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January 15, 2026

Dr. Joseph Walsh, Registered Agent
Hillsborough Soil and Water Conservation District
4503 Coronet Road
Plant City, FL 33566

RESPONSE REQUIRED – REPEAT AUDIT FINDINGS

Dear Dr. Walsh:

You are receiving this letter as the current registered agent for Hillsborough Soil and Water Conservation District based on the records of the Department of Commerce, Special District Accountability Program (FloridaCommerce). If you are no longer the registered agent, please contact the FloridaCommerce as required by Section 189.014, *Florida Statutes*, to revise the public records; the telephone number for FloridaCommerce is (850) 717-8430. Also, please forward this letter to the current registered agent.

Section 218.39(8), *Florida Statutes*, requires the Auditor General to notify the Joint Legislative Auditing Committee (Committee) when a special district has failed to correct an audit finding that has been reported in three successive audit reports. The Committee may then require the special district to provide a written explanation of the status of corrective action that has been taken. If the explanation is either not provided or determined to be not sufficient, the Committee may require the chair of the governing body of the special district to appear before the Committee.

On October 13, 2025, the Committee adopted a motion to direct the Hillsborough Soil and Water Conservation District (District) to provide a written explanation of the status of corrective action that has been taken (Response) to the Committee. For the audit finding that was reported in the FY 2023-24 audit report and also in the two preceding audit reports, the Response should either explain why full corrective action has not been taken or, if the governing body intends to take full corrective action, describe the corrective action to be taken and when it will occur. Please see the enclosure for the audit finding that requires a Response.

You may access this audit report from the Auditor General's website (<https://FLauditor.gov>). Select "Reports" and then "Reports Submitted to the Auditor General." At the bottom of the page, under the heading "Reports Submitted by Entity Type," select 'Special Districts,' and then select 'Hillsborough Soil and Water Conservation District' and the report for the 'FY 2023-24 fiscal year.'

Kathryn H. DuBose, Coordinator
111 West Madison Street, Room 876, Claude Pepper Building, Tallahassee, Florida 32399-1400
Telephone (850) 487-4110 Fax (850) 922-5667
jlac@leg.state.fl.us

Dr. Joseph Walsh, Registered Agent

January 15, 2026

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The following guidance is provided to assist you in your Response:

- If the audit finding has been corrected and is not expected to be included in the audit report for FY 2024-25, please indicate such in the required Response.
- If the audit finding has not been corrected and relates to an area that may never be fully resolved due to limited staff and resources of a small entity, please explain such in the written Response and briefly describe any procedures that may have been implemented to help address the issue. One example is a separation of duties finding. While it is understood and acknowledged that there are many small governmental entities in this state with limited resources, there are always compensating controls that can be implemented to help mitigate some of the inherent risk that exists when one individual at such an entity has access to both physical assets and the related accounting records, or to all phases of a transaction. Another example is a finding related to the auditors assisting in the preparation of the District's financial statements and related note disclosures.
- If the audit finding has not been corrected and the previous bullet is not applicable, please explain the corrective action(s) being taken to resolve the audit finding. While we understand that the audit report referenced in this letter contained a written response to the finding included in the audit report, we are requesting a Response with an updated status of the corrective action(s) being taken. Please do not provide just a copy of the written response from your FY 2023-24 audit report.

Please provide the written Response by April 30, 2026. You may address it to The Honorable Chase Tramont, Chair, Joint Legislative Auditing Committee, and send it to the Committee's office using one of the following methods:

Email: jlac@leg.state.fl.us (Preferred)

Mail: 111 W. Madison St., Rm. 876; Tallahassee, FL 32399-1400

Please note that your Response will be posted on the Committee's website.

Thank you for your cooperation.

Best regards,



Representative Chase Tramont
Chair



Senator Jason Brodeur
Vice Chair

Enclosure

Hillsborough Soil and Water Conservation District (Enclosure)

CPA Firm Audit Report	
Fiscal Year	Finding Number/Finding Description/PDF Page Number(s)
FY 2023-24	<u>2021-01 - Internal Control over Financial Reporting</u> : The District relies on the external auditors to assist with preparing and explaining financial statements in conformity with generally accepted accounting principles (GAAP) because the District is limited by its overall small size. It is not cost effective to develop and maintain a system of internal accounting control sufficient by itself to allow the preparation of financial statements in accordance with GAAP, nor to maintain internal staff with sufficient knowledge to develop and maintain controls to prevent, detect, or correct misstatements in audited financial statements. The auditors state that the Board is actively involved in the review and management of the financial position of the District. The auditors recommend that the Board continue to actively monitor the activities of the District to maintain a system of proper checks and balances. (See PDF Page 26)