

AN AUDIT OF:

Organizational Policies & Directives

COUNTY AUDIT DEPARTMENT

REPORT #437

8/5/2025



VICTOR D. CRIST

CLERK OF CIRCUIT COURT & COMPTROLLER
HILLSBOROUGH COUNTY, FL

EXCELLENCE IN SERVICE!





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

August 5, 2025

Dear Commissioners:

The Audit Team conducted an audit of the County's Board Policies & Administrative Directives (**Audit Report #437, dated August 5, 2025**). Responses to the Audit Team's recommendations were received from County leadership 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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EXECUTIVE SUMMARY

BACKGROUND INFORMATION

The Hillsborough County Board of County Commissioners (BOCC) has established several guiding policies known as Board Policies, which apply to County departmental operations. These Policies serve as written guidelines or principles to instruct departments as to the direction of the organization. Board Policies outline the expectations, rules, and regulations of the organization, BoCC, employees, and others. Once adopted, Board Policies remain in effect until rescinded or modified by BoCC action. Many of the existing policies have approval dates which are decades old.

In addition to Board Policies, the County Administrator, who is responsible for administering and implementing the policies of the Board, may also adopt operating policies. Policies adopted by the County Administrator are known as Administrative Directives (ADs) and serve as internal policies and requirements that promote consistent organizational practices.

OBJECTIVE

The objective of the audit is to determine whether or not controls are in place to ensure that existing Board Policies and Administrative Directives are current, adequate, effective, and relevant.

SCOPE

The audit was conducted in accordance with the Global Internal Audit Standards. These standards requires 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 a reasonable basis for the audit comments and conclusions based on the audit objectives.

The audit scope covered current Board Policies and Administrative Directives for applicability, relevance, and effectiveness, including reviews of the contents of Board Policies and Administrative Directives to determine whether or not they appear to be current. The audit did experience delays as County departments were handling responses to a busy hurricane season.

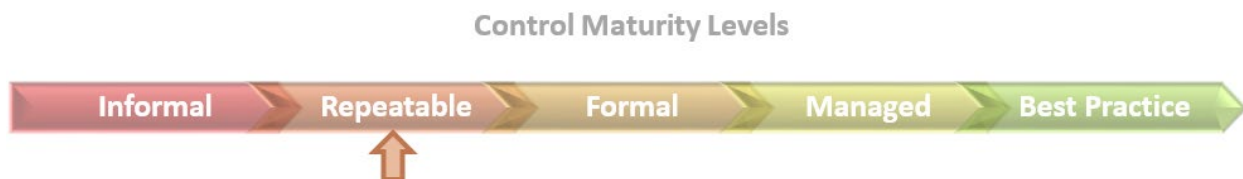
OVERALL EVALUATION**PROCESS STRENGTHS AND SUCCESSES**

- The Board of County Commissioners approves Board Policies that govern and direct the strategy and direction of the organization.
- The County Administrator implements Administrative Directives to ensure the will of the Board is carried out.
- The overall set of Board Policies and Administrative Directives appears to be a wide-ranging set of rules that covers all aspects of the County government.
- Both Board Policies and Administrative Directives are issued with a predetermined numbering sequence and are posted to the County website.

CONTROL IMPROVEMENT OPPORTUNITIES/RISKS

- A number of Board Policies and Administrative Directives appear to be out-of-date and require updates.
- It is unclear who is responsible for periodically reviewing Board Policies and Administrative Directives and ensuring they are updated when needed.

Full testing results are included in page 5 of this Report.

OPINION

The overall control environment relative to the management of the County's Board Policies and Administrative Directives is at a repeatable maturity level. This means that management has established controls with some structure to maintain a comprehensive set of organizational policies that establish the rules for how the County operates. However, the responsibility for reviewing and updating those rules remains unclear. Opportunities exist to ensure organizational policies are current and valid through periodic reviews and updates.

A virtual exit conference was held with County leadership via e-mail on July 10, 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

Ben Everett, CPA, CIA, CFE, CISA, Audit Manager

Mary Bennet, CFE, Internal Auditor

Tierra Cook, Internal Auditor

AUDIT COMMENT 1: BOARD POLICIES

**250+ BOARD
POLICIES
REVIEWED**

**94 BOARD
POLICIES TESTED**

**27 WERE
CURRENT**

**31 NEED
UPDATES**

**22 SHOULD BE
RESCINDED**

An opportunity exists to ensure Board Policies are periodically updated.

The objective was to determine whether or not Board Policies contain current, relevant information that applies to current County operations.

Background

There are currently over 250 Board Policies which are numbered using a format of 00.00.00.00. For example, Board Policy 01.01.00.00 is titled *Rules of Order - Board County Commissioners-Hillsborough County, Florida* and Board Policy 02.01.00.00 is titled *Use of the County Seal*. Each Board Policy is approved by a majority vote of the Board members and publicly posted online via the County's website. Some Board Policies are currently listed online as being obsolete, rescinded, or superseded.

TEST PROCEDURE

The Audit Team performed an initial review of all of the Board Policies and identified the dates at which the policies were originally implemented along with other dates such as when the policy was approved, modified, or when it became effective. The Audit Team also identified any County departments affected by the policy and any references to other Board Policies. The Audit Team then assessed each policy relative to its overall perceived risk. This was done by considering impacts such as financial, ethical, legal, reputational, and compliance risks, as well as the relevance to the organization and the community overall.

Utilizing this method, the Audit Team judgmentally selected a sample of ninety-four (94) Board Policies for further review. These 94 Board Policies were then further researched to determine whether or not the policy was still current and accurate. The Audit Team inquired with department staff and also reviewed the policies for instances of outdated terminology, technology, and department names, or any missing information such as appendixes and forms that were referenced but not included with the policy.

TESTING RESULTS

The Audit Team did encounter challenges in determining who the related departments and/or business process owners were for certain policies, as these were not always clearly indicated within the policy. Some departments were also difficult to reach or obtain responses from and many Board Policies do not clearly indicate the date they were last reviewed or updated.

For the ninety-four (94) Board Policies reviewed:

- Twenty-seven (27) were up to date and required no updates.
- Thirty-one (31) require updates due to outdated department names, software systems, or other outdated information.
- Twenty-two (22) were recommended to be rescinded by the relevant department.
- Thirteen (13) policies were under review/revision by the responsible department during the course of the audit.
- One (1) policy remains undetermined because multiple departments need to coordinate their review.

The details of the Board Policies summarized above are presented in the following tables, based on department responses received by the Audit Team.

POLICIES THAT WERE UP TO DATE		
BOARD POLICY	TITLE	APPROVAL DATE
01.10.00.00	Anonymous complaints	2/5/2003
01.20.00.00	Travel approval of the three appointed officials and listing of travel on the BOCC agenda	5/17/2017
01.24.00.00	Expenditure of county funds for relocation related expenses	10/3/2007
01.27.00.00	Prohibition of sexual harassment	8/18/2021
01.27.01.00	Sexual Harassment in the workplace	6/16/2021
01.30.00.01	Process for referral and response to alleged violations of the Board's Standards of Conduct	11/6/2013
01.31.01.00	County Coastal Canal Grant Program	2/15/2017
02.16.00.00	Fraudulent misconduct policy	5/17/2017
03.01.01.00	Policy for authorization and reimbursement for travel	6/20/2007
03.01.04.00	Acceptance of credit cards, charge cards, and debit cards for payment of county fees and charges for service	3/4/1998
03.02.02.02	Use of excess fund balance	7/8/1998
03.02.02.03	Earmarking of funds	7/8/1998
03.02.02.11	Anticipated revenue shortfalls	7/8/1998
03.02.02.14	Performance pay	7/8/1998
03.02.02.15	Performance measurement	7/8/1998
03.02.02.18	Budget override authority	7/8/1998
03.02.02.23	Fact based decision making	9/16/1999
03.02.02.24	Service and program delivery	9/16/1999
03.02.02.28	Method of funding citizen initiated localized capital projects or services	3/1/2006
03.02.04.00	Reserve for catastrophic emergencies	2/9/1995

POLICIES THAT WERE UP TO DATE		
BOARD POLICY	TITLE	APPROVAL DATE
01.19.01.02	Sponsorship	2/15/2017
03.04.09.00	Fee schedule for Hillsborough County Parks and Recreation Department and Conservation Department	4/2/2014
03.04.24.00	Guidelines for use of phosphate severance taxes	4/15/1998
03.05.06.00	Selection of auditors	2/5/2025
07.22.00.00	Duty to report (arrests and convictions)	12/16/2009
08.01.03.00	Payment by petitioner to the county for improvements in right of way being vacated	11/23/1983
08.02.03.00	Licensing of county-owned land, buildings, and other facilities for placement of communication facilities by private telecommunication providers	8/19/1998

POLICIES THAT REQUIRE UPDATES		
BOARD POLICY	TITLE	UPDATES NEEDED
01.06.01.00	Automobile allowance for county commissioners	Update to reflect current practice, old forms no longer exist.
01.06.02.00	Cellular telephone equipment and fax machines assigned to board of county commissioners	Policy is outdated based on content and 9/7/1994 approval date.
01.14.00.00	Use of county center conference center	Has an outdated department name.
01.16.00.00	Process for the investigation and response to citizen comments, complaints, and/or requests for services filed with the Board of County Commissioners	New technology has replaced the use of a prior form.
01.19.01.00	Public Awareness, Awards and Marketing Activities	Incorrect Board Policy number online, should be 01.19.00.00. Outdated department names.
01.29.00.00	Use of county electronic devices and telecommunication access	New Cyber Policies being developed by the Innovation & Information Office (IIO).
02.08.00.00	Videotape and cablecast policy	Obsolete technology.
03.00.01.00	Petty cash and change funds	Outdated department name, amounts not adjusted for inflation, grammar revisions needed.
03.01.03.00	Grants Administration	Outdated department names.
03.02.02.00	Policy for capital improvement budget and five-year program	References made to outdated items.
03.02.02.10	Recovery of indirect costs	Outdated department names.
03.02.06.00	Debt management policy	Outdated department names, no longer any Finance Committee.
03.04.01.01	Refund policy for public utilities department	Outdated department name and dollar amount, developer deposits no longer exist.
03.04.01.06	Refund of impact fees	Planning & Infrastructure Services Administrator no longer current, consider adding reference to mobility fees.
03.04.08.00	Animal services fee schedule	Some fees will change with upcoming ordinance revisions.

POLICIES THAT REQUIRE UPDATES		
BOARD POLICY	TITLE	UPDATES NEEDED
03.04.26.00	Accounts receivable Library Services Department	Outdated department name.
03.05.08.00	Recording of infrastructure assets	Outdated department names.
04.05.00.00	Capital funding for outside agencies	Outdated department names.
07.05.01.00	Holiday schedule	Juneteenth needs to be added, table is titled 1996 Holiday Schedule.
07.12.00.00	Workplace violence prevention policy	HR recommends updates to Responsibilities and Procedures section, page 4 should be replaced with the electronic Workplace Violence Form.
08.02.01.00	Tangible personal property control policy 9/20/1995	Policy states there is a "statutory minimum" in Chapter 274, Florida Statutes. However that statute does not appear to state any such minimum dollar amount.
08.02.02.00	Policy for the control of tangible personal property classified as sensitive property	Outdated department name, "Sensitive assets" are now known as "attractive items", "Fixed Asset reports" should be "capital asset records."
08.02.05.00	Establishing partnerships for the operation of recreational facilities	Duplicates 09.16.00.00, correct typographical errors, content may need revisions by Facilities and Real Estate Services.
08.02.06.00	Non-profit use of County real estate on a long-term basis 3/19/2014	Facilities & Real Estate Services recommends updating the wording in the purpose section.
09.01.01.04	Policy on landscaping within road rights-of-way	Recommend review and revision.
09.01.01.05	Relief from county impact fees	Department names and other references may be outdated.
09.01.02.01	Drainage easements	Approval date / last update was 8/29/1979, needs revisions per Public Works.
09.08.01.00	Irrevocable letters of credit or payment bonds in lieu of cash deposits for franchise refuse collectors	Solid Waste Department indicated revisions needed based on consult with County Attorney's Office.
09.16.00.00	Establishing partnerships for the operation of recreational facilities	Duplicates 08.02.05.00 above.
10.03.00.00	Purchase of bottled drinking water	Approval date 3/7/2001, Facilities & Real Estate recommends revisions.
10.06.00.00	Fallen heroes fund	Outdated department names.

POLICIES WHICH SHOULD BE RESCINDED		
BOARD POLICY	TITLE & APPROVAL DATE	REASON
01.11.00.00	Courthouse security inspection policy 12/18/1991	Sheriff bailiffs now handle security, not Hillsborough County Security Services.
02.02.00.00	Bomb threat policy 3/20/1985	Facilities & Real Estate suggests policy no longer needed.
02.07.00.00	Annual subscription fee for Board of County Commissioners agendas 8/21/1991	Obsolete, agendas no longer mailed to citizens.
03.00.02.00	Library refund policy 2/4/2004	Obsolete, was rescinded by prior Board agenda item, but still shows online.

POLICIES WHICH SHOULD BE RESCINDED		
BOARD POLICY	TITLE & APPROVAL DATE	REASON
03.02.03.00	Environmental land acquisition program (ELAP) fund 4/17/1991	Outdated, no longer relevant. More recent ELAPP referendum in 2008.
03.03.07.00	Selection of applicants for work-study internship program 3/4/1998	Department is unaware of any work-study internship program.
03.04.01.00	Policy for refund of animal control fees and/or deposits 11/2/1983	Old policy not consistent with services provided to citizens today.
03.04.04.00	Future of Hillsborough comprehensive plan fee schedule 10/1/1991	Obsolete & was superseded by resolution R19-076.
03.04.10.00	Private fire protection systems readiness to serve charge 4/21/1982	More recent Rate Resolution.
03.04.16.00	Building Department fee schedule 11/7/2007	Policy not necessary.
03.04.21.00	Monthly fee - 911 emergency telephone system 6/19/1991	Obsolete, fees now set by the state.
03.04.22.00	Admission fees to the Museum of Science and Industry 9/22/1988	Obsolete.
05.01.00.00	Industrial Development Authority revenue bond applicants - compliance with equal employment opportunity and affirmation action programs 7/14/1993	Requirements are already encompassed within the broader provisions of Board Policy 03.02.06.01, but should amend Board Policy 03.02.06.01 to align with the current approach of the DM/DWBE Program under Resolution R24-043, which no longer requires documentation to demonstrate AA/EEO compliance, but instead relies on applicant attestation.
09.02.01.01	Waiver of fees for issuance of building permits in hardship cases caused by natural disaster 1/20/1978	The concept of waiving building permit fees was discussed among leadership subsequent to the most recent storms and it was decided they should not be waived.
09.03.00.01	Vested right special use permit 2/4/1993	The time period to which this policy applied has passed.
09.03.00.03	Reporting of building activity in the event of a downturn in the building industry 10/6/2004	The inspection metrics included in the policy are outdated. Additionally, Development Services and Management and Budget work together to ensure that the Building Fund is sufficient to support Building and Construction Services operations in a fiscally responsible manner.
09.06.02.00	Release of unclaimed animals for medical research projects and teaching 8/25/1982	Not used since 1987 when accreditation of research rules changed.
09.06.03.00	Processing of impounded animal 3/9/1987	The impound and disposition of animals is now in county ordinance.
09.06.04.00	Policy to establish appeal procedures for owners of dangerous dogs 11/16/1994	Policy is no longer consistent with state statute 767.12.
09.07.02.01	Fire hydrant locations 4/21/1982	Obsolete due to the County's Municode Chapter 26 which adopts the Florida Fire Prevention Code.
09.07.07.00	Funding reclaimed water improvement unit (RWIU) projects 1/19/1994	Full process was adopted in 1995 and was re-codified in Municode, Code of Ordinances, Part B, Public Utilities, Chapter 110.

POLICIES WHICH SHOULD BE RESCINDED		
BOARD POLICY	TITLE & APPROVAL DATE	REASON
09.15.00.00	Occupational license requirements for charitable, educational, and non-profit groups 4/21/1993	Policy is outdated and no longer necessary.

POLICIES CURRENTLY UNDER REVIEW		
BOARD POLICY	TITLE & APPROVAL DATE	DEPARTMENT REVIEWING
03.01.02.00	Approval authority for travel by circuit and county judges 7/28/1982	Government Relations & Strategic Services
03.01.06.00	Direct purchase of construction material 10/16/2002	Procurement Services
03.04.01.02	Refund policy for purchase of plans and specifications for construction projects 9/3/1986	Procurement Services
03.04.11.00	Policy for sale of bench mark books 3/31/1982	Engineering & Operations
03.04.13.00	Fees for installation of traffic control devices 1/30/1985	Engineering & Operations
03.04.23.00	Fee schedule for Engineering Services 12/5/1990	Engineering & Operations
03.05.04.00	Policy for performance and payment bond on construction projects not exceeding \$100,000 6/30/1982	Procurement Services
03.05.05.00	Policy to establish and authorize approval for final payment on construction projects 7/14/1993	Procurement Services
06.01.00.00	Automation and telecommunications 4/18/2001	Information Technology
09.01.00.01	Hillsborough County road maintenance and construction policies 2/21/1984	Engineering & Operations
09.01.01.03	Design criteria for bridge construction 11/28/1979	Engineering & Operations
09.01.03.01	Installation of traffic control signs 7/31/1974	Public Works
10.02.00.00	Advertising annual real property and personal property delinquent tax lists 1/21/1987	Procurement Services

UNDETERMINED		
BOARD POLICY	TITLE & APPROVAL DATE	NOTES
07.02.01.00	Payroll deductions for the Board of County Commissioners payroll 5/2/2007	Multiple departments may need to coordinate.

RECOMMENDATIONS

1. Based on the relatively high number of Board Policies in the sample found to be outdated and/or needing updates, County leadership should work with the Board of County Commissioners to review and update all existing Board Policies.
2. The Board of County Commissioners should consider establishing a rule for the routine review and update of all existing Board Policies on a set schedule to ensure updates are made in a timely manner and Policies remain relevant. This could coincide with the adoption of the

budget each year or at some other annual/biennial interval as deemed appropriate by the Board.

3. A mechanism should be in place to ensure that updates to Board Policies are routinely considered in conjunction with other applicable changes, which could include:
 - Any County re-organization or leadership structure change should include a review of all related Board Policies to identify updates needed.
 - New or updated County ordinances should be accompanied by updates to affected Board Policies prior to adoption.
 - Changes in state and federal statutes and regulations should be reviewed annually.
 - Agenda items for Board meetings could include a review of any necessary updates to Board Policies prior to being placed on the Agenda.
4. Other general considerations were noted throughout the Audit Team's review which should be considered when updating Board Policies:
 - Professional business writing should be utilized with appropriate grammar and spelling.
 - Periodic updates to any dollar amounts for inflation.
 - Outdated terminology, department names, and/or changes in technology systems.
 - Inclusion of any forms, applications, appendixes, or checklists and or the exclusion of those items if they no longer exist.
 - References to online portals, websites, or systems that are no longer active.
 - Consolidating or eliminating short, often 1-2 sentence Board Policies that could be combined with other related Board Policies.
 - Citations of statute chapter numbers or other regulations that may have changed.
 - Clearly indicating who the related departments & business process owners are.
 - Establishing a policy template that clearly and consistently defines key policy dates such as date adopted, date reviewed, update interval and/or sunset dates.
 - Encourage staff to be proactive and escalate known outdated Board Policy language to management for revision and Board consideration.

CLIENT RESPONSE:

Concur.

CORRECTIVE ACTION PLAN:

We appreciate the good work of the Clerk's Office and the opportunity to respond to the findings of the recent audit. We concur with the conclusions presented and share your commitment to ensuring the integrity and sustainability of Board Policies.

We will coordinate with the Board of County Commissioners and the County Attorney's Office on development of a Board Policy addressing their preference for how to best manage the issuance,

revision, and rescission of Board Policies. Options may include a defined review cycle to ensure relevance and alignment, and utilization of an electronic workflow system to maximize efficiency and consistency across policy types.

We remain committed to collaborating closely with all partners to develop a unified, sustainable, and proactive approach to policy management. Thank you again for your careful review and recommendations.

TARGET COMPLETION DATE:

March 31, 2026.

AUDIT COMMENT 2: ADMINISTRATIVE DIRECTIVES

**81
ACTIVE
ADMINISTRATIVE
DIRECTIVES**

**42
TESTED**

**UPDATES ARE
REQUIRED**

An opportunity exists to ensure Administrative Directives are periodically updated.

The objective was to determine whether or not Administrative Directives contain current, relevant information that applies to current County operations.

Background

In addition to the Board policies, there are 81 active Administrative Directives. These directives are organized with a numbering system starting with 2 letters based on the overall area or department. Administrative Directives starting with AD- are related to the overall administration of the County government. For example, AD-01 is titled Process for Issuance of Administrative Directives and Administrative Orders. Other departmental specific directives are included below.

DEPARTMENT	PREFIX	TOTAL
Administration	AD	35
Budget	BU	1
Communications	CO	9
Fleet Services	FM	4
Human Resources	HR	9
IIO	CS or IT	4
Management Services	MS	18
Property Information	PI	1
		81

TEST PROCEDURE

The Audit Team performed the same analysis that was performed for Board Policies and judgmentally selected a sample of twelve (12) AD- and three (3) MS- directives for a specific review based on their higher perceived risk/impact, content that appeared to be outdated, and/or Administrative Directives that had old dates.

For all other department or function-specific directives, the Audit Team contacted the related department to generally inquire as to

whether or not they were aware of any of their Administrative Directives being out-of-date or inaccurate.

TESTING RESULTS

At the time of the Audit Team's review, many administrative directives (ADs) needed updates to accurately reflect current practices, department names, and systems. Eighteen (18) were determined to be up to date and aligned with existing procedures. Specific results of the review and inquiries are presented in the following tables.

*AD numbers are omitted if they were listed online as obsolete or replaced.

DIRECTIVES THAT WERE UP TO DATE	
AD	TITLE
AD-31	Relocation Related Expenses
AD-32	Wireless Communication Services
AD-35	Process for Issuance of Administrative Directives
CO-10	Media Relations for Hillsborough County Departments
MS-15	Responsibilities and Procedures for Implementing the Fraudulent Misconduct Policy
FM-01	Fuels Management: Site and Tank Responsibilities, Inventory Control & Ordering, Conservation & Access Policy & Procedures
FM-02	Vehicle Policy: Personal Use, 24-hour Take Home Vehicles, 24-hour Designated Parked and 24-hour Remotely Parked Vehicles
FM-04	Fleet Asset Management (Acquisition, Maintenance, & Disposal) and Asset Replacement Program
FM-07	FDOT: SunPass Electronic Toll Payment Program
HR-01	Court Appearances
HR-02	Departmental Reorganizations Involving Unclassified Positions
HR-11	Hillsborough County Bus Pass Subsidy Program
HR-14	Disciplinary Actions Involving Unclassified Positions
PI-01	Procedures for Implementation of Board Policy for Control of Tangible Personal Property and Sensitive Property
PI-02	Procedures for the Surplus Sale and Disposition of County Real Property
CS-01	Cyber Security Standards and Compliance
IT-01	Information Technology Standards and Compliance
IT-04	Payment Card Industry (PCI) Compliance

DIRECTIVES THAT REQUIRE AN UPDATE		
AD	TITLE	UPDATES NEEDED
AD-05	Telephone Policy and Procedures	Communications & Digital Media indicated an overall review and update was needed.
AD-06	Signature Authorization and Delegation of Authority	This policy requires edits to reflect automation utilizing OnBase and Oracle.
AD-08	Political Activity	Outdated references to HR policies and other departments or agencies, such as Civil Service.
AD-12	Executive Team Review Process	An attached form is no longer in use.
AD-14	Administrative Referrals & Administrative Assignments Processing	New technology and outdated department name.

DIRECTIVES THAT REQUIRE AN UPDATE		
AD	TITLE	UPDATES NEEDED
AD-24	Accounting Practices for Effective Control of Grant Funds	Outdated terminology & new technology.
AD-27	Process for Issuance of Board Policies	Government Relations & Strategic Services indicated an overall review and update was needed.
AD-29	Authorization Form For Utility Services (Initiation, Cancellation and Changes)	Outdated titles and terminology.
AD-34	Procedures for Use, Programming, and Expenditure of Criminal Justice Grants	Children's Services indicated certain edits were needed.
MS-03	Prompt Payment Procedures	Needs an update for an outdated department name.
CO-08	Gift-Giving Protocol and Procedures	Department indicated an update was needed.
HR-08	American with Disabilities Act (ADA)	Department indicated an update was needed.
HR-09	Occupational Safety and Health Program	Department indicated an update was needed.
HR-10	Human Resources Policy and Procedure Development Authorization	Department indicated an update was needed.
HR-13	Transitional Duty	Department indicated an update was needed.

DIRECTIVES THAT SHOULD BE RESCINDED		
AD	TITLE	UPDATES NEEDED
BU-02	Elimination of Long-Term Vacant Positions	Chief Financial Administrator recommended to rescind this AD.
CO-03	Displays and Exhibitions in County Center and Other County Facilities	Out of date, no longer needed.
CO-07	Printing and Duplicating Services	Obsolete, recommended to be rescinded.
MS-08	Oversight of Internal, State, and Federal Audits	Obsolete, recommended to be rescinded.

DIRECTIVES CURRENTLY UNDER REVIEW	
AD	TITLE
CO-01	Scheduling of Meetings, Public Hearings, and Other Events
CO-02	Public Records Access and Release of Public Information
CO-04	Electronic Mail and Public Access
CO-09	Social Media Use
CO-06	Communication and Public Information
IT -02	Geographic Information System (GIS)

RECOMMENDATIONS

1. Similar to the need for Board Policy updates, the County Administrator should work with County leadership to review and update all Administrative Directives.
2. The County Administrator should mandate a process for County leadership to review Administrative Directives on a set schedule and submit update recommendations to the County Administrator. This could be accomplished as part of the departmental budget request process to establish a routine interval.

3. The County Administrator should ensure that organizational changes or other circumstances are routinely updated in Administrative Directives. Situations which may trigger the need for an accompanying Administrative Directive review include but are not limited to:
 - Re-organization of County's departments or leadership structure.
 - New or updated County ordinances.
 - Changes in state and federal statutes and regulations.
 - Approved agenda items from various County meetings.
 - Changes in departmental operating procedures.
 - Changes in Board Policies.
4. Other observations made by the Audit Team during testing that should be taken into account for updates to Administrative Directives include:
 - Use of professional business writing with appropriate grammar and spelling.
 - Dollar amounts needing updates for inflation.
 - Old terminology, outdated department names, and changes in technology systems that are referenced.
 - Forms, applications, or checklists that no longer exist or are missing from the policy itself.
 - References to online portals, websites, or systems that are no longer active.
 - Citations of statute chapter numbers or other regulations that can change.
 - Clearly stating who the related departments & business process owners are.
 - Establishing a template that clearly and consistently defines key directive dates such as date adopted, date reviewed, update interval and/or sunset dates.
 - Encouraging staff to be proactive and escalate known outdated language to management.

CLIENT RESPONSE:

Concur.

CORRECTIVE ACTION PLAN:

We appreciate the good work of the Clerk's Office and the opportunity to respond to the findings of the recent audit. We concur with the conclusions presented and share your commitment to ensuring the integrity and sustainability of County Administrative Directives (ADs).

In alignment with AD-01 and AD-35, we are actively working to strengthen the review and update process for ADs. Our team is currently working to implement an electronic workflow system designed to prompt timely reviews, enable comprehensive tracking, and assign clear ownership to each AD. This system will support greater consistency, transparency, and accountability across the organization.

As part of this initiative, staff has already identified numerous ADs in need of revision or rescission. Our objective is to have all ADs fully updated as soon as possible and in coordination with implementation of the new electronic workflow system, with automated review schedules in place going forward to prevent future backlogs and promote routine maintenance. Thank you again for your careful review and recommendations.

TARGET COMPLETION DATE:

March 31, 2026.