

AN AUDIT OF:

Vendor Setup and W-9 Processing Controls

COUNTY AUDIT DEPARTMENT

REPORT #436

7/28/2025



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

July 28, 2025

Dear Victor Crist, Clerk of Court and Comptroller:

The Audit Team performed an audit of the Vendor Setup and W-9 Process Controls (**Audit Report #436, dated July 28, 2025**). Responses to the Audit Team's recommendations were received from the Chief Information Officer 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 greatly appreciate all of the cooperation and professionalism displayed by the Directors and personnel of the Clerk's Information Technology (IT) Department during this audit. 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

CC: Bill Barrett, Chief of Staff
Jarrod Klimek, Chief Information Officer
Idania Alfonso, Senior IT Director
Dawn Wernette, IT Director – Oracle

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EXECUTIVE SUMMARY

BACKGROUND INFORMATION

County Departments under the Board of County Commissioners (Board) and the Clerk's Office utilize a joint financial system known as Oracle Cloud. This system is utilized to manage a variety of financial tasks on behalf of the Clerk and Board departments including all payments to vendors and/or suppliers. At the time of testing, the Clerk's Office Service Desk Team was responsible for supplier administration and managed the Oracle Cloud Supplier function and vendor master file. This responsibility was reassigned to the Clerk Oracle Support Team as of April 2024. When a new vendor or customer needs to be created, the Service Desk Team receives the vendor W-9 form and application security forms electronically from the user department and validates the legitimacy of the vendor against multiple websites and databases before approving the supplier in the system and making them eligible to receive future payments.

OBJECTIVE

The objective of the audit was to determine whether or not Clerk's IT has adequate and effective controls in place for establishing new vendors and maintaining vendor information in Oracle.

SCOPE

The audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*. 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.

The Audit Team conducted observations, interviews with the Clerk's IT Service Desk Team, reviewed samples of supporting documents, and reached out to other government entities to determine best practices. The initial testing period captured vendor data as of November 2023, and testing was conducted on data and vendor practices through January 2025.

OVERALL EVALUATION

PROCESS STRENGTHS AND SUCCESSES

- The Clerk's Office utilizes a change control monitoring system which maintains an electronic audit log of any changes made to a vendor within Oracle.
- Automated controls prevent duplicate vendors in the system based on unique ID numbers.
- Clerk's IT performs verification steps to ensure that vendors are legitimate prior to approving them for payment.

CONTROL IMPROVEMENT OPPORTUNITIES/RISKS

- Some users outside of the Clerk's Office have the ability to make limited changes to vendors without input from the Clerk's Office.
- An instance was observed where a prior user's access to the vendor file had not been appropriately terminated.
- There is currently no official process in place to periodically recertify vendors or perform maintenance to the vendor master file.
- The Audit Team observed incomplete, inconsistent, and missing W-9 setup records for some historically established vendors.
- The Audit Team observed Independent Agency employees who have been setup in Oracle as vendors.

Full testing results are included and start on page 5 of this Report.

OPINION**Control Maturity Levels**

The overall control environment relative to the processes and procedures for managing the compliance with vendor setup and W-9 processing controls is at a repeatable maturity level. This means that the controls have not been fully implemented. While there is general awareness of how processes operate, formal policies and procedures are not well established and additional training should take place. There are opportunities to better enhance the internal controls around the management of the vendor setup/modification process and processing of W-9's to ensure that complete and accurate records are maintained and that best practices are in place.

An exit conference was held on April 30, 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
 Shane Sandie, Internal Auditor

AUDIT COMMENT 1: VENDOR SETUP – USER ACCESS CONTROLS

**SUPPLIER
ADMINISTRATION
DUTIES SHOULD BE
CLEARLY DEFINED**

**USERS OUTSIDE OF
THE VENDOR
MANAGEMENT
TEAM HAVE THE
ABILITY TO CREATE
AND UPDATE
VENDORS**

**CHANGE
MANAGEMENT
MONITORING IS IN
PLACE FOR VENDOR
CHANGES**

Opportunities exist to improve vendor management user access controls and procedures.

The objective was to determine whether or not:

- Unauthorized users have the ability to create, modify, or view vendor profiles.
- Unauthorized users have the ability to gain access to sensitive information.

Background

The Vendor Management Team, also referred to as Supplier Administration, falls under the Clerk's Service Desk (IT) Team. The Clerk's Service Desk Team has been solely authorized with the responsibility of validating new vendors and updating any information a vendor may request to have updated (such as changing their address, validating the W-9, updating the vendor's business name, etc.). The Clerk's Service Desk Team performs a validation process to ensure that the vendor has the required documentation, signatures, and has provided appropriate information such as their banking information, addresses and vendor type. Once this information has been confirmed, the vendor will be updated in Oracle as *Spend Authorized*. Once a vendor has been updated in the system to *Spend Authorized*, the department can begin using them and has the ability to pay them through the accounts payable process.

TEST PROCEDURE

The Audit Team conducted interviews with both the Clerk's Service Desk Team and the Enterprise Solutions & Quality Assurance (ESQA) Department to gain an understanding of user roles within Oracle which are applicable to the vendor setup and maintenance process.

The Audit Team then obtained data for all users who have access to view and/or make changes to vendor data within Oracle and judgmentally selected a sample of these users to review their roles and permissions within Oracle and determine whether or not they seemed reasonable and

appropriate. Inquiries were made regarding any user that did not appear to be a County employee or whose permissions did not appear appropriate based on their role within the organization.

TESTING RESULTS

A total of nine (9) users have access to the vendor setup and maintenance tasks within Oracle. Of the nine (9) users, four (4) users work for the Clerk's Office, four (4) users work for the County (Board), and one (1) user was from an outside organization and served as an implementation consultant.

The Supplier Administration function to maintain suppliers within the system was initially setup for applicable Clerk's IT office personnel to have access and the responsibility for vendor management. The Audit Team observed several exceptions to this criteria. Specifically:

- Four Board employees have access which allows them to create new vendor requests, update vendor address information and update the business relationship between the vendor and the County in the system. This access appears to have been established after the implementation of Oracle Cloud in order to facilitate quicker modifications to a limited set of vendor data within Oracle without having to first contact Clerk's IT. This access was created to mirror certain access previously allowed in Oracle EBS but due to differences in the two systems allows for a wider range of privileges.
- The one former consultant is no longer under contract with the organization; however, their access to sensitive data was not suspended and their account was established with a Gmail account. This access had been granted as part of the Oracle implementation and allowed the user a wide range of permissions to modify data in the system and would have been able to continue to access Oracle even while offsite.
 - *This issue was immediately escalated to the attention of the Clerk's Service Desk Team during testing and the access was removed.*

RECOMMENDATION

Management should:

- Define clear policies and procedures for both Clerk and Board vendor management tasks and user permissions to ensure that appropriate and agreed upon segregation of duties are in place.
- Implement a monitoring or exception reporting control to ensure that any changes made to vendors outside of the Clerk's supplier management process are identified and confirmed to be appropriate prior to any payments being made.
- Ensure that system access is removed immediately when contractors and outside vendors no longer provide services to the County and that monitoring is utilized to routinely review user access levels to ensure access is limited to appropriate personnel.

CLIENT RESPONSE:**Concur****CORRECTIVE ACTION PLAN:**

1. Define clear policies and procedures for both Clerk and Board vendor management tasks and user permissions to ensure that appropriate and agreed upon segregation of duties are in place. **Concur**
 - a. Policies have been drafted to define BOCC and Clerk responsibilities; any disagreements are raised to the CLOUD Governance Committee. Permissions are granted via roles in Oracle. The role assigned to BOCC Procurement users allows access to make certain updates to vendor records and is not the role originally proposed by Clerk as part of the Oracle CLOUD implementation. Clerk's Senior Management would like some disagreements between Board and Clerk to be addressed at the next Oracle Governance Meeting. The first is the access that BOCC Procurement has to make changes on Suppliers and the second is the practice of issuing Purchasing Orders prior to establishing a valid Remit-To site (with a verified W-9).
2. Implement a monitoring or exception reporting control to ensure that any changes made to vendors outside of the Clerk's supplier management process are identified and confirmed to be appropriate prior to any payments being made. **Concur**

Since the time of this audit updates have been made to the process and a number of mitigating controls are currently in place to address this.

 - i. Changes to the vendor business relationships (from Prospective to Spend Authorized) are routed to Clerk's Supplier Management for approval as of 3/28/25.
 - ii. Changes to sensitive supplier data (such as spend authorization, remit-to addresses, names) made by BOCC Procurement are monitored using risk management software since 7/1/2023.
 - iii. Ad-hoc sql queries are used to augment change monitoring. 100% of remit-to address and pay eligibility changes made by BOCC between CLOUD go-live and 4/30/25 (48 in total) were audited and validated for appropriateness (tax-id checked W-9 on file, naming conventions, profile settings).
 - iv. Since Oracle CLOUD go-live, users with the HC Supplier Manager BOCC role cannot create or approve AP invoices, payments, requisitions, purchase orders.
 - v. Payments cannot be made to a Spend Authorized vendor without a remit-to address and pay site. This system functionality is standard and has been in place since the implementation of Oracle CLOUD.

- vi. Since CLOUD go-live, invoices are subject to Clerk's AP validation and QA process prior to payment (invoice documentation, approvals, remit-to addresses are validated).
- 3. Ensure that system access is removed immediately when contractors and outside vendors no longer provide services to the County and that monitoring is utilized to routinely review user access levels to ensure access is limited to appropriate personnel. **Concur**
This was a one off situation during our Oracle implementation where normal procedures were not followed due to criticality of payroll issues occurring. The below mitigating factors will address this concern.
 - i. The IT Service Desk has procedures for adding and removing system access.
 - ii. Role provisioning is monitored using Risk Management software.

TARGET COMPLETION DATE:

- 1. 12/31/25
- 2. Complete as of 7/1/23, 3/8/25,4/30/25
- 3. Complete as of 05/25

AUDIT COMMENT 2: VENDOR DATA VALIDATION

**27,928 ACTIVE
VENDORS IN
ORACLE**

**VENDOR
INFORMATION IS
VERIFIED VIA
TINCHECK**

**EACH VENDOR HAS
A UNIQUE
IDENTIFICATION
NUMBER**

Opportunities exist to ensure that active vendors have all required documentation maintained.

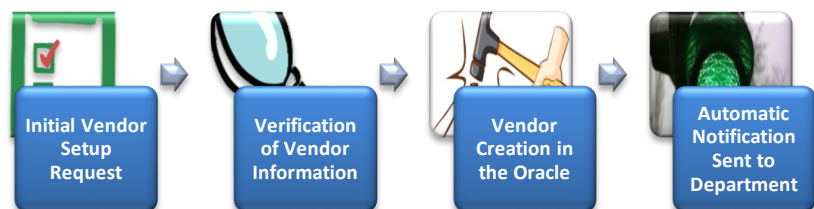
The objective was to determine whether or not:

- Proper documentation was obtained and is on file for vendors that do business with the Clerk and/or the County.
- Vendors are deactivated timely if they are no longer doing business with the County.

Background

Vendors that do business with the County (Clerk, Board and Independent Agencies) are required to provide a valid W-9 tax form when establishing their business relationship. A Vendor Maintenance Form (VMF) or online Oracle request from BOCC departments, is utilized to setup a new vendor or make changes to existing vendors. The VMF forms are completed by either Procurement staff, BOCC Departments, HR or by County Finance and maintained in OnBase, the Clerk's centralized document management system.

The VMF or online request and a W-9 are the only forms required for a vendor. Changes are only to be made when a VMF/online request is submitted with appropriate approvals and supporting documentation. The Vendor Management Team verifies all information provided and also utilizes a TIN verification service to validate the vendor's tax information number. Once the verifications are completed, the Vendor Management Team will switch the vendor to *Spend Authorized*, which allows payment to be made to the vendor.



TEST PROCEDURE

The Audit Team obtained a list of all 27,928 active vendors (Clerk and Board) and filtered out any non-vendor data such as jurors, witnesses, landlords, etc. A judgmental sample of 60 vendors was then selected, including vendors with unique names, vendors that appeared to be individual names, vendors with an address listed as a PO Box, and vendors who were last updated by “anonymous.” The Audit Team used the vendor number to search for support in OnBase. If support was found, it was used to verify whether or not the data in Oracle matched the VMF and W-9 on file. If discrepancies were identified, the Audit Team inquired with the Vendor Management Team to determine why supporting documentation was not available.

TESTING RESULTS

For the sixty (60) samples tested, a number of exceptions were identified including:

- W-9 and/or VMF forms were not always located within OnBase. In some instances, one document could be located and no support was found for others.
- Some vendor’s addresses and/or business names differed from the data maintained in Oracle compared to the submitted W-9 and/or VMF on file.
- One (1) vendors’ W-9 on file was not signed by the business owner or authorized agent.
- One (1) vendor was approved to become *Spend Authorized* by a user outside the vendor management team without Clerk verification.
- TIN (Tax Identification Number) checks were not re-performed by the Audit Team during testing; however, the Audit Team did observe evidence maintained of TIN verifications having been performed during setup for vendors within the sample.

RECOMMENDATION

Management should:

1. Determine appropriate roles and responsibilities for setting up and maintaining vendors. If other departments have the ability to add or modify vendor information in Oracle, determine appropriate segregation of duties to mitigate the risk of vendors being improperly modified.
2. Verify that all appropriate and necessary documentation is being maintained and is readily accessible when needed for vendors that do business with the County.
3. Perform vendor maintenance regularly or as needed to ensure that supplier information is up to date and any inactive vendors are deactivated timely.

CLIENT RESPONSE:**Concur****CORRECTIVE ACTION PLAN:**

1. Determine appropriate roles and responsibilities for setting up and maintaining vendors. If other departments have the ability to add or modify vendor information in Oracle, determine appropriate segregation of duties to mitigate the risk of vendors being improperly modified. **Concur**
 - a. Since the time of this audit mitigating factors have been in place. The Clerk's office is using risk management software to identify those types of issues.
2. Verify that all appropriate and necessary documentation is being maintained and is readily accessible when needed for vendors that do business with the County. **Concur**
 - a. Since the time of this audit procedures are in place to verify that all appropriate and necessary documentation is being maintained. Corrective actions for 5 exceptions are as follows:
 - i. Vendor registration request bypassed Clerk's Vendor Management: During the initial Oracle CLOUD go-live period (October-2022) issues were discovered regarding approvals for vendor registrations originating from the external supplier portal. Clerk's office became aware of exceptions via the risk management software and took appropriate steps to validate the vendor data. External vendor registrations were discontinued as of 6/1/23.
 - ii. W-9's could not be located or were not signed for 3 vendors: Vendor TIN checks were done for the vendors during the 2015-2016 time frame. We do not have details as to how the paper W-9s were migrated to OnBase, however no payments have been made from Oracle CLOUD and payment eligibility has been inactivated for the vendors as of 5/23/25.
 - b. Upon further research most of the exceptions identified during the audit have been determined to be a result of the following:
 - i. W-9's are not required for pass-through of garnishment/child support payments, refund of tax deed bids and vendors not eligible for payment as of the testing date.
 - ii. There is not a vendor management form (VMF) in OnBase for every active vendor as was the expectation during testing.
 1. Online registrations in Oracle have replaced the VMF form since CLOUD go-live in October, 2022.
 2. BOCC Social Services department has used the E&Y sponsored FAST system to register vendors since 2020.

3. Paper VMF's were once maintained. Some paper VMF's were shredded prior to the OnBase implementation since the retention policy is 3 years.
- iii. Multiple addresses per vendor is not an exception but rather the norm. Addresses on the W-9 forms are not necessarily the address where purchase orders or payments are delivered. Both cases were considered testing exceptions.
3. Perform vendor maintenance regularly or as needed to ensure that supplier information is up to date and any inactive vendors are deactivated timely. **Concur**
 - a. BOCC pay sites with no activity for 5 years were inactivated on 3/28/23.
 - b. BOCC pay sites migrated from eBS with no activity in Oracle CLOUD were inactivated 5/23/25.
 - c. One-time vendors are inactivated after 90 days since the Oracle CLOUD go-live in October-2022.
 - d. Retiree vendors no longer eligible to receive stipends were inactivated 5/25. VMF forms were modified such that HR will advise of the retiree stipend eligibility end dates when requesting the vendor creation.
 - e. 5 outside agency employees migrated from eBS in error were inactivated 5/25.
 - f. A formal plan for ongoing maintenance has been documented and agreed upon by business owners as of 5/28/25.

TARGET COMPLETION DATE:

1. *Completed 06/2023*
2. *Completed 10/2022*
3. *Completed 5/28/25*

AUDIT COMMENT 3: INTEGRITY OF THE VENDOR MASTER FILE

**DEACTIVATED
VENDORS ARE NOT
AUTHORIZED TO
RECEIVE PAYMENT**

**EMPLOYEES FOR
OTHER AGENCIES
WERE IDENTIFIED
AS VENDORS**

Opportunities exist to ensure that County employees listed as vendors are either regularly reviewed or deactivated in a timely manner.

The objective was to determine whether or not:

- The vendor master file appeared up-to-date, consistent and well maintained.
- Any unusual data anomalies, such as vendors in the master file matching an active County employee, had a legitimate business purpose.

Background

The integrity and accuracy of the Vendor Master File is imperative due to the critical role it plays in the processing of payments to vendors and also with compliance to applicable state and federal laws. Regular maintenance should be performed on the active vendor records to ensure that any vendor no longer utilized or authorized has been deactivated. The Vendor Maintenance Team is responsible for ensuring that the Vendor Master File is updated timely and remains accurate.

TEST PROCEDURE

The Audit Department both extracted vendor data directly from Oracle and requested the data from Clerk's IT to ensure the consistency and completeness of the vendor file used for testing. The Audit Team also obtained a complete list of County employees with address and payment data. Data analytical tools were then used to:

- Identify any potential matches between the Vendor Master File and the employee data to determine whether or not any County employees were also active vendors.
- Determine whether or not deactivated vendors received any payments after their deactivation dates. A random sample of 20 deactivated vendors was tested.

TESTING RESULTS

The Audit Team determined the following:

- Five (5) current employees were also active vendors. These employees hold positions within an *Independent Agency* outside of the Clerk and/or Board departments. These employees are not within the Audit Department's auditable universe; however, the Clerk's Office is responsible for setting up and maintaining all vendors, including those for the *Independent Agencies*. When inquiring with management about why these employees would be current, active vendors, no additional details were available.
- There were no payments made to the sample of deactivated vendors tested.

RECOMMENDATION

The Vendor Management Team should consider the following:

- Identify a means to determine vendors who have not received recent payments and develop a process to deactivate those vendors no longer in use.
- In any instance that any employee is listed within the Vendor Master File, ensure that appropriate documentation is maintained to detail the legitimate business purpose for having them as an active vendor in Oracle.
- For *Independent Agencies*, request that they periodically review and certify that the vendors they utilize are current and that any requested deactivations are done in a timely manner.
- Develop formal policies and procedures for the maintenance of the Vendor Master List to ensure it remains complete, accurate and that unused vendors are removed in a timely manner.

CLIENT RESPONSE:**Concur****CORRECTIVE ACTION PLAN:**

1. Identify a means to determine vendors who have not received recent payments and develop a process to deactivate those vendors no longer in use. **Concur**
 - a. Since the time of this audit procedures are in place to verify that all appropriate and necessary documentation is being maintained and process in place.
The Oracle Support group has a means to determine vendors who have not received recent payments and a process to deactivate them (see Service Desk ticket 90295, Change Request 2823 from March-2023).
2. In any instance that any employee is listed within the Vendor Master File, ensure that appropriate documentation is maintained to detail the legitimate business purpose for having them as an active vendor in Oracle. **Concur**
 - a. The Supplier Type of 'Employee' no longer exists in Oracle CLOUD as supplier setup is not required for expense reimbursements. All vendor requests are subject to the same verification process.
3. Any instances of vendors in the vendor master file that are from *Independent Agencies*, should be periodically reviewed and confirmed that those vendors are current and that any requested deactivations are done in a timely manner. **Concur**
 - a. All procurements and payments are made from either BOCC or Clerk agencies and subject to the same setup and maintenance process as any other vendor. The term 'Independent Agency' is not applicable to vendors in Oracle CLOUD.
4. Develop formal policies and procedures for the maintenance of the Vendor Master List to ensure it remains complete, accurate and that unused vendors are removed in a timely manner. **Concur**
 - a. A formal plan for ongoing maintenance has been documented and agreed upon by business owners as of 5/28/25.
 - b. Clerk and BOCC Supplier Management have written procedures.
 - i. Clerk and BOCC procedures were updated in May-2025.

Narrative-style paragraph(s) response provided by audit client here.

TARGET COMPLETION DATE:

1. Completed as of 03/2023
2. Completed as of 10/2022
3. Not Applicable
4. Completed as of 05/2025

AUDIT COMMENT 4: VENDOR MANAGEMENT BEST PRACTICES

**31 COUNTIES
SURVEYED**

8 RESPONSES

Opportunities exist to implement additional vendor management best practices.

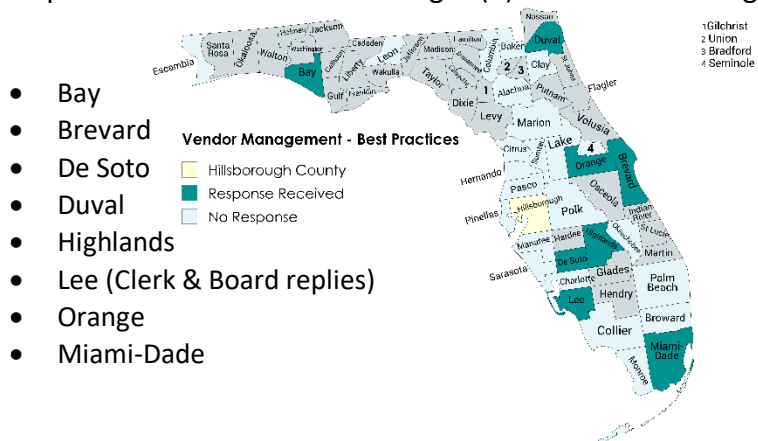
Background and Testing

In cooperation with management, the Audit Team designed a benchmark survey and solicited feedback from other Florida municipalities. The objective of this survey was to determine whether Hillsborough County's vendor management process operates in a similar manner as other local governments throughout the state, or if there are opportunities for improvement. A total of 31 Counties were sent email inquiries: Alachua, Baker, Bay, Brevard, Broward, Duval, Charlotte, Citrus, Clay, Collier, Columbia, De Soto, Escambia, Hernando, Highlands, Lake, Lee (Board and Clerk), Leon, Manatee, Marion, Miami-Dade, Monroe, Okeechobee, Orange, Palm Beach, Pasco, Pinellas, Polk, Sarasota, Seminole, and Sumter.

The benchmark survey included these topics:

- Which departments/areas are responsible for changes to the Vendor Master File.
- How vendor modifications are handled and reviewed.
- Degree of formal processes in place for vendor management.
- Documentation that is required for vendors.

Responses were received from eight (8) counties including;



TESTING RESULTS**A MIX OF DEPARTMENTS ARE RESPONSIBLE FOR VENDOR MANAGEMENT PRACTICES**

Hillsborough	Clerk
Bay	Clerk
Brevard	Finance & Purchasing
De Soto	Procurement
Duval	Procurement
Highlands	By Entity
Lee (CLERK)	Clerk
Lee (BOARD)	Procurement
Orange	Clerk
Miami-Dade	Procurement

PROCEDURES ARE OFTEN NOT DOCUMENTED

Hillsborough	Not Documented
Bay	Not Documented
Brevard	Not Documented
De Soto	Not Documented
Duval	Not Documented
Highlands	Not Documented
Lee (CLERK)	Not Documented
Lee (BOARD)	-
Orange	-
Miami-Dade	Not Documented

W-9 IS THE COMMON REQUIREMENT FOR VENDORS

Hillsborough	Yes
Bay	Yes
Brevard	Yes
De Soto	Yes
Duval	Yes
Highlands	Yes
Lee (CLERK)	Yes
Lee (BOARD)	Yes
Orange	Yes
Miami-Dade	Yes

SOME COUNTIES RECERTIFY VENDORS PERIODICALLY

Hillsborough	No
Bay	Every 12 Months
Brevard	Every 12 Months
De Soto	No
Duval	No
Highlands	No
Lee (CLERK)	No
Lee (BOARD)	No
Orange	No
Miami-Dade	Every 12 Months

RECOMMENDATION

Management should consider the following best practices:

- Inactive vendors should be deactivated in a timely manner.
- Perform a recertification of the County's Vendor Master File and determine whether or not periodic reviews should and could be reasonably performed.
- Define clear roles for Vendor Management to ensure there are no sensitive access issues.
- Work with management to determine what departments, if any, outside of Clerk's IT should have the ability to modify vendor data in Oracle, including whether or not Clerk IT remains the appropriate department for the function.
- Document procedures for ensuring vendor maintenance is performed properly and all users with access to change data in Oracle are properly trained.

CLIENT RESPONSE:***Management Accepts the Risk*****CORRECTIVE ACTION PLAN:**

1. Inactive vendors should be deactivated in a timely manner. **Concur**
 - a. See response to Audit Comment 2, Recommendation 3
2. Perform a recertification of the County's Vendor Master File and determine whether or not periodic reviews should and could be reasonably performed. **Management Accepts the Risk**
 - a. Per Ajay Gajjar, Senior Director of County Finance, recertification would not make sense from a cost-benefit perspective.
3. Define clear roles for Vendor Management to ensure there are no sensitive access issues. **Concur**
 - a. See response to Audit Comment 1, Recommendation 1
4. Work with management to determine what departments, if any, outside of Clerk's IT should have the ability to modify vendor data in Oracle, including whether or not Clerk IT remains the appropriate department for the function. **Concur**
 - a. See response to Audit Comment 1, Recommendation 1
 - b. Clerk's IT resources are not trained in government procurement and payment practices nor would that be part of an IT related training path. Note that 100% of the counties surveyed for benchmark best practices responded that Finance and/or Procurement are responsible for vendor management. Further discussions with Sr. Management need to occur.
5. Document procedures for ensuring vendor maintenance is performed properly and all users with access to change data in Oracle are properly trained. **Concur**
 - a. Clerk and BOCC Supplier Management procedures are documented
 - i. Clerk procedures documented as of June, 2024 and were updated in May, 2025
 - ii. BOCC procedures were updated as of May, 2025

TARGET COMPLETION DATE:

1. 6/30/25
2. n/a
3. 12/31/25
4. 12/31/25
5. Complete as of 5/2025