



December 19, 2017

Ms. Debra K. Davenport, CPA
Auditor General
State of Arizona
2910 North 44th Street, Suite 410
Phoenix AZ 86018

Dear Ms. Davenport:

On behalf of the Central Arizona Water Conservation District (CAWCD) Board of Directors, please find attached our formal response to the Recommendation on page 18 of the final draft of the special audit of CAWCD.

I would like to express our continued appreciation for the professionalism and responsiveness of your staff during this process as we near completion of the report by the end-of-year deadline.

Sincerely,

Theodore C. Cooke, D.B.A.
General Manager

cc: CAWCD Board of Directors
Jeff Gray

Chapter 1: District collects and spends revenues in accordance with requirements or policies

Recommendation 1.1: The District should work with its legal counsel and the ASRS to determine if the payroll calculations should be revised to help ensure payroll calculations are accurate.

District Response: The finding of the Auditor General is agreed to and the audit recommendation will be implemented.

Response explanation: CAWCD worked with ASRS in the prior ASRS audit to determine if the payroll calculations should be revised to help ensure payroll calculation accuracy. This issue will be addressed again with ASRS.