

AN AUDIT OF:

FY26 County Audit Status Report

COUNTY AUDIT DEPARTMENT

REPORT #446

4/16/2026



VICTOR D. CRIST

CLERK OF CIRCUIT COURT & COMPTROLLER
HILLSBOROUGH COUNTY, FL

EXCELLENCE IN SERVICE!





VICTOR D. CRIST

CLERK OF CIRCUIT COURT & COMPTROLLER
HILLSBOROUGH COUNTY, FL

The Honorable Ken Hagan, Chair
The Honorable Chris Boles
The Honorable Donna Cameron Cepeda
The Honorable Harry Cohen
The Honorable Christine Miller
The Honorable Gwen Myers
The Honorable Joshua Wostal

April 16, 2026

Dear Commissioners:

The County Audit Department conducted a follow-up review of all outstanding audit recommendations. The review assessed management's actions in response to prior audit recommendations through interviews, and when applicable, review of supporting documentation.

A summary of results is provided in the *Recommendation Tracking Detail* section of the report. Additional advisory services, management assistance, and continuous monitoring performed by the Department are detailed in the *Management Memos to Date* section of the report.

The County Audit Department values the opportunity to serve the Board of County Commissioners, senior management, and the community. We remain committed to transparency, accountability, and the continuous improvement of County operations.

I am happy to address any questions that you may have or furnish additional information if desired.

Sincerely,

Heidi Pinner

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

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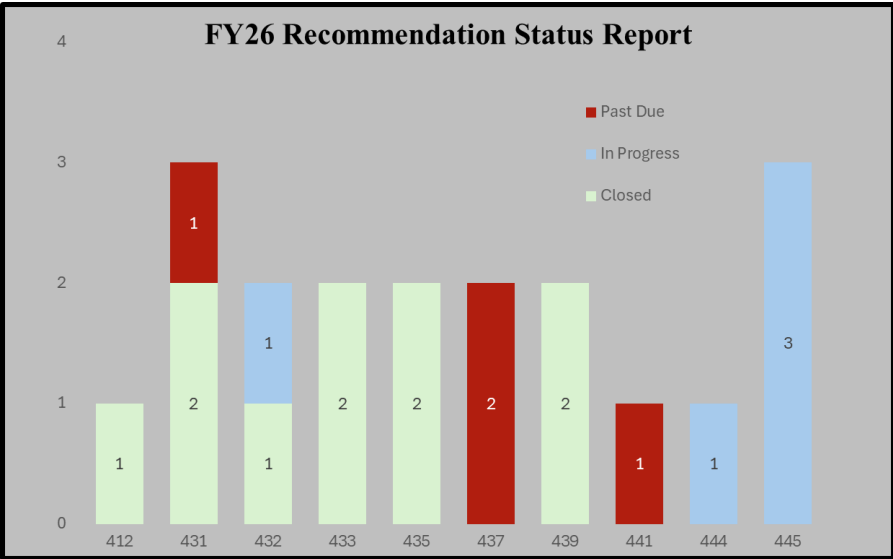
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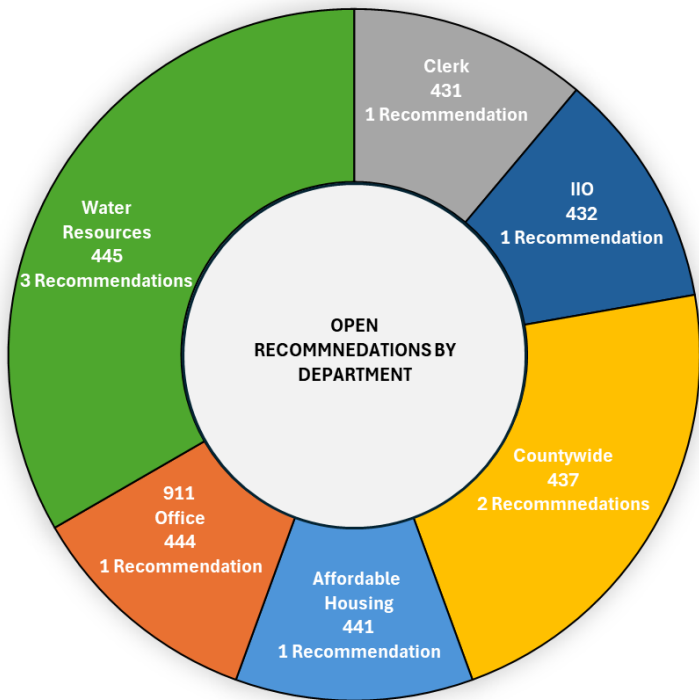
EXECUTIVE SUMMARY



10 CLOSED
 Recommendations are closed once the corrective action is implemented and verified or the Audit Team determines the issue is no longer relevant.

5 IN PROCESS
 Recommendations are in process while corrective actions are being implemented consistent with the timeline estimated in the audit report.

4 PAST DUE
 Recommendations are past due when corrective actions have not been finalized within the timeline estimated in the audit report



ASSOCIATED AUDIT REPORTS

Full reports are available at: www.hillsclerk.com/records-and-reports/county-audit-reports

Reports with open recommendations:

- | | |
|---|--|
| 431: Clerk Cash Collection Controls | 441: Grant Accounting Controls |
| 432: IT Asset Inventory Controls | 444: 911 Office Department Audit |
| 437: Organizational Policies and Directives | 445: Small Equipment and Tools Inventory Practices |

FY26 RECOMMENDATION TRACKING DETAIL

Report # & Department	RECOMMENDATION TOPIC AND CURRENT STATUS	Planned/Actual Implementation Date
<p>Report # 412 Fire Rescue</p>	<p><i>CONTROLLED SUBSTANCE INVENTORY MANAGEMENT</i></p> <p>1 RECOMMENDATION: CLOSED</p> <ul style="list-style-type: none"> The EPR Fireworks Narcotic Tracking Software in the ePCR system became fully operational and was implemented on September 17, 2025. The HCFR Medical Protocol was updated to align with these changes, and guidance was distributed to all field personnel. Instructions regarding the Controlled Substance Documentation Process included requirements for documenting narcotic waste tracking within the ePCR system, as well as the administration, expiration, damage, and replacement of controlled substances. Medications identified as controlled substances are designated as such within system. When one or more of these substances is administered, the ePCR requires two signatures to verify both the administration and disposal of the substance. System parameters are in place to prevent crew members from completing and approving a report unless documentation requirements are satisfied. An additional step requires a logbook be maintained in each apparatus to document when controlled substances are administered, damaged, expired or replaced. The logbooks are jointly reviewed at each shift change. 	<p>September 2023</p>
<p>Report # 431 Clerk</p>	<p><i>CASH COLLECTION CONTROLS</i></p> <p>2 RECOMMENDATIONS: CLOSED</p> <ul style="list-style-type: none"> Updates to the Cashier’s Training Manual have been completed and approved. Each area has their own cash handling manual available for training. The Subsidized Bus Pass form has been updated. A process to perform annual updates is not needed due to the form being standardized with redundant and unnecessary details removed to streamline the process. <p>1 RECOMMENDATION: PAST DUE</p> <ul style="list-style-type: none"> An agreement has been signed to install additional security cameras at all cash handling locations. The new cameras will be able to provide close-up monitoring at all cashier stations and anywhere cash is handled. The new cameras will include a unified camera management platform where all cameras can be accessed, including exporting videos and still images. 	<p>September 2025 & 2025</p> <p>September 2025</p>

Report # & Department	RECOMMENDATION TOPIC AND CURRENT STATUS	Planned/Actual Implementation Date
<p>Report # 432</p> <p>IIO</p>	<p><i>IT ASSET INVENTORY CONTROLS</i></p> <p>1 RECOMMENDATIONS: CLOSED</p> <ul style="list-style-type: none"> The documentation for the process to validate and disable inactive user accounts at the ServiceNow application level is complete. The ServiceNow team reviews user accounts monthly and address issues as they arise. <p>1 RECOMMENDATION: IN PROGRESS</p> <ul style="list-style-type: none"> Asset management documented procedures for IT asset moves and disposals will be completed within the next few weeks. Training in these procedures has been ongoing and will be concluded once the documents are finalized. Workflow automations have already been established and in production for the procurement and transfer of hardware assets. The department is in the process of implementing workflow automation within ServiceNow for the decommissioning of hardware assets. The review of all locations listed within ServiceNow is ongoing. Assets reflecting outdated location entries are currently being updated to known existing locations. This action’s completion timeline is dependent on accurate Geographic Information System (GIS) data and the completion of this task is reliant on GIS location integration. GIS location integration has yet to be implemented. Communication is ongoing with the required teams to determine capabilities, staff allocation, and timeframe. The department is projecting that this will exceed the original implementation date. 	<p>June 2025</p> <hr/> <p>Original Implementation</p> <p>June 2026</p> <hr/> <p>Updated Implementation</p> <p>March 2027</p>

Report # & Department	RECOMMENDATION TOPIC AND CURRENT STATUS	Planned/Actual Implementation Date
<p>Report # 433 Facilities</p>	<p><i>VENDOR AND CONTRACT MANAGEMENT – JANITORIAL SERVICES</i></p> <p>2 RECOMMENDATIONS: CLOSED</p> <ul style="list-style-type: none"> The department has implemented the corrective actions and is storing inspections and workorders within the Enterprise Asset Management (EAM) system. Each month, backup is provided with work performed, including pictures and PDF files supporting areas serviced. Dashboards are being created and used for tracking purposes, monthly inspection routes have been created, and surveys are sent to customers quarterly to identify areas of concern and satisfaction. Contract Compliance Inspectors have also been implemented to verify service routes have been completed in accordance with contract terms. 	<p>October 2025</p>
<p>Report # 435 Facilities</p>	<p><i>VENDOR AND CONTRACT MANAGEMENT – SECURITY GUARD SVCS</i></p> <p>2 RECOMMENDATIONS: CLOSED</p> <ul style="list-style-type: none"> The department has implemented controls to ensure that ID badges are deactivated timely and performs a quarterly review to ensure no terminated employees are still active, along with deactivating any that have been inactive. Security guards training is also monitored to ensure that licenses and certifications are current and active. An application has been implemented to monitor security guard’s locations to ensure they are at their assigned location with beginning and end of shift reports being completed. Tags have been installed throughout County locations to be scanned, verifying security rounds have been completed. 	<p>October 2025</p>

Report # & Department	RECOMMENDATION TOPIC AND CURRENT STATUS	Planned/Actual Implementation Date
<p>Report # 437 County-Wide</p>	<p><i>BOARD POLICIES & ADMINISTRATIVE DIRECTIVES</i></p> <p>2 RECOMMENDATIONS: PAST DUE</p> <ul style="list-style-type: none"> • A committee has been developed to identify all Board Policies and Administrative Directives with the correct departments to contact. Departments have been contacted to obtain updates on any changes that need to be made or if the documents are no longer relevant and should be rescinded. • Once all updates have been made, revisions will be presented to the Board of County Commissioners for their input, any questions about any changes being made and to recommend if any new policies are needed or should be rescinded. <p>Implementation of these actions is set to be completed by June 2026.</p>	<p>Original Implementation March 2026</p> <p>Updated Implementation June 2026</p>
<p>Report # 439 Development Services</p>	<p><i>ACCELA REVENUE CONTROLS</i></p> <p>2 RECOMMENDATIONS: CLOSED</p> <ul style="list-style-type: none"> • Standard Operating Procedures and internal and external licensing request forms have been developed for managing Accela licenses. To better manage inactive accounts, an automatic deactivation setting has been implemented within the program. Additionally, licensing and user accounts have been brought under Development Services from the IIO's office to better manage activating and deactivating users. • External agencies that utilize Accela have also been informed about changes for managing accounts, with each department now having a "Accela Coordinator" as the sole point of contact for managing external accounts. All new accounts must be approved by the department's director. • Development Services has worked with the IIO office in identifying a resolution to the compatibility issue between NIC and Accela. All attempts to identify and resolve the issue have been exhausted, including escalating it with the Accela Account Executive. Development Services will continue to perform the manual control currently in place to mitigate the issue, along with continuing to monitor whether or not any resolution arises. 	<p>September 2025</p>

Report # & Department	RECOMMENDATION TOPIC AND CURRENT STATUS	Planned/Actual Implementation Date
<p>Report # 441 Affordable Housing</p>	<p><i>AFFORDABLE HOUSING GRANT ACCOUNTING CONTROLS</i></p> <p>1 RECOMMENDATION: PAST DUE</p> <ul style="list-style-type: none"> Affordable Housing will implement a Sub Ledger (SL) to General Ledger (GL) reconciliation process to verify that no discrepancies are present between the SL and GL along with updating their procedures to properly assign staff to the appropriate grants for payroll purposes during the annual budgeting process. Due to staff shortages and current time sensitive deadlines, these were not created by the planned implementation date and will be pushed out for further follow up. 	<p>February 2026</p>
<p>Report # 444 911 Office</p>	<p><i>911 OFFICE DEPARTMENT AUDIT</i></p> <p>1 RECOMMENDATION: IN PROGRESS</p> <ul style="list-style-type: none"> The department has several corrective actions which are still being implemented by working with their vendors and PSAP leadership to enhance relevant technological challenges. Implementation of these actions is on track with the estimated timeline provided in the report. 	<p>August 2026</p>
<p>Report # 445 Water Resources</p>	<p><i>SMALL EQUIPMENT AND TOOLS INVENTORY PRACTICES</i></p> <p>3 RECOMMENDATIONS: IN PROGRESS</p> <ul style="list-style-type: none"> The department has several corrective actions which are still in progress including implementing a new Enterprise Asset Management System (EAM), enhancing policies and procedures and strengthening inventory controls. Implementation of these actions is on track with the estimated timeline provided in the report. 	<p>January 2027</p>

FY26 MANAGEMENT MEMOS TO DATE

MANAGEMENT MEMOS

Management memos are audit communications issued directly to management which may or may not contain recommendations for improvement. While the audit team does consider all risks or recommendations included in these memos during our audit planning and associated engagements, no corrective action plans are formally tracked. Memos are traditionally utilized for monitoring projects, advisory services or for information needing management’s immediate attention.

MM 174	Clerk P-Card Continuous Monitoring Memo FY25 Q3
MM 175	Fire Rescue PSOC 2025 Year-End Inventory
MM 176	Fleet Management 2025 Year-End Inventory
MM 177	Clerk P-Card Continuous Monitoring Memo FY25 Q3
MM 178	P-Card Continuous Monitoring – FY25 Q3 & Q4