



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, 2016**

Report # 322

February 23, 2017



Date: February 23, 2017

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 December 31, 2016, the County Audit Department monitored 18 management action plans. Five (5) of these have been implemented by the process owner during this quarter and are now closed. The remaining 13 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: 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 February 20, 2017*

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.	Closed By Audit Team	Clerk IT	7/31/2015	7/31/2016	2/15/2017	2/17/2017
282 Oracle E-Business Suite Security Administration Activity	Defining a formal governance policy.	Pending	Clerk IT	9/30/2015	8/1/2017		
282 Oracle E-Business Suite Security Administration Activity	Developing routine monitoring procedures.	Pending	Clerk IT	9/30/2015	8/1/2017		
282 Oracle E-Business Suite Security Administration Activity	Implementing advanced analytics and monitoring tools.	Started (Partially Implemented)	Clerk IT	9/30/2015	8/1/2017		
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.	Closed - Follow Up Unwarranted	Clerk IT	7/31/2015	9/28/2016		2/17/2017
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	3/31/2017		
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	3/31/2017		
308 RealAuction Application Controls Review	An opportunity exists to enhance cashier training.	Closed - Follow Up Unwarranted	Civil Courts	9/30/2016	11/1/2016	1/27/2017	2/20/2017
308 RealAuction Application Controls Review	An opportunity exists to enhance the controls within the refund process.	Started	Civil Courts	9/30/2016	3/6/2017		
308 RealAuction Application Controls Review	An opportunity exists to enhance the monitoring controls related to Real Auction user access.	Closed By Audit Team	Civil Courts	9/30/2016	11/1/2016	10/4/2016	2/20/2017
308 RealAuction Application Controls Review	Opportunities exist to strengthen the controls identified in the real auction agreement.	Closed By Audit Team	Civil Courts	1/1/2017		1/27/2017	2/15/2017
308 RealAuction Application Controls Review	The Real Auction system appeared to have adequate IT general controls in place but opportunities exist to enhance controls within the associated processes.	Pending	Civil Courts	1/1/2017	3/6/2017		
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			
313 Criminal Courts Evidence Inventory Audit	Make physical alterations to the inventory cage door.	Started	Criminal Courts	11/30/2016	3/31/2017		
313 Criminal Courts Evidence Inventory Audit	Identify and remediate the data conversion errors present in the Odyssey case records.	Pending	Criminal Courts	10/13/2017	3/31/2017		
313 Criminal Courts Evidence Inventory Audit	Perform more frequent criminal evidence disposals.	Pending	Criminal Courts	1/1/2017	3/31/2017		
313 Criminal Courts Evidence Inventory Audit	Develop and implement a written procedure to establish and document continuous evidence inventory practices, including evidence disposal procedures.	Started	Criminal Courts	11/30/2016	3/31/2017		

* = Due to a system error that prevented the client from being able to access and/or update these issues in our audit tracking software, the status "as of date" was extended beyond the end of the first fiscal quarter to compensate for this technical issue.