

AN AUDIT OF:

**Accela Revenue
Controls**

COUNTY AUDIT DEPARTMENT

REPORT #439

9/26/2025



VICTOR D. CRIST

CLERK OF CIRCUIT COURT & COMPTROLLER
HILLSBOROUGH COUNTY, FL

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VICTOR D. CRIST

CLERK OF CIRCUIT COURT & COMPTROLLER
HILLSBOROUGH COUNTY, FL

The Honorable Ken Hagan, Chair
The Honorable Chris Boles
The Honorable Donna Cameron Cepeda
The Honorable Harry Cohen
The Honorable Christine Miller
The Honorable Gwen Myers
The Honorable Joshua Wostal

September 26, 2025

Dear Commissioners:

The Audit Team conducted an audit of the Accela Permitting Process Revenue Controls (**Audit Report #439, dated September 26, 2025**). Responses to the Audit Team's recommendations were received from the Director of the Development Services Department and have been included in the Report after each audit comment and recommendation.

The purpose of this Report is to furnish management with an independent, objective analysis, and information concerning the activities reviewed. It is not an appraisal or rating of management.

Although the Audit Team exercised due professional care in the performance of this audit, this should not be construed to mean that unreported noncompliance or irregularities do not exist. The deterrence of fraud and/or employee abuse is the responsibility of management. Audit procedures alone, even when carried out with professional care, do not guarantee that fraud or abuse will be detected.

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.

Sincerely,

Heidi Pinner

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

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(813) 276-8100 | HILLSCLERK.COM

P.O. BOX 1110, TAMPA, FL 33601-1120

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EXECUTIVE SUMMARY

BACKGROUND INFORMATION

The HillsGovHub portal (a.k.a Accela) is Hillsborough County's online development software platform for permitting and inspections. Accela Permitting was launched on January 19, 2021 and allows Hillsborough County residents 24/7 access to services for:

- Building and Sub trade Permits.
- Building Inspections.
- Contractor Licensing.
- Tree Removal Permitting.

Residents must register and create a user account in order to access all the services and information available on the platform. HillsGovHub allows for the scheduling, rescheduling and cancellation of inspections using text messages from residents' phones or on the Accela website. The platform offers training resources, instructions and webinars online to assist residents in registering and maneuvering the platform.

HillsGovHub is also used to pay fees for permitting and inspections, along with maintaining information related to Development Services processes. Accela is used by Development Services to receive revenue from the various processes administered. Department staff ensures that fees assessed are appropriately calculated and recorded in Oracle properly.

OBJECTIVE

To determine whether or not revenue controls appear appropriate for the Accela Permitting Process.

SCOPE

The audit was conducted in conformance with the *Global Internal Audit Standards*. These Standards require that County Audit plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the audit comments and conclusions based on the audit objectives. County Audit believes that the evidence obtained provides this reasonable basis.

Audit procedures included reviews of documentation from both OnBase Imaging Database and Oracle Cloud from January 2022 to June 2024.

OVERALL EVALUATION**PROCESS STRENGTHS AND SUCCESSES**

- The new fee schedule was approved, updated and accurate.
- Refunds are processed appropriately.
- Reconciliations are performed in a timely manner and necessary journal entries are processed in Oracle with proper approval.
- Segregation of duties and approval paths are utilized to ensure operations are effective and efficient.

CONTROL IMPROVEMENT OPPORTUNITIES/RISKS

- Opportunities exist to improve the monitoring of former Accela users when they terminate employment with the County.
- Discrepancies due to system compatibility issues were identified in several instances.

OPINION**Control Maturity Levels**

The overall control environment relative to monitoring controls to the Accela Permitting Revenue Process is at a managed maturity level. This means that the controls are well established and staff are well aware of how to manage their control environment. Procedures and processes have been documented well with a formal structure in place. Although controls are currently well established, there are several opportunities to improve the control environment and streamline processes.

The exit conference was held with County leadership on August 14, 2025.

Other minor concerns not included in this Report were communicated to management and/or corrected during fieldwork.

AUDITED BY

Heidi Pinner, CIA, CISA, CFE, CRMA, Chief Audit Executive
Matthew Demler, CIA, Audit Manager
Terrell Alston, CIA, Internal Auditor

AUDIT COMMENT 1: ACCURACY OF FEE SCHEDULES

**THE BOARD
APPROVED
FEE SCHEDULE
RECONCILED TO
THE FEE SCHEDULE
WITHIN ACCELA**

**NO
EXCEPTIONS
NOTED**

Adequate controls are in place to monitor and confirm that fees charged are appropriate and the fee schedule is complete and accurate.

The objective was to determine whether or not the fees in Accela, and charged to customers, were properly uploaded to the system.

Background

Development Services engaged MGT Consulting to conduct a comprehensive review of the current cost of operations and to perform a fee study of current rates versus market in order to develop a corresponding, updated fee schedule. The consulting firm recommended adjustments to the fee structure to ensure the financial sustainability of Building and Construction Services operations.

To implement the recommendations, the updated fee schedule was introduced in two phases. Phase one applied to applications filed on or after September 9, 2023 while phase two applied to applications filed on or after October 5, 2024.

As required by Section 553.80, Florida Statutes, and in compliance with changes enacted through Senate Bill 250, the fee schedule was structured to defer any increases related to building inspections until after October 1, 2024.

Test Procedure

The Audit Team performed the following procedures to assess the accuracy and implementation of the updated fee schedule:

1. Obtained a copy of the updated fee schedule as approved by the BOCC.
2. Requested a system-generated download of all current fees maintained in Accela.
3. Selected a random sample of thirty one (31) fees and an additional fifteen (15) samples of permit and application types from the online Accela platform to confirm fees were populating online appropriately.

4. Reviewed and compared the fees listed in Accela against the approved fee schedule to verify accuracy and identify any discrepancies.
5. Validated that the fees programmed into Accela were consistent with those approved by the Board.

TESTING RESULTS

At the time of testing, only Phase 1 fees were active and available for review. All rates were accurate and the Audit Team did not identify any discrepancies between the approved BOCC rates and the data uploaded to Accela.

RECOMMENDATION

The Audit Team did not identify any material concerns that require management's corrective actions.

AUDIT COMMENT 2: CONTROLS FOR PROCESSING REFUNDS

**100% OF
REFUNDS WERE
PROCESSED
ACCURATELY AND
TIMELY**

**SUPPORTING
DOCUMENTATION
PROVIDED
JUSTIFICATION FOR
ALL REFUNDS
SELECTED**

**NO
EXCEPTIONS
NOTED**

Adequate controls are in place to process refunds for incorrect fees charged.

The objective was to determine whether or not refunds issued were processed timely, accurately and appropriately.

Background

When a customer pays the wrong fee or cancels their request, they are entitled to a full or partial refund. To process their request, the customer is required to fill out a *Fee Refund Request Form* explaining the reason for the request, provide their personal information related to the request and permit number.

Historically, customer refunds had been processed by Development Services directly to OnBase or approved through email communications between Development Services and County Finance.

As of September 28, 2023, all refunds are now processed directly by County Finance and are issued to customers via check. Development Services maintains a list of all customer refund requests for tracking in an Excel file to ensure they have been processed.

Test Procedure

The Audit Team:

- Obtained a comprehensive listing of customer refunds processed through Accela.
- Selected a random sample of 25 refunds, including both check and credit card refunds, from the provided list.
- Reviewed each selected refund along with its supporting documentation to assess accuracy.
- Verified that each refund included appropriate supporting documentation to justify the refunded amount.

TESTING RESULTS

The procedure for processing refunds appears appropriate. No exceptions were noted during the review.

RECOMMENDATION

The Audit Team did not identify any material concerns that require management's corrective actions.

AUDIT COMMENT 3: USER ACCESS AUTHORIZATION CONTROLS

**95% OF
ACTIVE USERS ARE
CURRENT BOCC
EMPLOYEES**

**3% WERE IIO
IMPLEMENTATION
CONSULTANTS**

**2% WERE FORMER
EMPLOYEES THAT
WERE STILL
ACTIVE AS OF
JANUARY 30, 2024**

Controls should be enhanced to ensure that only authorized users are granted access to Accela.

The objective was to determine whether or not all current Accela users are current County employees and that their access is appropriate.

Background

Accela is a Cloud based program that allows different levels of user access based on an employee's roles and responsibilities. Only authorized BOCC employees should have access to Accela to modify data, process payments or make system changes. Access can be granted for certain roles used for implementation consultants or the County's Information and Innovation Office (IIO).

User licenses are obtained from the vendor and are issued at a fixed cost to the County for each user account. Due to the cost of each license and to restrict access to the system to authorized users only, an employee or consultant's access should be revoked upon separation from the County. Staff are responsible for monitoring and notifying system custodians when a user's access needs to be terminated. Periodic reviews should be performed to ensure that any inactive employee's access has been revoked timely.

Test Procedure

The Audit Team:

1. Obtained the list of active Accela users and a list of current County Employees.
2. Performed a comparison to determine whether or not any unauthorized or terminated employees continued to have access to Accela.
3. Manually compared certain user records to review for any discrepancies and followed up with Development Services to determine if the access was appropriate.

TESTING RESULTS

As of January 30, 2024, there were 281 active users within Accela. A review of these user accounts found that 95% (268 users) were current County employees. The remaining 5% (13 users) were not found on the current employee list.

- Eight (8) users were consultants from the Accela Service Delivery Team. Seven (7) were confirmed as current and active; however, one (1) was no longer employed with the consulting firm.
- Five (5) users were former Development Services employees that did not have their access revoked timely, three (3) of the users also had login dates after their termination date from the County.

RECOMMENDATION

To mitigate the risk of unauthorized access to the Accela system, management should:

1. Investigate each incident of an employee accessing the system after their termination date and determine what actions were taken.
2. Have a mechanism in place that terminates employee or consultant access in a timely manner.
3. Implement monitoring controls to periodically confirm active users against current BOCC employment records to ensure that only current employees maintain system access.

CLIENT RESPONSE:

1. *Concur*
2. *Concur*
3. *Concur*

CORRECTIVE ACTION TAKEN:

1. All identified incidents were thoroughly investigated and corrected as needed by August 2025. The Information and Innovation Office (IIO) directly manages IT consultant access to both Accela production and non-production environments to ensure tighter control.
2. Development Services initiated independent ServiceNow tickets to notify the Accela IT Delivery Team (Administrator) of any DSD employee or consultant activation or termination. This ensures timely activation and deactivation of access and improved accountability.
3. Development Services is conducting monthly assessments of all Accela-assigned licenses. Any license holder who has not accessed the system within 30 days will have their license revoked automatically, reducing the previous 90-day window. Additionally, Development Services has created a standard operating procedure for the management of Accela

licenses. This measure will help ensure consistency and oversight in user management for Development Services.

TARGET COMPLETION DATE:

1. *August 2025*
2. *September 2025*
3. *September 2025*

AUDIT COMMENT 4: RECONCILIATION PROCESS AND DEPOSIT CONTROLS**9
ERRORS NOTED****ALL DUE TO
SYSTEM
COMPATIBILITY****ALL CORRECTIONS
WERE PERFORMED
TIMELY****Reconciliations controls are adequate to ensure the integrity of financial records.**

The objective was to review daily reconciliations, reports and supporting documentation for accuracy and to determine whether or not controls are in place to identify and resolve variances.

Background

Accela is the payment application used by the County to process payments for permitting and other services. In conjunction with a separate payment adapter system known as NIC, residents are able to pay for permits via credit card.

Department staff are required to perform reconciliations between the two systems to ensure that all payments are properly captured. These daily reconciliations are a critical control to ensure the accuracy and completeness of financial transactions. They serve to detect errors, omissions, or potential fraud, and verify that recorded transactions match actual deposit activity. This process supports financial integrity by identifying and correcting discrepancies in a timely manner.

When discrepancies are identified, staff are required to investigate which transactions did not post between the two systems. Manual journal entries must then be processed to ensure that any missed transactions are properly recorded.

Test Procedure

1. Obtained a listing of daily reconciliations and daily deposit reports and selected a random sample of 25 reconciliations.
2. Recalculated the reconciliation totals to identify discrepancies or calculation errors.
3. Reviewed associated manual journal entries for any discrepancies observed and confirmed the totals recorded in Oracle matched reconciliation data, had proper documentation, justification, approvals and included proper accounting codes.

4. All reconciliations supporting documentation was reviewed to confirm that proper review and approval was obtained by authorized personnel.

TESTING RESULTS

For the 25 daily reconciliations and deposit reports reviewed, the Audit Team noted the following:

- All supporting documentation was found to be complete and accurate, with all amounts and fund codes properly matching the reconciliation data.
- All instances of overages and shortages were appropriately documented and explained within the Daily Report (DR) and Reconciliation (RECON) records.
- All reviewed entries demonstrated proper approval paths through both Development Services and County Finance departments, consistent with internal control requirements.
- Corrections to discrepancies or errors were performed in a timely manner, indicating adequate responsiveness and monitoring of reconciliation activities.
- Nine (9) of the samples contained errors attributed to a known system issue involving data transmission between NIC and Accela.
- One instance involved an employee erroneously conducting testing in the “live” production environment, which resulted in a correcting entry being needed.

RECOMMENDATION

Management should:

1. Work with both vendors to update and improve the compatibility of the NIC and Accela platforms to minimize discrepancies.
2. Continue to identify, document and obtain proper authorization for reconciliations and journal entries to maintain the accuracy of financial records until a resolution is found for ongoing system integration issues.

CLIENT RESPONSE:

1. *Concur*
2. *Concur*

CORRECTIVE ACTION TAKEN:

1. Development Services, in collaboration with the IIO Service Delivery Team, has engaged both NIC and Accela vendors to address the ongoing software compatibility issues. A series of meetings has been conducted to identify the root causes and potential solutions. While both vendors have acknowledged the concerns, a definitive timeline for resolution has not yet been established. Should a viable solution not be reached promptly, Development Services will evaluate the feasibility of continuing with NIC as a service provider.
2. Development Services will continue to implement manual controls to ensure the integrity of financial data. This includes identifying, documenting, and obtaining proper authorization for all reconciliations and journal entries. These measures will remain in place until a long-term resolution is achieved

TARGET COMPLETION DATE:

1. *September 2026*
2. *Ongoing*

AUDIT COMMENT 5: CONTROLS FOR REVENUE PROCESSING

**ACCELA IS
DESIGNED WITH
APPROPRIATE
APPROVAL
CONTROLS**

**NO
EXCEPTIONS
NOTED**

Management is taking the required actions to ensure information is accurate, reasonable, and consistent between applications.

The objective was to determine whether or not appropriate monitoring controls are in place throughout the Accela revenue process.

Background

Accela has capabilities to allow different levels of system access to modify, input or process system data. Various roles should be established to ensure that proper segregation of duties are in place for revenue and refund processing. This process includes input from the applicants through various levels of management, with controls between different roles and departments that are processing the transactions.

Proper internal controls help to ensure operations are effective and efficient. Having appropriate approval processes established at all phases of the revenue process ensures and improves operational and financial performance.

Test Procedure

1. Reviewed established procedures to identify and document control strengths and/or weaknesses.
2. Determined if there were appropriate segregation of duties designed throughout the process.
3. Verified whether or not approval paths are appropriate throughout the process.

TESTING RESULTS

Controls are in place and are well documented for the Accela permitting revenue process. During the Audit Team's review of approval processes for revenue, refunds and payment processing several control strengths were identified. These control strengths included:

- Multiple levels of review and approval must be obtained to process refunds and require appropriate supporting documentation.
- Refunds are independently investigated and processed by County Finance to ensure accuracy.
- The department's Fiscal Accounting staff ensure that NIC and Accela end of day transaction reports reconcile and any adjusting entries are recorded timely, with appropriate approvals.
- Development Review must complete site reviews prior to receiving payment from applicants.
- Building Services Intake must review client's application to ensure it is complete and accurate prior to transmitting to the Plans Review division. Any corrections are sent back to the client prior to Plan Review being completed.
- All payments must be received by Building Services for construction and trade permitting prior to issuing permits to begin construction.
- Permitting and inspection fees are broken out in phases to ensure applicant is making appropriate payments based on criteria of the plans they submitted.

The steps for different payment and refunds relating to trades and construction permitting require approval at different stages in the review process prior to moving forward to the next steps for final approval. Additionally, refunds must receive the Department Director approval before being processed by County Finance (Clerk's Office).

RECOMMENDATION

The Audit Team did not identify any material concerns that require management's corrective actions.