

Audit Recommendations Follow-Up Report

December 4, 2009 – March 31, 2010

**Presented By:
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Summary of Recommendations Status

EXHIBIT 1
Summary of Recommendations Status
As of March 31, 2010

	In Process	Partially Implemented	Total
<u>Prior Period Reports</u>			
Status Beginning of Period	3	3	6
Implemented or Partially Implemented During Period	-	(1)	(1)
Remaining Recommendations to be Fully Implemented	3	2	5
<u>Reports Issued During Current Period</u>			
New Recommendations*	2	-	2
Implemented or Partially Implemented	-	-	-
Remaining Recommendations to be Fully Implemented	2	-	2
<u>Current Status</u>			
Remaining Recommendations to be Fully Implemented	5	2	7

* Initial Status is set as "In-Process"

Summary by Report

EXHIBIT 2
Audit Reports With Implementation of Recommendations in Progress
 As of March 31, 2010

Audit No.	Audit Title	No. of Recs		In Process	Partially Implemented	No Longer Applicable	Implemented	
Recommendations - Prior Period Reports								
06-19	Audit of the KRR Restoration Project In-Kind Credit Request Process	10	Prior Period Status	1	1	0	8	Open
			Change in Status	0	0	0	0	
			Current Period Status	1	1	0	8	
07-36	Audit of the Information Technology Department	2	Prior Period Status	1	0	0	1	Open
			Change in Status	0	0	0	0	
			Current Period Status	1	0	0	1	
08-09	Review of Internal Controls Over Fuel Inventory	5	Initial Status	0	1	0	4	Open
			Change in Status	0	0	0	0	
			Current Period Status	0	1	0	4	
08-12	Review of the GEPS Services Contracts	3	Prior Period Status	1	0	0	2	Open
			Change in Status	0	0	0	0	
			Current Period Status	1	0	0	2	
08-23	Audit of the Procurement Card Program	6	Initial Status	0	1	0	5	Complete
			Change in Status	0	-1	0	1	
			Current Period Status	0	0	0	6	
Recommendation - Report Issued During Current Period								
09-02	Audit of Compliance with Lake Okeechobee Protection Act	2	Initial Status	2	0	0	0	Open
			Change in Status	0	0	0	0	
			Current Period Status	2	0	0	0	
Recommendations - All Reports								
TOTAL			Prior/Initial Status	5	3	0	20	
			Change in Status	0	-1	0	1	
			Status Current Period	5	2	0	21	
Number of Recommendations Remaining to Be Fully Implemented		7		5	2			

Prior Period = As of December 4, 2009

Exhibit 3: Detail Information for Each Recommendation

- Report Name, Report No. & Recommendation No.
- Prior Report Status Compared to Current Report Status
- Original Due Dates
- Revised Due Date (if applicable)
- Original Report Recommendation
- Management Response
- Current Period Comments Regarding Status

EXHIBIT 3

Detail of In-Process and Partially Implemented Audit Recommendations

As of March 31, 2010

Audit No.	Rec No.	Audit Title	Status Prior Report	Status Current Report	Due Date		Recommendation	Management Response	Current Period Comments Regarding Status
					Original	Revised			
06-19	5	Audit of the KRR Restoration Project In-Kind Credit Request Process	In Process	In Process	12/31/2007	9/30/2010	Determine the amount of unclaimed expenses incurred for environmental assessments and submit a claim for these expenses as construction costs.	Each Critical Restoration Project is covered by a separate Project Cooperative Agreement, which outlines cost-sharing responsibilities for the project. Currently, there is no provision to balance the 50/50 cost-share across all of the projects. This sets up a situation where the USACE is required to request cash contributions for some projects and provide reimbursement for others. In the upcoming Water Resource Development Acts or	Expenses were submitted in February through 2008. Presently staff is working with the USACE on questions resulting from these submittals. Finance has just completed 2009 internal audit and these expenses will be submitted in the next few months. Recognizing the FY 11 budget process is now underway, completion will take an additional 6 months.

Questions and Comments?