



**Audit Recommendations
Follow-Up Report
For the Period October 1, 2011
Through December 31, 2011**

Project #12-11

**Prepared by
Office of Inspector General**


**J. Timothy Beirnes, CPA, Inspector General
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SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Memorandum

To: Governing Board Members

From: J. Timothy Beirnes, CPA, Inspector General
Office of Inspector General 

Date: February 6, 2012

Subject: Audit Recommendations Follow-Up Report -
For the Period October 1, 2011 through December 31, 2011
Project No. 12-11

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.

Should you have any questions concerning the enclosed report, please feel free to call me at (561) 682-6398.

C: Melissa Meeker
Robert Brown
Deena Reppen

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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 October 1, 2011 through December 31, 2011 (the "Reporting Period"). As shown in Exhibit 1, as of September 30, 2011 there were 12 recommendations that were not yet Fully Implemented, consisting of eight (8) that were In-Process and four (4) that were Partially Implemented. Since then, three (3) of these recommendations have been have been Fully Implemented.

During the Reporting Period, no recommendations were added from newly issued reports. There are currently nine (9) recommendations that are In-Process of being implemented or have been Partially Implemented as of December 31, 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 December 31, 2011

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

* Initial Status is set as "In-Process"

EXHIBIT 2
Audit Reports With Implementation of Recommendations in Progress
As of December 31, 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	Complete
			Change in Status	-1	0	0	1	
			Current Period Status	0	0	0	2	
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	1	0	0	0	Open
			Change in Status	0	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	1	0	0	1	Complete
			Change in Status	-1	0	0	1	
			Current Period Status	0	0	0	2	
10-26	Audit of General Engineering and Professional Services Contracts	9	Initial Status	2	0	0	7	Open
			Change in Status	-1	0	0	1	
			Current Period Status	1	0	0	8	
	Recommendations - All Reports							
	TOTAL	37	Prior/Initial Status	8	2	0	24	
			Change in Status	-3	2	0	4	
			Status Current Period	5	4	0	28	
	Number of Recommendations Remaining to Be Fully Implemented	9		5	4			

Prior Period = As of September 30, 2011

EXHIBIT 3
Detail of In-Process and Partially Implemented Audit Recommendations
As of December 31, 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.	Still on track to complete by September 30, 2013 as noted in prior quarters status. - - [Prior Quarter status]: 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.
09-04	2	Audit of the Vegetation Management Program	In Process	Implemented	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.	This recommendation has been completed. 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. Changes to reporting protocols, including an in-depth analysis of the District's exotic plant control process that allows 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.

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	3	Audit of the SAP Solutions Center	Partially Implemented	Partially Implemented	12/31/2010	6/30/2012	Develop a three year SAP Strategic Plan for maintenance that flows logically into the District Business Strategic Plan.	Management agrees.	The 3 year strategic plan for maintenance will address two aspects of the SAP environment. The first are the various projects and initiatives (including significant enhancements, new module implementations, process efficiencies/streamlining, SAP product updates, and cost reducing measures) that we anticipate undertaking in FY13 - FY15. The second are the realignment of resources (FTE and contract) to satisfy the District's SAP support needs while reducing the overall cost of SAP support. This includes the reduction in contractors from the current 16 to 9 by the end of FY12 and 7 by the end of FY13. This would reduce the total SAP Solutions Center staffing from the current 38 to 29 by the end of FY13, assuming the ability to hire all of the current open positions. The FY13 - FY15 three year strategic plan is targeted to be written and submitted by 6/30/2012.
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.	No change from prior period - see other item updates for transition plan to reduce contractors. 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. 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.	There are currently 16 contractors in the SAP Solutions Center (SSC). SSC contract staff will roll off based on the following plan. - 2/28/2012 - 2 contractors will roll off leaving 14 contractors in the SSC. - 3/1/2012 - 1 contractor will roll off leaving 13 contractors in the SSC. - 6/30/2012 - 1 contractor will roll off leaving 11 contractors in the SSC. - 9/30/2012 - 2 contractors will roll off leaving 9 contractors in the SSC. - Note: The 6/30/2012 and 9/30/2012 roll off dates and number of contractors rolled off are dependent on the SSC's ability to recruit FTE resources with the required experience and skills to replace the targeted contractors.

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.	There are currently 16 contractors in the SAP Solutions Center (SSC). SSC contract staff will roll off based on the following plan: - 2/28/2012 - 2 contractors will roll off leaving 14 contractors in the SSC. - 3/1/2012 - 1 contractor will roll off leaving 13 contractors in the SSC. - 6/30/2012 - 1 contractor will roll off leaving 11 contractors in the SSC. - 9/30/2012 - 2 contractors will roll off leaving 9 contractors in the SSC. - Note: The 6/30/2012 and 9/30/2012 roll off dates and number of contractors rolled off are dependent on the SSC's ability to recruit FTE resources with the required experience and skills to replace the targeted contractors.
10-07	1	Audit of the RECOVER Program	In Process	In Process	10/31/2011	4/30/2012	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.	The completion of the revised Project Management Plan for RECOVER has been delayed due to changes in personnel at the USACE. Anticipate completing the updates by April, 2012, 6 months later than the October 2011 initial schedule.

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	Partially Implemented	Partially Implemented	6/30/2011	3/31/2012	Submit RECOVER Work-In-Kind costs to the USACE at least quarterly, in accordance with the Design Agreement cost sharing	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.	Preliminary quarterly reports each fiscal year are submitted to the Corps within 30 days of the end of each quarter. The first official signed semi-annual report for the first six months of each fiscal year is to be submitted within 30 days of March 31 each year. The final year-end official semi-annual report will be filed by March 31 of the following year. By March 31, 2012 this is the reporting cycle that will be followed.
10-07	3	Audit of the RECOVER Program	Partially Implemented	Partially Implemented	5/31/2011	3/31/2012	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 has submitted all preliminary reports for fiscal year 2011 relating to the Sea Level Rise Project (Project #100536) within 30 days of the end of each quarter. An official PM signed report for the first six months of 2011 relating to the Sea Level Rise study project has been submitted. An official report for the last half of FY 2011 will be submitted by March 31, 2012. Future reporting will follow the timing outlined in the response for the previous item.
10-23	1	Audit of Compensatory Time	In Process	Implemented	10/3/2011	10/31/2011	Define a time sensitive special project to include in the Hours of Work and Overtime Procedure.	Agree with recommendation. HR Solutions will include guidelines in the Hours of Work and Overtime Procedures regarding what constitutes a time sensitive special project.	Completed. The Hours of Work and Overtime Procedures were amended to include additional guidance on what constitutes a time sensitive special project.

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	4	Audit of General Engineering and Professional Services Contracts	In Process	Implemented	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.	Complete. Work order forms have been revised to include a line to calculate SBE percentages for individual work order revisions and the total work order SBE percentage. Instructions have been added to PM training documents. The forms have been posted on Procurement Website.
10-26	6	Audit of General Engineering and Professional Services Contracts	In Process	In Process	11/1/2011	3/31/2012	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.	Meetings with SAP Solution Center have resumed to discuss possible solutions for implementing improvements to the current method of recording and reporting SBE utilization.

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		
# 2	Implement physical security measures that were identified by Emergency/Security Management.	Partially Implemented	<p>Still on track to complete by September 30, 2013 as noted in prior quarters status. - - [Prior Quarter status]: 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>
	Original Due Date:	9/30/2009	Auditor Update: 2/2/2012
	Revised Due Date:	9/30/2013	
09-23	Audit of the SAP Solutions Center		
# 3	Develop a three year SAP Strategic Plan for maintenance that flows logically into the District Business Strategic Plan.	Partially Implemented	<p>The 3 year strategic plan for maintenance will address two aspects of the SAP environment. The first are the various projects and initiatives (including significant enhancements, new module implementations, process efficiencies/streamlining, SAP product updates, and cost reducing measures) that we anticipate undertaking in FY13 - FY15. The second are the realignment of resources (FTE and contract) to satisfy the District's SAP support needs while reducing the overall cost of SAP support. This includes the reduction in contractors from the current 16 to 9 by the end of FY12 and 7 by the end of FY13. This would reduce the total SAP Solutions Center staffing from the current 38 to 29 by the end of FY13, assuming the ability to hire all of the current open positions. The FY13 - FY15 three year strategic plan is targeted to be written and submitted by 6/30/2012.</p>
	Original Due Date:	12/31/2010	Auditor Update: 2/2/2012
	Revised Due Date:	6/30/2012	
# 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	<p>No change from prior period - see other item updates for transition plan to reduce contractors. 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. Will also be taking into consideration key KPIs such as SAP</p>

Audit No.	Audit Name
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Recommendation	Current Status	Auditor's Comment
<p>Original Due Date: 9/30/2013</p> <p>Revised Due Date: 9/30/2013</p>		<p>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: 2/2/2012</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>Original Due Date: 9/30/2013</p> <p>Revised Due Date: 9/30/2013</p>	In Process	<p>There are currently 16 contractors in the SAP Solutions Center (SSC). SSC contract staff will roll off based on the following plan. 2/28/2012 - 2 contractors will roll off leaving 14 contractors in the SSC. 3/1/2012 - 1 contractor will roll off leaving 13 contractors in the SSC. 6/30/2012 - 1 contractor will roll off leaving 11 contractors in the SSC. 9/30/2012 - 2 contractors will roll off leaving 9 contractors in the SSC. Note: The 6/30/2012 and 9/30/2012 roll off dates and number of contractors rolled off are dependent on the SSC's ability to recruit FTE resources with the required experience and skills to replace the targeted contractors.</p> <p>Auditor Update: 2/2/2012</p>
<p># 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.</p> <p>Original Due Date: 9/30/2013</p> <p>Revised Due Date: 9/30/2013</p>	In Process	<p>There are currently 16 contractors in the SAP Solutions Center (SSC). SSC contract staff will roll off based on the following plan. 2/28/2012 - 2 contractors will roll off leaving 14 contractors in the SSC. 3/1/2012 - 1 contractor will roll off leaving 13 contractors in the SSC. 6/30/2012 - 1 contractor will roll off leaving 11 contractors in the SSC. 9/30/2012 - 2 contractors will roll off leaving 9 contractors in the SSC. Note: The 6/30/2012 and 9/30/2012 roll off dates and number of contractors rolled off are dependent on the SSC's ability to recruit FTE resources with the required experience and skills to replace the targeted contractors.</p> <p>Auditor Update: 2/2/2012</p>

10-07	Audit of the RECOVER Program	
<p># 1 Develop jointly with the USACE an updated RECOVER Program Management Plan as required by the CERP Master Program Management Plan.</p> <p>Original Due Date: 10/31/2011</p> <p>Revised Due Date: 4/30/2012</p>	In Process	<p>The completion of the revised Project Management Plan for RECOVER has been delayed due to changes in personnel at the USACE. Anticipate completing the updates by April, 2012, 6 months later than the October 2011 initial schedule.</p> <p>Auditor Update: 1/31/2012</p>

Audit No.	Audit Name
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Recommendation	Current Status	Auditor's Comment
<p># 2 Submit RECOVER Work-in-Kind costs to the USACE at least quarterly, in accordance with the Design Agreement cost sharing requirements.</p> <p>Original Due Date: 6/30/2011 Revised Due Date: 3/31/2012</p>	Partially Implemented	<p>Preliminary quarterly reports each fiscal year are submitted to the Corps within 30 days of the end of each quarter. The first official signed semi-annual report for the first six months of each fiscal year is to be submitted within 30 days of March 31 each year. The final year-end official semi-annual report will be filed by March 31 of the following year. By March 31, 2012 this is the reporting cycle that will be followed.</p> <p>Auditor Update: 2/2/2012</p>
<p># 3 Track climate change monitoring expenditures related to CERP projects and submit District expenditures to the Corps for RECOVER Work- in-Kind credit.</p> <p>Original Due Date: 5/31/2011 Revised Due Date: 3/31/2012</p>	Partially Implemented	<p>The District has submitted all preliminary reports for fiscal year 2011 relating to the Sea Level Rise Project (Project #100536) within 30 days of the end of each quarter. An official PM signed report for the first six months of 2011 relating to the Sea Level Rise study project has been submitted. An official report for the last half of FY 2011 will be submitted by March 31, 2012. Future reporting will follow the timing outlined in the response for the previous item.</p> <p>Auditor Update: 2/2/2012</p>
10-26	Audit of GEPS Contracts	
<p># 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.</p> <p>Original Due Date: 11/1/2011 Revised Due Date: 3/31/2012</p>	In Process	<p>Meetings with SAP Solution Center have resumed to discuss possible solutions for implementing improvements to the current method of recording and reporting SBE utilization.</p> <p>Auditor Update: 2/2/2012</p>