



PAT FRANK  
Clerk of the Circuit Court  
13th Judicial Circuit

**County Audit Department**

**Quarterly Status Report of Audit Recommendations and  
Board of County Commissioners' Management Action Plans  
Quarter Ending June 30, 2016**

**Report # 307**

**July 19, 2016**



**Date:** July 19, 2016

**To:** The Honorable Lesley “Les” Miller, Chairman  
The Honorable Kevin Beckner  
The Honorable Victor D. Crist  
The Honorable Ken Hagan  
The Honorable Al Higginbotham  
The Honorable Sandra L. Murman  
The Honorable Stacy White

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

**Subject:** Quarterly status report of audit recommendations and Board of County Commissioners’ management action plans

Dear Chairman Miller and Commissioners:

Attached is the quarterly report on the status of audit recommendations. Addressing these recommendations will enhance the Board of County Commissioners’ 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 to the County Internal Auditor.

For the quarter ended June 30, 2016, the County Audit Department monitored management action for 6 recommendations. The County Audit Department closed all 6 of these recommendations.

I appreciate this opportunity to be of service to the Board of County Commissioners. 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: Mike Merrill, County Administrator  
Greg Horwedel, Deputy County Administrator  
Lucia Garsys, Chief Development & Infrastructure Services Administrator  
Bonnie Wise, Chief Financial Administrator  
Dexter Barge, Assistant County Administrator  
Tom Fass, Assistant County Administrator  
Kevin Brickey, Performance Mgmt, Management & Budget  
Peggy Caskey, County Internal Auditor  
Pat Frank, Clerk of the Circuit Court  
Dan Klein, Chief of Staff  
Rick Van Arsdall, Chief Deputy, Finance & Budget

## 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.

**Started** = Indicates that client management has 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 recommendation is greater than 12 months old, and corrective actions have not been implemented by client management. County Audit will no longer track the status of the implementation and has referred this item to the Office of the Internal Auditor for future follow up as desired.

**STATUS OF AUDIT RECOMMENDATIONS as of JULY 19, 2016**

<b>Project Name</b>	<b>Recommendation Title</b>	<b>Recommendation State</b>	<b>Entity</b>	<b>Estimated Implementation Date</b>	<b>Revised Implementation Date</b>	<b>Actual Implementation Date</b>	<b>Recommendation Close Date</b>
281   Repair, Replacement, Renovation & Maintenance Program (R3M) Ops	Opportunities Exist to Enhance the Efficiency and Effectiveness of R3M	Closed- By Audit Team	Real Estate and Facilities Services	9/30/2015	3/31/2016	4/13/2016	4/18/2016
288   PRCD Canoe/Kayak, Classroom/Shelter, and Vendor Fee Revenue Collections Control Environment	The PRCD has opportunities to improve controls over its vendor fee revenue process.	Closed- By Audit Team	Parks and Recreation	5/31/2015	4/22/2016	5/3/2016	5/3/2016
289   Employee Travel Advances	Opportunities exist to enhance the controls over employee travel advances.	Closed- By Audit Team	BOCC - Human Resources	9/1/2015	NA	7/11/2016	7/11/2016
292   Tree Trimming & Disposal Service Contract Management	Opportunities exist for the Public Works Department to mature the tree trimming and removal services contract management control environment.	Closed- By Audit Team	Public Works	1/15/2016	4/25/2016	6/20/2016	6/24/2016
302   Barney's Pumps Inc Contract Management	Management should consider formalizing the actual discount structure	Closed- By Audit Team	Public Utilities	5/1/2016	NA	4/29/2016	5/26/2016
302   Barney's Pumps Inc Contract Management	Management should address opportunities to enhance the contract management of the Barney's Inc Agreement	Closed- By Audit Team	Public Utilities	5/1/2016	NA	4/29/2016	5/26/2016