



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
Quarter Ending December 31, 2015**

Report # 300

March 2, 2016



Date: March 2, 2016

To: Pat Frank, Clerk of the Circuit Court

From: Steve Hooper, CIA, CFE, CCSA, CGAP, Director of County Audit

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

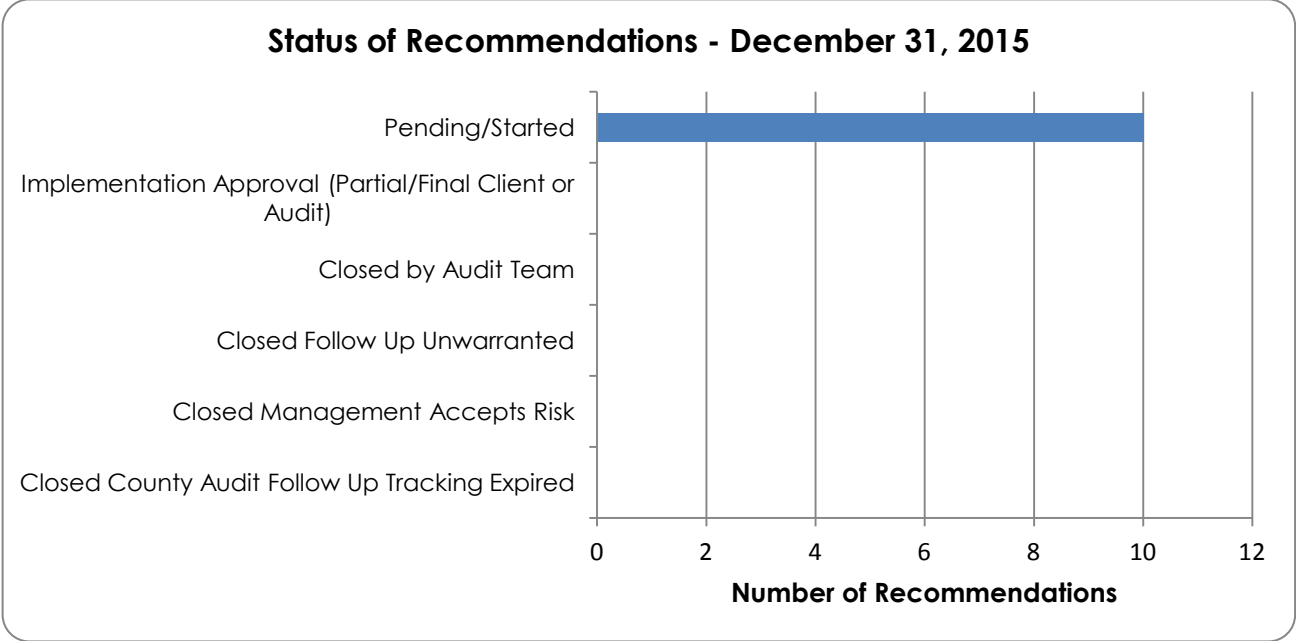
Dear Pat Frank:

The County Audit Department prepared the attached quarterly report on the status of audit recommendations. Addressing these recommendations 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."

For the quarter ended December 31, 2015, the County Audit Department monitored 10 management action plans. All 10 plans are in the pending/started stage of the monitoring life cycle and are being carried forward to the second fiscal quarter. The table below shows a status summary as of December 31, 2015. The attached *Status of Audit Recommendations* report contains additional detail.



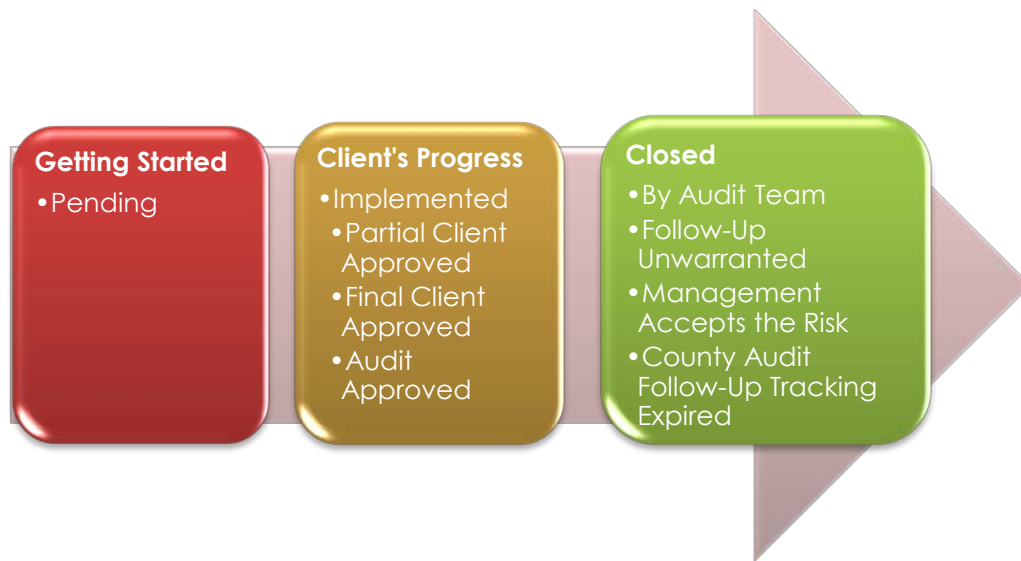
I appreciate this opportunity to be of service to the Clerk of the Circuit Court. I will be pleased to respond to any questions that you may have concerning the attached report and to furnish you with any desired information.

- 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, Director, Enterprise Business Solutions

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Steps in the Management Action Plan Monitoring Process



DEFINITIONS:

Pending = Indicates that the recommendation was 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 was 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.

Report #	279	282	282
Entity	System Support	The Citizens of Hillsborough County	The Citizens of Hillsborough County
Project Name	Supplier Master File	Oracle E-Business Suite Security Administration Activity	Oracle E-Business Suite Security Administration Activity
Status	Pending	Pending	Pending
Audit Report Date	3/12/2015	5/18/2015	5/18/2015
Recommendation	<p>To help ensure that the supplier master file is maintained appropriately and remains up to date, consideration should be given to:</p> <p>Developing formal policies and procedures for the creation, modification, deactivation, and monitoring of the supplier master data.</p> <p>Implementing processes for supplier deactivation, quality assurance/ change management, TIN verification, and periodic review of supplier master data.</p> <p>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>1. Consideration should be given to defining a formal governance policy and procedure for security administration activities within Oracle EBS.</p>	<p>2. Consideration should be given to developing routine monitoring procedures and intervals for key system and security administration processes.</p>
Estimated Implementation	7/31/2015	9/30/2015	9/30/2015
Revised Implementation	9/30/2015	NA	NA

Report #	282	282	282
Entity	The Citizens of Hillsborough County	The Citizens of Hillsborough County	The Citizens of Hillsborough County
Project Name	Oracle E-Business Suite Security Administration Activity	Oracle E-Business Suite Security Administration Activity	Oracle E-Business Suite Security Administration Activity
Status	Pending	Pending	Pending
Audit Report Date	5/18/2015	5/18/2015	5/18/2015
Recommendation	3. Consideration should be given to implementing advanced analytics and monitoring tools to aid in the review of key processes including master data changes, privileged user access, and segregation of duties.	4. Consideration should be given to automating the existing change management process and logging procedures.	5. Consideration should be given to implementing controls or monitoring activities to ensure that security request forms and user access changes are requested, applied, reviewed and maintained consistently.
Estimated Implementation	9/30/2015	6/30/2016	7/31/2015
Revised Implementation	NA	NA	3/31/2016

Report #	282	293
Entity	The Citizens of Hillsborough County	Chief Deputy Courts
Project Name	Oracle E-Business Suite Security Administration Activity	Odyssey Case Manager System
Status	Started	Pending
Audit Report Date	5/18/2015	9/30/2015
Recommendation	7. Consideration should be given to further limiting the access to the responsibility titled Application Administrator to only appropriate members of the security administration team.	Consideration should be given to implementing monitoring controls for adjusted or reversed fees and fines in Odyssey. These controls could include routine monitoring of any fine and fee adjustments and/or a quality assurance process.
Estimated Implementation	6/30/2015	3/31/2016
Revised Implementation	11/30/2015	NA

Report #	293	293
Entity	Chief Deputy Courts	Chief Deputy Courts
Project Name	Odyssey Case Manager System	Odyssey Case Manager System
Status	Pending	Pending
Audit Report Date	9/30/2015	9/30/2015
Recommendation	Consideration should be given to creating and maintaining some form of standardization or crosswalk between the FCCC fee distribution schedule and the Odyssey fee tables. Doing so would help to ensure that timely and complete reconciliation/updates are made to the fees charged in Odyssey and to ensure that fees remain in compliance with statutory requirements.	Consideration should be given to developing a means to reasonably ensure that fee distributions remain aligned during the transfer from Odyssey to the Oracle general ledger and throughout the disbursement process. Potential solutions could include additional spot checks, or the reconciliation of fees and fines in the Oracle general ledger accounts based on a periodic review or correlating metrics such as caseload, transaction types, etc.
Estimated Implementation	12/31/2015	12/31/2015
Revised Implementation	NA	NA