



COUNTY AUDIT DEPARTMENT

REPORT # 410

NOVEMBER 18, 2022

FY23 Annual Audit Plan



Cindy Stuart

CLERK OF COURT & COMPTROLLER
HILLSBOROUGH COUNTY

The Honorable Kimberly Overman, Chair
The Honorable Harry Cohen
The Honorable Ken Hagan
The Honorable Pat Kemp
The Honorable Gwen Myers
The Honorable Mariella Smith
The Honorable Stacy R. White

November 18, 2022

Dear Commissioners:

The County Audit Department has completed the annual risk assessment process and developed an audit plan for fiscal year 2023. 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 the Institute of Internal Auditors' Definition of Internal Auditing.

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 FY2023 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 all County leaders and departments during this planning process.

Sincerely,

Heidi Pinner

Together, we will get to YES!
Heidi Pinner, CIA CISA CFE CRMA
Chief Audit Executive, County Audit

Equity. Transparency. Independence.

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County Audit Department Mission Statement & Institute of Internal Auditors' Definition of Internal Auditing

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 Circuit Court.

The Institute of Internal Auditors' Definition of Internal Auditing

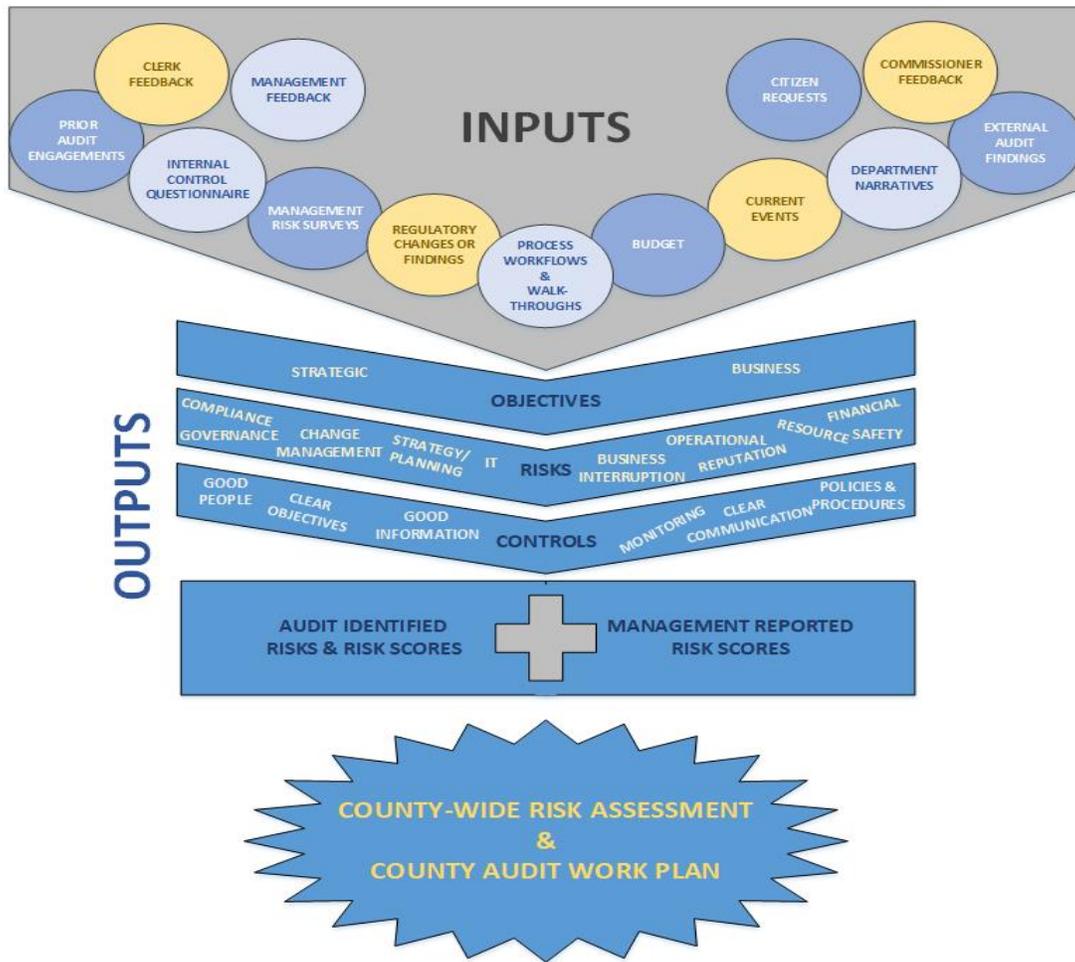
Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

Confirmation of Audit Independence

In conformance with auditing 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 Cindy Stuart, Hillsborough County Clerk of Court and Comptroller, an independently elected constitutional officer.

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, and of course external factors such as a pandemic among other factors. 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 9 projects on this year’s audit plan which are carryovers from the FY22 Annual Audit Plan and 19 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 19 audit communications during FY2022 including routine audit reports, continuous auditing results, management memos, and follow up reports.

**Hillsborough County Clerk and Comptroller
FY23 Annual Audit Plan**

PROJECT	DEPARTMENT	HOURS
CARRYOVERS		
1 Contract Management/Compliance - Leachate Disposal	Solid Waste	300
2 Parks and Recreation Management of Outsourced Services	Parks and Recreation	425
3 ARPA General Controls	Budget	204
4 ARPA Food Service Agreements	Homeless & Community Services	50
5 Surplus Asset Inventory Controls	Facilities	50
6 Controlled Substances Inventory Controls	Fire Rescue	100
7 Head Start Grant Accounting	Head Start	250
8 Access Controls Review - Data Warehouse	Health Care Services	50
9 Access Controls Review - ServTracker	Aging Services	10
NEW PROJECTS		
10 Vendor Set-up and W-9 Process Controls	COCC - IT	350
11 ARPA Monitoring - Local Hospitals Capacity Health Initiative Agreements	Health Care Services	350
12 ARPA Subrecipient Monitoring - East Tampa Bay Civic Association - Housing	Affordable Housing	350
13 Payroll Controls and Related Processes	BOCC/COCC Global	600
14 Oracle - Post Implementation Review - TBD	BOCC GLOBAL	500
15 Development Services - ACCELA Permitting Process Revenue Controls	Development Services	400
16 Fleet Management - Fuel Tax and Regulatory Reporting	Fleet Management	300
17 IIO - Asset Inventory Controls	IIO	400
18 Indigent Surtax Trust Fund Audit FY 2022-2023	Health Care Services	200
19 In Home Services Program - Management of Outsourced Service	Aging Services	400
20 Contract Management/Compliance - Neighborhood Resurfacing Agreements	Public Works	400
21 Contract Management/Compliance - CellCo (dba Verizon Wireless)	IIO / BOCC GLOBAL	350
22 Continuous Monitoring – BoCC Purchasing Card Activity	BOCC GLOBAL	800
23 Continuous Monitoring - CoCC Purchasing Card Activity	COCC GLOBAL	425
24 Continuous Monitoring – Miscellaneous Financial Reviews	BOCC GLOBAL	250
25 Continuous Monitoring - Unannounced Cash Counts	BOCC GLOBAL	160
26 Global Narratives and Risk Assessment	BOCC / COCC GLOBAL	250
27 Pop Up Projects	BOCC GLOBAL	500
28 Audit Follow Up and Tracking	BOCC / COCC GLOBAL	150
PLAN B (will be addressed as resources permit or reconsidered for carryforward in FY24)		
29 Public Utilities - Small Equipment and Tools Inventory Management Practices	Public Utilities	350
30 Accuracy and Timeliness of Organizational Policies and Directives	BOCC GLOBAL	350
31 Business Continuity Planning (DR and BIA) and Controls	COCC GLOBAL	450
32 Grant Compliance Audit - TBD	TBD	350
33 Health Care Services - Medical Claims Agreements/Process	Health Care Services	500