



**Audit Recommendations
Follow-Up Report
For the Period July 1, 2011
Through September 30, 2011**

Project #12-01

**Prepared by
Office of Inspector General**

**Daniel J. Sooker, CPA, Interim Inspector General
J. Timothy Beirnes, CPA, Director of Auditing
Ann E. Haga, Executive Assistant**



SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Memorandum

To: Governing Board Members

From: Daniel J. Sooker, CPA, Interim Inspector General
Office of Inspector General

Date: October 31, 2011

Subject: Audit Recommendations Follow-Up Report -
For the Period July 1, 2011 through September 30, 2011
Project No. 12-01

A handwritten signature in black ink, appearing to read "Dan Sooker", is written over the "From:" field.

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 organizational units.

Tim Beirnes, Director of Auditing, and Ann Haga, Executive Assistant, prepared this report. Should you have any questions concerning the enclosed report, please feel free to call me at (561) 682-6219.

C: Melissa Meeker
Robert Brown

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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 Office of Inspector General has performed follow-up audit work since the office was established in 1996. Every quarter our office 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 July 1, 2011 through September 30, 2011 (the "Reporting Period"). As shown in Exhibit 1, as of June 30, 2011 there were nine (9) recommendations that were not yet Fully Implemented, consisting of five (5) that were In-Process and four (4) that were Partially Implemented. The status of these recommendations remains the same as the previous period although progress has been made towards implementation as shown in Exhibit 3 under "Current Period Comments Regarding Status" column.

During the Reporting Period, 11 recommendations were added from two (2) newly issued reports. As of September 30, 2011, eight (8) of these recommendations have been Fully Implemented. In total from all reports, there are currently 12 recommendations that are In-Process of being implemented or have been Partially Implemented as of September 30, 2011.

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 September 30, 2011

	In	Partially	
Prior Period Reports	Process	Implemented	Total
Status Prior Period (June 30, 2011)	5	4	9
Implemented or Partially Implemented During Period	-	-	-
Remaining Recommendations to be Fully Implemented	5	4	9
Reports Issued During Current Period			
New Recommendations*	11	-	11
Implemented or Partially Implemented	(8)	-	(8)
Remaining Recommendations to be Fully Implemented	3	-	3
Current Status			
Remaining Recommendations to be Fully Implemented	8	4	12

* Initial Status is set as "In-Process"

EXHIBIT 2
Audit Reports With Implementation of Recommendations in Progress
As of September 30, 2011

Audit No.	Audit Title	No. of Recs		In Process	Partially Implemented	No Longer Applicable	Implemented	
Recommendations - Prior Period Reports								
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	
09-04	Audit of the Vegetation Management Program	2	Initial Status	1	0	0	1	Open
			Change in Status	0	0	0	0	
			Current Period Status	1	0	0	1	
09-23	Audit of the SAP Solutions Center	15	Initial Status	3	1	0	11	Open
			Change in Status	0	0	0	0	
			Current Period Status	3	1	0	11	
10-07	Audit of the RECOVER Program	4	Prior Period Status	4	0	0	0	Open
			Change in Status	-3	2	0	1	
			Current Period Status	1	2	0	1	
Recommendations - Report Issued During Current Period								
10-23	Audit of Compensatory Time	2	Prior Period Status	2	0	0	0	Open
			Change in Status	-1	0	0	1	
			Current Period Status	1	0	0	1	
10-26	Audit of General Engineering and Professional Services Contracts	9	Initial Status	9	0	0	0	Open
			Change in Status	-7	0	0	7	
			Current Period Status	2	0	0	7	
Recommendations - All Reports								
TOTAL			Prior/Initial Status	19	2	0	16	
			Change in Status	-11	2	0	9	
			Status Current Period	8	4	0	25	
Number of Recommendations Remaining to Be Fully Implemented		12		8	4			

Prior Period = As of June 30, 2011

EXHIBIT 3
Detail of In-Process and Partially Implemented Audit Recommendations
As of September 30, 2011

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	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, and 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. If the schedule for the North Shore pump station projects extends beyond FY13, the Okeechobee FS will separately install fencing to provide the physical security for the fuel tanks at these stations. \$9.3 million is budgeted for FY 2013 for North Shore Structures S-129 and S-131. The fencing is included with the trash rake, gates and paving. Since this was combined with other projects it will be budgeted during various years.

Audit No.	Rec No.	Audit Title	Status Prior Report	Status Current Report	Due Date		Recommendation	Management Response	Current Period Comments Regarding Status
					Original	Revised			
09-04	2	Audit of the Vegetation Management Program	In Process	In Process	1/31/2011	3/31/2012	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 District identified two opportunities to improve the reporting process, 1) standardizing reporting protocols across all divisions involved in invasive exotic vegetation control and 2) implementing systematic, region-wide assessments to quantify success. To date, several milestones have been reached toward refining and implementing the proposed changes to reporting protocols, including an in-depth analysis of the District's exotic plant control process that has allowed District staff to clearly define and identify improvements for the exotic plant control process. Also, the reporting process for exotic plant control has been consolidated and standardized. Also, to directly measure the proportion of District lands that are at maintenance control for exotic invasive plants, staff has developed a region-wide invasive plant assessment protocol for District-managed lands. This protocol utilizes digital sketch mapping technology to quantify the extent of invasive plant populations in a cost-effective manner. The District currently utilizes this protocol to direct land managers to exotic plant infestations in the Greater Everglades region. This information is also used to confirm that the District has achieved maintenance control of priority invasive plants in Water Conservation Areas 2 & 3. Staff is working to identify funding within current budget levels to expand the use of this tool in order to gather this performance information for all District lands. Vegetation Management has requested \$60,000 in the FY 2012 budget for surveying exotic vegetation on District Land. The program will commence upon approval of the FY 20112 budget.
09-23	3	Audit of the SAP Solutions Center	Partially Implemented	Partially Implemented	12/31/2010	12/31/2011	Develop a three year SAP Strategic Plan for maintenance that flows logically into the District Business Strategic Plan.	Management agrees.	Prior three year SAP Strategic Plan will be revisited to take into account the affects of the District's reorganization plan on business process, organizational structure, & budget. Solutions Center will work with management to determine SAP Functionality & Resource requirements for the next 3 years based on new business processes, District priorities, budget, & organizational structure. As of October 2011 the new organization structure has been put in place.

Audit No.	Rec No.	Audit Title	Status Prior Report	Status Current Report	Due Date		Recommendation	Management Response	Current Period Comments Regarding Status
					Original	Revised			
09-23	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.	The SSC has moved District resource(s) designated as "SAP high potentials" from the IT organization to the SSC with the purpose of replacing contractors after knowledge transition is complete. We will also be taking into consideration key KPIs such as SAP Support Cost per Active User and Support Equivalent FTE per 100 Active Users to ensure that they are not negatively impacted by any changes in SSC structure.
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.	The SSC has revised its recruitment plan to convert 5 contractor positions to FTE positions with the goal of reducing overall support costs (initial phase of contractor to FTE conversions). Recruiting efforts were expected to commence in the 2nd half of August 2011; however, due to the unexpected loss of 3 SAP FTE's in August/September the SSC has had to source additional contractors to backfill these critical FTE positions. As such, the immediate focus of the SSC is to fill vacant FTE positions first. If recruiting efforts for vacant FTE positions are successful, the SSC will explore further reducing contractors with future approval recruiting phases. If recruiting efforts are not successful due to market conditions, the SSC will explore other sourcing models/scenarios in an attempt to reduce overall costs. Bases on available SSC budget for fiscal year 2012, the SSC has released 4 existing contractors as of 9/30/11.

Audit No.	Rec No.	Audit Title	Status Prior Report	Status Current Report	Due Date		Recommendation	Management Response	Current Period Comments Regarding Status
					Original	Revised			
09-23	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 SSC has revised its recruitment plan to convert 5 contractor positions to FTE positions with the goal of reducing overall support costs (initial phase of contractor to FTE conversions). Recruiting efforts were expected to commence in the 2nd half of August 2011; however, due to the unexpected loss of 3 SAP FTE's in August/September the SSC has had to source additional contractors to backfill these critical FTE positions. The immediate focus of the SSC is to fill vacant FTE positions first. If recruiting efforts are successful for vacant FTE positions, the SSC will explore further reducing contractors with future approved recruiting phases. If recruiting efforts are not successful due to market conditions, the SSC will explore other sourcing models/scenarios in an attempt to reduce overall costs. Bases on available SSC budget for fiscal year 2012, the SSC has released 4 existing contractors as of 9/30/11.
10-07	1	Audit of the RECOVER Program	In Process	In Process	10/31/2011	10/31/2011	Develop jointly with the USACE an updated RECOVER Program Management Plan as required by the CERP Master Program	Agree. A draft PMP update has been submitted and circulated with the expectation that the Design Coordination Team (a partnership with the Corps) will review in May. Following comments, it is expected that the PMP will be finalized by October 2011.	On track for having signed PMPs by October, but without specific budget information.

Audit No.	Rec No.	Audit Title	Status Prior Report	Status Current Report	Due Date		Recommendation	Management Response	Current Period Comments Regarding Status
					Original	Revised			
10-07	2	Audit of the RECOVER Program	In Process	Partially Implemented	6/30/2011	10/31/2011	<p>Submit RECOVER Work-In-Kind costs to the USACE at least quarterly, in accordance with the Design Agreement cost sharing</p>	<p>The Finance and Administration Department agrees that RECOVER Work-in-Kind (WIK) cost reports have not been submitted timely for fiscal years 2008, 2009 and 2010. Both the Design Agreement and the CERP Guidance Memorandum #37 mention filing a quarterly informational report but CERP Guidance Memorandum #37 also specifically defines filing timelines for an official Project Manager signed semi-annual report. The reason the reports have not been filed timely since fiscal year 2007 is due to the fact the District implemented the SAP Project Systems module which rendered existing WIK reports obsolete. As a result, new WIK reports had to be designed, tested and verified to ensure that the District captured the WIK data now contained in SAP Project Systems. This required the use of a dedicated SAP Solution Center Business Warehouse resource to work with the Accounting Division to design and test new WIK reports before they could be submitted to the Corps. For various reasons, BW resources for this effort were not readily available to Accounting and within the SAP Solution Center. As such, the WIK report redesign and testing took longer than anticipated.</p> <p>As of March 28, 2011, official PM signed semi-annual WIK reports have been submitted to the Corps for all periods except for fiscal year 2010. The District anticipates that fiscal year 2010 WIK reports will be officially submitted by April 30, 2011. Additionally, an informational first quarter report for fiscal year 2011 was filed timely and the District expects to be caught up with its reporting obligations by April 30, 2011.</p>	<p>Official reports have been filed through fiscal year 2010. Preliminary quarterly reports (for 3 quarters of the year) have been sent on time for fiscal year 2011. Finance is currently reviewing costs relating to the first six months of fiscal year 2011 and expect to submit an official report to the Corps by the end of October 2011. A quarterly preliminary report for the 4th quarter 2011 will be submitted timely by October 31, 2011.</p>

Audit No.	Rec No.	Audit Title	Status Prior Report	Status Current Report	Due Date		Recommendation	Management Response	Current Period Comments Regarding Status
					Original	Revised			
10-07	3	Audit of the RECOVER Program	In Process	Partially Implemented	5/31/2011	8/31/2011	Track climate change monitoring expenditures related to CERP projects and submit District expenditures to the Corps for RECOVER Work-in-Kind credit	Agree. The Corps recently acknowledged that their climate change costs were being captured under CERP RECOVER. The District captured these costs in project systems and through functional codes. These codes have been provided to Accounting and Finance to submit for cost share crediting.	The District did not incur any costs during fiscal year 2010 relating to the Sea Level Rise project (Project #100536). Informational costs through end of the third quarter 2011 have been submitted to the Corps in a timely manner. An official PM signed report for the first six months of 2011 relating to the Sea Level Rise study project will be submitted by October 31, 2011.
10-23	1	Audit of Compensatory Time	In Process	In Process	10/3/2011	10/31/2011	Define a time sensitive special project to include in the <i>Hours of Work and Overtime Procedure</i> .	Agree with recommendation. HR Solutions will include guidelines in the <i>Hours of Work and Overtime Procedures</i> regarding what constitutes a time sensitive special project.	The Hours of Work and Overtime Procedure is being amended to include additional guidance on what constitutes a time sensitive special project.
10-23	2	Audit of Compensatory Time	In Process	Implemented	1/2/2012	1/2/2012	Strengthen controls over the compensatory time accrual process by eliminating the opportunity for employees to approve their own time sheet.	Agree with recommendation. As part of the consolidation of business support functions under the central budget office, management will revisit the appropriate assignment of this role and ensure that this authority is assigned to a management/supervisor level within the organization.	Effective October 5th the Sap role that allowed an employee to approve anyone's time, including their own, was taken away from 4 individuals. There are 2 staff who can still approve anyone's time; however, controls have been put in place that prevent them from approving their own time.
10-26	1	Audit of General Engineering and Professional Services Contracts	In Process	Implemented	10/1/2011	10/1/2011	Take steps to ensure that project managers are carefully reviewing invoices and back-up data in cases where consultants are working on-site at District facilities. In these instances, project managers should ensure that the billing rates and on-site discount percentages specified in the contract's Exhibit L are applies.	Agreed. Project Managers currently review and process invoices presented for payment. Procurement will continue to provide training to Project Managers to ensure that they understand the billing rates. In addition, Project Managers will be required to submit payment requests to Procurement for quality assurance review of all invoices for GEPS on-site work orders to ensure accuracy in consultant billings. After Procurement review, payment requests are submitted to Accounts Payable.	Completed

Audit No.	Rec No.	Audit Title	Status Prior Report	Status Current Report	Due Date		Recommendation	Management Response	Current Period Comments Regarding Status
					Original	Revised			
10-26	2	Audit of General Engineering and Professional Services Contracts	In Process	Implemented	10/1/2011	10/1/2011	The Procurement Department should ensure that all negotiated rates are adequately documented.	Agreed. Currently all labor rates are negotiated and documented by Procurement. Rate changes are reviewed and approved by Procurement. Procurement reviewed the rate in question to determine if the rate was fair and reasonable compared to current competitive rates used in similar GEPS contracts. The new negotiated rate was found to be competitive. The change of rate review was not documented in the files by the reviewing Contract Specialist; however, an amendment to the contract was executed to document approval of the new rate. A "check list" will be developed to ensure that all required steps are followed.	Completed
10-26	3	Audit of General Engineering and Professional Services Contracts	Implemented	Implemented	8/11/2011	8/11/2011	The Procurement Department should ensure that the information on the spreadsheets that track assigned and executed work orders are accurate.	Agreed. The spreadsheet is updated daily by the Contract Manager as work orders are issued and revised. This particular work order arrived when the manager was on vacation, and the work order was processed without entry into the spreadsheet. A procedure has been established to ensure that a Contract Staff member is assigned as "back-up" for the Contract Manager during times of absence.	Recommendation implemented by the time of final report issuance.
10-26	4	Audit of General Engineering and Professional Services Contracts	In Process	In Process	10/1/2011	12/30/2011	The Procurement Department should instruct contract specialists and project managers on how to correctly calculate Small Business Enterprise utilization percentages. In addition, consider revising the <i>Work Order Revision Form</i> to include the cumulative Small Business Enterprise utilization associated with the work order.	Agreed. The total work order revision will be used to calculate percentages for work orders and the contract SBE Utilization Goal. The total work order and the percent of the individual revision will be calculated and listed on the work order document. Instructions for calculation and submission of the supporting documentation, as well as a revised Work Order form, will be issued to District Staff.	Submittal of SBE Utilization forms is under review.

Audit No.	Rec No.	Audit Title	Status Prior Report	Status Current Report	Due Date		Recommendation	Management Response	Current Period Comments Regarding Status
					Original	Revised			
10-26	5	Audit of General Engineering and Professional Services Contracts	Implemented	Implemented	8/11/2011	8/11/2011	Consider taking appropriate action to ensure that prime contractors who are falling behind on their Small Business Enterprise utilization goals will increase utilization in future work orders.	Agreed. At the time of the audit, the District was reviewing participation levels annually. Those consultants showing below 10% of their goal were sent letters of concern for their low participation. Participation levels will be reviewed quarterly. Those consultants showing diminished utilization will be monitored and receive updated status letters to remind them of their current contractual requirements.	Recommendation implemented by the time of final report issuance.
10-26	6	Audit of General Engineering and Professional Services Contracts	In Process	In Process	11/1/2011	12/30/2011	Ensure that the SBE Section's Small Business Enterprise Utilization spreadsheet is accurately maintained and the reasons for low utilization are adequately documented in the Small Business Enterprise files. In addition, consider including the reasons for low Small Business Enterprise utilization on the spreadsheet	Agreed. The method utilized to capture SBE utilization is inefficient and lends itself to producing inaccurate information. An enhancement for recording utilization has been identified and a request presented to the SAP Solutions Center for implementation. Due to budget constraints, the request has been put on hold. The current method will be reviewed to add additional columns for recording suggested information.	Procurement is currently revising and updating the spreadsheet.
10-26	7	Audit of General Engineering and Professional Services Contracts	Implemented	Implemented	8/11/2011	8/11/2011	Consider discontinuing contracting with external consultants to evaluate GEPS contract compliance. If this practice is continued, then the District should ensure that the deliverables are sound, accurate, and an efficient use of District resources.	Agreed. At the time of the audit, the 3rd party assistance was viewed as a form of staff support of the SBE annual review. This work can be performed with the existing internal staff.	Recommendation implemented by the time of final report issuance.

Audit No.	Rec No.	Audit Title	Status Prior Report	Status Current Report	Due Date		Recommendation	Management Response	Current Period Comments Regarding Status
					Original	Revised			
10-26	8	Audit of General Engineering and Professional Services Contracts	Implemented	Implemented	8/11/2011	8/11/2011	Implement a process to ensure that <i>Small Business Enterprise Utilization Reports</i> are submitted to the SBE Section and payments are accurately reflected in SAP.	Agreed. Procurement recognized this problem in 2010 and modified its contracts to make delivery of the Small Business Enterprise Utilizations Reports directly to the SBE Section. This established the delivery to this specific location as a contractual requirement for the Primes. The SBE Section reviews the documents for errors, and once confirms the documents are accurate, enters the data into SAP.	Recommendation implemented by the time of final report issuance.
10-26	9	Audit of General Engineering and Professional Services Contracts	Implemented	Implemented	8/11/2011	8/11/2011	Take appropriate action to ensure that quarterly performance evaluations are prepared by project managers in a timely manner.	Agreed. Procurement continues to monitor and distribute the monthly report documenting overdue performance evaluations, which include quarterly evaluations.	Recommendation implemented by the time of final report issuance.

Exhibit 4

Status of Recommendations Not Fully Implemented

Audit No.	Audit Name		
Recommendation	Current Status	Auditor's Comment	
08-09	Review of Internal Controls Over Fuel Inventory		
<p># 2 Implement physical security measures that were identified by Emergency/Security Management.</p> <p>Original Due Date: 9/30/2009</p> <p>Revised Due Date: 9/30/2013</p>	<p>Partially Implemented</p>	<p>The fencing for the north shore pump station (i.e. 127, 129, 131, 133, and 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. If the schedule for the North Shore pump station projects extends beyond FY13, the Okeechobee FS will separately install fencing to provide the physical security for the fuel tanks at these stations.</p> <p>Auditor Update: 10/26/2011</p>	
09-04	Audit of the Vegetation Management Program		
<p># 2 Establish performance measurements that better communicate the department's success in meeting programmatic goals and objectives.</p>	<p>In Process</p>	<p>The District identified two opportunities to improve the reporting process, 1) standardizing reporting protocols across all divisions involved in invasive exotic vegetation control and 2) implementing systematic, region-wide assessments to quantify success. To date, several milestones have been reached toward refining and implementing the proposed changes to reporting protocols, including an in-depth analysis of the District's exotic plant control process that has allowed District staff to clearly define and identify improvements for the exotic plant control process. Also, the reporting process for exotic plant control has been consolidated and standardized. Also, to directly measure the proportion of District lands that are at maintenance control for exotic invasive plants, staff has developed a region-wide invasive plant assessment protocol for District-managed lands. This protocol utilizes digital sketch mapping technology to quantify the extent of invasive plant populations in a cost-effective manner. The District currently utilizes this protocol to direct land managers to exotic plant infestations in the Greater Everglades region. This information is also used to confirm that the District has achieved maintenance control of priority invasive plants in Water Conservation Areas 2 & 3. Staff is working to identify funding within current budget levels to expand the use of this tool in order to gather this performance information for all District lands. Vegetation Management has requested \$60,000 in the FY 2012 budget for surveying exotic vegetation on District</p>	

Audit No.	Audit Name
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Recommendation	Current Status	Auditor's Comment		
<p>Original Due Date: 1/1/2011</p> <p>Revised Due Date: 3/31/2012</p>		<p>Land. The program will commence upon approval of the FY 2012 budget.</p> <p>Auditor Update: 10/26/2011</p>		
<table border="1"> <tr> <td>09-23</td> <td>Audit of the SAP Solutions Center</td> </tr> </table>			09-23	Audit of the SAP Solutions Center
09-23	Audit of the SAP Solutions Center			
<p># 3 Develop a three year SAP Strategic Plan for maintenance that flows logically into the District Business Strategic Plan.</p> <p>Original Due Date: 12/31/2010</p> <p>Revised Due Date: 12/31/2011</p>	<p>Partially Implemented</p>	<p>Prior three year SAP Strategic Plan will be revisited to take into account the affects of the District's reorganization plan on business process, organizational structure, & budget.</p> <p>Solutions Center will work with management to determine SAP Functionality & Resource requirements for the next 3 years based on new business processes, District priorities, budget, & organizational structure. As of October 2011 the new organization structure has been put in place.</p> <p>Auditor Update: 10/26/2011</p>		
<p># 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.</p> <p>Original Due Date: 9/30/2013</p> <p>Revised Due Date: 9/30/2013</p>	<p>In Process</p>	<p>The SSC has moved District resource(s) designated as "SAP high potentials" from the IT organization to the SSC with the purpose of replacing contractors after knowledge transition is complete. We will also be taking into consideration key KPIs such as SAP Support Cost per Active User and Support Equivalent FTE per 100 Active Users to ensure that they are not negatively impacted by any changes in SSC structure.</p> <p>Auditor Update: 10/26/2011</p>		
<p># 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.</p>	<p>In Process</p>	<p>The SSC has revised its recruitment plan to convert 5 contractor positions to FTE positions with the goal of reducing overall support costs (initial phase of contractor to FTE conversions). Recruiting efforts were expected to commence in the 2nd half of August 2011; however, due to the unexpected loss of 3 SAP FTE's in August/September the SSC has had to source additional contractors to backfill these critical FTE positions. As such, the immediate focus of the SSC is to fill vacant FTE positions first. If recruiting efforts for vacant FTE positions are successful, the SSC will explore further reducing contractors with future approval recruiting phases. If recruiting efforts are not successful due to market conditions, the SSC will explore other sourcing models/scenarios in an attempt to reduce overall costs. Bases on available SSC budget</p>		

Audit No.	Audit Name
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Recommendation	Current Status	Auditor's Comment
Original Due Date: 9/30/2013 Revised Due Date: 9/30/2013		for fiscal year 2012, the SSC has released 4 existing contractors as of 9/30/11. Auditor Update: 10/26/2011
# 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 SSC has revised its recruitment plan to convert 5 contractor positions to FTE positions with the goal of reducing overall support costs (initial phase of contractor to FTE conversions). Recruiting efforts were expected to commence in the 2nd half of August 2011; however, due to the unexpected loss of 3 SAP FTE's in August/September the SSC has had to source additional contractors to backfill these critical FTE positions. The immediate focus of the SSC is to fill vacant FTE positions first. If recruiting efforts are successful for vacant FTE positions, the SSC will explore further reducing contractors with future approved recruiting phases. If recruiting efforts are not successful due to market conditions, the SSC will explore other sourcing models/scenarios in an attempt to reduce overall costs. Bases on available SSC budget for fiscal year 2012, the SSC has released 4 existing contractors as of 9/30/11. Auditor Update: 10/26/2011
Original Due Date: 9/30/2013 Revised Due Date: 9/30/2013		

10-07	Audit of the RECOVER Program
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# 1 Develop jointly with the USACE an updated RECOVER Program Management Plan as required by the CERP Master Program Management Plan. Original Due Date: 10/31/2011 Revised Due Date: 10/31/2011	In Process	On track for having signed PMPs by October, but without specific budget information. Auditor Update: 10/26/2011
# 2 Submit RECOVER Work-in-Kind costs to the USACE at least quarterly, in accordance with the Design Agreement cost sharing requirements. Original Due Date: 6/30/2011 Revised Due Date: 10/31/2011	Partially Implemented	Official reports have been filed through fiscal year 2010. Preliminary quarterly reports (for 3 quarters of the year) have been sent on time for fiscal year 2011. Finance is currently reviewing costs relating to the first six months of fiscal year 2011 and expect to submit an official report to the Corps by the end of October 2011. A quarterly preliminary report for the 4th quarter 2011 will be submitted timely by October 31, 2011. Auditor Update: 10/26/2011
# 3 Track climate change monitoring expenditures related to CERP projects and	Partially Implemented	The District did not incur any costs during fiscal year 2010 relating to the Sea Level Rise

Audit No.	Audit Name
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Recommendation	Current Status	Auditor's Comment
submit District expenditures to the Corps for RECOVER Work- in-Kind credit.		project (Project #100536). Informational costs through end of the third quarter 2011 have been submitted to the Corps in a timely manner. An official PM signed report for the first six months of 2011 relating to the Sea Level Rise study project will be submitted by October 31, 2011.
Original Due Date: 5/31/2011		Auditor Update: 10/26/2011
Revised Due Date: 8/31/2011		

10-23	Audit of Compensatory Time
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# 1 Define a time sensitive special project to include in the Hours of Work and Overtime Procedure.	In Process	The Hours of Work and Overtime Procedure is being amended to include additional guidance on what constitutes a time sensitive special project.
Original Due Date: 10/3/2011		Auditor Update: 10/26/2011
Revised Due Date: 10/31/2011		

10-26	Audit of GEPS Contracts
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# 4 The Procurement Department should instruct contract specialists and project managers on how to correctly calculate Small Business Enterprise utilization percentages. In addition, consider revising the Work Order Revision form to include the cumulative Small Business Enterprise utilization associated with the work order.	In Process	Submittal of SBE Utilization forms is under review.
Original Due Date: 10/1/2011		Auditor Update: 10/26/2011
Revised Due Date: 12/30/2011		
# 6 Ensure that the SBE Section's Small Business Enterprise Utilization spreadsheet is accurately maintained and the reasons for low utilization are adequately documented in the Small Business Enterprise files. In addition, consider including the reasons for low Small Business Enterprise utilization on the spreadsheet.	In Process	Procurement is currently revising and updating the spreadsheet.
Original Due Date: 11/1/2011		Auditor Update: 10/26/2011
Revised Due Date: 12/30/2011		