

# COUNTY AUDIT DEPARTMENT

## REPORT # 352

### Quarterly Status Report of Audit Recommendations and Clerk of Court & Comptroller's Management Action Plans Quarter Ending June 30, 2018

July 13, 2018



*Pat Frank* INTEGRITY. TRANSPARENCY. ACCOUNTABILITY.

CLERK OF COURT & COMPTROLLER • HILLSBOROUGH COUNTY, FLORIDA

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**Date:** July 13, 2018

**To:** Pat Frank, Clerk of Court and Comptroller

**From:** Heidi Pinner, CIA, CISA, CRMA, CFE, Director of County Audit

**Subject:** Quarterly status report of audit recommendations and Clerk of Court and Comptroller's Management Action Plans

Dear Pat Frank:

Attached is the quarterly report on the status of audit recommendations. Addressing these recommendations will enhance the Clerk's overall operations and mitigate risks to the organization.

As a result of audit testing, it is common practice for the County Audit Department to make a recommendation based on the auditor's observations and conclusions. The recommendation calls for action to correct an existing condition or improve operations. The recommendation may suggest an approach to correct or enhance performance as a guide for management in achieving a desired result.

In compliance with the Institute of Internal Auditors Standard 2500, the County Audit Department monitors implementation of management's corrective action plans. Recommendations remain active until remediated or deemed obsolete.

For the quarter ended June 30, 2018, the County Audit Department monitored 19 management action plans. Four of these have been closed as follow-up is no longer warranted due to the issuance of a updated audit report. Three had corrective actions implemented and have been closed. The remaining 12 action plans remain open and are carried forward to the fourth quarter of FY18. The attached Status of Audit Recommendations report contains additional detail.

I appreciate this opportunity to be of service and am happy to respond to any questions that you may have concerning the attached report or to furnish you with any additional information desired.

CC: Dan Klein, Chief of Staff  
Doug Bakke, Chief Deputy, Courts  
Michelle Decker, Chief Information Officer  
Tim Simon, Deputy Comptroller

**STATUS OF AUDIT RECOMMENDATIONS as of June 30, 2018**

Report #   Project Name	Recommendation Title	Recommendation State	Entity	Estimated Implementation Date	Revised Implementation Date	Actual Implementation Date	Recommendation Close Date
282   Oracle E-Business Suite Security Administration Activity	Defining a formal governance policy.	Closed - Follow-up Unwarranted	Clerk IT	9/30/2015	11/1/2018		6/15/2018
282   Oracle E-Business Suite Security Administration Activity	Developing routine monitoring procedures.	Closed - Follow-up Unwarranted	Clerk IT	9/30/2015	11/1/2018		6/15/2018
282   Oracle E-Business Suite Security Administration Activity	Implementing advanced analytics and monitoring tools.	Closed - Follow-up Unwarranted	Clerk IT	9/30/2015	11/1/2018		6/15/2018
282   Oracle E-Business Suite Security Administration Activity	Automating the existing change management process.	Follow-up Unwarranted	Clerk IT	6/30/2016	7/31/2018		6/15/2018
293   Odyssey Case Manager System	Consider implementing a process to reasonably reconcile Odyssey court costs to the FCCC Fee Distribution Schedule.	Past Due	Chief Deputy Courts	12/31/2015	3/31/2018		
313   Criminal Courts Evidence Inventory Audit	Develop and implement a written procedure to establish and document continuous evidence inventory practices, including evidence disposal procedures.	Past Due	Criminal Courts	11/30/2016	3/31/2017		
327   Internal Controls over the Clerk's Office Cashiering Operations	Train cashiers adequately and consistently in appropriate cash management processes.	Closed	Chief Deputy Courts	6/30/2017	6/30/2018	6/12/2018	6/25/2018
327   Internal Controls over the Clerk's Office Cashiering Operations	Improve controls over the cash handling process.	Closed	Chief Deputy Courts	6/30/2017	6/30/2018	6/12/2018	6/25/2018
327   Internal Controls over the Clerk's Office Cashiering Operations	Improve controls over transaction voids and refunds.	Closed	Chief Deputy Courts	10/17/2017	6/30/2018	6/12/2018	6/25/2018
348   Oracle Security Administration	Update the Oracle EBS Security Administration policy and establishing a periodic review interval to ensure future changes are adopted and approved by management timely.	Pending	Clerk IT	7/30/2018			
348   Oracle Security Administration	Establish, in conjunction with the other participating agencies, a formal and defined governance policy structure for the Oracle instance.	Pending	Clerk IT	3/30/2019			
348   Oracle Security Administration	Determine if enhanced controls can be implemented to reduce the risk of error or omission in the user hire and termination process.	Pending	Clerk IT	9/30/2018			
348   Oracle Security Administration	Enhance the Oracle EBS Security control environment by including requirements for the periodic user access reviews as part of the multi-agency governance policy when implemented and ensuring that user access reviews include the review of all active Oracle temporary/generic accounts and disabling any accounts no longer needed..	Pending	Clerk IT	8/30/2018			
348   Oracle Security Administration	Implement an advanced data analytics tool to improve the security and continuous monitoring capabilities of the Oracle EBS system.	Pending	Clerk IT	12/30/2018			
348   Oracle Security Administration	Ensure that all required approvals and forms are obtained prior to granting user responsibilities access and that the forms are appropriately maintained	Pending	Clerk IT	3/30/2019			
348   Oracle Security Administration	Develop a mechanism to prevent or detect unintended or undocumented user changes.	Pending	Clerk IT	12/31/2018			
348   Oracle Security Administration	Make sure a TC200 form is created and maintained for each Oracle application	Pending	Clerk IT	9/30/2018			
348   Oracle Security Administration	Make certain that all change approvals are properly obtained and clearly documented in the change request form or the SharePoint ticket.	Pending	Clerk IT	12/30/2018			
348   Oracle Security Administration	Implement an advanced data analytics tool to monitor for application configuration changes.	Pending	Clerk IT	12/1/3018			