



**COUNTY AUDIT
DEPARTMENT
REPORT # 423
April 17, 2024**

BOCC STATUS REPORT



Cindy Stuart

CLERK OF COURT & COMPTROLLER
HILLSBOROUGH COUNTY

The Honorable Ken Hagan, Chair
The Honorable Donna Cameron Cepeda
The Honorable Harry Cohen
The Honorable Pat Kemp
The Honorable Gwen Myers
The Honorable Michael Owen
The Honorable Joshua Wostal

April 17, 2024

Dear Chairman Hagan and Commissioners:

In compliance with auditing standards, County Audit communicates the results of audit engagements upon their conclusion and monitors the action taken by management in response to any audit recommendation. County Audit is currently monitoring sixteen (16) open recommendations from prior audit reports.

- Five (5) of these recommendations have had corrective actions implemented and confirmed.
- The remaining eleven (11) recommendations will carry forward and continue to be monitored by County Audit.

In addition to routine audits, the County Audit Department also performs advisory services, management assistance projects and continuous monitoring. The results for these projects are not issued as an audit report but are instead communicated in memos to the appropriate County Executive Team members. All memos that were issued since the previous status update are also listed throughout this status report. The full results memo for any of these reviews is available upon request.

I appreciate this opportunity to be of service to the Board of County Commissioners. I am happy to address any questions that you may have or furnish additional information if desired. Please do not hesitate to reach out.

Sincerely,

Heidi Pinner

Heidi Pinner, CIA CISA CFE CRMA
Chief Audit Executive, Clerk of Court & Comptroller

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Follow-up activities and management communications are presented for each responsible executive team member by business unit.

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| CHIEF COMMUNICATIONS ADMINISTRATOR | NA |
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There were no open recommendations or audit activities for the Chief Communications Administrator during this period.

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| GOVERNMENT RELATIONS & STRATEGIC SERVICES | NA |
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There were no open recommendations or audit activities for Government Relations & Strategic Services during this period.

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DEPUTY COUNTY ADMINISTRATOR

OPEN RECOMMENDATIONS

| | | |
|-------------------------|--|--------------------|
| MEDICAL EXAMINER | <i>Management of Outsourced Services</i> | REPORT #405 |
|-------------------------|--|--------------------|

- + Management should consider reviewing existing procedures to make the review of invoices and the monitoring of contracts more robust. This could include the following:
 - Documenting receipt of invoices and annotating any errors identified. Maintain original and final invoice support in OnBase.
 - Provide training to staff and vendors to ensure duplicate or erroneous charges are not billed and to ensure only authorized individuals are requesting dispatches.
 - Research potential ways to automate the review of invoices by utilizing spreadsheets and control numbers between County maintained records and details provided by vendors.
 - Enhanced monitoring controls to ensure that any agreements nearing expiration or full spend are re-negotiated or rebid timely.

Original Implementation Estimate: 10/31/2022

MANAGEMENT UPDATE: *The Department has refined review methods such as training staff members for reviewing invoices to locate and annotate any errors, duplicate or erroneous charges. The Department is currently in the process of searching for a software database system that will allow the department to automate tracking and review invoices and contracts.*

AUDIT UPDATE – *Due to the current search for a software database system this recommendation will remain open.*

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| FIRE RESCUE | <i>Controlled Substances Inventory Management</i> | REPORT #412 |
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- + Fire Rescue management should work with Fire Rescue personnel to ensure complete, accurate inventories are performed and documented at every shift change and that accurate drug quantities are entered in the ePCR incident reports.
- + Management should also consider implementing more automated processes such as a computerized log system, if feasible, to prevent non-compliance or manual entry errors.

Original Implementation Estimate: 09/30/2023

MANAGEMENT UPDATE: *The Department has implemented monthly audits of all controlled substances and uses. The Department is currently in the process of searching for an electronic solution to address the controlled substance and station log books.*

AUDIT UPDATE –*Due to the current search for an electronic solution to address the controlled substance and station log books this recommendation will remain open.*

RECOMMENDATIONS CLOSED THIS PERIOD

MEDICAL EXAMINER Management of Outsourced Services REPORT #405

- ✚ Management should develop, document, and implement procedures to:
 - Ensure that information provided to Procurement Services for new contracts is complete and accurate prior to uploading to Oracle for vendors to submit their bids.
 - Provide secondary review and approval of Invitation to Bids to verify the request for accuracy.
 - To better monitor contract terms after implementation to ensure compliance with requirements outlined in the agreements. Additionally, provide training where non-compliance has been identified.
 - Review current need for specialty doctors. Work with Procurement Services to implement a process to provide payment for services and reduce the need for After-the-Fact payments.

Original Implementation Estimate: 10/31/2022

MANAGEMENT UPDATE: *Department managers have worked closely with Procurement, ESQA, and Management and Budget, and attended training sessions with each department to ensure that contracts are complete and accurate and that no After-The-Fact payments are needed. Secondary reviews and approvals are completed by the manager of operations and manager of administration, along with the Department’s Deputy Director, Director, and County Attorney.*

AUDIT UPDATE – *Management’s corrective actions have been implemented and confirmed.*

MEDICAL EXAMINER Surplus Assets Inventory Controls REPORT #413

- ✚ Management should consider working with Warehouse staff to ensure accurate accounting for all future surplus assets in the Fixed Assets Tracking System.

Original Implementation Estimate: 01/31/2023

MANAGEMENT UPDATE: *The Department has conducted three (3) quarterly inventory spot checks in March, June, and October, 2023. The results of the quarterly spot checks were provided to the section and division management.*

AUDIT UPDATE – *Management’s corrective actions have been implemented and confirmed.*

- Warehouse management should consider going through the e-mail announcement list and performing online research to verify the existence of all non-profits on the list. Management should also consider implementing a process to verify any new non-profit agencies requesting to be added to the list in the future.

Original Implementation Estimate:

01/20/2023

MANAGEMENT UPDATE: *The Warehouse Management has periodically reviewed and validated the e-mail announcement list and performed online research to verify the existence of all non-profits on the list. In addition, Facilities created and implemented a Standard Operating Procedure (SOP) personnel must follow to verify any new non-profit agencies requesting to be added to the list in the future. Facilities website has been updated for NPO to reflect the requirements.*

AUDIT UPDATE – *Management’s corrective actions have been implemented and confirmed.*

CHIEF FINANCIAL ADMINISTRATOR

NO RECOMMENDATIONS REMAIN OPEN

RECOMMENDATIONS CLOSED THIS PERIOD

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| SOLID WASTE | <i>SCALEHOUSE OPERATIONS</i> | REPORT #391 |
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✚ Work with the Information and Innovation Office (IIO) to implement credit card payment capabilities that are in compliance with Payment Card Industry (PCI) security standards.

Original Implementation Estimate: 10/01/2021

MANAGEMENT UPDATE: *Solid Waste has implemented credit card acceptance at all scalehouses on April 17, 2023. All scalehouse locations accept Visa, MasterCard, American Express, and Discover in accordance to Board Policy – Section Number 03.01.04.00.*

AUDIT UPDATE – *Management’s corrective actions have been implemented and confirmed.*

CHIEF HUMAN SERVICES ADMINISTRATOR

OPEN RECOMMENDATIONS

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| HEAD START | <i>Negative Equity in Pooled Cash</i> | REPORT #416 |
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Head Start should:

- ✚ Determine the root cause of the accounting issues in order to ensure they have been properly resolved.
- ✚ Seek additional training and evaluate staffing needs and assignments to resolve long term accounting discrepancies and prevent reoccurrences.
- ✚ Establish Standard Operating Procedures (SOP) for ensuring Head Start has set completion dates for specific tasks, including but not limited to, year-end close procedures.
- ✚ Work with County Finance on an ongoing basis to ensure any accounting questions or concerns, along with specific grant guidelines are agreed upon to ensure specific completion dates are met.
- ✚ Discontinue the use of a second set of accounting records and ensure that Oracle is the system of record and all accounts are completely and accurately stated for year-end reporting.

Original Implementation Estimate:

Effective Immediately

MANAGEMENT UPDATE:

- ✚ *To avoid a negative cash balance on a month-to-month basis, we will provide journal entries to record cash matches, and we will process monthly event billing to reflect ARs, including specific Oracle-related accounting guidelines as accurately stated for year-end reporting. – **Work in progress and ongoing due to staffing issues: New completion date Requested for March 31, 2024.***
- ✚ *Comply with specific Oracle-related accounting guidelines as accurately stated for year-end reporting. Additionally, the Department will enhance existing Standard Operating Procedures (SOP). – **Work in progress new completion date requested for March 31, 2024.***

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| HEAD START | <i>Event Billing Documentation</i> | REPORT #416 |
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Head Start should complete the following:

- ✚ Establish monitoring controls to ensure Event Billing and Event Billing corrections are being performed in a timely manner.
- ✚ Establish appropriate procedures to follow up on the Event Billing and Event Billing corrections process to ensure completeness and accuracy of work performed.
- ✚ Perform reconciliations prior to creating Event Billings to ensure that the amount being

requested from the Grantor is accurate.

- ✚ Develop SOPs to ensure the Event Billing process is performed accurately, along with providing documented Event Billing training to staff. Have set deadlines to complete training and monitor on a regular basis for compliance by staff.
- ✚ Ensure staff are performing duties that are commensurate with their job duties. Ensure accounting staff have appropriate access to necessary systems to perform work related tasks.

Original Implementation Estimate:

Effective Immediately

MANAGEMENT UPDATE:

- ✚ Monitor Event Billings to ensure that corrections are completed in a timely manner and with completed accuracy of work – **Completed and ongoing.**
- ✚ Additionally, the Department will enhance staff training on existing Standard Operating Procedures (SOP). – **Work in progress and ongoing new completion date requested for March 31, 2024.**

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| HEAD START | <i>Payments to Delegates</i> | REPORT #416 |
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Head Start should:

- ✚ Establish SOPs and a process checklist for reviewing and confirming supporting documentation is complete and accurate to support invoice amounts.
- ✚ Consider requesting documentation on a more frequent basis in order to review expenses more timely rather than all at once.
- ✚ Ensure that sufficient and detailed supporting documentation from each delegate is provided to accounting staff to allow them time to validate that expenses are allowable, allocable, necessary and reasonable.
- ✚ Document the process used for periodic reviews of Delegate Agencies’ full invoice support to ensure that it is reasonable and performed consistently.
- ✚ Consider whether or not any portion of the payment review process can be automated. For example, requesting Delegate Agencies to begin providing support via Excel in order to provide summaries of expenses.
- ✚ Ensure that payments are made using funds from the appropriate grant year and include all necessary supporting documents to justify approved payments.

Original Implementation Estimate:

Effective Immediately

MANAGEMENT UPDATE:

- ✚ Delegate Agencies did not present invoices on a timely basis. – **Completed and ongoing. One of three delegates submitted invoices one week late on two occasions.**
- ✚ **November submission dates**
 - Schoolboard 12/15/2023.
 - YMCA 12/15/2023.
 - LSF 12/21/2023.

✚ December submission dates

- YMCA DEC invoice submitted on 1/12/2024.
- Schoolboard Dec invoice submitted on 1/12/2024.
- LSF DEC invoice submitted on 1/22/2024.

✚ As recommended by the Office of Head Start (OHS), expenses will be reviewed against the approved budget narrative, which establishes that expenses are allowable, allocable, reasonable, and necessary. – Completed and ongoing : A sign-off checklist for the delegates invoice review process was developed and added to the payment request supporting documents. This checklist documents review against the approved budget.

✚ Additionally, the Department will enhance staff training on existing Standard Operating Procedures (SOP). – Work in progress and ongoing. New completion date requested for March 31, 2024.

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| HEAD START | <i>Manual Journal Entries</i> | REPORT #416 |
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Head Start should take the following corrective actions:

- ✚ Properly identify which accounting strings should be used when recording expenses using the various grant funds. Limit the number of manual journal entries and include complete and accurate support to explain the business purpose when manual entries are needed.**
- ✚ Develop SOPs related to proper utilization of the General and Sub Ledger and requirements for recording manual journal entries. Ensure that roles and responsibilities are clearly outlined.**
- ✚ Ensure that entries are recorded within the appropriate fiscal and grant years are completed in a timely manner to ensure all records are accurate.**

Original Implementation Estimate:

Effective Immediately

MANAGEMENT UPDATE:

✚ The Head Start Team will work on including additional narratives to ensure understanding by a broader audience – Completed and ongoing: The fiscal team has made changes to include additional narratives on all Journal Entries in an effort to ensure understanding by a broader audience.

✚ The department will also implement and use an internal review process ensuring individuals are granted rights and access to modules in Oracle based on assessed job knowledge and qualifications. – Completed: As established by ESQA only Accounting Clerks have access to the Journal Entry Role.

✚ Additionally, the department will enhance staff training on existing Standard Operating Procedures (SOP). – Work in progress new completion date requested for March 31, 2024.

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| HEAD START | <i>Reconciliation Review</i> | REPORT #416 |
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In order to ensure revenues and expenses are accurately stated in Oracle and on the annual financial disclosures, Head Start should implement the following:

- ✚ Perform reconciliations on a monthly basis to ensure timely and accurate account information. Any adjusting journal entries required should be performed by management in a timely manner.
- ✚ Include complete and accurate documentation with reconciliations to ensure that variances are identified and resolved in a timely manner.
- ✚ Identify key accounts that should be reconciled and ensure they are included during the monthly reconciliation process.
- ✚ Ensure that both the preparer and approver evidence that they completed their responsibilities and the date performed.
- ✚ Develop documented procedures related to the monthly and annual reconciliation process, including having set dates for when tasks should be completed. Using SOPs, provide necessary staff with training on implementation and requirements.

Original Implementation Estimate:

Effective Immediately

MANAGEMENT UPDATE:

- ✚ *The Head Start Department established quarterly reconciliation timelines to align with the Federal Governments Quarterly Federal Cash Transaction Report. However, we will move to implement monthly reconciliations – **Completed: Reconciliation start and end dates were moved from quarterly to monthly.***
- ✚ *Additionally, the department will enhance staff training on existing Standard Operating Procedures (SOP). – **Work in progress and ongoing: The team is currently working to finalize addition of step-by-step instructions to our Policies and Procedures manual and will present this to the audit team for review and comments by March 31, 2024.***

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| HEAD START | <i>Head Start Staffing Review</i> | REPORT #416 |
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- ✚ Head Start should consider the following:
- ✚ Review staffing needs and skillsets to determine whether or not current levels and assignments are adequate or if additional or repurposed resources would benefit department operations.
- ✚ Review current duties and ensure they are in alignment with department goals.
- ✚ Determine if system access is appropriate for staff to perform their day-to-day job functions as seamlessly as possible. Work with staff to determine if there are opportunities to make tasks more efficient.
- ✚ Ensure that all necessary trainings required by laws, policies and/or procedures are completed within the appropriate calendar year. Document which trainings must be completed by all staff and track to ensure compliance.
- ✚ When there is a secondary employment or financial interest in a business or not for profit, employees must disclose that information to department management and HR to ensure there are no conflicts of interest.

Original Implementation Estimate:

Effective Immediately

MANAGEMENT UPDATE:

- ✚ *As recommended, the Head Start Department will review staffing needs and skillsets to determine the adequacy of resources. We will identify current duties towards alignment with organizational charts and departmental goals. – **Completed: Following on the recommendations issued by ESQA the department moved to redistribute some fiscal workload in the areas of requisitioning and receipting from the fiscal team to a team of 10 Administrative assistants. Decision units will be submitted in the FY 24 budget for additional accounting staff.***
- ✚ *The disclosure of secondary employment information to HR management will be maintained to ensure there are no conflicts of interest. – **Completed.***
- ✚ *Job duties will be revisited to always remain commensurate with job titles, position requirements. – **Ongoing.***
- ✚ *Training regarding staff performing certain tasks outside their system assigned roles and/or actual functions. – **Completed: The department has moved to ensure that all administrative specialists are granted access to the requisitioning and receipting modules. With support from ESQA these individuals were also provided with access to the test environment and step by step instructions on the requisitioning and receipting process. Final training session is scheduled for the administrative team to sharpen their skills and demonstrate practical hands-on exposure to requisitioning and receipting.***
- ✚ *Additionally, the department will enhance staff training on existing Standard Operating Procedures (SOP) – **Work in progress new completion date requested for March 31, 2024.***

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| HEAD START | <i>After the Fact Payments</i> | REPORT #416 |
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Management should develop, document and implement procedures to:

- ✚ *Monitor contracts for their expiration dates and remaining funds available to ensure that when an Invitation to Bid is needed or funds have been depleted, any requests are submitted to Procurement timely.*
- ✚ *Ensure that information provided to Procurement Services for new contracts is complete and accurate prior to uploading to Oracle for vendors to submit their bids.*
- ✚ *Provide secondary review and approval of Invitation to Bids to verify the request is complete and accurate.*
- ✚ *Monitor contract terms after implementation to ensure compliance with requirements outlined in agreements. Additionally, provide training when noncompliance has been identified.*

Original Implementation Estimate:

Effective Immediately

MANAGEMENT UPDATE:

- ✚ *The Head Start Department will monitor contracts for their expiration dates. – **Completed and ongoing.***
- ✚ *We will implement training and compliance processes with requirements outlined in*

agreements. – **Completed: The entire Head Start Department Management team received training conducted by ESQA on Procurement guidelines and how their actions can lead to after-the-fact transactions.**

- ✚ Additionally, the Department will enhance staff training on existing Standard Operating Procedures (SOP). – **Work in progress ongoing new completion date requested for March 31, 2024.**

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| HEAD START | <i>Best Practices Survey Results</i> | REPORT #416 |
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The following should be considered by Head Start based on the input provided:

- ✚ Partner with County Finance and ESQA to implement Standard Operating Procedures in alignment with County procedures and adopt best practices as applicable.
- ✚ Discuss with IT about whether or not there are systems that could be used for grant management, or if Oracle Cloud has additional capabilities for grant management in order to eliminate the need for QuickBooks.

Original Implementation Estimate:

Effective Immediately

MANAGEMENT UPDATE:

- ✚ *The Head Start Department will advance partnerships with County Finance and ESQA to implement tougher alignment with County procedures and to adopt best practices as applicable. – **Completed and Ongoing: Meetings and discussions were held with County Finance Grants Management team to clarify and develop better understanding on some key points as it relates to grant closing dates, allowable adjusting entries.***
- ✚ *Quick Books will be used only for maintaining records on classroom supplies and consumables, and not to maintain any grant accounting or Federal Grant reporting information. – **Completed: QuickBooks is used only to maintain records on classroom supplies and consumables. No federal grant reporting information is maintained on QuickBooks.***
- ✚ *Also, reopening grants will occur with reasonable justifications and/or exceptions. **Completed: Grant extension requests were made only on the basis of authorized documentation from the Office of Head Start.***
- ✚ *Additionally, the Department will enhance staff training on existing Standard Operating Procedures (SOP). **Ongoing, new completion date requested for March 31, 2024.***

RECOMMENDATIONS CLOSED THIS PERIOD

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| AGING SERVICES | <i>ServTracker System Access Controls</i> | REPORT #408 |
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Management should consider the following best practices to enhance the existing user access controls for the ServTracker system:

- ✚ During periodic user account reviews, ensure that any user account belonging to a separated employee or contractor is identified and disabled timely.

- ✚ Accounts that have not been utilized for an extended period should be disabled after a set period of inactivity (typically 90 days). This is done to mitigate the risk of unauthorized access to the system, and should occur even if a legitimate reason exists for user’s inactivity.

Original Implementation Estimate: 02/01/2023

MANAGEMENT UPDATE: *The Department has created a ServTracker termination request for, updated the ServTracker Access Management Policy, and implemented a mandatory log in period process.*

AUDIT UPDATE – *Management’s corrective actions have been implemented and confirmed.*

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| HEALTH CARE SERVICES | <i>Data Warehouse System Access Controls</i> | REPORT #415 |
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HCS management should consider the following best practices to enhance the existing user access controls for the Data Warehouse system:

- ✚ Ensure that any user account belonging to a separated employee or contractor is identified and disabled in a timely manner by the IT Department.
- ✚ Ensure that user account approvals are consistently documented and supporting documentation is properly maintained.

Original Implementation Estimate: 04/28/2023

MANAGEMENT UPDATE: *A dashboard in Service Now has been created that shows all current and prior access requests for the Data Warehouse. The Department managers also receive a weekly email with a list of Data Warehouse users for their review and action. A request for access ticket is required through the Technology Service Center.*

AUDIT UPDATE – *Management’s corrective actions have been implemented and confirmed.*

OFFICE OF THE CHIEF INFORMATION & INNOVATION OFFICER

OPEN RECOMMENDATIONS

INFORMATION & INNOVATION OFFICE

PCI DSS Compliance

REPORT #395

- ✚ IIO management and the County executive leadership team should work together to ensure that all applicable departments:
- Participate in the creation of a complete and detailed Network Topology Diagram to include all applicable departments. Having a network diagram should provide a clear picture of all the elements that make up the network, how links and nodes are set up, the flow of data, and the physical and logical arrangement of inter-connected systems.
 - Partner with IIO to identify all applicable devices that could require changing the system default passwords and configuration standards.
 - Enable only the minimum features required to accomplish business objectives for any system identified within the cardholder data environment.
 - Create and enforce uniform standards to ensure that department's document processes maintain applicable records, and notify the IIO Office of any changes affecting the cardholder data environment, systems within the environment and devices connected to the environment.

Original Implementation Estimate:

July 2023

MANAGEMENT UPDATE: *Due to the County implementing the new NIC payment application, the Audit Team's audit recommendation will no longer be valid. The Department will hire a third party PCI assessor upon completion of the migration to the new payment application in order to do a PCI compliance review of the new system.*

AUDIT UPDATE: *The recommendation will remain open pending NIC implementation and subsequent external assessment.*

APPENDIX

Management Memos Issued November 3, 2022 – February 14, 2024

- MM # 133 Fire Rescue and Bunker Gear Contract Management
- MM # 134 Unannounced Cash Count – Pet Resources
- MM # 135 Unannounced Cash Count – Brandon Regional Office
- MM # 136 P – Card Continuous Monitoring – FY2022 Q4
- MM # 137 Unannounced Cash Count – Eureka Springs Park
- MM # 138 ARPA Monitoring – Local Hospital Capacity Agreement
- MM # 139 P-Card Continuous Monitoring – FY2023 Q1
- MM # 140 Unannounced Cash Count – Solid Waste Resource Recovery Facility
- MM # 141 Unannounced Cash Count – Alderman's Ford Conservation Park
- MM # 142 Social Services ERAP Investigation
- MM # 143 Clerk P – Card Continuous Monitoring FY2023 Q1
- MM # 144 County Finance Annual Inventory – Pet Resources
- MM # 145 County Finance Annual Inventory – Mosquito Control
- MM # 146 P – Card Continuous Monitoring – FY2023 Q2
- MM # 147 Clerk P – Card Continuous Monitoring FY2023 Q2 & Q3
- MM # 148 Unannounced Cash Counts – E.G. Simmons Regional Park
- MM # 149 P – Card Continuous Monitoring – FY2023 Q3
- MM # 150 Unannounced Cash Counts – Bloomingdale Regional Library