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February 11, 2019

The Honorable Rick Gray, Chair
Joint Legislative Audit Committee

The Honorable Anthony Kern, Vice Chair
Joint Legislative Audit Committee

Dear Senator Gray and Representative Kern:

Our Office has recently completed a 14-month followup of the Central Arizona Water Conservation District (District) regarding the implementation status of the audit recommendation presented in the special audit report released in December 2017 (Auditor General Report No. 17-112). As the attached grid indicates, the recommendation has been implemented.

For this report, our Office also identified a finding regarding compliance with an administrative requirement of open meeting law pertaining to executive session. The finding and two associated recommendations were not included in the report because they pertained to records that are confidential per Arizona Revised Statutes §38-431.03(B). We also assessed the implementation status of these two recommendations and determined that the District has implemented these recommendations.

Unless otherwise directed by the Joint Legislative Audit Committee, this concludes our follow-up work on the District's efforts to implement the recommendations from the December 2017 special audit.

Sincerely,
Dale Chapman, Director
Performance Audit Division

cc: Ted Cooke, General Manager
Central Arizona Water Conservation District

Central Arizona Water Conservation District Board of Directors

**Central Arizona Water Conservation District
Auditor General Report 17-112
14-Month Follow-Up Report**

Recommendation	Status/Additional Explanation
Chapter 1: District collects and spends revenues in accordance with requirements and/or policies	
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.	Implemented at 14 months