

Ten Mile Water and Sewer District  
PO Box 1626  
Rock Springs, Wyoming 82902

December 2, 2008

State of Wyoming  
Department of Audit, Public Funds Division  
Herschler Building, 3<sup>rd</sup> Floor East  
122 West 25<sup>th</sup> Street  
Cheyenne, Wyoming 82002

Attention: David Zamora, Senior Local Government Auditor  
Public Funds, Department of Audit

Re: Ten Mile Water and Sewer District Audit Response

Dear Mr. Zamora,

Ten Mile Water and Sewer District has implemented several actions and is considering additional action to assure compliance with all indicated findings in the recent audit report finding performed by you and your team.

We have implemented a voucher system, improved record keeping procedures, improved written minutes procedures at meetings, improved monthly financial report to reflect reconciliation report from QuickBooks, requested a replacement fidelity bond for the bond that is currently in place in the amount of \$5,000.00 but not on file with the Sweetwater County Recorder, implemented policy to require bidding on projects expected to exceed \$7,500.00, discussed procedures with our bank (Rock Springs National Bank), implemented policy to assure that annual budget summary is published appropriately and recorded in the minutes.

Additional actions are being considered to implement policy to address board member payments for attending meetings, budget review compliance, delinquent customer policy, investment policy, and system depreciation funding. Several of these issues shall be implemented into the Bylaws for Ten Mile Water and Sewer District upon Board approval with public input and proper publication.

We appreciate your efforts and bringing these issues to our attention.

Sincerely,



James Mincheine  
Chairman