

FOLLOW-UP ON AG REPORT NO. 2020-106

June 30, 2020

BACKGROUND

In January 2020, the Auditor General released Audit Report No. 2020-106, Operational Audit of the Suwannee River Water Management District (District). This report focused on selected District processes and administrative activities and contained three findings and recommendations for improvement.

Pursuant to Section 20.055(6)(h), Florida Statutes, the District's Inspector General is required to report to the Executive Director on the status of corrective actions taken on the Auditor General's report.

OBJECTIVES, SCOPE, AND METHODOLOGY

The objective of this follow-up engagement was to determine the status of corrective actions taken by the District to address the findings and recommendations in Auditor General Report No. 2020-106.

The scope of our follow-up activities focused on District actions taken to address findings and recommendations made by the Auditor General in the following categories:

- 1) Conflicts of Interest
- 2) Agricultural Cost-Share Program
- 3) Information Technology Disaster Recovery Plan

To achieve our objectives, we conducted the following procedures:

- 1) Examined Auditor General Report No. 2020-106, dated January 2020, to ascertain the findings, recommendations, and original District management responses thereto.
- 2) Made inquiries of and obtained representations from District management regarding the current status of corrective actions taken to address the Auditor General findings and recommendations.
- 3) Examined District policies, procedures, reports, and other documentation relating to management's corrective actions.