

# Internal Quality Assessment Results

## COUNTY AUDIT DEPARTMENT

REPORT #443

12/15/2025



**VICTOR D. CRIST**

CLERK OF CIRCUIT COURT & COMPTROLLER  
HILLSBOROUGH COUNTY, FL

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# VICTOR D. CRIST

CLERK OF CIRCUIT COURT & COMPTROLLER  
HILLSBOROUGH COUNTY, FL

December 15, 2025

Victor D. Crist  
Clerk of Court & Comptroller  
Hillsborough County, FL

Dear Clerk Crist:

The County Audit Department operates in compliance with the Standards for the Professional Practice of Internal Auditing (Red Book) and is committed to maintaining the highest level of quality for audit engagements and audit work products. To comply with these high standards and ensure they are consistently met, the County Audit Department has developed a quality assurance and improvement program that includes both external quality assessments and internal reviews of our compliance.

The enclosed memorandum details the results of the most recent internal review of our audit function, which was performed by a team of our staff members. I am pleased to inform you that the review team has concluded that the County Audit Department processes were suitably designed and operating in general compliance with the Red Book standards for the period reviewed.

The review team has also brought forward some process improvement ideas, which I look forward to implementing to further enhance the department and ensure success on the next external assessment.

Sincerely,

*Heidi Pinner*

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

CC: Bill Barrett, Chief of Staff, Clerk Of Court & Comptroller

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# VICTOR D. CRIST

CLERK OF CIRCUIT COURT & COMPTROLLER  
HILLSBOROUGH COUNTY, FL

**DATE:** December 15, 2025

**TO:** Heidi Pinner, CIA, CISA, CFE, CRMA, Chief Audit Executive

**FROM:** The Internal Quality Assessment Team

**SUBJECT:** Internal Quality Assessment Report of the County Audit Department

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Enclosed is the Internal Quality Assessment Report of the County Audit Department as it relates to the International Standards for the Professional Practice of Internal Auditing. The Standards require that “the chief audit executive must develop and maintain a quality assurance and improvement program that covers all aspects of the internal audit activity.” The enclosed internal assessment report complies with the Standards.

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**Internal Quality Assessment Review**  
**Hillsborough County Clerk of Court & Comptroller**  
**Internal Audit Activity**  
**December 15, 2025**

In accordance with the International Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors (IIA) as part of their Professional Practices Framework (Red Book), the County Audit Department (CAD) has completed an Internal Quality Assessment Review of the Hillsborough County Clerk of Court & Comptroller's County Audit Department internal audit activities for Fiscal Years 2023 and 2024. In conducting our assessment, we followed the standards and guidelines contained in the Peer Review Guide for Assessing Conformance with International Standards for the Professional Practice of Internal Auditing published by the Association of Local Government Auditors (ALGA).

The principal objectives of this assessment were to evaluate the CAD's conformity to the Red Book standards and identify opportunities to enhance the CAD's management and work processes. The Internal Quality Assessment Team included one Audit Manager and two audit staff members.

We reviewed and conducted tests of the internal quality control system in order to determine whether or not the system was suitably designed and operating effectively to provide reasonable assurance of conformance with the Red Book standards. Our procedures included:

- Reviewing the CAD organization's written policies and procedures.
- Reviewing a sample of audit engagement working papers and reports.
- Reviewing documents related to independence and training.

Due to variances in individual performance and judgment, conformance does not imply adherence to standards in every case, but does imply adherence in most situations.

Based on the results of our review, it is our opinion that the CAD's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of conformance with the Red Book standards for assurance and consulting engagements for Fiscal Years 2023 and 2024. It should be noted that in 2025, the Red Book standards were significantly overhauled by the IIA. Our internal quality assessment for Fiscal Years 2023 and 2024 was performed based on the prior Red Book standards that were in effect at that time. Future internal quality assessments will be based on the 2025 standards.

Other issues not material to overall conformance were discussed verbally with management.

Ben Everett, CPA, CIA, CFE, CISA, Audit Manager  
Mary Bennett, CFE, Internal Auditor  
Tierra Cook, Internal Auditor

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