

**SUWANNEE RIVER
WATER MANAGEMENT DISTRICT**

**ANNUAL REPORT
OF
DISTRICT INSPECTOR GENERAL ACTIVITIES**

**For the Fiscal Year Ending
September 30, 2019**

August 8, 2019

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

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

Pursuant to Section 20.055(8), Florida Statutes, and Section 6 of the agreement with the District to serve as your Inspector General, we are pleased to present this Annual Report of District Inspector General Activities for the fiscal year ending September 30, 2019. Thank you for the opportunity to work with you and management in promoting accountability, integrity, and efficiency at the District.

If you have any questions regarding this Annual Report, please contact Richard Law, C.P.A.

Sincerely,

LAW, REDD, CRONA & MONROE, P.A.
Tallahassee, Florida
August 8, 2019

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INTRODUCTION

On December 31, 2012, the Suwannee River Water Management District (District) and Law, Redd, Crona & Munroe, P.A. (LRCM) entered into an agreement for LRCM to provide District Inspector General Services pursuant to Sections 373.079(4)(b)2., and 20.055, Florida Statutes, and serve as a central point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency in the District. In accordance with the contract requirements and Section 373.079(4)(b), Florida Statutes, Francis Marvin Doyal, CPA, CIG, was designated by the Governing Board as Inspector General for the District under the contract with LRCM.

LRCM, under the direction of the District Inspector General, is to:

- Conduct financial, compliance, electronic data processing, and performance audits of the District and prepare audit reports of its findings.
- Initiate, conduct, supervise, and coordinate investigations designed to detect, deter, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses in state government.
- Not later than September 30 of each year, prepare an annual report to the Board summarizing the activities of the Inspector General during the District's immediately preceding fiscal year.
- Provide the Board all written complaints related to the District Inspector General or LRCM that concern inappropriate actions or allegations of misconduct related to the activities at the District.

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ASSIGNED STAFF

During the fiscal year ending September 30, 2019, the following LRCM personnel worked on District Inspector General activities:

Name	Position	Certifications
Francis Marvin Doyal	District Inspector General	Certified Public Accountant Certified Inspector General
Richard Law	Managing Partner	Certified Public Accountant
Jon Ingram	Information Technology Audit Manager	Certified Public Accountant Certified Information Systems Auditor
Shelby Brown	Senior Auditor	

INSPECTOR GENERAL ACTIVITIES

LRCM and the District Inspector General completed the following activities during the year:

- Conducted a risk assessment and based on the results of the risk assessment, prepared a general internal audit plan for the three fiscal years ending September 30, 2021, and a detailed internal audit plan for the fiscal year ending September 30, 2019. The audit plans were presented to the Governing Board on September 25, 2018.
- Performed two internal audits, as described in the following section.

The Inspector General did not receive any complaints during the fiscal year and did not initiate or conduct any investigations.

INTERNAL AUDITS PERFORMED IN 2018-19

Report No. 19-01, Follow-up Report on District Corrective Actions Regarding Prior Internal Audit Findings, January 15, 2019

This follow-up was conducted pursuant to Section 20.055(8)(c)4., Florida Statutes and the District's internal audit activity charter. Our report noted that the District has made significant progress in addressing the findings and recommendations disclosed in our internal audit reports issued during the period October 1, 2015, through September 30, 2018. Most of the prior internal audit findings have been resolved, while corrective action

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was in progress with regard to: 1) periodic re-performance of employee background screening and 2) IT controls in the areas of protecting administrator login accounts, IT disaster recovery planning, IT risk assessment, and security incident response planning.

Report No. 19-02, Grant Management, August 7, 2019

This audit focused on the organizational and procedural controls employed by the District to ensure compliance with federal and state grant requirements. Our report noted that the District has sufficient grant management policies and procedures in place, given the nature of its grants and the projects to which the grants are applied.