



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 September 30, 2016**

**Report # 315**

**November 15, 2016**



**Date:** November 15, 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 September 30, 2016, the County Audit Department monitored 16 management action plans. Two (2) of these have been implemented by the process owner during this quarter and are now closed. The remaining 14 action plans are open and will be carried forward to the first quarter of FY17. 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

## 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.

**Pending CAD Review** = 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.

**STATUS OF AUDIT RECOMMENDATIONS as of October 1, 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.	Started (Partially Implemented)	Clerk IT	7/31/2015	7/31/2016		
282   Oracle E-Business Suite Security Administration Activity	Defining a formal governance policy.	Pending	Clerk IT	9/30/2015	1/1/2017		
282   Oracle E-Business Suite Security Administration Activity	Developing routine monitoring procedures.	Pending	Clerk IT	9/30/2015	1/1/2017		
282   Oracle E-Business Suite Security Administration Activity	Implementing advanced analytics and monitoring tools.	Started (Partially Implemented)	Clerk IT	9/30/2015	1/1/2017		
282   Oracle E-Business Suite Security Administration Activity	Automating the existing change management process.	Pending	Clerk IT	6/30/2016	6/1/2017		
282   Oracle E-Business Suite Security Administration Activity	Ensuring that user access changes are requested, applied, reviewed and maintained consistently.	Started (Partially Implemented)	Clerk IT	7/31/2015	9/28/2016		
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	12/30/2016		
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	12/30/2016		
308   RealAuction Application Controls Review	An opportunity exists to enhance cashier training.	Pending	Civil Courts	9/30/2016	14/17/2016*		
308   RealAuction Application Controls Review	An opportunity exists to enhance the controls within the refund process.	Pending	Civil Courts	9/30/2016	12/15/2016*		
308   RealAuction Application Controls Review	An opportunity exists to enhance the monitoring controls related to Real Auction user access.	Pending	Civil Courts	9/30/2016	12/15/2016*		
308   RealAuction Application Controls Review	Opportunities exist to strengthen the controls identified in the real auction agreement.	Pending	Civil Courts	1/1/2017			
308   RealAuction Application Controls Review	The Real Auction system appeared to have adequate IT general controls in place but opportunities exist to	Pending	Civil Courts	1/1/2017			
309 & 310   Fixed Assets - Inventory Shortages Audit	Clerk's IT has opportunities to improve controls to ensure that fixed asset shortages are appropriately addressed.	Pending	Chief Deputy IT & Strategic Planning	3/31/2017			
282   Oracle E-Business Suite Security Administration Activity	Further limiting access to the Application Administrator responsibility.	CLOSED	Clerk IT	6/30/2015	6/16/2016	6/24/2016	7/7/2016
293   Odyssey Case Manager System	Ensure that fee distributions remain aligned beyond Odyssey and throughout the payout process.	CLOSED	Chief Deputy Courts	12/31/2015	NA	7/1/2016	8/26/2016

\* County Audit has extended the Revised Implementation Date for these items so that they will not reflect as past due. A system error has prevented the client from being able to access and/or update these issues in our audit tracking software. County Audit will work with the client to resolve this issue and update the items by the revised date.