



Law, Redd, Crona & Munroe, P.A.
Certified Public Accountants

Governing Board
Suwannee River Water Management District
9225 CR 49
Live Oak, Florida 32060

We have performed internal audit procedures at the Suwannee River Water Management District (District) to review the District's policies and procedures and internal control processes related to motor vehicles and tangible personal property.

We conducted this audit in accordance with the International Standards for the Professional Practice of Internal Auditing and generally accepted *Government Auditing Standards*. Those standards require we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The scope and objectives of the internal auditing services are described in the accompanying report, which presents our analysis and is organized as follows:

- Background
- Objectives, Scope, and Methodology
- Summary of Results

The procedures we performed were applied to the District's internal controls related to motor vehicles and tangible personal property. These procedures were accomplished by:

- Obtaining and inspecting the District's policies and procedures;
- Discussions with District staff;
- Testing motor vehicle usage and maintenance logs;
- Testing fixed asset acquisitions and dispositions during the fiscal year, as well as comparing the year-end fixed asset reconciliation to the fixed asset software.

Our procedures were not designed to express an opinion on the overall internal control environment or the internal control and fraud risk associated with the District, and we do not express such an opinion. Additionally, because of inherent limitations associated with internal control systems, errors or fraud may occur and not be prevented or detected by internal controls. Also, projections of any evaluation of the controls to future periods are subject to the risk that procedures may become inadequate because of changed conditions.

This report is intended solely for the information and use of the Governing Board and District management, and is not intended to be used by anyone other than these specified parties.

Law Redd Crona + Munroe P.A.

LAW, REDD, CRONA & MUNROE, P.A.
Tallahassee, Florida
July 20, 2020