



**DIVISION OF INTERNAL AUDITING
RISK ASSESSMENT AND
FY 2026-2027 ANNUAL AUDIT PLAN**

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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 (IA) has historically been for the internal audit function to be separate from other parts of the Clerk's organization. The IA is placed at the highest level of the Clerk's government organization as part of the senior management team with the Director of Internal Audit (DIA) acting as the Clerk of Court'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 DIA 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 of Court 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 DIA.

IA is a chartered, independent, objective, and comprehensive auditing division that provides assurance and advisory services for the Clerk and BoCC entities. The purpose of IA is to enhance and protect organizational value by providing risk-based and objective assurance, advice, and insight to the Clerk and BoCC operations. Furthermore, IA works proactively with the Clerk of Court, 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, contracts, and regulations; 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 and BoCC administrators, and their 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.

IA 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, IA may also use the United States Government Accountability Office's *Generally Accepted Government Auditing Standards* (GAGAS), (also known as the Yellow Book).

IA plans strategically to understand the internal audit mandate, as well as the Clerk's and BoCC's governance, risk management, and control processes. This Risk Assessment and FY 2026-2027 Annual Audit Plan are developed to implement a strategy to support the Clerk and BoCC success. The Risk Assessment and FY 2026-2027 Annual Audit Plan is based on IA's assessment of the Clerk and BoCC strategies, objectives, and risks as provided by input from the Clerk and BoCC administrators, and senior management.

During the prior audit cycle, IA was able to hire and fill all staff positions and rebuilding efforts have been a significant portion of the Divisions audit efforts over the past year. IA's 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. The 2026-2027 sets longer budgeted audit hours needed to assist with the training of staff on audit processes and new Redbook standards, information development on audit and review topics in order to obtain information needed to perform the audits, and develop permanent working papers for topics selected for audit effort in the 2026-2027 audit period. In addition to hiring and training staff, work was also begun on the formulation and implementation of IA standard operating procedures to establish a manual for the GIAS that are used in our audit procedures. Much has been accomplished; however, these efforts will be finalized along with the Quality Assurance Manual guidance from IIA, in the FY 2026-2027 Annual Audit Plan period.

The Risk Assessment and FY 2026-2027 Annual Audit Plan includes two roll forward projects: the cash collection sites from the FY 2025-2026 that will be added to the collection sites in the FY 2026-2027 audit plan, which will double the cash collections sites reviewed in the FY 2026-2027 Annual Audit Plan and the Fixed Asset audit which were opened in the prior audit cycle, but both projects remain in the planning phase. The reason for these deferred projects rolling into the FY 2026-2027 work load was primarily due to the time required to perform and complete the P Card Audit, which currently has the Preliminary and Tentative (P&T) results released for management's review and response. It is anticipated the P Card Program Audit report will be released in early to mid-November 2026. The P Card audit is an area that had not previously been audited and many opportunities for improvements were noted.

The fixed asset balances continue to be an area of concern on the external auditor report for the past couple of years. However, the reasons for the external audit findings have had different reasons among the years. We noted similar findings to the external auditor in the P Card Program that had the potential to affect the Fixed Asset balances when testing transaction controls and the assignment of account codes to transactions.

IA will review the Fixed Assets project in the Risk Assessment and FY 2026-2027 Annual Audit Plan to analyze the process changes that have been made and assess the implementation of controls to safeguard Fixed Assets account balances. Additionally, the Fixed Asset project is included in the Risk Assessment and FY 2026-2027 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 the external auditor's judgment.

The Risk Assessment and 2026-2027 Annual Audit Plan includes the mandatory required 3rd year attestation by IA as part of the deliverables on the DAVID contract to review the IT controls that must be performed in the 2026-2027 audit cycle. As discovered when gaining an understanding of the DAVID access controls and other DAVID contract knowledge it was noted that the BoCC IT department is the provider to the state agency network and the Clerk's systems connect through the BoCC IT systems. Therefore our testing will be limited to performing a preliminary survey of the Clerk and BoCC's IT departments as they relate to the DAVID state network and reviewing controls for access in the Clerk's office that allow Clerk employees to access DAVID. The timing of this audit project and our assessment of access risk is of heightened importance since the DAVID system recently experienced a security breach of FLDHSMV driver's license data on September 4, 2026, from an international cybercrime group that gained access when a hacker used a valid logon from a worker at the Plant City Police Department. Currently the State is working with the Florida Department of Law Enforcement and the Florida Digital Service to perform an investigation.

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 DIA is responsible for annually developing a risk-based audit plan. The DIA consults with and relies on input from the Clerk and BoCC administrators, and senior management to obtain an understanding of the organization's strategies, key business objectives, associated risks, and risk management processes. The DIA 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 DIA will informally communicate insufficient changes to the Risk Assessment and FY 2026-2027 Annual Audit Plan with the Clerk of Court on an ongoing basis and during their regularly scheduled monthly meetings. The DIA will provide the year-to-date status of the Risk Assessment and FY 2026-2027 Annual Audit Plan with the AAC at each of the regular Committee meetings. Any adjustments to the Risk Assessment and FY 2026-2027 Annual Audit Plan deemed to be significant by the DIA will be presented to the AAC for approval as a revised Risk Assessment and FY 2026-2027 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 monthly meetings with the Clerk of Court and the AAC regular quarterly 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 2025-2026 audit cycle will be developed after the Risk Assessment and FY 2026-2027 Annual Audit Plan has been written for presentation to the AAC to ensure that the work in the 2026-2027 audit 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 IA 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. IA anticipates the first peer review to take place in the 2027-2028 audit cycle and reoccur every 5 years.

The Risk Assessment and FY 2026-2027 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, IA has developed the Risk Assessment and FY 2026-2027 Annual Audit Plan to provide adequate audit coverage and specific management requests for assurance and advisory services described in this Risk Assessment and FY 2026-2027 Annual Audit Plan as audits, reviews and monitoring, and corrective action plans (CAP). The goal of the Risk Assessment and FY 2026-2027 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, IA 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 DIA will advise the Clerk of Court 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 2026-2027 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 2026-2027 Annual Audit Plan. IA 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 2026-2027 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 and documented in the specific auditable unit's 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 or BoCC's ability to achieve objectives.

Development of the Risk Assessment and FY 2026-2027 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 Risk Assessment and FY 2026-2027 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 2026-2027 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 2026-2027 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 2026 budget expenditures, which is the most recent approved budget at the time the audit plan is developed.

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 2026 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, IA 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 2026 adopted budget expenditures for the first risk factor category: Dollar Expenditures.

Clerk Annual Risk Assessment – Quantitative Analysis		
Department	Budgeted Expenditures	Risk Rating
Courts *	\$ 5,013,261	5
Finance	\$ 2,832,850	5
Records**	\$ 1,716,782	5
Clerk Administration	\$ 1,518,184	5
CIS	\$ 672,203	3
Internal Audit	\$ 459,935	2
Human Resources	\$ 379,802	2

*=Criminal \$2,542,769 and Civil \$2,470,492 [Excludes jury budget and allocated funds]

**=Records \$945,323, Official Records \$627,713, and Central Filing \$143,746

BoCC Annual Risk Assessment – Quantitative Analysis		
Department	Budgeted Expenditures	Risk Rating
Emergency Medical Services	\$ 33,406,070	5
Solid Waste	\$ 19,078,965	5
Facilities Management	\$ 16,633,443	5
Public Works Operations	\$ 15,804,863	5
Management Information Services	\$ 11,328,932	5
Human Services	\$ 11,253,775	5
Division of Tourism	\$ 9,743,171	4
Library Services	\$ 7,393,705	3
Engineering Services	\$ 5,079,948	3
Parks and Recreation	\$ 4,976,794	2
Fleet Management	\$ 4,860,563	2
Animal Control	\$ 2,565,066	2
Building Plans Review & Inspection	\$ 2,514,349	2
Geographic Information Systems	\$ 2,419,253	1
County Attorney	\$ 2,389,761	1
County Commission	\$ 2,301,626	1
Strategic Initiatives/CMR	\$ 2,144,112	1
Environmental Services	\$ 2,054,725	1
County Probation	\$ 1,952,592	1
Emergency Management	\$ 1,938,853	1
Human Resources	\$ 1,922,377	1
Supervised Pretrial Release	\$ 1,744,065	1
County Administration	\$ 1,733,293	1
Housing Services	\$ 1,652,642	1
Office of Management and Budget	\$ 1,111,717	1
Development Services	\$ 1,047,634	1
PLACE Planning Department *	\$ 1,001,228	1

*Department is split funded with the City of Tallahassee.

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 are listed in the following charts by department. Turnover requires constant efforts to hire and train staff when filling positions resulting in inefficiencies in the workforce until the employees learn the requirements of their positions. Turnover can also be attributable to promoting within the agency, which offsets the loss of institutional knowledge when having to fill positions with external candidates. Some of the primary reasons for the turnover that was often indicated were: inadequate compensation, competition for employees in the local labor market, and apprehension with the proposed Amendment 3 and its effect on local government positions and services. Vacancies also create inefficiencies in operations when existing staff are stretched thin to pick up the vacant position's duties until someone can be hired and trained.

For the BoCC organization, vacancies were counted when there was a termination for the position number and no other employee was hired to fill the same position number after the employee's termination date. 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 based on the risk parameters for selection, 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
Human Resources	4.000	1	25%	5
Finance	33.000	6	18%	4
CIS	14.000	2	14%	3
Criminal Court	40.000	4	10%	3
Clerk Administration	12.000	1	8%	2
Records*	17.000	1	6%	2
Civil Court	49.000	1	2%	1
Internal Audit	3.000	0	0%	1

Data for the vacancies and turnover analysis was gleaned from the Clerk FY 26 Employee List Report called “Corrected Clerk FY26 Active Termination Vacant Positions Report 6 30 26”, provided by the Director of Human Resources.

*Records includes some positions with department codes (000310 for 2 Records Support Specialist positions, 000465 Official Records, 000420 Archives, and 000720 Central Filing)

BoCC Annual Risk Assessment – Quantitative Analysis				
Department	FTE	Vacancies	Vacancy to FTE Ratio	Risk Rating
County Probation	17.000	3	18%	4
Building Plans Review & Inspection	25.950	4	15%	4
Animal Control	7.000	1	14%	3
Emergency Management	7.000	1	14%	3
Library Services	81.700	11	13%	3
Office of Management and Budget	8.000	1	13%	3
Solid Waste	29.650	4	13%	3
Fleet Management	9.000	1	11%	3
Emergency Medical Services	198.600	20	10%	3
County Attorney	12.000	1	8%	2
Geographic Information Systems	13.330	1	8%	2
Human Resources	13.000	1	8%	2
Division of Tourism	15.000	1	7%	2
Environmental Services	16.900	1	6%	2
Engineering Services	37.000	2	5%	2
Public Works Operations	138.000	6	4%	1
Parks and Recreation	35.000	1	3%	1
Facilities Management	49.000	1	2%	1
Management Information Services	45.670	1	2%	1
County Administration	6.000	0	0%	1
County Commission	14.000	0	0%	1
Development Services	8.500	0	0%	1
Housing Services	6.000	0	0%	1
Human Services	5.000	0	0%	1
Strategic Initiatives/CMR	15.000	0	0%	1
Supervised Pretrial Release	15.000	0	0%	1
PLACE Planning Department*	22.000	n/a	n/a	n/a

*Department is split funded and FTE process through City of Tallahassee payroll.

For the BoCC FTE analysis, FTE for BoCC departments listed in the chart below was obtained from an employee roster filename: Employee incumbent 10012025. The employee roster contained dates in the 2025-2026 fiscal period even though its name as 10012025 would imply it would be for the prior year. The employee roster report listed all employees employed during the year by department. The FTE numbers by department were obtained from the adopted budget document.

The data was not marked with vacant positions or specific turnovers for which we had to extrapolate using the position numbers and date of termination to make a determination as to whether the position number was refilled with an employee or remained vacant for the data

provided. It was also noted in the data file provided, there were multiple employees that appeared to be current who also had the same position number for which we counted as current unless there was a termination date associated with an employee and then we compared to see if there was a hire date for the position number that was later than the termination date. If so, we counted it as a turnover. For employees with termination dates with no date of hire for the position number after the termination date, we counted the position as vacant.

We compared the budgeted FTE amount to the departments FTE positions in the employee roster 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	4.000	2	50%	5
Clerk Administration	12.000	5	42%	5
Finance	33.000	12	36%	5
Criminal Court	40.000	14	35%	5
Civil Court	49.000	14	29%	5
Records *	17.000	1	6%	2
CIS	14.000	0	0%	1
Internal Audit	3.000	0	0%	1

*Records includes some positions with department codes (000310 for 2 Records Support Specialist positions, 000465 Official Records, 000420 Archives, and 000720 Central Filing)

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 26 Employee List Report called “Corrected Clerk FY26 Active Termination Vacant Positions Report 6 30 26”, where the FTE information was provided. The FTE for the Clerk FY 26 Employee List Report called “Corrected Clerk FY26 Active Termination Vacant Positions Report 6 30 26”, departments notated with asterisk combines departments in the chart Records line.

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 as previously discussed. The employee roster listed all employees employed during the year by department. We compared to the budget FTE amount to the departments FTE positions in the employee roster to determine reasonableness for comparative purposes to provide a relative estimated Turnover Ratio rather than an absolute Turnover Ratio for planning risk assessment purposes. See BoCC Turnover Chart risk assessment on the next page.

BoCC Annual Risk Assessment – Quantitative Analysis				
Department	FTE	Turnover	Turnover to FTE Ratio	Risk Rating
County Attorney	12.000	2	17%	4
Office of Management and Budget	8.000	1	13%	3
Human Resources	13.000	1	8%	2
Division of Tourism	15.000	1	7%	2
Strategic Initiatives/CMR	15.000	1	7%	2
Emergency Medical Services	198.600	9	5%	2
Library Services	81.700	4	5%	2
Public Works Operations	141.000	4	3%	1
Solid Waste	29.650	1	3%	1
Management Information Services	45.670	1	2%	1
Animal Control	7.000	0	0%	1
Building Plans Review & Inspection	25.950	0	0%	1
County Administration	7.000	0	0%	1
County Commission	14.000	0	0%	1
County Probation	17.000	0	0%	1
Development Services	8.500	0	0%	1
Emergency Management	7.000	0	0%	1
Engineering Services	37.000	0	0%	1
Environmental Services	16.900	0	0%	1
Facilities Management	49.000	0	0%	1
Fleet Management	9.000	0	0%	1
Geographic Information Systems	13.330	0	0%	1
Housing Services	6.000	0	0%	1
Human Services	5.000	0	0%	1
Parks and Recreation	35.000	0	0%	1
Supervised Pretrial Release	15.000	0	0%	1
PLACE Planning Department*	22.000	n/a	n/a	n/a

*Department is split funded and FTE process through City of Tallahassee's payroll.

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 such as proposed effects of Amendment 3 to reduce property taxes affecting future operations of the local governmental entities, 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. During this operational cycle, a migration of the booking software used by the Sheriff's office that interfaced with software used by the Clerk, public defender, prosecutor and court system personnel, was not properly beta tested and the migration did not appear to be properly overseen. As a result, the migration had to be discontinued and reversed back to the prior system. The errors produced during the implementation phase should have been caught and corrected in the beta testing phase and caused many false records to be developed. This in turn caused an increased need for the Clerk's court personnel to be diligent and work long hours that had not been budgeted for in order to keep the court processes working to ensure all jailed citizens had their Constitutional rights to a hearing preserved. This poorly planned and implemented booking system migration caused a negative operational impact on Clerk's court staff as well as the BoCC Information Technology Staff, the public defender's office, and the prosecutor's office. Subsequently, it was reported by journalists that the vendor had prior issues with the same software in other areas of the country that apparently had not been known at the time the contract was awarded to them.

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 IA 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. A recent example occurred on August 18, 2026, when an upgrade to the ProPhoenix new jail booking software caused catastrophic data errors. The booking software interfaces with other court records used by the Clerk, public defender, state prosecutor, and courts. The project did not appear to have been properly beta tested prior to placing into production. Once placed into production, it created false records that affected 1,428 people across 2,289 court cases with incorrect arrest, booking, bond, and related details. Courts were forced to temporarily revert to paper systems and in-person first appearances. The migration was allowed to continue until August 30, 2026, when the new software was disconnected from all live systems rolling back operations onto the legacy JIS platform. The BoCC called a meeting to discuss the circumstances. A comprehensive after-action report is expected in November 2026 to review vendor accountability and the future of the contract with the county. Having implemented a system with such catastrophic errors erodes the public's confidence in their local government in providing fair and just services to vulnerable citizens in custody as well as creating a lack of confidence the government's oversight and monitoring of critical infrastructure assets paid for by tax payers.

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 of -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. IA reviewed prior audit documentation, prior audit reports, other auditors reports including the annual financial statement reports and the SSAE 18 / SOC 1 audit report for the P Card vendor, adopted budgets, and made inquiries of the Clerk, BoCC administrators, and senior management. IA 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, IA 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 2026-2027 Annual Audit Plan's scope of work.

Table 1. Qualitative Analysis - Risk Rating

Qualitative Analysis					
Qualitative Analysis Risk Rating:					
Area	Entity	Engagement Type	Risks	Descriptions	Risk Rating
Cash Collection Sites	Clerk & BoCC	Compliance Review / Best Business Practices	<ul style="list-style-type: none"> • Inadequate physical security of cashiering stations and other cash collection sites. • No cashiering change fund acknowledgement and transfer of custody documentation. • Checks not being restrictively endorsed upon receipt and not made payable to the appropriate payee. • Missing cash or acceptance of IOUs. • Cashier does not follow appropriate protocols such as not locking cash drawer when not in use. • Multiple people having access to the cash drawer lessening accountability if cash is missing. • Collections, deposits, and recording in the general ledger not performed timely and not having proper segregation of duties in the process. • Cash collections not reconciled to the bank statement. • Not using and issuing a sequential number receipt for the collection of cash. • Inherent risk of cash. • Bank statement are not being reconciled in a timely manner. 	<p>Include a sample of cash collection sites and follow up on any findings noted in the prior audit period as reported in the most recently released Review of Cash Collection Sites, Audit Report No. 24R-01 as part of the Risk Assessment and FY 2026-2027 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. Make inquiries to assess any changes that have occurred to the 18 cash collection sites (expanded or contracted).</p> <p>Due to the inherent risk of cash and the risks associated with cash operations, IA 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. The cash collection sites for rotation scheduled for the 2025-2026 annual audit plan will be combined with the cash collection sites rotation scheduled for the 2026-2027 planned audit period, which were not substantially completed in the prior audit cycle. and only some preliminary planning items were performed in 2025-2026.</p>	High

Qualitative Analysis Continued

Qualitative Analysis Risk Rating:

Area	Entity	Engagement Type	Risks	Descriptions	Risk Rating
Cell Phones	BoCC	Compliance Review	<p>Compliance risks include potential violations of laws or internal policies that can lead to financial loss, or reputational damage.</p> <p>One of the biggest security threats to mobile devices is phishing and social engineering, which tricks users into giving up sensitive information through text messages (smishing), emails, or malicious links. *</p> <p>Attackers use SMS text messages or fake notification that mimic trusted services to steal credentials or install malicious apps. *</p> <p>Rogue apps download spyware, Trojans, or adware that can leak personal data or record activity. *</p> <p>Connecting to open networks allows hackers to intercept data via man-in-the middle attacks. *</p> <p>Missing operating system updates leave known software vulnerabilities unpatched.</p> <p>Stolen phones give criminals direct access to, stored passwords, intranet, and two factor authentication codes. *</p> <p>If there is a significant volume of issued business cell phones, the BoCC should obtain the equipment and services using the competitive procurement process to ensure the best price and value are obtained.</p> <p>*these risk should be combined with any cybersecurity audit performed that should look at cell phone and BYOD connectivity to the network.</p>	<p>Obtain a list of BoCC issued cell phones. Review cell phone procurement, usage, and connectivity security.</p> <p>Determine how the cell phones were acquired (how selected, when selected, length of contract, and who the carrier(s) are).</p> <p>Determine if the contracts are on one contract or staggered. If staggered, determine their expiration dates. Compare the contracts to see if it is advantageous to issue one competitive procurement for entity-wide issuance and use of cell phones.</p> <p>Review internal policies over cell phone and other device use, cybersecurity policies, training materials, etc. Consider adding cybersecurity criteria regarding cell phones to the cybersecurity audit to test IT security controls. Also see cybersecurity qualitative analysis. Send out a preliminary survey to assess the IT controls over cell phones.</p> <p>Review a sample of cell phone bills and determine compliance with the contract terms.</p> <p>Verify if the BoCC has a written policy regarding the use of cell phones.</p> <p>Not included as an auditable unit in the FY 2026-2027 Annual Audit Plan's scope of work.</p>	Medium

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"> • 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. • Inadequate or poor vendor performance. • Deliverables not attained or missed. • Exposure to unfavorable terms when negotiation is unbalanced. • Auto-renewals, unintended contract renewals, or unclear termination clauses can lock the entity into unfavorable conditions. • Unilateral ability to change contract terms can lead to price increases or reduction in deliverable expectation. • Breach of terms. • Potential monetary loss from missed deadlines, hidden costs, or noncompliance with financial commitments. • Risk of litigation or legal penalties due to noncompliance, etc. • Inefficient internal processes, unclear work processes that disrupt business operations. • Unauthorized access to or disclosure of information. • Inaccurate billing and coding. • Utilization mismanagement. • No central database. • No contract manager and contract compliance review. • Untimely submission of required reporting of income or expenditures. • Failure to monitor the contract/grant requirements and deliverables. • Grant funds used for unallowed or unallowable items. 	<p>Risks and noncompliance can emerge at any stage in the contract/grant live cycle if not proactively managed. 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 selected contract/grant 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 eligibility 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. Review pre and post award functions.</p> <p>Not included as an auditable unit in the FY 2026-2027 Annual Audit Plan's scope of work, however permanent WP for G&C will be developed.</p>	Medium

Qualitative Analysis Continued

Qualitative Analysis Risk Rating:

Area	Entity	Engagement Type	Risks	Descriptions	Risk Rating
Cybersecurity	Clerk & BoCC /Best Business Practices	Compliance / Best Business Practices	<ul style="list-style-type: none"> • Risk of cyberattack. • Risk of reputational damage and decrease of public confidence. • Risk of lost data and inadequate recovery. • Risk of operational disruption. • Risk of paying ransom and increase costs for insurance coverage. <p>Risk of cyberattack from lack or ineffective IT security controls over cell phones connecting to the BoCC systems.</p>	<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: Consider performing a cybersecurity audit for the Clerk's operations.</p> <p>Review cell phone connectivity into the system and other IT security controls for business issued cell phones and BYOD. Also see cell phone qualitative analysis.</p> <p>For BoCC: send a preliminary survey for review of security controls since the Clerk's system Clerk's systems connects through the BoCC IT systems. Verify they have a disaster recovery plan.</p> <p>Not included as an auditable unit in the FY 2026-2027 Annual Audit Plan's scope of work.</p>	High

Qualitative Analysis Continued

Qualitative Analysis Risk Rating:

Area	Entity	Engagement Type	Risks	Descriptions	Risk Rating
<p>DAVID Contract Access</p> <p>[Data Security and Required Reporting (ongoing monitoring efforts);</p> <p>Internal Control and Data Security Audit (3rd year IA Attestation).]</p>	Clerk	Compliance	<ul style="list-style-type: none"> • Inappropriate access into the system by authorized user without a business purpose. • Confidential or exempt status is not maintained. • Quarterly reports are no longer required to be filed with FLDHSMV, 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. • Access into the system does not conform to the contract allowed access. • Termination of access is not performed timely when previously allowed user separates from duties that required access. • Unauthorized access or misuse of personal information is not properly reported in accordance with contract terms. <p>Note. As discovered when gaining an understanding of the DAVID access controls and other DAVID contract knowledge, it was noted that the BoCC IT department is the provider to the state agency network and the Clerk's systems connect through the BoCC IT systems. Therefore our testing will be limited to performing a preliminary survey of the Clerk and BoCC's IT departments as they relate to the DAVID state network and reviewing controls for access in the Clerk's office that allow Clerk employees to access to DAVID.</p>	<p>Include monitoring review of Quarterly reports and verification of the annual certification and the 3rd year attestation in the Risk Assessment and FY 2026-2027 Annual Audit Plan scope of work. IA actively monitors the preparation and support of the quarterly reports and reviews for completeness, accuracy, and timely completion. Advises if report is inaccurate and verifies corrections made. For authorized users sampled on the quarterly report, IA samples transactions to track back to the supporting documentation requiring the entry into the DAVID system, as applicable. If improper access occurred, IA will verify the improper access and misuse of the DAVID system is properly reported in accordance with the contract. By actively monitoring, IA 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 IA audit files.</p> <p>IA will perform limited 3rd year attestation audit procedures to verify the IT security controls in the 2026-2027 audit period and issue the attestation to FHSMV by the due date.</p>	Medium

Qualitative Analysis Continued

Qualitative Analysis Risk Rating:

Area	Entity	Engagement Type	Risks	Descriptions	Risk Rating
Fee Data Tables	Clerk	Compliance / Best Business Practice	<p>Using improper data in fee disbursement tables can lead to severe operational, financial, and legal consequences. When automated systems rely on flawed inputs, the error cascade throughout the entire payment pipeline.</p> <p>Financial risks include: Overpayments – payout out excess fees directly drains organizational capital and requires costly, time-consuming recovery efforts. Underpayments – shortchanging recipients damages trust and leads to retroactive correction payouts that disrupt cash flow forecasting. Revenue Leakage – systemic rounding errors or incorrect fee tiers can cause unrecoverable micro-losses that accumulate into massive deficits over time.</p> <p>Operational Risks include: Reconciliation Bottlenecks – accounting teams must spend hundreds of hours manually tracing, reversing, and fixing erroneous ledger entries. System Downtime – Discovering a widespread data error often forces organizations to freeze the entire disbursement pipeline to patch the database.</p> <p>Compliance Risk include: Other agencies will not receive the proper amount of the fee they are statutorily entitled to. Risking the agency's compliance with the governing statutes regarding the fee collection. Loss of Partner Trust – Other governmental entities lose faith in an organization that cannot calculate or deliver their fees accurately.</p>	<p>Include Limited procedures to perform a review of the FY 26-27 statutory fees to determine the amount of the fees that are to be collected in the applicable fiscal year. Compare the fees that should be collected to the fees entered in the data tables to see if they reconcile. Review cashiering outputs to see if the fees output to the proper amounts in receipts provided to customers.</p> <p>Some procedure may include (if applicable): Verify mathematical consistency – check that the sum of individual fee components equals to the reported total fees. Flag any unexplained calculation discrepancies or rounding errors.</p> <p>Cross-check source documents – match table line items against official disclosures such as reported fee transfers to another state agency for fees collected for their portion of the fee that is collected on their behalf, to see if there are discrepancies between them. Check fiscal year alignment – ensure the fiscal year that the fees are authorized and accounted for in are correctly mapping to the accounting fiscal year they are being collected in.</p> <p>Scan for zeros or blank fields where the fees should have written to.</p>	Low personnel who has been inputting the fees for many years and prior views only found infrequent and immaterial errors that were fixed timely.

Qualitative Analysis Continued

Qualitative Analysis Risk Rating:

Area	Entity	Engagement Type	Risks	Descriptions	Risk Rating
Disbursements	Clerk & BoCC	Compliance / Best Business Practices	<ul style="list-style-type: none"> • Disbursements are made without proper supporting documentation and approval. • Disbursements are made that are not properly authorized. • Disbursement was not for a business purpose or for an unallowable item. • Cash flow or liquidity issues to ensure the adequate funds to pay obligations. • Poorly managed disbursements can also hide waste, such as overpaying for goods or services. • Fraud and errors can result in financial losses. • Untimely payments to vendors and contractors can result in paying an interest penalty and becoming noncompliant with the prompt payment law. • Unauthorized or fraudulent disbursement can lead to damaged credibility of the entity. • Improper segregation of duties in the payables process. • Duplicate payments. • Payments to fraudulent shell companies. • Split PO 	<p>Include as an auditable unit in the FY 2026-2027 Annual Audit Plan's scope of work.</p> <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, waste, misuse, and improper spending.</p> <p>A sample of disbursements should be selected for testing to ensure their allowability, proper approval, separation of duties in the payable process (regardless of payment type such as P Card, check, ACH etc.), and the voucher package is complete, properly approved, and adequately supported. This testing should include sample items that include disbursements paid by various payment types, AP process or P Card, and include some Contract/Grants disbursement testing for compliance with contract or grant terms. This is in addition to any specific contract and grant testing which will test the pre award and post award function of the BoCC. Note: Contract/Grant specific disbursements are also subject to testing in the Contracts and Grant 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"> • Not all capital items are identified for capitalization or improperly capitalized into the property record. • Reconciliations among the three systems (Protégé used for FF&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. • An annual inventory may not account for all property. • Property records may have obsolete items not being properly removed on a regular basis. • Asset may be disposed of without proper documentation and/or authorization to do so. • Stolen and missing items may not be properly documented and removed from the property records to ensure proper accountability over assets, etc. <p>Annual Financial Statement audit findings continue to be reported although each year has a different genesis for the findings.</p>	<p>Include Fixed assets in the Risk Assessment and FY 2026-2027 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"> • Purchasing records for capitalization determinations. • Property record additions and deletions. • Verification of existence conducted by an annual inventory being taken. • Review of the reconciliations of the property records to the annual inventory. • The inventoried property records reconciled to the general ledger balance. • Review of the valuation and accuracy of the depreciation expenditure and accumulated depreciation account balance, etc. <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 and 7/23/26 to present the AFR findings. Inquiries regarding the finding, their root causes, and any noted progress was discussed at length.</p> <p>Follow up was provided to the BoCC regarding the AFR finding for fixed assets and was not pulled as a consent agenda item. The subsequent AFR was presented to the BoCC and was also not pulled to discuss in the consent agenda.</p> <p>Due to the limited manpower in IA 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 2026-2027 Annual Audit Plan's work and testing of 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"> • Inadequate audits of the Guardianship accounts may result in undetected abuse of resources by the Guardian. • Inadequate, insufficient, or missing financial information and retention of records by Guardians affecting accountability and proper administration. 	<p>Include the Review of Guardianship Audit Documentation in the Risk Assessment and FY 2026-2027 Annual Audit Plan scope of work.</p> <p>Due to the inherent risk of possible misuse or misallocation of funds by Guardians, IA was been 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 & 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 and/or any applicable updates.</p> <p>At the end of the audit period, IA 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 IA scope of work or posted on the IA 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. Assigned staff will continue to file the financial audit review with the court on an ongoing basis. No separate audit report for the Guardianship Program will be issued.</p>	Low

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"> • Inadequate collection process. • Cash collections are not counted and reconciled in a timely manner. • Risk of inflated eBooks prices. • Stolen books and periodicals not timely detected. • Inadequate safeguards and controls over library property and computer access. 	<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&T response period) in the Risk Assessment and FY 2026-2027 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&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"> • Improper use of P-Card resulting in purchases made for unofficial business or having no business purpose. • Preset controls not properly established to disallow certain items at the point of sale or reject purchases over an established credit limit. • P-Cards are issued to personnel who have no business need for a P-Card. • Use of P-Card purchases to circumvent other prescribed procurement methods. • Undocumented purchases and/or improper approval of P-Card transaction. • Inadequate review or pre-audit of P-Card purchases in accounts payable process. • P-Cards not cancelled in a timely manner for terminated employees. 	<p>Limited to include the CAP Follow UP for the P-Card Program Audit Report No. 25A-01 in the Risk Assessment and FY 2026-2027 Annual Audit Plan scope of work</p> <p>The P-Card Program was tested in the 2024-2025 Annual Audit Plan, and included testing of FY 25 and FY 26 disbursements. The report is scheduled to be released in early November 2026.</p> <p>Any future testing of P Cards will be combined into the sample selection of the Disbursements testing.</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"> • Lack or limited oversight of the process or inadequate coordination among involved entities. • Stale policies. • Loss of institutional knowledge when knowledge is limited to one person performing the task. • Inadequate monitoring and segregation of duties. 	<p>In the 2024-2025 annual audit period we reviewed the follow up on a prior report Audit No. 23-01 to determine whether the stale policy had been updated. It resulted that some piecemealed desktop type procedures were cobbled together to document the process for the tax deed personnel to follow. However we recommended 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. IA will add topic to future cycles to see what if any progress has been made in writing a comprehensive procedure manual for tax deeds. It should be noted that the FCCC has a best practice to rely on as well.</p> <p>This is an area of personnel turnover with recently hired staff.</p> <p>Not included as an auditable unit in the FY 2026-2027 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> <p>.</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"> •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. •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. •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. •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.). 	<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.</p> <p>Not included as an auditable unit in the FY 2026-2027 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"> • Transient renters do not register with the Leon County Tax Collector and do not pay taxes owed to the county. • Transient renters do not report the full amount of the taxes due to the county by under-reporting the taxes dues. • Transient renters do not pay their delinquent taxes even after receiving notice of delinquent taxes due. 	<p>Limited to include the monitoring and logging of reports received from the Tax Collector as part of the Risk Assessment and FY 2026-2027 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>IA 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

Qualitative Analysis Continued

Qualitative Analysis Risk Rating:

Area	Entity	Engagement Type	Risks	Descriptions	Risk Rating
Vehicle Logs and Fuel Charges	BoCC	Compliance / Best Business Practice	<p>Government fleet operations face financial, regulatory, and operational vulnerabilities due to aging assets, fragmented tracking systems, and strict public accountability demands.</p> <p>Risks include: Lapsed driver qualification files, vehicles kept past useful service life and reactive maintenance requirements, disconnected departments silos using independent spreadsheets and paper logs, unmonitored driver behavior, unpredictable fuel costs.</p> <p>Managing fleets with limited resources resulting in ongoing shortage of vehicle replacement money which can cause fleet and equipment inventory to age and maintenance resources to be stretched thin.</p> <p>Shared vehicles often have no single driver or department responsible for reporting problems or completing service.</p> <p>Mileage and usage data collected across several departments can cause service intervals to be missed.</p> <p>Inspection logs, service records, mileage reports, and driver history may be spread across several systems or departments.</p> <p>No uniform policy on vehicle logs. No clear accountability over fuel and accountability when several departments use the same vehicles.</p> <p>No pre and post trip inspections.</p>	<p>Perform an audit of BoCC fleet operations. Review policies and procedures that affect fleet operation and management.</p> <p>Obtain and review the list of vehicles in the fleet, their age, etc. Gain an understanding of controls in effect over the fleet including maintenance, use, repairs, etc. Check fuel receipts, odometer readings, and transaction times to verify that fuel usage matches vehicle mileage and matches authorized driver assignments. We noted issues with using P Card for fuel in the P Card audit.</p> <p>Review preventive maintenance schedules, repair work orders, and daily vehicle inspection records to confirm vehicles are safe and properly serviced. We noted assigned driver performing maintenance rather than the fleet maintenance or authorized vendor in the P Card audit.</p> <p>Review active vehicle assignments with the vehicle list to identify underused assets or authorized personal use. Review vehicle logs. Look for anomalies in fuel spending which may indicate unauthorized use or leaks.</p> <p>Not included as an auditable unit in the FY 2026-2027 Annual Audit Plan</p>	

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 2026-2027 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 2026-2027 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.

IA 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 2026-2027 Annual Audit Plan's planned scope of work. Refer to Appendix 3 for the Risk Assessment and FY 2026-2027 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 2026-2027 Annual Audit Plan includes the following proposed three audit engagements.

26A-01: DAVID Contract – Internal Control and Data Security Audit (3rd Year IA Attestation) (Clerk) – IA implemented ongoing monitoring procedures of DAVID access when the most recent contract was signed on 10/28/24. IA reviews items and access including access changes that are reported on the quarterly report in order to rely those verified procedures to support the annual certifications and the access controls for the internal control and data security audit used for the 3rd year attestation. The ongoing monitoring efforts by IA are discussed further in the Monitoring section below.

For a sample of access into the DAVID system as reported on the quarterly report, IA tracks back to the supporting documentation that supports the business purpose for access into the system to ensure the appropriateness of the access as well as review of the list of users and any

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changes to the list for both added or removed users during the quarter to ensure appropriateness and timeliness of access removal. Further, we make inquiries to determine if there have been any changes to the internal control environment and how systems at the Clerk's office connect. We confirmed no changes have taken place. The 2026-2027 Annual Audit Plan includes the required 3rd-Year Attestation DAVID contract deliverable, so we are including this project in fulfillment of that contract requirement.

Objectives of the audit:

Review and evaluate the internal controls over Personal Information available through the DAVID system.

Determine the adequacy of the internal controls in protecting the personal data from unauthorized access, distribution, use, modification, or disclosure.

Audit Procedures will include, but are not limited to:

Sending out a preliminary survey to the Clerk's IT department to obtain documentation on the access controls protocols used for Clerk employees (including those who have DAVID access) when accessing their work computers.

We have confirmed with the Clerk's IT department that the BoCC's IT department is the provider to the FDLE network and the Clerk's system connect through the BoCC system. Therefore, we will request and review the BoCC's most recent 3rd Year Attestation and the supporting report/documentation that backs up the attestation. Since the BoCC IT has their own required attestation, we will rely on the results of their attestation since the Clerk systems connect through the BoCC's system.

Due to the sensitive nature of this audit, the report will not be published on the webpage but will be maintained in our folders for the 5 year audit retention period. If any deficiencies are noted during the audit, we will verify their correction and the measure that will be enacted to prevent recurrence.

This will be a limited scope and will not include the documentation of the COSO / Green Book risk assessment or internal control narrative since we rely on the contract terms, FLSMV External Information Security Policy and the Clerk's written DAVID policy in this area which sufficiently documents internal controls for the auditor's understanding of the contract terms in order to perform the audit.

26A – 02: Fixed Assets (BoCC) – IA reviewed the most recent available audited annual financial statements (AFR) [FYE September 30, 2025] as well as the prior year AFR findings regarding fixed assets. The same data is also included in the Annual Comprehensive Financial Statements (ACFR) which includes the roll up of all the Constitutional Officers entities whereas the annual financial statements are reported for a specific Constitutional Officer's operations.

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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 the fixed assets area and anticipated some improvement in the next audit cycle. IA has made exploratory inquiries of the 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. IA 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.

IA 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. IA will ascertain whether the property records are reconciled with the inventory and the general ledger account. IA 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, verify the updates to the property records were made, confirm that the inventory is attested by the person(s) completing the inventory, and verify that the inventory was reviewed and approved by their supervisor, etc. In the recently completed P Card Program audit, we noted areas that may affect the fixed asset accounts with findings similar to what was noted by the external auditor regarding improper or missed capitalization of fixed assets.

26A – 03: Disbursements (BoCC & Clerk) – If time allows during the 2026-2027 Annual Audit Plan cycle and other projects do not run over planned time budgets we will conduct a test of transactions and test the sufficiency of the voucher packages and compliance with BoCC or Clerk policies, similar to the test of transactions performed in the P Card Program audit. This project will test disbursements paid using any form of payment (P Card, Direct Payment, Check, ACH Transfer) and may also include some Federal or State grant expenditures that will test compliance with the grant requirements for the ALN listed in 2 CFR Part 200, Appendix XI, Compliance Supplement's Compliance requirements.

The Disbursements project will only test compliance at the transaction level and will not audit the pre and post award processes. Those are included as a potential auditable unit in future audits

as noted in the above Table 1 Qualitative Analysis -Risk Analysis for Contracts and Grants. As noted in Table 1 Qualitative Analysis -Risk Analysis for Contracts and Grants we are developing permanent workpapers for all BoCC and Clerk Grants that would encompass the population of the grant population. This would include State grants as well as the Federal pass through grants.

Reviews and Monitoring:

A review is considered a limited procedure engagements with a narrow focus specific to a process or function and its effectiveness. Reviews will often result in a Review Report or Review Summary Letter being issued. Supporting documents will be reviewed and limited scope workpapers will be maintained to support the Review Report or Summary Letter issued.

Review and monitoring projects are generally not performed on an overall operational level entity wide to gauge compliance or look for efficiencies. The review and monitoring will not include a documenting of the auditor's understanding of internal controls with narrative, flow charts, or the COSO/Green Book matrix which are generally performed on all audit projects [to provide the audit team with the understanding needed to perform the audit of complex operational issues in an audit.] However, many of the review areas have their own internal control or policy documents that auditors will review during the review process and will be considered the documentation of the auditor's understanding on internal controls without creating a per audit document.

Monitoring will result in verifying that a process occurred, such as the quarterly report was completed accurately and timely, and the required documentation supports the data in the report or input into data tables was accurate and agree with authorized rates and properly maps in the system to a appropriate output line to capture the assessment, etc. So the IA monitoring efforts are looking to see if there is some assurance that an action has taken place and worked as intended and if not corrections are made to ensure the validity of the process. Any monitoring deficiencies, if noted, will be verbally discussed for correction and the IA staff will follow up to ensure that corrections are made and verified. Working conference notes, emails, scheduled meeting, and other limited workpapers, etc., will document the monitoring work performed.

Reviews: The Risk Assessment and FY 2026-2027 Annual Audit Plan includes the following three review engagements.

26R-01 Fee Data Tables – Perform a limited review with the assistance of IT staff on the fees entered into the data tables agree with the fees provided by FCCC for the FY 2026-2027. If any mapping differences are noted verify the corrections have occurred and are mapping correctly after the correction.

Note: This generally has been an area that has been outsourced. If it is outsourced in the 2027-2026 Annual Audit Plan period, then IA will convert the project to a CAP project and follow up on any corrections that the external auditor indicated in the report to ensure any fee table mapping corrections are made.

26R - 02 - Cash Collections Sites –IA determined in the 2024-2025 audit cycle there were 18 cash collection sites between the Clerk (6 sites) and BoCC (12 sites) entities. IA counted the branch and main libraries as one collection site since their cash control narrative applies to all of the library locations. It was determined that in future review cycles IA would rotate the library locations selected for the walkthrough and cash count. In the 2026-2027 Annual Audit Plan, IA will see if there were any changes to the 18 cash collection sites and update the rotation schedule accordingly.

Due to the inherent risk associated with cash, and the inaccurate stale information that was available when reviewing the cash collection sites in the 2024-2025 annual audit period (that can easily become out of date without the appropriate monitoring by management), IA 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. However, in the 2025-2026 audit cycle the expansion of the P Card Program audit reduced the time available to perform the cash collection site review scheduled for the 2025-2026 audit cycle. We are proposing in the 2026-2027 Annual Audit Plan to combine the seven cash collection sites on the 3-year rotation cycle for 2025-2026 with the six cash collection sites for the 2026-2027 rotation on the 3-year rotation cycle. This assignment will be divided between the two staff auditors.

The Cash Collection sites for the 3rd year will be included in the report No. 26R-2 in the FY 2026-2027 Annual Audit Plan cycle. After the 2026-2027, the 3-year rotation cycle, the rotations will start over and should be back on track for the 3 year rotation. .

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

Cash and Cash Collection Sites 3-year Rotation Schedule				
# / 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			√

IA will conduct surprise cash counts, review the physical controls over the cashing 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 cashing change funds and petty cash funds at the locations. IA will verify if the current cash narrative is filed with the Finance Department by the cash collection site and if any are out of date. IA will follow up to ensure the current version is filed. The cash collection sites should annually review their narratives and file their most recent cash narrative with the Finance Department annually and anytime the narrative is updated throughout the year to ensure the Finance Departments have current information.

26R-03 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. IA will use the documents established by the standards set in the FCCC Best Practices Guardianship Audits Parts I, II, III, and the Checklist, revised on May 20, 2026, in their Guardianship Audit Reviews.

These Best Practices involve the Clerk's IA 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 IA was granted a position to assist with review and monitoring the Guardianship Reports. IA 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 IA position will track the case and its Best Practices standard form Guardianship Audit Report from it filing for review to its submission to the court. The IA staff has been deputized to file the financial portion of the documents with the court after they have been reviewed and completed and have completed.

IA 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 IA 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 IA 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 IA 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.

IA 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 the IA 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 IA staff assisted on or filed with the court during the annual audit plan period, rather than generating a report for each of the cases (which may contain confidential and sensitive data). The actual Guardianship Audit Report is filed with the court. We will not publish them on the IA website due to the sensitivity and confidentiality of information in the Guardianship Audits.

Monitoring: The Risk Assessment and FY 2026-2027 Annual Audit Plan includes the following two reoccurring monitoring activities.

DAVID Quarterly Reports and Annual Certification: The Clerk's office entered into a Memorandum of Understanding with the Florida Department of Highway Safety and Motor Vehicles (FLDHSMV) 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 MOU required the Clerk's office is to file Quarterly Quality Control Review Reports with the FLDHSMV, however the MOU was later 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 quarterly reports are to be completed by the Clerk's point of contact and all supporting documentation for the quarterly report is to be maintained. In order to ensure continued compliance and verify that the quarterly reports are still be completed timely, IA obtains a copy of each quarterly report prior to its due date and reviews the report to determine that it: validates the DAVID users with the agency user list; keeps the list of authorized users current; and monitors the usage to ensure proper, authorized use and dissemination. For usage listed on the quarterly report, the IA assigned monitor will validate the activity to the supporting court documentation that required the access into the DAVID system.

The MOU also requires Annual Certification Statements to be filed with the FLDHSMV as well as Internal Control Attestation Statements for the 3rd and last year of the MOU. For the years that the annual certification is required, IA obtains a copy of the filed report and its timely transmittal to the FLDHSMV. IA works with the POC to ensure the timely filing. For the contract years in which the Attestation is required, there is no Annual Certification due.

In the 2026-2027 annual audit plan, there is no required annual certification, however the required 3rd-Year Attestation is due and is to be signed by the DIA and other applicable parties. We have included the DAVID Contract's Internal Control and Data Security Audit as project number 26A-01 in the 2026-2027 scope of work to be completed early in the audit cycle and have the 3rd-Year Attestation filed prior to its due date. This audit work is separate from the DAVID monitoring of the quarterly reports that will be ongoing in the 2026-2027 annual audit plan.

IA will continue monitoring the completion of the quarterly reports to ensure they are completed timely and supported. IA 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. IA will perform these reviews to assist with the 3rd year attestation of the internal controls to verify limited access and the prevention unauthorized usage of the system. IA 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 IA drive) by the fiscal period the monitoring occurred in.

Tourist Development Tax: The Tax Collector maintains the registration of the transient rental tax accounts and sends out deficiency notices. A copy of the 2nd reminder notice to pay their delinquent Tourist Development Taxes is sent to the Clerk's office. Then a quarterly report of the population of registrants in Leon County is sent to the Clerk's office which lists all registered

accounts, the current accounts as well as the delinquent tax accounts. The Leon County Code of Ordinances Section 11-708(a) designates the Clerk & Comptroller as the agency to perform the audit functions associated with this tax. Generally the delinquent accounts settle their delinquent account when they receive the Notice to Levy. However, we log all of the information submitted to the Clerk's office from the Tax Collector to know the status of the accounts and assist with any audit request made by the Tax Collector. The IA monitor will follow up with the Tax Collector's office as needed for any received information or audit request of a registrant.

CAP Follow Up:

There are two types of reports (internal and external) that IA performs either CAP follow up audit procedures on or monitors the reported CAP actions noted in the external auditors report.

For the **internal audit reports** issued by IA, corrective actions will be reviewed and documentation analyzed to determine whether the actual corrective actions were sufficient to correct the noted deficiencies. IA makes the determination if the corrective actions are sufficient.

For **external audit reports** issued by other auditors, IA monitors the reported progress reported over time in the reports. IA performs the review of other auditors' reports and corrective actions, from one report to the next, in order to gauge risk, consider operational processes that may need to be reviewed, and ensure the entity is working toward correction.

Internal Audit Reports: In the 2026-2027 Annual Audit Plan cycle, IA will be following up on two CAP for reports previously issued by IA for which the projects have not been officially closed by IA with the issuance of a close out letter. IA will issue a compliance close out letter (COL) and the project will be closed out once all of the corrective actions or other acceptable alternative measures have been verified. The two internal audit reports that will receive CAP follow up procedures are:

24R - 01 - Cash Collections Sites issued report. We have performed some work on this CAP and have written some working conference notes regarding observations made but were not able to substantially complete it in the 2025-2026 Annual Audit Plan cycle due to staff working on the backlog of the Guardianship Audits Reviews and the expanded efforts needed on the P Card Program.

25A-01 P Card Program the report is anticipated to be released in early November 2026. At the time this 2026-2027 Annual Audit Plan is being formulated, the P Card Program Report is in the Preliminary and Tentative phase of the audit, and we are awaiting BoCC and Clerk senior manager responses to be incorporated into the report for the final released version.

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 procedure for the IA 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.

External Auditor Reports: In addition of the internal audit reports for project that have not received their close out letter, we also monitor the CAP Follow Up effort areas on 1) External ACFR/AFR/Single Audit and 2) Other Audit Reports that are issued by other auditors, 9other than the ACFR/AFR/Single Audit auditor. The IA assessments of the external audit report CAP status are included in this annual risk assessment and audit plan. We also review inquiries that occur during the subsequent external auditors work as they occur.

SSAE 18 / SOC 1 Audit Report: When developing this Risk Assessment and the FY 2026-2027 Annual Audit Plan, IA was is only aware of the SSAE 18 / SOC 1 audit report for the P Card vendor [that IA reviewed during the P Card Audit] and the ACFR/AFR/Single Audit report issued by the external auditor. The SSAE 18 / SOC 1 Audit Report did not have any findings noted. As noted in the 25A-01 P Card Program Audit Report, we recommend that the Finance Department obtain and review the SSAE 18 / SOC 1 Audit Report for the P Card vendor annually as part of their managerial oversight and monitoring procedures on the P Card Program. We will verify that recommendation was implemented when performing the CAP Follow Up on that audit report.

As part of audit planning, [as previously noted above in the procedures for Phase 2 of the Risk Assessment's Qualitative Analysis,] IA reviewed these recently released reports 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.

As for the External ACFR/AFR/Single Audit Report, the following ACFR and Single Audit Report Findings / Recommendations Summary chart lists the findings and their status as stated in the FYE 2025 external audit report. Any planning IA work that will be added to our 2026-2027 Annual Audit Plan for the risk gauged from these reports is discussed in the Qualitative Analysis charts in Table 1.

ACFR and Single Audit Report Findings/Recommendations Summary charts list our consideration of the ACFR and Single Audit 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 as part of the planned audit scope of work based on the manpower available in the IA 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. IA 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 IA issued Internal Audit Reports where IA is performing the follow up procedures and making the determination of the findings / recommendations status.

For the external auditor's findings, IA 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 future annual audit plans. If planned in one period but not able to start due to competing projects, IA will consider rolling the topic into the next annual audit plan based on the next risk assessment.

IA does not opine on financial statement account balances, which is performed annually by the external auditor. Any risk assessment for auditable units from ACFR/AFR/Single Audit findings, will pertain to operational or compliance issues looking for efficiencies, effectiveness, and compliance since those repeat finding areas would be considered a higher risk area.

IA is mindful that the external audit for the end of the 2026 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 IA and the external auditor.

Below is a summary of the ACFR/AFR/Single Audit report findings and recommendations and the external auditor's status of the findings / recommendations. Any anticipated planned internal audit projects in this audit plan's scope of work are included in the comment column.

ACFR and Single Audit Report Findings/Recommendations Summary				
Finding Type	Finding # Name	Description	Status	Comment
Financial – BoCC	2025-001 BoCC	Fixed Asset Disposals	Pending	Ongoing.
	Prior Year Finding: 2023-002 BoCC 2024-001 BoCC	<p>External Auditor tested, on a sample basis, disposals and noted the following:</p> <p>FY 25 noted: The BoCC's RECOUP system database had gaps in the completeness and accuracy of the RECOUP reports and could not be reconciled to the Clerk's SAGE Fixed Asset system used by the Finance Department due to the missing information.</p> <p>Prior Years noted:</p> <ul style="list-style-type: none"> • Disposal recorded in the incorrect year (disposed in the prior year but not recorded until current year). • Disposal for items not located on the inventory were thought to be lost or stolen. • Property Control Form completed to dispose of fixed asset was missing a signature. • Property Control Form was completed after the disposal occurred. • Original disposal report and related fixed asset schedules were materially misstated due to error in certain asset classifications made during the inventory. • Inaccurate reports were provided to the Clerk's Finance Office for inclusion in the financial statements. 	<p>External Auditor will follow up on corrective actions in their next audit and test a sample of transactions to ascertain if they determine, based on their professional judgement, the process weaknesses have been corrected in order to clear the finding and report the current condition in the 2026 FY audit report.</p> <p>External Auditor is also trying to obtain additional engagement work to study the fixed asset accounts to facilitate corrections.</p>	<p><u>Clerk Finance Office:</u> The Clerk's Finance Office and IA prepared and provided a CAP (per a commissioner request) to BoCC administrators for presentation to the BoCC that was anticipated to be pulled for discussion. The Finance Office and IA had to spend considerable time updating documents when the anticipated meeting dates continued to move and when it was finally listed as a consent agenda item, it was not pulled for discussion.</p> <p>Additionally, the FYE 26 AFR was added to the July 2026 consent agenda which included the continued fixed asset finding and was not pulled for discussion.</p> <p>IA reviewed and considered the following to determine whether this project should be continued as a roll forward project to the Risk Assessment and FY 2026-2027 Annual Audit Plan:</p> <ol style="list-style-type: none"> 1) The management's response to the finding and the listed corrective actions contained therein; 2) The external auditor's presentation to the AAC (in which key Finance Office personnel were present) and the changing root causes for continuing the fixed asset finding in the AFR; and 3) The input from the external auditor regarding good progress made by the BoCC purchasing department. 4) Similar issues noted on the recently completed P Card audit where P Card purchases were coded to capitalizable account codes or P Card expenditures that should have been on a PO to make sure the items are tagged into the property records. <p><u>IA project rolls over:</u> IA will add the Fixed Asset audit as part of the planned scope of work as a roll over project for the Risk Assessment and FY 2026-2027 Annual Audit Plan and perform a test of property records.</p>

ACFR and Single Audit Report Findings/Recommendations Summary				
Finding Type	Finding # Name	Description	Status	Comment
Financial - BoCC	No Current year finding Prior Year Finding: 2023-004 BoCC 2024-002 BoCC	Manual Journal Entries Process Improvements	Corrected Resolved	Cleared No further AFR monitoring action required by IA
Financial - BoCC	No Current year finding Prior Year Finding: 2024-003 BoCC	Construction In Progress	Corrected Resolved	Cleared No further AFR monitoring action required by IA
Financial - BoCC	2025-002 BoCC Prior Year Finding 2024-004 BoCC	BoCC Fixed Assets Balances and Schedules	Pending External Auditor will follow up on corrective actions in their next audit and test a sample of transactions to ascertain if they determine, based on their professional judgement, the process weaknesses have been corrected in order to clear the finding and report the current condition in the 2026 FY audit report.	Ongoing IA will review Fixed Asset Balances when performing an audit of Fixed Assets which includes disposal as well as additions. See similar scope information and reasons to continue adding as a roll forward project under the prior Fixed Asset Disposals topic area. However the opining of the Fixed Asset balances at FYE is the responsibility of the external auditor. IA reviews processes and compliance areas and does not opine on financial statement account balances.
Financial - BoCC	2025-003 BoCC Prior Year Finding 2024-005 BoCC	BoCC Closing Process	Pending External Auditor will follow up on corrective actions in their next audit and test a sample of transactions to ascertain if they determine, based on their professional judgement, the process weaknesses have been corrected in order to clear the finding and report the current condition in the 2026 FY audit report.	Ongoing <u>Not Part of the IA Mission – Not Included In the Scope of an IA audit:</u> This is an AFR close out procedure that is coordinated between the BoCC’s OMB and the Clerk’s Finance Office. This is not an area that IA would review other than monitoring the progress being made as reported by the external auditor. When gauging risk in this area, it was noted that the Clerk has hired a CFO with significant experience in AFR/ACFR in local governmental accounting and reporting. and has exceptional knowledge of GAAP and GASB standards who has an active and working relationship with contacts at GASB and preforms work as required by the standards. It was also noted there has been an increase coordination between the BoCC and Clerk employees in this area to increase timeliness and completeness of AFR data provided.

ACFR and Single Audit Report Findings/Recommendations Summary				
Finding Type	Finding # Name	Description	Status	Comment
Financial - BoCC	2025-004 BoCC Prior Year Finding 2024-006 BoCC	BoCC Lease and SBITA Tracking and Reporting	Pending External Auditor will follow up on corrective actions in their next audit and test a sample of transactions to ascertain if they determine, based on their professional judgement, the process weaknesses have been corrected in order to clear the finding and report the current condition in the 2026 FY audit report.	Ongoing IA will continue to monitor the external auditor reporting or clearance of this area. It is noted that there is an interpretation difference of the GASB standard as implemented by the external auditing firm and the interpretation by the CFO, who verbally discussed this report finding with GASB and confirmed his interpretation is correct as to what is considered materiality for reporting purposes when reviewing these type of accounts. However, the CFO will continue to press on with corrective actions that will assist in meeting the external auditors interpretation of materiality that is used by the auditing firm when opining on the financial statements.
Financial - BoCC	2025-005 BoCC	BoCC Timely Billing, Quarterly Reports, and A/R Collectability	Pending External Auditor will follow up on corrective actions in their next audit and test a sample of transactions to ascertain if they determine, based on their professional judgement, the process weaknesses have been corrected in order to clear the finding and report the current condition in the 2026 FY audit report.	Ongoing IA will monitor the external auditor reporting or clearance of this area. IA included in the risk analysis the Contracts and Grants area as it pertained to auditable unit selections for the 2026-2027 audit cycle, which would look at the area of the BoCC Contracts and Grant's billing and other post award requirements. This cycle IA is limiting effort to developing permanent workpapers for the population of Contracts and Grants and their A133 audit requirements for inclusion in future audit cycles. Our 2026-2027 audit scope does not include performing audits, reviews, or monitoring efforts over accounts receivable or the Contract and Grants department's billing processes.
Financial - Clerk	2025-006 Clerk	Clerk Custodial Funds Additions and Deductions	Pending External Auditor will follow up on corrective actions in their next audit and test a sample of transactions to ascertain if they determine, based on their professional judgement, the process weaknesses have been corrected in order to clear the finding and report the current condition in the 2026 FY audit report.	Ongoing IA – Not in Scope – The new CFO has changed the procedure that was being used that generated this finding to a process that will separately identify and correct the previously noted duplications and remove the opportunity for double counting items to be recorded. These entries are part of the AFR booking process and generally not part of the mission of the IA when determining auditable units. We will limit our efforts to monitoring the progress noted in the AFR finding by the external auditors.

ACFR and Single Audit Report Findings/Recommendations Summary				
Finding Type	Finding # Name	Description	Status	Comment
Financial - BoCC	No current year finding Prior Year Finding 2024-007 BoCC	BoCC Reconciliation of Balances Between Other Constitutional Officers	Corrected Resolved	Cleared No further AFR monitoring action required by IA
Financial - BoCC	No current year finding Prior Year Finding 2024-008 BoCC	BoCC Timely Preparation and Review of Monthly Bank Reconciliations	Corrected Resolved	Cleared No further AFR monitoring action required by IA
Financial - Sheriff	2025-008 Prior Year Finding 2023-005 2024-009	Significant Adjustments	Pending External Auditor will follow up on corrective actions in their next audit and test a sample of transactions to ascertain if they determine, based on their professional judgement, the process weaknesses have been corrected in order to clear the finding and report the current condition in the 2026 FY audit report.	IA has no authority to perform audit procedures at this separate Constitutional office.
Financial - Clerk	No current year finding Prior Year Finding 20241-010	Clerk Bank Reconciliations Process	Corrected Resolved	Cleared No further AFR monitoring action required by IA
Financial - Clerk	No current year finding Prior Year Finding 20241-011	Material Adjusting Journal Entries	Corrected Resolved	Cleared No further AFR monitoring action required by IA
Financial - Tax Collector	2025-007 Prior Year Finding 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 they determine, based on their professional judgement, the process weaknesses have been corrected in order to clear the finding and report the current condition in the 2026 FY audit report.	IA 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 - Tax Collector	No current year finding Prior Year Finding 2024-013	Bank Reconciliations	Corrected Resolved	Cleared IA has no authority to perform audit procedures at this separate Constitutional office.
Financial - Sheriff	2025-009 Prior Year Finding 2024-014	Retirement Calculations	Pending External Auditor will follow up on corrective actions in their next audit and test a sample of transactions to ascertain if they determine, based on their professional judgement, the process weaknesses have been corrected in order to clear the finding and report the current condition in the 2026 FY audit report.	IA has no authority to perform audit procedures at this separate Constitutional office.
Financial - Sheriff	No current year finding Prior Year Finding 2024-015	Overtime Approval	Pending External Auditor will follow up on corrective actions in their next audit and test a sample of transactions to ascertain if they determine, based on their professional judgement, the process weaknesses have been corrected in order to clear the finding and report the current condition in the 2026 FY audit report.	IA has no authority to perform audit procedures at this separate Constitutional office.
Financial - Sheriff	2025-010	Reconciliation of Capital Assets	Pending External Auditor will follow up on corrective actions in their next audit and test a sample of transactions to ascertain if they determine, based on their professional judgement, the process weaknesses have been corrected in order to clear the finding and report the current condition in the 2026 FY audit report.	IA 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 - Property Appraiser	2025-011	Employee Fund	Pending External Auditor will follow up on corrective actions in their next audit and test a sample of transactions to ascertain if they determine, based on their professional judgement, the process weaknesses have been corrected in order to clear the finding and report the current condition in the 2026 FY audit report.	IA has no authority to perform audit procedures at this separate Constitutional office.

Summary of Rolled Forward or Removed Prior Audit Plan Projects: Our current risk assessment supported rolling forward or removing the following 2025-2026 annual audit plan projects that were either not substantially completed with little audit work that is still in planning phase or never initiated in the prior audit cycle due to limited resources and audit scope expansions required when working on other projects.

Rolled forward:

Audit: 25A-02 Fixed Assets - rolled forward into **26A-02 Fixed Assets**

Review: 25R - 01 - Cash Collections Sites – rolled forward and combined with the 2026-2027 project **26R-02 - Cash Collection Site** expanding the review to include 7 collection sites from the 2025-2026 rotation schedule along with the 6 collection sites from the 2026-2027 rotation schedule. Pending on the time needed to complete this process, this may delay the planned **26A-03 Disbursement Audit**, however we want to plan ambitiously and ensure ample assignments are available for staff to work on during the annual audit plan period.

CAP: 24R-01 – Cash Collections Sites – rolled forward the review of the CAP to complete the CAP process. Staff was able to perform some but not all of the CAP review.

Removed:

Audit: 25A – 03 Contracts (Clerk and BoCC) – However, IA will begin formulating permanent work papers for contract and grants for future audit reference and possible future audit projects as noted in Table 1 for Contracts and Grants.

Other Activities:

Risk Assessment and FY 2026-2027 Annual Audit Plan – IA will conduct a planning risk assessment and develop an Annual Audit Plan each year. The Risk Assessment and FY 2026-2027 Annual Audit Plan will be developed for presentation at the AAC's Q1 meeting for consideration and approval by the AAC. Then at the end of the 2026-2027 Annual Audit Plan year, work will begin on the planning risk assessment and development of the 2027-2028 Annual Audit Plan. Risk will be assessed on an ongoing basis throughout the audit plan year cycle and will be documented in the planned audits and reviews performed.

Fraud Prevention and Awareness Training –

Fraud Training Materials: IA developed training materials. These training materials are refreshed each year for the new statistics released in the ACFE Report to the Nations and updated for other fraud case examples to keep the materials fresh and interesting.

New Hire Fraud Training: IA staff performs a limited 1 hour training from the Fraud Training Materials to all new hires. We have assigned this to various staff during the prior year and now is primarily performed by the Internal Auditor, The Senior Internal Auditor will fill in when the Internal Auditor is unavailable. The training is very informative and IA received numerous verbal comments as to how the training was helpful and clearly informed them 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.

Annual Fraud Training Entity Wide: IA also conducts an entity wide training for all Clerk employees. This past year it was held on September 21, 2026. In addition to a review of the training materials, the Senior Internal Auditor was tasked with and formulated a game (similar to Fraud Jeopardy) to increase participation and was well received by the employees. IA was very pleased with the competitive participation from the employees who were eager to participate and shouting out answer of facts listed in the fraud policy. Making the training fun appears to help with general knowledge of the fraud policy and HOT line.

The Senior Internal Auditor also used his personal 3 D home printer to make 1st and 2nd place fraud buster trophies as an in-kind contribution to the training. In the next annual training in September 2027 we plan to only spend 15 minutes on the highlights of the training materials since all employees have heard the presentation several times, with the rest of our allotted time used for another game that the Senior Internal Auditor has developed, such as fraud family feud. This will increase the answer panel, and hopefully keep the materials fresh and exciting.

International Fraud Awareness Week: IA will once again be sending interesting tidbits out to Clerk and BoCC employees during the International Fraud Awareness Week that occurs during the week of November 15-21, 2026. As noted from the prior year's release of information, we will coordinate with the BoCC media person to have the information placed in their BoCC newsletter to reduced the spam calls their IT department received last year when we directly sent the information out to BoCC employees. IA will conduct discussions to ensure that the information gets out during the actual fraud week and does not repeat the lack of distribution noted in the prior year when we attempted to work through this channel on the final day of information distribution.

We noted in the response to the risk questionnaire to assess future risk for the 2026-2027 Annual Audit Plan period, that it appears the BoCC has also increased their effort regarding fraud training and apparently held a Fraud Awareness program through their Risk Management department and had employees complete a Fraud Awareness Toolbox Talk training on November 14, 2025 (which occurred during International Fraud Awareness Week when we were sending out Fraud Flyers to all Clerk and BoCC employees). IA was encouraged to see the increase in BoCC Fraud Awareness program.

IA had been waiting on additional feedback from BoCC prior to posting our updated Fraud policy as a professional curtesy and cooperation with our BoCC senior management partners. Since this has not been provided, we will be posting our updated policy to the IA website during the 2026-2027 audit cycle, as well as working with IT to automate the reporting form for anyone who wishes to file a complaint on the Clerk's HOT line can do so online. The Deputy Clerk worked with IA to provide an updated policy that will be implemented that considered the input that was previously received at the initial and only meeting that occurred between the entities.

HOT line: Efforts include maintaining a log of complaints received, reviewing the complaints and tracking the status and their disposition. For any BoCC complaints received on the Clerk's HOT line, IA will determine if there is an open case with the BoCC in order not to intervene in an open investigation and make the appropriate referral to the BoCC management, unless they opt to have us provide an independent review on their behalf or if the complaint affects the processes under the Clerk's oversight responsibilities.

IA will continue to log, record, research, and respond to complaints received via the HOT line and any other avenues where information is provided. IA will conduct appropriate level of procedures as deemed necessary 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 IA 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. IA will only process administrative complaints. Depending on severity, issues of criminal activity may be sent to law enforcement, such as Leon County Sheriff's office for

Leon County Clerk of the Circuit Court and Comptroller

investigation and possible prosecution.

Cost Report Analysis – IA will take time to gain an understanding of the cost report and its reporting criteria and procedures for which IA is to provide annual input when requested.

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 IA was a year behind most IA shops with rolling out this implementation since there was no DIA or IA staff in the preceding year to begin implementation efforts. IA has been working through updating the processes and procedures to the new GIAS to implement the new Redbook, which has been a major task. Although DIA has made much progress on the implementation of the Redbook standards and the updates to the IA Standard Operating Procedures manual, due to multiple competing issues for time during the 2025-2026 Annual Audit Plan cycle, DIA will finalize the remaining Redbook implementation documents in the 2026-2027 audit cycle. Further, IA will continue to prospectively apply the standards as IA develops the work product or procedures.

The Redbook updates and implementation were finalized for the IA Charter and the AAC Bylaws, which were AAC actionable agenda items that were approved at the January 22, 2026 meeting and signed by the Chair and Clerk at the April 23, 2025 meeting. These documents will be reviewed annually and reapproved by the AAC at the organizing meeting each January.

Analytics/ Narratives/ Reference Materials – IA 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 as situations avail themselves during the audit cycle or are discussed in the auditable units such as the development of permanent work papers for grants and their Federal grant compliance requirements, if applicable, etc.

IA analytical procedures 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 IA 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 and document templates to provide transitional knowledge from audit cycle to audit cycle and sharing information among IA staff.

Systems Training – IA personnel will continue to spend time learning the numerous systems (such as Banner, NEOGOV, etc.), used by the IA 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. IA will also expand our understanding of the systems used for operations when performing the planned scope of work.

Document Development – IA 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 IA 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:

Training, Professional Organizations, and CPE: Providing on-the-job training to assist the current staff with an overview of the systems used to perform their duties and to become proficient in Redbook and other auditing standards and procedures is an ongoing initiative. In addition to on-the-job training, other training may be required by the HR or other departments for employees employed by the Clerk’s office, such as annual cybersecurity awareness, supervisor training, sexual harassment identification and responsibilities, etc. IA staff will obtain the training on the New Redbook standards and the SOP when they are finalized.

IA will ensure continued professional education (CPE) is obtained in order for the IA staff to meet competence standards to perform audits. IA may achieve this utilizing a combination of attending CPE offered locally to save on costs. In the past such offering included 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 IA and refine knowledge and processes. However, it has recently been discussed that the local AGA chapter is beginning to be inactive and is no longer having local monthly chapter meetings and after the collected dues are used up for some occasional gatherings, then the local chapter will cease to exist. This will be of great loss to the local accounting and auditing community especially if the annual AGA governmental training is discontinued, since they bring in speakers from GASB to keep the local accounting and auditing community informed of changes to GASB and other interpretations of GAAP, changes in auditing standards or best practices and their implementation, etc.

IA encourages IA 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 IA plans on at least 40 hours per year per IA staff in CPE attendance each year. Hours will also be provided for study to attain the CIA certification. Additional hours may need logged as needed for licensure requirements, etc.

Maintenance of Logs and Indexing of Information: Logging, 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. IA staff will also update their weekly status logs for the work performed or leave taken during the 40 hour work week.

Management and Staff Meetings: Attend monthly senior management team meetings, and conduct weekly status meetings with IA staff, and any other meetings as they develop and are scheduled.

IA Budget: Monitor IA 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 IA website, and performing maintaining the webpage to ensure current information is available; 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. IA measures this by the quality of the work performed; the training IA 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.”

IA is comprised of three permanent full-time positions, the Director of Internal Audit, Senior Internal Auditor, and an Internal Auditor.

Director of Internal Audit (DIA)

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 34 years of accounting and auditing experience with 30 years in direct auditing experience with governmental entities. She is also a Certified Inspector General Investigator (CIGI) and has past credentials as a Florida Certified Contract Manager (FCCM).

Part of the DIA duties and responsibilities to ensure that the internal audit function collectively possess the competencies needed to perform the internal audit services, the DIA establishes a training and continuing professional education schedule each year which is designed for IA 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 IA, 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.

Senior Internal Auditor:

Robert Meadows is a Master of Accountancy Candidate at the University of West Florida with a projected graduation in December 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.

Internal Auditor:

Dasha Copland joined the IA in February 2026. She has worked in the accounting departments of several state agencies and is a Florida Certified Contract Manager (FCCM). Her primary duties have been to perform the financial documentation reviews of the self-reported Guardianship Audits submitted to the courts from the ward's Guardians. During the prior year she has taken over the new hire fraud training, monitoring of the DAVID contract quarterly reports and annual certifications, tracking the receipts of the Tourist Development Tax documentation received and assisted with the review of the draft P Card Program audit report, as well as attending exit conferences, etc. This position is also encouraged to obtain their CIA certification and hours to study for that will be added to the 2026-2027 Annual Audit to allow work toward this certification. Dasha also assisted with getting the risk assessment questionnaires out to assist with the Risk Assessment and 2026-2027 Annual Audit Plan.

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 of Court, 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 IA has historically been for a separate independent department within the Clerk's organization, and the DIA is placed at the highest level of the Clerk's government organization as part of the senior management team with the DIA acting as the Clerk's agent over internal audit matters and reports, both functionally and administratively, directly to the Clerk of Court.

To ensure independence, the Clerk has provided professional leeway to the DIA 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 providing advice and recommendations for the Clerk of Court'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 DIA on the work and results of the projects listed in the approved Annual Audit Plan.

APPENDIX 1 – Clerk Risk Ratings and Scores

Table 1: Clerk Risk Ratings and Scores

Rank	Department	Dollar Expenditures		FTE's Combined		Operational Impact		Public Concern	
		Rating	Wt Score	Rating	Wt Score	Rating	Wt Score	Rating	Wt Score
1	CIS	3	75	2	50	2	50	3	75
2	Clerk Administration	5	125	3	75	2	50	2	50
3	Courts*	5	125	5	125	2	50	2	50
4	Finance	5	125	5	125	4	100	2	50
5	Human Resources	2	50	5	125	1	25	1	25
6	Internal Audit	2	50	1	25	1	25	1	25
7	Records**	5	125	2	50	2	50	2	50

*=includes civil and criminal courts; **=includes records support Specialist positions, Official Records, Archives, and Central Filing.

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	Finance	400	3, 4, 5, 8, 9, 10
2	Courts*	350	1, 3, 4, 5, 8
3	Clerk Administration	300	3, 7, 9, 10
4	CIS	250	1, 3, 4, 6
5	Records**	250	3, 5, 9
6	Human Resources	225	3
7	Internal Audit	125	1, 6, 7, 10

Legends: The above departments are subject to be selected for the following planned audit scope.

1=Internal Audit Controls and Data Security Audit will review DAVID access by authorized Clerk employees, Clerk IT controls access established for Clerk systems, and obtaining confirmation of the BoCC 3rd year attestation and report results to rely on other auditor's sign off on the BoCC system which connects to the FDLE data that hosts the Clerk's access.

3=Departments are subject to having their disbursements tested on a sample basis as part of the Disbursements Audit.

Disbursement will be selected including any form or payment method, P Card, Cash, ACH transfer and may include some grants expenditure. If testing includes P card testing, result may be able to be used to confirm any updates to procedures or process in noted results in the P Card Program audit and also may provide information on compliance with any Federal grant compliance requirements, as applicable.

4=Department's fee data input or output is subject to the review to verify proper mapping and appropriate output in receipts to ensure appropriate data is established for the collection of fees and distributed to appropriate parties.

5= Cash collection sites that were included in the 2nd and 3rd year rotation of the 3 year rotation cycle are selected to review in the 2026-2027 Annual Audit Plan for the 26R-02 Cash collection sites project.

6=Monitoring of the DAVID Contract (quarterly reports).

7=Monitoring of receipts from the Tax Collector for the Tourist Development Tax

8=CAP on Audit Report No. 24R-01 Cash Collection sites from the 1st year of cash collection sites rotation.

9=CAP on Audit Report No. 25A-01 P Card Program [P Card Program subject to disbursement testing in CY testing].

Departments mark in 9 were in sample selection.

10=Monitoring of External Auditor's CAP on AFR/ACFR/Single Audit Report

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

*=Joint City/County department. Records process through the City’s accounting records. No audit authority over City’s operations.

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	Solid Waste	300	2, 3, 5, 9
2	Engineering Services	275	2, 3, 5,
3	Management Information Services	275	1, 2, 3, 9
4	Emergency Medical Services	250	2, 3, 9
5	Human Services	250	2, 3, 9
6	Library Services	250	2, 3, 8, 9
7	Public Works Operations	250	2, 3, 5, 9
8	Fleet Management	225	2, 3, 5
9	Facilities Management	200	2, 3, 5, 9
10	Tourism Development	200	2, 3, 5, 9
11	Building Plans Review & Inspection	200	2, 3, 9
12	County Probation	175	2, 3, 8
13	Parks and Recreation	175	2, 3, 8, 9
14	Animal Control	175	2, 3, 9
15	Emergency Management	150	2, 3, 9
16	Office of Management and Budget	150	2, 3, 5, 9, 10
17	County Attorney	125	2, 3,
18	Environmental Services	125	2, 3, 9
19	Geographic Information Systems	125	2, 3, 9
20	Human Resources	125	2, 3, 9
21	County Administration	100	2, 3, 5 (Purchasing Department), 9
22	County Commission	100	2, 3, 9
23	Development Services	100	2, 3,
24	Housing Services	100	2, 3, 9
25	Strategic Initiatives/CMR	100	2, 3,
26	Supervised Pretrial Release	100	2, 3, 8
27	PLACE Planning Department *	n/a	2, 3,

*=Joint City/County department. Records process through the City's accounting records. No audit authority over City's operations.

Legends: The above departments are subject to be selected for the following planned audit scope.

1=Internal Audit Controls and Data Security Audit will review DAVID access by authorized Clerk employees, Clerk IT controls access established for Clerk systems, and obtaining confirmation of the BoCC 3rd year attestation and report results to rely on other auditor's sign off on the BoCC system which connects to the FDLE data that hosts the Clerk's access.

2= Any capitalizable or fixed assets, including tangible personal property in these departments are subject to testing in the Fixed Assets Audit.

3=Departments are subject to having their disbursements tested on a sample basis as part of the Disbursements Audit.

Disbursement will be selected including any form or payment method, P Card, Cash, ACH transfer and may include some grants expenditure. If testing includes P card testing, result may be able to be used to confirm any updates to procedures or process in noted results in the P Card Program audit and also may provide information on compliance with any Federal grant compliance requirements, as applicable.

5= Cash collection sites that were included in the 2nd and 3rd year rotation of the 3 year rotation cycle are selected to review in the 2026-2027 Annual Audit Plan for the 26R-02 Cash collection sites project.

8=CAP on Audit Report No. 24R-01Cash Collection sites from the 1st year of cash collection sites rotation.

9=CAP on Audit Report No. 25A-01 [P Card Program subject to disbursement testing in CY testing]. Will coordinate follow up with purchasing department's Director and BoCC P Carrd Administrator, departments mark in 9 were in sample selection.

10=Monitoring of External Auditor's CAP on AFR/ACFR/Single Audit Report (coordinated by OMB for BoCC FYE data)

APPENDIX 3 – 2025-2026 ANNUAL AUDIT PLAN

Leon County Clerk of the Circuit Court and Comptroller						
Division of Internal Auditing						
2025-2026 Annual Audit Plan						
Project Number		Project Name	Clerk / BoCC	Auditors Estimated Budget Hours	Manager Estimated Budget Hours	Total Estimated Hours
Audits:						
1	26A-01	DAVID Contract Internal Control and Data Security Audit (3 rd Year Attestation)	Clerk	123	20	143
2	26A-02	Fixed Assets (rolled over from the 2023-2025 Biannual Audit Plan and 2025-2026 Annual Audit Plan roll over project numbers were 23A-04; 25A-02) *-review hours	BoCC	40*	300	340
3	26A-03	Disbursement *=includes 40 hours of review by another staff auditor	BoCC & Clerk	435*	40	475
Reviews:						
1	26R-01	Data Fee Table Review	Clerk	100	20	120
2	26R-02	Cash Collection Sites (2 nd year and 3rd year in 3-year rotation) Note: the 2 nd year is rolled forward and combined with the 3 rd year rotations **=includes 80 hours of assistance by Internal Auditor	Clerk & BoCC	430 **	20	450
3	26R-03	Review of Guardianship Audit Documentation Note: reduced hour from prior year backlog of files was caught up in prior audit cycle by Internal Auditor	Clerk	200	0	200
Corrective Action Plans – Follow Up:						
Internal Audits						
1	24R-01	Cash Collection Sites (1 st year in 3-uear rotation) Review of Cash Collection Sites, Audit Report No. 24R-01 *=includes 60/40 split by staff for cross training	Clerk & BoCC	100*	20	120
2	25A-01	P Card Program (anticipated release date of 11/4/26 will include any continued follow up provided prior to report release to adjust P&T)	Clerk & BoCC	100	20	120
External Audit ACFR /AFR						
3	N/A	Review and Monitoring of ACFR/AFR findings for FYE 2024 (primarily BoCC findings)	Clerk & BoCC		40	40
Monitoring:						
1	N/A	DAVID contract deliverables Quarterly Report and Annual Certification (as applicable) *-includes 5 hours monitoring by staff	Clerk	25*		25
2	N/A	Tourist Development Tax documentation *-includes 5 hours monitoring by staff	Clerk	25*		25

Leon County Clerk of the Circuit Court and Comptroller						
Division of Internal Auditing						
2025-2026 Annual Audit Plan - Continued						
Project Number		Project Name	Clerk / BoCC	Auditors Estimated Budget Hours	Manager Estimated Budget Hours	Total Estimated Hours
Other Activities:						
1	N/A	Risk Assessment and FY 2026-2027 Annual Audit Plan	BoCC & Clerk		100	100
2	N/A	Risk Assessment and FY 2027-2028 Annual Audit Plan	BoCC & Clerk	80	100	180
3	N/A	Fraud Prevention and Awareness Training	Clerk	88	20	108
4	N/A	HOT line	Clerk		40	40
5	N/A	Analytics/Narratives/Reference Materials (primarily BoCC Grants and CS requirements)	BoCC & Clerk	350	50	400
6	N/A	Redbook Implementation	BoCC & Clerk		300	300
7	N/A	Cost Report Analysis	BoCC & Clerk		50	50
8	N/A	On the Job Training	BoCC & Clerk	80	40	120
9	N/A	CPE	BoCC & Clerk	124	79	203
10	N/A	Annual Report (of prior audit cycle's Annual Audit Plan accomplishments)	BoCC & Clerk		100	100
11	N/A	CIA Certification Study and Testing	N/A - IA	832		832
12	N/A	Travel	N/A - IA	48	32	80
Administrative Activities:						
1	N/A	Time & Effort recording and certifying	N/A – IA	120	60	180
2	N/A	SMT meetings	N/A – IA		48	48
4	N/A	Staff Weekly Meetings	N/A – IA	120	60	180
5	N/A	Budget Monitoring	N/A - IA		101	101
6	N/A	Audit Advisory Committee	N/A – IA	100	100	200
Accrued Leave and Holidays (projected leave earned as leave used)						
1	N/A	Internal Audit Staff Holidays	N/A – IA	416	208	624
2	N/A	Internal Audit Staff Leave	N/A - IA	224	112	336
IA Total Time & Effort				4160	2080	6240

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.

Leon County Clerk of the Circuit Court and Comptroller					
Division of Internal Auditing					
2025-2026 Annual Audit Plan Schedule					
Project Number	Project Name	Initiation	Completion	Report / Close Out Letter	Hours
Audits:					
26A-01	DAVID Contract Internal Control and Data Security Audit (3 rd Year Attestation)	November 2026	January 2027	January 2027	143
26A-02	Fixed Assets (rolled over from the 2023-2025 Biannual Audit Plan and 2025-2026 Annual Audit Plan roll over project numbers were 23A-04; 25A-02)	March 2027	May 2027	June 2027	340
26A-03	Disbursement	June 2027	August 2027	September 2027	475
Reviews:					
26R-01	Data Fee Table Review	January 2027	February 2027	February 2027	120
26R-02	Cash Collection Sites (2 nd year and 3 rd year in 3-year rotation) Note: the 2 nd year is rolled forward and combined with the 3 rd year rotations	March 2027	June 2027	July 2027	450
26R-03	Review of Guardianship Audit Documentation Ongoing during the annual audit period	October 2026	September 2027	September 2027* FCCC Attachment Report (Best Practices) filed with the court	200
Corrective Action Plans – Follow Up:					
Internal Audit Reports					
24R-01	Cash Collection Sites (1 st year in 3-year rotation) The CAP will be restarted in parallel to the card of the Cash Collection Review to gain audit efficiency and conduct on the job training of staff on CAP process.	March 2027	April 2027	April 2027	120
25R-01	P Card Program Anticipated release date is November 2026; 6 month period ends May 2027 staff anticipated to have time to work on this beginning July 2027r	July 2027	August 2027	August 2027	120
ACFR / AFR					
N/A	Review and Monitoring of ACFR/AFR findings for FYE 2024 Ongoing as needed until next AFR is released by external auditor.	October 2026	March 2027 (NOTE: anticipated external auditor report release date or continue monitoring until actually released)	March 2027 (external report) (See NOTE)	40

Leon County Clerk of the Circuit Court and Comptroller					
Division of Internal Auditing					
2025-2026 Annual Audit Plan Schedule - continued					
Project Number	Project Name	Initiation	Completion	Report / Close Out Letter	Hours
Monitoring:					
N/A	DAVID Contract Deliverables (quarterly reports) Note: no annual certification due in 2026-2027 the 3 rd Year Attestation is performed in 26A-01	November 2026 February 2027 May 2027 August 2027 November 2027	November 2026 February 2027 May 2027 August 2027 November 2027	N/A	25
N/A	Tourist Development Tax (documentation)	October 2026	September 2027 Ongoing during the year	N/A	25
Other Activities:					
2025-2026	Annual Audit Plan	October 2026	October 2026	October 2026	100
2026-2027	Annual Audit Plan	June 2027	September 2027	October 2027	180
2024-2025	Annual Report/QAIP/Self-Assessment	November 2026	January 2027	January 2027	100
All Other Activities		October 2026	September 2027	N/A	2133
Administrative Activities:					
All Administrative Activities		October 2025	September 2026	N/A	709
Leave and Holidays		October 2025	September 2026	N/A	960

In order to work toward the accomplishment of the 2026-2027 planned audit scope noted by this work plan, IA will utilize the status report below to track the progress on the projects, and time and effort spent on IA goals. As previously noted in the discussion of this plan, completion of the planned audit scope will be affected by staffing level, experience of entry level staff and training, unforeseen factors such as the delayed responses to audit inquiries, unexpected closures due to weather events or other noted circumstances, like subterranean fires and street explosions. Reviewed work that may require additional audit procedures to properly vet an item 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 be considered for roll forward into the next audit cycle depending as their risk assessment at the next audit planning. The items rolled forward from the prior Annual Audit Plan has been identified in the 2026-2027 Annual Audit Report.

Leon County Clerk of the Circuit Court and Comptroller									
Division of Internal Auditing									
2025-2026 Annual Audit Plan Status Report									
Order	Project	Status	Est. Start Date	Actual Start Date	Est. Compl. Date	Actual Compl. Date	Est. Hours	Actual Hours	Variance
1	26R-03 Review of Guardianship Audit Documentation	Started Ongoing during the FY	Oct 2026	Oct 2026	Sept 2027	Sept 2027	200		
2	Tourist Development Tax (documentation)	Started Ongoing during the FY	Oct 2026	Oct 2026	Sept 2027	Sept. 2027	25		
3	Review and Monitoring of ACFR/AFR findings for FYE 2024 Ongoing as needed until next AFR is released by external auditor.	Started	Oct 2026	Oct 2026	March 2027 anticipated external auditor report release date		40		
4	DAVID Contract Deliverables (quarterly reports)	Not Started Ongoing during the FY	Nov 2026 Feb 2027 May 2027 Aug 2027 Nov 2027		Nov 2026 Feb 2027 May 2027 Aug 2027 Nov 2027		25		
5	26A-01 DAVID Contract Internal Control and Data Security Audit (3 rd Year Attestation)	Not Started	Nov 2026		Jan 2027		143		
6	26R-01 Data Fee Table Review	Not Started	Jan 2027		Feb 2027		120		
7	26A-02 Fixed Assets	Not Started	Mar 2026		June 2027		340		
8	24R-01 Cash Collection Sites (1 st year in 3-year rotation)	Not Started	Mar 2026		April 2027		120		
9	26R-02 Cash Collection Sites (2 nd year and 3 rd year in 3-year rotation)	Not Started	Marh 2026		July 2027		450		
10	25R-01 P Card Program	Not Started	July 2027		August 2027		120		
11	26A-03 Disbursement	Not Started	June 2027		Sept 2027		475		