also directly communicated with producers via phone calls, in-person meetings, and program outreach activities such as presentations at public agricultural events. Additional communications to the agricultural community are planned throughout the 2025 calendar year. The updated eligibility requirements clarify program funding opportunities available to producers, including members of the same family.