



DIVISION OF INTERNAL AUDITING
RISK ASSESSMENT AND
2023-2024 & 2024-2025 BIENNIAL AUDIT PLAN

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INTRODUCTION

The Division of Internal Auditing (IA) is a chartered, independent, objective, and comprehensive auditing program established within the Leon County Clerk of the Circuit Court & Comptroller (Clerk) by authority of the Constitution of the State of Florida. IA provides assurance and consulting services for the Clerk's Office and for the Leon County Board of County Commissioners (BoCC).

The purpose of the IA activity is to enhance and protect organizational value by providing risk-based and objective assurance, advice, and insight to the Clerk and to the BoCC. Furthermore, we work proactively with the Clerk and the BoCC senior management in identifying risks, evaluating controls, and making recommendations that promote economical, efficient, and effective delivery of services.

The definition of internal auditing states its fundamental purpose, nature, and scope:

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.

IA performs its audits in conformance with the Institute of Internal Auditor's (IIA) *International Standards for the Professional Practice of Internal Auditing* (Red Book), and, when appropriate, the United States Government Accountability Office's *Government Auditing Standards* (Yellow Book).

IA experienced a complete staff turnover in fiscal year 2023-2024, with the positions vacant most of the year. The impact of these vacancies is discussed in the Annual Plan Development section.

ANNUAL PLAN DEVELOPMENT

IIA Standard 2010 – Planning requires the internal audit activity establish a risk-based plan, at least annually, to determine the priorities of the internal audit activity consistent with the organization’s goals.

The Internal Audit Manager is responsible for developing a risk-based plan. The Internal Audit Manager consults with the Clerk, BoCC administrators, and senior management to obtain an understanding of the organization’s strategies, key business objectives, associated risks, and risk management processes. The Internal Audit Manager must review and adjust the plan, as necessary, in response to changes in the organization’s risks, operations, programs, systems, and controls.

The goal of an Annual Audit Plan is to prioritize and allocate limited resources efficiently to those areas considered to present the greatest risk, where the work of internal audit can provide the greatest amount of value.

The Division of Internal Auditing experienced turnover during the 2023-2024 fiscal year which delayed the development of the Risk Assessment and 2023-2024 Annual Audit Plan. At the time this plan was developed, the Division of Internal Auditing would have customarily developed the subsequent Risk Assessment and 2024-2025 Annual Audit Plan. Therefore, this plan consolidates the Annual Audit Plan periods 2023-2024 and 2024-2025 into a biennial report. It is anticipated that the Risk Assessment and 2025-2026 Audit Plan will return to an Annual Audit Plan.

The 2023-2024 & 2024-2025 Biennial Audit Plan is flexible and may be amended during the year as determined by the Internal Audit Manager with the concurrence of the Clerk and the Audit Advisory Committee. Completion of the 2023-2024 & 2024-2025 Biennial Audit Plan may be affected by additional and/or critical audits requested by the Clerk, BoCC, and/or senior management, special projects, and unforeseen circumstances.

Accordingly, IA has developed its Risk Assessment and 2023-2024 & 2024-2025 Biennial Audit Plan to provide adequate audit coverage and specific management requests for audits and management reviews.

RISK ANALYSIS

Risk Assessment Methodology – The planning risk assessment uses a process of systematically rating and scoring the relative impact of four (4) risk factor categories at the departmental level and drilling down to assess risk at the operational, program, account level for areas identified during audit planning. These risk factors can be measurable (objective) or observable (subjective) indicators of conditions or events that can impact an organization’s ability to achieve its objectives. The risk analysis performed for the 2023-2024 & 2024-2025 Biennial Audit Plan is comprised of two (2) phases. Phase 1 includes assessing quantitative and subjective factors of Clerk and BoCC departments which are assigned risk ratings on a scale from 1 to 5. (See chart below.) Phase 2 consists of performing planning procedures, including inquires of senior management to identify operational, program, or account areas within those departments and determining their associated level of risk of noncompliance for consideration and possible inclusion into the work plan. Phase 2 identified areas are assigned risk ratings from high to low. In addition to the planning risk assessment, risk is continually monitored throughout the auditing process and planned procedures may be expanded or contracted as deemed necessary based on risk factors discovered during the auditing cycle.

Phase 1. The following is a summary of the quantitative and qualitative analysis used to rate the Clerk and BoCC departments. This quantitative analysis begins with a review of the Clerk and BoCC adopted 2022 budget expenditures.

Risk ratings are applied to each of the four (4) risk factor categories: Dollar Expenditures; Employee Factor (Vacancy Ratio); Operational Impact; and Public Concern. Each of these risk categories are described below. The risk interpretation of the risk ratings assigned in the four (4) risk factor categories is defined in the following chart.

Risk Rating	Risk Interpretation
1	Low Risk
2	Low to Medium Risk
3	Medium Risk
4	Medium to High Risk
5	High Risk

The four (4) risk factor categories risk rating are combined and assigned weighted scores. Risk Assessment results are combined in the **Appendix 1**, which summarizes the risk ratings and scores associated with Clerk operations and **Appendix 2**, which summarizes the risk ratings and scores for BoCC operations.

1. Dollar Expenditures

Dollar expenditure amounts are an objective measure of the potential impact of risk due to loss. The rating is based on the 2022 adopted budgeted expenditures for departments from the Clerk and BoCC budgets. All Clerk departments with directly identified budgeted amounts (amounts not allocated to other Clerk departments) were included in this analysis. However, we only selected BoCC departments which had an adopted budgeted amount equal to or greater than \$1 million dollars as an expenditure threshold. Each of the selected departments are assigned a risk rating based on expenditure ranges determined for the Clerk and the BoCC. The risk factors are assigned using a sliding scale expenditure range for each of the entity’s budgeted expenditure ranges as noted in the following chart.

Risk Factor	Risk Rating	Clerk’s Range	BoCC’s Range
Dollar Expenditures	1	<\$250,000	<\$2,500,000
	2	\$250,001 – \$500,000	\$2,500,001 - \$5,000,000
	3	\$500,001 - \$750,000	\$5,000,001 - \$7,500,000
	4	\$750,001 - \$1,000,000	\$7,500,001 - \$10,000,000
	5	>\$1,000,001	>\$10,000,001

The charts below summarizes the Clerk and the BoCC risk ratings for the selected departments’ reported 2022 adopted budget expenditures for the first risk factor category: Dollar Expenditures.

Clerk Annual Risk Assessment - Quantitative Analysis		
Department	Budgeted Expenditures	Risk Rating
Criminal Court	\$ 2,811,030	5
Finance	\$ 2,783,792	5
Civil Court	\$ 1,775,600	5
Clerk Administration	\$ 1,035,631	5
Records	\$ 763,490	4
CIS	\$ 602,533	3
Official Records	\$ 555,768	3
Human Resources	\$ 235,001	1
Internal Audit	\$ 210,853	1
Central Filing	\$ 106,884	1

BoCC Annual Risk Assessment – Quantitative Analysis		
Department	Budgeted Expenditures	Risk Rating
Emergency Medical Services	\$ 21,995,039	5
Public Works Operations	\$ 12,819,497	5
Facilities Management	\$ 12,589,042	5
Solid Waste	\$ 12,292,736	5
Human Services	\$ 8,378,092	4
Management Information Services	\$ 7,828,184	4
Library Services	\$ 6,279,444	3
Tourism Development	\$ 5,001,505	3
Engineering Services	\$ 4,375,628	2
Debt Service	\$ 3,881,846	2
Parks and Recreation	\$ 3,696,120	2
Fleet Management	\$ 2,838,005	2
Building Plans Review & Inspection	\$ 2,142,963	1
Geographic Information Systems	\$ 2,110,729	1
County Attorney	\$ 2,078,549	1
County Commission	\$ 1,936,151	1
Animal Control	\$ 1,870,463	1
Strategic Initiatives/CMR	\$ 1,734,815	1
Environmental Services	\$ 1,733,819	1
Supervised Pretrial Release	\$ 1,712,644	1
County Probation	\$ 1,670,064	1
Human Resources	\$ 1,576,424	1
Emergency Management	\$ 1,536,520	1
Housing Services*	\$ 1,367,799	1
County Administration	\$ 1,279,626	1
ESCO Equipment Lease*	\$ 1,202,464	1
Planning Development	\$ 1,097,848	1

*New in the Risk Assessment this year. Department areas were not over the \$1million threshold in the prior Annual Audit Plan.

2 Employee Factor (Vacancy Ratio)

An objective measure of each department’s full-time positions needed to fulfill its objectives and the number of vacant positions. This factor utilizes objective data (# Vacancies / #FTE) to perform a subjective analysis of the potential operational impact on each of the identified departments to fulfill their duties given the vacancy rate during the period of operations. The risk ratings in relation to the Vacancy Ratio ranges are noted in the following chart.

Risk Factor	Risk Rating	Clerk's Range	BoCC's Range
Employee Factor (Vacancy Ratio)	1	<5%	<5%
	2	5% – 9%	5% – 9%
	3	10% – 14%	10% – 14%
	4	15% – 20%	15% – 20%
	5	>20%	>20%

The charts below summarize the Clerk and the BoCC risk ratings for the selected departments' reported vacancies during the year in relation to the FTE for the second risk factor category: Employee Factor (Vacancy Ratio)

Clerk Annual Risk Assessment - Quantitative Analysis				
Department	FTE	Vacancies	Vacancy Ratio	Risk Rating
Criminal Court	39.975	22.675	52%	5
Finance	29.175	13.000	45%	5
Civil Court	26.025	8.675	33%	5
Clerk Administration*	14.030	8.000	57%	5
Records**	4.000	0.000	0%	1
CIS***	8.000	3.000	38%	5
Official Records	8.000	2.000	25%	5
Human Resources	2.625	2.000	76%	5
Internal Audit****	2.000	2.000	100%	5
Central Filing	1.000	0.000	0%	1

The departments listed in the above chart were obtained from a rolled up adopted budget document. The departments are grouped a little differently on the Salary & Fringe Report where the FTE information was provided. The FTE for the Salary & Fringe Report departments noted with asterisks below are combined with the departments notated in the chart.

*includes main office

**listed as archive

***includes systems administration

****Positions filled 25% of the FY and vacant 75% of the FY

BoCC Annual Risk Assessment – Quantitative Analysis				
Department	FTE	Vacancies	Vacancy Ratio	Risk Rating
Emergency Medical Services	145.8	6	4%	1
Public Works Operations	137	18	13%	3
Facilities Management	48	1	2%	1
Solid Waste	29.15	1	3%	1
Human Services	2	0	0%	1
Management Information Services	43.34	1	2%	1
Library Services	87.7	15	17%	4
Tourism Development	12	1	8%	2
Engineering Services	37	1	3%	1
Debt Service*	19	2	11%	3
Parks and Recreation	33	0	0%	1
Fleet Management	8	0	0%	1
Building Plans Review & Inspection	24.95	0	0%	1
Geographic Information Systems	14.66	0	0%	1
County Attorney	11	1	9%	2
County Commission	14	0	0%	1
Animal Control	7	0	0%	1
Strategic Initiatives/CMR	14.5	0	0%	1
Environmental Services	16.9	0	0%	1
Supervised Pretrial Release	14	1	7%	2
County Probation	16	0	0%	1
Human Resources	12	0	0%	1
Emergency Management	7	0	0%	1
Housing Services	6	4	67%	5
County Administration	14	1	7%	2
ESCO Equipment Lease*	n/a	n/a	n/a	n/a
Planning Development	23.5	0	0%	1
* = Debt Service and ESCO Equipment Lease data are in the Office of Financial Stewardship The FTE count is entered under the debt service line above and not listed again in the ESCO Equipment Lease so the FTE count and Vacancy Ratio are not double counted.				

For the BoCC FTE analysis, FTE numbers by department were obtained from the adopted budget document and the vacancies were obtained from the data query report that listed all employees employed during the year by department, including vacant positions. The number of employees, terminations, and vacancies listed by department on the employee list, were compared to the budgeted FTE amount to determine reasonableness for comparative purposes to provide a relative estimated Vacancy Ratio rather than an absolute Vacancy Ratio for planning risk assessment purposes.

3. Operational Impact

Operational Impact is a subjective measure of the impact of risk on the Clerk and BoCC departments' ability to continue operational effectiveness. Circumstances that could have an Operational Impact are listed below.

- the nature of the activity,
- changes in the activity due to anticipated developments, and
- unexpected circumstances that significantly change operation activity due to unforeseen or unexpected events.

The nature of the activity considers: the complexity for the operations; institutional knowledge of employees due to their longevity and experience in their operational areas; inherent risk areas of the entity, such as cash collection sites, etc. The Operational Impact factor considers the impact of the failure of the process or program on operational continuity. Other factors affecting Operational Impact include: adequacy of information technology to support usage; computer networks' software and hardware obsolescence; accuracy and reliability of data; control overrides; outdated policies and procedures; frequency of employee training of policies and procedures; effective communication to ensure coordinated effective and efficiencies of operations across departments; safeguarding of records and assets; competition with recruitment efforts in local area, etc.

Any changes in the activity due to anticipated developments are considered and would include items such as: new financing for infrastructure; enhanced cybersecurity measures implementation to offset the risk of operational loss; changes to or implementation of new processes or procedures to implement new laws or accounting pronouncements; etc.

Unexpected circumstances can occur at any time during the audit cycle and are considered during the risk assessment at the planning phase as well as throughout the entire audit cycle. These unexpected circumstances may cause an expansion of operations which may have not been previously budgeted to cover the cost of the operations or may cause a contraction of operations due to a unique unexpected circumstance. Examples of unexpected circumstances could include: natural disasters such as hurricane disruption of services followed by an increased need for services; another pandemic halt of operations; a cyberattack disruption of a data systems; etc.

The Operational Impact scores for each risk rating are noted in the following chart.

Risk Factor	Risk Rating	Operational Impact Score	Clerk's Range	BoCC's Range
Operational Impact	1	1	Insignificant	Insignificant
	2	2	Minor	Minor
	3	3	Moderate	Moderate
	4	4	Major	Major
	5	5	Significant	Significant

The Operational Impact risk ratings at the department level are summarized in Appendix 1 for the Clerk Risk Ratings and Scores and Appendix 2 for the BoCC Risk Ratings and Scores in the Operational Impact column.

4. Public Concern

Public Concern is a subjective measure of the likelihood of the loss of public confidence caused by the level of visibility and/or public interest. The nature of the operations, physical environment and security of facilities, data, and records are considered. Areas of Public Concern are conveyed using implicit as well as explicit forms of communication. Public Concern can be conveyed via verbal complaints received by IA from citizens or employees, management requesting assistance on a topic to find the root cause of an ineffective processes which may be creating an influx of public complaints, etc. Filing of formal written complaints regarding operations, employee actions, etc., also communicate potential areas of Public Concern.

A recent example of increased Public Concern is a noted increase of public interest in filing property fraud alert notifications after watching a featured local news story. Although the increased interest may be significant for a few days after the local news story, it may decrease quickly so it no longer ranges in the area of extreme interest but has decreased to the level insignificant or minor. Public Concern is driven by public perception and may include a lack of understanding of facts or processes because the full or accurate information was not included for the public to make a true discernment. The Public Concern scores for each risk rating are noted in the following chart.

Risk Factor	Risk Rating	Public Concern Score	Clerk's Range	BoCC's Range
Public Concern	1	1	Not interested	Not interested
	2	2	Slightly interested	Slightly interested
	3	3	Moderately interested	Moderately interested
	4	4	Very interested	Very interested
	5	5	Extremely interested	Extremely interested

The Public Concern risk ratings at the department level are summarized in Appendix 1 for the Clerk Risk Ratings and Scores, and Appendix 2 for the BoCC Risk Ratings and Scores in the Public Concern column.

Phase 2. IA reviewed prior audit documentation, reviewed prior audit, financial, and other reports as well as made inquiries with Clerk and BoCC senior management to obtain perspective on risks to operations. As a result of the planning procedures performed, IA compiled a qualitative analysis of auditable topic areas and the planning risk rating associated with the topic area. See Table 1 Qualitative Analysis below. Each topic area is assigned a high, medium, or low risk rating based on likelihood and impact of affecting operational compliance. Not all of the areas listed below in the Qualitative Analysis will be included in 2023-2024 & 2024-2025 Biennial Audit Plan’s scope of work.

Table 1. Qualitative Analysis – Risk Rating

Qualitative Analysis					
Qualitative Analysis Risk Rating:					
Area	Entity	Engagement Type	Risks	Descriptions	Risk Rating
Purchasing Cards	Clerk & BoCC	Compliance / Best Business Practice	<ul style="list-style-type: none"> • Improper use of P-Card resulting in purchases made for unofficial business or having no business purpose. • Preset controls not properly established to disallow certain items at the point of sale or reject purchases over an established credit limit. • P-Cards issued to personnel who have no business need for a P-Card. • Use of P-Card purchases to circumvent other prescribed procurement methods. • Undocumented purchases and/or improper approval of P-Card transaction. • Inadequate review or pre-audit of P-Card purchases in accounts payable process. • P-Cards not cancelled in a timely manner for terminated employees. 	<p>Full scope audit of the P-card program.</p> <p>Sample test P-Card payments to determine compliance of users and approvers with P-Card policies.</p> <p>Obtain assurance that P-Cards are no longer active for terminated employees.</p> <p>Verify access to P-Cards is removed in a timely manner after termination, etc.</p>	High

Qualitative Analysis Continued

Qualitative Analysis Risk Rating:

Area	Entity	Engagement Type	Risks	Descriptions	Risk Rating
Fixed Assets	Clerk & BoCC	Compliance / Process Improvement	<ul style="list-style-type: none"> Not all capital items are identified for capitalization or improperly capitalized into the property record. Reconciliations among the three systems (Protégé used for FF&E annual inventory, Sage used as the property record subsidiary record and Banner the accounting general ledger) are not being reconciled on an ongoing and timely basis affecting the accountability and valuation of the fix asset account balances. An annual inventory may not be performed or if performed the inventory may not account for all property. Property records may have obsolete items not being properly removed on a regular basis. Asset may be disposed of without proper documentation and/or authorization to do so. Stolen and missing items may not be properly documented and removed from the property records to ensure proper accountability over assets, etc. 	<p>Full scope audit of the fixed assets including (but not limited to):</p> <ul style="list-style-type: none"> Purchasing records for capitalization determinations. Property record additions and deletions. Verification of existence conducted by an annual inventory being taken. Review of the reconciliations of the property records to the annual inventory. The inventoried records reconciled to the general ledger balance. Review of the valuation and accuracy of the depreciation expenditure and accumulated depreciation account balance, etc. 	High

Qualitative Analysis Continued

Qualitative Analysis Risk Rating:

Area	Entity	Engagement Type	Risks	Descriptions	Risk Rating
Cash Counts	Clerk & BoCC	Compliance / Best Business Practice	<ul style="list-style-type: none"> Inadequate physical security of cashiering stations and other cash collection sites. No cashiering drawer acknowledgement and transfer of custody documentation. Checks not being restrictively endorse upon receipt and not made payable to the appropriate payee. Missing cash or acceptance of IOUs. Cashier not following appropriate protocols such as not locking cash drawer when not in use. Multiple people having access to the cash drawer lessening accountability if cash is missing. Collections, deposits, and recording in the general ledger not performed timely and not having a properly segregation of duty in the process. Cash collections not reconciled to the bank statement. Not using and issuing a sequentially number receipt for the collection of cash. Inherent risk of cash. 	<p>Review the policies and controls over cash collections.</p> <p>Conduct surprise cash counts on various cash collection points during the year, including spot checking safes, bank deposits, and cash receipt log. Trace deposit to bank reconciliation.</p> <p>Review physical controls over the cashiering area.</p> <p>Investigate discrepancies and shortages in the cash balances if noted in the cashiering drawer to determine the cause, identify responsible parties, and recover missing funds.</p> <p>Follow up on the results of prior cash collection walkthroughs with noted areas needing improvement to determine whether corrective action had been taken or if not obtain a timeline for completion of corrections for future verification.</p> <p>The following cash collection walkthroughs with area for improvement are:</p> <ul style="list-style-type: none"> Solid Waste Division Central cashiering and child support (Courthouse) Facilities management Consulting services expansion initiative Office of intervention and detention alternatives. 	High

Qualitative Analysis Continued

Qualitative Analysis Risk Rating:

Area	Entity	Engagement Type	Risks	Descriptions	Risk Rating
Tax Deeds Process	Clerk	Compliance / Best Business Practice	<ul style="list-style-type: none"> Lack or limited oversight of the process or inadequate coordination among involved entities. Stale policies. Loss of institutional knowledge when knowledge is limited to one person performing the task. Inadequate monitoring and segregation of duties. Inaccurate controls over accounts to ensure accuracy (no reconciliation of deposits to bidder accounts, multiple bidder accounts generated for same bidder, stale listing of land available for sale, etc.). Bidders' deposits not periodically reviewed to refund bidders who do not plan on participating in future auctions, creating a liability balance the county should no longer hold and creating a potential for making improper refunds. Transactions not properly supported. Noncompliance with regulatory requirements. 	Follow up on the findings noted in report Audit No. 23-01, to determine whether corrective actions had been implemented or if not corrected, obtain a timeline for completion of corrections for future verification.	Medium
Fee Assessment Table	Clerk	Compliance	<ul style="list-style-type: none"> Fee assessment table not up to date (continuing old fees or missing some fees that should be in the table) risking noncollection at point of payment affecting fee revenues. Noncompliance of fees to their statutory requirement. Lack of established procedures for fee updates and distributions. 	Follow up on the findings noted for fee distributions in report titled Agreed-Upon Procedures Report dated 9/30/24 to determine whether corrective action had been implemented or if not corrected, obtain a timeline for completion of corrections for future verification.	Medium

Qualitative Analysis Continued

Qualitative Analysis Risk Rating:

Area	Entity	Engagement Type	Risks	Descriptions	Risk Rating
Guardianship Process	Clerk	Compliance	<ul style="list-style-type: none"> Inadequate audits of the guardianship accounts may result in undetected abuse of resources by the guardian. Inadequate, insufficient, or missing financial information and retention of records by guardians affecting accountability and proper administration. 	<p>Follow up on findings noted in report Audit No. 22A-01.</p> <p>Add to next Annual Audit Plan due to the inherent risk of possible misuse or misallocation of funds by guardian. Not included in current full audit topics in this audit plan in order to give department time to make corrective actions.</p>	Medium
DAVID Access Controls	Clerk	Compliance	<ul style="list-style-type: none"> Quarterly review of controls over access to the DAVID system are not being performed timely. Authorized users include staff that should not have access to the system because it does not meet their area of responsibility. User access permissions are not updated timely for terminated employees. Access into the DAVID system is not for authorized business purposes. Inquiries into the system are not properly recorded by the system. 	<p>Review the policies and controls over the DAVID access.</p> <p>Follow up on the findings noted in report Audit No. 22-02, to determine whether corrective actions had been implemented or if not corrected, obtain a timeline for completion of corrections for future verification.</p>	Medium

Qualitative Analysis Continued

Qualitative Analysis Risk Rating:

Area	Entity	Engagement Type	Risks	Descriptions	Risk Rating
Debt Service	BoCC	Compliance	<ul style="list-style-type: none"> Noncompliance with Bond Covenants pledged revenues. Improper or insufficient capital matching funds for debt service obligations. Projected energy savings not actualized. Arbitrage liability not met, if applicable. 	<p>The 2022 adopted budget listed an increase to debt service by:</p> <ul style="list-style-type: none"> \$5.4 million loan for the acquisition of Supervisor of Elections Voting Operations Center property and related facility improvements including replacement of roof and mechanical systems; and Energy Savings Performance Contract (ESCO) lease financing for \$1.2 million to fund an energy saving project to replace lighting and mechanical equipment at the Courthouse, Annex, and the Sheriff Detention Facility. <p>Capitalization of these costs is subject to review when reviewing the fixed asset balances.</p> <p>Debt Service payments are subject to testing by the external financial statement auditor.</p>	Medium
Libraries	BoCC	Best Business Practice	<ul style="list-style-type: none"> Inadequate collection process. Funds received are not properly allocated and not reconciled. Risk of inflated eBooks prices. Stolen books and periodicals not timely detected. Inadequate safeguards and controls over library property and computer access. 	<p>Full scope audit of the library operations to evaluate the entire process and compliance with policies.</p>	Medium

Qualitative Analysis Continued

Qualitative Analysis Risk Rating:

Area	Entity	Engagement Type	Risks	Descriptions	Risk Rating
Contract Management	Clerk	Compliance / Best Business Practice	<ul style="list-style-type: none"> • No central database. • No contract valuation committee. • No contract manager. • No contract compliance reviews. • Noncompliance with contract terms. • No open and fair competition for contract awards. 	Full scope audit of the contracting process to determine compliance with laws, rules, and regulations.	Medium
Cybersecurity	Clerk & BoCC	Compliance / Best Business Practice	<ul style="list-style-type: none"> • Risk of cyberattack. • Risk of reputational damage and decrease of public confidence. • Risk of lost data and inadequate recovery. • Risk of operational disruption. • Risk of paying ransom and increase costs for insurance coverage. 	Review of cybersecurity training and frequency of the training. Review of cybersecurity program process and monitoring. Review of contingency and disaster recovery plans.	Medium
Budget Process Forecasting	BoCC	Best Business Practice	<ul style="list-style-type: none"> • Budget projections on under reported expenditure data lowering expected budget amounts caused by departments not providing invoices timely. • Budget overwrite without proper approvals. 	Follow up on any changes, as applicable from the management / finance department review of the budgeting process to determine opportunities to enhance the efficiencies with the budgeting and invoicing process.	Low

Qualitative Analysis Continued					
Qualitative Analysis Risk Rating:					
Area	Entity	Engagement Type	Risks	Descriptions	Risk Rating
Insurance Reconciliations	Clerk & BoCC	Best Business Practice	<ul style="list-style-type: none"> • Reconciliations are not routinely performed to ensure the amounts received agree to the amounts transmitted for payment to the insurance carrier. • Lapse of insurance coverage. • County paying for insurance and not be properly recovering the related employees' portion. 	Follow up on any changes, as applicable from the management / finance department review.	Low
Grant Management	BoCC	Compliance	<ul style="list-style-type: none"> • Untimely submissions of required income and/or expenditures reports. • Noncompliance with the terms and conditions when administering the grants. • Failure to monitor grant requirements and deliverables. • Using grant funds for unallowable purposes. 	<p>Review the policies and controls over grant process.</p> <p>Select a sample of grants to perform a review of compliance with grant terms and conditions, including sample testing grant expenditures, eligibility criteria, if applicable, and reporting requirements.</p> <p>Select a sample of grant reports to vouch back to supporting documentation for accuracy of reported amounts and determine if the report was submitted timely.</p>	Low

Qualitative Analysis Continued					
Qualitative Analysis Risk Rating:					
Area	Entity	Engagement Type	Risks	Descriptions	Risk Rating
Tourist Development Tax	Clerk	Compliance	<ul style="list-style-type: none"> • Transient renters do not register with the Leon County Tax Collector and do not pay taxes owed to the county. • Transient renters do not report the full amount of the taxes due to the county by under-reporting the taxes dues. • Transient renters do not pay their delinquent taxes even after receiving notice of delinquent taxes due. 	<p>Review the laws, ordinances, policies and controls over Tourist Development Tax and make inquiries of the Tax Collector Staff.</p> <p>Tax Collector process and the ability to levy the business for delinquent taxes reduces the risk of loss for the collection of taxes.</p> <p>Monitor the filings of delinquency notifications sent to the transient renter by the Tax Collector and provide audit assistance when requested by the Tax Collector’s office.</p>	Low
Fund Accounting	Clerk & BoCC	Compliance	<ul style="list-style-type: none"> • Inadequate documentation to support recorded transactions. • Inadequate system mapping of fund activity and rollup of funds to governmental-wide fund reporting. • Lack of reconciliation to verify accuracy and valuation of account balances. • Inadequate closing and opening entries so fund balances do not tie to financial statements. 	<p>Proper recording of transactions from source documentation into the proper fund account.</p> <p>Ensuring regular reconciliations occur with subsidiary ledgers and external records provides greater assurance that the fund balance accounts are complete, obligations of the governmental entity, properly valued, and exist.</p> <p>External auditors perform an independent verification the fund accounts during the financial statement process.</p> <p>Other audit topics may test balances or processes that ensure proper internal controls for amounts reported on the financial statements.</p>	Low

ANNUAL AUDIT PLAN

The risk areas identified in the Phase 2 qualitative analysis were given a higher priority than the risk areas rated during the Phase 1 quantitative/qualitative analysis when making selections for the 2023-2024 & 2024-2025 Biennial Audit Plan's scope of work. Consideration of this risk analysis will be considered and refreshed in future Annual Audit Plans to help assess the long term risk items which may need to be part of future audit cycles' scope of work. These risk areas were reviewed as part of the audit planning to formulate the 2023-2024 & 2024-2025 Biennial Audit Plan. However, risk is continually assessed on an ongoing basis throughout the audit cycle and when needed, planned activities may be expanded or contracted depending on changes in risk during the audit cycle.

IA documented the cumulative risk ratings and scores for each of the four (4) risk categories by entity type. Clerk Risk Ratings and Scores are listed in **Appendix 1** and BoCC Risk Ratings and Scores are listed in **Appendix 2**.

Summarized below is the 2023-2024 & 2024-2025 Biennial Audit Plan's planned scope of work. Refer to **Appendix 3** for the 2023-2024 & 2024-2025 Biennial Audit Plan and planning schedule.

The work plan consists of five (5) work areas:

- Audits
- Reviews
- Corrective Action Plans (CAP) Follow Up
- Other Activities
- Administrative Activities

Audits: The 2023-2024 & 2024-2025 Biennial Audit Plan includes the following audit engagements.

24A-01: P-Card Program (Clerk & BoCC) – IA will review the P-Card Program policies and procedures, gain an understanding of the internal controls, and select a sample P-Card payments to test compliance and gain assurance that P-Card transactions conform to the P-Card policy and program parameters. Verify controls, including card electronic controls, have been established to safeguard against fraud, waste, misuse or abuse.

Testing will include, but is not limited to, determining:

- Charges were appropriate (allowable and necessary) to support a business purpose,
- Expenditures are properly authorized, approved, and supported,
- P-Card was not used in lieu of a purchase order or to purchase fixed assets,
- Sufficiency of supporting documentation and timely submission for payment,
- Purchases were within the single purchase limits,
- Late fees are not charged on P-Card statements,
- Credit limits are assigned to each P-Card holder's account and any increase to the credit limits conform with P-Card policy,
- Edit checks are established for P-Card usage to prevent purchases of unallowable items,
- Timely cancellation of the P-Card for terminated employees
- The physical return of the P-Card at the time of termination,
- Assignment for balance responsibility resides with the P-Card holder in case of unallowable or unauthorized charges are made and reimbursement is denied, to ensure the liability for such is the responsibility of the P-Card folder and not the Clerk or BoCC.

24A – 02: Fixed Assets (Clerk & BoCC) – We will review the most recent available audited financial statements to ascertain whether there are any noted findings or deficiencies listed for fixed assets. In the 2022-2023 & 2024-2025 Biennial Audit Plan it was noted there were deficiencies in the fixed asset reporting process during the past several years. These deficiencies were mainly associated with errors in the capitalization process. Additionally, other potential risks identified included:

- Poor communication in the acquisition of new assets,
- Poor communication in the disposal of fixed assets,
- Unauthorized disposal of fixed assets,
- Existence of fixed assets.

IA will review the fixed asset process from acquisition to capitalized, recording in the property record, verification on the annual inventory, reporting on the financial statements and the valuation of the depreciation expense and accumulated depreciation accounts. A sample of fixed asset items will be tested to confirm their existence and determine if their valuation is accurately calculated, and whether they are listed on the inventory record. IA will ascertain whether the property records are reconciled with the inventory and the general ledger account and if sampled property items are properly reported on the financial statements. We will review the annual inventory records and determine whether any missing, stolen, obsolete items are appropriately documented and approved for removal from the property records and verify the updates to the

property records were made, the inventory is attested by the person(s) completing the inventory and reviewed and approved by their supervisor, etc.

Reviews:

24R - # - Cash Collections Sites - IA will conduct surprise cash counts and review the physical controls over the cashiering sites and the cash collection process. The number of surprise cash counts and locations is to be determined during the audit cycle. Sequential numbers will be assigned for the reviews of cash collection sites and surprise cash counts as they are performed during the audit cycle. The frequency and number will be determined by the staffing resources available. IA's planning estimate is to perform two (2) reviews which may be coupled with cash collection walkthrough (CCW) follow up procedures to utilize audit labor efficiently.

CAP Follow Up:

IA will perform and document corrective action plans and follow up activities for prior audits or other reports as well as cash collection walkthrough memorandum. This will encompass three different CAP Follow Up effort areas: 1) External ACFR/Single Audit; 2) Internal and Other Audits/Review Reports; and 3) Cash Collection Walkthrough (CCW) recommendations.

CAP Follow Up Efforts on External Audits - As part of audit planning, as previously noted above in the procedures for Phase 2 of the Risk Assessment's Qualitative Analysis, IA reviewed the recently released reports, which included the FYE 2023 ACFR and Single Audit, to determine if new findings were reported and whether any prior Federal and/or Financial audit findings or recommendations have been corrected or were continuing to be carried forward. The following ACFR and Single Audit Report Findings / Recommendations Summary chart lists the findings and their status as stated in the FYE 2023 external audit report.

The Qualitative Analysis chart and the ACFR and Single Audit Report Findings/Recommendations Summary chart list our consideration of these findings in our work plan. As previously noted, consideration of these findings and recommendations were made when selecting the audit and review topic areas listed in this plan as well as any potential CAP Follow Up procedures to be performed by IA as part of the planned audit scope of work based on the manpower available in the IA office in this audit cycle.

CAP Follow Up areas for the reported findings and/or recommendations listed in the ACFR and Single Audits is limited to making sure that information requested by the external auditor to clear the findings / recommendations has been provided to the external auditor for their consideration. Since the findings / recommendations determination were made by the external auditors, then the external auditor will made the decision as to whether the information that was provided to them will clear the findings / recommendations they previously reported on during their subsequent audit engagement. We cannot supplant our judgment for theirs to make the determination if their findings / recommendations are cleared since that is their

determination based on their organization’s guidelines for reasonableness and materiality. Additionally, other variables can occur that affect the external auditors determination to clear audit findings / recommendations which may require them to expand on their requests for the follow up items during their subsequent audit in order to verify the follow up actions as being corrected, which would not be known until their fieldwork conducted in their subsequent audit, etc. Since our CAP Follow Up for the external audit findings will be limited to ascertaining whether any requested information they required in their recommendations was provided to them and accepted, the corrective action plan will use a different CAP format than the one used for the Internal and Other Reports and cash collection walkthrough where we are performing follow up procedures and making the determination of the findings / recommendations status.

We will monitor the status of the external findings / recommendations from year to year to determine whether additional internal audit procedures need to be added to the audit plan to assist with bringing corrective actions to areas where repeat findings continue to exist for possible inclusion as an internal audit topic in our annual work plan.

We are mindful that the external audit for the 2024 fiscal year end is simultaneously taking place at the time this audit plan is being developed. Therefore, the follow up process will be mindful to reduce the amount of audit inquiries on the financial staff and not perform duplicate audit requests and efforts between IA and the external auditor.

Below is a summary of the ACFR and Single Audit report findings and recommendations and the external auditor’s status of the findings / recommendations. As previously stated any planned internal audit procedures in this audit plan’s scope of work are included in the comment column.

ACFR and Single Audit Report Findings/Recommendations Summary				
Finding Type	Finding # Name	Description	Status	Comment
Federal Program Single Audit	Prior Year Finding: 2022-009 (S) Homeland Security Grant Program, Grant Numbers R0469 and R0538	Quarterly reports filed untimely (later than 30 days).	Corrected Resolved	Cleared Sheriff’s office IA no further action required.
State Program Single Audit	Prior Year Finding: 2022-008 (S) Florida Springs Grant Program, Grant Numbers LP37113 and LP0110E	Quarterly reports filed untimely (later than 20 days)	Corrected/ Resolved	Cleared Note: this finding was also noted in prior Single Audit Reports as finding numbers: 2021-007, 2020- 005, & 2019-005 County Grant Manager IA no further action required.

ACFR and Single Audit Report Findings/Recommendations Summary				
Finding Type	Finding # Name	Description	Status	Comment
Financial - BoCC	Prior Year Finding: 2022-001(*) Insurance Recoveries	Reinsurance recoveries collected subsequent to FYE for previous year claims paid were erroneously recoded as revenues in the subsequent year rather than expensed with a reported as a receivable for the year they were incurred.	Corrected Resolved	Cleared IA no further action required.
Financial - BoCC	Prior Year Finding: 2022-002 & 2021-003 (*) Construction in Progress	CIP account was overstated by completed project amounts not removed from the CIP account.	Corrected Resolved	Cleared IA no further action required.
Financial - BoCC	Prior Year Finding: 2022-003 (*) Purchasing Card Documentation	P-Card transactions either had no supporting documentation or documentation was provided untimely.	Corrected Resolved	Financial Auditor cleared finding. IA no CAP follow up action required. P-Cards are included IA planned audits. We will review the new BoCC's P-Card policy and its implementation. We will test a cross section of P-Card holder transactions for both the Clerk and BoCC P-Card holders.
Financial - BoCC	Prior Year Finding: 2022-005 (*) Reconciliation of Balances Between Other Constitutional Officers	Balances reported by the County for transfers between and due to/from other constitutional officers did not agree to the corresponding balance reported by the other constitutional officers. Management's process for identifying, reconciling and reporting amounts for inter-constitutional balances was not performed timely and did not identify several differences in reported amounts. Various adjustments were needed between the constitutional officers for reconciliation.	Corrected Resolved	Cleared IA no further action required.

ACFR and Single Audit Report Findings/Recommendations Summary				
Finding Type	Finding # Name	Description	Status	Comment
Financial - BoCC	2023-001 (*) Note Prior Year Finding: 2022-004(*)	Employee Benefit Fund Receivables and Payables	Pending Follow UP in next Financial Statement Audit	Ongoing. Will be reviewed again by the external auditor when performing dual purpose testing (substantive and controls testing) in the next financial statement audit which is currently taking place as of the date of this plan's development. IA CAP Follow Up action to see what has been provided to the external auditors and monitor their determination on the status.
Financial - BoCC	2023-002 (*) Fixed Asset Disposals	Undocumented or Documentation provided after the fact was noted on property record disposals.	Pending Follow UP in next Financial Statement Audit	Ongoing. Will be reviewed again by the external auditor when performing dual purpose testing (substantive and controls testing) in the next financial statement audit which is currently taking place as of the date of this plan's development. IA CAP Follow Up action to see what has been provided to the external auditors and monitor their determination on the status. IA will perform an audit of the Fixed Asset process as noted in the audit portion of the scope of work.
Financial - BoCC	2023-003 (*) Accounts Receivable Accruals	Inaccurate Accounts Receivable and contra allowance accounts were misstated requiring per audit adjustments for proper reporting in the financial statements.	Pending Follow UP in next Financial Statement Audit	Ongoing. Will be reviewed again by the external auditor when performing dual purpose testing (substantive and controls testing) in the next financial statement audit which is currently taking place as of the date of this plan's development. IA CAP Follow Up action to see what has been provided to the external auditors and monitor their determination on the status. Not selected as part of the audit topics by IA in this audit plan to give management time to implement changes needed. Will be considered for future audit cycles.

ACFR and Single Audit Report Findings/Recommendations Summary				
Finding Type	Finding # Name	Description	Status	Comment
Financial - BoCC	2023-004(*) Manual Journal Entries Process Improvements	Inadequate support for and error in manual journal entries required correction	Pending Follow UP in next Financial Statement Audit	<p>Ongoing. Will be reviewed again by the external auditor when performing dual purpose testing (substantive and controls testing) in the next financial statement audit which is currently taking place as of the date of this plan's development.</p> <p>Financial section will perform a higher level of review to recognize errors to record the manual entries without errors.</p> <p>IA CAP Follow Up action to see what has been provided to the external auditors and monitor their determination on the status.</p> <p>Not selected as part of the audit topics by IA in this audit plan to give management time to implement changes needed. Will be considered for future audit cycles.</p>
Financial - Clerk	Prior Year Finding: 2021-001 & 2022-001 (A) 2022-006 & 2021-004 (S) MS Access Database Uploads	Data control issues. (Due to sensitive topic area detail is not listed in this plan.)	Corrected Resolved	<p>Cleared</p> <p>IA no further action required.</p>
Financial - Clerk	Prior Year Finding: 2022-002 (A) 2022-007 (S) Fees and Fines Schedule Change Management	Lack of controls over input and monitoring of court fees and fines and other IT processes regarding same in the database.	Corrected Resolved	<p>Cleared</p> <p>IA no CAP follow up action required.</p> <p>IA will follow up on the similarly noted AUP Fee Distribution Table report (IT type processes to ensure accurate information is programmed into database)</p>

ACFR and Single Audit Report Findings/Recommendations Summary				
Finding Type	Finding # Name	Description	Status	Comment
Financial - Sheriff	2023-001 (A) 2023-005 (S) Significant Adjustments	The trail balance did not contain all the necessary adjusting entries which had to be adjusted in order to ensure accurate reporting.	Pending Follow UP in next Financial Statement Audit	<p>Ongoing. Will be reviewed again by the external auditor when performing dual purpose testing (substantive and controls testing) in the next financial statement audit which is currently taking place as of the date of this plan's development.</p> <p>IA CAP Follow Up action to see what has been provided to the external auditors and monitor their determination on the status.</p> <p>Not selected as part of the audit topics by IA in this audit plan to give management time to implement changes needed</p>
Financial - Sheriff	2023-002 (A) 2023-006 (S) Bank Reconciliations	Errors were noted on the FYE bank reconciliation that required a journal entry to ensure accurate reporting. Internal controls over bank reconciliations need to be strengthened.	Pending Follow UP in next Financial Statement Audit	<p>Ongoing. Will be reviewed again by the external auditor when performing dual purpose testing (substantive and controls testing) in the next financial statement audit which is currently taking place as of the date of this plan's development.</p> <p>Management has implemented training over the bank reconciliation process.</p> <p>IA CAP Follow Up action to see what has been provided to the external auditors and monitor their determination on the status.</p> <p>Not selected as part of the audit topics by IA in this audit plan to give management time to implement changes needed.</p>
<p>Financial=from the Financial Audit Report Single Audit = from the Single Audit Report Note: many of the findings may be listed in both reports, however they can be numbered differently because of the order they are listed in the specific reports may be different than how they are listed in the individual report. (*)=same report number in the AFR and the Single Audit Report (A)=report number listed in the AFR (S)=report number listed in the Single Audit report</p>				

IA will review the previously issued audit, special program audit (SP), and agreed upon procedure reports and cash collection walkthrough memorandum released from the scope of work in the FY 2021-2022 and FY 2022-2023 Annual Audit Plans. IA's review will include obtaining corrective action plans (CAP) to determine and document corrective actions taken or the status of the findings not fully corrected and obtain a timeline for the completion of any outstanding corrective action. Any CAPs not resolved in the audit cycle will roll over to future audit cycles until the resolution of the compliance / best practice issues has been verified as corrected.

CAP Follow Up Efforts on Internal and Other Reports - Upon satisfactory completion of corrective actions to resolve the prior findings, IA will issue a compliance close out letter (COL). These CAPs will be tracked using the previously issued report names listed below.

- 1) 23A-01 Tax Deeds Process
- 2) AUP Fee Distribution Table
- 3) 22A-01 The Guardianship Audit Process – It is anticipated this will be included in the 2025-2026 Annual Audit Plan as an audit due to the inherent risk of custodial accounts. This cycle we will conduct prior report follow up and give oversight managers time to implement changes to correct deficiencies noted in the report.
- 4) Audit No. 22-02 DAVID Access Controls Audit
- 5) Audit No. 22A-03 Disbursement Cycle – Accounts Payable Review
- 6) Audit No. 22A-04 – Purchasing Process Review - Board
- 7) 21SP -01 CARES Act Individual Assistance Program – Disbursement Review

CAP Follow Up Efforts on Cash Collection Walkthrough (CCW) Memorandum - Follow up will be conducted on the below listed cash collection walkthroughs or other cash collection related memorandum: The CAP responses will be numbered as CCW # as listed below.

- 1) Solid Waste Division [CCW 1]
- 2) Civil Courts Department [CCW 2] Note: no recommendations were noted, so COL will be provided.
- 3) Central Cashiering and Child Support (Courthouse) [CCW 3]
- 4) Facilities Management [CCW 4]
- 5) Consulting Services – cash collection expansion initiative [CCW 5]
- 6) Office of Intervention and Detention Alternatives [CCW 6]

Other Activities:

Risk Assessment and Annual Audit Plan – IA will conduct a planning risk assessment and develop an Annual Audit Plan each year. Due to the time line of the on-boarding of IA personnel, a 2023-2024 & 2024-2025 Biennial Audit Plan will be developed in November/December 2024 for presentation to the Audit

Advisory Committee at the first quarter meeting on December 5, 2024 and represented in the subsequent second quarter meeting for any suggested revisions made to the plan that was presented in the first quarter. Then the 2025-2026 Annual Audit Plan will be developed in August/September 2025 for presentation to the Audit Advisory Committee during the calendar year fourth quarter meeting to take place in October 2025. Additionally, risk will be assessed on an ongoing basis and will be document in the planned audits and reviews performed.

Fraud Prevention and Awareness Training - IA will developing training materials and conduct a Fraud Prevention and Awareness Training for Clerk and BoCC employees. In addition, IA will periodically send out emails to staff reminding them of the fraud allegation reporting channel (HOT line).

HOT line: IA will respond and research complaints received via the HOT line and any other avenues and conduct appropriate level of procedures as deemed needed based on the complaints complexity and risk to the applicable entity. Efforts include maintaining a log of complaints received, the status of the complaint, and its disposition.

Fraud, Waste, Abuse Policy Review: IA will research the status of the Fraud, Waste, Abuse Policy and depending on the status will develop or propose modifications, if needed to the existing policy. If development or updates are needed, IA will provide to management for consideration, approval and subsequent implementation.

Analytics/ Narratives/ Reference Materials – IA will perform additional analytical procedures, create narratives to document processes, and gather reference materials for areas not currently listed as part of this work plan’s audits or reviews. These efforts will provide the IA staff with continued and expanded understanding of the Clerk and BoCC operations to assist with the develop of future topics for operational review and possible consideration in future Annual Audit Plans; provide information to consider for operational efficiencies and effectiveness to make suggestions to management regarding the processes; and increase required knowledge of laws, rules, ordinances and other regulations while also creating a repository of permanent work papers to provide transitional knowledge from audit cycle to audit cycle and information sharing amount IA staff.

IA analytical procedures will begin collecting historical data and current data from data tables, such as the pay rate table, vendor history file, etc., for reviewing possible outliers in the data and trend analysis, to look for unusual or unexpected results and determine the plausibility and validity of the change in the data analysis.

Results of analytical reviews may result in a narrow scope of work or something that may apply over a larger spectrum such as an entire department or entity. Data results from this analysis could indicate delayed updates of, or unauthorized access into data tables. Examples of unauthorized or delayed updates of data into the data tables may result from control overrides that create unwarranted salary increases, payments to fictitious employees or terminated employees receiving pay after their period of employment, fictitious

vendor payments, duplicate checks, etc. Other analytics may indicate proper reconciliations of data are performed such as matching the payroll approval amounts with the payroll disbursement totals to ensure the data files match and were not manipulated prior to the disbursement of funds, etc.

In order to create some audit efficiency, any planned audit topic which has a prior audit report listed for CAP follow up will combine those efforts for this current work plan. This will create synergy with the analytical procedures and the audit/review/follow up procedures, where applicable.

Systems Training – Due to the recent onboarding of the IA personnel, the IA team will spend time learning the numerous systems (such as Banner, NEOGOV, Autoaudit, etc.), used by the IA staff to obtain information or create work product. The training will be conducted by reading manuals and performing walkthroughs of the software’s capabilities and functionality. We will also expand on our understanding of the systems used for operations when performing the planned scope of work.

Document Development – IA will review, modify, and create standardized forms and templates for use to ensure compliance with Red Book standards for planning, fieldwork, supervisory review, and reporting purposes. This will bring efficiencies in the audit product as well as establish documentation for the continuity of operations for future IA personnel when transitions occur. When applicable, these efforts will be coordinated with the development of the audit programs for the planned audits and reviews, documenting procedure objectives, and ensure documentation requirements for the planned scope. Documents will also be developed as needed for future efforts from the results of the analytical procedures and to document the IA understanding of the entity’s processes. The documentation review will also ensure the acknowledgement by management with oversight in an operational area for the corrective action plans. Documentation review for the planned cashiering site reviews will ensure there is an acknowledgement by the cashier and the IA staff performing the surprise cash counts sheets, etc.

Administrative Activities:

Personnel: Recruitment, reviewing applications, interviewing, and selection of an Internal Auditor candidate.

Training, Professional Organizations, and CPE: Providing on-the-job training to assist the selected candidate with an overview of the systems used to perform their duties and to become proficient in Red Book and other auditing standards and procedures. In addition to on-the-job training, other training may be required by the HR or other departments for employees employed by the Clerk of Court, such as annual cybersecurity awareness, supervisor training, sexual harassment identification and responsibilities, etc.

IA will ensure continued professional education (CPE) is obtained in order for the IA staff to meet competence standards to perform audits. IA will achieve this utilizing a combination of attending continued professional education offered locally, such as the annual AGA governmental training, attendance of local internal audit (IIA) chapter meetings, online CPE courses, and other resource meetings to maintain

knowledge in the internal audit profession and obtain other perspectives from other internal audit organizations to advance the Division of Internal Auditing. IA will also encourage IA staff to obtain professional certifications using online study, testing modules, IIA in person training for certifications, etc. Time spent on training and certification preparation will be documented as part of continuing professional education hours logged during the year. At a minimum we plan on at least 40 hours per year per IA staff in CPE attendance each year.

Maintenance of Logs and Indexing of Information: Logging correspondence to track receipt of requested items to assist with outstanding issues and project management. Indexing, scanning, and storing of other information received, such as Tourist Development Tax Delinquency Notifications, to ensure documentation is properly stored for future audit use, etc.

Time and Effort Records: Perform time and effort documentation and approve the same for staff's time and effort in accordance with the payroll schedule.

Management and Staff Meetings: Attend weekly senior management team meetings, weekly status meeting with supervisor, monthly finance office status meetings, and conduct weekly status meetings with staff.

IA Budget: Monitor IA budget and request budget amendments when applicable to cover training costs as needed for staff and certification process.

Audit Advisory Committee: Preparing agendas and meeting materials; ensuring the agenda is advertised; the meeting minutes are transcribed; the agenda, minutes, and issued reports and memorandum are posted on the Audit Advisory Committee webpage, bring the Audit Advisory Committee website up to date and maintained to ensure current information is available on the website; coordinate with the BoCC with appointments, confirming yearly interest in continued service for continuing Audit Advisory Committee members, contacting potential interested parties to serve on the Audit Advisory Committee in order to maintain appointments for all seats prior to a vacancies occurring; obtaining information and answering any questions for Audit Advisory Committee as applicable, etc.

Other Miscellaneous: Other general administration tasks as they develop or are assigned by supervisor.

AUDIT RESOURCES

One of our top priorities is to build and maintain a quality audit team. We measure this by the quality of the work performed; the training we receive each year; and the relevant, professional certifications held.

IIA Standard 1210 – Proficiency: Internal auditors must possess the knowledge, skills, and other competencies needed to perform their individual responsibilities. The internal audit activity collectively must possess or obtain the knowledge, skills, and other competencies needed to perform its responsibilities.

The Division of Internal Auditing is comprised of two permanent full-time positions, the Internal Audit Manager and a Staff Auditor.

Internal Audit Manager

Kimberly Ferree, is a magna cum laude graduate in Accounting and holds a Bachelor of Science degree from Florida State University with the additional 150 hour requirement to qualify for the CPA licensure and is a member in various professional organizations, such as FICPA, AGA, etc. She has been a licensed CPA in good standing in the state of Florida since 1993 and has over 32 years of accounting and auditing experience with 28 years in direct auditing experience with governmental entities.

Staff Auditor

To be determined (TBD). We are currently advertising to fill this position with a qualified candidate.

Audit Committee

The work of the Division of Internal Audit is overseen by an Audit Advisory Committee comprised of five members, two of which are appointed by the County and three by the Clerk and Comptroller. The main objective of the Audit Advisory Committee is to promote, maintain, and enhance the independence and objectivity of the internal audit function by ensuring audit coverage, adequate consideration of audit reports, and appropriate action on recommendations.

APPENDIX 1 – Clerk Risk Ratings and Scores

Table 1: Clerk Risk Ratings and Scores

Rank	Department	Dollar Expenditures		FTE's		Operational Impact		Public Concern	
		Rating	Wt Score	Rating	Wt Score	Rating	Wt Score	Rating	Wt Score
1	Criminal Court	5	125	5	125	2	50	3	75
2	Finance	5	125	5	125	3	75	3	75
3	Civil Court	5	125	5	125	1	25	3	75
4	Clerk Administration	5	125	5	125	3	75	3	75
5	Records	4	100	1	25	3	75	3	75
6	CIS	3	75	5	125	3	75	4	100
7	Official Records	3	75	5	125	1	25	3	75
8	Human Resources	1	25	5	125	3	75	3	75
9	Internal Audit	1	25	5	125	2	50	2	50
10	Central Filing	1	25	1	25	3	75	2	50

The scores above are combined into the total cumulative scores and selection of departments related audit topics as noted on the following chart.

Rank	Department	Total Cumulative Score	Proposed (See Legends) 2023-2024 & 2024-2025 Biennial Audit Plan
1	Criminal Court	375	1, 2, Audit No. 22-02, CCW3, CCW5
2	Finance	400	1, 2, AUP, Audit No. 22A-03, 212SP-01
3	Civil Court	350	1, 2, 22A-01, CCW2/COL, CCW3, CCW5
4	Clerk Administration	400	1, 2, 23A-01
5	Records	275	1, 2, Audit No. 22A-04
6	CIS	375	1, 2, AUP
7	Official Records	300	1, 2, Audit No. 22-02
8	Human Resources	300	1, 2
9	Internal Audit	250	1, 2
10	Central Filing	175	1, 2

Legends:

1=P-Card transaction are subject to selection from any Clerk or BoCC department in the planned 24A-01P-Card Program Audit.
 2=Fixed Assets and capitalization thereof are subject to selection from any Clerk of BoCC departments in the planned 24A-02 Fixed Asset Audit.
 Department included in planned follow up procedures as noted by the report name or CCW number.

APPENDIX 2 – BoCC Risk Ratings and Scores

Table 2: BoCC’s Risk Ratings and Scores

Rank	Department	Dollar Expense		FTE’s		Operational Impact		Public Concern	
		Rating	Wt Score	Rating	Wt Score	Rating	Wt Score	Rating	Wt Score
1	Emergency Medical Services	5	125	1	25	1	25	3	75
2	Public Works Operations	5	125	3	75	3	75	3	75
3	Facilities Management	5	125	1	25	1	25	3	75
4	Solid Waste	5	125	1	25	1	25	3	75
5	Human Services	4	100	1	25	2	50	3	75
6	Management Information Services	4	100	1	25	1	25	2	50
7	Library Services	3	75	4	100	1	25	3	75
8	Tourism Development	3	75	2	50	2	50	3	75
9	Engineering Services	2	50	1	25	3	75	2	50
10	Debt Service *	2	50	3	75	2	50	2	50
11	Parks and Recreation	2	50	1	25	1	25	4	100
12	Fleet Management	2	50	1	25	1	25	4	100
13	Building Plans Review & Inspection	1	25	1	25	1	25	4	100
14	Geographic Information Systems	1	25	1	25	1	25	2	50
15	County Attorney	1	25	2	50	1	25	2	50
16	County Commission	1	25	1	25	1	25	4	100
17	Animal Control	1	25	1	25	1	25	3	75
18	Strategic Initiatives/CMR	1	25	1	25	1	25	3	75
19	Environmental Services	1	25	1	25	1	25	3	75
20	Supervised Pretrial Release	1	25	2	50	1	25	3	75
21	County Probation	1	25	1	25	1	25	3	75
22	Human Resources	1	25	1	25	1	25	2	50
23	Emergency Management	1	25	1	25	1	25	3	75
24	Housing Services	1	25	5	125	1	25	3	75
25	County Administration	1	25	2	50	1	25	3	75
26	ESCO Equipment Lease *	1	25	n/a	n/a	1	25	2	50
27	Planning Development	1	25	1	25	1	25	3	75

* = n/a - The preparer of Debt Service and ESCO Equipment Lease data are in the Office of Financial Stewardship Department for which the FTE count is entered under the debt service line above and not listed again in the ESCO Equipment Lease so the FTE count is not double counted.

The scores above are combined to the total cumulative scores and selection of departments related audit topics as noted on the following chart.

Rank	Department	Total Cumulative Score	Proposed (See Legends) 2023-2024 & 2024-2025 Biennial Audit Plan
1	Emergency Medical Services	250	1, 2
2	Public Works Operations	350	1, 2
3	Facilities Management	250	1, 2, CCW4
4	Solid Waste	250	1, 2, CCW1
5	Human Services	250	1, 2
6	Management Information Services	200	1, 2
7	Library Services	275	1, 2
8	Tourism Development	250	1, 2
9	Engineering Services	200	1, 2
10	Debt Service	225	1, 2
11	Parks and Recreation	200	1, 2
12	Fleet Management	200	1, 2
13	Building Plans Review & Inspection	175	1, 2
14	Geographic Information Systems	125	1, 2
15	County Attorney	150	1, 2
16	County Commission	175	1, 2
17	Animal Control	150	1, 2
18	Strategic Initiatives/CMR	150	1, 2
19	Environmental Services	150	1, 2
20	Supervised Pretrial Release	175	1, 2, CCW6
21	County Probation	150	1, 2, CCW6
22	Human Resources	125	1, 2
23	Emergency Management	150	1, 2
24	Housing Services	250	1, 2
25	County Administration	175	1, 2
26	ESCO Equipment Lease	100	1, 2
27	Planning Development	150	1, 2

Legends:

1=P-Card transaction are subject to selection from any Clerk or BoCC department in the planned 24A-01P-Card Program Audit.
2=Fixed Assets and capitalization thereof are subject to selection from any Clerk of BoCC departments in the planned 24A-02 Fixed Asset Audit.
Department included in planned follow up procedures as noted by the report name or CCW number

APPENDIX 3 – 2023-2024 & 2024-2025 BIENNIAL AUDIT PLAN

Leon County Clerk of the Circuit Court and Comptroller						
Division of Internal Auditing						
2023-2024 & 2024-2025 Biennial Audit Plan						
Project Number	Project Name		Clerk / BoCC	Auditor Estimated Budget Hours	Manager Estimated Budget Hours	Total Estimated Hours
Audits:						
1	24A-01	P-Card Program (rolled over from the 2022-2023 Annual Audit Plan project number was 23A-03)	Clerk & BoCC	360	40	400
2	24A-02	Fixed Assets (rolled over from the 2022-2023 Annual Audit Plan project number was 23A-04)	Clerk & BoCC	0	250	250
Reviews:						
TBD	24R-#	Cash Collection Sites	Clerk & BoCC	70	10	80
Corrective Action Plans – Follow Up:						
Audits and Other Reports						
1	23A-01	Tax Deeds Process (2022-2023 Annual Audit Plan – report released)	Clerk	24	50	74
2	AUP	Fee Distribution Table (listed as 23A-02 on the 2022-2023 Annual Audit Plan, due to IA staffing turnover, project was outsourced and report was issued)	Clerk	24	50	74
3	22A-01	The Guardianship Audit Process (Listed on the 2021-2022 Annual Audit Plan that resulted in the report; listed as 23A-05 on the 2022-2023 Annual Audit Plan, due to IA staffing turnover, project was deferred and will be a topic for future planned audits. Providing time for implementing corrective actions in this audit cycle.)	Clerk	24	50	74
4	Audit No 22-02	DAVID Access Control Audit (2021-2022 Annual Audit Plan – report released)	Clerk	24	50	74
5	Audit No 22A-03	Disbursement Cycle – Accounts Payable Review (2021-2022 Annual Audit Plan – report released)	Clerk & BoCC	24	50	74
6	Audit No 22A-.04	Purchasing Process Review – Board (2021-2022 Annual Audit Plan – report released)	BoCC	24	50	74
7	21SP-01	CARES Act Individual Assistance Program – Disbursement Review (2021-2022 Annual Audit Plan – report released)	BoCC	24	50	74

Leon County Clerk of the Circuit Court and Comptroller						
Division of Internal Auditing						
2023-2024 & 2024-2025 Biennial Audit Plan - Continued						
Corrective Action Plans – Follow Up: Continued						
Cash Collection Walkthroughs						
Project Number	Project Name	Clerk / BoCC	Auditor Estimated Budget Hours	Manager Estimated Budget Hours	Total Estimated Hours	
1	CCW - 1	Solid Waste	BoCC	32	10	42
2	CCW - 2	Civil Courts Department	Clerk	32	10	42
3	CCW - 3	Central Cashiering and Child Support (Courthouse)	Clerk	32	10	42
4	CCW - 4	Facilities Management	BoCC	32	10	42
5	CCW - 5	Consulting Services – cash collection expansion initiative	Clerk	32	10	42
6	CCW - 6	Office of Intervention and Detention Alternative	BoCC	32	10	42
Other Activities:						
1	N/A	Risk Assessment and 2023-2025 Biennial; 2025-2026 Annual Audit Plan	Clerk & BoCC	0	160	160
2	N/A	Fraud Prevention and Awareness Training	Clerk & BoCC	0	40	40
3	N/A	HOT line	Clerk & BoCC	0	40	40
4	N/A	Fraud, Waste, Abuse Policy Review	Clerk & BoCC	0	10	10
5	N/A	Analytical Procedures/Narratives/ Reference Materials	Clerk & BoCC	40	80	120
6	N/A	Systems Training	Clerk & BoCC	79	80	159
7	N/A	Documentation Development	N/A - IA	40	40	80
Administrative Activities:						
1	N/A	Personnel Recruitment	N/A – IA	0	40	40
2	N/A	Training/Professional Organizations/CPE	N/A – IA	237	107	344
3	N/A	Logs/Indexing	N/A – IA	30	30	60
4	N/A	Time & Effort recording and certifying	N/A – IA	20	40	60
5	N/A	Weekly Meetings	N/A – IA	52	182	234
6	N/A	Budget Monitoring	N/A – IA	0	40	40
7	N/A	Audit Advisory Committee	N/A - IA	0	97	97
8	N/A	Other	N/A - IA	0	0	0
Vacancy Period In Audit Cycle						
(since 10/1/24; includes any missed Holiday time during the vacancy period)						
1	N/A	Internal Audit Manger (to 10/28/24)	N/A – IA	0	152	152
2	N/A	Internal Auditor (still vacant using projection of 1/6/25 as filled when devising the hours to efforts)	N/A - IA	560	0	560
Accrued Leave and Holidays not in Vacancy Period						
(projected leave earned as leave used)						
N/A	N/A	Leave and Holiday Hours	N/A - IA	232	232	464
IA Total Time & Effort				2080	2080	4160

The following chart estimates the initiation and completion dates for the audit cycle’s scope of work projects listed in the above 2023-2024 & 2024-2025 Biennial Audit Plan. These dates and projects are subject to change during the audit cycle from various circumstances, such as staffing during the period, expansion of time on a planned project due to delays in obtaining information and data, etc. Revisions to and progress on the 2023-2024 & 2024-2025 Biennial Audit Plan will be presented to the Audit Advisory Committee at their quarterly meetings.

Leon County Clerk of the Circuit Court and Comptroller					
Division of Internal Auditing					
2023-2024 & 2024-2025 Biennial Audit Plan Schedule					
Project Number	Project Name	Initiation	Completion	Report / Close Out Letter	Hours See note
Audits:					
24A-01	P-Card Program	June 2025	August 2025	September 2025	400
24A-02	Fixed Assets	January 2025	March 2025	April 2025	250
Reviews:					
24R-1	Cash Collection Site - TBD	May 2025	May 2025	June 2025	40
24R-2	Cash Collection Site - TBD	August 2025	September 2025	September 2025	40
Corrective Action Plans – Follow Up:					
Audits and Other Reports* (See Legend below)					
23A-01	Tax Deeds Process	December 2024	May 2025	June 2025	74
AUP	Fee Distribution Table	December 2024	May 2025	June 2025	74
22A-01	The Guardianship Audit Process	December 2024	June 2025	July 2025	74
Audit No 22-02	DAVID Access Control Audit	December 2024	July 2025	August 2025	74
Audit No 22A-03	Disbursement Cycle – Accounts Payable Review	December 2024	August 2025	September 2025	74
Audit No 22A-.04	Purchasing Process Review – Board	December 2024	August 2025	September 2025	74
21SP-01	CARES Act Individual Assistance Program – Disbursement Review	December 2024	September 2025	September 2025	74
Cash Collection Walkthroughs* (See Legend below)					
CCW - 1	Solid Waste Division	December 2024	February 2025	February 2025	42
CCW - 2	Civil Courts Department	December 2024	February 2025	March 2025	42
CCW - 3	Central Cashiering and Child Support (Courthouse)	December 2024	March 2025	March 2025	42
CCW - 4	Facilities Management	December 2024	April 2025	April 2025	42
CCW -5	Consulting Services – cash collection expansion initiative	December 2024	April 2025	April 2025	42
CCW -6	Office of Intervention and Detention Alternatives	December 2024	May 2025	May 2025	42
Other Activities:					
2023-2024 & 2024-2025	Annual Audit Plan; Biennial Audit Plan - revised	October 2024	November 22, 2024	December 5, 2024; January 9, 2025	120
2025-2026	Annual Audit Plan	August 2025	August 22, 2025	October 1, 2025	40
All Other Activities		October 28, 2024	September 30, 2025	N/A	449
Administrative Activities:					
All Administrative Activities		October 28, 2024	September 30, 2025	N/A	875

Note: The 2023-2024 & 2024-2025 Biennial Plan Schedule does not include the estimated vacancy period hours (712) and the projected leave hours (464) for the total annual budget hours of 4160. Because the fieldwork will be performed during the FY 2024-2025 for this Biennial Audit Plan, we will only have work hours for one year.

Legend *=send out corrective action plans in December to allow departments to begin working on them. Then schedule meetings with managers to make additional inquiries and obtain any additional information not previously provided when responding to the CAP response document. The date of these meetings are projected on the status report estimated start dates when the IA team will be anticipated as providing time and effort on these projects.

In order to work toward the accomplishment of the 2023-2024 & 2024-2025 planned audit scope noted by this work plan, IA will utilize the below status report to track the progress on the projects and time and effort spent on IA goals. As previously noted in the discussion of this plan, completion of the planned audit scope will be affected by staffing level and the timing of when they can be on-boarded, experience of entry level staff and training, unforeseen factors such as the delayed time of responses to audit inquires, items reviewed that may require additional audit procedures to properly vet that were not anticipated at the audit planning phase, etc. Shifts in this schedule will be made as necessary during the audit cycle and any unaccomplished goals will roll forward into the next audit cycle depending as their risk assessment at the next audit planning.

Leon County Clerk of the Circuit Court and Comptroller									
Division of Internal Auditing									
2023-2024 & 2024-2025 Biennial Audit Plan Status Report									
Order	Project	Status	Est. Start Date	Actual Start Date	Est. Compl. Date	Actual Compl. Date	Est. Hours	Actual Hours	Variance
1	2023-2024 & 2024-2025 Biennial Audit Plan	Ready for review and approval	10/31/24		11/15/24; 12/31/24 revised plan		120		
2	CAP Transmitted to Departments	Not Started	12/9/24		12/20/24		26		
3	24A-02 Fixed Assets	Not Started	1/6/25		3/15/25		250		
4	CCW-1 CAP	Not Stated	2/3/25		2/14/25		40		
5	CCW-2 CAP	Not Started	2/17/25		2/28/25		40		
6	CCW-3 CAP	Not Started	3/3/25		3/14/25		40		
7	CCW-4 CAP	Not Started	3/17/25		4/4/25		40		
8	CCW-5 CAP	Not Started	4/7/25		4/18/25		40		
9	CCW-6 CAP	Not Started	4/21/25		5/2/25		40		
10	24R-1 Cash Collection Site	Not Started	5/5/25		5/23/25		40		
11	P-Card Program	Not Started	6/2/25		8/15/25		400		
11	23A-01 CAP	Not Started	4/14/25		5/2/25		72		
12	AUP CAP	Not Started	5/5/25		5/23/25		72		
13	22A-01 CAP	Not Started	5/26/25		6/13/25		72		
14	Audit No 22-02 CAP	Not Started	6/16/25		7/11/25		72		
15	Audit No 22A-03 CAP	Not Started	7/28/25		8/15/25		72		
16	Audit No 24A-04 CAP	Not Started	8/18/25		9/5/25		72		
17	21SP-01 CAP	Not Started	9/8/25		9/26/25		72		
18	24R-2 Cash Collection Site	Not Started	8/18/25		9/5/24		40		
19	2025-2026 Annual Audit Plan	Not started	8/8/25		8/22/25		40		