

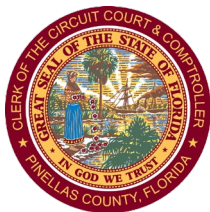
DIVISION OF INSPECTOR GENERAL
Ken Burke, CPA
Clerk of the Circuit Court and Comptroller
Pinellas County, Florida



2023 INSPECTOR GENERAL'S ANNUAL PLAN



Melissa Dondero
Inspector General / Chief Audit Executive



Ken Burke, CPA

CLERK OF THE CIRCUIT COURT AND COMPTROLLER
PINELLAS COUNTY, FLORIDA

Clerk of the County Court
Recorder of Deeds
Clerk and Accountant of the Board of County Commissioners
Custodian of County Funds
County Auditor

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January 27, 2023

The Honorable Ken Burke, CPA
Clerk of the Circuit Court and Comptroller

The Honorable Chairman and Members
of the Board of County Commissioners

This 2023 Inspector General's Annual Plan has been prepared to identify planned audits and projects during calendar year 2023 and the basis for their selection. This plan is the result of the development of a risk model to assess risks of various County operations for the purpose of indicating the need for an audit or other project. We also solicited input from the Board of County Commissioners (BCC), County Administrator, County Management, County Attorney, Pinellas County Constitutional Officers, Management of the Clerk of the Circuit Court and Comptroller's Office (Clerk's Office or CCC), and County Employees.

It is important that the Division of Inspector General has a sound methodology for the selection of its audits and projects. This will ensure an independent, objective analysis and evaluation of County programs and operations. Our audits and projects result in the issuance of public reports containing recommendations to strengthen and improve the delivery of public services to the citizens of Pinellas County. I believe the process we have established achieves that goal.

This plan is prepared to provide a core guide for audits to be initiated during the calendar year. The plan also provides for management requests, investigations of alleged fraud, waste, and abuse (FWA), as well as other projects. Depending on workload and other factors, some of these projects may not be initiated during the year, and other projects may be conducted that are not on this plan.

If you have any questions or would like to discuss any aspect of this plan, please contact me anytime.

Respectfully Submitted,

Melissa Dondero

Melissa Dondero
Inspector General/Chief Audit Executive
Division of Inspector General



~Serving You~



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Inspector General

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INTRODUCTION

To ensure the most efficient and effective utilization of Inspector General (IG) staff resources, it is essential that areas selected for audit be carefully considered. Since the Inspector General function, like other governmental functions, should provide the maximum possible benefit to Pinellas County citizens, audits that will result in the most benefit should be conducted. Because of the large number of possible areas to audit throughout the County, and limited staff resources to audit them, a careful audit selection process should be in place. Such a strategic planning process has been conducted in determining this plan. The methodology of selecting audits and those areas selected for audit in 2023 are presented below.

Sources Of Areas Selected For Audit

Areas selected for audit can come from a variety of sources. These include risk assessments, management and employee requests, unannounced audits, and allegations of fraud, waste, and abuse.

Risk must be one of the primary factors in selecting areas for audit. Risk for some aspects of County operations is higher than others for many reasons, including the type of activities, financial and operational impact to the County if something were to go wrong, strength and attitude of management, and the length of time since the areas have been audited. Those areas of the County, which are high risk, should receive more audit attention than those of lower risk. It should be noted, however, that areas of lower risk should not be ignored; rather, they should be done with less frequency than the higher risk areas.

In addition to risk, management sometimes has concerns about areas or for some other reason believes an audit is desirable. Because one of the goals of the Inspector General function is to be of assistance to management, management requests are seriously considered in the selection of audits to be performed. As a part of the audit selection process, we solicit input from the Board of County Commissioners, County Administrator, County Management, County Attorney, Pinellas County Constitutional Officers, Clerk's Office Management, and County Employees.

In addition, there is a need to conduct some audits on an unannounced basis whenever prior knowledge could compromise the integrity of the audit, such as cash counts. Our establishment of a fraud, waste, and abuse hotline also generates areas that may result in audits.

Risk Assessment Methodology

The first step in determining a risk assessment methodology was to prepare a list of auditable entities. These are possible areas that could be audited in the County, if we chose to do so. We used the County's budget primarily to compile this comprehensive list. Using the budget ensures we include all operations involving County funding to provide reasonable assurance that all significant County operations are included in our audit universe. Through this process, we identified over 250 auditable entities.

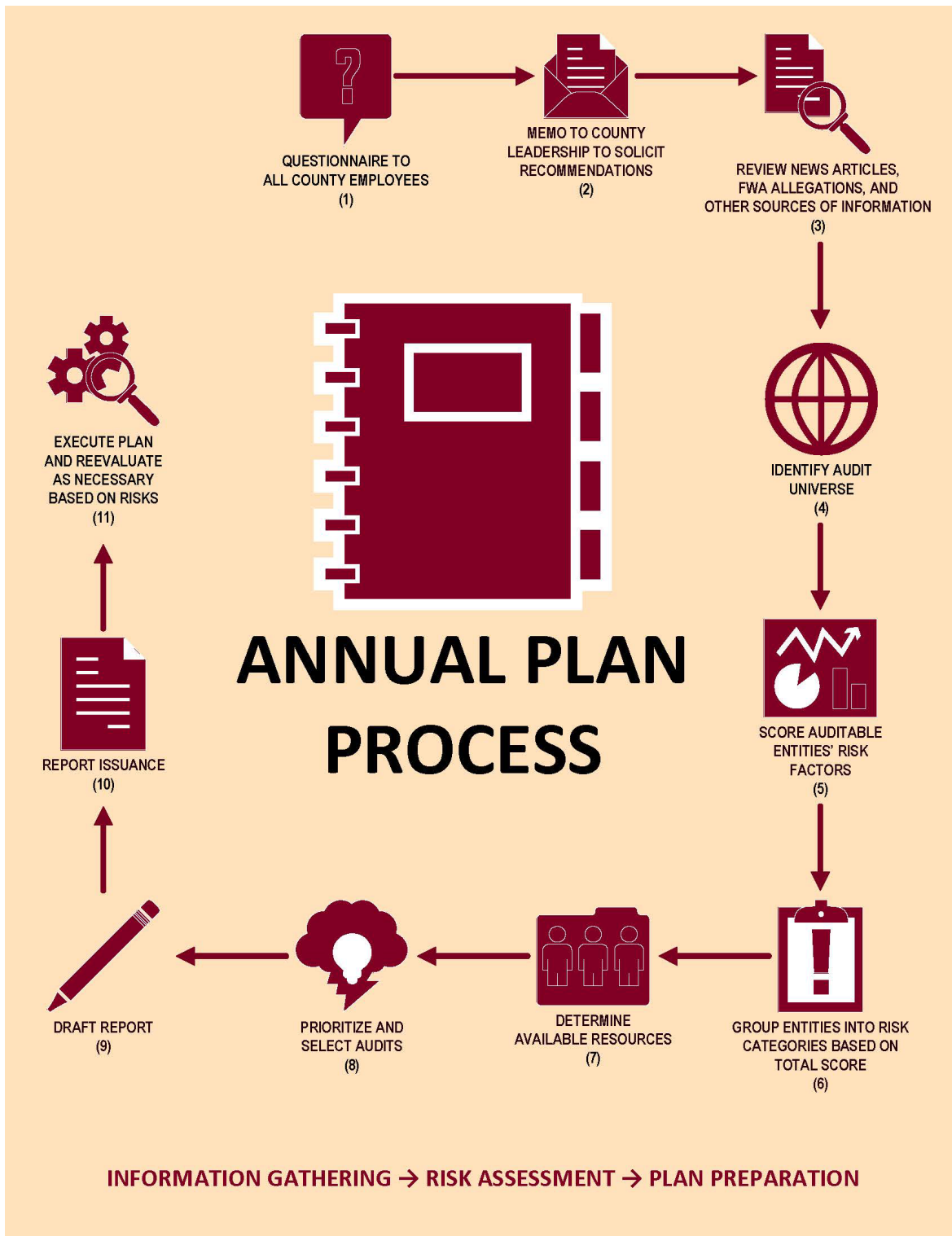
Once the auditable entities were identified, we assessed the risk associated with each entity based on six risk factors:

1. Operational Impact
2. Complexity of Operations
3. Dollar Impact
4. Degree of Autonomy
5. Number of Years Since the Last Audit
6. Public Perception

Each of the risk factors were weighted with Dollar Impact, Operational Impact, and Number of Years Since the Last Audit together comprising 65% of the weight. Numerical risk scores were assigned for each risk factor for each auditable entity. Total risk scores were then calculated. Auditable entities were grouped into high, medium, and low-risk categories based on the total risk score.

The risk assessment methodology is in accordance with the *International Standards for the Professional Practice of Internal Auditing* and the *Principles and Standards for Offices of Inspector General*.

Annual Plan Development



Annual planning is a challenging undertaking for an Inspector General function. Factors such as an increased volume of investigations, special audit and consultation requests not previously planned, and staff turnover affect the Inspector General's ability to complete planned projects. The Inspector General must constantly adapt to shifting priorities in order to best fulfill its mission to the citizens of Pinellas County. The continued pandemic impact in 2022 and staff turnover exemplified the necessity for flexibility. Moreover, Inspector General resources were reallocated to multiple unplanned, resource-intensive audits, including an audit of the Emergency Rental Assistance Program grant fund programs. The Inspector General also embarked on a strategic planning initiative, which although requiring additional staffing resources in the short-term, will serve to bolster the efficiency and effectiveness of the Inspector General function moving forward. Consequently, many projects on this year's plan are a carryover from prior annual plans.

Identified audits from our 2023 risk assessment, management's suggestions, and the carryover from prior annual plans are greater than available 2023 Inspector General staff resources. After careful review of the risk assessment results, resource allocation, and management requests, we developed the 2023 Annual Plan.

The 2023 Annual Plan is a planning tool for the use of Inspector General resources. As such, it is subject to change throughout the year as the need arises. Inspector General reports will be issued during the year for projects shown as in-progress as well as those audits and other projects planned.

PLANNED PROJECTS

Annual Audits And Investigations

Audits Planned

Accounts Payable Operations and Internal Controls
Business Technology Services Billing Process
Capital Contracting Process
Economic Development Employment Sites Program
Internal Controls Over Selected County Applications' Interfaces
Parks and Conservation Resources Concessionaire Contracts
Parks and Conservation Resources Parking Revenue
Pinellas County Capital Improvement Program (CIP) & Infrastructure – Public Works Transportation Division
Pinellas County Health Program
Sunstar Ambulance Contract
Utilities' Meter Installation and Repairs Process
Utilities Organizational Strategy
Vehicle Utilization

Cyclical Audits

Consumer Protection's Internal Controls Over DAVID Information
Fixed Asset Physical Inventories
Property Appraiser Employees' Use of DAVID Personal Data
Public Integrity Guardianship Audits
Purchasing Card Usage – BCC/CCC/County Administrator
Risk Management's Internal Controls Over Driver License Transcript Data Exchange
Unannounced Imprest Funds Audits
Unannounced Notary Audits

Investigations

Office of Public & Professional Guardians (OPPG) Investigations
Public Integrity Guardianship Investigations
Public Integrity Investigations

Audits In Progress As Of December 31, 2022

Clerk's Office Internal Controls Over Driver License Transcript Data Exchange
Emergency Rental Assistance Program
Fleet Management Billing Process
Follow-Up Audit of IG's Observation of Utilities SGMD Annual Physical Inventory of Fixed Assets
Follow-Up Audit of Pinellas County CIP & Infrastructure – Public Works Stormwater & Vegetation Division
IG's Observation of the Surplus Department's Annual Physical Inventory of Fixed Assets
Key West International Airport Operations
Odyssey Logical Security Controls
OPUS Privileged User Rights
Public Integrity Guardianship Audits

Investigations In Progress As Of December 31, 2022

OPPG Investigations
Public Integrity Follow-Up Investigations
Public Integrity Guardianship Investigations
Public Integrity Investigations

Cooperative Partnerships In Support Of County Operations

In addition to planned annual audits and investigations, the Inspector General's annual projects include the following cooperative partnerships in support of County operations as an independent, objective resource for the County. Examples of our support include:

Management Consultation Requests

Implementation Of Recommendations From August 23, 2007 Grand Jury Presentment
Review of Office 365 Disaster Recovery
Review of Real Property Division Lease Management

Ongoing Projects

Consulting Services
Departmental Education
Special Management Requests

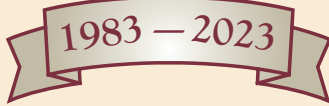
Operational Hotlines

Inspector General's County-Wide Fraud, Waste, and Abuse Hotline
Pinellas County Sheriff's Prison Rape Elimination Act (PREA) Hotline
Sixth Judicial Circuit Court's Guardianship Fraud, Waste, and Abuse Hotline

Participation On Various Boards And Teams

Oracle Business Applications Executive Committee
Security Panel
Technology Steering Cooperative
Business Technology Services and Clerk's Office Project Dashboard and Risk Register
Clerk's Office Strategic Planning Committee

Note: This Inspector General's Annual Plan represents a flexible planning document. As such, some projects identified herein may not be conducted this year. Also, projects may be conducted which are not included in this document.



DIVISION OF INSPECTOR GENERAL

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CLERK OF THE CIRCUIT COURT
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PINELLAS COUNTY, FLORIDA

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