

FY26 ANNUAL AUDIT PLAN

COUNTY AUDIT DEPARTMENT

REPORT #440
10/1/2025



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

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

October 1, 2025

Dear Commissioners:

The County Audit Department has completed the annual risk assessment process and developed an audit plan for fiscal year 2026. 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 applicable audit standards.

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 whenever possible. The following report provides a summary of the risk assessment process and the County Audit Department's FY2026 Annual Audit Plan, approved by Victor Crist, 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 the planning process.

Sincerely,

Heidi Pinner

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

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ANNUAL AUDIT PLANNING SUMMARY

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 graphic on the right.

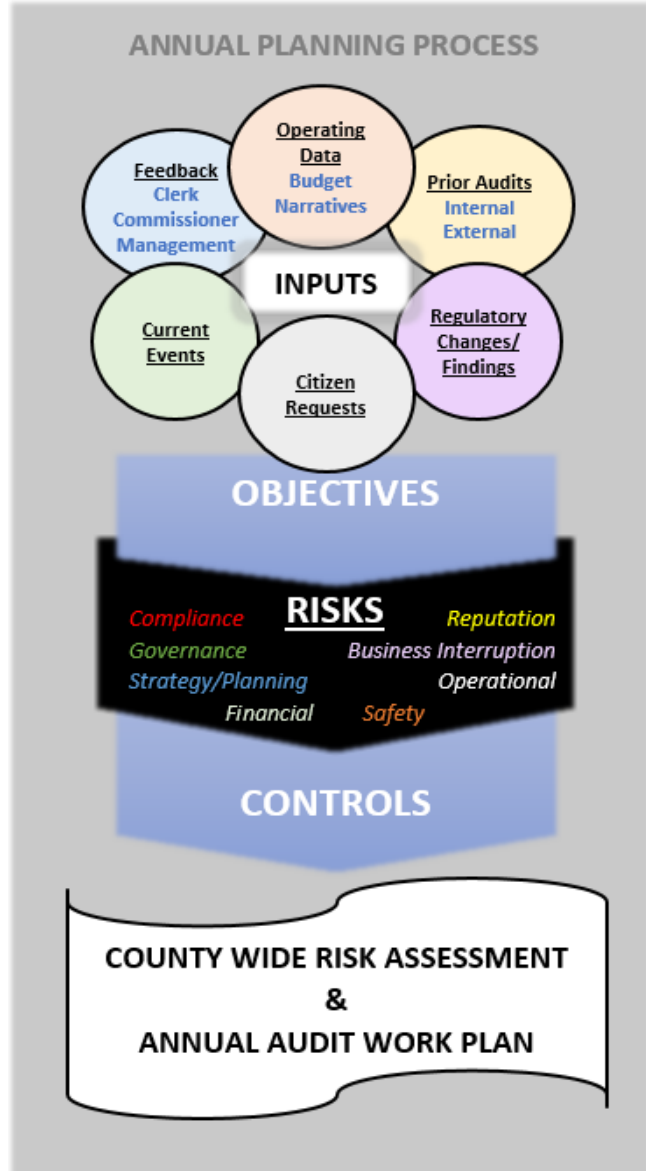
Risk is one of the primary factors in selecting areas for audit and as one would expect, the degree of risk varies for different Clerk and County functions. Risk level can be influenced by the complexity of operations, overall financial or operational impact, management's experience, the degree of regulatory influence or oversight, as well as external factors such as declared emergencies.

Areas identified as 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 12 projects on this year's audit plan which are carryovers from the 2025 Annual Audit Plan and an additional 24 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 28 audit communications during FY2025 including routine audit reports, continuous auditing results, management memos, and follow up reports.



COUNTY AUDIT DEPARTMENT MISSION STATEMENT & PURPOSE 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.

Purpose of Internal Auditing

Internal auditing strengthens the organization's ability to create, protect, and sustain value by providing the board and management with independent, risk-based, and objective assurance, advice, insight, and foresight. Internal auditing enhances the organization's:

- Successful achievement of its objectives.
- Governance, risk management, and control processes.
- Decision-making and oversight.
- Reputation and credibility with its stakeholders.
- Ability to serve the public interest.

Confirmation of Audit Independence

In conformance with the Global Internal Audit 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 the Hillsborough County Clerk of Court & Comptroller, an independently elected constitutional officer. There were no incidents in the previous audit year that impaired this independence and there are no anticipated impairments for the engagements on the current audit plan.

**COUNTY AUDIT DEPARTMENT FY26 ANNUAL
AUDIT PLAN**

PROJECT	DEPARTMENT	HOURS
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FY25 CARRYOVERS

ARPA Monitoring - Local Hospital Capacity Initiatives	Health Care Services	350
Contract Management and Compliance - Premier Magnesia	Water Resources	150
CIP Audit - Public Art Program	Public Works / Government Facilities	250
League and Facility Use Agreements	Parks and Recreation	500
Tourist Development Tax Expenditures	Economic Development	300
Clerk Cash Management Functions	Clerk - Courts and Official Records	250
PCS Civil Inc - Stormwater Culvert Construction WORCS Contract	Engineering & Operations	200
Department Audit: Consumer & Veterans Services	Consumer & Veterans Services	100
Department Audit: 911 Agency	Performance Data/Analytics	100
Department Audit: Children's Services	Children's Services	250
Department Audit: Homeless Services	Homeless Services	350
End of Year Inventory Observations	County Finance	75

PLAN A - FY26 PROJECTS

County Lease Agreements - Compliance Monitoring	Clerk	250
CDBG Disaster Recovery Funding - Risk Assessment & Monitoring	BoCC Global	400
CIP Audit - Armdale Fire Station #10 Replacement	Public Works - Fire Services	400
CIP Audit - Thonotosassa Library Replacement	Public Works - Library Services	400
Use of Opioid Settlement Funds	Health Care Services	350
Funding / Grant Recipient Compliance (Multiple)	TBD	500
Departmental Audit	CELM	400
Departmental Audit	Code Enforcement	400
RFP/Bid Process Management and Controls	Procurement	350
Citizen Request Intake Process Controls and Monitoring	Customer Service and Support	350
Special Districts Budget Process Controls	Management & Budget	300
Inventory Management and Asset Controls	Emergency Management	300
Elevator Maintenance & Repair Services - Contract Management	Facilities Management	300
Vehicle Parts and Maintenance Processes	Fleet Management	300
Mosquito Management Chemicals Contracts	Mosquito Management	300
Indigent Surtax Trust Fund	Health Care Services	200
Continuous Monitoring - BoCC Purchasing Card Activity	BoCC Global	600
Continuous Monitoring - CoCC Purchasing Card Activity	Clerk Global	300
Continuous Monitoring - Misc Financial Reviews (Auto Allowance, TBD)	BoCC Global	250
Continuous Monitoring - Unannounced Cash Counts	BoCC and Clerk Global	160
Internal Quality Assurance Program	County Audit	100
Global Narratives and Risk Assessment	BoCC and Clerk Global	125
Pop Up Projects and Advisory Services	BoCC and Clerk Global	300
Audit Tracking and QA	BoCC and Clerk Global	75

PLAN B (will be addressed as resources permit or reconsidered for carryforward in FY27)

Grants Administration Activities	Management & Budget	300
Departmental Audit	Extension Services	250
Ambulance Billing Agreement	Fire Rescue	350
Intake Process Controls	ESQA	300
Departmental Audit	Medical Examiner	250