

**COUNTY OF VOLUSIA  
MANAGEMENT RESPONSES TO  
THE AUDITORS REPORT ON  
INTERNAL CONTROL OVER FINANCIAL REPORTING**

**2009-1            Property Tax Assessment of Timeshare Properties**

2008 was a year when we changed our timeshare assessment methodology, which resulted in significant decreases in assessments. Our review of the percentage change did not highlight the change on this property. We have reviewed all other projects and found no duplication of this problem. In addition to instituting a tighter control over the monitoring process, we plan to transition our timeshare valuation model from Excel to Access to allow further analytic reporting on the database.

**2009-2            Property Appraiser Data Entry and Review Procedures and Interdepartmental Communication**

Effective July 17, 2009, an Access database incorporating all suggested data elements was implemented and has been in full production since then. We are tracking all probationary clerks (and have been) with reporting statistics weekly, averaged monthly. Our new Access program also has a tracking/documentation facility for random checking of all employees in the Deeds Division's deed processing work.

We currently receive "new permits" from all taxing authorities and input them into our own permit tracking system. We will begin, immediately, to notify appropriate authorities when we find significant improvements that do not have corresponding permits reported by a taxing authority.

**2009-3            Revenues Billed in Accordance with Contract Terms (Repeat of Prior Year Comment)**

A second review is in place to ensure that contract and other related billings are properly posted.

**2009-4            Duplicate payment of Grant Reimbursement Invoices**

A review checklist will be implemented to ensure that the grant reimbursement payment request is compared to prior reimbursements.

**2009-5      Utility Deposit Cash**

An additional procedure has been put into place requiring the utility department journal entries be reviewed by a staff accountant prior to their posting.

**2009-6      Self-Insurance Funds**

An additional analysis will be performed at year-end that will identify potential stop-loss insurance receivables and to ensure the required adjustments are made.

**2009-7      Documentation of Eligibility under Federal Program of Section 8 Housing Choice Voucher Program (CFDA 14.871) and HOME Investment Partnership Program (CFDA 14.239)**

We concur with the recommendation and will implement suggested checklist.

**2009-8      Allowable and Unallowable Costs under Federal Program of Section 8 Housing Choice Voucher Program (CFDA 14.871) and HOME Investment Partnership Program (CFDA 14.239)**

The procedures in place will be formalized to include a more in-depth review of the participant files and associated support documentation.