

COUNTY AUDIT DEPARTMENT

REPORT # 347

**Quarterly Status Report of Audit Recommendations and
Clerk of Circuit Court's Management Action Plans
Quarter Ending March 31, 2018**

April 19, 2018



Pat Frank INTEGRITY. TRANSPARENCY. ACCOUNTABILITY.

CLERK OF COURT & COMPTROLLER • HILLSBOROUGH COUNTY, FLORIDA



Date: April 19, 2018

To: Pat Frank, Clerk of the Circuit Court

From: Heidi Pinner, CIA, CISA, CFE, CRMA 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 March 31, 2018, the County Audit Department monitored 10 management action plans. One of these has been implemented by the process owner during this quarter and is now closed. The remaining 9 action plans remain open and are carried forward to the third 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: Dan Klein, Chief of Staff
Doug Bakke, Chief Deputy, Courts
Rachel Diny, Chief Deputy, Administration
Michelle Decker, Chief Information Officer
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

STATUS OF AUDIT RECOMMENDATIONS as of March 31, 2018

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.	Started	Clerk IT	6/30/2016	7/31/2018		
293 Odyssey Case Manager System	Consider implementing a process to reasonably reconcile Odyssey court costs to the FCCC Fee Distribution Schedule.	Past Due	Chief Deputy Courts	12/31/2015	3/31/2018		
309 & 310 Fixed Assets - Inventory Shortages Audit	Clerk's IT has opportunities to improve controls to ensure that fixed asset shortages are appropriately addressed.	Closed	Chief Deputy IT & Strategic Planning	3/31/2017	2/12/2018	2/12/2018	3/9/2018
313 Criminal Courts Evidence Inventory Audit	Develop and implement a written procedure to establish and document continuous evidence inventory practices, including evidence disposal procedures.	Past Due	Criminal Courts	11/30/2016	3/31/2017		
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	6/30/2018		
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	6/30/2018		
327 Internal Controls over the Clerk's Office Cashiering Operations	Improve controls over transaction voids and refunds.	Started	Chief Deputy Courts	10/17/2017	6/30/2018		