



**DIVISION OF INTERNAL AUDITING  
RISK ASSESSMENT AND  
FY 2025-2026 ANNUAL AUDIT PLAN**

November 13, 2025

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## INTRODUCTION

The Leon County Clerk of the Circuit Court & Comptroller (Clerk of Court), who is by State Constitution the auditor for the following entities: the Leon County Clerk of the Circuit Court & Comptroller (Clerk) and the Leon County Board of County Commissioners (BoCC), is an elected official who has direct oversight responsibilities for the internal audit function in the fulfillment of their Constitutional duties.

The established governance and organizational structure for the Division of Internal Auditing (DIA) has historically been for the internal audit function to be separate from other parts of the Clerk's organization. DIA is placed at the highest level of the Clerk's government organization as part of the senior management team with the Internal Audit Manager (IAM) acting as the Clerk's agent over internal audit matters and reporting directly to the Clerk of Court. To ensure independence, the Clerk of Court has provided professional leeway to the IAM to review and report on any matters, without restriction, pertaining to the Clerk and BoCC organizations, regardless of department, program, or position. Further, an Audit Advisory Committee (AAC) provides independent, objective input based on their professional expertise in internal auditing, public accounting, or financial management issues, and in developing advice and recommendations for the Clerk's consideration and decisions. The AAC also reviews and approves the Annual Audit Plan and is apprised of the progress on a regular basis by the IAM.

The DIA is a chartered, independent, objective, and comprehensive auditing division that provides assurance and advisory services for the Clerk and BoCC entities. The purpose of the DIA is to enhance and protect organizational value by providing risk-based and objective assurance, advice, and insight to the Clerk and BoCC operations. Furthermore, DIA works proactively with the Clerk, the BoCC administrators, and 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 advisory service 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 governance, risk management, and control processes.*

Assurance engagements focus on providing assurance that the controls in place are adequately designed and operating effectively to manage the risks that could prevent the activity under review from achieving its business objectives. These engagements manage risk related to: the assignment of authority and responsibility; compliance with policies, plans, procedures, laws,

and regulation's the accuracy and reliability of information recorded in the records; using resources effectively and efficiently; and the safeguarding of assets.

Advisory (consulting) services provide advice to Clerk, BoCC administrators, and senior management, without providing assurance or taking on management responsibility. These services include such things as advising on the design and implementation of new policies, processes, systems, and products, training, and facilitating discussion on risks and controls.

DIA performs assurance and advisory services in conformance with The International Professional Practices Framework (IPPF) promulgated by The Institute of Internal Auditor (IIA). The IPPF includes *Global Internal Audit Standards* (GIAS), (also known as the Redbook), Topical Requirements, and Global Guidance. When practical and appropriate, DIA may also use the United States Government Accountability Office's *Generally Accepted Government Auditing Standards* (GAGAS), (also known as the Yellow Book).

The DIA plans strategically to understand the internal audit mandate, the Clerk's and BoCC's governance, risk management, and control processes. This Risk Assessment and FY 2025-2026 Annual Audit Plan is developed to implement a strategy to support the Clerk and BoCC success. The Risk Assessment and FY 2025-2026 Annual Audit Plan is based on DIA assessment of the Clerk and BoCC strategies, objectives, and risks as provided by input from the Clerk, BoCC administrators, and senior management.

During the prior audit cycle, the DIA experienced a complete staff onboarding. The new Internal Audit Manager was hired on October 28, 2024, followed by the hiring of an Internal Auditor about halfway through the audit period on March 31, 2025. Prior to the 2024-2025 fiscal year all positions in the DIA had been vacant, so rebuilding efforts were significant. DIA staff encountered stale records and processes requiring significant updating, new discoveries, and the level of analysis the team needed to make to attain sufficient understanding in order to perform the required analysis and form conclusions required more time than was initially envisioned in the prior audit plan. In addition to hiring and training staff, work was also begun on the formulation and implementation of DIA procedures, developing a Standard Operating Procedures Manual (SOPM) to establish a manual for the newly effective GIAS which became effective on January 9, 2025. Much has been accomplished; however, these efforts will be finalized in the FY 2025-2026 Annual Audit Plan period.

The Risk Assessment and FY 2025-2026 Annual Audit Plan is being prepared with a third audit position anticipated to be hired early in the fiscal period. This position will expand our coverage of assurance and advisory services and enhance the efficiency and effectiveness of the delivery of the Guardianship Audit Report filings in accordance with the Florida Court Clerks & Comptrollers' (FCCC) Advisory Bulletin No. 15-069 for Best Practices: Guardianship Audits.

The Risk Assessment and FY 2025-2026 Annual Audit Plan includes two roll forward projects, the P-Card program which was started in the prior audit cycle, but fieldwork continues, and the Review of Fixed Assets, which has been an area of concern on the external auditor report for the past couple of years. Initial inquiries indicate that the BoCC has hired an experienced purchasing director, who has worked in the prior fiscal year to begin implementing processes to correct the noted deficiencies and ensure that Fixed Assets are properly accounted for and reconciled to an annual inventory, etc. DIA will review the Fixed Assets project in the Risk Assessment and FY 2025-2026 Annual Audit Plan to analyze the process changes and assess the implementation of controls to safeguard Fixed Assets account balances. Additionally, the Fixed Asset project is a topic that the BoCC wanted to be included in the Risk Assessment and FY 2025-2026 Annual Audit Plan due to the risk associated with the repeat finding and the external auditor's determination that the finding was considered a material weakness based on their auditor judgment.

## ANNUAL PLAN DEVELOPMENT

*GIAS Domain IV: Managing the Internal Audit Function, Principle 9 Plan Strategically, Standard 9.4 Internal Audit Plan* requires the creation of an internal audit plan that supports the achievement of the organization's objectives. The internal audit plan is to be based on an assessment of the organization's strategies, objectives, and risks.

The IAM is responsible for annually developing a risk-based audit plan. The IAM consults with and relies on the informed input from 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 IAM reviews and adjusts the plan, as necessary, in response to changes in the organization's governance, risk management, operations, programs, systems, and control processes. Any possible adjustments take into consideration the resources available and the timing of other audit projects.

The IAM will informally communicate insufficient changes to the Risk Assessment and FY 2025-2026 Annual Audit Plan with the Clerk of Court on an ongoing basis and during their regularly scheduled bi-weekly meetings. The IAM will provide the year-to-date status of the Risk Assessment and FY 2025-2026 Annual Audit Plan with the AAC at each of the regular Committee meetings. Any adjustments deemed to be significant to the Risk Assessment and FY 2025-2026 Annual Audit Plan by the IAM will be presented to the AAC for approval as a revised Risk Assessment and FY 2025-2026 Annual Audit Plan.

The impact of any resource limitations, limitations of scope or restrictions on access, conflicting demands for services based on emerging risks, requests that replace some of the planned engagements, and the rationale for not performing all of the engagements in the fiscal year, (such as limitation of personnel, engagement controls and risk assessment of the engagement project requiring more effort than initially planned to gain sufficient understanding to perform the engagement, etc.), will be communicated in these meetings. Any identified projects not finished in the planned audit cycle may roll forward into the next audit cycle's Risk Assessment and Annual Audit Plan unless their removal is justified when conducting the next year's risk assessment. In addition to the bi-weekly meetings with the Clerk of Court and the AAC regular meeting updates, it is anticipated that the results of what was accomplished on an Annual Audit Plan will be provided in an Annual Report after the close of the Annual Audit Plan's period. The Annual Report for the FY 2024-2025 audit cycle will be developed after the Risk Assessment and FY 2025-2026 Annual Audit Plan has been written for presentation to the AAC to ensure that the work in the 2025-2026 cycle implements the approved audit plan for the audit cycle.

The Annual Report presentation to the AAC should occur at the next regular AAC meeting after its development. In order to finalize and develop the Annual Report, the DIA staff will review the Quality Assurance Improvement Plan results, any noted areas of continuous improvement, feedback survey responses, and any highlights noted while performing work in the annual audit cycle. The Annual Report may also include the summary results of a self-assessment of the work performed on the applicable audit cycle's Annual Audit Plan for the years that a peer review is not performed. DIA anticipates the first peer review to take place in the 2026-2027 audit cycle and reoccur every 5 years.

The Risk Assessment and FY 2025-2026 Annual Audit Plan considers the internal audit mandate, the coverage of information technology governance, fraud risk, third-party relationships, noncompliance with regulatory requirements noted in other audit reports, effectiveness of compliance and ethics programs and other high-risk areas to determine the planned specific internal audit services to support the evaluation and improvement of the organization's governance, risk management, and control processes. In order to facilitate this plan, variables to conduct this plan were considered including the human, financial, and technological resources necessary to complete the plan. These variables may be dynamic and need to be updated in response to changes in the Clerk's or BoCC's risks, operations, programs, systems, controls, and organizational culture.

Accordingly, DIA has developed the Risk Assessment and FY 2025-2026 Annual Audit Plan to provide adequate audit coverage and specific management requests for assurance and advisory services described in this Risk Assessment and FY 2025-2026 Annual Audit Plan as audits, reviews and monitoring, and corrective action plans (CAP). The goal of the Risk Assessment and FY 2025-2026 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.

Appendix 3 identifies the resources and hours necessary to complete the plan. As previously noted, DIA will remain agile to respond to changes in operations, risks, programs, systems, controls, and the Clerk or BoCC culture. The selected scope of work identifies assurance and advisory functions, rationale for selecting the proposed auditable unit, the proposed purpose and a general preliminary scope of each planned project. During the course of the audit cycle, the IAM will advise the Clerk and AAC regarding any impact of resource limitations on audit coverage and any scope limitation or restrictions encountered regarding access to information.

During planning and the development of the Risk Assessment and FY 2025-2026 Annual Audit Plan, risk was assessed cumulatively for the Clerk and BoCC entities at the departmental level. The results of the planning phase risk assessment is noted under the Risk Analysis section of this Risk Assessment and FY 2025-2026 Annual Audit Plan. DIA obtained responses to risk

assessment questionnaires, reviewed other auditors reports, reviewed agendas and minutes of Clerk senior management and BoCC meetings, and reviewed prior information gathered in recently completed internal audit engagements, etc. The listed engagements considered in the audit plan are critical to the Clerk or BoCC's mission or strategy and prioritization. The Risk Assessment and FY 2025-2026 Annual Audit Plan also identifies areas where advisory services are considered. As testing occurs, risk will be continually assessed at the auditable units' operational, program, or account level risks, documented in the specific auditable unit, and documented in the workpapers. Auditable unit level risk considerations will include terms of negative effects and barriers to achieving objectives as well as noted opportunities that enhance the Clerk of BoCC's ability to achieve objectives.

Development of the Risk Assessment and FY 2025-2026 Annual Audit Plan identifies and assesses significant, new, and emerging risks that were considered for coverage. However, due to resource limitation it is impossible for the internal audit function to assess every risk in the audit universe annually. The IAM relied on the sources of risk information such as the management risk questionnaires and the results of previous engagements and other audit work. The Risk Assessment and FY 2025-2026 Annual Audit Plan also includes discussion of engagements required by law and work performed by other assurance providers, such as the external auditors of the financial statements.

Once approved the Risk Assessment and FY 2025-2026 Annual Audit Plan will be posted on the IA website for all interested parties to review and download a copy.

## 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, or 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 Risk Assessment and FY 2025-2026 Annual Audit Plan is comprised of two (2) phases. Phase 1 includes assessing quantitative and qualitative 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 2025 budget expenditures.

Risk ratings are applied to each of the four (4) risk factor categories: Dollar Expenditures; Employee Factor (Vacancy Ratio and Turnover 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 ratings are combined and assigned weighted scores. Risk Assessment results are combined in **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 2025 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, DIA 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 is assigned a risk rating based on expenditure ranges determined for the Clerk and 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 summarize the Clerk and the BoCC risk ratings for the selected departments 2025 adopted budget expenditures for the first risk factor category: Dollar Expenditures.

<b>Clerk Annual Risk Assessment – Quantitative Analysis</b>		
Department	Budgeted Expenditures	Risk Rating
Courts *	\$ 5,015,213	5
Finance	\$ 2,746,738	5
Clerk Administration	\$ 1,511,406	5
Records	\$ 909,983	4
CIS	\$ 594,375	3
Official Records	\$ 583,077	3
Internal Audit	\$ 342,686	2
Human Resources	\$ 288,835	2
Central Filing	\$ 108,156	1

\*=Criminal \$2,741,484 and Civil \$2,273,729

<b>BoCC Annual Risk Assessment – Quantitative Analysis</b>		
Department	Budgeted Expenditures	Risk Rating
Emergency Medical Services	\$ 29,329,750	5
Solid Waste	\$ 17,435,719	5
Facilities Management	\$ 15,795,663	5
Public Works Operations	\$ 15,636,997	5
Human Services	\$ 10,335,235	5
Management Information Services	\$ 10,146,096	5
Division of Tourism	\$ 8,875,451	4
Library Services	\$ 7,157,465	3
Fleet Management	\$ 4,942,998	2
Engineering Services	\$ 4,851,809	2
Parks and Recreation	\$ 4,634,690	2
Building Plans Review & Inspection	\$ 2,501,011	2
Geographic Information Systems	\$ 2,378,500	1
County Attorney	\$ 2,316,759	1
Animal Control	\$ 2,215,935	1
County Commission	\$ 2,180,313	1
Strategic Initiatives/CMR	\$ 2,168,002	1
Environmental Services	\$ 2,060,593	1
Emergency Management	\$ 1,923,645	1
Supervised Pretrial Release	\$ 1,916,991	1
County Probation	\$ 1,853,223	1
Human Resources	\$ 1,801,238	1
County Administration	\$ 1,790,765	1
Housing Services	\$ 1,448,636	1
Office of Management and Budget	\$ 1,045,991	1

**2. Employee Factor (Vacancy Ratio and Turnover Ratio)**

Two objective measures considered for each department’s full-time equivalent (FTE) positions that may affect the ability to fulfill its objectives are:

- Vacancy Ratio - The number of vacancies that occurred during the year for the Clerk and BoCC organizations.
- Turnover Ratio - The number of specific positions that experienced turnovers during the year for the Clerk and BoCC organizations..

These factors utilize objective data (Vacancies/FTE) and (Turnover/FTE) to perform a subjective analysis of the potential operational impact on each of the identified departments to fulfill their duties given the overall vacancy rates and the frequency of the turnover in the same position number during the fiscal year on operations.

For the Clerk’s organization, the number of the positions that had vacancies and the count of specific position numbers that had turnover during the year were primarily in the same departments. The variances between these two FTE position counts occurred when the vacancy remained open and were not refilled to count as a turnover in the position for the unfilled vacancies at the end of the year. This suggests that efforts to hire and train staff are continually being made to fill positions. However, hired staff continually turnover. The primary reasons for the turnover is often indicated as the inadequate compensation and competition for employees in the local labor market.

For the BoCC organization, the variances between the two FTE position totals were largely a result of more unfilled vacancies. Some of the vacancies were carried over from the prior fiscal year and remained unfilled. Position turnovers occurred more in some departments while other departments did not have any turnover in specific positions during the fiscal year.

The risk ratings in relation to the Vacancy Ratio and Turnover Ratio ranges are noted in the subsequent charts.

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 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
Internal Audit	2.000	2	100%	5
Human Resources*	3.350	3	90%	5
Courts **	72.050	30	42%	5
Clerk Administration	10.040	4	40%	5
Finance	29.180	8	27%	5
CIS	8.000	1	13%	3
Official Records	8.000	1	13%	3
Records ***	4.000	0	0%	1
Central Filing	1.000	0	0%	1

For the Clerk FY 25 Employee List Report, the department’s FTE in the chart that is noted with asterisks to list any part-time FTE, show the detail of the court type, and combine the Archives into the Records Department, see notations below.

\*Includes part-time FTE

\*\* Criminal Courts FTE 45.700/Vacancies 24/Vacancy Ratio 53%/Risk Rating 5 and  
 Civil Courts FTE 26.350/Vacancies 6/Vacancy Ratio 23%/Risk Rating 5

\*\*\*Archives

The FTE for BoCC departments listed in the chart below was obtained from a rolled up adopted budget document and where applicable includes OPS FTE.

<b>BoCC Annual Risk Assessment – Quantitative Analysis</b>				
Department	FTE	Vacancies	Vacancy to FTE Ratio	Risk Rating
Supervised Pretrial Release	15.500	6	39%	5
County Administration	6.000	2	33%	5
Animal Control	7.000	2	29%	5
Division of Tourism	15.000	4	27%	5
Parks and Recreation	35.000	9	26%	5
Human Services	4.000	1	25%	5
Office of Management and Budget	9.000	2	22%	5
Emergency Medical Services	192.200	38	20%	4
Public Works Operations	141.000	27	19%	4
Environmental Services	16.900	3	18%	4
County Attorney	11.000	2	18%	4
Solid Waste	29.150	5	17%	4
Housing Services	6.000	1	17%	4
County Probation	16.000	2	13%	3
Building Plans Review & Inspection	26.450	3	11%	3
Fleet Management	9.000	1	11%	3
Library Services	82.700	8	10%	3
Management Information Services	43.340	4	9%	2
Human Resources	12.000	1	8%	2
County Commission	14.000	1	7%	2
Strategic Indicatives/CMR	16.000	1	6%	2
Facilities Management	49.000	2	4%	1
Engineering Services	37.000	1	3%	1
Geographic Information Systems	14.660	0	0%	1
Emergency Management	7.000	0	0%	1

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 and Turnover Ratio rather than an absolute Vacancy Ratio and Turnover Ratio for planning risk assessment purposes.

Risk Factor	Risk Rating	Clerk's Range	BoCC's Range
Employee Factor (Turnover 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 BoCC risk ratings for the selected departments reported turnover in specific position during the year in relation to the FTE for the second risk factor category: Employee Factor (Turnover Ratio)

Clerk Annual Risk Assessment - Quantitative Analysis				
Department	FTE	Turnover	Turnover to FTE Ratio	Risk Rating
Human Resources *	3.350	2	60%	5
Courts **	72.050	23	32%	5
Finance	29.180	6	21%	5
Clerk Administration	10.040	1	10%	3
CIS	8.000	0	0%	1
Official Records	8.000	0	0%	1
Records***	4.000	0	0%	1
Internal Audit	2.000	0	0%	1
Central Filing	1.000	0	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 Clerk FY 25 Employee Positions List Report where the FTE information was provided. The FTE for the Clerk FY 25 Employee List Report departments notated with asterisks below are listed with the departments

with the same notation in the chart.

\*Includes part-time FTE

\*\* Criminal Courts FTE 45.700/Turnover 19/Turnover Ratio 42%/Risk Rating 5 and  
 Civil Courts FTE 26.350/Turnover 4/Turnover Ratio 15%/Risk Rating 5

\*\*\* Archives

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

<b>BoCC Annual Risk Assessment – Quantitative Analysis</b>				
Department	FTE	Turnover	Turnover to FTE Ratio	Risk Rating
Animal Control	7.000	2	29%	5
Supervised Pretrial Release	15.500	4	26%	5
Housing Services	6.000	1	17%	4
Library Services	82.700	3	4%	1
Public Works Operations	141.000	4	3%	1
Parks and Recreation	35.000	1	3%	1
Solid Waste	29.150	1	3%	1
Management Information Services	43.340	1	2%	1
Emergency Medical Services	192.200	2	1%	1
Facilities Management	49.000	0	0%	1
Engineering Services	37.000	0	0%	1
Building Plans Review & Inspection	26.450	0	0%	1
Environmental Services	16.900	0	0%	1
Strategic Initiatives/CMR	16.000	0	0%	1
County Probation	16.000	0	0%	1
Division of Tourism	15.000	0	0%	1
Geographic Information Systems	14.660	0	0%	1
County Commission	14.000	0	0%	1
Human Resources	12.000	0	0%	1
County Attorney	11.000	0	0%	1
Fleet Management	9.000	0	0%	1
Office of Management and Budget	9.000	0	0%	1
Emergency Management	7.000	0	0%	1
County Administration	6.000	0	0%	1
Human Services	4.000	0	0%	1

### 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.
- 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 effectiveness 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; significant changes to funding sources, 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; cyberattack disruption of data systems; changes in property tax valuations and collections, 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 DIA 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.

Examples of increased Public Concern include items such as an increased interest in filing property fraud alert notifications, BoCC interest in audit findings and the corrective actions planned to correct them, etc. Often increased interest may be significant for a few days, then 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 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.** DIA reviewed prior audit documentation, prior audit reports both internal and external, financial reports, adopted budgets, and other reports, made inquiries of the Clerk, BoCC administrators, and senior management. DIA also considered input from the AAC provided on the prior Annual Audit Plan and at the regular meetings, as applicable, to obtain perspective on risks to operations. As a result of the planning procedures performed, DIA 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 Risk Assessment and FY 2025-2026 Annual Audit Plan’s scope of work.

**Table 1. Qualitative Analysis - Risk Rating**

<b>Qualitative Analysis</b>					
<b>Qualitative Analysis Risk Rating:</b>					
Area	Entity	Engagement Type	Risks	Descriptions	Risk Rating
Cash Collection Sites	Clerk & BoCC	Compliance / Best Business Practices	<ul style="list-style-type: none"> <li>• Inadequate physical security of cashiering stations and other cash collection sites.</li> <li>• No cashiering change fund acknowledgement and transfer of custody documentation.</li> <li>• Checks not being restrictively endorse upon receipt and not made payable to the appropriate payee.</li> <li>• Missing cash or acceptance of IOUs.</li> <li>• Cashier does not follow appropriate protocols such as not locking cash drawer when not in use.</li> <li>• Multiple people having access to the cash drawer lessening accountability if cash is missing.</li> <li>• Collections, deposits, and recording in the general ledger not performed timely and not having a properly segregation of duty in the process.</li> <li>• Cash collections not reconciled to the bank statement.</li> <li>• Not using and issuing a sequential number receipt for the collection of cash.</li> <li>• Inherent risk of cash.</li> <li>• Bank statement are not being reconciled in a timely manner.</li> </ul>	<p>Include a sample of cash collection sites and follow up on any findings noted in the prior audit period as reported in the Review of Cash Collection Sites, Audit Report No. 24R-01 as part of the Risk Assessment and FY 2025-2026 Annual Audit Plan scope of work.</p> <p>Sample cash collection sites review compliance with policy and procedures; determine the accuracy and updated control narratives being filed and monitored; perform cash counts; review daily cash documentation and timely deposits; and perform a walkthrough, review physical security and other asset controls, transfer of custody documents and logs, etc. Trace deposits and review bank reconciliations, etc.</p> <p>In the prior audit period, 18 cash collection sites have been identified. Due to the inherent risk of cash and the risks associated with cash operations, DIA has implemented a plan to test all 18 cash collection sites on a rotational 3-year basis, so all cash collection areas will be reviewed by Internal Audit at least once every 3 years.</p>	High

## Qualitative Analysis Continued

**Qualitative Analysis Risk Rating:**

Area	Entity	Engagement Type	Risks	Descriptions	Risk Rating
Contracts and Grants	Clerk & BoCC	Compliance / Best Business Practices	<p>Contract risk refers to uncertainties or threats from the terms, execution, or management of a contract or grant.</p> <ul style="list-style-type: none"> <li>• Improperly defined terms and conditions, such as unclear or misaligned clauses. Out-of-date templates or poor drafting practices can result in unclear obligations or loopholes.</li> <li>• Inadequate or poor vendor performance.</li> <li>• Deliverables not attained or missed.</li> <li>• Exposure to unfavorable terms when negotiation is unbalanced.</li> <li>• Auto-renewals, unintended contract renewals, or unclear termination clauses can lock the entity into unfavorable conditions.</li> <li>• Unilateral ability to change contract terms can lead to price increases or reduction in deliverable expectation.</li> <li>• Breach of terms.</li> <li>• Potential monetary loss from missed deadlines, hidden costs, or noncompliance with financial commitments.</li> <li>• Risk of litigation or legal penalties due to noncompliance, etc.</li> <li>• Inefficient internal processes, unclear work processes that disrupt business operations.</li> <li>• Unauthorized access to or disclosure of information.</li> <li>• Inaccurate billing and coding.</li> <li>• Utilization mismanagement.</li> <li>• No central database.</li> <li>• No contract manager and contract compliance review.</li> <li>• Untimely submission of required reporting of income or expenditures.</li> <li>• Failure to monitor the contract/grant requirements and deliverables.</li> <li>• Grant funds used for unallowed or unallowable items.</li> </ul>	<p>Risks and noncompliance can emerge at any stage in the contract/grant live cycle if not proactively managed.</p> <p>Include a Review of Contracts and Grants in the Risk Assessment and FY 2025-2026 Annual Audit Plan scope of work. Determine the population and repository for all contracts and grants. Select a sample of contracts and/or grants to verify compliance with contract/grant terms and conditions, and applicable laws, rules, and regulations. Determine the compliance for the contract selection with procurement policies. Review the contract/grant for sufficiency of agreement elements and other best business practices on terms. Select a sample of contract/grant disbursements from the tested contract/grant selected to determine if the payments were properly documented and approved, compliant with contract/grant terms and conditions, and deliverables were received, etc. If selected contract or grant has eligibility or reporting requirements, test to verify legibility was met, and any reporting requirements were complete, accurate, properly supported, and timely filed. Review the monitoring process for the contract/grant selected for testing.</p>	Medium

## Qualitative Analysis Continued

Qualitative Analysis Risk Rating:

Area	Entity	Engagement Type	Risks	Descriptions	Risk Rating
Cybersecurity	Clerk	Compliance / Best Business Practices	<ul style="list-style-type: none"> <li>• Risk of cyberattack.</li> <li>• Risk of reputational damage and decrease of public confidence.</li> <li>• Risk of lost data and inadequate recovery.</li> <li>• Risk of operational disruption.</li> <li>• Risk of paying ransom and increase costs for insurance coverage.</li> </ul>	<p>Review of cybersecurity training and frequency of the training. Review of cybersecurity program process and monitoring. Review of contingency and disaster recovery plans.</p> <p>For Clerk &amp; BoCC: Review of cybersecurity training and frequency of the training. Review of cybersecurity program process and monitoring. Review of contingency and disaster recovery plans.</p> <p>For Clerk: Consider performing a cybersecurity audit for the Clerk’s operations and couple those testing efforts with the security controls to be tested in the 2026-2027 Annual Audit Plan when performing procedures to make the attestation over proper security controls that is required on the DAVID contract to assist with making the attestation.</p> <p>Not included as an auditable unit in the FY 2025-2026 Annual Audit Plan's scope of work.</p>	High

## Qualitative Analysis Continued

Qualitative Analysis Risk Rating:

Area	Entity	Engagement Type	Risks	Descriptions	Risk Rating
DAVID Contract Usage and Reporting	Clerk	Compliance	<ul style="list-style-type: none"> <li>• Inappropriate access into the system by authorized user without a business purpose.</li> <li>• Confidential or exempt status is not maintained.</li> <li>• Quarterly reports are no longer required to be filed with FLHSMV, which could result in the quarterly reports no longer prepared and reviewed on a quarterly basis to review access into the system, increasing the chance of unauthorized use not being detected timely.</li> <li>• Access into the system does not conform to the contract allowed access.</li> <li>• Termination of access is not performed timely when previously allowed user separates from duties that required access.</li> <li>• Unauthorized access or misuse of personal information is not properly reported in accordance with contract terms.</li> </ul>	<p>Include monitoring review of Quarterly reports and verification of the annual certification in the Risk Assessment and FY 2025-2026 Annual Audit Plan scope of work. DIA actively monitors the preparation and support of the quarterly reports and reviews for completeness, accuracy, and timely completion. Advises if report is inaccurate and verify corrections made.</p> <p>For authorized users sampled on the quarterly report, DIA samples transactions to track back to the supporting documentation requiring entry into the DAVID system, as applicable. If improper access occurred, DIA will verify the improper access and misuse of the DAVID system is properly reported in accordance with the contract.</p> <p>By actively monitoring, DIA is verifying the controls in place each quarter during the contract period to rely on this testing when performing the 3rd year attestation of the system's internal controls as required by the contract. No separate report will be issued, however the quarterly report and support as well as the annual certification filing is filed in the DIA audit files.</p>	Medium

## Qualitative Analysis Continued

Qualitative Analysis Risk Rating:

Area	Entity	Engagement Type	Risks	Descriptions	Risk Rating
Disbursements (non P-Card)	Clerk & BoCC	Compliance / Best Business Practices	<ul style="list-style-type: none"> <li>• Disbursements are made without proper supporting documentation and approval.</li> <li>• Disbursements are made that are not properly authorized.</li> <li>• Disbursement was not for a business purpose or for an unallowable item.</li> <li>• Cash flow or liquidity issues to ensure the adequate funds to pay obligations.</li> <li>• Poorly managed disbursements can also hide waste, such as overpaying for goods or services.</li> <li>• Fraud and errors can result in financial losses.</li> <li>• Untimely payments to vendors and contractors can result in paying an interest penalty and becoming noncompliant with the prompt payment law.</li> <li>• Unauthorized or fraudulent disbursement can lead to damaged credibility of the entity.</li> <li>• Improper segregation of duties in the payables process.</li> <li>• Duplicate payments.</li> <li>• Payments to fraudulent shell companies.</li> </ul>	<p>Disbursement risk is the potential for financial loss, reputational damage, or operational disruption resulting from errors, fraud, or poor timing in the payment process.</p> <p>Disbursements should be tested to ensure internal controls are effective, and that policies and procedures are consistently followed to prevent fraud, misuse, and improper spending.</p> <p>A sample of disbursements should be selected for testing to ensure their allowability, proper approval, separation of duties the payable process, and the voucher package is complete, properly approved, and adequately supported. This testing should be rotated in coverage to offset the testing of P-Card transactions and the Contract/Grants disbursement testing auditable units in audit cycles to ensure adequate coverage of disbursement testing is being performed.</p> <p>Not included as an auditable unit in the FY 2025-2026 Annual Audit Plan's scope of work.</p> <p>Note: P-card program disbursement and Contract/Grant specific disbursements are subject to testing in a separate auditable units.</p>	Medium

## 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"> <li>• Not all capital items are identified for capitalization or improperly capitalized into the property record.</li> <li>• Reconciliations among the three systems (Protégé used for FF&amp;E annual inventory, Sage used as the property record subsidiary record and Banner the accounting general ledger) were not being reconciled on an ongoing and timely basis affecting the accountability and valuation of the fixed asset account balances.</li> <li>• An annual inventory may not account for all property.</li> <li>• Property records may have obsolete items not being properly removed on a regular basis.</li> <li>• Asset may be disposed of without proper documentation and/or authorization to do so.</li> <li>• Stolen and missing items may not be properly documented and removed from the property records to ensure proper accountability over assets, etc.</li> </ul>	<p>Include Fixed assets in the Risk Assessment and FY 2025-2026 Annual Audit Plan scope of work. Potential topic areas to review for Fixed Assets include (but not limited to):</p> <ul style="list-style-type: none"> <li>• Purchasing records for capitalization determinations.</li> <li>• Property record additions and deletions.</li> <li>• Verification of existence conducted by an annual inventory being taken.</li> <li>• Review of the reconciliations of the property records to the annual inventory.</li> <li>• The inventoried property records reconciled to the general ledger balance.</li> <li>• Review of the valuation and accuracy of the depreciation expenditure and accumulated depreciation account balance, etc.</li> </ul> <p>This area has generated report findings in external financial audits for the past couple of years. The external auditor met with the AAC on 7/10/25 to present the AFR. Inquiries regarding the finding, their root causes, and any noted progress was discussed at length. The external auditor stated the new hires in this area have been making progress toward correction on disposals.</p> <p>BoCC member requested the Clerk's office provide them with a corrective action plan for this area and is potentially scheduled to be presented at a future meeting.</p> <p>Due to the limited manpower in DIA and the status of other open projects on the approved prior audit plan, the Fixed Assets will be rolled over to the Risk Assessment and FY 2025-2026 Annual Audit Plan's work list to test changes in property records (additions and disposals) and the physical inventory records reconciliation to the property records, etc.</p>	High

## Qualitative Analysis Continued

Qualitative Analysis Risk Rating:

Area	Entity	Engagement Type	Risks	Descriptions	Risk Rating
Guardianship Audit Documentation	Clerk	Compliance / Best Business Practices	<ul style="list-style-type: none"> <li>• Inadequate audits of the Guardianship accounts may result in undetected abuse of resources by the Guardian.</li> <li>• Inadequate, insufficient, or missing financial information and retention of records by Guardians affecting accountability and proper administration.</li> </ul>	<p>Include the Review of Guardianship Audit Documentation in the Risk Assessment and FY 2025-2026 Annual Audit Plan scope of work.</p> <p>Due to the inherent risk of possible misuse or misallocation of funds by Guardians, DIA was provided an additional audit position to work cooperatively with the courts personnel and review the financial records portion of the Guardianship audit records reported to the court provided by the Guardians for the ward(s) and report the results of the review in accordance with the Florida Court Clerks &amp; Comptrollers (FCCC). The auditor will review and use, as applicable, Advisory Bulletin No 15-069 and the FCCC's Best Practice: Guardianship Audits procedures and forms in performance with their Review of Guardianship Audit Documents.</p> <p>At the end of the audit period, DIA will summarize the results of the work performed to report how many level 1, level 2, level 3 audits (as defined by the FCCC Best Practices procedures) were reviewed and finalized during the audit period. The FCCC standardized audit report reported to the judge will not be included in the annual summary of activity reported for the DIA scope of work or posted on the DIA website due to the sensitive and/or confidential nature of the ward's medical and financial records. These audits reported to the judge in the court system are made in accordance with §744.368, Florida Statutes which requires the Clerk to review each initial and annual Guardianship report and conduct an audit of the inventory and the accountings and provide the results of the audit to the court, etc.</p>	High

## Qualitative Analysis Continued

Qualitative Analysis Risk Rating:

Area	Entity	Engagement Type	Risks	Descriptions	Risk Rating
Libraries	BoCC	Compliance / Best Business Practices	<ul style="list-style-type: none"> <li>• Inadequate collection process.</li> <li>• Cash collections are not counted and reconciled in a timely manner.</li> <li>• Risk of inflated eBooks prices.</li> <li>• Stolen books and periodicals not timely detected.</li> <li>• Inadequate safeguards and controls over library property and computer access.</li> </ul>	<p>Limited to include the CAP Follow Up for Cash Collection Sites Audit Report No. 24R-01, for Library results (if not all are resolved within the 30-day P&amp;T response period) in the Risk Assessment and FY 2025-2026 Annual Audit Plan scope of work.</p> <p>Cash collection and controls located in the libraries are subject to selection in the review of cash collection sites which are performed on a 3-year rotational basis. The library was selected for testing in the first year of the 3-year rotation cycle. The Review of Cash Collection Sites, Report No. 24R-01 contained findings and an observation. The findings listed in the report concerned the cash collection process and will be part of the cash collection process corrective action process and/or follow-up provided in the P&amp;T process prior to the final report release.</p> <p>The observation concerned BoCC Policy No. 21-3, Library Code of Conduct, which was noted as being inadequate to address the possible opportunities for other security threats to the Library facility or the enforcement of Code of Conduct rules violations outside of business hours. Follow up to determine what corrective actions the Library will take to update the BoCC Policy No. 21-3, Library Code of Conduct, to strengthen against possible security threats and mitigate efforts to reduce opportunities that a domestic terrorist may take advantage of that could cause possible harm or death to library patrons and staff as well as property destruction.</p>	High

## Qualitative Analysis Continued

Qualitative Analysis Risk Rating:

Area	Entity	Engagement Type	Risks	Descriptions	Risk Rating
P-Card Program	Clerk & BoCC	Compliance / Best Business Practices	<ul style="list-style-type: none"> <li>• Improper use of P-Card resulting in purchases made for unofficial business or having no business purpose.</li> <li>• Preset controls not properly established to disallow certain items at the point of sale or reject purchases over an established credit limit.</li> <li>• P-Cards are issued to personnel who have no business need for a P-Card.</li> <li>• Use of P-Card purchases to circumvent other prescribed procurement methods.</li> <li>• Undocumented purchases and/or improper approval of P-Card transaction.</li> <li>• Inadequate review or pre-audit of P-Card purchases in accounts payable process.</li> <li>• P-Cards not cancelled in a timely manner for terminated employees.</li> </ul>	<p>Include the Review of the P-Card Program in the Risk Assessment and FY 2025-2026 Annual Audit Plan scope of work.</p> <p>The P-Card Program will be tested to ensure internal controls are effective, and that policies and procedures are consistently followed to prevent fraud, misuse, and improper spending.</p> <p>Review the P-card policies and procedures and make appropriate inquiries to gain an understanding of the P-Card programs and the internal controls for the program established with the bank and at the Clerk or BoCC entities to ensure proper use of the program.</p> <p>Select a sample of P-card holders expenditure transactions from the 2024-2025 and as available in the 2025-2026 fiscal years to test compliance. Testing and analytics will review high-risk merchant categories; split transactions that total over the spending limit; unusual spending patterns to identify anomalies; duplicate payments; transactions with missing data, such as the business purpose, receipts, or proper approval. DIA will verify the sampled P-Card users received the proper training. Obtaining assurance terminated employees access is removed in a timely manner.</p> <p>Project rolled forward, will sample from the prior fiscal year and the current fiscal year to date and document the review period tested in the workpapers and report. DIA will roll forward any P-Card planning or other preliminary work that was started in the prior year audit cycle into the updated project number for this audit period.</p>	Medium

## Qualitative Analysis Continued

Qualitative Analysis Risk Rating:

Area	Entity	Engagement Type	Risks	Descriptions	Risk Rating
Tax Deeds Process	Clerk	Compliance / Best Business Practices	<ul style="list-style-type: none"> <li>• Lack or limited oversight of the process or inadequate coordination among involved entities.</li> <li>• Stale policies.</li> <li>• Loss of institutional knowledge when knowledge is limited to one person performing the task.</li> <li>• Inadequate monitoring and segregation of duties.</li> </ul>	<p>In the prior audit period, DIA performed follow-up on the findings noted in report Audit No. 23-01 to determine whether the stale policy had been updated. In response to the request for the updated policy, it was determined that the staff had written many desktop procedures to cover parts of the process in response to the CAP request for updating procedures, but the stale policy noted in the prior auditor's report had not been updated.</p> <p>DIA reviewed the desktop procedures and sent a close out letter for the old report. When reviewing the process, it was noted that the FCCC also has a best practice procedure that is followed. The combination of the desktop procedures for processes in the tax deeds process and the FCCC Best Practices provide coverage of the process to provide some assurance that the tax deed process is operating as intended. The tax deeds area hired an additional staff for cross training purposes. The bank reconciliation process is verifying deposits received for this process and reconciled to the GL.</p> <p>A more comprehensive Clerk policy for the Tax Deeds Process should be written that documents the entire process and includes the Best Practices provided by the FCCC, with illustrations of the documentation used to ensure continuity of business, training, documentation of processes, etc. DIA will add topic to future cycles as an advisory service. Not part of the planned scope of work in the FY 2025-2026 Annual Audit Plan, (not included in the scope of work to allow time for the department to perform a process improvement review and develop a more comprehensive policy).</p>	Medium

## Qualitative Analysis Continued

Qualitative Analysis Risk Rating:

Area	Entity	Engagement Type	Risks	Descriptions	Risk Rating
Title IV-D Child Support Process	Clerk	Compliance	<ul style="list-style-type: none"> <li>•Unallowed waivers occur, and the state is not repaid for the cash assistance that was provided to the parent of behalf of the minor child.</li> <li>•Child support payment information is not updated timely to the central depository by the State Disbursement Unit (SSDU), so the record of payments is not accurate for the Family Law Case History.</li> <li>•A good faith effort to conduct a diligent job search was not performed and logged to document as performed for the minimum of 30 jobs every 30 days, resulting in a contempt of court charge.</li> <li>•For assistance not reimbursed, enforcement actions may not be entered timely in the court records or systems to ensure compliance (late filing of driver's license suspension or reinstatement, liens, garnishments, passport denial, etc).</li> </ul>	<p>Title IV-D is a section of federal law entitled "Grants to States for Aid and Services to Needy Families with Children and for Child-Welfare Services." Rule 12.491, Florida Family Law Rule Procedure applies to the proceedings for establishment, enforcement, or modification of child support when a party seeking support is receiving services pursuant to Title IV-D of the Social Security Act (42 USC §§651) and to non-Title IV-D proceedings upon administrative order of the chief judge. In Florida there is a distinction between Title IV-D cases and non-Title-D cases. In Title IV-D cases, the state has an interest to see to it that child support is being paid. For Title-D cases the state is providing cash assistance to the parent of behalf of the minor child, such as food stamps (EBT cards) or direct cash assistance. In Title-D cases the state via Department of Revenue (DOR) may not allow a parent to "waive" past due child support because the State needs to be repaid for the support that is provided to the parent who was not receiving child support from the other parent. Title IV-D support aids a parent that is searching for the other parent who is refusing to pay child support and/or cannot be located and needs assistance enforcing the child support orders.</p> <p>Obtain policies and procedures to gain an understanding of the child support process. A sample a selection of child support judgements for which the person cannot pay the full court ordered child support, review the court records and see if the documentation of the job search is documented. If applicable verify that reimbursement was made for any benefit provided. Verify that no waivers were issued by the court for child support cases for which the parent also receives Title-D benefits. Not included as an auditable unit in the FY 2025-2026 Annual Audit Plan's scope of work.</p>	Low

## Qualitative Analysis Continued

Qualitative Analysis Risk Rating:

Area	Entity	Engagement Type	Risks	Descriptions	Risk Rating
Tourist Development Tax	Clerk & BoCC	Compliance	<ul style="list-style-type: none"> <li>• Transient renters do not register with the Leon County Tax Collector and do not pay taxes owed to the county.</li> <li>• Transient renters do not report the full amount of the taxes due to the county by under-reporting the taxes dues.</li> <li>• Transient renters do not pay their delinquent taxes even after receiving notice of delinquent taxes due.</li> </ul>	<p>Limited to include the monitoring and logging of reports received from the Tax Collector as part of the Risk Assessment and FY 2025-2026 Annual Audit Plan scope of work.</p> <p>Review the laws, ordinances, policies and controls over Tourist Development Tax and make inquiries of the Tax Collector Staff. Tax Collector process and have the ability to levy the business for delinquent taxes which reduces the risk of loss for the collection of taxes.</p> <p>DIA actively monitors on an ongoing basis the filings of delinquency notifications sent to the transient renter by the Tax Collector and will provide audit assistance when requested by the Tax Collector's office.</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 Risk Assessment and FY 2025-2026 Annual Audit Plan's scope of work. Consideration of this risk analysis will be reviewed 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 Risk Assessment and FY 2025-2026 Annual 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.

DIA 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 Risk Assessment and FY 2025-2026 Annual Audit Plan's planned scope of work. Refer to **Appendix 3** for the Risk Assessment and FY 2025-2026 Annual Audit Plan and planning schedule. The work plan consists of five (5) work areas:

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

**Audits:** The Risk Assessment and FY 2025-2026 Annual Audit Plan includes the following audit engagements.

**25A-01: P-Card Program (Clerk & BoCC)** – DIA began work on the P-card Program during the prior Annual Audit Plan, listed as project 24A-01. Since the project was not substantially complete at the end of the audit period, which ended on September 30, 2025, DIA is rolling this project forward for the Risk Assessment and FY 2025-2026 Annual Audit Plan as project 25A-01.

DIA will review the P-Card Program policies and procedures, gain an understanding of the internal controls, perform analytics regarding the usage, and select a sample of P-Card payments to test compliance and gain assurance that P-Card transactions conform to the P-Card policies, procedures, and program parameters. DIA will 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 and Florida sales tax 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 unallowable or unauthorized charges are made and reimbursement is denied during the accounts payable process, to ensure the liability for such is the responsibility of the P-Card folder and not the Clerk or BoCC.

**25A – 02: Fixed Assets (Clerk & BoCC)** – DIA reviewed the most recent available audited financial statements (FYE September 30, 2024) and ascertained there are continued findings or deficiencies listed for Fixed Assets. See the **ACFR and Single Audit Report Findings/Recommendations Summary** table below for the repeat findings from the financial statement audit. The external auditor met with the AAC on July 10, 2025, and indicated they noted progress in this area and anticipated some improvement in the next audit cycle. DIA has made exploratory inquiries of the new purchasing director regarding the improvements that have been implemented on the annual inventory and the procedural changes used to removed property, etc., which indicate some progress is being made. DIA will audit the Fixed Assets compliance and process improvement as noted in the **Qualitative Analysis** chart for this topic. Potential risks identified with Fixed Assets included:

- Improper capitalization of Fixed Assets.
- Poor communication in the acquisition of new assets.
- Poor communication in the disposal of Fixed Assets.
- Unauthorized disposal of Fixed Assets.
- Non-existence of Fixed Assets.

DIA will review the Fixed Asset process from acquisition and capitalization to recording in the property record, verification of the annual inventory and supporting documentation for adjustments to the property record based on the results of the annual inventory, and the valuation of the depreciation expense and accumulated depreciation accounts in accordance with policy guidelines on length of depreciation periods by asset type. 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. DIA will ascertain whether the property records

are reconciled with the inventory and the general ledger account. DIA 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.

**25A – 03 Contracts (Clerk and BoCC)** – DIA will determine the population of active contracts for both the Clerk and BoCC entities. For a sample of contracts issued in the FY 2025-2026, DIA will review contract documents for sufficiency of contract terms, insurance (if applicable), procurement methodology and its appropriateness and compliance with procurement procedures and requirements, as well as compliance with contract terms including receipt of deliverables, etc.

### **Reviews and Monitoring:**

Reviews will result in an Audit Report being issued. Monitoring will result in verifying the required documentation or process was provided or occurred, but no separate report will be issued. Any monitoring deficiencies, if noted, will be verbally discussed for corrected. Working conference notes, emails, scheduled meeting, etc., will document the monitoring work performed. DIA will verify any corrections, if needed.

**Reviews:** The Risk Assessment and FY 2025-2026 Annual Audit Plan includes the following review engagements.

**25R - 01 - Cash Collections Sites** – In the prior audit plan, DIA anticipated testing two cash collection sites. When DIA began work in gaining the understanding of the cash collection sites DIA encountered stale information from the list of cash collection sites and their assigned cashiers, out of date cash control narratives, etc. DIA was able to determine 18 cash collection sites between the Clerk (6 sites) and BoCC (12 sites) entities. DIA counted the branch and main libraries as one collection site since their cash control narrative applies to all of the library locations. In future review cycles DIA will rotate the library location selected for the walkthrough and cash count.

Due to the inherent risk associated with cash, and the inaccurate information that was available when reviewing the cash collection sites in the prior audit period (that can easily become out of date without the appropriate monitoring by management), DIA increased the number of sites to be tested from 2 to 5 and placed all of the 18 cash collection sites on a 3-year rotation cycle, to ensure that every cash collection site receives a review of their cash collections at least once every 3 years. In the prior audit period, DIA tested cash controls at the main library and will vary which library locations DIA will test in future audit periods when the library cash collection sites are again listed on the 3-year rotation schedule. The Cash Collection sites for the 3<sup>rd</sup> year will be included in the report No. 26R-1 in the FY 2026-2027 Annual Audit Plan cycle. After the 3-year rotation cycle, the rotations will start over.

Below is a list of the planned 3-year rotation schedule for the cash collection sites.

<b>Cash and Cash Collection Sites 3-year Rotation Schedule</b>				
# / Entity	Location	2024-2025	2025-2026	2026-2027
1 - Clerk	Central Cashiering – Special Processing Report No. 24R-1, Cash Collection Sites	√		
2 - Clerk	Civil Criminal Administration Division			√
3 - Clerk	Civil Customer Assistance Division		√	
4 - Clerk	Finance Department			√
5 - Clerk	Official Records		√	
6 - Clerk	Value Adjustment Board / Misc. Collections		√	
7 - BoCC	Fleet Management		√	
8 - BoCC	Leon County Library - Administration Report No. 24R-1, Cash Collection Sites	√		
9 - BoCC	Leon County Library Main Library Cashiering * *=Branch libraries Report No. 24R-1, Cash Collection Sites	√		
10 - BoCC	Office of Intervention and Detention Alternatives (OIDA) Report No. 24R-1, Cash Collection Sites	√		
11 - BoCC	Office of Management and Budget		√	
12 - BoCC	Office of Resource Stewardship, Division of Facilities Management		√	
13 - BoCC	Office of Resource Stewardship, Division of Parks and Recreation Report No. 24R-1, Cash Collection Sites	√		
14 - BoCC	Office of Resource Stewardship – Division of Solid Waste			√
15 - BoCC	B12 Public Works – Admin Engineering			√
16 - BoCC	B20 Public Works, Division of Operations			√
17 - BoCC	Purchasing Department		√	
18 - BoCC	B23 Tourist Development			√

Note the Audit Report Nos. for each of the 3-year cycle cash collection sites are as follows:

Report No. 24R-01 (rotation year 1 for the 2024-2025 audit cycle)

Report No. 25R-01 (rotation year 2 for the 2025-2026 audit cycle)

Report No. 26R-01 (rotation year 3 for the 2026-2027 audit cycle)

DIA will conduct surprise cash counts, review the physical controls over the cashiering sites and the cash collection process by performing a walkthrough of the process and location, and perform cash counts of the sampled location’s cash collection, including any applicable cashiering change funds and petty cash funds at the locations.

**25R-02 Guardianship Audit Reviews:**

Guardianship is a last resort option to provide oversight and monitoring for protecting at-risk incapacitated persons who are most often elders. Florida Clerks monitor Guardianship cases by auditing the Guardian's financial reports and reviewing the Guardians' person reports. Guardianship can be contentious and occasionally subject to public and media scrutiny. A robust Guardianship monitoring program is a valuable public service to the community. Statutory compliance with §744.368, Florida Statutes, focuses on the judicial supervision of wards and mandated the involvement of Clerk's offices. The Clerk's office is required to: review each initial and annual Guardianship audit report; audit to verify inventory and the accountings; advise the court of the results of their audit; and report to the court when a report is not timely filed. Clerks have the responsibility to process Guardianship cases with due professional care, as such, it is important that consistent methods are used.

The Clerk wants to prevent the wasting and dissipation of Guardianship assets whether through lack of knowledge or through malfeasance. DIA will use the documents established by the standards set in the FCCC Best Practices Guardianship Audits, Advisory Bulletin No: 15-069 dated October 14, 2015, in their Guardianship Audit Reviews. These Best Practices involve the Clerk's DIA staff working side by side with the Clerk's court/probate staff to provide various degrees of audit scrutiny. To promote an environment of oversight and monitoring, the DIA was granted a position to assist with review and monitoring the Guardianship Reports. DIA will perform the financial portion of the Guardianship reviews, and the court section will review and monitor the nonfinancial portion of the Guardianship cases. The new DIA position will track the case and its Best Practices standard form Guardianship Audit Report to its submission to the court.

DIA will perform a systematic review of financial and supporting documentation to ensure compliance with §744.368, Florida Statutes, rules of court, and local procedures using generally accepted accounting principles (GAAP). The review will include various practices such as verifications, review of substantiating papers and accounts, interviews, inspection, and investigations, as applicable. The Best Practices lists audit procedures for each audit level. The standard documents used are listed in the Appendix to the Best Practices.

The types of audits listed in the Best Practices are divided into level 1, level 2, and level 3 and summarized as follows:

Level 1 audits consist of DIA staff performing audits of the Guardianship reports and supporting documentation. The objective of the level 1 audit is to determine whether all expenditures were for the benefit of the ward or whether there is some misfeasance or malfeasance by the Guardian.

Level 2 audits consist of DIA staff examining the Guardianship report and the attempted verification of selected questionable items. Inquiries and/or requests for supporting documentation may be necessary to resolve items.

Level 3 audits consist of DIA staff performing a comprehensive examination and attempted verification of all significant items that pertain to the Guardianship report. Detailed review of accounts and attendant transactions are common and may involve third party confirmation as necessary.

DIA will summarize the statistics and general results of the Guardianship Best Practices audits that were performed and report the overall cumulative results for the year in either a separate audit report for the project number or in the DIA Annual Report of accomplishments during the audit period at the end of the audit cycle. This reporting will summarize all of the cases that the DIA staff assisted on rather than generating a report for each of the cases (which may contain confidential and sensitive data) worked on during the audit period.

**Monitoring: The Risk Assessment and FY 2025-2026 Annual Audit Plan includes the following monitoring activities.**

**DAVID Quarterly Reports:** The Clerk's office entered into a Memorandum of Understanding with the Florida Department of Highway Safety and Motor Vehicles (FLHSMV) MOU Number: HSMV-0221-25 dated October 28, 2024, for a period of six years from the date of the last signature to the MOU and may be amended by written agreement.

The purpose of the MOU is to provide access to the Driver and Vehicle Information Database system that accesses and transmits driver license information, insurance record information, and motor vehicle information. This information is to be used for court purposes only and there are strict rules to prevent abuse or misuse of the system.

The Clerk's office is to file Quarterly Quality Control Review Reports with the FLHSMV to validate the DAVID users with the agency user list, keep the list of authorized users current; monitor the usage to ensure proper, authorized use and dissemination. This report is to be completed by the Clerk's point of contact and all supporting documentation for the quarterly report is to be maintained. The MOU was subsequently amended by Amendment 1, which still required the quarterly reports to be completed and documented but were no longer required to be filed with the FLDHSMV.

The MOU also requires Annual Certification Statements to be filed with the FLHSMV as well as Internal Control Attestation Statements for the 3<sup>rd</sup> and last year of the MOU.

DIA will monitor the completion of the quarterly reports to ensure they are completed timely and supported. DIA will review on a sample basis the supporting documentation required to gain access into the DAVID system and the accuracy of the list of users in the DAVID system, etc. DIA will perform these reviews to assist with the 3<sup>rd</sup> year attestation of the internal controls to verify limited access and the prevention unauthorized usage of the system. DIA will maintain records of their monitoring by filing the quarterly reports and their supporting documentation as well as any sampled usage in the DAVID folder (located on the DIA drive) by the fiscal period the monitoring occurred in.

**CAP Follow Up:**

DIA will perform and document corrective action plans and follow up activities for prior audits or other reports. This will encompass two different CAP Follow Up effort areas: 1) External ACFR/Single Audit; and 2) Internal Audit Reports. As of the development of this Risk

Assessment and FY 2025-2026 Annual Audit Plan, DIA was not aware of any other external audit reports (other than the ACFR/Single Audit) that would require us to monitor or follow up on.

1) External ACFR/Single Audit:

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, DIA reviewed recently released reports, which included the FYE 2024 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 2024 external audit report.

The Qualitative Analysis charts in Table 1, and the ACFR and Single Audit Report Findings/Recommendations Summary charts list our consideration of these findings in the audit 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 DIA as part of the planned audit scope of work based on the manpower available in the DIA office in this audit cycle.

CAP Follow Up areas for the reported findings and/or recommendations listed in the ACFR and Single Audit is limited to making sure that information requested by the external auditor to review and possibly clear the findings / recommendations, has been provided to them for their consideration. Since the findings / recommendations determination were made by the external auditors, then the external auditor will make the decision as to whether the information that was provided to them will clear the findings / recommendations previously reported when performing their subsequent audit engagement. DIA cannot supplant our judgment for the external auditor's judgment to make the determination if the external auditor's findings / recommendations are cleared since that is the external auditor's determination based on their organization's guidelines for reasonableness and materiality\*. Additionally, other variables can occur that affect the external auditor's 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 is conducted in their subsequent audit, etc.

\*Financial Statement auditors use professional judgment to select a benchmark (like pre-tax income, total assets, or equity, etc.) and then apply a percentage to it. The AICPA Audit Guide for State and Local Governments requires auditors to consider materiality by "opinion unit." The Guide defines opinion units as follows: **Government-wide** {three units: Governmental activities, business-type activities, and discretely presented component unit in aggregate} and

**Fund level** {at least two units: General Fund (always a major fund), other major funds (determined for government funds and enterprise funds, each major fund is considered an opinion unit), and remaining funds (all other non-major governmental and enterprise funds, internal service fund type, and fiduciary fund type)} The role of professional judgment in the materiality determination is not just a simple calculation but also a nuanced judgment. The auditor considers both quantitative and qualitative factors and may even combine different methods to arrive at a materiality amount. In making their materiality judgment, an auditor may consider an item as material even for small quantitative amounts if their professional judgment weighs more heavily on qualitative factors. Ultimately materiality is a matter of professional judgment.

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 be different than the CAP format used for the DIA issued Internal Audit Reports where DIA is performing follow up procedures and making the determination of the findings / recommendations status.

For the external auditor's findings, DIA will monitor the status of the external findings / recommendations from year to year to determine risk topic areas and decide whether additional internal audit projects need to be added to the audit plan to review the topic area and assist with bringing changes in the processes if the external auditor continues to note deficiencies where repeat findings continue to exist. These areas are considered for possible inclusion as an internal audit topic in our annual work plan since this would be considered a higher risk area. If planned in one period but not able to start due to competing projects, DIA will consider rolling the topic into the next Annual Audit Plan to reduce the risk noted in the topic area.

DIA is mindful that the external audit for the end of the 2025 fiscal year 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 DIA 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. Any planned internal audit projects in this audit plan's scope of work are included in the comment column.

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**ACFR and Single Audit Report Findings/Recommendations Summary**

Finding Type	Finding # Name	Description	Status	Comment
Financial – BoCC	No current year finding  Prior Year Finding: 2022-004 2023-001	<b>Employee Benefit Fund Receivables and Payables</b>	Corrected Resolved	Cleared  DIA no further action required.

<b>ACFR and Single Audit Report Findings/Recommendations Summary</b>				
Finding Type	Finding # Name	Description	Status	Comment
Financial – BoCC	2024-001 BoCC  Prior Year Finding: 2023-002 BoCC	<p><b>Fixed Asset Disposals</b></p> <p>External Auditor tested, on a sample basis, disposals and noted the following:</p> <ul style="list-style-type: none"> <li>• Disposal recorded in the incorrect year (disposed in the prior year but not recorded until current year).</li> <li>• Disposal for items not located on the inventory were thought to be lost or stolen.</li> <li>• Property Control Form completed to dispose of fixed asset was missing a signature.</li> <li>• Property Control Form was completed after the disposal occurred.</li> <li>• Original disposal report and related fixed asset schedules were materially misstated due to error in certain asset classifications made during the inventory.</li> <li>• Inaccurate reports were provided by the Office of Financial Stewardship’s purchasing division to the Clerk’s Finance Office for inclusion in the financial statements.</li> </ul>	Pending	<p>Ongoing.</p> <p><u>Clerk Finance Office:</u> As per BoCC request, the Clerk’s Finance Office will provide a CAP regarding this finding. (This is in addition to the CAP response included by the BoCC Purchasing Department’ as noted in the management’s response to the finding already included in the audit report.).</p> <p>DIA reviewed and considered the following to determine whether this project should be continued as a roll forward project to the Risk Assessment and FY 2025-2026 Annual Audit Plan:</p> <ol style="list-style-type: none"> <li>1) The management’s response to the finding and the listed corrective actions contained therein;</li> <li>2) The external auditor’s presentation to the AAC (in which key Finance Office personnel were present); and</li> <li>3) The input from the external auditor regarding progress made by the BoCC purchasing department.</li> </ol> <p><u>DIA follow up action:</u></p> <ul style="list-style-type: none"> <li>• Make sure that the external request for information and documentation has been provided.</li> <li>• Request documentation of the corrective action noted in the management’s response for the corrective actions stated in the report and review documentation when provided.</li> </ul> <p><u>DIA project rolls over:</u> DIA will perform an audit of the Fixed Asset process as noted in the audit portion of the scope of work as a roll over project for the Risk Assessment and FY 2025-2026 Annual Audit Plan and perform a test of property records.</p>

<b>ACFR and Single Audit Report Findings/Recommendations Summary</b>				
Finding Type	Finding # Name	Description	Status	Comment
Financial – BoCC	No current year finding  Prior Year Finding: 2023-003 BoCC	<b>Accounts Receivable Accruals</b>	Corrected Resolved	Cleared  DIA no further action required.
Financial - BoCC	<b>2024-002 BoCC</b>  Prior Year Finding: 2023-004 BoCC	<b>Manual Journal Entries Process Improvements</b>  <i>NOTE: The external auditor lists audit findings by constitutional entity rather than finding topic (journal entries). This finding and finding 2024-011 are the same topic and are processed using the same procedures.</i>	Pending  External Auditor will follow up on corrective actions in their next audit and test a sample of transactions to ascertain if the external auditor determines, based on their professional judgement, the corrections noted have corrected the process weaknesses noted in order to clear the finding and report the current condition in the 2025 FY audit report.	Ongoing  <u>Clerk Finance Office:</u> As per BoCC request, the Clerk’s Finance Office will provide a CAP regarding this finding.  <u>DIA Not In Scope</u> DIA will not conduct follow-up actions on this finding to allow the new Finance Director time to review and implement corrections.  DIA will continue to monitor the external auditor’s determination in subsequent audit reports and consider reviewing the journal entry process in future audit plans as deemed necessary in our risk assessment and review of auditable units.
Financial - BoCC	<b>2024-003 BoCC</b>	<b>Construction In Progress</b>	Pending  External Auditor will follow up on corrective actions in their next audit and test a sample of transactions to ascertain if the external auditor determines, based on their professional judgement, the corrections noted have corrected the process weaknesses noted in order to clear the finding and report the current condition in the 2025 FY audit report.	Ongoing  <u>Clerk Finance Office:</u> As per BoCC request, the Clerk’s Finance Office will provide a CAP regarding this finding.  Clerk’s Finance Office will report corrective actions they are actively and cooperatively working on with the BoCC staff to obtain accurate, complete, and timely data and documentation to assist with financial statement CIP balances. The Finance Office relies on the data and records provided to them by the other Constitutional entities as a true and accurate presentation of their book balances when provided for the reported financial information.  <u>DIA Not In Scope:</u> DIA will not conduct follow-up actions on this finding to allow the new Finance Director time to review and implement corrections.  DIA will continue to monitor the external auditor’s determination in subsequent audit reports and consider reviewing the CIP process and documentation in future audit plans as deemed necessary in our risk assessment and review of auditable units.

ACFR and Single Audit Report Findings/Recommendations Summary				
Finding Type	Finding # Name	Description	Status	Comment
Financial - BoCC	2024-004	<b>BoCC Fixed Assets Balances and Schedules</b>	Pending  External Auditor will follow up on corrective actions in their next audit and test a sample of transactions to ascertain if the external auditor determines, based on their professional judgement, the corrections noted have corrected the process weaknesses noted in order to clear the finding and report the current condition in the 2025 FY audit report.	Ongoing  <u>Clerk Finance Office:</u> As per BoCC request, the Clerk’s Finance Office will provide a CAP regarding this finding.  <u>DIA Not In Scope:</u> DIA will not conduct follow-up actions on this finding to allow the new Finance Director time to review and implement corrections.  DIA will continue to monitor the external auditor’s determination in subsequent audit reports and consider Fixed Asset Balances and Schedules in future audit plans as deemed necessary in our risk assessment and review of auditable units.
Financial - BoCC	2024-005	<b>BoCC Closing Process</b>	Pending  External Auditor will follow up on corrective actions in their next audit and test a sample of transactions to ascertain if the external auditor determines, based on their professional judgement, the corrections noted have corrected the process weaknesses noted in order to clear the finding and report the current condition in the 2025 FY audit report.	Ongoing  <u>Clerk Finance Office:</u> As per BoCC request, the Clerk’s Finance Office will provide a CAP regarding this finding.  <u>DIA Not In Scope:</u> Other than attending a joint BoCC and Clerk FYE Close Out process meeting to observe communication between entities, DIA will not conduct follow-up actions on this finding to allow the new Finance Director time to review and implement corrections.  DIA will continue to monitor the external auditor’s determination in subsequent audit report and consider the Closing Process in future audit plans as deemed necessary in our risk assessment and review of auditable units.

<b>ACFR and Single Audit Report Findings/Recommendations Summary</b>				
Finding Type	Finding # Name	Description	Status	Comment
Financial - BoCC	2024-006	<b>BoCC Lease and SBITA Tracking and Reporting</b>	Pending  External Auditor will follow up on corrective actions in their next audit and test a sample of transactions to ascertain if the external auditor determines, based on their professional judgement, the corrections noted have corrected the process weaknesses noted in order to clear the finding and report the current condition in the 2025 FY audit report.	Ongoing  <u>Clerk Finance Office</u> : As per BoCC request, the Clerk's Finance Office will provide a CAP regarding this finding.  <u>DIA Not In Scope</u> : DIA will not conduct follow-up actions on this finding to allow the new Finance Director time to review and implement corrections.  DIA will continue to monitor the external auditor's determination in subsequent audit reports and consider BoCC Lease and SBITA Tracking and Reporting in future audit plans as deemed necessary in our risk assessment and review of auditable units.
Financial - BoCC	2024-007	<b>BoCC Reconciliation of Balances Between Other Constitutional Officers</b>	Pending  External Auditor will follow up on corrective actions in their next audit and test a sample of transactions to ascertain if the external auditor determines, based on their professional judgement, the corrections noted have corrected the process weaknesses noted in order to clear the finding and report the current condition in the 2025 FY audit report.	Ongoing  <u>Clerk Finance Office</u> : As per BoCC request, the Clerk's Finance Office will provide a CAP regarding this finding.  <u>DIA Not In Scope</u> : DIA will not conduct follow-up actions on this finding to allow the new Finance Director time to review and implement corrections.  DIA will continue to monitor the external auditor's determination in subsequent audit reports and consider BoCC Reconciliation of Balances Between Other Constitutional Offices in future audit plans as deemed necessary in our risk assessment and review of auditable units.

ACFR and Single Audit Report Findings/Recommendations Summary				
Finding Type	Finding # Name	Description	Status	Comment
Financial - BoCC	2024-008	<p><b>BoCC Timely Preparation and Review of Monthly Bank Reconciliations</b></p> <p><i>NOTE: The external auditor lists audit finding by constitutional entity rather than finding topic. This finding and finding 2024-010 are the same topic and are processed using the same procedures.</i></p>	<p>Pending</p> <p>External Auditor will follow up on corrective actions in their next audit and test a sample of transactions to ascertain if the external auditor determines, based on their professional judgement, the corrections noted have corrected the process weaknesses noted in order to clear the finding and report the current condition in the 2025 FY audit report.</p>	<p>Ongoing</p> <p><u>Clerk Finance Office:</u> As per BoCC request, the Clerk's Finance Office will provide a CAP regarding this finding.</p> <p><u>DIA Follow Up Action:</u>                      DIA has implemented a 3-year rotation of the Clerk and BoCC cash collection sites which will ensure that all of the cash collections sites are tested once within the 3-year rotational period. DIA work on the 2024-2025 Annual Audit Plan project included the first of these 3-year rotations. DIA selected 5 collection sites. Testing in the cash collection site reviews included tracing the deposits to the bank statements as well as reviewing the bank reconciliation for the same months as the tested deposits (May 2025 and June 2025) and determining whether the reconciliations were timely and properly prepared, supported, reviewed, and approved. DIA observations of persons hired indicate there now appears to be sufficient staff to maintain and perform the bank reconciliation process. Progress has been made with preparation and approval, capacity of staff, and BoCC outstanding items identified on the bank statements for recording in the GL that should be recorded and cleared by the next bank reconciliation. Finance Office staff meet weekly to ensure discussion and journaling.</p> <p>The Clerk's accounting system was transitioned to the Banner software platform in the 1990s. At the time of implementation, the Banner bank reconciliation module was not included. This module has since become obsolete and is no longer a viable option for activation. As a result, the current version of Banner in use does not support automated bank reconciliation. Consequently, the Clerk's Office is unable to leverage the bank's available automated features that would otherwise enhance efficiency in a modern accounting environment. Due to the absence of automation, the Finance Office must rely on a manual bank reconciliation process. This approach is significantly more time-consuming and inherently more susceptible to human error, ultimately reducing the overall effectiveness and efficiency of staff resources dedicated to this critical function.</p> <p>The May 2025, and June 2025, bank reconciliations were prepared, reviewed/approved as follows:  <b>May</b> BoCC; Clerk (respectively):                      Prepared: both entities on 7/18/25                      Reviewed/Approved: 7/21/25; 7/31/25  <b>June</b> BoCC; Clerk (respectively):                      Prepared: both entities 7/31/25                      Reviewed/Approved: 7/31/25; 8/1/25</p> <p>Effective April 2025 the new Treasury Analyst was hired and begun diligently working on catching up the bank reconciliations. The May 2025 and June 2025 bank reconciliation dates confirm corrective actions were in process and by the June 2025 bank statements, corrections appear to have been implemented.</p> <p>Bank reconciliations will continue to be part of DIA's cash collection site rotational review and will monitor bank reconciliations on a sample basis. The 2024-2025 cash collection sites review project is currently in the review and draft report phase. The final report version will be distributed to the BoCC and other shareholders.</p> <p>DIA will continue to monitor the external auditor's determination in subsequent audit reports to assess risk and determine whether current DIA strategies need to be expanded when reviewing the bank reconciliation as part of the cash collection site reviews.</p>

ACFR and Single Audit Report Findings/Recommendations Summary				
Finding Type	Finding # Name	Description	Status	Comment
Financial - <b>Sheriff</b>	<b>2024-009</b>  Prior Audit Finding: 2023-005	<b>Significant Adjustments</b>	Pending  External Auditor will follow up on corrective actions in their next audit and test a sample of transactions to ascertain if the external auditor determines, based on their professional judgement, the corrections noted have corrected the process weaknesses noted in order to clear the finding and report the current condition in the 2025 FY audit report.	DIA has no authority to perform audit procedures at this separate Constitutional office.  Clerk's Finance Office will report corrective actions they are working on cooperatively with the Sheriff's office to obtain accurate, complete, and timely data to assist with the financial statement process. The Finance Office relies on the data and records provided to them by the other Constitutional entities as a true and accurate representation of their book balances when provided for the reported financial information.

<b>ACFR and Single Audit Report Findings/Recommendations Summary</b>				
Finding Type	Finding # Name	Description	Status	Comment
Financial - <b>Sheriff</b>	No current year finding  Prior Year Finding: 2023-006	Bank Reconciliations	Corrected Resolved	Cleared  DIA has no authority to perform audit procedures at this separate Constitutional office.

**ACFR and Single Audit Report Findings/Recommendations Summary**

Finding Type	Finding # Name	Description	Status	Comment
Financial - Clerk	2024-010	<p><b>Clerk Bank Reconciliations Process</b></p> <p><i>NOTE: The external auditor lists audit finding by constitutional entity rather than finding topic. This finding and finding 2024-008 are the same topic and are processed using the same procedures.</i></p>	<p>Pending</p> <p>External Auditor will follow up on corrective actions in their next audit and test a sample of transactions to ascertain if the external auditor determines, based on their professional judgement, the corrections noted have corrected the process weaknesses noted in order to clear the finding and report the current condition in the 2025 FY audit report.</p>	<p>Ongoing</p> <p><u>Clerk Finance Office:</u> As per BoCC request, the Clerk’s Finance Office will provide a CAP regarding this finding.</p> <p><u>DIA Follow Up Action:</u>                      DIA has implemented a 3-year rotation of the Clerk and BoCC cash collection sites which will ensure that all of the cash collections sites are tested once within the 3-year rotational period. DIA work on the 2024-2025 Annual Audit Plan project included the first of these 3-year rotations. DIA selected 5 collection sites. Testing in the cash collection site reviews included tracing the deposits to the bank statements as well as reviewing the bank reconciliation for the same months as the tested deposits (May 2025 and June 2025) and determining whether the reconciliations were timely and properly prepared, supported, reviewed, and approved. DIA observations of persons hired indicate there now appears to be sufficient staff to maintain and perform the bank reconciliation process. Progress has been made with preparation and approval, capacity of staff, and BoCC outstanding items identified on the bank statements for recording in the GL that should be recorded and cleared by the next bank reconciliation. Finance Office staff meet weekly to ensure discussion and journaling.</p> <p>The Clerk’s accounting system was transitioned to the Banner software platform in the 1990s. At the time of implementation, the Banner bank reconciliation module was not included. This module has since become obsolete and is no longer a viable option for activation. As a result, the current version of Banner in use does not support automated bank reconciliation. Consequently, the Clerk’s Office is unable to leverage the bank’s available automated features that would otherwise enhance efficiency in a modern accounting environment. Due to the absence of automation, the Finance Office must rely on a manual bank reconciliation process. This approach is significantly more time-consuming and inherently more susceptible to human error, ultimately reducing the overall effectiveness and efficiency of staff resources dedicated to this critical function.</p> <p>The May 2025, and June 2025, bank reconciliations were prepared, reviewed/approved as follows:  <b>May</b> BoCC; Clerk (respectively):                      Prepared: both entities on 7/18/25                      Reviewed/Approved: 7/21/25; 7/31/25  <b>June</b> BoCC; Clerk (respectively):                      Prepared: both entities 7/31/25                      Reviewed/Approved: 7/31/25; 8/1/25</p> <p>Effective April 2025 the new Treasury Analyst was hired and begun diligently working on catching up the bank reconciliations. The May 2025 and June 2025 bank reconciliation dates confirm corrective actions were in process and by the June 2025 bank statements, corrections appear to have been implemented.</p> <p>Bank reconciliations will continue to be part of DIA’s cash collection site rotational review and will monitor bank reconciliations on a sample basis. The 2024-2025 cash collection sites review project is currently in the review and draft report phase. The final report version will be distributed to the BoCC and other shareholders.</p> <p>DIA will continue to monitor the external auditor’s determination in subsequent audit reports to assess risk and determine whether current DIA strategies need to be expanded when reviewing the bank reconciliation as part of the cash collection site reviews.</p>

ACFR and Single Audit Report Findings/Recommendations Summary				
Finding Type	Finding # Name	Description	Status	Comment
Financial - Clerk	2024-011	<p><b>Material Adjusting Journal Entries</b></p> <p><i><b>NOTE: The external auditor lists audit finding by constitutional entity rather than finding topic (journal entries). This finding and finding 2024-002 are the same topic and are processed using the same procedures.</b></i></p>	<p>Pending</p> <p>External Auditor will follow up on corrective actions in their next audit and test a sample of transactions to ascertain if the external auditor determines, based on their professional judgement, the corrections noted have corrected the process weaknesses noted in order to clear the finding and report the current condition in the 2025 FY audit report.</p>	<p>Ongoing</p> <p><u>Clerk Finance Office:</u> As per BoCC request, the Clerk's Finance Office will provide a CAP regarding this finding.</p> <p><u>DIA Not In Scope:</u> DIA will not conduct follow-up actions on this finding to allow the new Finance Director time to review and implement corrections.</p> <p>DIA will continue to monitor the external auditor's determination in subsequent audit reports and consider reviewing the journal entries process in future audit plans as deemed necessary in our risk assessment and review of auditable units.</p>

<b>ACFR and Single Audit Report Findings/Recommendations Summary</b>				
Finding Type	Finding # Name	Description	Status	Comment
Financial - <b>Tax Collector</b>	2024-012	Cash Disbursement Review Process	Pending  External Auditor will follow up on corrective actions in their next audit and test a sample of transactions to ascertain if the external auditor determines, based on their professional judgement, the corrections noted have corrected the process weaknesses noted in order to clear the finding and report the current condition in the 2025 FY audit report.	DIA has no authority to perform audit procedures at this separate Constitutional office.
Financial - <b>Tax Collector</b>	2024-013	Bank Reconciliations	Pending  External Auditor will follow up on corrective actions in their next audit and test a sample of transactions to ascertain if the external auditor determines, based on their professional judgement, the corrections noted have corrected the process weaknesses noted in order to clear the finding and report the current condition in the 2025 FY audit report.	DIA has no authority to perform audit procedures at this separate Constitutional office.

<b>ACFR and Single Audit Report Findings/Recommendations Summary</b>				
Finding Type	Finding # Name	Description	Status	Comment
Financial - <b>Sheriff</b>	2024-014	<b>Sheriff Retirement Calculations</b>	Pending  External Auditor will follow up on corrective actions in their next audit and test a sample of transactions to ascertain if the external auditor determines, based on their professional judgement, the corrections noted have corrected the process weaknesses noted in order to clear the finding and report the current condition in the 2025 FY audit report.	DIA has no authority to perform audit procedures at this separate Constitutional office.
Financial - <b>Sheriff</b>	2024-015	<b>Sheriff Overtime Approval</b>	Pending  External Auditor will follow up on corrective actions in their next audit and test a sample of transactions to ascertain if the external auditor determines, based on their professional judgement, the corrections noted have corrected the process weaknesses noted in order to clear the finding and report the current condition in the 2025 FY audit report.	DIA has no authority to perform audit procedures at this separate Constitutional office.

## 2) Internal Audit Reports:

CAP Follow Up Efforts on Internal Audit Reports – DIA will review the previously issued internal audit reports from the prior audit cycle’s scope of work to determine whether any full or partial corrective actions are still outstanding on the findings’ recommendations which will need follow up.

Any corrective actions taken and verified to date, prior to the release of the final audit report, will be noted in the final report. Any remaining corrective actions will generate a separate engagement 6 months after the release of the final report. The departments will be sent an announcement letter of the CAP process, along with a Corrective Action Plan form to sign and complete. This CAP form will include the timeline for the completion of any outstanding correction actions and should include the submission of any supporting documentation for DIA to verify the satisfaction of the corrective actions performed on the findings. An entrance and exit conference will be held for this process.

If any outstanding items remain after the 6-month corrective action period, DIA will continue to follow up for the projected timeline date noted on the CAP form, but no less frequent than every 3 months, until full resolution. 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. These CAPs will be tracked using the previously issued report name and number. Upon satisfactory completion of corrective actions to resolve the prior findings, DIA will issue a compliance close out letter (COL) and the project will be closed out.

As for the prior audit cycle’s completed project, DIA held the final exit conference on October 9, 2025, for the Review of Cash Collection Sites and drafted Report No. 24R-01. Even though this report could be dated November 9, 2025, the date the preliminary and tentative (P&T) response period is over, DIA anticipates dating and releasing the report on November 14, 2025, the day after the AAC’s first quarter (Q1) meeting of the 2025-2026 audit plan period, in order to receive input and suggestions on the report just prior to its release. Due to the timing on getting the draft version to the AAC members for adequate time to review for their input, this report may still have some management response that are unavailable but will be included as applicable in the final report.

Since the timing of the release of final audit reports will not always coincide with an AAC quarterly meeting, it is considered the standard operating procedures for the DIA to not hold reports for quarterly meetings, therefore, final audit reports are not considered an actionable item on the agenda, rather an advisory/discussion item. The AAC is apprised of the progress and findings, on an ongoing basis, at the quarterly meetings as fieldwork is being conducted.

Internal Audit Report CAP projects:

- 1) Review of Cash Collection Sites, Report No. 24R-1

**Other Activities:**

Risk Assessment and FY 2025-2026 Annual Audit Plan – DIA will conduct a planning risk assessment and develop an Annual Audit Plan each year. The Risk Assessment and FY 2025-2026 Annual Audit Plan will be developed for presentation at the AAC’s Q1 meeting on November 13, 2025, for consideration and approval.

DIA anticipates the 2026-2027 Annual Audit Plan will be developed in August/September 2026 for presentation to the Audit Advisory Committee at the Q1 meeting anticipated to take place in October 2026. Additionally, risk will be assessed on an ongoing basis and will be documented in the planned audits and reviews performed.

Fraud Prevention and Awareness Training - DIA developed training materials and presented them to the Association of Government Accountants (AGA) in May 2025 and conducted an entity wide training for all Clerk employees on September 23, 2025. DIA had originally planned the entity wide presentation for the same week as the International Fraud Awareness Week that occurs during the week of November 9, 2025, to November 15, 2025. The training was very informative for the entity-wide staff and DIA received numerous verbal comments as to how the training was helpful and clearly informed of what fraud, waste, abuse, and misconduct is and how to report it. From the reactions to the training, it appeared that a strong awareness of the fraud triangle was relayed. DIA will continue with these awareness efforts and send out flyers during the International Fraud Awareness week. DIA will also send out emails to staff reminding them of the fraud allegation reporting channel (HOT line).

HOT line: Efforts include maintaining a log of complaints received, reviewing the complaints and tracking the status and their disposition.

DIA will continue to log, record, research, and respond to complaints received via the HOT line and any other avenues where information is provided. DIA will conduct appropriate level of procedures as deemed needed based on the complaint’s complexity and risk to the applicable entity. If there is a question of legality regarding the actions alleged in the complaint, after DIA considers the information, they will make a recommendation and request that the Clerk’s office obtain a legal review to determine whether or not a possible illegal activity may be sustained in the complaint. DIA will only process administrative complaints. Depending on severity, issues of criminal activity may be sent to law enforcement for investigation and possible prosecution.

Fraud, Waste, Abuse Policy Review: DIA began their review of the Fraud, Waste, Abuse, and Misconduct as well as the Whistleblower's Policy during the 2024-2025 annual audit period. DIA made great strides in the 2024-2025 annual audit period to develop procedures and forms for fraud, waste, abuse, and misconduct. DIA modeled after the Federal Whistleblower's Act and are about 80% complete at the end of the audit period.

DIA obtained additional resources and information at the AIG Investigators training attended in August 2025, that is pertinent to the current work to date documents developed that DIA will incorporate. Additionally, DIA plans to update the information to include all complainants, not just whistleblowers, and also work in concert with IT to get the new complaint form automated. DIA discovered the BoCC's hotline and will add those resources to the DIA's HOT line information so persons visiting the HOT line website have information about where to file a complaint and give them the option of filing with the DIA office or with the BoCC's HOT line. For BoCC complaints, DIA will determine if there is an open case with the BoCC in order to not duplicate effort or intervene in an open investigation and make the appropriate referral.

Cost Report Analysis – DIA will take time to gain an understanding of the cost report and its reporting criteria and procedures for which DIA is to provide annual input on. No time was budgeted to the cost report in the prior annual audit plan because at the time that annual audit plan was developed, the cost report and analysis was unknown to the DIA.

Continuation of the Redbook Updates – In the prior audit period it was noted that the new *Global Internal Auditing Standards* went into effect on January 9, 2025. Essentially DIA was a year behind most DIA shops with rolling out this implementation since there was no IAM or DIA staff in the preceding year to begin implementation efforts. DIA has been working through updating the processes and procedures to the new GIAS to implement the new Redbook which has been a major task. DIA will finalize the remaining Redbook implementation documents in the 2025-2026 audit cycle. DIA is prospectively applying the standards as DIA develops the work product or procedures.

The Redbook updates and implementation includes two (2) documents (the DIA Charter and the AAC Bylaws) which are AAC actionable agenda items that need to be agreed upon by the signatories. The Q2 meeting in January historically is the meeting to document the annual review of the Charter and Bylaws, so the updated versions will be presented at the Q2 meeting anticipated to be held on January 22, 2026.

Analytics/ Narratives/ Reference Materials – DIA will continue to 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. DIA analytical procedures area may show 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.

These efforts will provide the DIA staff with continued and expanded understanding of the Clerk and BoCC operations to assist with:

- Development of future topics for operational review and possible consideration in future Annual Audit Plans.
- Provide information to consider operational efficiencies and effectiveness to make suggestions to management regarding the processes.
- Increase required knowledge of laws, rules, ordinances and other regulations.
- Create a repository of permanent work papers to provide transitional knowledge from audit cycle to audit cycle and sharing information among DIA staff.

Systems Training – DIA personnel will continue to spend time learning the numerous systems (such as Banner, NEOGOV, Autoaudit, etc.), used by the DIA 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. DIA will also expand our understanding of the systems used for operations when performing the planned scope of work. DIA staff will obtain the training for AutoAudit software which had to be rescheduled due to a staffing shortage to perform the training by the vendor.

Document Development – DIA will continue to review, modify, and create standardized forms and templates for use to ensure compliance with Redbook 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 DIA 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.

**Administrative Activities:**

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

Training, Professional Organizations, and CPE: Providing on-the-job training to assist the current staff and the selected candidate with an overview of the systems used to perform their duties and to become proficient in Redbook 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.

DIA will ensure continued professional education (CPE) is obtained in order for the DIA staff to meet competence standards to perform audits. DIA will achieve this utilizing a combination of attending CPE offered locally, such as the annual AGA governmental training, attendance of local IIA and AGA chapter meetings, online CPE courses, and other resources to maintain knowledge in the internal audit profession and obtain other perspectives from other internal audit organizations to advance DIA and refine knowledge and processes.

DIA will also encourage DIA 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 DIA plans on at least 40 hours per year per DIA staff in CPE attendance each year. Hours will also be provided for study to attain the CIA certification.

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, bi-weekly status meeting with supervisor, monthly finance office status meetings, and conduct weekly status meetings with DIA staff, and any other meetings as they develop and are scheduled.

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

Audit Advisory Committee: Preparing agendas and meeting materials; ensuring the agenda is advertised; the meeting minutes are transcribed; minutes and issued reports are posted on the AAC webpage, bring the AAC website up to date and maintain to ensure current information is available on the website; coordinate with the BoCC with appointments, confirming yearly interest in continued service for continuing AAC members, contacting potential interested parties to serve on the AAC in order to maintain appointments for all seats prior to a vacancies occurring; obtaining information and answering any questions for AAC 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. DIA measures this by the quality of the work performed; the training DIA staff receive each year; and the relevant professional certifications held.

*IIA Global Internal Audit Standards, Domain II: Ethics and Professionalism, Principle 3 Demonstrate Competency, Standard 3.1 Competency Requirements: “Internal auditors must possess or obtain the competencies to perform their responsibilities successfully. The required competencies include the knowledge, skills, and abilities suitable for one’s job position and responsibilities commensurate with the level of experience. Internal auditors must possess or develop knowledge of The IIA’s Global Internal Audit Standards.*

*Internal auditors must engage only in those services for which they have or can attain the necessary competencies.*

*Each internal auditor is responsible for continually developing and applying the competencies necessary to fulfill their professional responsibilities. Additionally, the chief audit executive must ensure that the internal audit function collectively possesses the competencies to perform the internal audit services described in the internal audit charter or must obtain the necessary competencies.”*

The Division of Internal Auditing (DIA) is comprised of three permanent full-time positions, the Internal Audit Manager, an Internal Auditor, and an Auditor Specialist.

### **Internal Audit Manager (IAM)**

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 ACFE, AGA, AIG, FICPA, IIA, etc. She has been a licensed CPA in good standing in the state of Florida since 1993 and has over 33 years of accounting and auditing experience with 29 years in direct auditing experience with governmental entities.

Part of the IAM duties and responsibilities to ensure that the internal audit function collectively possess the competencies needed to perform the internal audit services, the IAM establishes a training and continuing professional education schedule each year which is designed for DIA staff members to work on attaining the CIA certification as well as other professional designations, such as CIGA, CIGI, etc. The scheduled CPE hours also will include a mix of various CPE courses in order to develop the competencies needed to perform the functions of the DIA, such as the annual IIA ethics course, a minimum of 40 CPE credit hours with at least 10

hours related directly to the detection and deterrence of fraud and at least 2 hours in ethics required by the IIA for CIA certified staff and the ACFE standards. There are other ethics considerations which require more than 2 credit hours in ethics, such as the State of Florida requirement of Florida CPA 4-hour ethics course specific to Florida CPAs. The combination of continuing professional hours also includes at least 8 hours of accounting and auditing hours, as well as behavioral and technical areas.

**Internal Auditor (IA):**

Robert Meadows is a Master of Accountancy Candidate at the University of West Florida with a projected graduation in May 2027. Robert also holds a Masters and a Bachelor of Art degrees in Economics. He has worked in government monitoring and compliance since May 2017, notably with the University of South Florida Institute for School Reform at the Florida Department of Education and then with Federal and State compliance monitoring at the Florida Department of Commerce’s financial monitoring and accountability bureau. Robert is also actively studying for the Certified Internal Auditor certification (CIA). Robert is also a member in various professional organizations, such as ACFE, AGA, AIG, FICPA, IIA, etc.

**Audit Specialist (AS):**

To be determined (TBD). This position was added to the Division of Internal Auditing for this Risk Assessment and FY 2025-2026 Annual Audit Plan cycle. DIA is currently developing the position description and will advertise in the near future. DIA has formulated this Risk Assessment and FY 2025-2026 Annual Audit Plan with the assumption that DIA will have filled this position by November 1, 2025, which may be ambitious with the competition for internal staff in the local area. It is envisioned that this position will primarily perform the financial documentation review of the Guardianship Audits submitted to the courts from the ward’s Guardians and also assist on the cash collection site review. As part of the continuity of DIA operations, this position will also be encouraged to obtain their CIA certification and hours to study for that will be added to the Annual Audit Plan for the 2026-2027 audit cycle to allow this position to be filled and become familiar with their duties and assist the court staff of making sure the required audits are timely reviewed and submitted to the judges in the Risk Assessment and FY 2025-2026 Annual Audit Plan cycle.

**Audit Advisory Committee**

Internal audit functions in the public sector are governed under a variety of structures. IIA GIAS apply to all internal functions, however internal auditors in the public sector work in a political environment under governance, organizational, and funding structures that may differ from those in the private sector.

The IIA GIAS provides guidance for applying the GIAS in the public sector. The public sector is founded and governed under a legal framework of laws, rules, regulations, administrative orders and other governing requirements specific to how the organization operates. The GIAS uses the term laws and regulations to represent the legal framework of an entity. These laws and regulations establish the mandate, organizational position, reporting relationship, scope of work, funding, and other requirements of the internal audit function.

The guidance for applying the GIAS, indicates that the Chief Audit Executive should avoid taking direction from elected officials without first consulting the board and senior management, unless the elected official has direct oversight responsibilities.

The Clerk, by State Constitution, is the auditor for Clerk and BoCC entities and is an elected official who has direct oversight responsibilities for the internal audit function in the fulfilment of their Constitutional duties.

The established governance and organizational structure for the DIA has historically been for a separate independent department within the Clerk's organization, and the Internal Audit Manager (IAM) is placed at the highest level of the Clerk's government organization as part of the senior management team with the IAM acting as the Clerk's agent over internal audit matters and reports, both functionally and administratively, directly to the Clerk.

To ensure independence, the Clerk has provided professional leeway to the IAM to review and report on any matters, without restriction, pertaining to the Clerk and BoCC organizations, regardless of department, program, or position.

Further, an Audit Advisory Committee (AAC) provides independent, objective input based on their professional expertise in internal auditing, public accounting, or financial management issues, and in developing advice and recommendations for the Clerk's consideration and decisions. The AAC also reviews and approves the Annual Audit Plan and is apprised of the progress on a regular basis by the IAM.

## 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	Courts	5	125	5	125	2	50	2	50
2	Finance	5	125	5	125	3	75	3	75
3	Clerk Administration	5	125	5	125	3	75	3	75
4	Records	4	100	1	25	3	75	3	75
5	CIS	3	75	3	75	3	75	3	75
6	Official Records	3	75	3	75	1	25	1	25
7	Internal Audit	2	50	5	125	1	25	1	25
8	Human Resources	2	50	5	125	1	25	1	25
9	Central Filing	1	25	1	25	3	75	3	75

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) 2025-2026 Annual Audit Plan
1	Courts	350	1, 2, 3, 4, 5, 6, 8
2	Finance	400	1, 2, 3, 4, 6, 7, 9
4	Clerk Administration	400	1, 2, 3
5	Records	275	1, 2, 3
6	CIS	300	1, 2, 3
7	Official Records	200	1, 2, 3, 4,
	Internal Audit	225	1, 2, 3
8	Human Resources	225	1, 2, 3
10	Central Filing	200	1, 2

**Legends:**  
 1=P-Card transaction are subject to selection from any Clerk or BoCC department in Audit Project 25A-01, P-Card Program Audit.  
 2=Fixed Assets items are subject to selection from any Clerk or BoCC departments in Audit Project 25A-02 Fixed Asset Audit.  
 3=Any Clerk or BoCC contracts issued in the most recent closed out fiscal year 2024-2025 including sampled contract expenditures are subject to selection from any Clerk or BoCC departments in Audit Project 25A-03, Contracts.  
 4=Cash collection sites selected in the 2<sup>nd</sup> year for the 3-year rotational cycle as part of Review Project 25R-1 Cash Collection Sites.  
 5=Guardianship financial records and documentation are subject to selection from the Clerk's Civil Court department n Review Project 25R-2 Review of Guardianship Audit Documentation  
 6=Cash Collection sites that were included in the 1<sup>st</sup> year of the 3-year rotation cycle as reported in Audit Report No. 24R-1, who have pending corrective actions as of the date of the audit report will be selected for a corrective action plan (CAP) review  
 7=On an overall monitoring basis will review and monitor the progress of the 2024-2025 any Clerk of BoCC finding noted in the external auditor's AFR/ACFR report. Note: from the risk assessment is considered on these topic area and listed in the ACFR and Single Audit Report Findings/Recommendations Summary table above. Some of the topic area of the noted ACFR/AFR report findings will be added to this audit plan so DIA can test operational performance/compliance objectives. However, DIA does not test financial statement objectives which is performed by the external auditor and DIA does not supplant their audit determinations for the external auditor's determinations as discussed in the CAP area above.  
 8=DIA will monitor the completion, accuracy, and supporting documentation for the required quarterly reports and will monitor the timely submission and filing of the annual certification to FLHSMV. Note: this annual monitoring of the contract deliverables will assist with developing synergy and efficiency when the 3<sup>rd</sup> year attestation by the DIA to FLHSMV is to be performed in the 2026-2027 audit cycle by reviewing the controls and testing as applicable in each contract year.  
 9=Tourist Development Tax, DIA will monitor receipts of revenue documentation form the Tax Collector's office.

## 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	4	100	1	25	1	25
2	Solid Waste	5	125	4	100	2	50	2	50
3	Facilities Management	5	125	1	25	1	25	1	25
4	Public Works Operations	5	125	4	100	2	50	2	50
5	Human Services	5	125	5	125	2	50	2	50
6	Management Information Services	5	125	2	50	2	50	2	50
7	Tourism Development	4	100	5	125	1	25	1	25
8	Library Services	3	75	3	75	1	25	1	25
9	Fleet Management	2	50	3	75	1	25	1	25
10	Engineering Services	2	50	1	25	3	75	3	75
11	Parks and Recreation	2	50	5	125	2	50	2	50
12	Building Plans Review & Inspection	2	50	3	75	2	50	2	50
13	Geographic Information Systems	1	25	1	25	1	25	1	25
14	County Attorney	1	25	4	100	2	50	2	50
15	Animal Control	1	25	5	125	1	25	1	25
16	County Commission	1	25	2	50	1	25	1	25
17	Strategic Initiatives/CMR	1	25	2	50	2	50	2	50
18	Environmental Services	1	25	4	100	1	25	1	25
19	Emergency Management	1	25	1	25	1	25	1	25
20	Supervised Pretrial Release	1	25	5	125	2	50	2	50
21	County Probation	1	25	3	75	2	50	2	50
22	Human Resources	1	25	2	50	1	25	1	25
23	County Administration	1	25	5	125	1	25	1	25
24	Housing Services	1	25	4	100	1	25	1	25
25	Office of Management and Budget	1	25	5	125	3	75	3	75

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) 2025-2026 Annual Audit Plan
1	Emergency Medical Services	275	1, 2, 3
2	Solid Waste	325	1, 2, 3
3	Facilities Management	200	1, 2, 3, 4, 7
4	Public Works Operations	325	1, 2, 3
5	Human Services	350	1, 2, 3
6	Management Information Services	275	1, 2, 3
7	Tourism Development	275	1, 2, 3, 9
8	Library Services	200	1, 2, 3, 6
9	Fleet Management	175	1, 2, 3, 4
10	Engineering Services	225	1, 2, 3
11	Parks and Recreation	275	1, 2, 3, 6
12	Building Plans Review & Inspection	225	1, 2, 3
13	Geographic Information Systems	100	1, 2, 3
14	County Attorney	225	1, 2, 3
15	Animal Control	200	1, 2, 3
16	County Commission	125	1, 2, 3
17	Strategic Initiatives/CMR	175	1, 2, 3
18	Environmental Services	175	1, 2, 3
19	Emergency Management	100	1, 2, 3
20	Supervised Pretrial Release**	250	1, 2, 3, 6
21	County Probation**	200	1, 2, 3, 6
22	Human Resources	125	1, 2, 3
23	County Administration*	200	1, 2, 3, 4, 7
24	Housing Services	175	1, 2, 3
25	Office of Management and Budget	300	1, 2, 3, 4, 7

**Legends:**  
1=P-Card transaction are subject to selection from any Clerk or BoCC department in Audit Project 25A-01, P-Card Program Audit.  
2=Fixed Assets items are subject to selection from any Clerk or BoCC departments in Audit Project 25A-02 Fixed Asset Audit.  
3=Any Clerk or BoCC contracts issued in the most recent closed out fiscal year 2024-2025 including sampled contract expenditures are subject to selection from any Clerk or BoCC departments in Audit Project 25A-03, Contracts.  
4=Cash collection sites selected in the 2<sup>nd</sup> year for the 3-year rotational cycle as part of Review Project 25R-1 Cash Collection Sites.  
5=Guardianship financial records and documentation are subject to selection from the Clerk's Civil Court department in Review Project 25R-2 Review of Guardianship Audit Documentation  
6=Cash Collection sites that were included in the 1<sup>st</sup> year of the 3-year rotation cycle as reported in Audit Report No. 24R-1, who have pending corrective actions as of the date of the audit report will be selected for a corrective action plan (CAP) review  
7=On an overall monitoring basis will review and monitor the progress of the 2024-2025 any Clerk of BoCC finding noted in the external auditor's AFR/ACFR report. Note: from the risk assessment is considered on these topic area and listed in the ACFR and Single Audit Report Findings/Recommendations Summary table above. Some of the topic area of the noted ACFR/AFR report findings will be added to this audit plan so DIA can test operational performance/compliance objectives. However, DIA does not test financial statement objectives which is performed by the external auditor and DIA does not supplant their audit determinations for the external auditor's determinations as discussed in the CAP area above.  
8=DIA will monitor the completion, accuracy, and supporting documentation for the required quarterly reports and will monitor the timely submission and filing of the annual certification to FLHSMV. Note; this annual monitoring of the contract deliverables will assist with developing synergy and efficiency when the 3<sup>rd</sup> year attestation by the DIA to FLHSMV is to be performed in the 2026-2027 audit cycle by reviewing the controls and testing as applicable in each contract year.  
9=Tourist Development Tax, DIA will monitor receipts of revenue documentation form the Tax Collector's office.  
\*=Purchasing department is under the count administration budget group.  
\*\*=components of OIDA

**APPENDIX 3 – 2025-2026 ANNUAL AUDIT PLAN**

<b>Leon County Clerk of the Circuit Court and Comptroller</b>						
<b>Division of Internal Auditing</b>						
<b>2025-2026 Annual Audit Plan</b>						
Project Number	Project Name		Clerk / BoCC	Auditors Estimated Budget Hours	Manager Estimated Budget Hours	Total Estimated Hours
<b>Audits:</b>						
1	25A-01	P-Card Program (rolled over from the 2022-2023 and 2023-2024 Annual Audit Plan project numbers were 23A-03 and 24A-01, respectively) * IAM review of wp and report hours	Clerk & BoCC	343	60*	403
2	25A-02	Fixed Assets (rolled over from the 2022-2023 Annual Audit Plan project number was 23A-04)	Clerk & BoCC		214	214
3	25A-03	Contracts	Clerk & BoCC	313	60	373
<b>Reviews:</b>						
1	25R-1	Cash Collection Sites (2 <sup>nd</sup> year in 3-year rotation)	Clerk & BoCC	433	30	463
2	25R-2	Review of Guardianship Audit Documentation	Clerk	944	30	974
<b>Corrective Action Plans – Follow Up:</b>						
<b>Internal Audits</b>						
1	24R-01	Cash Collection Sites (1 <sup>st</sup> year in 3-year rotation) Review of Cash Collection Sites, Audit Report No. 24R-01	Clerk & BoCC	50		50
1a	24R-01	P&T response processing and updates - to complete the P&T cycle and get the final audit report released.	Clerk & BoCC	20	20	40
<b>External Audit ACFR /AFR</b>						
2	N/A	Review and Monitoring of ACFR/AFR findings for FYE 2024	Clerk & BoCC		60	60
<b>Monitoring:</b>						
1	N/A	DAVID contract deliverables Quarterly Report and Annual Certification monitoring	Clerk	30		30
	N/A	Tourist Development Tax Documentation monitoring	Clerk & BoCC	17		17

<b>Leon County Clerk of the Circuit Court and Comptroller</b>						
<b>Division of Internal Auditing</b>						
<b>2025-2026 Annual Audit Plan - Continued</b>						
Project Number	Project Name	Clerk / BoCC	Auditors Estimated Budget Hours	Manager Estimated Budget Hours	Total Estimated Hours	
<b>Other Activities:</b>						
1	N/A	Risk Assessment and FY 2025-2026 Annual Audit Plan	Clerk & BoCC	10	80	90
2	N/A	Risk Assessment and FY 2026-2027 Annual Audit Plan	Clerk & BoCC		40	40
3	N/A	Fraud Prevention and Awareness Training	Clerk & BoCC		40	40
4	N/A	HOT line	Clerk & BoCC		40	40
5	N/A	Quality Control/Review of Workpapers and Audit Close out, QAIP, Self - Assessment on audit projects	Clerk & BoCC		60	60
6	N/A	Annual Report (of prior audit cycle's Annual Audit Plan accomplishments)	Clerk & BoCC		60	60
7	N/A	Redbook Implementation	Clerk		180	180
8	N/A	Cost Report Analysis	N/A - DIA		100	100
9	N/A	Systems Training	N/A - DIA	96	48	144
10	N/A	Training: On the job/HR/& other departments	N/A - DIA	96	80	176
11	N/A	CPE	N/A - DIA	240	120	360
12	N/A	IIA & Chapter Meetings	N/A - DIA	48	24	72
13	N/A	CIA Certification Study and Testing	N/A - DIA	416		416
14	N/A	Travel	N/A - DIA	96	48	144
<b>Administrative Activities:</b>						
1	N/A	Personnel Recruitment and Retention	N/A – DIA		20	20
2	N/A	Indexing, scanning, storing notifications received	N/A – DIA		20	20
3	N/A	Time & Effort recording and certifying	N/A – DIA	80	40	120
4		SMT meetings			25	25
5		Bi-weekly status meetings			25	25
6	N/A	Staff Weekly Meetings	N/A – DIA	80	60	140
7	N/A	Budget Monitoring	N/A –D IA		100	100
8	N/A	Audit Advisory Committee	N/A – DIA	40	100	140
<b>Accrued Leave and Holidays</b> (projected leave earned as leave used)						
1	N/A	Internal Audit Staff Holidays	N/A – DIA	176	88	264
2	N/A	Internal Audit Staff Leave	N/A - DIA	392	208	600
<b>Vacancy Period</b>						
1	N/A	October 2025 and 3 pay period leave accrual in vacancy period.	N/A - DIA	240		240
<b>DIA Total Time &amp; Effort</b>				<b>4160</b>	<b>2080</b>	<b>6240</b>

The following chart estimates the initiation and completion dates for the audit cycle’s scope of work projects listed in the above Risk Assessment and FY 2025-2026 Annual 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 Risk Assessment and FY 2025-2026 Annual Audit Plan will be presented to the Audit Advisory Committee at their quarterly meetings.

<b>Leon County Clerk of the Circuit Court and Comptroller</b>					
<b>Division of Internal Auditing</b>					
<b>2025-2026 Annual Audit Plan Schedule</b>					
<b>Project Number</b>	<b>Project Name</b>	<b>Initiation</b>	<b>Completion</b>	<b>Report / Close Out Letter</b>	<b>Hours</b>
<b>Audits:</b>					
25A-01	P-Card Program	October 2025	January 2026	February 2026	403
25A-02	Fixed Assets	January 2026	April 2026	May 2026	214
25A-03	Contracts	May 2026	August 2026	September 2026	373
<b>Reviews:</b>					
25R-01	Cash Collection Sites – 2 <sup>nd</sup> year on 3-year rotation cycle	March 2026	May 2026	June 2026	463
25R-02	Guardianship Audit Documentation	November 2025	September 2026	September 2026	974
<b>Corrective Action Plans – Follow Up:</b>					
<b>Internal Audit Reports</b>					
24R-01	Cash Collection Sites – 1 <sup>st</sup> year on 3-year rotation cycle	January 2026	March 2026	March 2026	50
24R-01	P&T wrap up	October 2025	November 2025	November 2025	40
<b>ACFR / AFR</b>					
N/A	Review and Monitoring of ACFR/AFR findings for FYE 2024	October 2025	March 2026 (NOTE: anticipated external auditor report release or continue monitoring until actually released)	March 2026 (external report) (See NOTE)	60
<b>Monitoring:</b>					
N/A	DAVID Contract Deliverables (quarterly reports and annual certification)	November 2025 February 2026 May 2026 August 2026 October 2026	November 2025 February 2026 May 2026 August 2026 October 2026	N/A	30
N/A	Tourist Development Tax (documentation)	October 2025	September 2026	N/A	17
<b>Other Activities:</b>					
2025-2026	Annual Audit Plan	October 2025	November 2025	November 2025	90
2026-2027	Annual Audit Plan	June 2026	September 2026	October 2026	40
2024-2025	Annual Report/QAIP/Self-Assessment	November 2025	January 2026	January 2026	120
All Other Activities		October 2025	September 2026	N/A	1672
<b>Administrative Activities:</b>					
All Administrative Activities		October 2025	September 2026	N/A	590
Leave and Holidays		October 2025	September 2026	N/A	864
Projected vacancy period		October 2025	September 2026	N/A	240

In order to work toward the accomplishment of the 2025-2026 planned audit scope noted by this work plan, DIA will utilize the status report below to track the progress on the projects and time and effort spent on DIA 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.

<b>Leon County Clerk of the Circuit Court and Comptroller</b>									
<b>Division of Internal Auditing</b>									
<b>2025-2026 Annual Audit Plan Status Report</b>									
<b>Order</b>	<b>Project</b>	<b>Status</b>	<b>Est. Start Date</b>	<b>Actual Start Date</b>	<b>Est. Compl. Date</b>	<b>Actual Compl. Date</b>	<b>Est. Hours</b>	<b>Actual Hours</b>	<b>Variance</b>
1	24R-01 CAP Cash Collection Sites P&T/Final Report	In progress	October 2025	October 2025	November 2025		40		
2	25A-01 P-Card Program	In progress	October 2025	October 2025	January 2026		403		
3	Review of FYE 2024 ACFR/AFR Findings	In progress	October 2025	October 2025	March 2026		60		
4	Monitoring Tourist Development Tax	Ongoing	October 2025	October 2025	September 2026		17		
5	25R-02 Guardianship Audit Documentation	Not started	November 2025		September 2026		974		
6	Monitoring DAVID contract deliverables (quarterly report and annual certification)	Not started	November 2025 February 2026 May 2026 August 2026 October 2026		November 2025 February 2026 May 2026 August 2026 October 2026		30		
7	24R-01 CAP Cash Collection Sites	Not started	January 2026		March 2026		50		
8	25A-02 Fixed Assets	Not started	January 2026		April 2026		214		
9	25R-01 Cash Collection Sites	Not started	March 2026		May 2026		463		
10	25A-03 Contracts	Not started	Many 2026		September 2026		373		