

# COUNTY AUDIT DEPARTMENT

## REPORT # 342

### **Quarterly Status Report of Audit Recommendations and Clerk of Circuit Court's Management Action Plans Quarter Ending December 31, 2017**

**February 2, 2018**



*Pat Frank* INTEGRITY. TRANSPARENCY. ACCOUNTABILITY.

CLERK OF COURT & COMPTROLLER • HILLSBOROUGH COUNTY, FLORIDA

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**Date:** February 2, 2018

**To:** Pat Frank, Clerk of the Circuit Court

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

**Subject:** Quarterly status report of audit recommendations and Clerk of Circuit Court'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 December 31, 2017, the County Audit Department monitored 10 management action plans. No action plan was implemented during this quarter. The 10 action plans remain open and are carried forward to the second 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: Doug Bakke, Chief Deputy, Courts  
Rachel Diny, Chief Deputy, Administration  
Julia Poupart, Chief Deputy, Records  
Rick Van Arsdall, Chief Deputy, Clerk to Board  
Tim Simon, Deputy Comptroller  
Idania Alfonso, Senior Director, Clerk IT  
Chris Tluczek, Director, Clerk IT

## Steps in the Management Action Plan Monitoring Process



### DEFINITIONS:

**Pending** = Indicates that the recommendation was sent to TeamCentral and client management has not yet started implementation.

**Implemented** = Indicates that the recommendation was implemented but the recommendation has not yet been approved by the client and the Audit Team.

**Partial Client Approval** = Indicates that the recommendation received one or more client approvals, but not yet final client management approval.

**Pending CAD Review** = Indicates that the recommendation received final client management approval and is now ready for the Audit Team to approve or reject the implementation.

**Audit Approval** = Indicates that the recommendation received the Audit Team's approval and is now ready to be tested and closed.

**Closed** = Indicates that the County Audit Department stopped monitoring.

**By Audit Team** = Indicates that the Audit Team reviewed or verified the actions taken to implement the recommendation and the recommendation is closed.

**Follow-Up Unwarranted** = Indicates that the recommendation was closed by the Audit Team because the concern is no longer applicable or no corrective action is needed.

**Management Accepts Risk** = Indicates that the recommendation was closed by the Audit Team because client management accepted the risk exposure and is not implementing the recommendation.

**County Audit Follow-Up Tracking Expired** = Indicates that the target completion date for implementing the recommendation has passed and no actions have been taken by client management during the monitoring period.

**STATUS OF AUDIT RECOMMENDATIONS as of December 31, 2017**

<b>Report #   Project Name</b>	<b>Recommendation Title</b>	<b>Recommendation State</b>	<b>Entity</b>	<b>Estimated Implementation Date</b>	<b>Revised Implementation Date</b>	<b>Actual Implementation Date</b>	<b>Recommendation Close Date</b>
282   Oracle E-Business Suite Security Administration Activity	Defining a formal governance policy.	Pending	Clerk IT	9/30/2015	11/1/2018		
282   Oracle E-Business Suite Security Administration Activity	Developing routine monitoring procedures.	Pending	Clerk IT	9/30/2015	11/1/2018		
282   Oracle E-Business Suite Security Administration Activity	Implementing advanced analytics and monitoring tools.	Started	Clerk IT	9/30/2015	11/1/2018		
282   Oracle E-Business Suite Security Administration Activity	Automating the existing change management process.	Pending	Clerk IT	6/30/2016	2/28/2018		
293   Odyssey Case Manager System	Consider implementing a process to reasonably reconcile Odyssey court costs to the FCCC Fee Distribution Schedule.	Pending	Chief Deputy Courts	12/31/2015	3/31/2018		
309 & 310   Fixed Assets - Inventory Shortages Audit	Clerk's IT has opportunities to improve controls to ensure that fixed asset shortages are appropriately addressed.	Started (Partially Implemented)	Chief Deputy IT & Strategic Planning	3/31/2017	2/12/2018		
313   Criminal Courts Evidence Inventory Audit	Develop and implement a written procedure to establish and document continuous evidence inventory practices, including evidence disposal procedures.	Started (Partially Implemented)	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.	Started (Partially Implemented)	Chief Deputy Courts	6/30/2017	6/30/2018		
327   Internal Controls over the Clerk's Office Cashiering Operations	Improve controls over the cash handling process.	Started (Partially Implemented)	Chief Deputy Courts	6/30/2017	6/30/2018		
327   Internal Controls over the Clerk's Office Cashiering Operations	Improve controls over transaction voids and refunds.	Started	Chief Deputy Courts	10/17/2017	6/30/2018		