

**DEPARTMENT OF
ENVIRONMENTAL SERVICES
WATER AND SEWER BILLING DIVISION**

**IMPLEMENTATION OF MANAGEMENT'S
CORRECTIVE ACTION PLANS**

REPORT NO. - 031606

March 2006

<p>Prepared by: Internal Audit Division Clerk of the Circuit Court</p>
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**Seminole County
Department of Environmental Services
Water and Sewer Billing Division**

IMPLEMENTATION OF MANAGEMENT'S CORRECTIVE ACTION PLANS

The Internal Audit Division of the Office of the Clerk of the Circuit Court has completed a review of the implementation of management's corrective action plans.

PURPOSE

The review was performed to determine if the implementation of management's corrective action plans was effective, in compliance with county policy, and addressed each condition noted in the audit reports.

BACKGROUND

The Water and Sewer Division provides residential and commercial water and wastewater utility services to customers within unincorporated Seminole County. Services are provided through county-owned and operated water and sewer facilities and wholesale agreements with other utilities. Water and Sewer billing functions include directing, coordinating and performing county billing, collection, and accounting for the Water and Sewer Fund.

The original audit report was published in August 2003; a subsequent follow-up report was issued in May 2005. There were a total of ten findings and recommendations. The finance manager (Mr. Robert Briggs) for the division is responsible for the successful implementation of the management plans.

SCOPE OF WORK

The scope of this review was confined to assessing management's corrective action plans and reviewing detailed documentation to support that the actions taken are complete and effective.

This review was performed by Gail Joubran and Bill Carroll.

OVERALL EVALUATION

The Water and Sewer Billing Division has successfully implemented all of its corrective action plans. A written policy and procedure manual is available to support its business activities.

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