



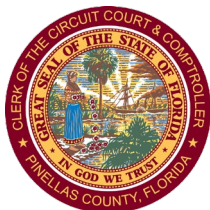
**DIVISION OF INSPECTOR GENERAL**  
Ken Burke, CPA  
Clerk of the Circuit Court and Comptroller  
Pinellas County, Florida



# 2021 INSPECTOR GENERAL'S ANNUAL AUDIT 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  
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January 21, 2021

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

The Honorable Chairman and Members  
of the Board of County Commissioners

This 2021 Inspector General's Annual Audit Plan has been prepared to identify planned audits and projects during calendar year 2021 and the basis for their selection. This audit 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. We also solicited input from the Board of County Commissioners, County Administrator, County Management, County Attorney, Pinellas County Constitutional Officers, Management of the Clerk's Office, 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 audit plan is prepared to provide a core guide for audits to be initiated during the calendar year. The audit plan also provides for management requests, investigations of fraud, waste, and abuse, 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 audit plan.

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

Respectfully Submitted,

*Melissa Dondero*

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



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Inspector General

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# INTRODUCTION

To ensure the most efficient and effective utilization of Inspector General staff resources, it is essential that areas selected for audit be carefully considered. Since the audit 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 audit plan. The methodology of selecting audits and those areas selected for audit in 2021 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. These types of audits include cash counts, and some suspected instances of fraud, waste, or abuse.

Our establishment of a fraud, waste, and abuse hotline also generates areas that result in audits and investigations.

## ***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 audit plan includes primarily management requests and entities from the high-risk category, but also includes some entities with lower identified risk. 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 Audit Plan Development***

Annual audit planning is a challenging undertaking for an audit 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 audit projects. The Inspector General must constantly adapt to shifting priorities in order to best fulfill its mission to the citizens of Pinellas County. The pandemic encountered in 2020 exemplified the necessity for flexibility. Moreover, Inspector General resources were reallocated to audit the Coronavirus Aid, Relief, and Economic Security (CARES) Act grant fund programs. Consequently, many projects on this year's audit plan are a carryover from prior Annual Audit Plans.

Identified audits from our 2021 risk assessment, management's suggestions, and the carryover from prior Annual Audit Plans are greater than available 2021 Inspector General staff resources. After careful review of the risk assessment results, audit resource allocation, and management requests for audits, we developed the 2021 Annual Audit Plan.

The Annual Audit 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 the audits 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  
Air Quality Compliance and Asbestos Fees  
Fleet Management Billing Process  
Implementation Of Recommendations From August 23, 2007 Grand Jury Presentment  
Internal Controls Over Selected County Applications' Interfaces  
OPUS Privileged User Rights  
Parks and Conservation Resources Concessionaire Contracts  
Parks and Conservation Resources Parking Revenue and CALE Parking Meter Internal Controls  
Pinellas County CIP/Infrastructure – Public Works Transportation Division  
Pinellas County Health Program  
Utilities Organizational Strategy

### Cyclical Audits

Clerk's Employees' Use of DAVID Personal Data  
Existing Bank Accounts for the BCC and CCC  
Fixed Asset Physical Inventories  
Property Appraiser Employees' Use of DAVID Personal Data  
Property Appraiser Internal Controls Over Residency Based Web Service  
Public Integrity Guardianship Audits  
Purchasing Card Usage – BCC/CCC/County Administrator  
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, 2020**

Airport Republic Parking Follow-Up  
Building and Development Review Services Department  
Clerk's Office Driver License Transcript Data Exchange  
Odyssey Logical Security Controls  
Pinellas County CARES Local Business Grant Program  
Pinellas County CIP/Infrastructure – Public Works Stormwater & Vegetation Division  
Public Integrity Guardianship Audits  
Risk Management Driver License Transcript Data Exchange  
Utilities and Telecommunications Billing

## **Investigations In Progress As Of December 31, 2020**

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 2020 support include:

### **Management Requests In Progress As Of December 31, 2020**

Affordable Housing Program  
Pinellas County Tax Deeds

### **Ongoing Projects**

Consulting Services  
Departmental Education  
Special Management Requests

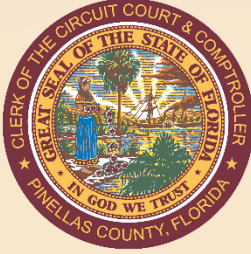
### **Operational Hotlines**

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

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



# DIVISION OF INSPECTOR GENERAL

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## SERVICES PROVIDED

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