



Office of Nikki Alvarez-Sowles, Esq. Pasco County Clerk & Comptroller

January 13, 2023

Nikki Alvarez-Sowles, Esq.
Pasco County Clerk & Comptroller
8731 Citizens Drive
New Port Richey, FL 34654

Re: 2023 Annual Audit Plan

Dear Nikki:

Attached is the 2023 Annual Audit Plan (Plan) developed by the Department of Inspector General. This year's Plan was developed from the following sources:

- Input received from survey sent to you, management, attorneys, and the Board of County Commissioners.
- Projects identified in last year's risk assessment process that were deferred.
- Management requests.
- Requests received through the Fraud, Waste, and Abuse Hotline.
- Requests received from the external audit firm, Carr, Riggs & Ingram.
- Follow-up of prior projects as appropriate.
- Other miscellaneous items required by the Institute of Internal Auditors.
- Active projects carried forward from prior year.

We are confident this Plan will provide benefits to the Clerk & Comptroller's Office and the Board of County Commissioners. If you have questions or would like to discuss this Plan in more detail, please let me know, and I will make myself available at your convenience.

Respectfully Submitted,

Patrice M. McBride

Patrice Monaco-McBride, CIG, CIGA, CGFO, CPM
Inspector General/Chief Audit Executive

2023 PLANNED PROJECTS

Audits Identified by Risk Assessment

BCC – Unannounced Cash Counts	Continuous audits. Test 100% of cash drawers to verify existence and accuracy of funds.
CCC – Unannounced Cash Counts	Continuous audits. Test 100% of cash drawers to verify existence and accuracy of funds.
BCC – Cash Procedures	Audit of policies and procedures over cash-handling/transactions.
BCC – Surplus Property	Audit of policies and procedures over surplus property.
BCC – Developer Letters of Credit	Audit of policies and procedures over Letters of Credit awarded by the BCC.
CCC – Evidence Verification Audit	Periodic unannounced test sample of evidence. Verify and report on accuracy and existence of all types of evidence.
BCC – Gifts & Gratuities	Audit of policies and procedures over BCC gift and gratuities policy.
CCC – Performance Bonds	Audit of Board Records’ policies and procedures over performance bonds and credit letters on file for the BCC.

Management Requests

CCC – Sensitive Systems Monthly Control Reviews	Work with IT and other teams to develop a continuous monthly monitoring program of users and roles in each of the sensitive systems in the office.
BCC – Utilities Water & Sewer Service Rates	Audit of water & sewer rates for residential and commercial utility customers.

Follow-up Reviews

BCC & CCC – Audit Comment Tracking & Continuous Follow-up	All recommendations resulting from prior audits are tracked in one schedule. Auditors periodically will review and follow up with the responsible management and verify corrective actions were implemented.
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Other (ad hoc management requests, complaints, annual risk assessment, etc.)

Ad hoc Requests	Unplanned management requests, complaints/allegations, ongoing quality assurance, etc.
2024 Annual Audit Plan	A new risk assessment model will be developed.

Projects In-Progress and Carried Forward to 2023

2021-04: CCC – Criminal Courts-Traffic Operations (Management Request)	Audit of driver’s license reinstatements and clearances. Verify driver’s licenses were properly cleared or reinstated and evaluate internal controls over reinstatement process.
2021-06: BCC – Building Construction Services (Risk Assessment)	Audit of private provider refunds for inspections and/or plans reviewed when a private provider was used. Verify completeness of permits identified as eligible and verify refunds were accurate and issued in accordance with internal policies and procedures.
2021-09: CCC – Evidence (Management Request)	Random samples of all evidence (sensitive and non-sensitive) will be verified on a periodic basis during the year.
2022-02: CCC – Unannounced Cash Counts	Test sample of cash drawers to verify existence and accuracy.
2022-03: BCC – Unannounced Cash Counts	Test sample of cash drawers to verify existence and accuracy.
2022-04: BCC – Jail Transfer	Not a full-scope audit. This is a verification of certain assets and liabilities that were to transfer to the BCC from the Sheriff’s Office.
2022-05: CCC – Docket and Image Privacy Follow-up	Test completeness of corrective action plans for findings identified in audit 2020-09 CCC Docket and Image Privacy.
2022-06: BCC – Utilities Warehouse Follow-up	Test completeness of corrective action plans for findings identified in audit 2021-07 BCC Utilities Warehouse Inventories.
2022-07: CCC – Fixed Asset SOP Review	Review of policies and procedures related to processing, tracking, updating, and disposing of fixed assets in the inventory system.
2022-08: CCC – Cash Controls Review	Review documentation related to cash variances identified.