

CINDY STUART



Clerk of Court & Comptroller  
13th Judicial Circuit

## FY22 Annual Audit Plan

COUNTY AUDIT DEPARTMENT  
REPORT # 401  
December 15, 2021

The Honorable Kimberly Overman, Chair  
The Honorable Harry Cohen  
The Honorable Ken Hagan  
The Honorable Pat Kemp  
The Honorable Gwen Myers  
The Honorable Mariella Smith  
The Honorable Stacy R. White



Dear Commissioners:

December 15, 2021

The County Audit Department has completed the annual risk assessment process and developed an audit plan for fiscal year 2022. 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.

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 FY2022 Annual Audit Plan, approved by Cindy Stuart, Clerk of Court & Comptroller.

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

The Audit Team greatly appreciates the cooperation and responsiveness of all who participated in the risk assessment process.

Sincerely,

*Heidi Pinner*

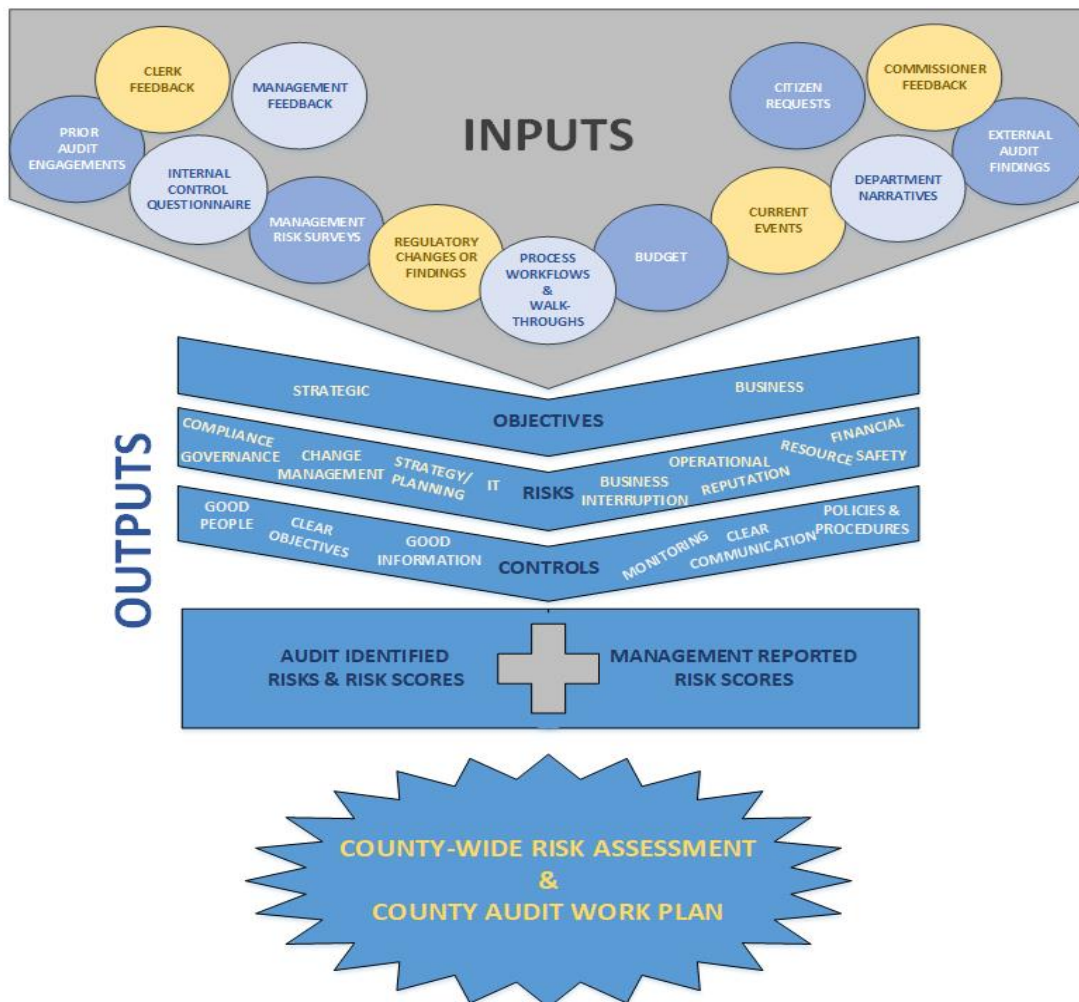
**Together, we will get to YES!**

Heidi Pinner, CIA CISA CFE CRMA  
Chief Audit Executive, County Audit  
Clerk of Court & Comptroller

Copy: Cindy Stuart, 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 of course external factors such as a pandemic among other factors. Areas of high risk will traditionally receive more audit attention than those of lower risk. Lower risk areas may also be 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 7 projects on this year’s audit plan which are carryovers from the 2021 Annual Audit Plan and 23 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 43 audit communications during FY2021 including routine audit reports, management memos, follow up reports and investigative memos.

**Hillsborough County Clerk and Comptroller  
FY22 Annual Audit Plan**

| PROJECT | DEPARTMENT | HOURS |
|---------|------------|-------|
|---------|------------|-------|

**CARRYOVERS**

|   |   |                      |     |
|---|---|----------------------|-----|
| 1 | CARES Subrecipient Monitoring Plant City                    | BOCC GLOBAL          | 100 |
| 2 | CARES Subrecipient Monitoring City of Tampa                 | BOCC GLOBAL          | 250 |
| 3 | CARES Subrecipient Monitoring HCSO                          | BOCC GLOBAL          | 250 |
| 4 | CARES Subrecipient Monitoring Temple Terrace                | BOCC GLOBAL          | 250 |
| 5 | Medical Examiner – Outsourced Services                      | Medical Examiner     | 100 |
| 6 | Emergency Rental Assistance Program - ERA 1 Payment Testing | Social Services      | 400 |
| 7 | Indigent Healthcare Surtax Audit                            | Health Care Services | 200 |

**NEW PROJECTS**

|    |   |                      |     |
|----|---|----------------------|-----|
| 8  | Head Start Grant Accounting                                     | Head Start           | 500 |
| 9  | Parks and Recreation - Management of Contracted Services        | Parks and Recreation | 500 |
| 10 | Vendor Set-up and W-9 Process Controls                          | Clerk IT             | 350 |
| 11 | Surplus Assets - Inventory Controls                             | Facilities           | 400 |
| 12 | Contract Management/Compliance - Fire Rescue Bunker Gear        | Fire Rescue          | 400 |
| 13 | Contract Management/Compliance - Leachate Disposal              | Water Resources      | 400 |
| 14 | Controlled Substances Inventory Management                      | Fire Rescue          | 400 |
| 15 | System Access Controls - ServTrac                               | Aging Services       | 150 |
| 16 | System Access Controls - Provider Database                      | Health Care Services | 150 |
| 17 | System Access Controls - Unity                                  | Homeless Services    | 150 |
| 18 | IIO - CyberSecurity TBD - Post Implementation Audit             | IIO                  | 400 |
| 19 | American Rescue Plan (ARPA) - Funds Utilization Risk Assessment | BOCC GLOBAL          | 100 |
| 20 | American Rescue Plan (ARPA) - TBD Project Monitoring Audit 1    | BOCC GLOBAL          | 350 |
| 21 | American Rescue Plan (ARPA) - TBD Project Monitoring Audit 2    | BOCC GLOBAL          | 350 |
| 22 | American Rescue Plan (ARPA) - TBD Project Monitoring Audit 3    | BOCC GLOBAL          | 350 |
| 23 | Continuous Monitoring - Emergency Rental Assistance - ERA 2     | Social Services      | 500 |
| 24 | Continuous Monitoring - Purchasing Card Activity                | BOCC GLOBAL          | 800 |
| 25 | Continuous Monitoring - Miscellaneous Expenditures              | BOCC GLOBAL          | 250 |
| 26 | Continuous Monitoring - Unannounced Cash Count                  | BOCC / COCC GLOBAL   | 160 |
| 27 | Global Narratives and Risk Assessment                           | BOCC / COCC GLOBAL   | 250 |
| 28 | Pop Up Projects   | TBD                  | 450 |
| 29 | External Quality Assurance Review                               | County Audit         | 250 |
| 30 | Audit Follow Up and Tracking                                    | BOCC / COCC GLOBAL   | 150 |

**PLAN B (will be addressed in FY22 if resources permit or reconsidered for carryforward in FY23)**

|    |   |                      |   |
|----|---|----------------------|---|
| 31 | In Home Services Program - Contract Monitoring              | Aging Services       | - |
| 32 | Development Services - ACCELA Permitting Process Controls   | Development Services | - |
| 33 | Emergency Bridge Housing Agreements                         | Homeless Services    | - |
| 34 | Affordable Housing Grant Management                         | Affordable Housing   | - |
| 35 | Contract Management/Compliance - Mosquito Control Chemicals | Mosquito Control     | - |

# **County Audit Department Mission Statement & Institute of Internal Auditors' Definition of Internal Auditing**

## **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.

## **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.