



MEMORANDUM

To: Jennifer Brunty, Chairperson
Manatee River Soil & Water Conservation District

From: R. B. "Chips" Shore, Clerk of the Circuit Court & Comptroller

Date: September 27, 2012

Subject: Manatee River Soil & Water Conservation District Follow-up #1

The Internal Audit Department has completed a follow-up audit based on the Clerk of the Circuit Court's Audit Report issued on October 12, 2010. The follow-up consisted of reviewing the management action plans included in the original report to ensure corrective actions have been implemented by the District's management. The follow-up scope incorporated the twelve-month period ending April 30, 2012.

The District's main purpose is to develop and carry out conservation programs of the State's soil and water resources. This is done primarily through the work of volunteers who serve the District and general support from Manatee County. Since the original audit report was issued, the District is no longer receiving grant funds to support its operation, which has significantly decreased its annual budget.

We are satisfied with management's corrective actions taken on the issues reported in the prior audit. The District has addressed all of the areas where improvements were recommended; however there are two areas which continue to require management's attention. During the meeting of September 25, 2012, you and your staff, together with the Internal Audit Department, have agreed on the following management action plans for the two remaining areas:

1. Proper segregation of duties does not exist, as the District Chairperson has the ability to write and sign checks, and is also responsible for maintaining the books and records, as well as reconciling the bank account.

Management Action Plan: The District Chairperson will continue to write the checks and reconcile the bank account; however, another Board Member will have the responsibility of signing the checks. Expected implementation is within six (6) months.

2. Five (5) refund checks were issued to individuals who were not able to attend the Farm Tour. No written policy exists to address when refunds are deemed appropriate or the process for approval.

Management Action Plan: A procedure will be added to the annual plan of operation to include that cancellations will be evaluated on a case by case basis and refunds issued in extenuating circumstances. The new procedure will be developed and implemented by December 31, 2012.

We would like to thank you and your support staff for the attention given to the audit findings and the cooperation given to the Internal Audit staff. Another follow-up audit will not be necessary. Please provide our staff with the appropriate documentation upon completion of the above management action plans.

RBS/MDB/BJW

cc: Board of County Commissioners
Ed Hunzeker, County Administrator
Brenda Rogers, Community Services Director