



PAT FRANK
Clerk of the Circuit Court
13th Judicial Circuit

County Audit Department

Quarterly Status Report of Audit Recommendations and
Clerk of Circuit Court's Management Action Plans

Report # 285

May 12, 2015



Date: May 12, 2015

To: Pat Frank, Clerk of the Circuit Court

From: Peggy Caskey, CIA, CISA, CFE, Director of County Audit

Subject: Quarterly status report of audit recommendations and Clerk of Circuit Court's management action plans

Dear Pat Frank:

The County Audit Department prepared the attached quarterly report on the status of audit recommendations and management action plans. Implementing the management action plans will enhance the Clerk's overall operations and mitigate risks to the organization.

As a result of audit testing, it is common practice for the County Audit Department to make a recommendation based on the auditor's observations and conclusions. The recommendation calls for action to correct an existing condition or improve operations. The recommendation may suggest an approach to correct or enhance performance as a guide for management in achieving a desired result.

In compliance with the Institute of Internal Auditors Standard 2500, the County Audit Department monitors management's action plans for up to 12 months after the audit report issuance date (or longer if authorized by the Director of County Audit). At the end of the monitoring time period, any management action plan whose implementation has not yet reached the "audit approved" step in the monitoring life cycle is reported as "closed County Audit follow up tracking expired."

During the first quarter ending March 31, 2015, the County Audit Department monitored one management action plan, which is in the pending stage of the monitoring life cycle. The management action plan is being carrying forward to the second quarter 2015. The table below shows a status summary as of March 31, 2015. The attached *Status of Audit Recommendations and Management Action Plans* report contains specific information about the management action plan.



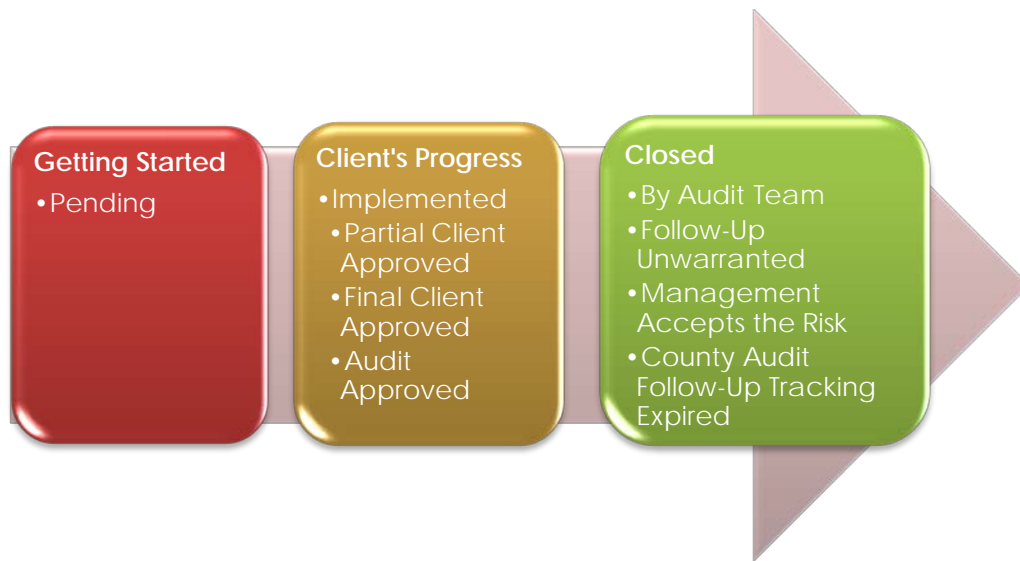
I appreciate this opportunity to be of service to the Clerk of the Circuit Court. I will be pleased to respond to any questions that you may have concerning the attached report and to furnish you with any desired information.

- CC: Dan Klein, Chief of Staff
- Doug Bakke, Chief Deputy, Courts
- Rachel Diny, Chief Deputy, Administration
- Julia Poupart, Chief Deputy, Records
- Rick Van Arsdall, Chief Deputy, Finance & Budget
- Chris Tluczek, Enterprise Systems Support

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None	NA
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None	NA
<u>Chief Deputy – Records</u>	
None	NA
<u>Governance - IT</u>	
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<u>Chief Deputy – Administration</u>	
None	NA

Steps in the Management Action Plan Monitoring Process



DEFINITIONS:

Pending = Indicates that the recommendation was recently sent to TeamCentral and client management has not yet started implementation.

Implemented = Indicates that the recommendation was implemented but the recommendation has not yet been approved by the client and the Audit Team.

Partial Client Approval = Indicates that the recommendation received one or more client approvals, but not yet final client management approval.

Final Client Approval = Indicates that the recommendation received final client management approval and is now ready for the Audit Team to approve or reject the implementation.

Audit Approval = Indicates that the recommendation received the Audit Team's approval and is now ready to be tested and closed.

Closed = Indicates that the County Audit Department stopped monitoring.

By Audit Team = Indicates that the Audit Team reviewed or verified the actions taken to implement the recommendation and the recommendation is closed.

Follow-Up Unwarranted = Indicates that the recommendation closed by the Audit Team because the concern is no longer applicable or no corrective action is needed.

Management Accepts Risk = Indicates that the recommendation was closed by the Audit Team because client management accepted the risk exposure and is not implementing the recommendation.

County Audit Follow-Up Tracking Expired = Indicates that the target completion date for implementing the recommendation has passed and no actions have been taken by client management during the monitoring period.

Project Code	<u>279</u>
Entity	System Support 1 of 2
Project Name	<u>Supplier Master File</u>
Status	Pending
Actual Issue Date	3/12/2015
Recommendation	<p>To help ensure that the supplier master file is maintained appropriately and remains up to date, consideration should be given to:</p> <ol style="list-style-type: none"> 1. Developing formal policies and procedures for the creation, modification, deactivation, and monitoring of the supplier master data. 2. Implementing processes for supplier deactivation, quality assurance/ change management, TIN verification, and periodic review of supplier master data. 3. Implementing and documenting formal standards for the formatting of data elements and documenting any variations to these standards to ensure monitoring and analytics tools can be effectively utilized.
Response	<p>The Clerk's Systems Support Department concurs with the audit recommendation and has initiated action for their implementation.</p> <p>Recommendation 1: Developing formal policies and procedures for the creation, modification, deactivation, and monitoring of the supplier master data.</p> <p>Systems Support has implemented an ongoing project to document procedures related to the Oracle EBS system in a new ERP Operations Manual that includes Chapter 5 ERP Supplier/iSupplier Management. See chapter outline below.</p> <ol style="list-style-type: none"> 5. ERP Supplier/iSupplier Management <ol style="list-style-type: none"> 5.1. Supplier Management Overview 5.2. Coordinating with the BOCC, CTPA and CLRK 5.3. Supplier Organization Level Management <ol style="list-style-type: none"> 5.3.1. Adding New Suppliers 5.3.2. Supplier Site Management 5.3.3. iSupplier Management 5.4. Annual Supplier Status Review <ol style="list-style-type: none"> 5.4.1. TIN (W-9) Recertification 5.4.2. Inactive Supplier Deactivation
Estimated Implementation	7/31/2015
Revised Implementation	0
Days from report issue date	19
Close Date	0

Project Code	279 Cont'd
Entity	System Support 2 of 2
Project Name	Supplier Master File
Status	Pending
Actual Issue Date	3/12/2015
Recommendation	Continued from previous page.
Response	<p>Recommendation 2: Implementing processes for supplier deactivation, quality assurance/change management, TIN verification, and periodic review of supplier master data.</p> <p>Systems support has implemented a TIN matching service (Taxport A/P from Convey Compliance Systems, Inc.) to support validation of new supplier TIN information and will utilize this service as part of an annual supplier status reviews to confirm that TIN information on file is still valid. Other recommendations including quality review and supplier deactivation are in various phases of implementation and will be documented in the ERP Operations Manual described above.</p> <p>Recommendation 3: Implementing and documenting formal standards for the formatting of data elements and documenting any variations to these standards to ensure monitoring and analytics tools can be effectively utilized.</p> <p>Systems Support is in the process of working with the City of Tampa supplier manager to finalize formal data standards for supplier data. Variations in existing data exist in part due to the consolidation of BOCC, City of Tampa and Clerk of Court legacy supplier master files in Oracle EBS and inadequate existing guidelines.. A process for correcting existing formatting deviations has not yet been determined but once implemented, will be included an annual review of the supplier master file.</p> <p>Note that some categories of supplier records such as payments for court orders and supplier records created from data coming from external batch interfaces like water department refunds will continue to include format deviations. At present there is no practical way to enforce data standards across external systems. However these suppliers are almost exclusively created as temporary suppliers and should not impact analysis of activities related to standard business purchasing and payment transactions.</p>
Estimated Implementation	7/31/2015
Revised Implementation	0
Days from report issue date	19
Close Date	0