

COUNTY AUDIT DEPARTMENT

REPORT # 359

**Quarterly Status Report & Follow-Up
Of COCC Audit Recommendations
Quarter Ending December 31, 2018**

January 31, 2019



Pat Frank INTEGRITY. TRANSPARENCY. ACCOUNTABILITY.

CLERK OF COURT & COMPTROLLER • HILLSBOROUGH COUNTY, FLORIDA



Date: January 31, 2019

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 Ms. 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, 2018, the County Audit Department monitored seven management action plans. Four of these had corrective actions implemented and have been closed. The remaining 3 action plans remain open and are carried forward to the second quarter of FY19. 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
Michelle Decker, Chief Information Officer
Tim Simon, Deputy Comptroller

STATUS OF AUDIT RECOMMENDATIONS as of December 31, 2018

Report # Project Name	Recommendation Title	Recommendation State	Entity	Estimated Implementation Date	Revised Implementation Date	Actual Implementation Date	Recommendation Close Date
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.	Closed	Clerk IT	07/30/2018		11/28/2018	01/17/2019
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	03/30/2019			
348 Oracle Security Administration	Implement an advanced data analytics tool to improve the security and continuous monitoring capabilities of the Oracle EBS system.	Late - Started/Partially Implemented	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	03/30/2019			
348 Oracle Security Administration	Develop a mechanism to prevent or detect unintended or undocumented user changes.	Closed	Clerk IT	12/31/2018		10/01/2018	01/17/2019
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.	Closed	Clerk IT	12/30/2018		12/30/2018	01/25/2019
348 Oracle Security Administration	Implement an advanced data analytics tool to monitor for application configuration changes.	Closed	Clerk IT	12/01/2018		10/01/2018	01/17/2018