



Audit Recommendations Follow-Up Report

**For the Period August 29, 2009
Through December 4, 2009**

Project #10-08

**Prepared by
Office of Inspector General**


**John W. Williams, Esq., Inspector General
J. Timothy Beirnes, CPA, Director of Auditing**



SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Memorandum

To: Audit and Finance Committee Members:
Mr. Charles J. Dauray, Chair
Mr. Eric Buermann, Member
Mr. Michael Collins, Member
Mr. Joe Collins, Member

From: John W. Williams, Esq., Inspector General
Office of Inspector General 

Date: December 28, 2009

Subject: Audit Recommendations Follow-Up Report -
For the Period August 29, 2009 Through December 4, 2009
Project No. 10-08

This audit was performed pursuant to the Inspector General's authority set forth in Chapter 20.055, F.S. Enclosed is the subject report that was conducted to assess the progress made in implementing audit recommendations.

In our efforts to continue to improve the audit process we utilize an audit recommendations tracking database as an integral part of monitoring the implementation status of audit recommendations. This database contains the basic audit information and recommendations. This system provides us with a vehicle to communicate and gather feedback on the status of the audit recommendations with the Governing Board, District management and the audited department/office.

Tim Beirnes, Director of Auditing, prepared this report. Should you have any questions concerning the enclosed report, please feel free to call me at (561) 682-6128.

C: Carol Wehle
Tom Olliff

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EXECUTIVE SUMMARY

Audit recommendations target the economy and efficiency of District operations and compliance with our policies and statutory responsibilities. Our recommendations also focus on providing District management with suggestions that facilitate their achievement of program goals and objectives. To be effective, audit recommendations must be implemented. Additionally, *Government Auditing Standards* require following up on audit recommendations in previously issued audit reports. Accordingly, the Inspector General's Office periodically surveys departments to determine the implementation status of recommendations and to encourage their completion. This information is maintained in the Inspector General's audit recommendation tracking database. The system allows each audit staff member to update the recommendation's "status" after reviewing information provided by the departments and offices.

This report on the implementation status of audit recommendations is for the period August 29, 2009 through December 4, 2009 (the "Reporting Period"). As shown in Exhibit 1, as of August 29, 2009 there were six (6) recommendations that were not yet fully implemented, consisting of four (4) that were In-Process and two (2) that were Partially Implemented. Since then, one (1) of these recommendations has been fully implemented. As of December 4, 2009, five (5) remain in various stages of implementation, consisting of three (3) that are In-Process and two (2) that are Partially Implemented.

During the Reporting Period, 8 recommendations were added from two (2) newly issued reports. As of December 4, 2009, seven (7) of these recommendations have been fully implemented and one (1) has been partially implemented. In total from all reports, there are currently six (6) recommendations that are In-Process of being implemented or have been Partially Implemented as of December 4, 2009.

There were no recommendations changed to the “No Longer Applicable” status during the current Reporting Period. The “No Longer Applicable” category includes items where conditions have changed subsequent to issuance of the audit report that rendered the recommendation no longer relevant, such as:

- Alternative compensating controls have been put in place.
- A decision was made to implement a new system that will address the issue making it impractical to retrofit the existing system.
- The policy, statute, or rule has changed.
- Change in strategic direction.

No recommendations fell into the “Not Implemented” category for the current and the previous report.

Following is a brief description of the attached exhibits:

- **Exhibit 1:** This Exhibit displays a summary of recommendation statuses for all audit reports with recommendations in process of implementation. Exhibit 1 also shows the changes in the status of recommendations from the beginning of the period to the end of the period.
- **Exhibit 2:** This Exhibit shows a summary of the changes in the status of recommendations by each audit report. Exhibit 2 shows only those audit reports that contained one or more recommendations that had not been fully implemented at the beginning of the reporting period.
- **Exhibit 3:** This exhibit displays detail information regarding the status of each audit recommendation. This includes the status of the recommendation for the prior reporting period and the status at the end of the current period. The comment column provides narrative information regarding implementation progress.
- **Exhibit 4:** This exhibit is a report printed directly from our Access database that contains additional information.

EXHIBIT 1

Summary of Recommendations Status

As of December 4, 2009

| | In | Partially | |
|--|----------------|--------------------|--------------|
| Prior Period Reports | Process | Implemented | Total |
| Status Beginning of Period | 4 | 2 | 6 |
| Implemented or Partially Implemented During Period | (1) | - | (1) |
| Remaining Recommendations to be Fully Implemented | 3 | 2 | 5 |
| | | | |
| Reports Issued During Current Period | | | |
| New Recommendations* | 8 | - | 8 |
| Implemented or Partially Implemented | (8) | 1 | (7) |
| Remaining Recommendations to be Fully Implemented | - | 1 | 1 |
| | | | |
| Current Status | | | |
| Remaining Recommendations to be Fully Implemented | 3 | 3 | 6 |
| | | | |

* Initial Status is set as "In-Process"

EXHIBIT 2
Audit Reports With Implementation of Recommendations in Progress
As of December 4, 2009

| Audit No. | Audit Title | No. of Recs | | In Process | Partially Implemented | No Longer Applicable | Implemented | |
|-----------|---|-------------|-----------------------|------------|-----------------------|----------------------|-------------|----------|
| | Recommendations - Prior Period Reports | | | | | | | |
| 06-19 | Audit of the KRR Restoration Project In-Kind Credit Request Process | 10 | Prior Period Status | 1 | 1 | 0 | 8 | Open |
| | | | Change in Status | 0 | 0 | 0 | 0 | |
| | | | Current Period Status | 1 | 1 | 0 | 8 | |
| 07-36 | Audit of the Information Technology Department | 2 | Prior Period Status | 1 | 0 | 0 | 1 | Open |
| | | | Change in Status | 0 | 0 | 0 | 0 | |
| | | | Current Period Status | 1 | 0 | 0 | 1 | |
| 08-12 | Review of the GEPS Services Contracts | 3 | Prior Period Status | 1 | 0 | 0 | 2 | Open |
| | | | Change in Status | 0 | 0 | 0 | 0 | |
| | | | Current Period Status | 1 | 0 | 0 | 2 | |
| 08-18 | Audit of the Administration of Wireless Communication Devices | 7 | Initial Status | 1 | 0 | 0 | 6 | Complete |
| | | | Change in Status | -1 | 0 | 0 | 1 | |
| | | | Current Period Status | 0 | 0 | 0 | 7 | |
| 08-23 | Audit of the Procurement Card Program | 6 | Initial Status | 0 | 1 | 0 | 5 | Open |
| | | | Change in Status | 0 | 0 | 0 | 0 | |
| | | | Current Period Status | 0 | 1 | 0 | 5 | |
| | Recommendation - Report Issued During Current Period | | | | | | | |
| 08-09 | Review of Internal Controls Over Fuel Inventory | 5 | Initial Status | 5 | 0 | 0 | 0 | Open |
| | | | Change in Status | -5 | 1 | 0 | 4 | |
| | | | Current Period Status | 0 | 1 | 0 | 4 | |
| 09-15 | Review of the General Engineering and Professional Services Contracts | 3 | Initial Status | 3 | 0 | 0 | 0 | Complete |
| | | | Change in Status | -3 | 0 | 0 | 3 | |
| | | | Current Period Status | 0 | 0 | 0 | 3 | |
| | Recommendations - All Reports | | | | | | | |
| | TOTAL | 36 | Prior/Initial Status | 12 | 2 | 0 | 22 | |
| | | | Change in Status | -9 | 1 | 0 | 8 | |
| | | | Status Current Period | 3 | 3 | 0 | 30 | |
| | Number of Recommendations Remaining to Be Fully Implemented | 6 | | 3 | 3 | | | |

Prior Period = As of August 28, 2009

EXHIBIT 3
Detail of In-Process and Partially Implemented Audit Recommendations
As of December 4, 2009

| Audit No. | Rec No. | Audit Title | Status Prior Report | Status Current Report | Due Date | | Recommendation | Management Response | Current Period Comments Regarding Status |
|-----------|---------|---|-----------------------|-----------------------|------------|---------------------|---|---|--|
| | | | | | Original | Revised | | | |
| 06-19 | 5 | Audit of the KRR Restoration Project In-Kind Credit Request Process | In Process | In Process | 12/31/2007 | 3/31/2010 | Determine the amount of unclaimed expenses incurred for environmental assessments and submit a claim for these expenses as construction costs. | Each Critical Restoration Project is covered by a separate Project Cooperative Agreement, which outlines cost-sharing responsibilities for the project. Currently, there is no provision to balance the 50/50 cost-share across all of the projects. This sets up a situation where the USACE is required to request cash contributions for some projects and provide reimbursement for others. In the upcoming Water Resource Development Acts or Appropriation Bills, the District will attempt to get Congress to authorize the USACE to balance the 50/50 cost-share across all projects with the District. This would eliminate the need for cash contributions and reimbursements | Finance staff has been assisting the Kissimmee Division in preparing their USACE construction costs submission, including environmental risk assessment costs. The changeover to SAP in 2004-2005 posed a minor challenge to reconciling costs, but it is anticipated that submissions from 2005-2009 will be provided to the USACE by the early 2010 if not sooner. |
| 06-19 | 10 | Audit of the KRR Restoration Project In-Kind Credit Request Process | Partially Implemented | Partially Implemented | 12/31/2007 | 3/31/2010 | Reconcile total expenditures charged to the KRR program per the District's financial system ("F" program code) to total expenditures claimed for in-kind credit (or will be claimed in the future under the established process.) | Agree. Watershed Management now uses P3E project management software for the Kissimmee River Restoration Project and updates are made monthly to reflect budget expenditures. | The changeover to SAP in 2004-2005 posed a minor challenge to reconciling costs, but it is anticipated that submissions from 2005- 2009 will be provided to the USACE by the early 2010 if not sooner. |
| 07-36 | 1 | Audit of the Information Technology Department | In Process | In Process | 10/30/2009 | Unable to Determine | Consider hiring full time employees for IT positions considered permanent and ongoing. | We agree that the addition of the 39 FTEs to cover core functions that are currently performed by contractors would result in a savings of approximately \$2.6 million dollars per year on an ongoing basis. We would prefer to have FTEs performing these core functions because we believe our staffing model would be more stable. We also recognize that there may be limitations to the number of FTEs that can be added at this time. | The IT Department agrees with this recommendation; however, the Executive Office is in discussion regarding the feasibility of implementing this recommendation and they have taken the lead for this recommendation. |

| Audit No. | Rec No. | Audit Title | Status Prior Report | Status Current Report | Due Date | | Recommendation | Management Response | Current Period Comments Regarding Status |
|-----------|---------|---|---------------------|-----------------------|-----------|-----------|---|--|--|
| | | | | | Original | Revised | | | |
| 08-09 | 1 | Review of Internal Controls Over Fuel Inventory | In Process | Implemented | 9/30/2009 | 9/30/2009 | Finalize District fueling procedures to include a requirement that fuel truck driver reattaches the hose to the truck's emptied fuel compartment to ensure that all fuel is unloaded. | Operations and Maintenance management communicated to all District staff receiving fuel that fuel truck drivers must reattach the hose to the truck's emptied fuel compartment to ensure that all fuel is unloaded. This has been added to our processes and procedures. | Recommendation implemented by time of final report issuance. |
| 08-09 | 2 | Review of Internal Controls Over Fuel Inventory | In Process | Partially Implemented | 9/30/2009 | 9/30/2010 | Implement physical security measures that were identified by Emergency/Security Management. | Fencing repairs will be done in FY2010. New fences will be deferred to future years due to FY2010 budget constraints. For security systems, we will coordinate with Security Management to have them budget for these systems in future years. | Management Response: Sixty two (62) sites were surveyed for physical security measures with a focus on fencing and lighting. Eighty nine percent (89 %) of sites are now compliant and progress is being made on others. Field stations will continue fencing and lighting efforts in FY10. O&M will partner with security managers to assure that reasonable, economical measures are taken to assure security of our facilities. |
| 08-09 | 3 | Review of Internal Controls Over Fuel Inventory | In Process | Implemented | 9/30/2009 | 9/30/2009 | Establish an account in the General Ledger to record all fuel adjustments resulting from system reconciliations. | Currently, there is a SAP report which segregates the gallons and the dollar value of each adjustment from reconciliations that was made to the fuel accounts. Through this report, Operations and Maintenance management can oversee the fuel accounts and monitor these adjustments. An additional general ledger account is not needed. | Recommendation implemented by time of final report issuance. |
| 08-09 | 4 | Review of Internal Controls Over Fuel Inventory | In Process | Implemented | 9/30/2009 | 9/30/2009 | Conduct monthly fuel account reconciliations. Amend fuel inventory procedures for O&M management to conduct year-end inventories of fuel at all field and pump stations. | Reconciliation spreadsheets are prepared monthly to verify fuel balances. Accounting and the Operations and Maintenance Department will coordinate year end fuel inventories. | The monthly fuel account reconciliations are performed as noted below for Item #5 and are considered adequate for the year-end inventory control. |

| Audit No. | Rec No. | Audit Title | Status Prior Report | Status Current Report | Due Date | | Recommendation | Management Response | Current Period Comments Regarding Status |
|-----------|---------|---|---------------------|-----------------------|-----------|---------------------|---|--|--|
| | | | | | Original | Revised | | | |
| 08-09 | 5 | Review of Internal Controls Over Fuel Inventory | In Process | Implemented | 9/30/2009 | 9/30/2009 | Identify all District fuel tanks and reconcile tank quantities monthly. Excessive variances between fuel measured by the District's automated tracking system and the contractor's bill of lading should be researched. | Operations and Maintenance management will monitor adjustments to fuel accounts. Any excessive variances between fuel measured by the District's automated tracking system and the contractor's bill of lading will be researched. | Monthly fuel reconciliation are performed on District tanks. TRAK software system is used for reconciliation of Field Station dispensing of fuel vs. SAP. Pump station fuel delivery reconciliation is accomplished by delivery tickets vs. the automated Veedor Root system. Any variances greater than 50 gallons per 3000 gallons are reported to the Inspector General and investigated. |
| 08-12 | 3 | Review of the GEPS Services Contracts (2008) | In Process | In Process | 11/1/2010 | Unable to Determine | Consider seeking authorization for additional staff positions in order to replace higher cost contractor workers, that are performing on-going activities, with employees. | Management concurs with this recommendation; however, the addition of Full Time Employees (FTEs) to the District's authorized staffing levels is being coordinated between the Executive Office and the Governor's Office. | Procurement agrees with this recommendation; however, the Executive Office is in discussions regarding the feasibility of implementing this recommendation and they have taken the lead for this recommendation. |
| 08-18 | 1 | Audit of the Administration of Wireless Communication Devices | In Process | Implemented | 8/14/2009 | 9/30/2009 | Complete developing and implementing formal written policies and procedures pertaining specifically for cell phones, Blackberries, and air cards. In addition, ensure employees and contract workers have a clear understanding of the policies and procedures. | The Information Technology Department has developed a written procedure that pertains specifically to cell phones, Blackberries, and air cards. The IT staff will work with Creative Services to publicize the procedure through the "News You Can Use" and post the procedure on the District's internal website. In addition, we will suggest that a new section regarding wireless devices use and responsibilities be added to the New Employee Orientation program. | The Wireless Device Use procedure was approved by the Executive office on September 2, 2009 and was sent to the external vendor Municipal Code Corporation for posting by the District Clerk's Office on September 9, 2009. |

| Audit No. | Rec No. | Audit Title | Status Prior Report | Status Current Report | Due Date | | Recommendation | Management Response | Current Period Comments Regarding Status |
|-----------|---------|--|---------------------|-----------------------|-----------|-----------|---|--|--|
| | | | | | Original | Revised | | | |
| 09-15 | 1 | Review of the GEPS Services Contracts (2009) | In Process | Implemented | 3/31/2010 | 3/31/2010 | Take steps to ensure that project managers and Procurement's contract specialists verify that all work order costs are calculated accurately. In addition, remind project managers and contract specialist to use the correct labor rates and that direct costs should be itemized and not be based on a percentage of labor costs. | Management agrees with the audit findings. Management plans to continue requiring multiple reviews of costs proposals and other work order cost related documentation by technical staff and contract specialists to prevent future errors. In addition, Procurement has instructed all contract specialists that all direct costs should be itemized and reviewed for compliance with the contract. | Procurement agrees with the audit findings and notes the following: <u>WO 4600000773-WO02</u> In accordance with District practice, the contract specialist and the four member technical team reviewed the cost proposal spreadsheet submitted by the consultant. Not one of the five was able to detect an error which occurred because of a formula error in one cell. It is our recommendation that duplicate checks and reviews continue to be made to cost proposals submitted by consultants. <u>WO 4600000774-WO01</u> The labor category title in this work order is similar to two titles in the contract rate schedule. A chief consulting engineer rate was used instead of a chief consulting geotechnical engineer rate. Once detected, appropriate steps were taken to correct the error and no overcharges occurred. Again, multiple reviews by technical staff and the contract specialist should eliminate this type of error. <u>WO 4600000933-WO01 & WO02</u> The Department will work on consistency in reviewing cost proposals. However, if a consultant submits a proposal using an earlier year's rate for both years, we do not necessarily correct cost submittals for work crossing fiscal years. <u>WO 4600000895-WO02</u> The Department has instructed all contract specialists that all direct costs will be itemized and reviewed for compliance with the contract. A percentage of total costs will not be used to determine direct costs. |
| 08-23 | 4 | Audit of the Procurement Card Program | In Process | Partially Implemented | 3/30/2009 | 3/31/2010 | Include procedures covering emergency cards in the User's Manual and the Article II Procurement Card Procedures. | Procurement concurs with this recommendation. Staff will add written emergency card usage procedures to the User's Manual. Written procedures will also be added to the Procurement Manual. | Procurement concurs with this recommendation. Staff will add written emergency card usage procedures to the User's Manual and Article II of the Procurement Card Procedures. Additionally, these written procedures will also be added to the Procurement Manual. Since the recommendation will require Governing Board approval, staff is currently seeking DLT direction as to whether to take this single procedure change to the Governing Board or wait to group this with some other items that would also require Governing Board approval. |

| Audit No. | Rec No. | Audit Title | Status Prior Report | Status Current Report | Due Date | | Recommendation | Management Response | Current Period Comments Regarding Status |
|-----------|---------|--|---------------------|-----------------------|------------|------------|---|---|---|
| | | | | | Original | Revised | | | |
| 09-15 | 2 | Review of the GEPS Services Contracts (2009) | In Process | Implemented | 9/30/2011 | 9/30/2011 | Consider taking appropriate action to ensure that prime contractors who are behind falling their SBE utilization goals will increase utilization in future work orders. Further, develop a more effective method for monitoring prime | Management agrees with audit findings and recommendation. Procurement's SBE Section has adopted the Inspector General's General Engineering and Professional Services SBE Utilization Excel spreadsheet as a tool to track proposed SBE subcontractor utilization by work order. In addition, utilization of SBE subcontractors are monitored as work orders are issued and via an SBE subcontractor payment verification process. Further, the SBE Office is continuing to pursue customized SAP functionality to enable SBE staff to monitor, analyze, and report SBE utilization. | Procurement's SBE Section has adopted the Inspector General's (IG) General Engineering and Professional Services (GEPS) SBE Utilization Excel spreadsheet as a tool to track proposed SBE subcontractor utilization by work order. This spreadsheet compares the SBE contract goal to the SBE work order goal. However, it should be noted that the District tracks payments to the prime and reported payments to SBE subcontractors to calculate SBE utilization over the entire contract. Monitoring prime contractor's SBE subcontractor participation includes two areas: (1) proposed SBE subcontractor utilization by work order process and (2) reported SBE subcontractor payments verification process. |
| 09-15 | 3 | Review of the GEPS Services Contracts (2009) | In Process | Implemented | 10/31/2009 | 10/31/2009 | Take appropriate steps to ensure project managers are completing contractors' performance evaluations as required. | Management agrees with the audit findings and recommendation. In addition to elevating the status of overdue performance evaluations to the project manager's supervisor and refusing assignments of additional work orders for project managers until existing evaluations are up to date, Procurement staff will provide a monthly report to the Procurement Director and Deputy Executive Director of Corporate Resources on overdue performance evaluations. The report may then be provided to other resource area directors to enforce contractor performance evaluation requirements. It is not anticipated that this requirement will be included as part of the annual performance review process. | Procurement is elevating the status of overdue performance evaluations to the project manager's supervisor and refusing assignments of additional work orders for project managers until existing evaluations are up to date. In October, 2009 the department began providing a monthly report to the Procurement Director and Deputy Executive Director of Corporate Resources on overdue performance evaluations. At this time, no additional actions are expected to be implemented. |
| | | | | | | | | | |

Exhibit 4

Status of Recommendations Not Fully Implemented

| Audit No. | Audit Name | | |
|----------------|---|-----------------------|--|
| Recommendation | Current Status | Auditor's Comment | |
| 06-19 | Audit of the KRR Restoration Project In-Kind Credit Request Process | | |
| # 5 | Determine the amount of unclaimed expenses incurred for environmental assessments and submit a claim for these expenses as construction costs. | In Process | Finance staff has been assisting the Kissimmee Division in preparing their USACE construction costs submission, including environmental risk assessment costs. The changeover to SAP in 2004-2005 posed a minor challenge to reconciling costs, but it is anticipated that submissions from 2005- 2009 will be provided to the USACE by the early 2010 if not sooner. |
| | Original Due Date: 12/31/2007 | | Auditor Update: 12/20/2009 |
| | Revised Due Date: 3/31/2010 | | |
| # 10 | Reconcile total expenditures charged to the KRR program per the District's financial system ("F" program code) to total expenditures claimed for in-kind credit (or will be claimed in the future under the established process.) | Partially Implemented | The changeover to SAP in 2004-2005 posed a minor challenge to reconciling costs, but it is anticipated that submissions from 2005- 2009 will be provided to the USACE by the early 2010 if not sooner. |
| | Original Due Date: 12/31/2007 | | Auditor Update: 12/22/2009 |
| | Revised Due Date: 3/31/2010 | | |
| 07-36 | Audit of the Information Technology Department | | |
| # 1 | Consider hiring full time employees for IT positions considered permanent and ongoing. | In Process | The IT Department agrees with this recommendation; however, the Executive Office is in discussion regarding the feasibility of implementing this recommendation and they have taken the lead for this recommendation. |
| | Original Due Date: 10/30/2009 | | Auditor Update: 12/17/2009 |
| | Revised Due Date: 10/1/2010 | | |
| 08-09 | Review of Internal Controls Over Fuel Inventory | | |
| # 2 | Implement physical security measures that were identified by Emergency/Security Management. | Partially Implemented | Management Response: Sixty two (62) sites were surveyed for physical security measures with a focus on fencing and lighting. Eighty nine percent (89 %) of sites are now compliant and progress is being made on others. Field stations will continue fencing and lighting efforts in FY10. O&M will partner with security managers to assure that reasonable, economical measures are taken to assure security of our facilities. |
| | Original Due Date: 9/30/2009 | | Auditor Update: 12/21/2009 |
| | Revised Due Date: 9/30/2010 | | |

| Audit No. | Audit Name | | |
|----------------|--|-----------------------|--|
| Recommendation | | Current Status | Auditor's Comment |
| 08-12 | Review of the GEPS Services Contracts | | |
| # 3 | Consider seeking authorization for additional staff positions in order to replace higher cost contractor workers, that are performing on-going activities, with employees. | In Process | Procurement agrees with this recommendation; however, the Executive Office is in discussions regarding the feasibility of implementing this recommendation and they have taken the lead for this recommendation. |
| | Original Due Date: | 1/1/2010 | Auditor Update: |
| | Revised Due Date: | 9/30/2010 | 12/17/2009 |
| 08-23 | Audit of the Procurement Card Program | | |
| # 4 | Include procedures covering emergency cards in the User's Manual and the Article II Procurement Card Procedures. | Partially Implemented | Procurement concurs with this recommendation. Staff will add written emergency card usage procedures to the User's Manual and Article II of the Procurement Card Procedures. Additionally, these written procedures will also be added to the Procurement Manual. Since the recommendation will require Governing Board approval, staff is currently seeking DLT direction as to whether to take this single procedure change to the Governing Board or wait to group this with some other items that would also require Governing Board approval. |
| | Original Due Date: | 3/30/2009 | Auditor Update: |
| | Revised Due Date: | 3/31/2010 | 12/17/2009 |