



DIVISION OF INTERNAL AUDITING
ANNUAL RISK ASSESSMENT AND AUDIT PLAN FOR FY 2022-2023

October 1, 2022

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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 Board 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 Practices of Internal Auditing (Red Book), and, when appropriate, the United States Government Accountability Office's *Government Auditing Standards* (Yellow Book).

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, County 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 business, 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 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 Committee. Completion of the 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 Fiscal Year 2022-2023 Annual Audit Plan to provide adequate audit coverage and specific management requests for audits and management reviews.

RISK ANALYSIS

Risk Assessment is a process of systematically scoring (or rating) the relative impact of a variety of risk factors. A risk factor is a measurable (objective) or observable (subjective) indicator of conditions or events that can impact an organization's ability to achieve its objectives. The risk analysis performed for Fiscal Year 2022-2023 is comprised of two phases. The first phase included quantitative and subjective factors rated on a scaling score from 1 to 5. The second phase consisted of feedback received from senior management rated from low to high, based on the likelihood and impact of the identified risks.

Phase 1. This is a summary of the quantitative analysis used to rate the Clerk and BoCC programs:

1. We identified auditable business units by listing Clerk and BoCC significant departments, using financial data from the approved budgets for fiscal years 2021 and 2022.
2. Each Department was assessed using the following criteria:
 - **Dollar Expense**
An objective measure of the potential impact of risk due to loss. The rating is based on the actual and total projected operating expenses for the business units from the Clerk and BoCC budgets.
 - **Employee Factor (Full Time Equivalent/Vacancies)**
An objective measure of each division's full-time positions needed to fulfill its objectives and the number of vacant positions. This factor utilizes objective data to perform a subjective analysis of the potential operational impact on each of the identified subgroups to fulfill their duties given the current vacancies.
 - **Operational Impact**
A subjective measure of the impact of risk to the Clerk, BoCC, and other departments within the organization, due to the nature of the activity. This factor also considers the impact of the failure of the process or program on business continuity.
 - **Public Concern**
A subjective measure of the likelihood of a 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.
3. The rating score is based on a weighted scale, which places more value on measurable risk factors and less value on risk factors of a subjective nature. We stratified the assessment results. Refer to **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.

Phase 2. IA held several sessions with Clerk and BoCC senior management to obtain their perspective on risks to the operations of the respective organizations. IA compiled the feedback provided by management and rated each area/process/program from low to high based on likelihood and impact of the identified risks. See below:

Table 1. Qualitative Analysis – Risk Rating

QUALITATIVE ANALYSIS					
Qualitative Analysis Risk Rating					
Area	Organization	Engagement Type	Risks	Description	Risk Rating
Fixed Assets	BoCC/Clerk	Compliance/Process Improvement	<ul style="list-style-type: none"> -Not all items are capitalized (Previous Findings) -Reconciliations between subsidiary and general ledger systems. Protégé (system where equipment is inventoried and tracked), Sage (System where equipment transactions are recorded for accounting purposes, depreciation, purchases, disposals), and Banner (Financial reporting system) -Asset Disposal – Authorization process to deem equipment disposable, means of disposing of the equipment, communication, and removal of the asset from the systems -Depreciation schedules, are they accurate? -Warehouse Inventory. Items listed in the system may not reflect the actual physical inventory counts 	Full Scope of Audit of the Fixed Asset Cycle. This will include Purchases, recording them in the system, depreciation, existence, disposal.	High
Tax Deeds Process	Clerk	Compliance/Best Business Practice	<ul style="list-style-type: none"> -Lack of or limited oversight of the process -Limited knowledge of the tax deed process by anyone other than the person performing this task -Potential room for collusion over the tax deed refund process -Limited accounting knowledge of the staff performing this task -Questionable knowledge over the process by the staff performing this task -Is customer service optimized? Do we have a mechanism to monitor and track pertinent complaints? -Observe the entire process (systems used, refund) 	Full Scope of Audit to: Understand the process Evaluate identified risks Identify and/or define controls Define a process if needed Determine governance (reporting line)	High
P-Card Process	BoCC	Compliance/Best Business Practice	<ul style="list-style-type: none"> - Administration of the P-Card program may not be adequate - Undocumented approvals - Over the limit Purchases - Using P-Card to avoid other procurement methods - Cards issued to staff who may not need it - Unauthorized Purchases - Purchases of personal items - Lack of or inadequate review of P-Card purchases 	A full scope engagement of the P-Card program to evaluate the effectiveness of this procurement tool	Medium/High
Fee Disbursement Table	Clerk	Compliance	<ul style="list-style-type: none"> - The fee distribution table may not be updated - Fee distribution table may not be reconcilable - Fee distribution may not take place as per statutory requirements - Fee updates and distribution may not have a established process 	Full scope engagement to assess: - Fee structure is up to date - There is a process to update fees timely - A review process is in place - The table is reconciled periodically	Medium/High
Guardianship Process	Clerk	Compliance	<ul style="list-style-type: none"> -Inadequate audits may lead to undetected abuse of resources by guardians - A previous audit identified compete financial information was not requested from guardians 	Annual review of at least one audited guardianship case	Medium
Contract Management	Clerk	Compliance/Best Business Practice	<ul style="list-style-type: none"> -No central contract database. -No contract evaluation committee (are all contracts beneficial) -No contract manager -No contract compliance review -No contract to billing comparison -Opportunity for more efficient communication when entering a contract (Lease Agreement and new reporting requirements) 	Full Scope engagement to assess the current process for contract management. Contemplate, policies, procedures, Statutes.	Medium

Division of Internal Auditing
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Cybersecurity	Board	Compliance	- 2 Issues deemed Critical - 7 Issues deemed High - 8 Issues deemed Medium	Monitor Identified Risks	Medium
Cybersecurity	Clerk	Compliance	- 2 Issues deemed Critical - 4 Issues deemed High - 4 Issues deemed Medium	Monitor Identified Risks	Medium
Fund Accounting	Clerk/BoCC	Compliance	-Fund balances may not be supported with underlying documentation - There may not be adequate systems to track fund activity - Fund balances may not tie to financial records - Misclassification of accounts	Comparison against best practice to assess: - Funds are tracked with schedules - Opening balances, transactions and ending balances are tracked - Schedules tie to amounts reported in the financial statements - Transactions selected demonstrate they should be classified within that fund	Medium
Cash Counts	Clerk/BoCC	Best Business Practice	- Cash sites may not have adequate controls to track the cash collection process - Evaluate the risk of misappropriation of cash - Large cash receipts. Do we have adequate controls over the large cash receipting and depositing processes? - Cash may not be deposited timely - There may not be a control in place to authorize and monitor cancelled transactions	During the fiscal year 2022-2023, IA, in a joint effort with Finance, will perform unannounced cash counts of 16 cash collection points. IA needs to sit down with management to develop a 3-year-cycle plan to ensure all cash count points are reviewed every cycle.	Low/Medium
ERA Program	BoCC	Compliance/Best Business Practice	-Was the program effectively carried out? -Too many mistakes in the review process -How much did we pay the partner agencies in upfront fees? -What was their roles in this process? -How many approved applications did they bring in? -Why are they not reviewing applications? -Tetra-tech (lack of skillful employees to review applications)	Special program to evaluate the effectiveness of the strategy used to distribute and manage this program	Low/Medium
Libraries	BoCC	Best Business Practice	- The collection and allocation process may not be working effectively - Funds received are not properly allocated and reconciliations do not always match	A full scope engagement may not be needed to address this. This can be reviewed as part of the cash collection process.	Low/Medium
NSF (Board)	BoCC	Best Business Practice	-Evaluation of the budgeting process (establishing a budget, tracking expenditures, reconciling budget against actual expenses) is needed to increase operational efficiencies. -Very large numbers of overwrites (they require pausing payments, obtaining approvals from OMB) are processed monthly. -Untimely submission of invoices. Departments hold on to their invoices for months prior to submitting them for payment. -From an operational stand, inefficient processes waste organizational resources.	This process may need to be evaluated to detect areas of opportunities to enhance the efficiency around the budgeting and invoicing processes	Low/Medium
Development Support and Environmental Management (DSEM)	BoCC	Compliance/Best Business Practice	-The fee distribution table contains programing errors. -Fee distribution breakdowns have not always reflected the legislative intent -There is no reconciliation to adequately track unbilled assessments, billed assessments, and collected assessments. -Liability balance associated with this account may be understated due to the current accounting treatment. However, due to lack of reconciliation, accounting adjustments should not be performed.	This process is currently being reviewed by Management and Finance. IA may not need to review this process in the upcoming fiscal year	Low/Medium
Insurance Reconciliations	Clerk/BoCC		- Reconciliations have not been performed in the past - Contributors may not have the insurance coverage they assume to have - The County may be paying for insurance and not recover the related cost from employees/retirees	Full scope of audit to evaluate the entire process. An accountant was hired for this purpose. IA may need to wait as the new accountant invests time to resolve identified issues.	Low/Medium
Grant Management	BoCC	Compliance	- During the last financial audits there seems to be a consistent lack of submission of required Income and/or expenditures report in a timely manner	Review the process to understand the root cause of the problem	Low

ANNUAL AUDIT PLAN

The risk areas identified through feedback received from senior management during the qualitative analysis were given a higher priority than the risk areas rated during the quantitative analysis. IA will develop a long-term plan to ensure that future IA engagements of other activities address risk areas identified in Appendices 1 and 2.

Below, a summary of the Fiscal Year 2022-2023 Annual Audit Plan. Refer to **Appendix 3** for the table incorporating the annual audit plan and corresponding planning schedules.

1. As the organization continues to shift its culture and values, the Division of Internal Auditing will be conducting several presentations throughout the year on “Guidance on Enterprise Risk Management” as per the Committee of Sponsoring Organizations of the Treadway Commission (COSO) model.
2. IA will be implementing a Fraud Risk Management program. As the initial phase of this initiative, IA includes in its annual plan quarterly reviews of tables:
 - a. Changes to the Pay Rate Table¹
 - b. Changes to the Direct Deposit Table²
 - c. Changes to the Employee Master List³
 - d. Changes to the Vendor Master File⁴
 - e. Payroll Disbursements against Payroll Approval⁵

As part of this initiative, IA will be sending out quarterly e-mails reminding staff of the fraud allegation reporting channel (hotline).

Additionally, IA has been tasked to assist management in developing a Fraud, Waste, and Abuse policy to set forth responsibilities for reporting and responding to allegations of fraud, waste, or abuse of resources.

¹ Unauthorized access to the system’s Pay Rate table may result in unwarranted salary increases

² Unauthorized access to the Direct Deposit Table may result in illegitimate disbursements to unauthorized accounts

³ Review of the Employee Master list is necessary to ensure only authorized employees are added to the list

⁴ Review of the Vendor Master File is a control to ensure only authorized vendors are paid

⁵ This control is to ensure the approved payroll list is not modified prior to disbursement of funds

3. The annual plan also includes the following audit engagements:

Tax Deeds Process. – This process consists of the Clerk of Court assisting in the sale of residential properties resulting from property tax delinquency. The major risks associated with the program include:

- Lack of or limited supervision
- Lack of knowledge of the process by anyone other than the staff coordinating the sales
- Erroneous calculation and lack of review of the sales refund process
- Absence of reconciliations between tax deeds, auction platforms, and the general ledger
- Potential collusion with property owners

Fee Disbursement Table. – The Clerk assesses and charges fees for court related services provided to customers. The collection of these fees includes statutory requirements dictating the revenue percentage and its re-allocation to specific funds. This process is subject to the following risks:

- The fee allocation structure embedded in the system may not be updated timely resulting in faulty calculation and submission of funds.
- System access may not be adequate, allowing staff access to the fee disbursement table which makes the process vulnerable to human errors.
- Absence of reconciliations over fees collected, calculation, and disbursement.
- Programming errors.

P-Card Program (BoCC). – During the review of the Purchasing Process, IA identified unsupported changes to single purchase limits and credit limit increases. IA also identified P-Cards were used to purchase fixed assets. These instances were noted through a limited review of P-Cards within the procurement process. IA considers this review relevant to assess the following risks:

- Purchases of personal items.
- Purchases outside of the company's policies.
- Administration of the P-Card program.
- Authorizations of purchases outside of the normal pre-assigned limits and credit increases.
- Usage of issued P-Cards.

Fixed Assets (BoCC). – During the past several years, financial audit reports have included deficiencies in the fixed assets reporting process. These deficiencies have been mainly associated with errors in the capitalization process. Additionally, other potential risks have been identified through internal reviews:

- 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

The Guardianship Audit Process. – In 1989, the Florida Legislature found deficiencies in the court’s monitoring of guardians’ protection of their wards’ assets and well-beings. Consequently, it passed extensive revision to the guardianship laws mandating the involvement of Clerk’s Offices. Florida Clerks operate as a “check and balance” to monitor guardianship cases, and administratively assist the courts with oversight by auditing the guardian’s financial reports and reviewing the guardian’s person reports. The auditing function over the guardianship process assigned to the Clerk is not performed by auditors. Thus, IA will review audited guardianship cases to ensure proper auditing procedures are followed.

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 we hold.

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

Luis Camejo holds bachelor's degrees in Accounting and Political Science. Luis Camejo's prior experience includes Internal Audit/Process Improvement positions at Marsh and McLennan Companies, CBS Outdoor, and Trinity Industries. Mr. Camejo has also held positions outside of Internal Audit roles at Trinity Industries, Project Manager, and at CBS Outdoor, Mexico, as a Financial Controller. Mr. Camejo has also obtained experience in the public sector by serving as an auditor at the Florida Department of Transportation for over two years.

Mr. Camejo completed all four parts of the Certified Public Accountant (CPA) examination. Mr. Camejo became a Certified Internal Auditor (CIA) in 2019, and a Certified Fraud Examiner (CFE) in 2022.

Staff Auditor

Natalie Hill holds a master's degree in Business Administration and bachelor's degrees in Accounting and Finance. Ms. Hill's prior experience includes governmental external auditing for the State of Florida. She is actively pursuing the CIA credential. She continues to further her auditing and accounting knowledge as a member of the Institute of Internal Auditors (IIA), the Association of Certified Fraud Examiners (ACFE), the Association of Government Accountants (AGA), and Information Systems Audit and Control Association (ISACA).

Audit Committee

The work of the internal audit activity is overseen by an Advisory Audit 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 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

Ranking	Department	Dollar Expense		FTE's		Operational Impact		Public Concern		Score	Proposed
		Rating	Wt. Score	Rating	Wt. Score	Rating	Wt. Score	Rating	Wt. Score	Rating	2023
1	CRIMINAL COURT	5	250	4	180	5	200	4	160	790	I
2	CIVIL COURT	5	250	3	135	5	200	5	200	785	I ⁶
3	FINANCE	5	250	3	135	4	160	3	120	665	I ⁷
4	CIS	2	100	4	180	5	200	4	160	640	I
5	CLERK ADMINISTRATION	1	50	5	225	4	160	5	200	635	I
6	HUMAN RESOURCES	1	50	4	180	5	200	5	200	630	I
7	CENTRAL FILING	3	150	5	225	2	80	4	160	615	I
8	RECORDS	1	50	4	180	5	200	3	120	550	I
9	OFFICIAL RECORDS	1	50	3	135	5	200	4	160	545	I
10	INTERNAL AUDIT	1	50	1	45	3	120	3	120	335	I
Δ Selected for Review I Not Selected											

⁶ Audited in previous years. 18A-03 Guardianship Process Review; 22A-01 The Guardianship Audit Process

⁷ Audited in previous years. 20A-4 Purchasing Process; 22A-03 Accounts Payable

APPENDIX 2 – BoCC Risk Ratings and Scores

Table 2: BoCC’s Risk Ratings and Scores

Ranking	Department	Dollar Expense		FTE's		Operational Impact		Public Concern		Score	Proposed
		Rating	Wt. Score	Rating	Wt. Score	Rating	Wt. Score	Rating	Wt. Score	Rating	2023
1	Public Works Operations	5	250	1	45	4	160	5	200	655	I
2	Facilities Management	5	250	2	90	4	160	3	120	620	I
3	Management Information Services	4	200	4	180	1	40	4	160	580	I
4	Solid Waste	5	250	1	45	4	160	3	120	575	I 8
5	Engineering Services	3	150	3	135	3	120	4	160	565	I
6	Library Services	3	150	5	225	2	80	2	80	535	I
7	Supervised Pretrial Release	1	50	5	225	2	80	4	160	515	I
8	Parks and Recreation	2	100	2	90	5	200	2	80	470	I
9	Emergency Medical Services	5	250	3	135	1	40	1	40	465	I
10	Animal Control	1	50	3	135	5	200	2	80	465	I
11	Human Services	4	200	1	45	2	80	3	120	445	I
12	Fleet Management	2	100	1	45	5	200	2	80	425	I
13	Building Plans Review & Inspection	1	50	2	90	3	120	4	160	420	I
14	Tourism Development	3	150	2	90	2	80	2	80	400	I
15	DS Service	2	100	1	45	3	120	3	120	385	I
16	County Probation	1	50	3	135	2	80	3	120	385	I
17	Geographic Information Systems	1	50	3	135	3	120	2	80	385	I
18	County Attorney	1	50	2	90	2	80	3	120	340	I
19	County Commission	1	50	2	90	1	40	4	160	340	I
20	County Administration	1	50	1	45	2	80	4	160	335	I
21	Environmental Services	1	50	1	45	3	120	3	120	335	I
22	Emergency Management	1	50	1	45	3	120	3	120	335	I
23	Human Resources	1	50	1	45	4	160	2	80	335	I
24	Strategic Initiatives/CMR	1	50	2	90	1	40	3	120	300	I
25	Planning Development	1	50	1	45	2	80	3	120	295	I
Δ Selected for Review I Not Selected											

⁸ Audited in previous years. 21A-02 Solid Waste

APPENDIX 3 – Fiscal Year 2022-2023 ANNUAL AUDIT PLAN

LEON COUNTY CLERK OF THE CIRCUIT COURT AND COMPTROLLER						
DIVISION OF INTERNAL AUDITING						
ANNUAL AUDIT PLAN FOR FY 2022 -2023 - Approved by the Audit Committee						
Project Number	Project Name	Clerk/Board	Estimated Budget Hours Auditor	Estimated Budget Hours Manager	Total Estimated Hours	
Audits/Reviews						
1	23A-01	Tax Deeds Process	Clerk	100	400	500
2	23A-02	Fee Disbursement Table	Clerk	100	260	360
3	23A-03	P-Card Program	Board	368	50	418
4	23A-04	Fixed Assets	Board	400	100	500
5	23A-05	The Guardianship Audit Process	Clerk	170	20	190
Follow-up Project Name						
1	23F-01	1Q Outstanding Issues Follow Up	Clerk/Board	0	25	25
2	23F-02	2Q Outstanding Issues Follow Up	Clerk/Board	0	25	25
3	23F-03	3Q Outstanding Issues Follow Up	Clerk/Board	0	25	25
4	23F-04	4Q Outstanding Issues Follow Up	Clerk/Board	0	25	25
Special Requests						
Other Audit Activities						
1	Cash Counts	Surprise Cash Counts	Clerk/Board	300	40	340
2	Fraud Prevention Review	Fraud Awareness & Review	Clerk/Board	0	120	120
3	Risk Assessment	Risk Assessment	Clerk/Board	0	80	80
4	Hotline	Fraud, Waste, and Abuse	Clerk/Board	0	28	28
		Total Audit Hours Allocated		1,438	1,198	2,636
Other Administrative Activities						
1	General Administration	Time Tracking/Budget/Special Reports	DIA	210	450	660
2	Professional Development	Training/CPEs/Professional Participation	DIA	240	240	480
		Total Administrative Hours		450	690	1,140
		Total Hours Allocated		1,888	1,888	3,776

LEON COUNTY CLERK OF THE CIRCUIT COURT AND COMPTROLLER			
DIVISION OF INTERNAL AUDITING			
Annual Audit Schedule for Fiscal Year 2022 - 2023			
Plan is Subject to change with the concurrence of the Clerk and the Audit Committee			
Audit Project Name	Initiation	Final Report	Hours
1 Tax Deeds Process	10/24/22	02/28/23	500
2 Fee Disbursement Table	11/01/22	02/28/23	360
3 P-Card Program	03/06/23	06/30/23	418
4 Fixed Assets	03/06/23	06/30/23	500
5 The Guardianship Audit Process	07/03/23	07/31/23	190
Outstanding Audit Issues Quarterly Follow-up	Initiation	Final Report	Hours
1 1Q Outstanding Issues Follow Up	10/01/22	12/31/22	25
2 2Q Outstanding Issues Follow Up	01/01/23	03/31/23	25
3 3Q Outstanding Issues Follow Up	04/01/23	06/30/23	25
4 4Q Outstanding Issues Follow Up	07/01/23	09/30/23	25
Other Audit Activities	Initiation	Final Report	Hours
1 Cash Counts	10/01/22	09/30/23	340
2 Fraud Prevention Review	10/01/22	09/30/23	120
3 Risk Assessment	10/01/22	09/30/23	80
4 Hotline	10/01/22	09/30/23	28
Other Administrative Activities	Initiation	Final Report	Hours
1 General Administration	10/01/22	09/30/23	660
2 Professional Development	10/01/22	09/30/23	480

Priority	Audit Engagement	Status	Estimated Start Date	Actual Start Date	Estimated Completion Date	Actual Completion Date	Estimated Hours	Actual Hours	Variance	Comments
1	Tax Deeds Process	Not Started	10/24/2022		2/28/2023		500	0	500	
2	Fee Disbursement Table	Not Started	11/1/2022		2/28/2023		360	0	360	
3	P-Card Program	Not Started	3/6/2023		6/30/2023		418	0	418	
4	Fixed Assets	Not Started	3/6/2023		6/30/2023		500	0	500	
5	The Guardianship Audit Process	Not Started	7/3/2023		7/31/2023		190	0	190	
6	Outstanding Issues Follow up	Not Started	10/1/2022		9/30/2023		100	0	100	
7	Cash Counts	Ongoing	10/1/2022		9/30/2023		340	0	340	
8	Fraud Prevention Review	Not Started	10/1/2022		9/30/2023		120	0	120	
9	Risk Assessment	Not Started	10/1/2022		9/30/2023		80	0	80	
10	Hotline	Not Started	10/1/2022		9/30/2023		28	0	28	
TOTAL							2,636	0	2,636	