



## **COUNTY AUDIT DEPARTMENT**

**REPORT #429**

**NOVEMBER 27, 2024**

**FY25 ANNUAL AUDIT PLAN**



*Cindy Stuart*  
CLERK OF COURT & COMPTROLLER  
HILLSBOROUGH COUNTY

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

November 27, 2024

Dear Commissioners:

The County Audit Department has completed the annual risk assessment process and developed an audit plan for fiscal year 2025. 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 all applicable audit standards.

The risk assessment process and audit plan are created in coordination with the County Internal Auditor to ensure we are maximizing audit coverage and minimizing duplication of effort. The following report provides a summary of the risk assessment process and the County Audit Department's FY2025 Annual Audit Plan, approved by Cindy Stuart, Clerk of Court & Comptroller.

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

The Audit Team greatly appreciates the cooperation and participation from each of you and each of the County departments during this planning process.

Sincerely,

*Heidi Pinner*

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



**WOMAN-LED**



# MISSION & PURPOSE OF INTERNAL AUDIT

## **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 Court & Comptroller.

## **The Institute of Internal Auditors' Definition of Internal Auditing**

An independent, objective assurance and advisory service 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 governance, risk management, and control processes.

## **Confirmation of Audit Independence**

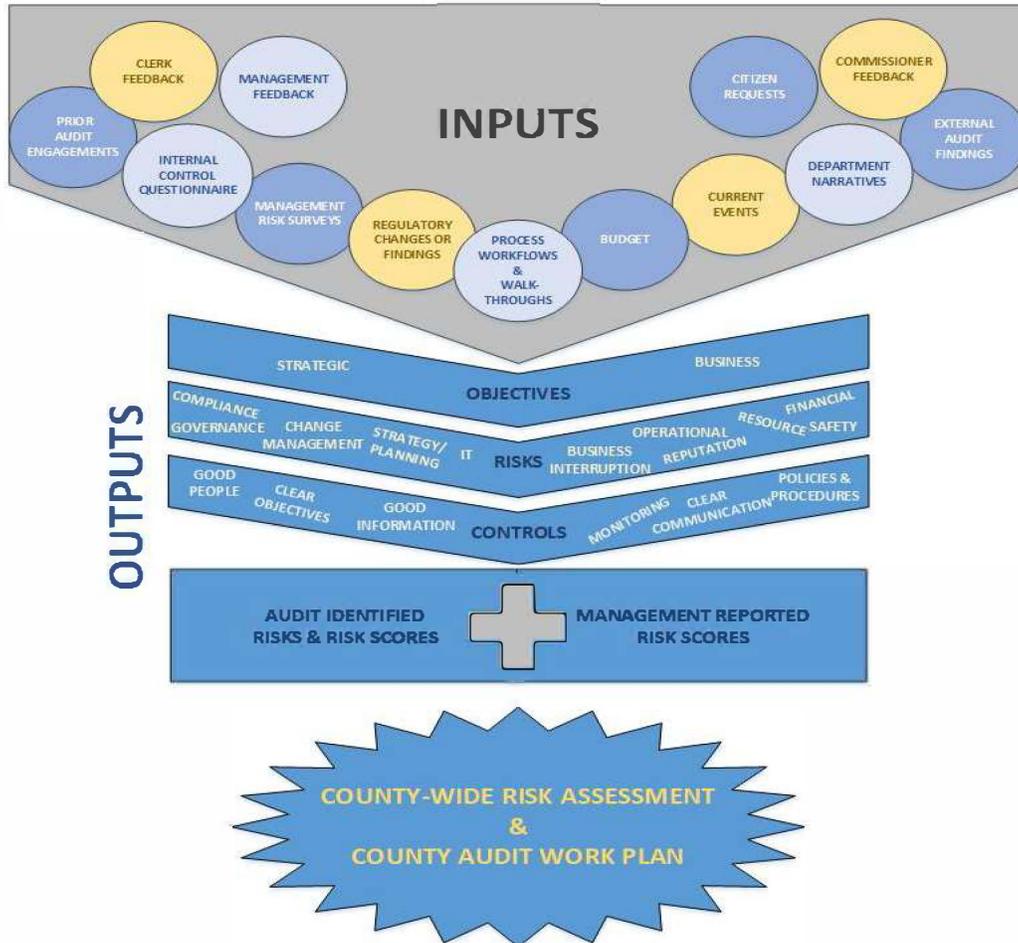
In conformance with the global internal audit standards set forth by the Institute of Internal Auditors, the County Audit Department must be free from interference in determining the scope of internal auditing, performing work, and communicating results. Additionally, the chief audit executive (CAE) must report to a level within the organization that allows the internal audit activity to fulfill its responsibilities.

The County Audit Department and CAE maintain organizational independence from all County functions by reporting directly to the Hillsborough County Clerk of Court & Comptroller, an independently elected constitutional officer.

There were no incidents in the previous audit year that impaired this independence and there are no anticipated impairments for the engagements on the current audit plan.

## RISK ASSESSMENT

There are a significant number of potential audit areas and topics to consider within the Clerk and Board departments of Hillsborough County. To ensure the most efficient and effective utilization of County Audit resources, the County Audit Department utilizes a comprehensive risk assessment process to develop the annual audit plan. This process is informed by multiple inputs and methodologies as depicted in the following graphic.



Risk is one of the primary factors in selecting areas for audit and as one would expect, the degree of risk varies for different Clerk and County functions. Risk level can be influenced by the complexity of operations, overall financial or operational impact, management's experience, the degree of regulatory influence or oversight, as well as external factors such as declared emergencies. Areas of high risk will traditionally receive more audit attention than those of lower risk. Lower risk areas may also be reviewed, just with less frequency. Management and Board feedback is also solicited and considered each year during the development of the audit plan.

## ANNUAL PLAN

There are 12 projects on this year's audit plan which are carryovers from the 2024 Annual Audit Plan and 22 new projects proposed (Plan A). Project carryovers are an intended component of each year's plan to ensure maximized productivity of the County Audit Team. Because some capacity is built into the audit plan each year for emerging issues and management requests, the plan also includes a list of secondary projects (Plan B) which can be addressed as resources allow.

The County Audit Department issued a total of 23 audit communications during FY2024 including routine audit reports, continuous auditing results, management memos, and follow up reports.

**HILLSBOROUGH COUNTY AUDIT DEPARTMENT  
FY25 ANNUAL AUDIT PLAN**

PROJECT	DEPARTMENT	HOURS
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**FY24 CARRYOVERS**

IT Asset Inventory Controls	IIO / BOCC GLOBAL	50
Public Utilities - Small Equipment & Tools Inventory	Public Utilities	100
Assessment of Organizational Policies and Directives	BOCC GLOBAL	350
ACCELA Permitting Process Revenue Controls	Development Services	100
Janitorial Services Agreements - Contract Audit	Facilities	250
Yard Waste Processing Contracts Audit	Solid Waste	50
Clerk's Cash Controls Audit FY2024	Clerk	150
Grant Accounting Controls - Affordable Housing	Affordable Housing	300
Security Guard Services Contract Audit	Facilities	450
Vendor Master File and Set Up Controls	Clerk	50
SEFA Preparation Controls	Clerk	50
Cyber Security Assessments - (Outsourced)	IIO and Clerk	500

**PLAN A - FY25 PROJECTS**

ARPA Monitoring - Local Hospital Capacity Initiatives	Health Care Services	300
Contract Management and Compliance - Premier Magnesia	Water Resources	350
CIP Audit - Thonotosassa Library Replacement	Public Works / Library Services	500
CIP Audit - Public Art Program	Public Works / Government Facilities	500
League and Facility Use Agreements	Parks and Recreation	600
Tourist Development Tax Expenditures	Economic Development	500
PCS Civil Inc - Stormwater Culvert Construction WORCS Contract	Engineering & Ops	400
Department Audit: Consumer & Veterans Services	Consumer & Veterans Services	400
Department Audit: 911 Agency	Performance Data/Analytics	400
Department Audit: Children's Services	Children's Services	400
Department Audit: Homeless Services	Homeless Services	400
Clerk Transition	Clerk Global	500
Indigent Surtax Trust Fund	Health Care Services	200
Advisory Services - Payroll Process Mapping and Documentation	Clerk	300
Advisory Services Projects BoCC or CoCC TBD	BoCC and Clerk Global	400
Continuous Monitoring - BoCC Purchasing Card Activity	BoCC Global	600
Continuous Monitoring - CoCC Purchasing Card Activity	Clerk Global	300
Continuous Monitoring - Misc Financial Reviews (Travel, Allowances)	BoCC Global	300
Continuous Monitoring - Unannounced Cash Counts	BoCC and Clerk Global	160
Internal Quality Assurance Program and Standards Implementation	County Audit	250
Global Narratives and Risk Assessment	BoCC and Clerk Global	180
Pop Up Projects	BoCC and Clerk Global	350
Audit Follow Up and Tracking	BoCC and Clerk Global	100

**PLAN B (will be addressed as resources permit or reconsidered for carryforward in FY26)**

County Lease Agreements - Compliance Monitoring	Clerk	TBD
CIP Audit - Armdale Fire Station #10 Replacement	Public Works - Fire Services	TBD
Pharmacy Services Contract Audit	Health Care Services	TBD
Ambulance Billing Agreement	Fire Rescue	TBD
Use of Opioid Settlement Funds	Management & Budget	TBD
Economic Development - Recipient Compliance	Economic Development	TBD