



An Equal Opportunity Employer

# Southwest Florida Water Management District

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WaterMatters.org

**Bartow Service Office**  
170 Century Boulevard  
Bartow, Florida 33830-7700  
(863) 534-1448 or  
1-800-492-7862 (FL only)

**Sarasota Service Office**  
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Sarasota, Florida 34240-9711  
(941) 377-3722 or  
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**Tampa Service Office**  
7601 U.S. 301 North (Fort King Highway)  
Tampa, Florida 33637-6759  
(813) 985-7481 or  
1-800-836-0797 (FL only)

August 28, 2014

Mr. David W. Martin, Auditor General  
State of Florida Auditor General  
G74 Claude Pepper Building  
111 West Madison Street  
Tallahassee, Florida 32399-1450

Dear Mr. Martin:

Please accept this letter as the Southwest Florida Water Management District's six month written response to the findings published in *Auditor General Report 2014-082*. As required by statute, this letter includes the status of corrective actions taken since the release of the original audit report. We have organized and referenced our response in the same order and manner as the findings within the Executive Summary of the Auditor General's report.

### General Management Controls

Finding No. 1: The District is preparing for its September 30 fiscal year end financial audit. The District's fund balance accounts will be audited by independent external auditors to ensure that the District continues to report committed, assigned, and encumbered balances in accordance with *GASB Statement No. 54*.

### Payroll and Personnel

Finding No. 2: The District continues to adhere to the limitations provided by law for all severance payments.

### Capital Assets

Finding No. 3: As reported in the original Auditor General's report, the District has revised its tangible personal property policy. One inventory has been completed using the new policy, and a second inventory is in process as part of preparing the District's September 30 financial statements.

Finding No. 4: The District re-established its procedures for monitoring the assignment and use of wireless devices. An internal review of wireless devices has been completed and devices have been recalled and redistributed.

Finding No. 5: The District has completed an internal review of its motor vehicles, watercraft, and ATV utilization. As a result, vehicles have been recalled, made surplus, or redistributed. In addition, the District has purchased and implemented several components of a computer software system that will enhance the District's controls over vehicle use.

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**Robert R. Beltran, P.E.**  
Executive Director

The system will enhance the District's process for assigning vehicles, conducting periodic reviews of activities, and evaluating use. The District intends to update its written policies and procedures during fiscal year 2015 once the new system is fully operational.

Insurance

Finding No. 6: The District has solicited for competitive bids relating to its insurance providers.

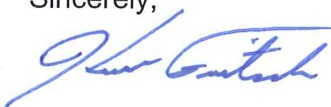
Information Technology (IT)

Finding No. 7: The District continues its efforts to implement a complete IT governance framework. The Auditor General's report specifically references an IT study previously completed and prepared for the District by KPMG. The KPMG study listed 46 actionable recommendations related to the District's IT operations, and the Auditor General reported that the District had implemented 36 of the recommendations and was working on, but had not completed, the remaining 10 recommended actions. Since the release of the Auditor General report, the District has completed six (6) of the final 10 recommended actions.

\* \* \* \* \*

Since findings 5 and 7 above are not addressed completely, the District's Governing Board has directed its inspector general to report back to the Board in one year to report progress on the open items. Thank you again for your work on behalf of the interests of the taxpayers of the Southwest Florida Water Management District. If you have any questions, please contact me at (352) 796-7211.

Sincerely,



Kurt Fritsch  
Inspector General