

COUNTY AUDIT DEPARTMENT

REPORT # 336

Quarterly Status Report of Audit Recommendations and Clerk of Circuit Court's Management Action Plans Quarter Ending September 30, 2017

November 8, 2017



Pat Frank INTEGRITY. TRANSPARENCY. ACCOUNTABILITY.

CLERK OF COURT & COMPTROLLER • HILLSBOROUGH COUNTY, FLORIDA



Date: November 8, 2017

To: Pat Frank, Clerk of the Circuit Court

From: Heidi Pinner, CIA, CISA, CRMA, CFE, 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 implementation of management's corrective action plans. Recommendations remain active until remediated or deemed obsolete.

For the quarter ended September 30, 2017, the County Audit Department monitored 14 management action plans. Four (4) of these have been implemented by the process owner during this quarter and are now closed. The remaining 10 action plans are open and are carried forward to the first quarter of FY18. The attached Status of Audit Recommendations report contains additional detail.

I appreciate this opportunity to be of service and am happy to respond to any questions that you may have concerning the attached report or to furnish you with any additional information desired.

CC: Doug Bakke, Chief Deputy, Courts
Rachel Diny, Chief Deputy, Administration
Julia Poupart, Chief Deputy, Records
Rick Van Arsdall, Chief Deputy, Clerk to Board
Tim Simon, Deputy Comptroller
Idania Alfonso, Senior Director, Clerk IT
Chris Tluczek, Director, Clerk IT

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 November 3, 2017

Report # Project Name	Recommendation Title	Recommendation State	Entity	Estimated Implementation Date	Revised Implementation Date	Actual Implementation Date	Recommendation Close Date
282 Oracle E-Business Suite Security Administration Activity	Defining a formal governance policy.	Pending	Clerk IT	9/30/2015	11/1/2018		
282 Oracle E-Business Suite Security Administration Activity	Developing routine monitoring procedures.	Pending	Clerk IT	9/30/2015	11/1/2018		
282 Oracle E-Business Suite Security Administration Activity	Implementing advanced analytics and monitoring tools.	Started	Clerk IT	9/30/2015	11/1/2018		
282 Oracle E-Business Suite Security Administration Activity	Automating the existing change management process.	Pending	Clerk IT	6/30/2016	2/28/2018		
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	3/31/2018		
293 Odyssey Case Manager System	Consider implementing monitoring controls for adjusted or reversed fees and fines in Odyssey.	Closed by Audit Team	Chief Deputy Courts	3/31/2016	9/30/2017	10/31/2017	11/2/2017
309 & 310 Fixed Assets - Inventory Shortages Audit	Clerk's IT has opportunities to improve controls to ensure that fixed asset shortages are appropriately addressed.	Started (Partially Implemented)	Chief Deputy IT & Strategic Planning	3/31/2017	12/30/2017		
313 Criminal Courts Evidence Inventory Audit	Make physical alterations to the inventory cage door.	Closed by Audit Team	Criminal Courts	11/30/2016	7/31/2017	8/25/2017	10/12/2017
313 Criminal Courts Evidence Inventory Audit	Perform more frequent criminal evidence disposals.	Closed by Audit Team	Criminal Courts	1/1/2017	7/31/2017	9/28/2017	10/13/2017
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 (Partially Implemented)	Criminal Courts	11/30/2016	3/31/2017		
324 CCIS Access Controls Audit	Enhance user access controls over the CCIS system	Closed by Audit Team	Chief Deputy Courts	7/1/2017	_____	7/27/2017	10/19/2017
327 Internal Controls over the Clerk's Office Cashiering Operations	Train cashiers adequately and consistently in appropriate cash management processes.	Started (Partially Implemented)	Chief Deputy Courts	6/30/2017	12/31/2017		
327 Internal Controls over the Clerk's Office Cashiering Operations	Improve controls over the cash handling process.	Started (Partially Implemented)	Chief Deputy Courts	6/30/2017	12/31/2017		
327 Internal Controls over the Clerk's Office Cashiering Operations	Improve controls over transaction voids and refunds.	Started	Chief Deputy Courts	10/17/2017	12/31/2017		