Audit Recommendations
Follow-Up Report
For the Period October 1, 2010
Through December 31, 2010

Project #11-03

Prepared by
Office of Inspector General

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

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SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Memorandum

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

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

Date: February 9, 2011

Subject: Audit Recommendations Follow-Up Report -
            For the Period October 1, 2010 Through December 31, 2010
            Project No. 11-03

This audit was performed pursuant to the Inspector General's authority set forth in Section 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

TABLE OF CONTENTS

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 October 1, 2010 through December 31, 2010 (the "Reporting Period"). As shown in Exhibit 1, as of September 30, 2010 there were eight (8) recommendations that were not yet Fully Implemented, consisting of two (2) that were In-Process and six (6) that were Partially Implemented. Since then, two (2) of these recommendations have been have been Fully Implemented. As of December 31, 2010, six (6) remain in the Partially Implemented stage.

During the Reporting Period, 42 recommendations were added from six (6) newly issued reports. As of December 31, 2010, two (2) of these recommendations have been Partially Implemented and 32 have been Fully Implemented. In total from all reports, there are currently 16 recommendations that are In-Process of being implemented or have been Partially Implemented as of December 31, 2010.

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 31, 2010

	In Process	Partially Implemented	Total
Prior Period Reports			
Status Prior Period (September 30, 2010)	2	6	8
Implemented or Partially Implemented During Period	(2)	-	(2)
Remaining Recommendations to be Fully Implemented	-	6	6
Reports Issued During Current Period			
New Recommendations*	42	-	42
Implemented or Partially Implemented	(34)	2	(32)
Remaining Recommendations to be Fully Implemented	8	2	10
Current Status			
Remaining Recommendations to be Fully Implemented	**8**	**8**	**16**

* Initial Status is set as "In-Process"

EXHIBIT 2
Audit Reports With Implementation of Recommendations in Progress
As of December 31, 2010

Audit No.	Audit Title	No. of Recs		In Process	Partially Implemented	No Longer Applicable	Implemented	
	Recommedations - Prior Period Reports							
06-19	Audit of the KRR Restoration Project In-Kind Credit Request Process	10	Prior Period Status	0	2	0	8	Open
			Change in Status	0	0	0	0	
			Current Period Status	0	2	0	8	
07-36	Audit of the Information Technology Department	2	Prior Period Status	0	1	0	1	Open
			Change in Status	0	0	0	0	
			Current Period Status	0	1	0	1	
08-09	Review of Internal Controls Over Fuel Inventory	5	Initial Status	0	1	0	4	Open
			Change in Status	0	0	0	0	
			Current Period Status	0	1	0	4	
08-12	Review of the GEPS Services Contracts	3	Prior Period Status	0	1	0	2	Open
			Change in Status	0	0	0	0	
			Current Period Status	0	1	0	2	
09-02	Audit of Compliance with Lake Okeechobee Protection Act	2	Initial Status	2	0	0	0	Complete
			Change in Status	-2	0	0	2	
			Current Period Status	0	0	0	2	
09-07	Audit of SCADA Impelmentation and Operations	6	Initial Status	0	1	0	5	Open
			Change in Status	0	0	0	0	
			Current Period Status	0	1	0	5	

Audit No.	Audit Title	No. of Recs		In Process	Partially Implemented	No Longer Applicable	Implemented	
	Recommendation - Report Issued During Current Period							
09-04	Audit of the Vegetation Management Program	2	Initial Status	2	0	0	0	Open
			Change in Status	-1	0	0	1	
			Current Period Status	1	0	0	1	
09-16	Audit of the District's Integrated Real Estate Information System (IRIS)	10	Initial Status	10	0	0	0	Complete
			Change in Status	-10	0	0	10	
			Current Period Status	0	0	0	10	
09-23	Audit of the SAP Solutions Center	15	Initial Status	15	0	0	0	Open
			Change in Status	-10	2	0	8	
			Current Period Status	5	2	0	8	
09-28	Audit of Operations and Maintenance's Inventory Processes and Procedures	4	Initial Status	4	0	0	0	Complete
			Change in Status	-4	0	0	4	
			Current Period Status	0	0	0	4	
10-01	Audit of the District's Land Acquisition and Management Processes	9	Initial Status	9	0	0	0	Open
			Change in Status	-7	0	0	7	
			Current Period Status	2	0	0	7	
10-14	Audit of Operations and Maintenance's Equipment Leasing	2	Initial Status	2	0	0	0	Complete
			Change in Status	-2	0	0	2	
			Current Period Status	0	0	0	2	
	Recommendations - All Reports							
	TOTAL	70	Prior/Initial Status	44	6	0	20	
			Change in Status	-36	2	0	34	
			Status Current Period	8	8	0	54	
	Number of Recommendations Remaining to Be Fully Implemented	**16**		**8**	**8**			

Prior Period = As of September 30, 2010

Audit No.	Rec No.	Audit Title	Status Prior Report	Status Current Report	Due Date Original	Due Date Revised	Recommendation	Management Response	Current Period Comments Regarding Status
06-19	5	Audit of the KRR Restoration Project In-Kind Credit Request Process	Partially Implemented	Partially Implemented	12/31/2007	4/30/2011	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	Updated expenses were submitted to the Corps but additional information was requested. During the second reconciliation, staff discovered a discrepancy in the financial reports from the old financial system which resulted in additional crediting opportunities. While it was thought be corrected, there is an issue with payroll during the transition from the old financial system to SAP. These are being corrected.
06-19	10	Audit of the KRR Restoration Project In-Kind Credit Request Process	Partially Implemented	Partially Implemented	12/31/2007	4/30/2011	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.	Updated expenses were submitted to the Corps but additional information was requested. During the second reconciliation, staff discovered a discrepancy in the financial reports from the old financial system which resulted in additional crediting opportunities. While it was thought be corrected, there is an issue with payroll during the transition from the old financial system to SAP. These are being corrected.

Audit No.	Rec No.	Audit Title	Status Prior Report	Status Current Report	Due Date Original	Due Date Revised	Recommendation	Management Response	Current Period Comments Regarding Status
07-36	1	Audit of the Information Technology Department	Partially Implemented	Partially Implemented	10/30/2009	9/30/2011	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.	Management agrees that the addition of FTEs to cover core functions would result in savings, as well as in internal retention of mission-critical systems knowledge, and to that end IT has embarked on a process to hire several key additional FTEs roles, including: • Web Infrastructure Administrator • SAP Team Lead – HR/Payroll/Benefits • SAP Team Lead – Supply Chain • SAP Team Lead – Business Intelligence • SAP Team Lead – Financials • IT Technology Support Consultant – Staff • Digital Media Administrator • Application Administrator – Specialist • Administrative Assistant 3 (SAP Solution Center) • Web Developer – Sr • Resource Area Consultant (For Operations & Maintenance) • Applications Developer – Documentum Other potential roles have been identified. Management recognizes that there are limits to the number of FTEs that can be added at this time.
08-09	2	Review of Internal Controls Over Fuel Inventory	Partially Implemented	Partially Implemented	9/30/2009	9/30/2013	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.	The fencing for the north shore pump station (i.e. 127, 129, 131, 133, 193) has been added to the trash rake projects at each of the site and all construction will be completed by the end of FY13.
08-12	3	Review of the GEPS Services Contracts (2008)	Partially Implemented	Partially Implemented	11/1/2010	9/30/2011	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.	18 ERCP contractor conversion FTEs have been filled. One position remains open for recruitment. Final savings to be determined when all positions are filled.

Audit No.	Rec No.	Audit Title	Status Prior Report	Status Current Report	Due Date Original	Due Date Revised	Recommendation	Management Response	Current Period Comments Regarding Status
09-02	1	Audit of Compliance with Lake Okeechobee Protection Act	In Process	Implemented	1/31/2011	1/31/2011	Carefully analyze the reasons why an updated Lake Okeechobee Protection Plan Evaluation Report for 2010 may not be necessary. If it is determined that a reevaluation is not necessary then request approval from the legislature not to submit the Lake Okeechobee Protection Plan Evaluation Report for 2010.	The amendments to the 2007 legislature created the Northern Everglades Protection Program which required an update to the Lake Okeechobee plan in 2008. Recognizing the report is due tri-annually, staff is working on the 2011 Update for the Northern Everglades and Estuaries Protection Plan.	Complete. Staff presented the draft protection plan to the Governing Board at the December 2010 meeting. The final plan will be presented at the February 2011 meeting, and forwarded to the Legislator for the 2011 session.
09-02	2	Audit of Compliance with Lake Okeechobee Protection Act	In Process	Implemented	1/31/2011	1/31/2011	Alert senior management about the potential issues that could delay reducing the phosphorus load to 140 metric tons per year prior to the January 1, 2015 legislative mandate.	This action is in progress	Complete. Staff presented the draft protection plan to the Governing Board at the December 2010 meeting. The final plan will be presented at the February 2011 meeting, and forwarded to the Legislator for the 2011 session.
09-04	1	Audit of the Vegetation Management Program	In Process	Implemented	1/1/2011	1/1/2011	Establish an inventory reordering system that reduces the number of days of on-hand herbicide inventory levels closer to the mandatory 7-day delivery time frame.	Agree. The Vegetation and STA Management Division will work closely with each field station to develop and implement an herbicide inventory process that will accommodate the needs of all Field Stations. We are recommending keeping the inventory levels at 30 days. This will allow for unforeseen schedule changes between the time herbicides are purchased and the time of application.	The Vegetation Management Division recently visited the District's eight field stations and discussed procedures for reducing the length of time which herbicides are stored. At the same time policies and procedures were reviewed regarding the ordering and issuing of herbicides to in-house staff and contractors. Management Division has determined a 30 day herbicide inventory is needed for on-hand chemical storage. The principal factor which has led us to this policy is the unforeseen weather events which impact our system with an influx of floating plants. There have also been isolated instances where the herbicide vendors have not been able to meet the 7 day delivery requirement. To date all Field Stations have reduced their on-hand inventories to 30 days or less.

Audit No.	Rec No.	Audit Title	Status Prior Report	Status Current Report	Due Date Original	Due Date Revised	Recommendation	Management Response	Current Period Comments Regarding Status
09-04	2	Audit of the Vegetation Management Program	In Process	In Process	1/31/2011	1/31/2012	Establish performance measurements that better communicate the department's success in meeting programmatic goals and objectives.	Agree. The Vegetation Management and STA Division has been working on revising the Division's performance measures to better align with our current annual work plan and processes. Improved performance measures will better communicate if we are meeting the programmatic goals and objectives of the Department.	The Vegetation Management Division has reviewed existing performance measures for exotic plant control and considered alternatives that better measure successes. The Division currently measures performance on exotic plant control based on numbers of acres treated. As the draft audit correctly indicates, this measure does not necessarily determine if the Strategic Plan Success Indicator—reaching maintenance control—is reached. The Division has considered several alternatives and is moving forward with two modifications to assessment and reporting protocols. First, the Division is working to better align performance measures and success indicators with those of the Land Stewardship Division. Second, the Vegetation Management Division is implementing a region-wide invasive plant assessment protocol for District-managed lands. This change will be accomplished as part of O&M's FY12 annual work plan.
09-07	1	Audit of SCADA Implementation and Operations	Partially Implemented	Partially Implemented	3/31/2011	3/31/2011	Consider hiring full time employees to perform SCADA work that is considered permanent and ongoing.	Management concurs with recommendation. SCADA staff developed a staffing analysis that showed a need for 25 FTEs to replace site installation contractors with a cost savings of $1 million per year once implemented. The FY09 budget included authorization to hire 10 staff to replace contractors. This was part one of a multi-year proposed replacement of contractors with FTEs for long-term ongoing core work efforts. No new positions were included in the FY10 budget. Staff is reviewing the contractor transition plan and will propose additional FTEs in FY11. Until the transition is complete, the District will have to continue to rely upon some level of contracting to provide SCADA installation and maintenance/repair services.	O&M requested 10 new positions in FY11 to bring SCADA maintenance activities in-house. The positions are part of the "second wave" of new positions which the District is awaiting approval from the Governor to implement. In addition, two FTE's were requested and approved for maintenance of compartment B&C SCADA facilities. Two FTE's were approved for additional work associated with Compartments B and C. The 10 FTE request has not gone forward at this time. Dollars were converted to contract dollars and this will continue until further notice.

Audit No.	Rec No.	Audit Title	Status Prior Report	Status Current Report	Due Date Original	Due Date Revised	Recommendation	Management Response	Current Period Comments Regarding Status
09-16	1	Audit of the District's Integrated Real Estate Information System (IRIS)	In Process	Implemented	9/1/2010	9/1/2010	Consider a single Business Intelligence System for District reporting and create skill sets around Information Technology and end users based on Governing Board/Information Technology governance strategy. This includes considering hiring full time employees (FTE's) for Information Technology positions with skill sets based around the strategy.	SAP Business Intelligence and Oracle Discoverer are both necessary business needs in support of different reporting requirements requiring a different set of capabilities. Information Technology will continue to implement business solutions in accordance with the Tools and Technology Standards. The IRIS reporting tool (Oracle Discoverer) can be found on the Information Technology Steering Committee's approved list of tools and technologies.	Recommendation Implemented at time of final report issuance.
09-16	2	Audit of the District's Integrated Real Estate Information System (IRIS)	In Process	Implemented	9/1/2010	9/1/2010	Develop a business case before implementing any additional phases and have a clear scope for each phase.	Information Technology will ensure all future project request will include the appropriate project documentation in accordance with Information Technology Policies and Standards for project management. This documentation includes, as appropriate, a business case prepared by Land Acquisition.	Recommendation Implemented at time of final report issuance.
09-16	3	Audit of the District's Integrated Real Estate Information System (IRIS)	In Process	Implemented	12/31/2010	12/31/2010	Ensure no modifications are made to the Data Warehouse and adequate access controls are in place.	The system of record for the land acquisition financial transitions is SAP. The IRIS Financial Enrichment component is essentially a process that extracts this data from SAP and stores it in the IRIS data warehouse. The IRIS Financial Enrichment component preserves the integrity of the SAP financial transaction as it populates the IRIS data warehouse with this transaction plus additional information.	The IRIS Financial Enrichment Project (Project Systems #100251) went into production on January 25, 2011. In accordance with the management response this project ensured the integrity of the SAP financial transactions.
09-16	4	Audit of the District's Integrated Real Estate Information System (IRIS)	In Process	Implemented	9/30/2011	9/30/2011	Consider hiring full time employees or use existing Information Technology staff for system administrator roles to help reduce risks of access controls.	We agree that transferring the knowledge to FTEs would make our staffing model more stable. We recognize that there may be limitations to the number of FTEs that can be added at this time. The Executive Office, the Budget Division and the IT Department would be responsible for identifying the key positions and approaching the Governor's budget office and our Governing Board for authorization for new FTE positions.	On November 4, 2010, the IT Department converted the IRIS Support contractor position to a full time employee with the approval of the Executive Office and the Governor's Office.

Audit No.	Rec No.	Audit Title	Status Prior Report	Status Current Report	Due Date Original	Due Date Revised	Recommendation	Management Response	Current Period Comments Regarding Status
09-16	5	Audit of the District's Integrated Real Estate Information System (IRIS)	In Process	Implemented	9/1/2010	9/1/2010	Create a standard change control process for new users, access, and termination of users.	Since the time this audit took place the Information Technology department has created and implemented IRIS User Management procedures for adding and terminating users.	Recommendation Implemented at time of final report issuance.
09-16	6	Audit of the District's Integrated Real Estate Information System (IRIS)	In Process	Implemented	9/1/2010	9/1/2010	Perform a cost benefit analysis comparison between the cost of outsourcing the system hosting to the cost of supporting the system in-house.	In support of the FY11 budget process Information Technology produced a cost benefit analysis comparison and submitted a project request.	Recommendation Implemented at time of final report issuance.
09-16	7	Audit of the District's Integrated Real Estate Information System (IRIS)	In Process	Implemented	9/1/2010	9/1/2010	The Data Owner should partner with other departments to help change business processes to ensure quality of the data once it is in the warehouse.	A cross functional team consisting of Land Acquisition, Accounting and Information Technology has been created to insure data quality. This group meets every two months to identify and resolve data quality issues by modifying processes.	Recommendation Implemented at time of final report issuance.
09-16	8	Audit of the District's Integrated Real Estate Information System (IRIS)	In Process	Implemented	10/1/2010	10/1/2010	Perform project monitoring and oversight on a timely basis ensuring project and business goal alignment through Project Sponsor driven Steering Committee meetings.	Management concurs. Steering Committee meetings will be initially scheduled on a quarterly basis to include upper management representatives from Land Acquisition, Information Technology, and Executive Office, Budget Division, plus key members of the IRIS process team. Meetings will review status of system processes, updates, enhancements, etc., and provide guidance to the process team.	Project oversight will be provided through the quarterly IRIS Steering Committee meetings. Land Acquisition management is committed to this oversight responsibility and the first meeting is scheduled for February 2, 2011.
09-16	9	Audit of the District's Integrated Real Estate Information System (IRIS)	In Process	Implemented	9/30/2011	9/30/2011	Run ATLAS for read only access and discontinue entering information into this system. After the Governing Board has approved all phases of the IRIS Project, ATLAS needs to be retired.	The ATLAS application is being used to support Right of Way and Release of Reservations functionality, functions not available in IRIS. Consequently, this application needs to be supported until a replacement is found that provides this functionality.	The Atlas application will be used to support Right of Way and Release of Reservations functionality indefinitely. As a support organization IT will support this application for it's customers as directed by Governing Board priorities.

Audit No.	Rec No.	Audit Title	Status Prior Report	Status Current Report	Due Date Original	Due Date Revised	Recommendation	Management Response	Current Period Comments Regarding Status
09-16	10	Audit of the District's Integrated Real Estate Information System (IRIS)	In Process	Implemented	9/30/2011	9/30/2011	Develop a post-implementation plan that includes partnering with Information Technology for knowledge transfer and additional Information Technology FTE's after the Governing Board has approved all phases of the IRIS Project.	We agree that transferring the knowledge to FTEs would make our post-implementation model more stable. We recognize that there may be limitations to the number of FTEs that can be added at this time. The Executive Office, the Budget Division and the IT Department would be responsible for identifying the key positions and approaching the Governor's budget office and our Governing Board for authorization for new FTE positions.	On November 4, 2010, the IT Department converted the IRIS Support contractor position to a full time employee with the approval of the Executive Office and the Governor's Office.
09-23	1	Audit of the SAP Solutions Center	In Process	Partially Implemented	9/30/2013	9/30/2013	Consider hiring full time employees for SAP Solution Center positions considered permanent and ongoing.	Management agrees.	The first phase of contractor to FTE conversions currently in process as of 12/31/10. 6 initial SSC positions approved by Board/Management (2 Financials, 2 BW, 1 HR/Payroll/Benefits, 1 Supply Chain). Actively recruiting & interviewing both internally & externally for 4 of 6 positions (i.e. 4 Team Lead positions will be recruited first, then two remaining positions will be recruited).
09-23	2	Audit of the SAP Solutions Center	In Process	Implemented	8/6/2010	8/6/2010	Eliminate consultants from having Team Lead positions within the SAP Solution Center by creating a plan for knowledge transfer from the existing consultants.	By 8/6/10 District employees will lead all three critical areas of the project: technical, functional and overall project management.	Functional areas were consolidated in SAP Solution Center (SSC) to reflect best practices (i.e. Supply Chain, Financials, HR/Payroll/Benefits, ABAP, & Basis/Security/Portal). All functional Team Lead positions (whether interim or not) in SSC now held exclusively by employees. Employee Team Leads attend weekly SSC Lead meeting. Transition was smooth and without negative impact to SSC.
09-23	3	Audit of the SAP Solutions Center	In Process	Partially Implemented	12/31/2010	3/31/2011	Develop a three year SAP Strategic Plan for maintenance that flows logically into the District Business Strategic Plan.	Management agrees.	Initial three year SAP Strategic Plan developed by SAP Solutions Center (SSC). SAP Solutions Center plan currently being incorporated into IT Strategic Plan as part of District Strategic Plan. SSC plan will be finalized when District Strategic Plan is formally approved.

Audit No.	Rec No.	Audit Title	Status Prior Report	Status Current Report	Due Date Original	Due Date Revised	Recommendation	Management Response	Current Period Comments Regarding Status
09-23	4	Audit of the SAP Solutions Center	In Process	In Process	9/30/2013	9/30/2013	Use benchmarking and industry standards to determine appropriate staffing levels and expenditures. This should include partnering with Information Technology for knowledge transfer and additional FTE's.	Management agrees.	Based on SAP Solutions Center (SSC) findings and post-audit bench-marking, SSC verified that current resource levels are at or below headcount levels needed to adequately support Solutions Center. Solutions Center will benchmark itself each year to verify that support levels continue to be in line with industry standards. Where possible, considering such factors as Separation of Duty and System controls, the Solutions Center will utilize District resources with adequate SAP knowledge to assist with SAP support within the Solutions Center.
09-23	5	Audit of the SAP Solutions Center	In Process	Implemented	12/31/2010	12/31/2010	Renegotiate current SAP consulting rates from implementation rates down to maintenance rates.	Management concurs and steps are being taken to gain rate reductions from existing vendors.	Through a vendor rate reduction exercise the Solutions Center realized hourly rate reductions totaling more than $915,000 in annual savings on existing contractors. This amount represented more than a 17% reduction of $5million+ in annual ongoing contractor spending. Savings used to fund previously unbudgeted critical resource needs within the Solutions Center.
09-23	6	Audit of the SAP Solutions Center	In Process	In Process	3/15/2011	3/15/2011	Develop and keep a business case current since it is the key input to decisions made throughout the life of the project and to help the Project Sponsors assess whether project modifications and scope changes are adding business value.	Management concurs and will track and communicate return on investment (ROI).	For any new initiatives started post audit, the Solutions Center will comply with request.
09-23	7	Audit of the SAP Solutions Center	In Process	Implemented	3/15/2011	3/15/2011	Consider delaying the Public Budget Formulation (PBF) Project until a greater number of SAP Public Sector customers have successfully implemented the product.	Since over 85% of the budget for this project has already been invested in the project, management believes that continuing this project to completion is the right decision. Because this is a beta implementation, it is anticipated that additional training and support from SAP above what is afforded on a standard implementation will be made available.	Based on a cost vs benefit analysis, it was determined by Management that it is in the best interest of the District, from both a fiscal & process improvement standpoint, to continue the project. The project team is currently targeting a go-live date in the 1st quarter of FY 2012.

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09-23	8	Audit of the SAP Solutions Center	In Process	Implemented	12/31/2010	12/31/2010	Simplify the SAP Solutions Center by using the value of an integrated standard SAP package software product that is already programmed with best practice business processes. Move back toward the original goal of redesigning District processes to fit SAP instead of customizing and programming SAP to fit District processes.	Management agrees and the original goal of not altering SAP code has been met.	The SAP Solutions Center is complying with this request and will continue to do so as part of normal business.
09-23	9	Audit of the SAP Solutions Center	In Process	Implemented	8/30/2010	8/30/2010	Conduct the Internal Controls Committee meetings on a timelier basis in order to help prioritize Project Sponsor's business goals and scope definition with the SAP Solution Center.	Management concurs.	Since the SAP Solutions Center Audit, Internal Controls Committee meetings have been held on a regular basis by the sponsoring business area. ICC meetings will continue to be held on a regular basis going forward.
09-23	10	Audit of the SAP Solutions Center	In Process	Implemented	12/31/2010	12/31/2010	Review all contractors quarterly, for which annual charges exceed $200,000.	Management concurs.	This is an ongoing process which the SAP Solutions Center performs on a monthly basis. This practice will continue for the future.
09-23	11	Audit of the SAP Solutions Center	In Process	In Process	9/30/2013	9/30/2013	Plan for all contractors within the SAP Solutions Center to shadow a full time employee and to roll off after a maximum of two years of service.	Management concurs with the spirit of this recommendation. Converting contract support to FTEs where appropriate and cost effective will be pursued. For certain specialized functions, or short term needs contractual support will likely continue to be needed into the future.	SAP Solutions Center (SSC) is complying with this request within current resource mix. Initial Contractor-to-FTE conversion exercise involving six positions will enable the SSC to comply with this request to a significant degree. Going forward, contractors can only be rolled off if an equivalent FTE resource exists or if a new FTE position has been approved. Contractor/FTE mix is required to provide satisfactory SAP support to the District.
09-23	12	Audit of the SAP Solutions Center	In Process	In Process	9/30/2013	9/30/2013	Roll the existing contractors off based on the current five year SAP contract and use the IT Department's Project Management Office (PMO) for project management instead of contractors. Bring the total resources down to between 5 to 9 consultants within a 9 month window.	Management again concurs with the spirit of this recommendation. Converting contract support to FTEs where appropriate and cost effective will be pursued. For certain specialized functions, or short term needs contractual support will likely continue to be needed into the future.	The Solutiuons Center (SSC) currently utilizes IT PMO office for two large cross functional initiatives. SSC will continue to leverage IT PMO on future projects as needed. SSC cannot comply with request to bring total contractor resources down to 5-9 contractors within a 9 month window without severely jeopardizing SAP support for the District. Contractors can only be reduced if a like skilled District FTE is in place to provide similar support. Reduction window is directly related to approved FTE positions in SSC.

Audit No.	Rec No.	Audit Title	Status Prior Report	Status Current Report	Due Date Original	Due Date Revised	Recommendation	Management Response	Current Period Comments Regarding Status
09-23	13	Audit of the SAP Solutions Center	In Process	In Process	12/31/2010	3/31/2011	Develop clear business support and a plan prior to purchasing additional software products.	Management concurs.	SAP Solutions Center (SSC) will comply with this request when new software/functionality of material value is considered for purchase in the future. Note that short-term plan of SSC is to maximize use of existing functionality rather that purchase additional functionality for foreseeable future.
09-23	14	Audit of the SAP Solutions Center	In Process	Implemented	10/31/2010	10/31/2010	Renegotiate maintenance fees back to 18% with SAP.	Management has already scheduled meetings with the vendor to discuss license and maintenance fees.	Per discussions with SAP, there is no flexibility with regards to maintenance fees. Based on post audit benchmarking, SAP maintenance fees that the District pays seem to be in line with other North American public entities with a similar SAP environment, life cycle, & level of service (i.e. maintenance fee %'s tend to ramp up over time with initial year being lower than future years – this is normal for SAP contracts). The District, however, will continue to apply pressure on SAP in an attempt to reduce maintenance fees & other costs where possible.
09-23	15	Audit of the SAP Solutions Center	In Process	Implemented	9/29/2010	9/29/2010	Partner with the data owners of the business departments to help change business processes to ensure quality of the master data. This drives the integration within SAP and poor master data negatively impacts the overall integrity of the system.	Management concurs with the fact that Master Data integrity is important. Management will work with various business units to provide guidance and supply business with tools for any mass master data changes. Since business units own master data, the initiative must start with them.	Recommendation Implemented at time of final report issuance.
09-28	1	Audit of Operations and Maintenance's Inventory Processes and Procedures	In Process	Implemented	9/30/2010	9/30/2010	Ensure that the Clewiston and St. Cloud Field Stations' inventory records are updated to reflect those materials, observed by the Accounting Division, that were not included in inventory.	Clewiston Field Station's inventory was appropriately counted and documented. The parts and materials observed by accounting staff were pump station parts that had been expensed and were not part of the inventory. More than 4 years ago Accounting had requested that O&M reduce the inventory, and the parts observed were some of those that had been expensed. Presently we are bringing these items back into inventory with the partnership of Procurement and Accounting. In the St. Cloud Field Station, all of the materials have been received into inventory.	This was completed on 9/30/2010.

Audit No.	Rec No.	Audit Title	Status Prior Report	Status Current Report	Due Date Original	Due Date Revised	Recommendation	Management Response	Current Period Comments Regarding Status
09-28	2	Audit of Operations and Maintenance's Inventory Processes and Procedures	In Process	Implemented	9/30/2011	9/30/2011	Develop and implement written guidelines detailing what items should be included in inventory. Guidelines should address materiality of items to be included as inventory. Further, ensure that field station staff have a clear understanding of the guidelines and consider monitoring compliance periodically.	Operations and Maintenance is currently working on guidelines detailing what should be included in inventory. As part of these guidelines, staff is researching establishment of a benchmark for value for what should be included as inventory.	All pump station parts that are above a $35 dollar value are being inventoried.
09-28	3	Audit of Operations and Maintenance's Inventory Processes and Procedures	In Process	Implemented	3/30/2011	3/30/2011	Perform inventory turnover analyses on a routine basis and take appropriate action to address overstocked and obsolete items.	This process is currently done manually. Each group with inventory is currently responsible to appropriately scrap any obsolete items according to the established process. Storekeepers and Electronic Logistic Techs are responsible for monitoring inventory and communicating to their management when inventory has been in the warehouse for a long period of time, and seek guidance on appropriate disposition. Staff will review the existing inventory SOP's and, in conjunction with accounting and industry standards, will set some benchmarks and reporting to guide this review. Some spare parts are long lead time items and are kept because some of our engine manufactures do not produce these parts any longer. At present we are also looking into the capabilities of the Material Requirements Planning in SAP to help us build and track min max level per field station needs. Once Material Requirements Planning is implemented this will be done more efficiently and effectively.	Annually the Division Director and storekeeper or logistic tech are responsible for addressing any overstock in each area and distribute to other areas that might need this particular material. Also all obsolete items are to be eliminated out of inventory and disposed of properly as per the SOP.

Audit No.	Rec No.	Audit Title	Status Prior Report	Status Current Report	Due Date Original	Due Date Revised	Recommendation	Management Response	Current Period Comments Regarding Status
09-28	4	Audit of Operations and Maintenance's Inventory Processes and Procedures	In Process	Implemented	9/30/2010	9/30/2010	Instruct field station staff to utilize SAP to check District-wide inventory before procuring materials not used frequently.	This process has been started and storekeepers have been instructed to use SAP to inquire regarding available quantities across storage and field station locations, and transfer parts across field stations when necessary. During our next Storekeeper meeting this topic will be re-emphasized, and our standard operating procedure for inventory will be updated as needed.	All areas have been informed to check the SAP system before ordering to asure that they are not overstocking in their warehouses.
10-01	1	Audit of the District's Land Acquisition and Management Processes	In Process	Implemented	1/31/2011	1/31/2011	Align Land Acquisition Program staffing needs with the anticipated work plan.	Agree.	Complete. Staffing of the Real Estate Department was reduced by three closing specialists and one appraiser. Additionally a project manager and three administrative assistants were redirected to a resource area of higher need. The organizational changes were announced on October 18, 2010 with official implementation on January 26, 2011.
10-01	2	Audit of the District's Land Acquisition and Management Processes	In Process	Implemented	9/1/2010	9/1/2010	Consider establishing a designated reserve for probable inverse condemnation losses.	The Budget Office has established a reserve that may be used for inverse condemnations.	Recommendation Implemented at time of final report issuance.
10-01	3	Audit of the District's Land Acquisition and Management Processes	In Process	Implemented	9/1/2010	9/1/2010	Complete a surplus land policy that establishes criteria to identify surplus properties.	Agree. A surplus land process was approved by the WRAC, the Projects and Land Committee and the Governing Board.	Recommendation Implemented at time of final report issuance.
10-01	4	Audit of the District's Land Acquisition and Management Processes	In Process	Implemented	1/31/2011	1/31/2011	Management should reassess staffing needs regarding the review appraisal function.	Agree	Complete. The review appraisal function was reduced to one appraiser.
10-01	5	Audit of the District's Land Acquisition and Management Processes	In Process	Implemented	3/31/2011	3/31/2011	Separate the appraisal process from the land acquisition process.	Agree. ERCP Business Services will recommend an alternative.	Complete. The appraisal function was redirected to Corporate Resources to ensure that there is separation between the land acquisition process and the appraisal process.
10-01	6	Audit of the District's Land Acquisition and Management Processes	In Process	Implemented	3/31/2011	3/31/2011	Compete appraisal services except in rare circumstances. Document reasons for sole sourcing appraisal services.	Agree.	Complete. This practice has been implemented.

Audit No.	Rec No.	Audit Title	Status Prior Report	Status Current Report	Due Date Original	Due Date Revised	Recommendation	Management Response	Current Period Comments Regarding Status
10-01	7	Audit of the District's Land Acquisition and Management Processes	In Process	In Process	3/31/2011	4/30/2011	Establish a Land Oversight Committee to oversee the acquisition and appraisal processes.	Agree.	Staff will present the scope of the Land Oversight Committee and the role of the Project and lands Committee to the Governing Board.
10-01	8	Audit of the District's Land Acquisition and Management Processes	In Process	Implemented	3/31/2011	3/31/2011	Adopt the recommendations made in the Palm Beach County investigative report in regards to discontinuing the use of extraordinary/hypothetical assumptions in the appraisal process and follow Section 373.139(3)(a), Florida Statutes, regarding appraisal disclosure to the public.	Hypothetical assumptions have never been allowed in appraisal assignments for the District. However, the use of extraordinary assumptions will on occasion be necessary. For example, if the appraisal must be initiated prior to a determination that an environmental assessment may be required, an appraisal would likely require an extraordinary assumption that the property does not contain excessive environmental contaminations. As an alternative to complete discontinuation, it is recommended that the Real Estate Department first must receive review approval from the Deputy Executive Director and/or the Real Estate Team before an extraordinary exception is written into an appraisal request. This will ensure that management is fully aware of the circumstances and the negotiator has not influenced the process.	Staff has implemented these practices.
10-01	9	Audit of the District's Land Acquisition and Management Processes	In Process	In Process	3/31/2011	3/31/2011	Scrub and/or re-solicit the District's approved appraiser listing every two years.	Agree. However, it is recommended that the list be approved every three years with potential for renewals. This is consistent with Procurement standards.	On schedule. Staff has developed the criteria / appraisal expertise categories in conjunction with procurement and a solicitation for interested firms is anticipated to be sent out in early February with a final approval list in March.

Audit No.	Rec No.	Audit Title	Status Prior Report	Status Current Report	Due Date Original	Due Date Revised	Recommendation	Management Response	Current Period Comments Regarding Status
10-14	1	Audit of Operations and Maintenance's Equipment Leasing	In Process	Implemented	9/30/2011	9/30/2011	Determine the optimal number of leased passenger vans needed and negotiate with Bancorp Bank DBA Jefferson Leasing the possibility of returning those vans that are not needed or swapping them for vehicles that would more efficiently utilized.	Management agrees with the audit finding and has taken steps to implement the recommendation. District staff have contacted the leasing company on several occasions with a proposal to swap two passenger vans for two minivans; however, the leasing company has not responded. The Procurement Department is now assisting to resolve this issue and have informed Fleet Management that the District is contractually bound unless the leasing company agrees to swap the vehicles.	After determining that two (2) is the optimum number of leased E150 Ford Vans, and that the District could use minivans in there place, Fleet Management contacted Bancorp DBA Jefferson Leasing requesting a swap of two of these vans for minivans. Bancorp has not responded to the Fleet Management's repeated requests or merely responded that the request was under consideration. It is obvious from Bancorp's lack of response that they are reluctant to make the switch. Despite the fact that the Fleet management was unable to negotiate a swap with Jefferson Leasing, Fleet Management has seen an increase in the utilization of the vans as a result of Human Resources employee orientation program. Fleet Management intends on leasing smaller minivans in April 2012 when the lease with Jefferson ends. These minivans will be more acceptable to the users because of their size, and also because they handle similarly to our sedans and SUVs.
10-14	2	Audit of Operations and Maintenance's Equipment Leasing	In Process	Implemented	7/31/2010	7/31/2010	Ensure that data used to analyze utilization levels are accurate and daily trip logs are completed as required.	Management agrees with the audit finding and recommendation. Fleet Management is now requiring that the motor pool attendant double check motor pool trip logs when vehicles are returned. Operators that fail to complete trip logs after trips will be notified in writing. In addition, District staff will be reviewing utilization spreadsheets daily and ensuring that trip logs are completed after each motor pool trip.	Data for utilization analysis are being validated against the trip log and in SAP for accuracy. The motor pool attendant is double checking all the trip logs when the Pool Vehicles are returned.

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.	**Partially Implemented**	Updated expenses were submitted to the Corps but additional information was requested. During the second reconciliation, staff discovered a discrepancy in the financial reports from the old financial system which resulted in additional crediting opportunities. While it was thought be corrected, there is an issue with payroll during the transition from the old financial system to SAP. These are being corrected.

Original Due Date: 12/31/2007   Auditor Update: 2/2/2011

Revised Due Date: 4/30/2011

#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**	Updated expenses were submitted to the Corps but additional information was requested. During the second reconciliation, staff discovered a discrepancy in the financial reports from the old financial system which resulted in additional crediting opportunities. While it was thought be corrected, there is an issue with payroll during the transition from the old financial system to SAP. These are being corrected.

Original Due Date: 12/31/2007   Auditor Update: 2/2/2011

Revised Due Date: 4/30/2011

07-36   **Audit of the Information Technology Department**

#1 Consider hiring full time employees for IT positions considered permanent and ongoing.	**Partially Implemented**	Management agrees that the addition of FTEs to cover core functions would result in savings, as well as in internal retention of mission-critical systems knowledge, and to that end IT has embarked on a process to hire several key additional FTEs roles, including: • Web Infrastructure Administrator • SAP Team Lead – HR/Payroll/Benefits • SAP Team Lead – Supply Chain • SAP Team Lead – Business Intelligence • SAP Team Lead – Financials • IT Technology Support Consultant – Staff • Digital Media Administrator • Application Administrator – Specialist • Administrative Assistant 3 (SAP Solution Center) • Web Developer – Sr • Resource Area Consultant (For Operations & Maintenance)

Recommendation	Current Status	Auditor's Comment

• Applications Developer – Documentum

Other potential roles have been identified. Management recognize that there are limits to the number of FTEs that can be added at this time.

Original Due Date: 10/30/2009		Auditor Update: 2/2/2011
Revised Due Date: 9/30/2011		

08-09   Review of Internal Controls Over Fuel Inventory

 # 2 Implement physical security measures that were identified by Emergency/Security Management.   **Partially Implemented**   The fencing for the north shore pump station (i.e. 127, 129, 131, 133, 193) has been added to the trash rake projects at each of the site and all construction will be completed by the end of FY13.

Original Due Date: 9/30/2009		Auditor Update: 2/2/2011
Revised Due Date: 9/30/2013		

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.   **Partially Implemented**   18 ERCP contractor conversion FTEs have been filled. One position remains open for recruitment. Final savings to be determined when all positions are filled.

Original Due Date: 1/1/2010		Auditor Update: 2/2/2011
Revised Due Date: 3/31/2011		

09-04   Audit of the Vegetation Management Program

 # 2 Establish performance measurements that better communicate the department's success in meeting programmatic goals and objectives.   **In Process**   The Vegetation Management Division has reviewed existing performance measures for exotic plant control and considered alternatives that better measure successes. The Division currently measures performance on exotic plant control based on numbers of acres treated. As the draft audit correctly indicates, this measure does not necessarily determine if the Strategic Plan Success Indicator—reaching maintenance control—is reached. The Division has considered several alternatives and is moving forward with two modifications to assessment and reporting protocols. First, the Division is working to better align performance measures and success indicators with those of the Land Stewardship Division. Second, the Vegetation Management Division is implementing a region-wide invasive plant assessment protocol for District-managed lands. This change will be accomplished as part of O&M's FY12 annual work plan.

Original Due Date: 1/1/2011		Auditor Update: 2/2/2011
Revised Due Date: 1/1/2012		

	Recommendation	Current Status	Auditor's Comment

09-07   Audit of SCADA Implementation and Operations

#1 Consider hiring full time employees to perform SCADA work that is considered permanent and ongoing.

Partially Implemented

O&M requested 10 new positions in FY11 to bring SCADA maintenance activities in-house. The positions are part of the "second wave" of new positions which the District is awaiting approval from the Governor to implement. In addition, two FTE's were requested and approved for maintenance of compartment B&C SCADA facilities. Two FTE's were approved for additional work associated with Compartments B and C. The 10 FTE request has not gone forward at this time. Dollars were converted to contract dollars and this will continue until further notice.

Original Due Date:	3/31/2011
Revised Due Date:	3/31/2011

Auditor Update: 2/2/2011

09-23   Audit of the SAP Solutions Center

#1 Consider hiring full time employees for SAP Solution Center positions considered permanent and ongoing.

Partially Implemented

The first phase of contractor to FTE conversions currently in process as of 12/31/10. 6 initial SSC positions approved by Board/Management (2 Financials, 2 BW, 1 HR/Payroll/Benefits, 1 Supply Chain). Actively recruiting & interviewing both internally & externally for 4 of 6 positions (i.e. 4 Team Lead positions will be recruited first, then two remaining positions will be recruited).

Original Due Date:	9/30/2013
Revised Due Date:	9/30/2013

Auditor Update: 2/2/2011

#3 Develop a three year SAP Strategic Plan for maintenance that flows logically into the District Business Strategic Plan.

Partially Implemented

Initial three year SAP Strategic Plan developed by SAP Solutions Center (SSC). SAP Solutions Center plan currently being incorporated into IT Strategic Plan as part of District Strategic Plan. SSC plan will be finalized when District Strategic Plan is formally approved.

Original Due Date:	12/31/2010
Revised Due Date:	3/31/2011

Auditor Update: 2/2/2011

#4 Use benchmarking and industry standards to determine appropriate staffing levels and expenditures. This should include partnering with Information Technology for knowledge transfer and additional FTE's.

In Process

Based on SAP Solutions Center (SSC) findings and post-audit bench-marking, SSC verified that current resource levels are at or below headcount levels needed to adequately support Solutions Center. Solutions Center will benchmark itself each year to verify that support levels continue to be in line with industry standards.

Where possible, considering such factors as Separation of Duty and System controls, the Solutions Center will utilize District resources

	Recommendation	Current Status	Auditor's Comment
			with adequate SAP knowledge to assist with SAP support within the Solutions Center.

Original Due Date: 9/30/2013   Auditor Update: 2/2/2011

Revised Due Date: 9/30/2013

#6 Develop and keep a business case current since it is the key input to decisions made throughout the life of the project and to help the Project Sponsors assess whether project modifications and scope changes are adding business value.   **In Process**   For any new initiatives started post audit, the Solutions Center will comply with request.

Original Due Date: 3/15/2011   Auditor Update: 2/2/2011

Revised Due Date: 3/15/2011

#11 Plan for all contractors within the SAP Solutions Center to shadow a full time employee and to roll off after a maximum of two years of service.   **In Process**   SAP Solutions Center (SSC) is complying with this request within current resource mix. Initial Contractor-to-FTE conversion exercise involving six positions will enable the SSC to comply with this request to a significant degree. Going forward, contractors can only be rolled off if an equivalent FTE resource exists or if a new FTE position has been approved. Contractor/FTE mix is required to provide satisfactory SAP support to the District.

Original Due Date: 9/30/2013   Auditor Update: 2/2/2011

Revised Due Date: 9/30/2013

#12 Roll the existing contractors off based on the current five year SAP contract and use the IT Department's Project Management Office (PMO) for project management instead of contractors. Bring the total resources down to between 5 to 9 consultants within a 9 month window.   **In Process**   The Solutiuons Center (SSC) currently utilizes IT PMO office for two large cross functional initiatives. SSC will continue to leverage IT PMO on future projects as needed. SSC cannot comply with request to bring total contractor resources down to 5-9 contractors within a 9 month window without severely jeopardizing SAP support for the District. Contractors can only be reduced if a like skilled District FTE is in place to provide similar support. Reduction window is directly related to approved FTE positions in SSC.

Original Due Date: 9/30/2013   Auditor Update: 2/2/2011

Revised Due Date: 9/30/2013

#13 Develop clear business support and a plan prior to purchasing additional software products.   **In Process**   SAP Solutions Center (SSC) will comply with this request when new software/functionality of material value is considered for purchase in the future. Note that short-term plan of SSC is to maximize use of existing functionality rather that purchase additional functionality for foreseeable future.

Original Due Date: 12/31/2010   Auditor Update: 2/2/2011

Revised Due Date: 3/31/2011

Audit No.	Audit Name

Recommendation	Current Status	Auditor's Comment

10-01	**Audit of the District's Land Acquisition and Management Processes**

#7 Establish a Land Oversight Committee to oversee the acquisition and appraisal processes.

In Process

Staff will present the scope of the Land Oversight Committee and the role of the Project and lands Committee to the Governing Board.

Original Due Date:	3/31/2011
Revised Due Date:	4/30/2011

Auditor Update: 2/2/2011

#9 Scrub and/or re-solicit the District's approved appraiser listing every two years.

In Process

On schedule. Staff has developed the criteria / appraisal expertise categories in conjunction with procurement and a solicitation for interested firms is anticipated to be sent out in early February with a final approval list in March.

Original Due Date:	3/31/2011
Revised Due Date:	3/31/2011

Auditor Update: 2/2/2011