



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 March 31, 2016**

Report # 304

May 6, 2016



Date: May 6, 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:

Attached is the 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 March 31, 2016, the County Audit Department monitored 10 management action plans. All 10 remain open and are being carried forward to the third fiscal quarter. 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

STATUS OF AUDIT RECOMMENDATIONS as of MARCH 31, 2016

Report # Project Name	Recommendation Title	Recommendation State	Entity	Estimated Implementation Date	Revised Implementation Date	Actual Implementation Date	Recommendation Close Date
279 Supplier Master File	Strengthen the Systems Support Department's supplier administration control environment.	Pending	Clerk IT	7/31/2015	9/30/2015		
282 Oracle E-Business Suite Security Administration Activity	Defining a formal governance policy.	Pending	Clerk IT	9/30/2015			
282 Oracle E-Business Suite Security Administration Activity	Developing routine monitoring procedures.	Pending	Clerk IT	9/30/2015			
282 Oracle E-Business Suite Security Administration Activity	Implementing advanced analytics and monitoring tools.	Pending	Clerk IT	9/30/2015			
282 Oracle E-Business Suite Security Administration Activity	Automating the existing change management process.	Pending	Clerk IT	6/30/2016			
282 Oracle E-Business Suite Security Administration Activity	Ensuring that user access changes are requested, applied, reviewed and maintained consistently.	Pending	Clerk IT	7/31/2015	3/31/2016		
282 Oracle E-Business Suite Security Administration Activity	Further limiting access to the Application Administrator responsibility.	Started	Clerk IT	6/30/2015	11/30/2015		
293 Odyssey Case Manager System	Ensure that fee distributions remain aligned beyond Odyssey and throughout the payout process.	Pending	Chief Deputy Courts	12/31/2015			
293 Odyssey Case Manager System	Consider implementing a process to reasonably reconcile Odyssey court costs to the FCCC Fee Distribution Schedule.	Pending	Chief Deputy Courts	12/31/2015			
293 Odyssey Case Manager System	Consider implementing monitoring controls for adjusted or reversed fees and fines in Odyssey.	Pending	Chief Deputy Courts	3/31/2016			

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.