



October 22, 2018

The Honorable Sandra L. Murman, 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 Stacy R. White

Subject: County Audit's FY 2019 Audit Work Plan

Dear Chairman Murman 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' Definition of Internal Auditing as well as the applicable government auditing standards.

While preparing the County Audit Department's FY 2019 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 2019 Audit Work Plan approved by Pat Frank, Clerk of Court & Comptroller, along with the County Audit Department's mission statement and the Institute of Internal Auditors' definition of internal auditing.

Please do not hesitate to contact me at (813) 307-7000 with any questions or comments.

Sincerely,

Heidi Pinner, CIA CISA CFE CRMA  
Director of County Audit

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

Enclosures: County Audit Department's Mission Statement & IIA Definition of Internal Auditing  
County Audit's FY 2019 Audit Work Plan

**County Audit Department Mission Statement  
&  
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.”

## CLERK OF COURT &amp; COMPTROLLER

## COUNTY AUDIT DEPARTMENT

## FY19 ANNUAL AUDIT WORK PLAN

PROJECT		TYPE	RESOURCE REQUIREMENT (HOURS)
PROJECTS IN PROCESS	Affordable Housing Grants Management	Carry Over - Fieldwork	300.00
	Sole Source Procurement Process	Carry Over - Reporting	50.00
	Use of Temporary Staffing	Carry Over - Fieldwork	350.00
	Aging Services - In Home Food Services	Carry Over - Reporting	50.00
	Children's Services Childcare Licensing	Carry Over - Reporting	50.00
	County Finance Annual Inventory	Carry Over - Reporting	40.00
	CoCC HR	Carry Over - Fieldwork	350.00
	CoCC PCI/DSS	Carry Over - Reporting	50.00
	Use of Overtime Pay	Carry Over - Reporting	50.00
	9-1-1 Agency	Carry Over - Reporting	50.00
	Solid Waste: Covanta Agreement	Carry Over - Fieldwork	400.00
	IT Asset Inventory	Carry Over - Fieldwork	300.00
	FY 2019 PRIMARY AUDIT PLAN	P-Card Continuous Monitoring	Continuous Monitoring
Unannounced Cash Counts FY 2019		Financial	200.00
Continuous Monitoring Of Application Access Controls FY 2019		IT - Continuous Monitoring	350.00
Global Narratives & ICQs FY 2019		Risk Assessment	500.00
Follow-Up Tracking & Quarterly Reporting FY 2019		Continuous Monitoring	150.00
Fraud and Controls Training Classes FY 2019		Fraud Prevention	150.00
FY19 Hours Reserved for Pop-Up Projects or Management Requests		NA	550.00
Dependents Benefits Eligibility Audit		Financial	500.00
Contract Estimates & Modifications Audit		Financial	400.00
Social Services Fiscal Controls		Operational	400.00
Head Start - Review Of Grants Management Controls		Financial	400.00
Health Care Services Indigent Health Care Surtax Audit		Compliance	125.00
County Finance Bank Reconciliation & Revenue Recording Process		Financial	300.00
CoCC Child Support Division		Operational	350.00
Clerk Purchasing Process Audit		Financial	350.00
County Finance Annual Inventory FY19		Financial	25.00
Internal Quality Assurance Review		Compliance	125.00
Economic Development Local Incentive Agreement Monitoring		Compliance	350.00
REFS: Miscellaneous Facilities Construction Contract Audit		Compliance	350.00
Solid Waste Scalehouse Audit		Operational	400.00
Mobile Device Management	IT	400.00	
SECONDARY PROJECT PLAN (performed as resources permit)	Oracle Buyer's Table & Purchase Approval Threshold Monitoring	Continuous Monitoring	200.00
	Continuous Monitoring - Human Resource/Payroll Data	Continuous Monitoring	200.00
	County Finance/CCC Payables Control Environment Risk Assessment	Financial	250.00
	Reserve Fund Management Control Assessment	Financial	250.00
	Recreation - Volunteer Utilization & Management Audit	Operational	400.00
	Fire Rescue Building Inspections & Maintenance	Operational	400.00
	Parks & Recreation Maintenance Operations	Operational	400.00
	Contractor Licensing Processing	Operational	350.00
	Public Utilities Contract: Enviro Waste Services Inc	Compliance	350.00
	Accela Post Implementation Review	IT	400.00