

DEVIL'S GARDEN WATER CONTROL DISTRICT

**606 West Sugarland Hwy
P.O. Box 265
Clewiston, FL 33440**

September 16, 2026

Sherrill F. Norman, CPA
Auditor General
401 Claude Pepper Building
111 West Madison Street
Tallahassee, FL 32399-1450

Re: Management's Response to Independent Auditor's Report
Fiscal Year 2024-2025

Dear Ms. Norman,

The Rules of the Auditor General require the audit report to include a written statement of explanation, including corrective action to be taken, or a rebuttal regarding any deficiencies cited in the auditors' reports and management letter.

CURRENT YEAR COMMENTS:

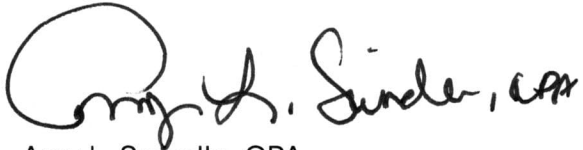
Finding 2025-01 – Late Public Depositor Annual Report

The notice of filing the Public Depositor Annual Report was mailed to the previous bookkeeper and was not forwarded to the current bookkeeper. Although this no excuse for being late, the new bookkeeper has now put a reminder on the calendar so that the deadline will not be missed in the future.

Sherrill Norman, CPA
Auditor General
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If you need any additional information, please contact our office at (863) 983-8590.

Sincerely,

A handwritten signature in black ink, reading "Amy L. Swindle, CPA". The signature is fluid and cursive, with the first name "Amy" being the most prominent part.

Amy L. Swindle, CPA
Treasurer – Devil's Garden Water Control District