



Audit of Dependent Water Control Districts

Office of the County Auditor

Audit Report

Robert Melton, CPA, CIA, CFE, CIG
County Auditor

Audit Conducted by:

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Report No. 26-06
March 31, 2026



OFFICE OF THE COUNTY AUDITOR

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March 31, 2026

Honorable Mayor and Board of County Commissioners

Pursuant to the Fiscal Year 2025 Annual Audit plan, we have conducted an audit of the Dependent Water Control Districts administered, operated, and maintained by the Water and Wastewater Services Division's Water Management Division.

Our audit objectives were to determine whether operations are conducted in a sound business-like manner, protocols and operations are effective, and operations are compliant with applicable laws, rules, and regulations.

We conclude that operations are conducted in a sound business-like manner, protocols and operations are effective, and operations are compliant with applicable laws, rules, and regulations. Opportunities for Improvement are included in the report.

We conducted this audit in accordance with Generally Accepted Government Auditing Standards. The standards require that we plan and perform the audit to obtain sufficient and appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our audit objectives.

We appreciate the cooperation and assistance provided by the Water Management Division.

Respectfully submitted,

A handwritten signature in blue ink that reads "Bob Melton".

Bob Melton
County Auditor

cc: Monica Cepero, County Administrator
Andrew Meyers, County Attorney
Kevin Kelleher, Deputy County Administrator
Isami Ayala-Collazo, Assistant to the County Administrator
Lenny Vialpando, Director, Public Works and Environmental Services Department
Dr. Jennifer Jurado, Deputy Director, Public Works and Environmental Services Dpt.
Alan Garcia, Director, Water and Wastewater Services Division
Vilma Melendez, Director, Water Management Division

TABLE OF CONTENTS

INTRODUCTION	1
Scope and Methodology	1
Overall Conclusion	2
Background	2
OPPORTUNITIES FOR IMPROVEMENT	7
1. Comprehensive Strategic Planning is Needed.	7
2. Consolidation of Some or all Water Control Districts May Streamline Efforts and Reduce Administrative Costs.	10
3. Open Vacancies and Job Classifications Should be Addressed.	13
4. Continued Enhancements Should be Made to Policies and Procedures.	15
MANAGEMENT’S RESPONSE	17

INTRODUCTION

Scope and Methodology

The Office of the County Auditor conducts audits of Broward County's (County) entities, programs, activities, and contractors to provide the Board of County Commissioners, Broward County's residents, County management, and other stakeholders, unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

We conducted an audit of the Dependent Water Control Districts (WCD) overseen by the Water and Wastewater Services Division's Water Management Division .

Our audit objectives were to determine whether:

1. Operations are conducted in a sound, business-like manner.
2. Protocols and operations are effective.
3. Operations are compliant with applicable laws, rules, and regulations.
4. Other Opportunities for Improvement exist.

To determine whether operations are conducted in a sound business-like manner, whether protocols and operations are effective, and whether operations are compliant with applicable laws, rules, and regulations, we performed interviews of the Water Management Division Management, performed physical observations of water control infrastructure, reviewed applicable policy and procedure manuals and WCD Advisory Board Meeting minutes, reviewed a sample of WCD related operational revenue and expenses to assess public purpose and evaluate the adequacy and sufficiency of supporting documentation, as well as overall propriety.

We conducted this audit in accordance with Generally Accepted Government Auditing Standards. The standards require that we plan and perform the audit to obtain sufficient and appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our audit objectives.

Our audit included such tests of records and other auditing procedures, as we considered necessary in the circumstances. The audit period was from October 1, 2023, through December

31, 2025. However, transactions, processes, and situations reviewed were not limited by the audit period.

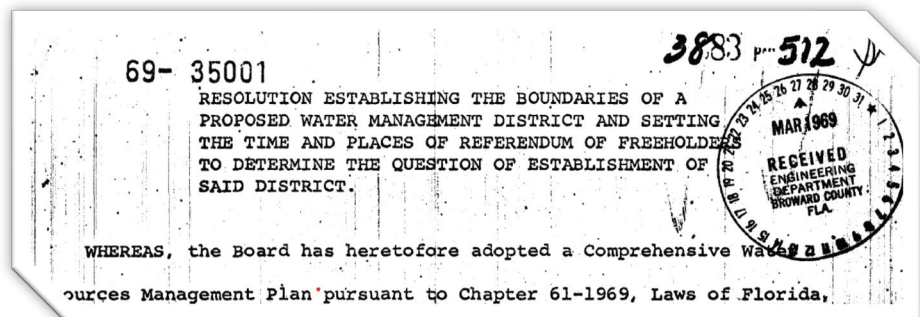
Overall Conclusion

We conclude that operations are conducted in a sound business-like manner, protocols and operations are effective, and operations are compliant with applicable laws, rules, and regulations. Opportunities for Improvement are included in the report.

Background

Broward County Dependent Water Control Districts

Broward County's four "dependent" water control districts make up the Northern Broward County Recharge System. These districts move water to and from the

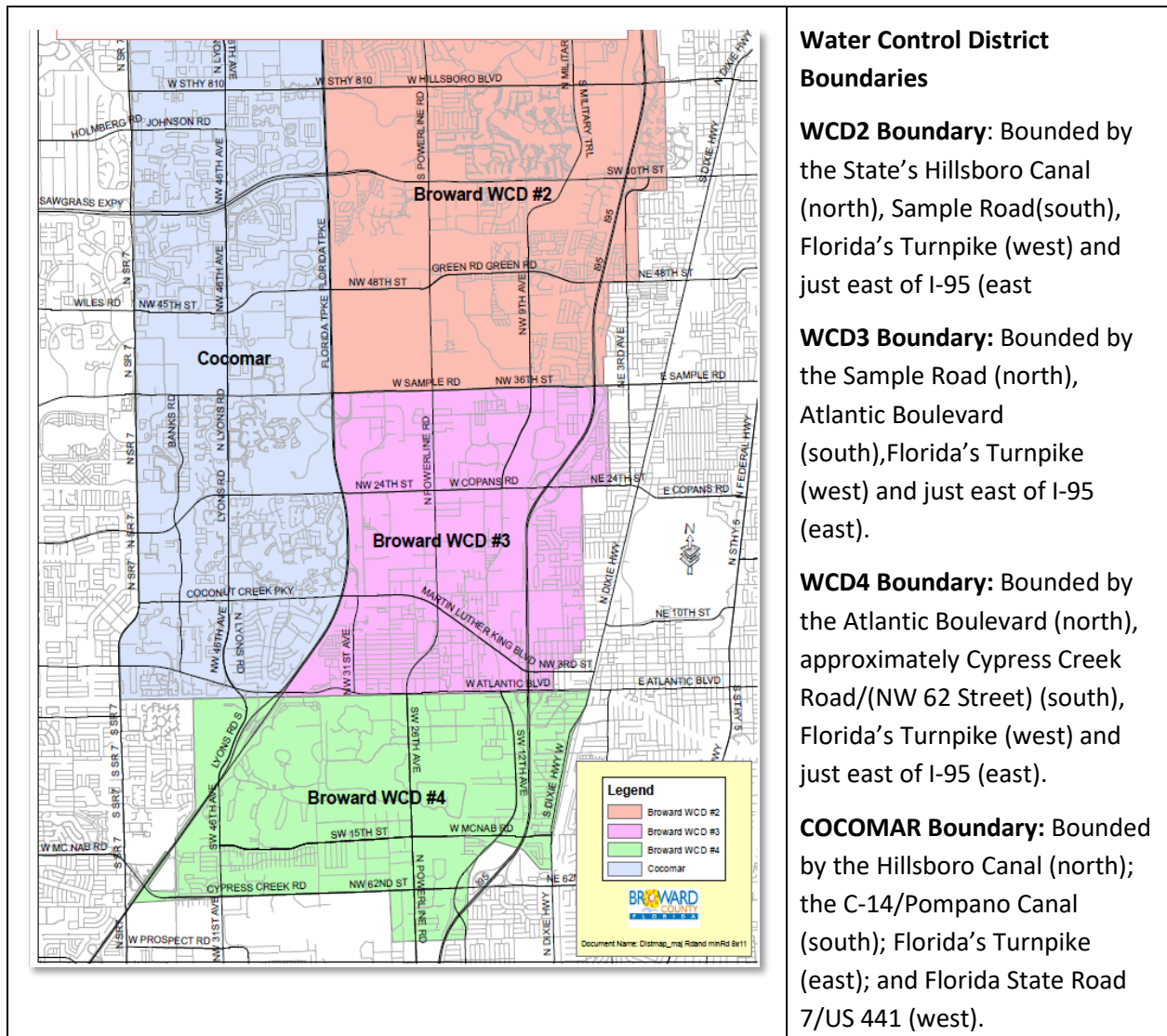


Excerpt from original creation documents

State's primary canal system at the Hillsboro Canal and the Pompano (C-14) Canal to provide flood control and stormwater drainage and groundwater recharge supporting public water supplies. Water Control District 2 (WCD2), Water Control District 3 (WCD3), and Water Control District 4 (WCD4) were established in 1966, 1969, and 1966 respectively, as "dependent special districts" under Chapter 298, Florida Statutes (FS). The Cocomar Water Control District (Cocomar) boundary was defined in 1980 by the joint passage of the Broward County Ordinances (Ordinance 80-17), City of Margate (Ordinance 80-23), and City of Coconut Creek (Ordinance 109-80). Starting in 1998 with WCD4 through the mid 2000's for the remaining WCDs, each WCD was dissolved in its then current form and the functions were transferred to the County.

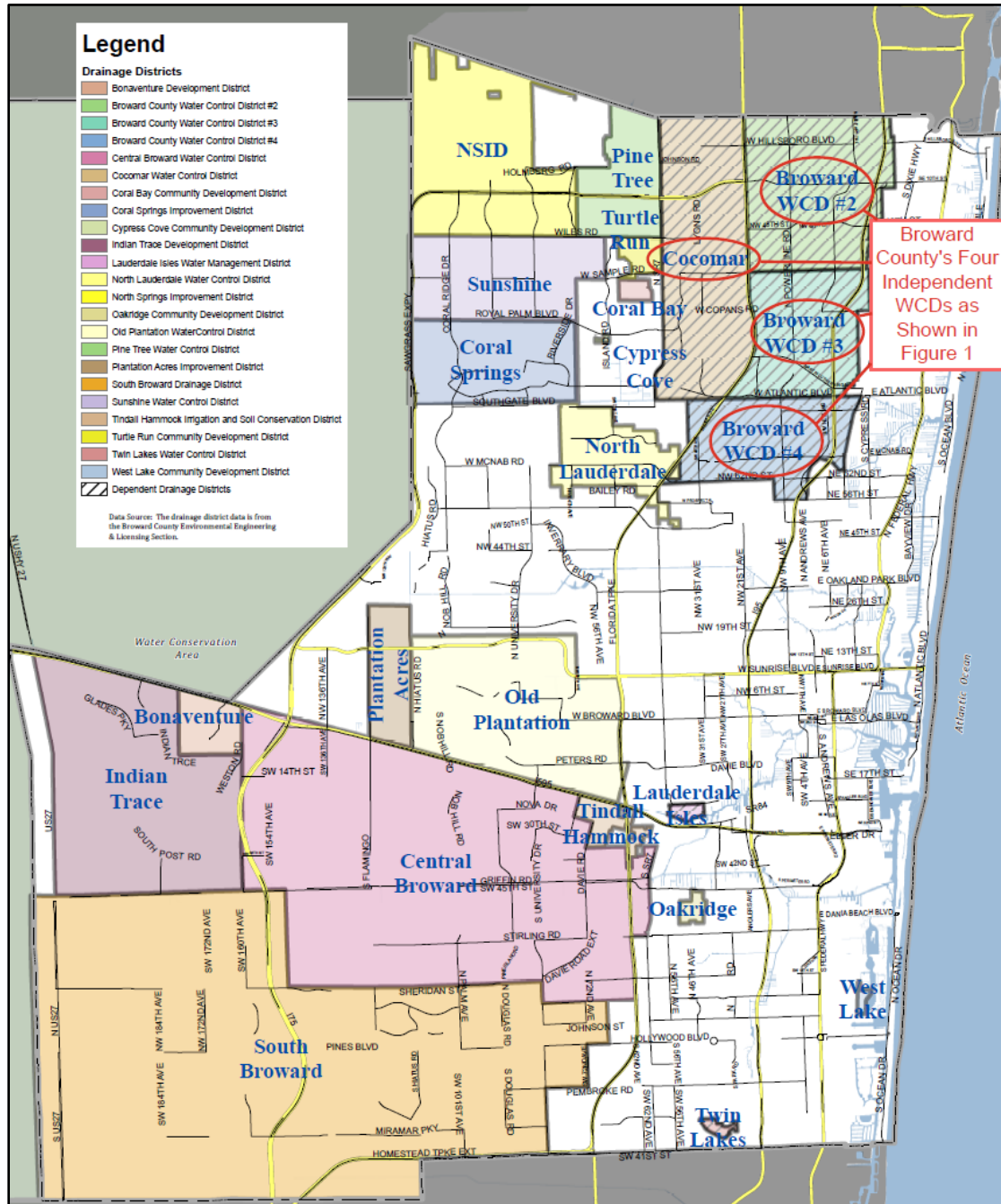
Figure 1 shows a map and boundaries of the four Broward County dependent water control districts.

Figure 1 – Map and Boundaries of Broward County’s Four Dependent Water Control Districts



Broward County’s four dependent water control districts are distinct and separate from the State’s primary canal system that is operated by the South Florida Water Management District and distinct and separate from the various local water control districts throughout the County, as shown in Figure 2, that are operated by legal entities separate from Broward County.

**Figure 2 – Water Control Districts in Broward County
(Including Broward County's Four Dependent Water Control Districts and
Water Control Districts Operated by Other Legal Entities)**



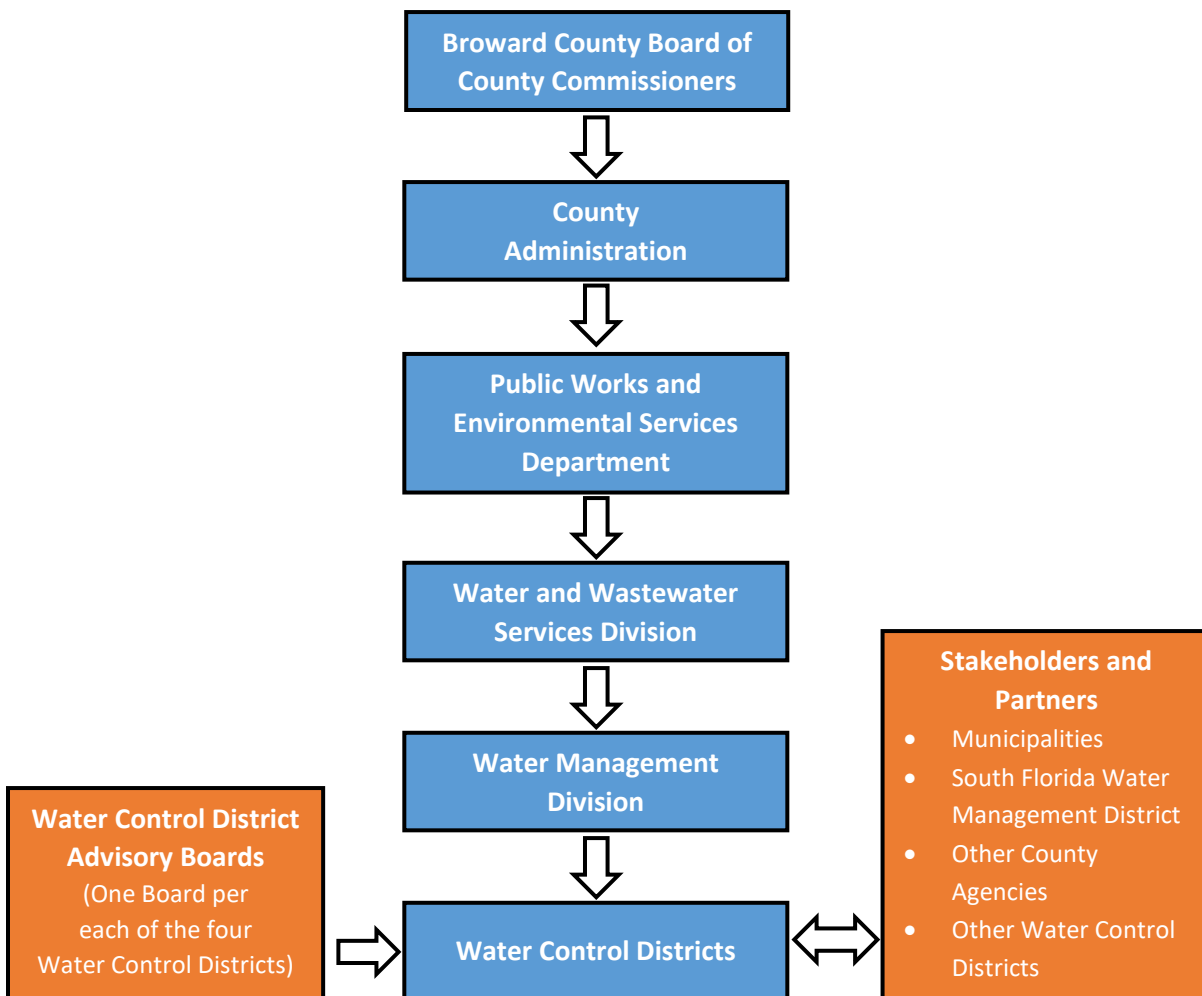
Source: <https://www.broward.org/Environment/WaterPrograms/Pages/BrowardCountyDrainageDistricts.pdf>.

Auditor annotations added.

Governance for Broward County's four dependent water control districts (hereafter, referred to as WCDs or districts) is set forth in Chapter 36 of the Broward County Administrative Code. The

Broward County Water Management Division (WMD), within the Public Works and Environmental Services Department and Water and Wastewater Services Division, administers, operates, and maintains the four dependent water control districts on behalf of the Broward County Board of County Commissioners (County Commission) who act as the Governing Board for each water control district. The County Commission, acting as the governing body, has the power to levy ad valorem taxes within the water management districts. Ad valorem taxes are assessed through the Broward County Property Appraiser's office and collected through the Broward County Tax Collector. Each district has an advisory board consisting of citizens who own property in the respective district. The WMD coordinates its activities with the activities and needs of numerous other partners including municipalities, other County agencies, other water control districts. Figure 3 shows the organizational structure of the WCDs.

Figure 3 – Organizational Structure



Source: Broward County Office of the County Auditor Summary

Water Management Division of Broward County

The WMD administers, operates, and maintains the Northern Broward County Recharge System (NBCRS) providing flood control and stormwater drainage and groundwater recharge consisting of secondary canals and associated facilities, which include the four WCDs and other areas. The WMD provides efficient operation and maintenance of 80 miles of surface water management waterways and water control structures through water level analysis, weather forecasting monitoring, utilization of herbicides, mechanical harvesting, and grass eating carp practices to provide flood protection, recharge groundwater, and conserve water resources. Programs in engineering, management, and development review provide for the planning, design, construction, and right-of-way management of waterways, culverts, pump stations, and water control structures that provide flood protection, surface, and ground water recharge, saltwater intrusion abatement, and urban water supply.



Canal Maintenance

There are 17 positions within the WMD including engineering and construction project, natural resources, administrative, and field crew personnel. These personnel provide both in-house and contract administration services to accomplish operational needs. For example, seven positions work in field teams providing day-to-day canal maintenance such as herbicide application, mechanical aquatic vegetation removal, and other tasks while contracts are in place for items such as mowing and debris removal services and infrastructure repair. The work is provided to the entirety of the NBCRS; Accordingly, the WMD tracks and allocates costs to each area of the NBCRS, including to each of the four WCDs. As shown in Figure 4, expenditures totaled \$1.7 million for the four Districts in fiscal year 2025.

**Figure 4 – District Expenditures
Fiscal Year 2025**

WCD 2	WCD 3	WCD 4	Cocomar	Total
\$ 393,345	\$ 422,513	\$ 228,936	\$ 627,971	\$ 1,672,766

Source: Office of the County Auditor summary of Peoplesoft records

OPPORTUNITIES FOR IMPROVEMENT

Our audit disclosed certain policies, procedures and practices that could be improved. Our audit was neither designed nor intended to be a detailed study of every relevant system, procedure or transaction. Accordingly, the Opportunities for Improvement presented in this report may not be all-inclusive of areas where improvement may be needed.

1. Comprehensive Strategic Planning is Needed.

A comprehensive strategic plan will assist in identifying needs and aligning resources. Future capital needs as well as coordinating current operational activities with other stakeholders should be addressed through strategic planning. We noted the following:

- A. A comprehensive master/strategic plan that considers items such as integrity and effectiveness of infrastructure and long-term capital planning has not yet been developed and implemented. Broward County's four dependent Water Control Districts (WCDs or Districts) consist of extensive infrastructure including miles of waterways, right of ways, easements, and water control structures such as culverts and pump



Drainage Canal

stations. Each element has unique maintenance, replacement, and other capital improvement needs. Such projects may include telemetry station installations, pump station replacements, and, as applicable, embankment restoration and canal dredging. These projects, including projected costs, benefits, funding sources, and implementation timeframes, should be identified and outlined within a strategic or master plan.



Drainage Structure

The Water Management Division (WMD) has completed and is in process of completing multiple evaluations and components to support strategic water management planning. The Broward County Water Control Districts Future Needs Assessment Modeling Project has been used to develop models that simulate extreme wet weather events, sea level rise, and drought conditions.

These models support the County's water use permit, will assist in pursuing grant opportunities, and will help prioritize internal projects for budgeting and planning over the next five years. In addition, a Master Conceptual Permit for the Cocomar Water Control District (Cocomar), which includes the Master Water Management Plan Report, is in place. This permit provides guidance on the operation of canals and control structures and provides permit criteria for parcel development within Cocomar's jurisdiction. The WMD also has underway a GIS-based system map that identifies existing assets (pump stations, control structures, culverts, staff gauges, boat ramps, and telemetry stations) and integrates multiple data layers used to assist the permit review process and compiles records such as record drawings. These elements may provide needed components but have not been formulated into a comprehensive plan.

The WMD also completed, as required by Section 403.9302, Florida Statutes, a Stormwater Needs Analysis (Analysis) in 2022, which was issued on July 1, 2022, with updates required every five years. The Analysis provides estimated operating and maintenance costs for the next 20 years, but the estimates are based on historical expenditures



Equipment and Boat Ramp, Embankment, and Culvert Infrastructure

plus annual percentage increases and lack identification of specific capital and needs. In response to “Does your jurisdiction have a Stormwater Master Plan or Plans?”, the Analysis acknowledges that “A master plan document is not available for the system, currently.” While the Analysis may serve as a starting point for a strategic/master plan, additional elements are need for full development.

Our review of revenues, expenditures, and fund balances for the WCDs reflect need for master/strategic planning. As shown in Figure 5, fiscal year 2025 revenues for the WCDs were sufficient to cover 1.8 years of expenditures (\$2,998,783 revenues / \$1,672,766 expenditures) and the accumulated fund balance was sufficient to cover 4 years of expenditures (\$6,880,234 fund balance / \$1,672,766 expenditures). These are substantial revenues and fund balances as compared to expenditures. We noted minimal capital investment type expenditures in fiscal year 2025 or upcoming budgeted capital projects for future years. This may indicate that necessary infrastructure has not been planned and performed. Management stated that fiscal year 2025 expenditures were lower due to vacancies (as further discussed in Opportunity for Improvement No. 3) and that accumulated fund balances are planned for future capital improvements.

Figure 5 – Financial Results of Operations
Fiscal Year 2025

	WCD 2	WCD 3	WCD 4	Cocomar	Total
Revenues	\$ 859,931	\$ 622,894	\$ 475,930	\$ 1,040,028	\$ 2,998,783
Expenditures	393,345	422,513	228,937	627,971	\$ 1,672,766
Surplus	\$ 466,586	\$ 200,381	\$ 246,993	\$ 412,057	\$ 1,326,017
Fund Balance	\$ 1,796,525	\$ 1,356,527	\$ 1,096,853	\$ 2,630,329	\$ 6,880,234

Source: Office of the County Auditor summary of Peoplesoft records.

- B. A comprehensive master/strategic plan that considers coordination of activities among partners and stakeholders has not yet been developed and implemented. Such a plan would facilitate efficient allocation of resources to ensure that stakeholder objectives are efficiently met.

The WMD coordinates its activities with the activities and needs of numerous other partners, as previously reflected in Figure 3, including other County agencies such as the Environmental Permitting Division Water and Environmental Licensing Section and Natural Resources Division Water Resources Policy and Planning Section, municipalities, other water control districts within but not under the governance of Broward County, the

South Florida Water Management District, and the Florida Department of Transportation. Shared goals and objectives include stormwater management, water retention and aquifer recharge, and ecological initiatives. The activities should be aligned among the partner entities.

A lack of effective planning may result in inefficient resource allocation or ineffective achievement of shared objectives among stakeholders. A comprehensive master/strategic plan will assist in identifying needs and aligning resources. This includes ensuring sustainable water supplies, flood protection, and healthy ecosystems by identifying future needs, and coordinating with local partners. The requirement within Section 403.9302, Florida Statutes for a 20-year needs analysis is further indicative of the expectation and need for strategic/master planning. As stated within the Stormwater Needs Analysis template, "As part of the 2021 regular session, the Legislature recognized the need for a long-term planning process for stormwater and wastewater."

We recommend management perform a comprehensive master/strategic plan that considers items such as integrity and effectiveness of infrastructure, system capacity, system continuity, long-term capital planning, and coordination of activities among stakeholders.

2. Consolidation of Some or all Water Control Districts May Streamline Efforts and Reduce Administrative Costs.

Efficiencies may exist if some or all of the Districts are consolidated or if their current administrative and operational requirements are modified to match the current support needed. The Districts are administered separately and not consolidated, therefore incurring potential additional administrative and opportunity costs. It was noted that some or all of the Districts appear not to have sufficient operational, administrative and financial related requirements that would necessitate a dedicated advisory board and other current operational requirements. We noted the following:

- A. There is insufficient operational necessity to justify separate Districts. The four Districts are interconnected to varying degrees, especially districts two, three, and Cocomar. Water moves between Districts. Opening control gates at certain points where District boundaries meet impacts the water levels and flow between Districts. Therefore, operational decisions are not made entirely independent of each District as certain decisions impact the overall system.
- B. There are additional administrative costs in maintaining separate Districts. These include costs of maintaining four separate advisory boards and certain cost accounting practices. Each advisory board meeting requires separate notification, agenda and material

preparation, minute taking, and meeting time (i.e. four meetings) as well as vetting and filling member vacancies. It was also noted that some WCDs have experienced Advisory Board meeting quorum-based difficulties. Cost accounting requires allocating each cost to four separate Districts. This includes staffing, contracting, and inventory costs. For contract costs, allocations have been achieved by setting up distinct purchase orders within each contract (one for each District) and vendors issue separate invoices by purchase order. While cost tracking should continue for overall management oversight purposes, removing the legal requirement of separate Districts would allow certain costs to be tracked for the Districts overall rather than by each individual District.

- C. There are inconsistent tax rates. District 4 consists of Sub-Districts 4A, 4B, and 4C. Two of the Sub-Districts (4A and 4B) have substantially lower property tax rates (ad valorem millage rates) than the other Districts as shown in Figure 6. For example, the tax rate of 0.0121 in Sub-District 4A of WCD 4 is over ten times lower than (or one tenth of) the tax rate of 0.1223 in WCD 2 and the tax rate of 0.0318 in Sub-District 4B of WCD 4 is nearly four times lower than (or one quarter of) tax rate of 0.1223 in WCD 2.

Figure 6 – Property Tax Rates

WCD 2	WCD 3	WCD 4A	WCD 4B	WCD 4C	Cocomar
0.1223	0.1325	0.0121	0.0318	0.1276	0.1363

Source: Office of the County Auditor summary of Budgetary Records.

This means that properties in Sub-Districts 4A and 4B pay a substantially lower tax rate than properties in all other Districts. Because the Districts function together and equally benefit all property owners within the District, the cost born by customers (i.e. tax rate) should be consistent.

The current structure of separate Districts and tax rates is primarily due to how the Districts have been acquired and integrated into County operations. Subsequent to the District's initial creation (Districts 2, 3, and 4 in the late 1960's and Cocomar in 1980), the Districts were dissolved in their then current form and the functions were transferred to the County. These dissolutions and transfers occurred separately for each District between the late 1990's and mid 2000's. For example, resolution 1998-850, approved by the County Commission on September 8, 1998, was "to dissolve WMD Number 4 in its present form and to transfer the functions of the District Broward County" and stated that "The County Commission shall become the new governing Board of the District." As this occurred, each District was individually brought under the authority of the County but maintained its historical distinction. The historical tax rates were also carried

forward with only incremental changes applied starting with the base tax rate but no major adjustment for equity between each.

Since all four Districts operate under the County, and for the reasons cited above, it may be appropriate to consider consolidation of some or all the Districts. It was also noted that the County Attorney's Office and Office of Intergovernmental Affairs have already undertaken a review of the County Code for irrelevant or outdated code sections and that some sections of the code associated with the WCD's and their respective advisory boards were noted as possible candidates for modification. It is acknowledged that consolidation efforts will require upfront administrative efforts and require both County and State legislative action. These upfronts efforts may be beneficial for future streamlining of the operations. Such considerations may also be applicable to other water control districts within Broward County but currently under separate legal authorities.

We recommend management finalize evaluation of consolidation of some or all of Broward County's four Broward County's four dependent Water Control Districts in order to identify cost saving and other efficiency related opportunities that may exist and consider similar actions, as feasible, for other water control districts within Broward County.

3. Open Vacancies and Job Classifications Should be Addressed.

We identified a high number of open vacancies and potential need for an additional job classification. Specifically,

- A. There are numerous open vacancies, some of which have been open for an extended period, as shown in Figure 7.

Figure 7 – Positions Filled and Vacant

	Position Name / Title	FY 2024				FY 2025												FY 2026	
		Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov
1	Director	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			
2	Construction Project Manager Supervisor	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
3	Construction Project Manager Supervisor													✓	✓	✓	✓	✓	✓
4	Engineering Unit Supervisor / Construction Project Manager	✓	✓	✓	✓	✓	✓	✓											
5	Natural Resource Specialist / Program/Project Coordinator Senior	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓								
6	Natural Resources Specialist Senior	✓	✓	✓	✓	✓	✓	✓	✓										
7	Operations Supervisor	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
8	Environmental Program Supervisor	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
9	Engineering Technician	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
10	Administrative Specialist	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
11	Skilled Trades Supervisor	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓						
12	Natural Resources Control Worker	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
13	Natural Resources Control Worker	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
14	Natural Resources Control Worker	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
15	Natural Resources Control Worker	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
16	Natural Resources Control Worker	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓						
17	Natural Resources Control Worker	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			

Source: Office of the County Auditor Summary of data from WMD

Note: Green check means position was filled and red highlight means the position was vacant.

There are 17 positions within the WMD; however, the operation has a current overall vacancy rate of 41% (7 vacancies / 17 positions) as of November 2025. According to management, the vacancies of the Skilled Trades Supervisor and two Natural Resources Control Workers are particularly impactful as these positions work in teams (three teams of two plus one supervisor) to perform day-to-day canal maintenance such as herbicide application, mechanical aquatic vegetation removal, and other tasks.

Management stated the vacancies are primarily due to a wave of retirements and relocations in fiscal years 2024 and 2025 combined with temporary hiring restrictions and the WMD is actively looking to fill on a timely basis in order to provide adequate and efficient services to the WCDs.

In order to maintain essential services and core operational functions, these vacancies should be filled.



Herbicide Application Equipment in Boat

B. Additional job classifications may facilitate personnel development and operational effectiveness. Based on interviews with management, on-site observation of waterway maintenance activities, and a review of the Division's organizational structure, we noted the operations and maintenance field crews (Natural Resource Control Workers), as listed in Figure 6, follow a flat hierarchy.

There is a single job classification for these

positions. As a result, there is a lack of incentive for personnel to obtain relevant licensures that are necessary for the operation. Specifically, licensures are required for herbicide applications which involve knowledge of herbicide selection, mixing rates, and application methodologies under varying conditions. Proficiency in other aspects such as boat handling and trailing is also needed to perform that job function. There is a management expectation that personnel obtain these licensures and proficiencies but there is a lack of incentive to do so without the commensurate job classification. This structure limits opportunities for experienced and licensed personnel to advance into higher-level roles. Establishing a more tiered structure would not only recognize and retain skilled staff but also create a clear career path that encourages employees to obtain and maintain licenses and build long-term tenure within the Division.



Chemical Herbicide and Equipment Storage

We recommend management:

- A. Fill vacant positions as soon as possible to ensure non-interruption of essential services and core operational functions.

- B. Review the current employment structure and job classifications to identify if they adequately serve the operation's needs such as employee development and retention of skilled staff.

4. Continued Enhancements Should be Made to Policies and Procedures.

A comprehensive policies and procedures manual for routine daily operations is also needed. The following should be considered:

- Operational Services - water level management, vegetation treatment herbicide and other chemical application, water level management including water level reading and reporting, pump operations, weather monitoring, equipment usage, equipment maintenance routines, and asset tracking (including inventory items and assets such as boats, engines, and small equipment).



Workshop and Equipment Storage

- Administrative Services - Advisory Board Meeting marketing and announcements, agendas and handouts, minutes, Community notifications (Ex: after treating waterways) and Vendor administration and compliance.
- Other Services - construction project management, developer requests and zoning change reviews, GIS map maintenance, website management, and grant project administration.



Water Control Gate Motor

The WMD maintains a robust Emergency Operations Procedures Manual that includes procedures such as personnel assignments, communications and contracts, equipment access, and emergency control gate operations. The WMD also maintains individual general policy statement documents. However, these documents do not address routine daily operations as outlined above.

Policies and procedures are necessary to ensure continuity and effectiveness of operations, that may be exacerbated by turnover and new employees not having the requisite knowledge and experience.



Water Level Monitoring Device

We recommend management enhance existing policies and procedures for routine daily operations to include operational, administrative, and other elements discussed above.

MANAGEMENT'S RESPONSE



ISAMI AYALA-COLLAZO, Assistant County Administrator

115 S. Andrews Avenue, Room 409 • Fort Lauderdale, Florida 33301 • 954-357-7579 • FAX 954-357-7360

MEMORANDUM

TO: Robert Melton, County Auditor

FROM: Isami Ayala-Collazo, Assistant County Administrator

DATE: March 25, 2026

SUBJECT: Management Response to County Auditor's Audit Report on the Dependent Water Control Districts

Isami Ayala
Collazo

Digitally signed by
Isami Ayala Collazo
Date: 2026.03.25
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Thank you for the opportunity to provide the Management Response to the Office of the County Auditor's Report on the Dependent Water Control Districts. The Public Works and Environmental Services Department (PWESD) staff, the Water Management Division (WMD) staff and County Administration (together referred to as Management) have reviewed the recommendations in the report. In summary, Management concurs with the overall conclusion that operations are conducted in a sound business-like manner, and that protocols, and operations are effective, and operations are compliant with applicable laws, rules, and regulations. Management further acknowledges that there are opportunities for improvement proposed for consideration, all of which are under review for implementation. Below please find detailed responses to each of the Auditor's opportunities for improvement and recommendations.

Opportunity for Improvement 1: Comprehensive strategic planning is needed.

Auditor's Recommendations and Management's Responses:

1.A. Perform a comprehensive master/strategic plan that considers items such as integrity and effectiveness of infrastructure, system capacity, system continuity, long-term capital planning, and coordination of activities among stakeholders.

Response: Management concurs and is undertaking. Management acknowledges that a consolidated strategic plan would aid long-term planning, budgeting, and prioritization of future capital investments. While the audit report notes that the unspent fund balance across the Water Control Districts (WCD) might be suggestive of a lack of strategic planning in critical projects, Management notes that the individual WCD fund balances are intentionally managed to accrue funds across fiscal years for anticipated projects. At this time, the largest fund balance is \$2.6 million, with an associated procurement for a pump project underway (estimated at \$1.7 million).

1.B. A comprehensive master/strategic plan that considers coordination of activities among partners and stakeholders has not yet been developed and implemented.

Broward County Board of County Commissioners

Mark D. Bogen • Alexandra P. Davis • Lamar P. Fisher • Beam Furr • Steve Geller • Robert McKinzie • Nan H. Rich • Hazelle P. Rogers • Michael Udine
www.broward.org

Response: Management concurs and is undertaking. Management is in the early phase of undertaking a detailed assessment of existing capital and real estate assets within each of the Dependent Water Control Districts. The assessment is anticipated to address the following:

- Current infrastructure conditions, anticipated changes in operational needs, and any recommended improvements.
- Preferred locations for telemetry to monitor real-time in-canal conditions.
- Recommended schedule for refurbishment or replacement of structures according to their service life and structural condition.
- Operating procedures for canal assessments and maintenance (where canal segments are County- or District-owned).
- Infrastructure needs covering a 10-year time horizon.
- Coordination with stakeholders to assess jurisdictional responsibilities and authorities, e.g., municipalities, the South Florida Water Management District, Florida Department of Transportation, and other County divisions.
- Additional recommendations pertaining to asset ownership, funding, operations, or asset reallocation.

Opportunity for Improvement 2: Consolidation of some or all Water Control Districts may streamline efforts and reduce administrative costs.

Auditor's Recommendations and Management's Responses:

2.A. Finalize evaluation of consolidation of some or all of the dependent Water Control Districts in order to identify cost saving and other efficiency-related opportunities that may exist.

Response: Management concurs and is in the process of evaluating. Management recognizes that the current structure of the dependent water control districts is largely an artifact of structures in place at the time of transfer to the County, with potential for more efficient administration through consolidation, dissolution, or a combination thereof. To advance this assessment, management will collaborate with the County Attorney's Office, the Office of Intergovernmental Affairs, and municipal jurisdictions to evaluate options and implementation mechanisms, accounting for legal, financial, and operational considerations as well as potential cost efficiencies and governance improvements. Management will present findings and recommendations to the Board of County Commissioners.

Opportunity for Improvement 3: Open vacancies and job classifications should be addressed.

Auditor's Recommendations and Management's Responses:

3.A. Fill vacant positions as soon as possible to ensure non-interruption of essential services and core operational functions.

Response: Management partially concurs and has made administrative changes to streamline operations. Management considers the current level of staffing sufficient for meeting daily operational needs but agrees with the need to ensure non-interruption of

essential and core services under more variable conditions. Given the strong alignment in responsibilities and skill sets of the field operations staff within WMD with the field maintenance team within Highway and Bridge Maintenance Division (HBMD), supervision of the WCD field personnel is now being provided via HBMD. This transition will provide the WCD field staff with greater support as part of a larger division with a more robust field operations program and resource capacity, which will, through proximity, deepen the capabilities of the WCD personnel.

3.B. Review the current employment structure and job classifications to identify if they adequately serve the operation's needs such as employee development and retention of skilled staff.

Response: Management concurs and will review. Management will initiate a review with Human Resources and HBMD with consideration of job classifications and crediting of credentials for like positions across the two field teams and for consistency across PWESD. Staff will review any issues of retention against vacancies, while exploring opportunities for tiered classifications, and additional means for crediting licensure requirements (such as herbicide applicator certifications and equipment operation proficiency) relative to HBMD staff and the existing compensation structure, with an eye towards establishing a clearer progression ladder to strengthen retention and succession planning.

Opportunity for Improvement 4: Continued enhancements should be made to policies and procedures.

4.A. Enhance existing policies and procedures for routine daily operations to include operational, administrative, and other elements.

Response: Management concurs and is undertaking. Management recognizes that formal documentation of routine daily operational and administrative procedures will enhance continuity of operations, particularly in light of staffing transitions. Management will develop an Operations and Administrative Procedures Manual to address, at a minimum, the following tasks, with additional tasks to be incorporated as needed.

- Water level monitoring and reporting
- Pump operations and gate management
- Vegetation management and herbicide application protocols
- Equipment usage, maintenance, and asset tracking
- Advisory Board meeting coordination
- Vendor administration and compliance
- Construction project oversight
- GIS data maintenance

Due to the comprehensive nature of the Operations and Administrative Procedures Manual to be developed, Management is in the process of determining a timeline for implementation.

Thank you for the opportunity to review the draft report and provide Management's responses to the same. If there are any additions, deletions/omissions, or other changes or modifications to the audit following Management's response, please provide us with the opportunity to review prior to

March 25, 2026

Management Response to County Auditor's Audit Report on the Dependent Water Control Districts

Page 4 of 4

issuance. Should you have any questions or require additional information, please, do not hesitate to contact us.

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