

COUNTY AUDIT DEPARTMENT

FY2021

ANNUAL AUDIT PLAN

11/04/2020



Pat Frank INTEGRITY. TRANSPARENCY. ACCOUNTABILITY.

CLERK OF COURT & COMPTROLLER • HILLSBOROUGH COUNTY, FLORIDA



November 4, 2020

The Honorable Lesley "Les" Miller Jr., Chairman
The Honorable Ken Hagan
The Honorable Pat Kemp
The Honorable Sandra L. Murman
The Honorable Kimberly Overman
The Honorable Mariella Smith
The Honorable Stacy R. White

Subject: County Audit's FY2021 Audit Work Plan

Dear Chairman Miller and Commissioners,

The County Audit Department has completed the annual risk assessment process and developed an audit plan for fiscal year 2021. It is our goal to prepare an audit work plan that provides value added services, fulfills the County Audit Department's mission, and aligns audit goals and objectives with the Institute of Internal Auditors' Definition of Internal Auditing as well as applicable government auditing standards.

The risk assessment process and audit plan are created in coordination with the County Internal Auditor to ensure we are maximizing audit coverage and minimizing duplication of effort. The following report provides a summary of the risk assessment process and the County Audit Department's FY2021 Annual Audit Plan, approved by Pat Frank, Clerk of Court & Comptroller.

Please do not hesitate to contact me at (813) 307-7000 with any questions or comments.

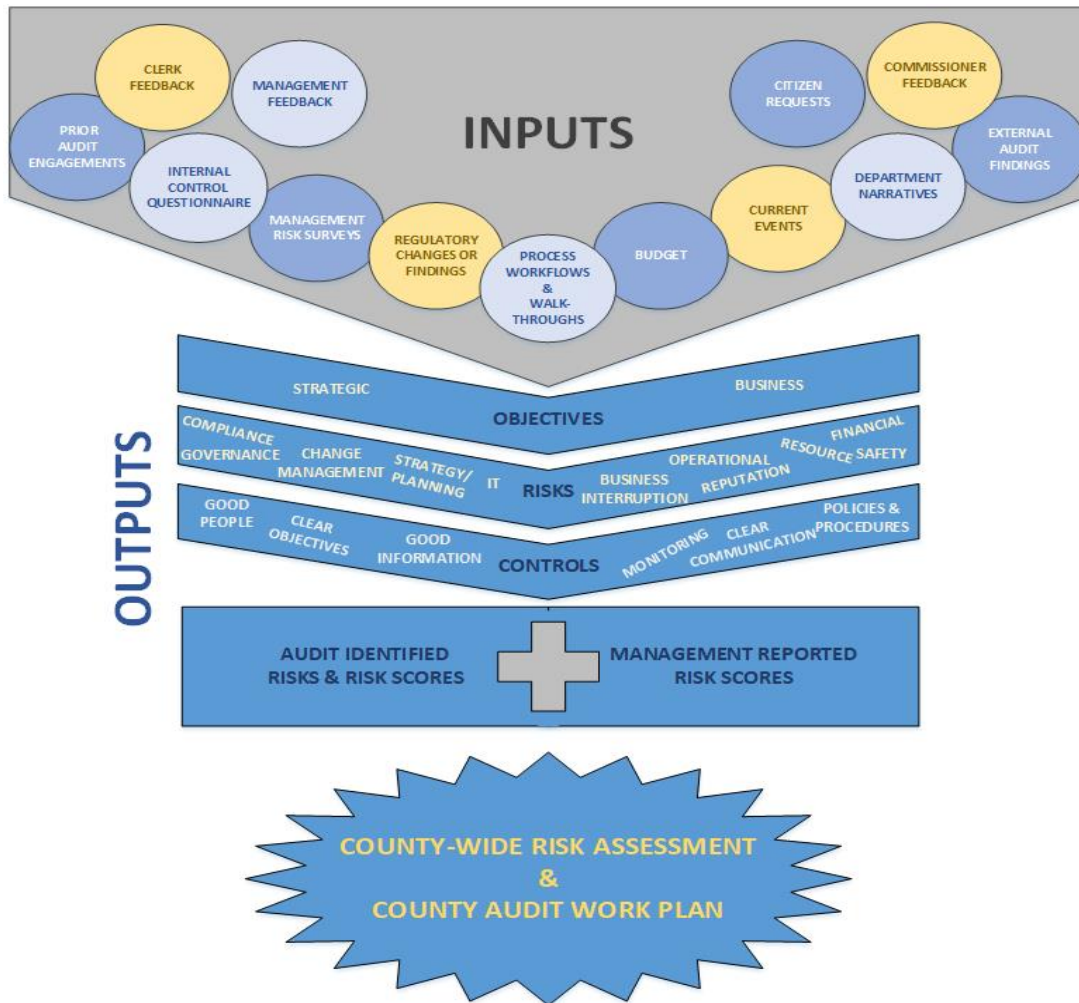
Sincerely,

Heidi Pinner, CIA CISA CFE CRMA
Senior Director, County Audit

Copy: Pat Frank, Clerk of Court & Comptroller
Bonnie Wise, County Administrator
Peggy Caskey, County Internal Auditor

RISK ASSESSMENT

There are a significant number of potential audit areas and topics to consider within the Clerk and Board departments of Hillsborough County. To ensure the most efficient and effective utilization of County Audit resources, the County Audit Department utilizes a comprehensive risk assessment process to develop the annual audit plan. This process is informed by multiple inputs and methodologies as depicted in the following graphic.



Risk is one of the primary factors in selecting areas for audit and as one would expect, the degree of risk varies for different Clerk and County functions. Risk level can be influenced by the complexity of operations, overall financial or operational impact, management’s experience, the degree of regulatory influence or oversight, and several other factors. An area of high risk will traditionally receive more audit attention than those of lower risk, but lower risk areas are also reviewed, just with less frequency. Management and Board feedback is also solicited and considered each year during the development of the audit plan.

ANNUAL PLAN

There are 8 projects on this year’s audit plan which are carryovers from the 2020 Annual Audit Plan and 17 new projects proposed (Plan A). Project carryovers are an intended component of each year’s plan to ensure maximized productivity of the County Audit Team. Because some capacity is built into the audit plan each year for emerging issues and management requests, the plan also includes a list of secondary projects (Plan B) which can be addressed as resources allow.

The County Audit Department issued a total of 36 audit communications during FY2020 including routine audit reports, management memos, follow up reports and investigative memos.

County Audit Department Mission Statement

County Audit's Mission Statement

The mission of the County Audit Department is to serve the citizens and taxpayers of the County. We are an independent, objective assurance and consulting activity designed to add value and improve our organization's operations. We help the organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes under the Board of County Commissioners and the Clerk of Circuit Court & Comptroller.

The Institute of Internal Auditors' Definition of Internal Auditing

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

COUNTY AUDIT DEPARTMENT
Hillsborough County Clerk and Comptroller
FY21 Annual Audit Plan

PROJECT	DEPARTMENT	HOURS
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CARRYOVERS

1	Review of Receiving Functions	BOCC GLOBAL	300
2	County Finance/Clerk Payables Processes	COCC	425
3	Public Works – Non Routine Maintenance Processes	Public Works	250
4	Medical Examiner – Outsourced Services	Medical Examiner	300
5	Delegations of Financial Authority	ESQA	250
6	User Fee Inventory and Authorizations	Management & Budget	150
7	IIO - PCI / DSS Compliance	IIO	150
8	CARES ACT- Assistance Programs Monitoring	BOCC GLOBAL	1200

NEW PROJECTS

9	Roads/Ditches/Stormwater – Management of Outsourced Services	Engineering and Ops	400
10	Clerk Transition Items Validation	COCC	300
11	CARES Individual Funding Agreement Audits	BOCC GLOBAL	900
12	Clerk IT – DHSMV Security Audit	Clerk	300
13	Contract Performance/Compliance – Eckerd Youth Services	Childrens Services	400
14	IIO Audit – Cybersecurity Topic TBD	IIO	400
15	Utilization of Residential Account Points (<i>Management Request</i>)	Solid Waste	250
16	Indigent Health Care Surtax Audit FY20 - 21 (<i>Year 1 of 2</i>)	Health Care	200
17	Contractor Licensing Controls	Development Services	400
18	Continuous Monitoring – Purchasing Card Activity	BOCC GLOBAL	650
19	Continuous Monitoring – Miscellaneous Expenditures	BOCC GLOBAL	400
20	Continuous Monitoring – System Access Controls	BOCC GLOBAL	300
21	Oracle Implementation Monitoring and Advisory Services	BOCC / COCC GLOBAL	600
22	Global Narratives and Risk Assessment	BOCC / COCC GLOBAL	450
23	Pop Up Projects	BOCC GLOBAL	500
24	Audit Follow Up and Tracking	BOCC / COCC GLOBAL	150
25	Year End Inventory Observations	BOCC GLOBAL	75

PLAN B (will be addressed as resources permit)

26	Parks & Rec – Management of Outsourced Services	Parks and Rec	400
27	Head Start – Fiscal/Grant Accounting Processes	Head Start	400
28	Contract Performance/Compliance Audit 2 – Janitorial Supplies	Facilities	400
29	Contract Performance/Compliance Audit 3 – TBD	TBD	400
30	Board and Administrative Policies Review	BOCC GLOBAL	300
31	Outsourced Ambulance Services	Fire Rescue	400
32	Vehicle Maintenance Processes	Fleet Management	400