



COUNTY AUDIT DEPARTMENT

REPORT # 418

OCTOBER 05, 2023

FY24 Annual Audit Plan



Cindy Stuart

CLERK OF COURT & COMPTROLLER
HILLSBOROUGH COUNTY

The Honorable Ken Hagan, Chair
The Honorable Donna Cameron Cepeda
The Honorable Harry Cohen
The Honorable Pat Kemp
The Honorable Gwen Myers
The Honorable Michael Owen
The Honorable Joshua Wostal

October 5, 2023

Dear Commissioners:

The County Audit Department has completed the annual risk assessment process and developed an audit plan for fiscal year 2024. 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 FY2024 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 participation from each of you and each of the County departments during this planning process.



Sincerely,

Heidi Pinner

Getting to YES!

Heidi Pinner, CIA CISA CFE CRMA
Chief Audit Executive, County Audit

Equity. Transparency. Independence.

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County Audit Department Mission Statement & Definition of Internal Audit

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 Court & Comptroller.

The Institute of Internal Auditors' Definition of Internal Auditing

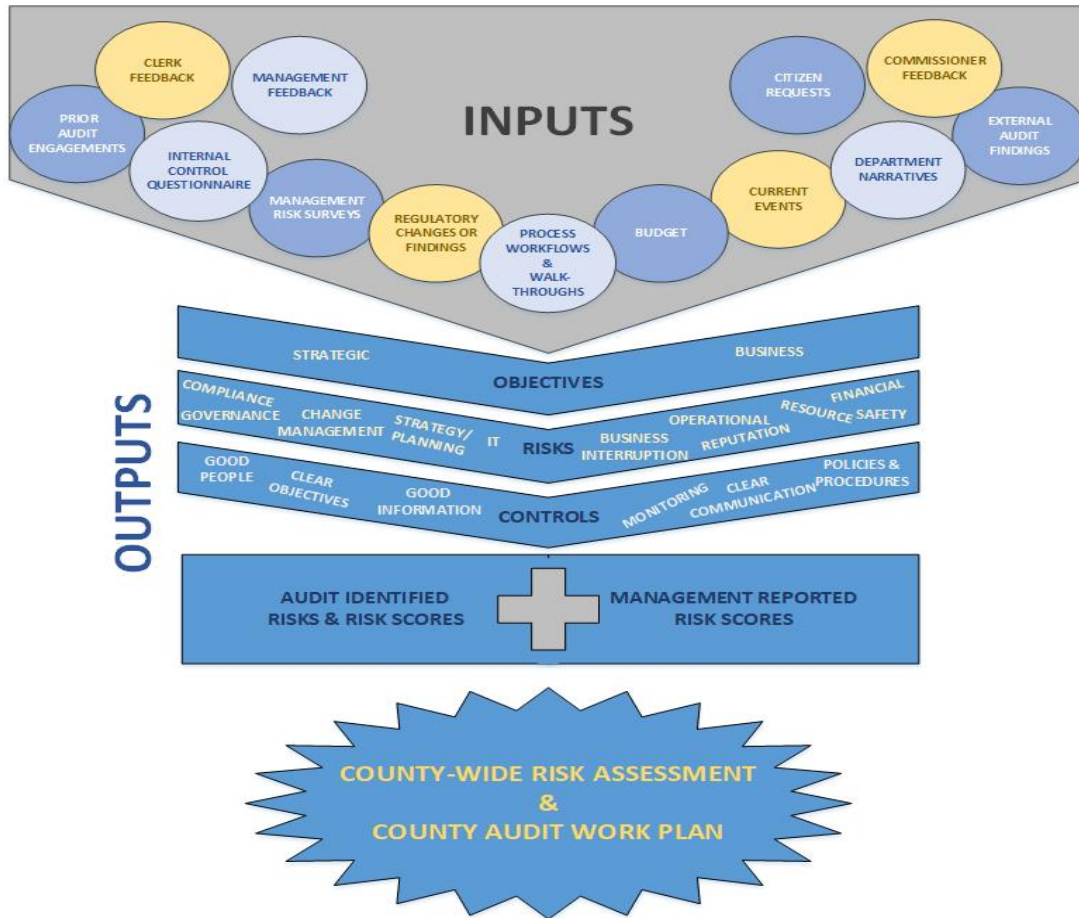
Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management,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

Confirmation of Audit Independence

In conformance with auditing standards set forth by the Institute of Internal Auditors, the County Audit Department must be free from interference in determining the scope of internal auditing, performing work, and communicating results. Additionally, the Chief Audit Executive (CAE) must report to a level within the organization that allows the internal audit activity to fulfill its responsibilities. The County Audit Department and CAE maintain organizational independence from all County functions by reporting directly to Cindy Stuart, Hillsborough County Clerk of Court & Comptroller, an independently elected constitutional officer.

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, as well as external factors such as declared emergencies. 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 13 projects on this year's audit plan which are carryovers from the 2023 Annual Audit Plan and 20 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 18 audit communications during FY2023 including routine audit reports, continuous auditing results, management memos, and follow up reports.

**Hillsborough County Clerk and
Comptroller FY24 Annual Audit Plan**

PROJECT	DEPARTMENT	HOURS
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CARRYOVERS

Contract Management/Compliance - Leachate Disposal	Solid Waste	50
Parks and Recreation Management of Outsourced Services	Parks and Recreation	50
IIO - Asset Inventory Controls	IIO	150
Vendor Set-up and W-9 Process Controls	COCC - IT	200
ARPA Subrecipient Monitoring - East Tampa Bay Civic Association - Housing	Affordable Housing	350
Development Services - ACCELA Permitting Process Revenue Controls Fleet	Development Services	200
Management - Fuel Tax and Regulatory Reporting	Fleet Management	150
Indigent Surtax Trust Fund Audit FY 2022-2023	Health Care Services	200
In Home Services Program - Management of Outsourced Services	Aging Services	100
Public Utilities - Small Equipment and Tools Inventory Management Practices	Public Utilities	350
Accuracy and Timeliness of Organizational Policies and Directives	BOCC GLOBAL	350
Contract Mangement/Compliance - CellCo (dba Verizon Wireless)	IIO / BOCC GLOBAL	10
Contract Management/Compliance - Neighborhood Resurfacing Agreements	Public Works	10

NEW PROJECTS (PLAN A)

ARPA Monitoring - Local Hospitals Capacity Health Initiative Agreements	Health Care Services	400
Payroll Controls and Related Processes	BOCC/COCC Global	500
Janitorial Services Contract Audit	Facilities	400
Gaston Tree Debris Recycling Contracts Audit	Solid Waste	400
Contract Management and Compliance Audit - NIC Services	Management and Budget	400
Pharmacy Dispensing Services Contract Audit	Health Care Services	400
Grant Compliance - SEFA Preparation Controls	BOCC/COCC Global	500
Grant Accounting Controls - Affordable Housing	Affordable Housing	500
FLHSMV Driver Records Access MOU Controls Audit	Clerk	350
Clerk PCI Environment Assessment	Clerk	350
CyberSecurity Assessments - (<i>Outsourced Audit</i>)	IIO and Clerk IT	300
Advisory Services Projects CoCC TBD	Clerk	600
Advisory Services Projects BoCC TBD	BoCC Global	600
Continuous Monitoring – BoCC Purchasing Card Activity	BoCC Global	800
Continuous Monitoring - CoCC Purchasing Card Activity	Clerk Global	400
Continuous Monitoring – Miscellaneous Financial Reviews	BoCC Global	400
Continuous Monitoring - Unannounced Cash Count	BoCC and Clerk Global	160
Global Narratives and Risk Assessment	BoCC and Clerk Global	250
Pop Up Projects	BoCC and Clerk Global	500
Audit Follow Up and Tracking	BoCC and Clerk Global	100

PLAN B (will be addressed as resources permit or reconsidered for carryforward in FY25)

Contract Management and Compliance Audit - Premier Magnesia	Water Resources	400
Security Equipment and Guard Services Contracts Audit	Facilities	400