



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

August 17, 2023

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

Re: 2023 Adjusted Annual Audit Plan

Dear Nikki:

Attached is the 2023 Adjusted Annual Audit Plan (Plan). Due to the 50% vacancy rate of auditors in the IG Department, the original Plan was required to be re-assessed to remain in compliance with professional standards. Our focus when adjusting the Plan was to provide the most benefit to both agencies while factoring in the number of audit hour available through December 31.

Projects with a status reflected as "Defer" will be considered in the 2024 Plan which is currently in the development phase. This does not mean those projects will be included in the 2024 Plan. They will be considered and ranked with other areas identified for possible audit projects during the next audit year.

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 ADJUSTED ANNUAL AUDIT PLAN

Audits Identified by Risk Assessment

Status

2023-02: BCC – Unannounced Cash Counts	Continuous audits. Test 100% of cash drawers to verify existence and accuracy of funds.	Open
2023-05: CCC – Unannounced Cash Counts	Continuous audits. Test 100% of cash drawers to verify existence and accuracy of funds.	Open
BCC – Cash Procedures	Audit of policies and procedures over cash-handling/transactions.	Defer
2023-03: BCC – Surplus Property	Audit of policies and procedures over surplus property.	Open
2023-06: BCC – Developer Letters of Credit	Audit of policies and procedures over Letters of Credit awarded by the BCC.	Open
CCC – Evidence Verification Audit	Periodic unannounced test sample of evidence. Verify and report on accuracy and existence of all types of evidence.	Defer
BCC – Gifts & Gratuities	Audit of policies and procedures over BCC gift and gratuities policy.	Defer
CCC – Performance Bonds	Audit of Board Records’ policies and procedures over performance bonds and credit letters on file for the BCC.	Planned

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.	Planned
BCC – Utilities Water & Sewer Service Rates	Audit of water & sewer rates for residential and commercial utility customers.	Planned
*2023-04: BCC – Stormwater DAVID	Management requested and opened 1/31/2023.DHSMV mandatory audit of internal controls and compliance with MOU requirements.	Open

* Management request in response to the Florida DHSMV notification received by Stormwater.

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.	Continuous
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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.	Continuous
2023-01: CCC - 2024 Annual Audit Plan	A new risk assessment model will be developed.	Open

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.	Open
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.	Open
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.	Open
2022-02: CCC – Unannounced Cash Counts	Test sample of cash drawers to verify existence and accuracy.	Closed
2022-03: BCC – Unannounced Cash Counts	Test sample of cash drawers to verify existence and accuracy.	Closed
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.	Closed
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.	Closed

2022-06: BCC – Utilities Warehouse Follow-up	Test completeness of corrective action plans for findings identified in audit 2021-07 BCC Utilities Warehouse Inventories.	Closed
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.	Open
2022-08: CCC – Cash Controls Review	Review documentation related to cash variances identified.	Closed