



October 25, 2018

The Honorable Stacy R. White, Chairman
The Honorable Victor D. Crist
The Honorable Ken Hagan
The Honorable Al Higginbotham
The Honorable Pat Kemp
The Honorable Lesley "Les" Miller, Jr
The Honorable Sandra L. Murman

Subject: County Audit's FY 2018 Audit Work Plan

Dear Chairman White and Commissioners,

On an annual basis, the Clerk of Court & Comptroller's County Audit Department performs a global risk assessment of auditable units. This global risk assessment is utilized to create the annual audit work plan. 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 (IIA) Definition of Internal Auditing as well as applicable government auditing standards.

While preparing the County Audit Department's FY 2018 Audit Work Plan, the Director of County Audit coordinated with the County Internal Auditor to maximize audit coverage while minimizing duplication of effort. The County Administrator and his Executive Team had the opportunity to review and provide feedback on the audit work plan.

Attached is the County Audit Department's FY 2018 Audit Work Plan approved by Pat Frank, Clerk of Court & Comptroller, along with the County Audit Department's mission statement and the IIA Definition of Internal Auditing.

Please do not hesitate to contact me at (813) 307-7000 with any questions or concerns you may have.

Sincerely,

Heidi Pinner, CIA CISA CFE CRMA
Director of County Audit

Copy: Pat Frank, Clerk of Court & Comptroller
Mike Merrill, County Administrator
Peggy Caskey, Internal Auditor

Enclosures: County Audit's FY 2018 Audit Work Plan
County Audit Department's Mission Statement & IIA Definition of Internal Auditing

HILLSBOROUGH COUNTY CLERK OF COURT & COMPTROLLER
COUNTY AUDIT DEPARTMENT

FISCAL YEAR 2018 AUDIT PLAN

PROJECT TOPIC	FY18 RESOURCE REQUIREMENTS <i>(Estimated Project Hours)</i>
<i>CARRY OVER PROJECTS</i>	
Use of Overtime	350.00
Park Revenue Collection Stations Cash Accountability	50.00
Tampa Bay History Center Funding Agreement	70.00
One Time Unallocated Funds Disbursement Controls	50.00
Lutheran Services Florida Inc. Agreement	60.00
Software License Management	150.00
Library Books and Materials Procurement Controls	250.00
Indigent Surtax Trust Fund 2016-2017	150.00
Mobility Fees Control Environment	350.00
CoCC - Oracle EBS Security Administration Controls Review	350.00
<i>FY18 LEVEL 1 PROJECTS</i> <i>(Projects planned for FY18)</i>	
Affordable Housing Department - Grant Compliance (Grant TBD)	350.00
Aging Services - In-Home Food Services Program	350.00
Children's Services - Childcare Licensing Division	350.00
Continuous Auditing - Application Utilization & Access Control Reviews	450.00
Continuous Auditing - Human Resource Data	400.00
Continuous Auditing - Purchasing Card Activity	400.00
Annual Risk Assessment Activity: Global Narratives, ICQs & Surveys	400.00
Medical Examiner - Driver & Vehicle Information Database (DAVID) Access Controls	150.00
Sole Source Procurement Process	350.00
Unannounced Cash Handling Site Audits	250.00
911 Agency - Address Data Management	350.00
Use of Temporary Staffing	350.00
IT Asset Inventory Management	350.00
Energy Recovery Services - Covanta Agreement	400.00
CoCC Payment Card Industry/Data Security Standards (PCI / DSS) Review	400.00
CoCC Human Resources - Recruitment & Hiring Process Controls	350.00
CoCC Strategic Risk Assessment Alignment and Survey	50.00
CoCC Continuous Monitoring of Enterprise Policy/Procedures	300.00
FY18 Hours Reserved for Pop-Up Projects or Management Requests	700.00
Follow-Up and Tracking of Open Audit Recommendations	50.00
<i>FY18 LEVEL 2 PROJECTS</i> <i>(Projects identified for FY18, to be addressed as resources permit)</i>	
Parks & Recreation - Volunteer Management & Utilization	350.00
Transportation Variance & Design Exception Review	350.00
Ajax Paving Industries of Florida, Inc. - Asphalt Agreement	350.00
Wireless Service Agreements	350.00
Economic Development Incentive Agreement Monitoring	350.00
Procurement Services - Contract Management Controls	350.00
Interlocal Agreement Monitoring Controls	350.00
Purchasing Card Program Audit	400.00
Social Services Department Fiscal Related Controls	350.00

County Audit Department Mission Statement and Institute of Internal Auditors Definition of Internal Auditing

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 Circuit Court."

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."