



Audit Recommendations Follow-Up Report

**For the Period October 1, 2025
Through December 31, 2025**

Project #26-10

**Prepared by
Office of Inspector General**

J. Timothy Beirnes, CPA, Inspector General



SOUTH FLORIDA WATER MANAGEMENT DISTRICT

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Memorandum

To: Governing Board Members

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

Date: February 10, 2026

Subject: Audit Recommendations Follow-Up Report -
For the Period October 1, 2025 through December 31, 2025
Project No. 26-10

A handwritten signature in blue ink, likely belonging to J. Timothy Beirnes, the Inspector General.

This report 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 system as an integral part of monitoring the implementation status of audit recommendations. This system 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.

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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 system. 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, 2025 through December 31, 2025 (the "Reporting Period"). As shown in Exhibit 1, as of September 30, 2025, for previously issued audit reports, four (4) recommendations were not yet Fully Implemented. The progress of implementing these four (4) recommendations continued during the Reporting Period. Also, 29 recommendations were added from one recently issued audit report. Seven of these (7) of these new recommendations were implemented during the Reporting Period. In total from all audit reports, 26 recommendations were In-Process of being implemented as of December 31, 2025.

Following is a brief description of the attached exhibits:

- **Exhibit 1:** 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:** Shows a summary of the changes in the status of recommendations by 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:** 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 1
Summary of Recommendations Status
As of December 31, 2025

	In	Partially	
Prior Period Reports	Process	Implemented	Total
Status Prior Period (September 30, 2025)	4	-	4
Implemented, Partially Implemented, or Status Changed to No Longer Applicable, During Period	-	-	-
Remaining Recommendations to be Fully Implemented	4	-	4
Recommendations from New Reports Issued			
New Recommendations*	29	-	29
Implemented or Partially Implemented	(7)	-	(7)
Remaining Recommendations to be Fully Implemented	22	-	22
Current Status			
Remaining Recommendations to be Fully Implemented	26	-	26

* Initial Status is set as "In-Process"

EXHIBIT 2
Audit Reports With Implementation of Recommendations in Progress
As of December 31, 2025

Audit No.	Audit Title	No. of Recs		In Process	Partially Implemented	No Longer Applicable	Implemented	
	Recommendations - Prior Period Reports							
18-08	Audit of Kissimmee River Restoration Project Cost Share for Land Acquisition Expenditures	19	Initial Status	1	0	0	18	Open
			Change in Status	0	0	0	0	
			Current Period Status	1	0	0	18	
22-24	Audit of Land Sales Proceeds	4	Initial Status	1	0	0	3	Open
			Change in Status	0	0	0	0	
			Current Period Status	1	0	0	3	
23-13	Audit of Investment Management	11	Initial Status	1	0	0	10	Open
			Change in Status	0	0	0	0	
			Current Period Status	1	0	0	10	
23-15	Audit of Land Lease Compliance	11	Initial Status	1	0	0	10	Open
			Change in Status	0	0	0	0	
			Current Period Status	1	0	0	10	
	Recommendations from New Reports Issued							
24-14	Audit of Operation, Maintenance, Repair, Replacement and Rehabilitation (OMRR&R Cost Share	29	Initial Status	29	0	0	0	Open
			Change in Status	-7	0	0	7	
			Current Period Status	22	0	0	7	
	Recommendations - All Reports							
	TOTAL	74	Prior/Initial Status	33	0	0	41	
			Change in Status	-7	0	0	7	
			Status Current Period	26	0	0	48	
	Number of Recommendations Remaining to Be Fully Implemented	26		26	0			

EXHIBIT 3
Detail of In-Process and Partially Implemented Audit Recommendations
As of December 31, 2025

Audit No.	Rec No.	Audit Title	Status Prior Report	Status Current Report	Due Date		Recommendation	Management Response	Current Period Comments Regarding Status
					Original	Current			
18-08	1	Audit of Kissimmee River Restoration Project Cost Share For Land Acquisition Expenditures	In Process	In Process	12/31/2019	3/31/2026	Expedite KRRP claim submittals to the USACE for acquired tracts not yet submitted, donations, and relocation costs.	Agreed. Workload has been shifted to delete 1 FTE full-time and 1 FTE part-time to submit the backing of claims (37 acquired tracts, 350 relocations and 50 donated tracts) within the next calendar year.	Sept 30, 2024: 18 donation tracts remain to be submitted. Appraisals complete on 9 tracts and staff is compiling claim requests for submittal; remaining 9 tracts are being appraised June 30, 2024: Submitted 1 relocation claim and 1 acquired tract. Appraisal complete for 1st donated tract containing 620 acres and claim is being prepared. Working on the appraisal for 7 donated tracts; claim to follow. The only claims remaining are on donated tracts, which require historical appraisals that are extremely time consuming. Dec. 30, 2024: Claim submitted for 1 tract (620 acres). Appraisals complete on 12 tracts and staff is working on claims; appraisals on 5 tracts are in progress. (17 donation tracts remain to be submitted) March 31, 2025 update: Claims submitted for 6 donation tracts; staff working on claims for 6 tracts with completed appraisals; appraisals on 4 tracts are in progress; 10 donation tracts remain to be submitted. June 30, 2025 update: Claims for 3 donation tracts were prepared; staff working on remaining 7 tracts. Completion date has been extended to the end of 2025, since the U.S. Army Corps of Engineers is not currently accepting any claims until their new program called "Smartsheets" is adopted within the next few months. All prepared claims will be held until the Corps' new system is complete. September 30, 2025 update: On track for 12/31/2025 completion. Donation tract preparation and review (10 tracts) will be completed and forwarded to USACE by end of year ahead of final development of their Smartsheets software which is still in progress and may take longer than expected. December 31, 2025 update: Delays in submitting final donation packages. USACE is currently expediting the review of several packages to determine if package content will be acceptable for remaining tracts. Remaning donation tract preparation and review will be completed and forwarded to USACE by March 31, 2026. USACE Smartsheets software is still in progress and is taking longer than original plans.
22-24	2	Audit of Land Sales Proceeds	In Process	In Process	9/30/2024	3/31/2026	Determine whether the \$173,544 remitted to DEP as part of unspent surplus funds in the Water Management Land, Preservation 2000, and Florida Forever Trust Funds was remitted erroneously. If so, determine the appropriate action to resolve this issue.	Management concurs. February 26, 2024, this was discussed with DEP, and they requested a copy of the audit. Staff will work with DEP to try and resolve.	October 2024 Update - A copy of the Audit was provided and staff are still working with DEP. DEP is to discuss with Division of State Lands. December 2024 Update - There has been no change in the status of this finding. March 31, 2025 Update - There has been no change in the status of this finding. June 30, 2025 Update - There has been no change in the status of this finding. September 30, 2025 Update: Completion remains on track for 12/31/2025. 12/31/2025 Update: There has been no change in the status of this finding

Audit No.	Rec No.	Audit Title	Status Prior Report	Status Current Report	Due Date		Recommendation	Management Response	Current Period Comments Regarding Status
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23-15	1	Audit of Land Lease Compliance	In Process	In Process	7/31/2025	3/31/2026	Implement a process to ensure land managers follow-up with lessees to determine whether inspections deficiencies are resolved. Consider requiring land managers to document communications and resolutions.	Management concurs with recommendation. 1) Request IT amend inspection report to include date violations are to be rectified. 2) Staff will request IT provide a violation report from the Survey 123 software.	On target. Meeting with IT in February to start revisions. March 31, 2025 Update: In progress. Planned due date for completion remains on target. June 30, 2025 - Update: The needed revisions to the Survey 123 software had been delayed while the IT-GIS Section reviews alternatives to the current software capabilities. Therefore, the projected completion date has been extended to the end of this calendar year to allow time for a software solution to be developed by the IT-GIS Section. September 30, 2025 Update: Completion targeted for 12/31/2025. December 31, 2025 Update: IT-GIS revisions not completed this quarter. Seeking an IT-GIS alternative solution to meet audit recommendations for inspection and violation reports. Anticipate completion by March 31, 2026.
23-13	2	Audit of Investment Management	In Process	In Process	9/30/2025	6/30/2026	The District should reconsider revising the Investment and Banking Policy regarding Agency Mortgage-Backed Securities (MBS) to explicitly address extension risk · Lower the 50% maximum portfolio limit that can be invested in MBS. · Establishing enhanced guidelines for managing the potential impact of rising interest rates and lower prepayment speeds on MBS investments. · Setting more stringent average life maturity limits for MBS investments to mitigate the risk of holding extended-duration bonds during adverse market conditions.	Management agrees with the recommendation to revise the Investment and Banking Policy addressing investment options and portfolio diversification. By reducing the MBS proportion in support of a more conservative investment strategy, the District will protect against extension risk. Staff will evaluate current industry standards for the public sector. Additionally, the Accounting, Cash Management, and Treasury team will review quarterly scenario analysis on a bond-by-bond basis provided by brokers to determine changes to the impact of rising rates and lower prepayment speeds on cash flow for each MBS bond.	September 30, 2025 Update: Draft Policy and Procedure updates are being compiled for review, discussion, and feedback from the Audit and Finance Committee. The next scheduled committee meeting is in December, 2025. Upon review and input from the Audit and Finance Committee, staff will coordinate with Legal to implement revisions to Policy and Procedures in Municode. December 31, 2025 Update: Draft Policy and Procedure updates are being compiled for review, discussion, and feedback from the Audit and Finance Committee. Based on the priority of the refunding of the COPs Debt, the revisions will be presented at the next committee meeting after the accelerated February, 2026 committee meeting. Upon review and input from the Audit and Finance Committee, staff will coordinate with Legal to implement revisions to Policy and Procedures in Municode. The next Audit and Finance Committee meeting is scheduled for June, 2026.

Audit No.	Rec No.	Audit Title	Status Prior Report	Status Current Report	Due Date		Recommendation	Management Response	Current Period Comments Regarding Status
					Original	Current			
24-14	1	Audit of OMRR&R Cost Share	In-Process	In-Process	12/15/2025	3/31/2026	Request reimbursement from the USACE for the \$1,642,090 in unclaimed vehicle and equipment utilization costs for Fiscal Years 2019 to 2024.	Management agrees with the recommendation and will prepare the reimbursement request package.	December 31, 2025 Update: Invoice will be generated and will be submitted to the USACE under a separate cover letter in addition to the 1st Quarter invoice package.
24-14	2	Audit of OMRR&R Cost Share	In-Process	In-Process	9/30/2025	3/31/2026	Resubmit a reimbursement request to the USACE for the \$197,111 in unclaimed vehicle and equipment utilization costs for Fiscal Years 2016 to 2018.	Management agrees with the recommendation and will prepare the reimbursement request package.	December 31, 2025 Update: Multiple invoices previously submitted will be resubmitted to the USACE under a separate cover letter in addition to the 1st Quarter invoice package.
24-14	3	Audit of OMRR&R Cost Share	In-Process	Implemented	9/30/2025	9/30/2025	Instruct the Finance Bureau to analyze vehicle and equipment utilization costs quarterly and submit quarterly reimbursement requests to the USACE.	Management agrees with the recommendation and will verify vehicle and equipment utilization costs are included in the quarterly reimbursement package	December 31, 2025 Update: The checklist has been updated to include verification of the dataset from BW Export. A new report has been developed and tested for implementation into FY2025 4th Qtr invoice submittal.
24-14	4	Audit of OMRR&R Cost Share	In-Process	In-Process	Ongoing/ As Needed	Ongoing/ As Needed	The Finance Bureau should coordinate with the Information Technology's Business Services Section when there are issues with the Business Warehouse OMRR&R vehicle and equipment query.	Management agrees with the recommendation and will coordinate with the ITBS Section when there are issues with the BW OMRR&R vehicle and equipment query.	December 31, 2025 Update: Quarterly meetings with ITBS to test and confirm datasets are accurately exported as part of the BW reports by executing QA/QC checks between SAP & BW to verify datasets.
24-14	5	Audit of OMRR&R Cost Share	In-Process	In-Process	9/30/2025	3/31/2026	The Ecosystem Restoration Division should closely monitor the status of project features scheduled to be transferred to the District to ensure compliance with the transfer and acceptance process for OMRR&R project features.	Management agrees with recommendation and will coordinate monthly with Ecosystem Restoration Division staff to review the project features transfer scheduled.	December 31, 2025 Update: Bi-monthly OMRR&R Meetings coordinated by Andrew Oster; we will request a standing agenda item for transfer schedule updates.
24-14	6	Audit of OMRR&R Cost Share	In-Process	Implemented	9/30/2025	9/30/2025	The Finance Bureau should implement steps to ensure expense reimbursements for newly transferred project features are requested in a timely manner.	Management agrees with the recommendation and will implement steps to ensure that expense reimbursements for newly transferred project features are requested timely.	December 31, 2025 Update: Checklist has been updated to include this item.
24-14	7	Audit of OMRR&R Cost Share	In-Process	Implemented	9/30/2025	9/30/2025	Instruct the Finance Bureau staff responsible for OMRR&R reimbursements to carefully analyze all Business Warehouse report data to ensure reimbursement is requested for all eligible project features expenses.	Management agrees with the recommendation and will carefully analyze BW report data to ensure reimbursements are requested for all eligible project features expenses.	December 31, 2025 Update: Process has been updated to include this step.
24-14	8	Audit of OMRR&R Cost Share	In-Process	In-Process	9/30/2025	3/31/2026	Ensure reimbursements are requested for the Biscayne Bay Coastal Wetlands Phase 1 Project's S-706A, B, C, and S-708 culverts.	Management agrees with the recommendation and will request reimbursements for the Biscayne Bay Coastal Wetlands Phase 1 Project's S-706A, B, C, and S-708 culverts.	December 31, 2025 Update: These locations have been transferred to the District and will be included in quarterly invoice packages.

Audit No.	Rec No.	Audit Title	Status Prior Report	Status Current Report	Due Date		Recommendation	Management Response	Current Period Comments Regarding Status
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24-14	9	Audit of OMRR&R Cost Share	In-Process	In-Process	11/30/2025	3/31/2026	Determine whether reimbursement should be requested for the Biscayne Bay Coastal Wetlands Phase 1 Project's S-712A and S-712B culverts, which were transferred to the District in May 2018.	Management will review and discuss potential reimbursement requests with the grant project team.	December 31, 2025 Update: Management will review and discuss potential reimbursement requests with the grant project team including project managers and Budget Bureau team.
24-14	10	Audit of OMRR&R Cost Share	In-Process	In-Process	9/30/2025	3/31/2026	Instruct the Ecosystem Restoration and the Administrative Services Divisions to review all OMRR&R project features transferred to the District to ensure that reimbursements are being requested from the USACE for all transferred project features	Management agrees with the recommendation and will review all OMRR&R project features transferred to the District to ensure that reimbursements are being requested from the USACE.	December 31, 2025 Update: Bi-monthly OMRR&R Meetings coordinated by Andrew Oster; we will request a standing agenda item for transfer schedule updates.
24-14	11	Audit of OMRR&R Cost Share	In-Process	Implemented	9/30/2025	12/31/2025	Consider requiring the Finance Bureau to routinely determine whether salary and overtime expenses were adjusted after OMRR&R invoices were submitted to the USACE reimbursements. Submit adjusted requests to the USACE, as necessary.	Management agrees with the recommendation and will routinely review invoices to determine if salary and overtime expenses were adjusted after OMRR&R initial submittal of invoices to USACE for reimbursement.	December 31, 2025 Update: This task has been added to the checklist during the QA/QC step of prior quarter's submittal.
24-14	12	Audit of OMRR&R Cost Share	In-Process	In-Process	Ongoing/ As Needed	3/31/2026	Ensure that Land Resources Bureau's Vegetation Management Section staff who work on the Melaleuca Eradication and Other Exotic Plants (Grant 3005) project to charge all time worked to the proper account codes.	Management agrees with the recommendation and will coordinate with the Vegetation Management Section to ensure staff time appropriately charges to the project/grant.	December 31, 2025 Update: This task will be added to the checklist during Quarterly Invoice Package development.

Audit No.	Rec No.	Audit Title	Status Prior Report	Status Current Report	Due Date		Recommendation	Management Response	Current Period Comments Regarding Status
					Original	Current			
24-14	13	Audit of OMRR&R Cost Share	In-Process	In-Process	Ongoing	3/31/2026	Consult with the Information Technology's Business Services Section to determine whether indirect rates can be incorporated in the BW OMRR&R reimbursement report. If not feasible, the Finance Bureau should consider the following steps to ensure the correct indirect rate is used to calculate indirect expense reimbursements: <i>Ø Determine fringe rate used on the Business Warehouse OMRR&R report,</i> <i>Ø Review USACE approved rate letters to determine the source of the fringe rate on the report.</i> <i>Ø Use the indirect rate indicated on the matching letter.</i>	Management agrees with the recommendation and will consult with the ITBS Section to determine whether indirect rates can be incorporated in the BW reports.	December 31, 2025 Update: Consultation with the ITBS Section is forthcoming. Update the process to include annual update of the approved Indirect Cost Rate into the Quarterly Invoice Package working papers; including receipt of the approval letter from ACOE.
24-14	14	Audit of OMRR&R Cost Share	In-Process	Implemented	9/30/2025	9/30/2025	Management agrees with the recommendation and will consult with the ITBS Section to determine whether indirect rates can be incorporated in the BW reports.	Management agrees with recommendation and will implement additional steps to ensure all expenses indicated on the OMRR&R excel spreadsheets are included in the quarterly reimbursement analysis.	December 31, 2025 Update: Updated the checklist to include additional review by management.
24-14	15	Audit of OMRR&R Cost Share	In-Process	Implemented	9/30/2025	9/30/2025	Designate a second Finance Bureau staff to review all quarterly OMRR&R reimbursement invoices for completeness and accuracy.	Management agrees with the recommendation and will designate a second Finance Bureau staff member to review all OMRR&R quarterly reimbursement invoices for completeness and accuracy.	December 31, 2025 Update: Updated the checklist to include additional review by management.
24-14	16	Audit of OMRR&R Cost Share	In-Process	Implemented	9/30/2025	9/30/2025	Develop a checklist of items incorporating the issues found in our audit that Finance Bureau staff responsible for OMRR&R cost share analysis and reimbursement should verify when preparing reimbursement invoices.	Management agrees with the recommendation and will develop a checklist incorporating findings from the audit for Finance Bureau staff to follow while preparing invoices.	December 31, 2025 Update: Checklist has been updated to include all issues found in the audit.
24-14	17	Audit of OMRR&R Cost Share	In-Process	In-Process	9/15/2025	3/31/2026	Request the \$171,883 in reimbursements from the USACE for the Caloosahatchee River (C-43) West Basin Storage's S-476 Pump Station unclaimed Fiscal Year 2021 and Fiscal Year 2022 expenses.	Management agrees with the recommendation and will request \$171,883 in reimbursements for the Caloosahatchee River (C-43) West Basin Storage's S-476 Pump Station unclaimed FY2021 and FY2022 expenses.	December 31, 2025 Update: Invoice #1800007477 has been generated and will be submitted to the USACE under a separate cover letter in addition to the 1st Quarter invoice package.

Audit No.	Rec No.	Audit Title	Status Prior Report	Status Current Report	Due Date		Recommendation	Management Response	Current Period Comments Regarding Status
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24-14	18	Audit of OMRR&R Cost Share	In-Process	In-Process	9/15/2025	3/31/2026	Request the \$55,163 in reimbursements from the USACE for the 3 rd and 4 th quarters of Fiscal Year 2020 for the Picayune Strand Restoration Project's Miller Pump Station.	Management agrees with the recommendation and will request \$55,163 for 3 rd and 4 th quarters of FY2020 for the Picayune Strand Restoration Project's Miller Pump Station.	December 31, 2025 Update: Invoice #1800007476 has been generated and will be submitted to the USACE under a separate cover letter in addition to the 1st Quarter invoice package.
24-14	19	Audit of OMRR&R Cost Share	In-Process	In-Process	9/15/2025	3/31/2026	Request the \$100,213 in unclaimed reimbursements from the USACE for the Picayune Strand Restoration Project's Pump Station S488 expenses incurred during the 1st quarter of Fiscal Year 2021.	Management agrees with the recommendation and will request \$100,213 in unclaimed reimbursements for Picayune Strand Restoration Project's Pump Station S488 expenses incurred during the 1st quarter of FY2021.	December 31, 2025 Update: Invoice #1800007478 has been generated and will be submitted to the USACE under a separate cover letter in addition to the 1st Quarter invoice package.
24-14	20	Audit of OMRR&R Cost Share	In-Process	In-Process	9/15/2025	3/31/2026	Request the \$177,696 in unclaimed reimbursements from the USACE in reimbursements for the "unassigned" Fiscal Year 2021, 2022, and 2023 expenses.	Management agrees with the recommendation and will request \$177,696 in unclaimed reimbursements for "unassigned" Fiscal Years 2021, 2022, and 2023 expenses.	December 31, 2025 Update: Invoice #1800007479 has been generated and will be submitted to the USACE under a separate cover letter in addition to the 1st Quarter invoice package.
24-14	21	Audit of OMRR&R Cost Share	In-Process	In-Process	9/15/2025	3/31/2026	Request the \$97,993 in reimbursements from the USACE for the unclaimed salary and overtime expenses due to adjustments after reimbursement was requested.	Management agrees with the recommendation and will request \$97,993 for the unclaimed salary and overtime expenses due to adjustments after prior submittal.	December 31, 2025 Update: Invoice will be generated and will be submitted to the USACE under a separate cover letter in addition to the 1st Quarter invoice package.
24-14	22	Audit of OMRR&R Cost Share	In-Process	In-Process	9/15/2025	3/31/2026	Request the \$32,262 due to incorrect calculations using lower than approved reimbursement percentages.	Management agrees with the recommendation and will request \$32,262 due to incorrect calculations, using lower than approved reimbursement percentages.	December 31, 2025 Update: Invoice #1800007480 has been generated and will be submitted to the USACE under a separate cover letter in addition to the 1st Quarter invoice package.
24-14	23	Audit of OMRR&R Cost Share	In-Process	In-Process	9/15/2025	3/31/2026	Request the \$5,760 due to incorrect depreciation calculations.	Management agrees with the recommendation and will request \$5,750 due to incorrect depreciation calculations.	December 31, 2025 Update: Invoice #1800007485 has been generated and will be submitted to the USACE under a separate cover letter in addition to the 1st Quarter invoice package.
24-14	24	Audit of OMRR&R Cost Share	In-Process	In-Process	9/15/2025	3/31/2026	Request the \$5,835 due the unclaimed salary expenses related to the Melaleuca Eradication and Other Exotic Plants – Implement Biological Controls project.	Management agrees with the recommendation and will request \$5,835 for unclaimed salary expenses related to the Melaleuca Eradication and Other Exotic Plants.	December 31, 2025 Update: Invoice #1800007496 has been generated and will be submitted to the USACE under a separate cover letter in addition to the 1st Quarter invoice package. This invoice is limited to the allowable reimbursement annually of \$330,768.
24-14	25	Audit of OMRR&R Cost Share	In-Process	In-Process	9/15/2025	3/31/2026	Request the \$4,266 due to use of incorrect indirect cost percentages.	Management agrees with the recommendation and will request \$4,266 due to use of incorrect indirect cost percentages.	December 31, 2025 Update: Invoice #1800007488 has been generated and will be submitted to the USACE under a separate cover letter in addition to the 1st Quarter invoice package.
24-14	26	Audit of OMRR&R Cost Share	In-Process	In-Process	9/15/2025	3/31/2026	Request the \$250 due to unclaimed miscellaneous inventory and salary.	Management agrees with the recommendation and will request \$250 for unclaimed miscellaneous inventory and salary.	December 31, 2025 Update: Invoice #1800007489 has been generated and will be submitted to the USACE under a separate cover letter in addition to the 1st Quarter invoice package.

Audit No.	Rec No.	Audit Title	Status Prior Report	Status Current Report	Due Date		Recommendation	Management Response	Current Period Comments Regarding Status
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24-14	27	Audit of OMRR&R Cost Share	In-Process	In-Process	9/15/2025	3/31/2026	Credit the USACE \$22,667 for overstated reimbursements due to indirect expenses.	Management agrees with the recommendation and will credit the USACE \$22,667 for overstated reimbursements due to indirect expenses.	December 31, 2025 Update: Credit Memo Invoice to be generated and submitted to the USACE under a separate cover letter in addition to the 1st Quarter invoice package.
24-14	28	Audit of OMRR&R Cost Share	In-Process	In-Process	9/15/2025	3/31/2026	Credit the USACE \$17,895 for overstated reimbursements due to overstated salary expenses.	Management agrees with the recommendation and will credit the USACE \$17,895 for overstated reimbursements due to overstated salary expenses.	December 31, 2025 Update: Credit Memo Invoice to be generated and submitted to the USACE under a separate cover letter in addition to the 1st Quarter invoice package.
24-14	29	Audit of OMRR&R Cost Share	In-Process	In-Process	9/15/2025	3/31/2026	Credit the USACE \$396 for overstated reimbursements due to miscellaneous costs.	Management agrees with recommendation. and will credit the USACE \$396 for overstated reimbursements due to miscellaneous costs.	December 31, 2025 Update: Credit Memo Invoice to be generated and submitted to the USACE under a separate cover letter in addition to the 1st Quarter invoice package.