



# Berger, Toombs, Elam, Gaines & Frank

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June 8, 2024

Board of Supervisors  
North St. Lucie River Water Control District  
Fort Pierce, Florida

This letter serves as an addendum to the "Management Letter" dated February 19, 2024 and covering the District's fiscal year ended September 30, 2023.

The prior audit findings of the ML 2022-1 Lack of Segregation of Duties section now reads as follows:

### **ML 2022-1 Lack of Segregation of Duties**

Finding: The office of the District is comprised of one general office person and one superintendent of works. The Board of Supervisors recognizes that the size of the District's accounting and administrative staff precludes optimum segregation of duties and has therefore adopted rules and procedures for the conduct of the District operations. The Board of Supervisors considers these rules and procedures as followed by all employees an integral part of the internal control structure of the District. The District understands the lack of segregation of duties remains an inherent risk.

Current Status: This finding was not included as a finding in the fiscal year 2023 audit report.

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Cc: Rick Voss, Auditor General

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