



City of Lake Helen

Volusia County, Florida

April 12, 2019

The Florida Legislature
Joint Legislative Auditing Committee
The Honorable Jeff Brandes, Chair, Joint Legislative Auditing Committee
111 W. Madison Street, Room 876
Tallahassee, FL 32399-1400

RE: City of Lake Helen Audit Findings

Dear Honorable Jeff Brandes,

The City of Lake Helen has received the Joint Legislative Auditing Committee's request for an update on corrective action for findings 2017-002 - Journal Entries Segregation of Duties as well as 2017-003 - Accounting System.

2017-02 - Journal Entries Segregation of Duties:

In March, the City Commission entered an agreement with James Moore and Co. to become the Chief Financial Officer (effective April 1, 2019). This will provide for greater oversight of financial activity and segregation of duties, including journal entries.

2017-03 - Accounting System:

The City began implementation of a robust Financial Management Software System in April 2019. The new software will eliminate the city's vulnerability of transactions being modified, voided, or deleted without adequate review. In March, the City Commission entered an agreement with James Moore and Co. to become the Chief Financial Officer (effective April 1, 2019) which will add greater oversight to the city's finance management.

If any additional information is requested, please do not hesitate to contact me at 386-228-2358 or bwitte@lakehelen.com.

Best regards,

Becky Witte

City Administrator