

# **Audit Status Report**

## **COUNTY AUDIT DEPARTMENT**

**REPORT #438**

**9/16/2025**



**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 16, 2025

Dear Commissioners:

The County Audit Department conducted a follow-up review of all outstanding audit recommendations. The review assessed management's actions in response to prior audit recommendations through interviews, and when applicable, review of supporting documentation.

A summary of results is provided in this report. Additional advisory services, management assistance, and continuous monitoring performed by the Department are detailed in Appendix A.

The County Audit Department values the opportunity to serve the Board of County Commissioners, senior management, and the community. We remain committed to transparency, accountability, and the continuous improvement of County operations.

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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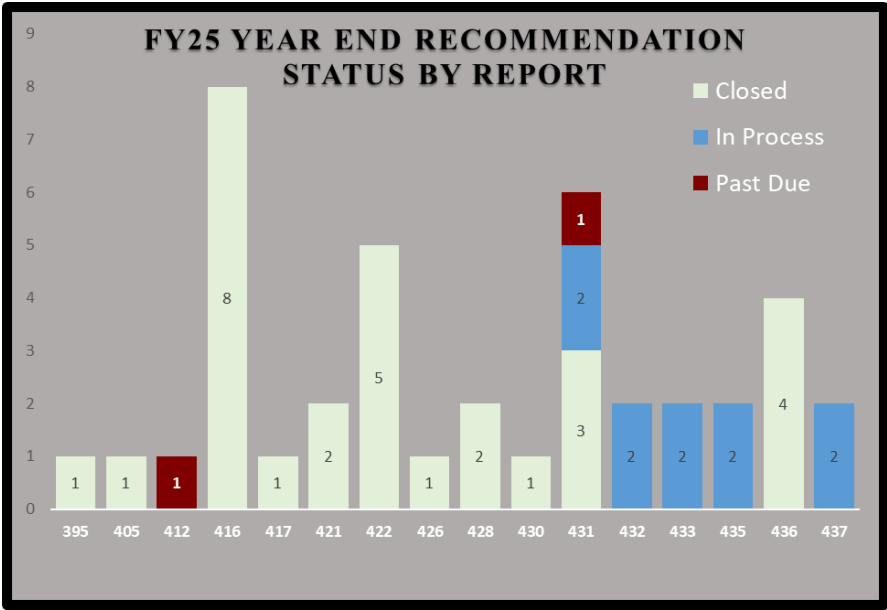
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EXECUTIVE SUMMARY



**29 CLOSED**

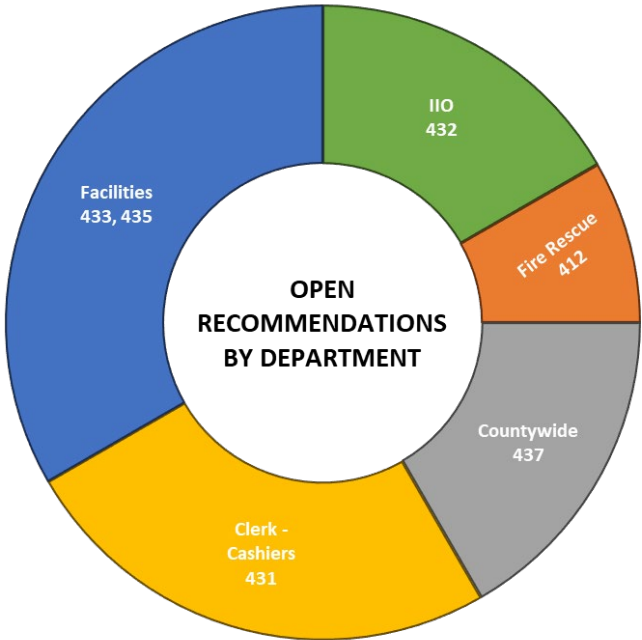
Recommendations are closed once the corrective action is implemented and verified or the Audit Team determines the issue is no longer relevant.

**10 IN PROCESS**

Recommendations are in process while corrective actions are being implemented consistent with the time line estimated in the audit report.

**2 PAST DUE**

Recommendations are past due when corrective actions have not been finalized within the timeline estimated in the audit report.



ASSOCIATED AUDIT REPORTS

Full reports are available at: <https://www.hillsclerk.com/records-and-reports/county-audit-reports>

Reports with open recommendations:

- 412: Fire Rescue Controlled Substances Inventory
- 431: Chief – Cashiering Functions
- 432: IT Asset Inventory Controls
- 433: Janitorial Services Contract Audit
- 435: Security Guard Services Contract Audit
- 437: Organizational Policies and Directives

<b>FY 25 RECOMMENDATION TRACKING DETAIL</b>
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Report # & Department	RECOMMENDATION TOPIC AND CURRENT STATUS	Planned/Actual Implementation Date
Report # 395  IIO	<b>PCI/DSS RELATED CONTROLS</b>  <b>1 RECOMMENDATION: CLOSED</b> <ul style="list-style-type: none"> <li>This recommendation is being closed by the Audit Team as no longer relevant. The technology referenced in the audit is no longer valid and significant changes to the cardholder environment have taken place.</li> </ul>	July  2023
Report # 405  Medical Examiner	<b>VENDOR/CONTRACT MANAGEMENT CONTROLS</b>  <b>1 RECOMMENDATION: CLOSED</b> <ul style="list-style-type: none"> <li>The Medical Examiner's Office is still working with the Procurement Department to identify an automated solution for Department invoices and other tasks. Training and other corrective actions have been taken to address the specific controls weaknesses identified in the report. Given the amount of time which has elapsed since the original audit scope (2020) as well as changes in process and vendors, follow-up activity is no longer warranted and the department will be included on the FY26 annual audit plan for an updated review.</li> </ul>	October  2022

Report # & Department	RECOMMENDATION TOPIC AND CURRENT STATUS	Planned/Actual Implementation Date
<p><b>Report # 412</b></p> <p><b>Fire Rescue</b></p>	<p><b><i>CONTROLLED SUBSTANCE INVENTORY MANAGEMENT</i></b></p> <p><b>1 RECOMMENDATION: PAST DUE (Partially Completed)</b></p> <ul style="list-style-type: none"> <li>• The Department has installed vending systems and drop safes into service at all Battalion Chief Stations on March 1, 2024.</li> <li>• The Controlled Substances standing orders and protocols were updated and distributed throughout the field.</li> <li>• Each certified functional paramedic was issued a unique PIN to access the machines when replacing controlled substances.</li> <li>• Training on the new procedures was provided to all personnel via an online training platform.</li> <li>• CACTUS Pharma Lock drug waste disposal systems were installed on all County Fire Rescue Department transport vehicles, with plans for installation on all future transport units prior to their entry into service.</li> <li>• The Quality Assurance Division conducts monthly audits of ePCRs to ensure accuracy and compliance.</li> <li>• <b>As of May 2025, the Department has met with an ePCR vendor that demonstrated a controlled substance tracking software. The software is currently in beta testing. A full demo was anticipated within the following 60 days.</b></li> </ul>	<p><b>September 2023</b></p>

<p><b>Report #</b> <b>416</b></p> <p><b>Head Start</b></p>	<p><b><i>GRANT MANAGEMENT AND ACCOUNTING CONTROLS</i></b></p> <p><b>8 RECOMMENDATIONS: CLOSED</b></p> <ul style="list-style-type: none"> <li>• The Department indicates, due to staffing challenges, the monthly reconciliations and drawdowns could not be completed as scheduled. However, two accounting clerk positions have been requested and approved to address this issue.</li> <li>• A step-by-step matching and transfer process has been developed.</li> <li>• The Department has participated in several meetings with County Finance and ESQA to discuss improvements to the reconciliation process, including reporting and analytics, as well as to address challenges related to the timeliness and procedures of the Year-End close.</li> <li>• A checklist was developed and implemented to ensure that all required steps are followed when reviewing delegate invoice submissions.</li> <li>• The Department collaborated with IIO to establish a drop box system, allowing delegate agencies to upload supporting documentation for files that are too large to be emailed.</li> <li>• Staff training was provided to the claims clerk to ensure reimbursements are processed in compliance with 45 CFR Part 75, 2 CFR Part 200 and the department grant policy statement.</li> <li>• The Department has; collaborated closely with other units to ensure accurate accounting strings and POETCF codes are provided in advance of transaction processing, uses an internal merchandise request form as a control mechanism, worked with ESQA's Business Intelligence and Reporting Unit to develop a report that tracks compliance with obligation and liquidation requirements, and implemented a standardized approach to journal narratives to ensure clarity and understanding across a broader audience.</li> <li>• The Fiscal Team participated in a four-session training series offered by the Office of Head Start, covering federal fiscal policies and procedures. Relevant staff members completed the required trainings for topics such as transportation and Behind the Wheels Training, Identifying and Reporting Child Abuse, Blood Borne Pathogen, and Medication Administration. All required documentation was submitted to Human Resources.</li> <li>• The contracts manager position has been filled. A monthly contracts tracking report is prepared and provided to the Department Director. The contracts manager maintains regular communication with the Department's team of procurement specialists. Contract performance is monitored by designated project manager.</li> </ul>	<p><b>November</b> <b>2023</b></p>
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Report # & Department	RECOMMENDATION TOPIC AND CURRENT STATUS	Planned/Actual Implementation Date
Report # 416  Head Start	<ul style="list-style-type: none"><li>All Operations managers, the Contracts manager, and the Fiscal manager participated in Procurement 101 training and P-card coordinators, contracts manager, and fiscal manager also attended training on P-Card administration requirements. A policies and procedures folder is maintained containing detailed instructions and guidance on County procurement policies and procedures.</li></ul> <p>Further follow-up on these items is deferred to the County Internal Offices FY26 Audit.</p>	



Report # & Department	RECOMMENDATION TOPIC AND CURRENT STATUS	Planned/Actual Implementation Date
<b>Report # 417  ARPA</b>	<p><b><i>TIMELY REPORTING OF COMPLIANCE REQUIREMENTS</i></b></p> <p><b>1 RECOMMENDATION: CLOSED</b></p> <p>Management's corrective actions have been implemented and confirmed.</p>	<p><b>October 2023</b></p>
<b>Report # 421  IIO</b>	<p><b><i>CONTRACT MANAGEMENT CONTROLS – MOBILE DEVICES</i></b></p> <p><b>2 RECOMMENDATIONS: CLOSED</b></p> <ul style="list-style-type: none"> <li>Each department has access to their respective Verizon accounts. Additionally, both County Finance and ESQA have full access to all Verizon account invoices through the Verizon Business Portal. The Department has requested new aging reports and set up alerts for BOCC departments with overdue invoices as of October 30, 2024. No service shutdowns have occurred due to the transition to Automated Clearing House (ACH) Electronic Funds SerTransfer (EFT) payments, which have been in effect since March 2024. Furthermore, as of November 2023, all Verizon BOCC invoices are sent to the designated PO Box.</li> <li>ServiceNow has been configured to mandate director approval prior to the online ordering of any devices. A Lost/Stolen Mobile Device dashboard has been implemented, providing reporting data on lost, stolen, and recovered devices. Additionally, an automated process is in place through the Lost/Stolen Service Requests dashboard for efficient tracking and management.</li> </ul> <p>Management's corrective actions have been implemented and confirmed.</p>	<p><b>June 2025</b></p>

Report # & Department	RECOMMENDATION TOPIC AND CURRENT STATUS	Planned/Actual Implementation Date
<p><b>Report # 422 Fleet</b></p>	<p><b><i>FUEL TAX REPORTING AND COMPLIANCE CONTROLS</i></b></p> <p><b>5 RECOMMENDATIONS: CLOSED</b></p> <ul style="list-style-type: none"> <li>• The Department expanded their Standard Operating Procedure to incorporate improvements made to the monthly tax report process.</li> <li>• The Department made improvements to the monthly processing of their contribution to the Tax Report by submitting the required information by no later than the 15<sup>th</sup> of every month.</li> <li>• The Department sends the required information for any discrepancies identified to the Clerk's Office for amendment correction.</li> <li>• Changes to the invoicing practices were discussed with the Department and HART and were deemed unnecessary.</li> <li>• The Department has implemented a plan to address missing invoices and provides the Clerk's Office with reports in a timely manner, no later than the 10<sup>th</sup> of each month. A process is also in place to update and amend invoices when errors are identified; therefore, no changes to the filing deadline are considered necessary.</li> </ul> <p><b>Management's corrective actions have been implemented and confirmed.</b></p>	<p><b>October 2024</b></p>
<p><b>Report # 426 Affordable Housing</b></p>	<p><b><i>GRANT ACCOUNTING CONTROLS</i></b></p> <p><b>1 RECOMMENDATION: CLOSED</b></p> <ul style="list-style-type: none"> <li>• The Department conducted training sessions for staff and contract managers on identifying errors and implementing preventive measures. Additionally, a second review process was implemented to ensure accuracy and oversight.</li> </ul> <p><b>Management's corrective actions were implemented and confirmed prior to report issuance.</b></p>	<p><b>June 2024</b></p>

Report # & Department	RECOMMENDATION TOPIC AND CURRENT STATUS	Planned/Actual Implementation Date
<p><b>Report # 428</b></p> <p><b>Solid Waste (Leachate)</b></p>	<p><b><i>CONTRACT MANAGEMENT CONTROLS</i></b></p> <p><b>2 RECOMMENDATIONS: CLOSED</b></p> <ul style="list-style-type: none"> <li>The Department has enhanced its invoice review process by establishing a dedicated accounts payable team and implementing standard operating procedures to ensure consistency and minimize clerical errors. Additionally, the Department has collaborated with ESQA to integrate them into the review process. Due to the LTRF closure and upcoming conversion, the logbook and hauling sheets have been moved to a designated mailbox for vendor sign-in and sign-out. Vendors are now required to obtain a staff member's signature on the hauling sheets which must accompany the corresponding invoice for approval.</li> <li>The Department has established a dedicated contract management team responsible for all contract-related tasks. The team has held meetings to address key topics, including contracts approaching their end dates and those nearing the 30% capacity threshold. All department managers and the contract management team participated in a contract management training with ESQA. To enhance contract monitoring, the Department has introduced a progress and review checklist for all project managers. For any identified remedial actions, the contract management team will collaborate with the project manager to address concerns and organize meetings with the vendor and project manager for further discussions. Additionally, due to the Oracle Cloud upgrade, the invoice process now includes routing all uploaded invoices to the appropriate department for review by designated staff members.</li> </ul> <p><b>Management's corrective actions have been implemented and confirmed.</b></p>	<p><b>July 2024</b></p>
<p><b>Report # 430</b></p> <p><b>Solid Waste (Yard Waste)</b></p>	<p><b><i>VENDOR AND CONTRACT MANAGEMENT CONTROLS</i></b></p> <p><b>1 RECOMMENDATION: CLOSED</b></p> <ul style="list-style-type: none"> <li>The Department has been conducting weekly validation reviews by randomly selecting a transaction from the weekly FOS report and comparing its details to the corresponding scale house receipt obtained from Waste Management to ensure accuracy.</li> </ul> <p><b>Management's corrective actions were implemented and confirmed prior to report issuance.</b></p>	<p><b>January 2025</b></p>

Report # & Department	RECOMMENDATION TOPIC AND CURRENT STATUS	Planned/Actual Implementation Date
<b>Report # 431  CLERK</b>	<p><b><i>CASH COLLECTION CONTROLS</i></b></p> <p><b>3 RECOMMENDATIONS: CLOSED</b></p> <ul style="list-style-type: none"> <li>The Department has updated their procedure to include a change in management PIN number whenever a change in management has taken place.</li> <li>The Department has acquired and installed new cash recyclers which will be tested during a new audit requested by management.</li> <li>The Department has collaborated with IT to reconfigure the void request form to ensure that the dollar amount of the void can be entered and saved on the form.</li> </ul> <p><b>Management's corrective action for the above items has been implemented and confirmed.</b></p> <p><b>2 RECOMMENDATIONS: IN PROGRESS</b></p> <ul style="list-style-type: none"> <li>Subsidized Pass Agreement was updated for the current year but a process has not been implemented for annual updates.</li> <li>The Department is currently working with the Information Technology (IT) Department on the installation of additional security cameras and budget for this project.</li> </ul> <p><b>1 RECOMMENDATION: PAST DUE (Partially Completed)</b></p> <ul style="list-style-type: none"> <li>Updates to the Cashier's Training Manual have been made and sent to Clerk's Administration for review. Each cash handling area will have its own manual going forward. The change fund in Officials Records is now being counted bi-monthly. The manual is awaiting approval.</li> </ul>	<p><b>March 2025</b></p> <p><b>September 2025</b></p> <p><b>March 2025</b></p>
<b>Report # 432  IIO</b>	<p><b><i>IT ASSET INVENTORY CONTROLS</i></b></p> <p><b>2 RECOMMENDATIONS: IN PROGRESS</b></p> <ul style="list-style-type: none"> <li>The Department (ITD) has established and implemented a process to disable inactive user accounts at the application level and enhance validation and monitoring for third party accounts. <b>Audit confirmation is pending.</b></li> <li>Corrective actions and updates to the asset management system are being implemented.</li> </ul>	<p><b>June 2025</b></p> <p><b>June 2026</b></p>

Report # & Department	RECOMMENDATION TOPIC AND CURRENT STATUS	Planned/Actual Implementation Date
<b>Report # 433</b>  <b>Facilities</b>	<b><i>VENDOR AND CONTRACT MANAGEMENT – JANITORIAL SERVICES</i></b>  <b>2 RECOMMENDATIONS: IN PROGRESS</b>  The department has several corrective actions which are still being implemented to enhance vendor invoicing, performance monitoring and contract renewals. Implementation of these actions is on track with the estimated timeline provided in the report.	<b>October 2025</b>
<b>Report # 435</b>  <b>Facilities</b>	<b><i>VENDOR AND CONTRACT MANAGEMENT – SECURITY GUARD SVCS</i></b>  <b>2 RECOMMENDATIONS: IN PROGRESS</b>  The department has several corrective actions which are still being implemented to enhance vendor invoicing, performance monitoring and contract renewals. Implementation of these actions is on track with the estimated timeline provided in the report.	<b>October 2025</b>
<b>Report # 436</b>  <b>Clerk IT</b>	<b><i>VENDOR MASTER FILE CONTROLS</i></b>  <b>4 RECOMMENDATIONS: CLOSED</b>  Corrective actions were implemented over the course of the audit and confirmed by the audit team.	<b>June 2025</b>
<b>Report # 437</b>  <b>County- Wide</b>	<b><i>BOARD POLICIES &amp; ADMINISTRATIVE DIRECTIVES</i></b>  <b>2 RECOMMENDATIONS: IN PROGRESS</b>  <ul style="list-style-type: none"> <li>• Commissioner Boles Office has championed the effort to work with County Administration and the County Attorney's office to establish a framework for the review, revision and update of existing Board Policies.</li> <li>• County Administration is working to implement an electronic workflow system designed to prompt timely reviews, enable comprehensive tracking, and assign clear ownership to each AD. Staff has identified numerous ADs in need of revision or rescission.</li> </ul> Implementation of these actions is on track with the estimated timeline provided in the report.	<b>March 2026</b>

## APPENDIX A: FY 2025 MANAGEMENT MEMOS

### MANAGEMENT MEMOS

Management memos are audit communications issued directly to management which may or may not contain recommendations for improvement. While the audit team does consider all risks or recommendations included in these memos during our audit planning and associated engagements, no corrective action plans are formally tracked. Memos are traditionally utilized for monitoring projects, advisory services or for information needing management's immediate attention.

<b>MM 157</b>	Clerk P-Card Continuous Monitoring Memo FY24 Q3
<b>MM 158</b>	Cancellation of NIC Services – Contract Management and Compliance Audit
<b>MM 159</b>	2024 Fiscal Year End Inventory Summary – Pet Resources
<b>MM 160</b>	Cash Count at Edward Medard Conservation Park, Site #052
<b>MM 161</b>	Clerk P-Card Continuous Monitoring FY2024 Q4
<b>MM 162</b>	Cash Count at Lake Park, Site #057
<b>MM 163</b>	Closeout Memo –Preparation of the Schedule of Single Audit Expenditures
<b>MM 164</b>	Cash Count at Southeast County Landfill, Site #033
<b>MM 165</b>	Cash Count at the Seffner-Mango Library Site #222
<b>MM 166</b>	Clerk P-Card Continuous Monitoring Memo FY 2025 Q1
<b>MM 167</b>	P-Card Continuous Monitoring – FY24 First-Fourth Quarters
<b>MM 168</b>	P-Card Monitoring – FY25 First Quarter (Q1)
<b>MM 169</b>	Cash Count at the Brandon Regional Library Site #203
<b>MM 170</b>	Clerk P-Card Continuous Monitoring Memo FY 2025 Q2
<b>MM 171</b>	Review of Miscellaneous Travel Expenditures
<b>MM 172</b>	P-Card Continuous Monitoring – FY25 Second Quarter (Q2)
<b>MM 173</b>	Payroll Advisory Project