

COUNTY AUDIT DEPARTMENT

REPORT # 393

QUARTERLY COCC FOLLOW- UP REPORT

October 23, 2020



Pat Frank INTEGRITY. TRANSPARENCY. ACCOUNTABILITY.

CLERK OF COURT & COMPTROLLER • HILLSBOROUGH COUNTY, FLORIDA



Date: October 23, 2020

To: Pat Frank, Clerk of Court and Comptroller

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

Subject: Quarterly status of Clerk audit recommendations and management action plans

Dear Ms. Frank:

Attached is the quarterly report on the status of Clerk audit recommendations as of September 30, 2020. Addressing these recommendations will enhance the Clerk's overall operations and mitigate risks to the organization.

In compliance with the Institute of Internal Auditors Standard 2500, the County Audit Department monitors the implementation of management's corrective action plans in response to audit recommendations. Recommendations remain active and monitored until remediated or deemed obsolete.

For the quarter ended September 30, 2020, the County Audit Department monitored twenty-four (24) management action plans. One of these had corrective actions implemented in the fourth quarter and has been closed. The remaining 23 will remain open and will be carried forward to the first quarter of FY 2021.

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 Executive Officer
Tim Simon, Deputy Comptroller
Kimberly Richards, Chief Deputy Administration

STATUS OF AUDIT RECOMMENDATIONS as of September 30, 2020

Report # Project Name	Recommendation Title	Recommendation State	Entity	Estimated Implementation Date	Actual Implementation Date	Recommendation Close Date
366 Clerk HR Recruitment & Hiring Processes	Hold a recruitment workshop with all hiring managers to facilitate a discussion and collaborate on the current recruitment process and any improvement opportunities.	Started - Past Due	Clerk HR	9/30/2020		
366 Clerk HR Recruitment & Hiring Processes	Enhance the consistency of the recruitment process across departments: 1) Explore whether new training opportunities/requirements are needed to set expectations for hiring managers and ensure that the recruitment process is being carried out in a consistent manner across the organization. 2) Leverage the hiring manager workshop recommended in Audit Comment 1 to develop strategies for any identified process inefficiencies.	Started - Past Due	Clerk HR	9/30/2020		
381 Dependents Benefits Eligibility	Review the remaining employee files for completeness and obtain supporting documentation for any dependents with missing documentation, including those enrolled prior to 2016	Started - Past Due	Clerk HR	9/30/2020		
381 Dependents Benefits Eligibility	Remove any dependents from the healthcare plan whose eligibility cannot be verified and supported	Started - Past Due	Clerk HR	9/30/2020		
381 Dependents Benefits Eligibility	Consider performing periodic re-certifications of dependents eligibility or at a minimum having employees formally attest to the eligibility of their enrolled dependents annually.	Started	Clerk HR	10/30/2020		
383 Clerk's Software & Application Licensing Controls	Implement a formal policy for the management of software/application licenses. This may include implementing a more centralized process where software licenses are routinely audited for compliance with the policy.	Pending	Clerk IT	12/31/2020		
383 Clerk's Software & Application Licensing Controls	Ensure that all documentation used to complete the license true-up processes, including network scanning procedures and source information to support user application counts, is recorded and maintained.	Pending	Clerk IT	12/31/2020		
383 Clerk's Software & Application Licensing Controls	Perform a periodic review of the list of administrative user accounts using the principle of least privilege to ensure appropriateness of the employees with administrative access rights. This should work in conjunction with privileged access management controls to monitor privileged user activity.	Pending	Clerk IT	12/31/2020		
383 Clerk's Software & Application Licensing Controls	Create a formal policy or include an additional procedure in the Vulnerability Management Policy to monitor and identify systems with an obsolete version number or that the manufacturer no longer provides support or updates for.	Pending	Clerk IT	12/31/2020		
387 Civil Courts Child Support Process	Either enforce the requirement to submit a Personal Information Form with the Request to Suspend Driver's License Form as stipulated on the HillsClerk website or revise the wording on the website to make it optional.	Closed	Clerk Civil Court	07/17/2020	7/17/2020	8/31/2020
387 Civil Courts Child Support Process	Implement a quality assurance check to review department compiled forms to ensure accuracy of dates.	Pending	Clerk Civil Court	10/5/2020		

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387 Civil Courts Child Support Process	Develop and implement a process/procedure to ensure consistent compliance with Chapters 61.14 and 61.17 of the Florida Statutes	Pending	Clerk Civil Court	No date identified		
389 DHSMV Security Controls	Management could consider either implementing a system tool that will assist in detecting access / changes to sensitive data (DL transcripts) or complete a Risk Management Form detailing and accepting the risks and system limitations regarding log monitoring of user access to sensitive data (DL Transcripts).	Pending	Clerk IT	8/31/2021		
389 DHSMV Security Controls	To ensure full compliance with the system and password security requirements of the MOU, management should consider: 1) Implementing multi-factor authentication for all privileged Odyssey accounts; 2) Implementing functionality in Odyssey to enforce security password rules for outside agency users including: password complexity, password history, minimum character length, & lock-out after a certain number of failed login attempts; 3) Enabling or developing a way to automatically generate random default passwords in Odyssey for new user accounts or password changes; 4) Enabling or developing the auto log off setting in Odyssey to enforce the security setting on outside agencies user accounts; 5) Enabling or developing a control to limit unsuccessful login attempts and lock out Clerk/external accounts after 5 failed attempts; 6) Enabling the Windows account lockout threshold after a defined number of incorrect password attempts to mitigate the risk of a brute force attack on the network; and 7) Including a statement that "Passwords should not be written down and/or stored at workstations" in applicable policies.	Pending	Clerk IT	3/31/2021		
389 DHSMV Security Controls	Management should consider: 1) Approving and implementing the Enterprise Risk Management Policy (or incorporate an IT Risk Management Assessment into the COOP) where IT risks, potential business impacts, likelihoods, and risk tolerances are identified; 2) Performing a Business Impact Analysis (BIA) as part of their overall Risk Assessment which could be incorporated in the overall Disaster Recovery Plan or COOP; 3) Implementing the use of the Risk Acceptance Form and ensuring that any vulnerabilities that are not mitigated are properly identified and documented in a Risk Acceptance Form.	Pending	Clerk IT	9/30/2021		
389 DHSMV Security Controls	Management should formally approve, implement, and execute the "Data Classification Policy" and procedure.	Pending	Clerk IT	12/30/2020		
389 DHSMV Security Controls	Management should consider updating the Incident Response Plan (and when applicable, the Disaster Recovery Plan) to include: 1) Incident Response Team and incident escalation procedures including the role of external security service providers; 2) Quarterly meetings of the Incident Response Team to review established processes and escalation protocols; 3) Annual Incident Response training for IT Security personnel on cybersecurity threats, trends, and evolving practices; 4) Consistently ensure the usage of Incident Response Forms for applicable events including the repository location for these forms.	Pending	Clerk IT	3/31/2021		
389 DHSMV Security Controls	Update the Confidentiality Statement form to include the specific language included in these MOU standards. All system users, including outside agencies, should be required to provide a signed form prior to access being granted. This form should be maintained by Clerk IT in order to fully comply with this standard.	Pending	Clerk IT	3/31/2021		

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389 DHSMV Security Controls	Management should explore options to mitigate this risk, such as: 1) Increasing the frequency of periodic access reviews; 2) Formalizing an agreement or developing a mechanism for outside agencies to immediately report any applicable personnel changes, and/or 3) Completing a Risk Management Form detailing any limitations and unmitigated risks associated with the user account management process, specifically for outside agencies.	Pending	Clerk IT	3/31/2021		
389 DHSMV Security Controls	To ensure full compliance with the requirements of the MOU, management should consider: 1) Assigning a point of contact for consumer complaints regarding the use of Driver's License information; 2) Defining a process for the review and investigation of any potential complaints.	Pending	Clerk IT	9/11/2020		
390 Clerk Purchasing Process	To improve controls over the Clerk Purchasing functions, management should: 1) Clarify in the Clerk Purchasing policy which vendors and types of goods or services items are considered recurring, pre-approved sole source types of procurement. In addition, clarify in the policy the dollar thresholds for these items; 2) Clarify in the Clerk Purchasing Policy where the quotes indicated in the policy should be saved and retained. In addition, include in the policy where reasons should be documented for not obtaining the number of quotes indicated by policy; 3) Include an additional step in the approval process for the annual contract purchase order for use of the Office Depot state contract to obtain the Clerk approval in Oracle where the approvals are maintained; 4) Implement a process to ensure that requisitions which use an active Florida state term contract or a contract negotiated by another Florida local government or purchasing cooperative include Clerk approval, in accordance with Clerk Purchasing policy. In addition, the process should also ensure that a CARF is completed for applicable items; 5) Clarify in the Clerk Purchasing policy which types of hardware and/or a related dollar threshold for the hardware that should require a CARF; 6) Update the Clerk Purchasing policy to include more clearly defined procurement types and procurement thresholds to provide consistency in application; and 7) Create additional procedural guidance for completing a CARF which includes documenting sufficient evidence in the justification field or in supporting documentation to the CARF to indicate how it was determined that the piggybacked or existing agreement remained advantageous for the Clerk's office in terms of pricing or value.	Pending	Clerk Purchasing	3/31/2021		
390 Clerk Purchasing Process	To improve controls over the Clerk Purchasing functions, management should: 1) Explicitly state in the RFP documents the methodologies and formulas to be used for evaluating proposals; 2) Develop procedural guidance to ensure any formula calculations for assigning points by the Evaluation Committee are reviewed for accuracy by Clerk's Purchasing; and 3) Develop written procedures for the sealed bid opening process.	Pending	Clerk Purchasing	3/31/2021		

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390 Clerk Purchasing Process	<p>To improve controls over P-cards, management should: 1) Clarify in the Clerk Purchasing Policy section on P-cards what the single, daily, and monthly transaction limits should be and add a requirement that these should be enforced by entering them online into each cardholder's profile; 2) Formalize additional written procedural guidance for P-card processing to include required supporting documentation and approvals for the P-card logs; 3) Ensure that documentation of quotes obtained for P-card purchases is maintained (actual .pdfs and/or screenshots and not just URL links that could change or expire); 4) Ensure the reason that the required number of quotes is not obtained is documented in the P-card log documentation or the Oracle requisition; 5) Ensure that P-card logs include all of the proper Clerk Management approvals; 6) Ensure that the Oracle requisition for P-card purchases includes completion of the justification field and an attachment to the requisition for a description of the line item purchased; 7) Ensure that P-card logs include Purchasing approval; and 8) Update the written policy and procedures for Clerk P-card holders.</p>	Pending	Clerk Purchasing	3/31/2021		
390 Clerk Purchasing Process	<p>To improve controls over the Clerk's travel form process, management should: 1) Ensure that travelers and designated approvers are reviewing the travel forms for proper completion of the form, proper supporting documentation, proper expense calculations, and compliance with the Clerk Business Travel policy; and 2) Implement a system control to prevent pre-travel estimates from being modified once approved or if preventative controls are not possible, implementing mitigating controls to track changes or ensure the approved pre-travel estimates and information is maintained.</p>	Pending	Clerk Purchasing	11/30/2020		