



An Equal Opportunity Employer

Southwest Florida Water Management District

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July 12, 2024

Ms. Michelle Williamson
Governing Board Chair
Southwest Florida Water Management District
2379 Broad Street
Brooksville, Florida 34604-6899

JLAC Received 7.12.24

Dear Ms. Williamson:

Re: 6-month follow-up to Auditor General report number 2024-112

The Auditor General's report number 2024-112 released January 19, 2024 included two findings from which the District provided a written response on January, 18, 2024. The purpose of this letter is to provide the status of corrective actions as required by F.S. 20.055(6)(h) and the Office of Inspector General (OIG) Charter.

The six-month follow-up status is the update from the District on corrective actions to date. When the District's implementation is complete, the OIG will include a follow-up audit on the annual audit plan to perform an audit to determine whether corrective actions were taken as recommended by the Auditor General.

Finding 1: Risk Assessment and Security Plan

Auditor General Recommendation:

The District should document a risk assessment to help identify critical infrastructure and related security risk threats and vulnerabilities, address the most significant risks, and make appropriate decisions regarding the risks to accept and other risks to mitigate through appropriate controls. Based on the results of the risk assessment, the District should establish a security plan identifying all building, facility, and structure restricted access areas and require current and prospective employees and other persons allowed regular access to those areas to undergo fingerprint-based criminal history checks at least once every 5 years. If District management concludes, based on the risk assessment, that critical infrastructure does not exist and that the plan and criminal history checks are not warranted, justification for not establishing the plan and conducting criminal history checks should be documented.

Six-Month Follow-Up:

The District is in the process of developing a risk assessment to help identify critical infrastructure and related security risk threats and vulnerabilities. To date, District staff has identified all buildings, facilities, and structures and identified where restricted access is required. The District is also procuring a vendor to conduct third-party risk assessment of the aforementioned critical infrastructure. Results of the risk assessment will be used to help the District make decisions regarding risk exposure and the establishment of appropriate mitigating controls.

Finding 2: Revenue Collections

Auditor General Recommendation:

District collection procedures should be enhanced to document initial collections and appropriately separate incompatible duties. If a sufficient number of staff at any of the District office locations is unavailable to appropriately separate the duties, the District should ensure that compensating controls exist.

Six-Month Follow-Up:

The District has implemented procedures to document initial collections and establish additional compensating controls over fee collections, recording of collections, and making deposits. The District will maintain a log at all District service offices of incoming checks and cash listing all collections. The collections will be logged by someone other than the cashier who receipts and deposits the funds. An accountant will review a cash receipts report to confirm that all collections logged were recorded in the cash receipts system and deposited by the cashier.

If you have any questions or comments, please call me at 352-415-1118.

Sincerely,



Brian Werthmiller, CPA, CFE, CIG
Inspector General

cc: Remaining Governing Board Members
Sherrill Norman, Auditor General
Legislative Auditing Committee
Brian Armstrong, Executive Director