

PALM BEACH COUNTY  
BOARD of COUNTY COMMISSIONERS  
AGENDA ITEM SUMMARY

Meeting Date: 11/5/19

[ X ] Consent [ ] Regular  
[ ] Public Hearing

Department:

Submitted By: County Internal Auditor's Office

**I. EXECUTIVE BRIEF**

**Motion and Title: Staff recommends motion to receive and file:**

- A. Audit report reviewed by the Audit Committee at its September 18, 2019 meeting as follows:
  - 1. 19-06 Public Safety - *Florida Department Of Highway Safety and Motor Vehicles Memorandum of Understanding*
  - 2. 19-07 Planning, Zoning & Building - *Florida Department Of Highway Safety and Motor Vehicles Memorandum of Understanding*
  - 3. 19-08 Fire Rescue - *Human Resources Management*
  - 4. 19-09 Parks & Recreation - *Aquatics*
- B. Audit Risk Assessment and Work Plan for FY 2020.

**Summary:** County Code Section 2-260.16 requires the Internal Audit Committee to review audit reports prior to issuance. County Code Section 2-463 requires the County Internal Auditor to send those reports to the Board of County Commissioners. At its September 18, 2019 meeting, the Committee reviewed and authorized distribution of the attached audit reports, as well as the Audit Risk Assessment and Work Plan for FY 2020. We are submitting these reports to the Board of County Commissioners as required by the County Code. Countywide (DB)

**Background and Justification:** At its September 18, 2019 meeting, the Internal Audit Committee reviewed and authorized distribution of audit reports 19-06, 19-07, 19-08, and 19-09, and the Audit Risk Assessment and Work Plan for FY 2020. The annual audit risk assessment and audit plan are developed with input from county commissioners, county administration and departmental management. The risk assessment is based on operational, financial, and audit factors. Operational factors include changes in key management personnel, complexity of operations, and dependence on information technology for basic department operations. Financial factors include size of operating and capital budgets, departmental revenues, and grants made or received. Audit factors include length of time since the last audit of a unit and our overall assessment of the quality of departmental or unit internal controls. The actual projects selected for the FY 2020 audit plan are primarily drawn from the organizational units with the highest risk scores.

**Attachments:**

- 1. 19-06 Public Safety - *Florida Department Of Highway Safety and Motor Vehicles Memorandum of Understanding*
- 2. 19-07 Planning, Zoning & Building - *Florida Department Of Highway Safety and Motor Vehicles Memorandum of Understanding*
- 3. 19-08 Fire Rescue - *Human Resources Management*
- 4. 19-09 Parks & Recreation - *Aquatics*
- 5. Audit Risk Assessment and Work Plan for FY 2020.

Recommended by:

J. Beynon  
County Internal Auditor

9.24.19  
Date

Recommended by:

J. Balle  
County Administrator

10/29/19  
Date

**II. FISCAL IMPACT ANALYSIS**

**A. Five Year Summary of Fiscal Impact:**

Fiscal Years	2019	2020	2021	2022	2023
Capital Expenditures					
Operating Costs					
External Revenues					
Program Income (County)					
In-Kind Match (County)					
NET FISCAL IMPACT	None				
# ADDITIONAL FTE					
POSITIONS (Cumulative)					

Is Item Included In Current Budget? Yes \_\_\_\_\_ No \_\_\_\_\_  
 Does this item include the use of federal funds? Yes \_\_\_\_\_ No \_\_\_\_\_  
 Budget Account No.: Fund \_\_\_\_\_ Agency \_\_\_\_\_ Org. \_\_\_\_\_ Object \_\_\_\_\_  
 Program Number \_\_\_\_\_ Revenue Source \_\_\_\_\_

**B. Recommended Sources of Funds/Summary of Fiscal Impact:**

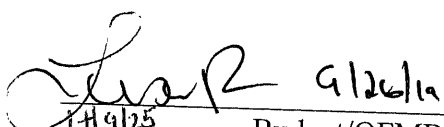
No fiscal impact

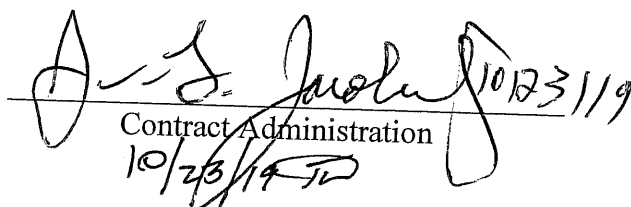
A. Department Fiscal Review:

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**III. REVIEW COMMENTS:**

A. OFMB Fiscal and/or Contract Administration Comments:

  
 LH 9/25 Budget/OFMB 100 9/25

  
 Contract Administration 10/23/19 JD

B. Legal Sufficiency:

  
 Assistant County Attorney

C. Other Department Review:

\_\_\_\_\_  
 Department Director

**This summary is not to be used as a basis for payment.**



Office of the County Internal Auditor  
Audit Report #2019-06

**Public Safety Department  
Consumer Affairs Division**

*Florida Department of Highway Safety and Motor  
Vehicles Memorandum of Understanding Audit*



*Reviewed by Audit Committee  
September 18, 2019*

*DATED JULY 17, 2019*

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*Stewardship – Accountability – Transparency*

## WHY WE CONDUCTED THIS AUDIT

We conducted this audit to address the following:

Did the Public Safety Department – Consumer Affairs Division Director ensure that the controls governing the use and dissemination of Driver License and Motor Vehicle Exchange data obtained from the Florida Department of Highway Safety and Motor Vehicles

(FLHSMV) pursuant to this Memorandum of Understanding (MOU) were adequate to protect personal data from unauthorized access, distribution, use, modification, or disclosure as required by the MOU?

## WHAT WE FOUND

The Consumer Affairs Division Director did ensure that the controls governing the use and dissemination of data obtained from the HSMV pursuant to Memorandum of Understanding HSMV-0617-18 for the period of January 1, 2019 through May 31, 2019, were

adequate to protect the personal data from unauthorized access, distribution, use, modification or disclosure as required by the MOU.

## WHAT WE RECOMMEND

**The audit report makes no recommendations.**

## BACKGROUND

The Public Safety Department (Department) protects, enhances, and improves the health, safety, welfare, and quality of life in Palm Beach County with employee teamwork and public service through an organization of diverse programs and services. The Consumer Affairs Division (CAD, or the Division) protects consumers utilizing County and state consumer protection ordinances and statutes by:

- investigating and enforcing unfair and deceptive trade practices;
- equipping consumers with information to select businesses providing fair value for services and merchandise;
- conducting informal dispute mediation with businesses and landlords; enforcing the "price gouging" ordinance during emergencies;
- and administering the moving, vehicle for hire, water taxi, towing, adult entertainer, and home caregiver ordinances.

The CAD entered into this Memorandum of Understanding (MOU) with the Florida Department of Highway Safety & Motor Vehicles Agency (FDHSMV) in order to access information relating to driver license and motor vehicle data contained in the State's Driver License and/or Motor Vehicle Exchange. The

Division uses this Exchange to carry out its function in evaluating applicants who wish to receive an ID badge and/or vehicle decal for the purpose of driving a vehicle for hire or a tow truck in Palm Beach County, FL. Approved Consumer Affairs staff access the Exchange for information and questions about specific vehicles or individuals related to applications that have been submitted by customers. Exchange information is obtained through a site on the Palm Beach County's intranet page, the Driver Record Transcript (DRT) page, which pulls the data from the FLHSMV partner portal. Only approved individuals are able to run searches in DRT using their county login information via Information System Services' Secure Identity Management (SIM). The information obtained from DRT is used to complete essential division functions and to resolve issues encountered by Consumer Affairs.

The MOU is contingent upon the Department having appropriate internal controls in place at all times, that data is being provided/received pursuant to this MOU to ensure that the data is protected from unauthorized access, distribution, use, modification, and disclosure. In addition, the Department must submit an Internal Control and

Data Security Audit from the Internal Auditor or Inspector General on or before the first anniversary of the execution date of this MOU or within 120 days from the receipt of a request from the providing agency. The Audit shall indicate that the internal controls governing the use and dissemination of personal data have been evaluated in light of the requirements of this MOU as

well as in light of applicable laws, and that these internal controls are adequate to protect the personal data from unauthorized access, distribution, use, modification, or disclosure. The Attestation Statement shall also certify that any and all deficiencies/issues found during the review have been corrected and measures enacted to prevent recurrence.

## AUDIT SCOPE AND METHODOLOGY

CAD requested this Special Project audit. The scope of the audit covered procedures for the period from January 1, 2019 through May 31, 2019. Audit fieldwork was conducted at CAD from June 2019 to July 2019.

Through interviews with Division management and staff, the review of the *Drivers Privacy Protection Act* (18 U.S.C. & 2721), *Exemptions from Public Records Law* (State Statute 119.0712), Countywide PPMs, MOU requirements, and other pertinent documentation, we decided on the stated objective.

In order to answer the audit objective, we met with appropriate staff to identify the activities, responsibilities, access management, and controls relating to safeguarding the driver information. We examined requirements specified in the MOU agreement. We examined and evaluated other quality control monitoring processes, as well as referring to Standard Operating Guide procedures for the division.

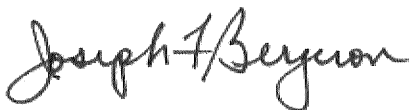
## MANAGEMENT AND AUDIT RESPONSIBILITIES

Management is responsible for establishing and maintaining effective internal controls to help ensure that appropriate goals and objectives are met; resources are used effectively, efficiently, and economically, and are safeguarded; laws and regulations are followed; and management and financial information is reliable and properly reported and retained.

Internal Audit is responsible for using professional judgment in establishing the scope and methodology of our work, determining the tests and procedures to

perform, conducting the work, and reporting the results.

We conducted this performance audit in accordance with generally accepted government auditing standards. These standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.



Joseph F. Bergeron, CPA, CIA, CGAP  
County Internal Auditor  
July 17, 2019  
W/P # 2019-14



Office of the County Internal Auditor  
Audit Report #2019-07

**Planning, Zoning & Building Department**

*Florida Department of Highway Safety and Motor  
Vehicles Memorandum of Understanding Audit*



*Reviewed by Audit Committee  
September 18, 2019*

*DATED JULY 1, 2019*

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*Stewardship – Accountability – Transparency*



## WHY WE CONDUCTED THIS AUDIT

We conducted this audit to address the following:

Did the Planning, Zoning, and Building Department Director ensure that the controls governing the use and dissemination of data obtained from the DHSMV pursuant to Memorandum of Understanding HSMV-0640-16 for the

period of April 1, 2017 through March 31, 2019, were adequate to protect the personal data from unauthorized access, distribution, use, modification, or disclosure as required by the MOU?

## WHAT WE FOUND

The Planning, Zoning, and Building Director did ensure that the controls governing the use and dissemination of data obtained from the DHSMV pursuant to Memorandum of Understanding HSMV-0640-16 for the period of April 1, 2017 through March 31, 2019, were adequate to protect the personal data from unauthorized access,

distribution, use, modification, or disclosure as required by the MOU.

Additionally, we noticed a situation that, while not rising to the level of a finding, we believed should be communicated to management. We issued a memorandum communicating this information to the Department Director.

## WHAT WE RECOMMEND

**The audit report makes no recommendations.**

## BACKGROUND

The Planning, Zoning, and Building Department (PZB) creates and sustains a high quality community and a safe and healthy lifestyle for the citizens of unincorporated Palm Beach County (County) through the use of comprehensive planning, growth management, and the implementation of zoning regulations. The Code Enforcement Division ensures compliance with the Unified Land Development Code (ULDC) and related property maintenance codes as well as responding to citizen complaints and achieving compliance through education, warnings, notices of violation, and Special Magistrate hearings. The Contractor Certification Division promotes a safe and healthy community environment through a contractor certification regulation and enforcement program, thereby minimizing losses to citizens by unlawful contractor activities.

The Department has, for years, entered into Memorandums of Understanding (MOU) with the Florida Department of Highway Safety & Motor Vehicles Agency (DHSMV) in order to allow access to information relating to driver license and motor vehicle data contained in the State's Driver and Vehicle Information Database (DAVID). The Department uses DAVID to address

code enforcement complaints and complaints against licensed and unlicensed contractors in order to protect the health, safety, and welfare of the citizens. Authorized PZB staff access the DAVID database for information and questions about specific vehicles or individuals related to cases that they are working on. This information is used to resolve issues encountered by Code Enforcement or Contractor Certification Divisions.

The terms of the MOUs are contingent upon PZB having appropriate internal controls in place at all times and that data is being provided/received pursuant to this MOU to ensure that the data is protected from unauthorized access, distribution, use, modification, and disclosure. The Points of Contact (POCs) are the gatekeepers to DAVID for PZB. The MOU defines the Point-of-Contact as a person or persons appointed by the Requesting Party (PZB in this case) as the administrator of the DAVID program in their agency. In addition, the Department must submit an Attestation Statement from the Internal Auditor on or before the third and sixth anniversary of the agreement or within 180 days from the receipt of an Attestation review request from DHSMV. The Attestation Statement shall indicate that the internal controls

over personal data have been evaluated and are adequate to protect the personal data from unauthorized access, distribution, use, modification, or disclosure. The Attestation Statement

shall also certify that any and all deficiencies/issues found during the review have been corrected and measures enacted to prevent recurrence.

## AUDIT SCOPE AND METHODOLOGY

This audit was added to the approved annual audit work plan for FY 2019 at the request of PZB management. The scope of the audit covered procedures for the period from April 1, 2017 through March 31, 2019. Audit fieldwork was conducted at PZB from April 2019 to July 2019.

In order to answer the audit objective, we met with appropriate staff to identify the activities, responsibilities,

access management, and controls relating to safeguarding the driver information. We examined requirements specified in the MOU agreement. We examined and evaluated logs as well as other quality control monitoring processes. We also referred to the Control Objectives for Information and Related Technology - COBIT Standards for information on Information Systems-related internal controls.

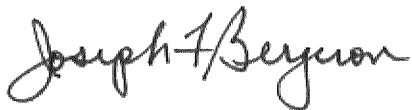
## MANAGEMENT AND AUDIT RESPONSIBILITIES

Management is responsible for establishing and maintaining effective internal controls to help ensure that appropriate goals and objectives are met; resources are used effectively, efficiently, and economically, and are safeguarded; laws and regulations are followed; and management and financial information is reliable and properly reported and retained.

Internal Audit is responsible for using professional judgment in establishing the scope and methodology of our work, determining the tests and procedures to

perform, conducting the work, and reporting the results.

We conducted this performance audit in accordance with generally accepted government auditing standards. These standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.



Joseph F. Bergeron, CPA, CIA, CGAP  
County Internal Auditor  
July 1, 2019  
W/P # 2019-13



Office of the County Internal Auditor  
Audit Report #2019-08

**Fire Rescue Department**  
*Human Resources Management Audit*



*Reviewed by Audit Committee*  
*September 18, 2019*

*DATED MAY 6, 2019*

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*Stewardship – Accountability – Transparency*

## WHY WE CONDUCTED THIS AUDIT

We conducted this audit to address the following:

Did the Fire Rescue Administrator establish effective internal controls over the Human Resources function for the period October 1, 2016 to February 28, 2018 in accordance with Department, Collective-Bargaining Agreement, and Countywide PPMs to ensure:

- The best-qualified applicants are hired in a fair and open manner?
- The best-qualified applicants are promoted in a fair and open manner?
- The best-qualified instructors are selected in a fair and open manner?

## WHAT WE FOUND

The Fire Rescue Administrator implemented effective management controls to ensure the best-qualified applicants are hired in a fair and open manner.

The Fire Rescue Administrator implemented effective management controls to ensure the best-qualified applicants are promoted in a fair and open manner.

The Fire Rescue Administrator implemented effective management controls to ensure the best-qualified instructors are selected in a fair and open manner.

However, as described in Finding 1, the Department has not yet achieved its Strategic Plan goal of a workforce that is representative of the community it serves. We believe there are improvements necessary to begin addressing underrepresentation of certain demographic groups in the Department. In addition, as described in Finding 2, we believe that Fire Rescue needs to revise their existing practice for retaining training vendors.

During the course of our fieldwork, we noted certain minor issues related to promotional and recruitment processes, schedule change controls, and the cadet program. In our judgment, these issues did not rise to the level of findings. We

issued a comment letter to management concerning these issues. While our management comment letter provides suggestions for improvement in the areas noted above, the letter is for

informational purposes only. We do not conduct any follow-up review on suggestions for improvement made in our management comment letters.

### WHAT WE RECOMMEND

The audit report makes five recommendations.

As to Finding #1, the report recommends Fire Rescue re-evaluate the job requirement for operation personnel to ensure the existing job requirements continue to represent the nature of the work performed by operational personnel, and that those job requirements do not create unnecessary barriers to any demographic group. The report also recommends that Fire Rescue work with community and educational groups to encourage persons from underrepresented demographics to pursue careers in the fire service.

As to Finding #2, the report recommends that Fire Rescue review its current procurement practices for instructional services with the County Administrator and the Purchasing Director to determine if the current practices are consistent with the intent of the Purchasing Code. The report also recommends that Fire Rescue review with the County Attorney's Office its current practice of assigning and scheduling operational staff to serve as instructors for the training providers. Finally, the report recommends that Fire Rescue consider establishing a full-time in-house training capability.

## DETAILED FINDING AND RECOMMENDATIONS

### **Finding 1: Fire Rescue has not Achieved Its Strategic Goal of Having a Work Force that Mirrors the Demographics of the Community it Serves**

The Palm Beach County Fire Rescue Strategic Plan dated July 7, 2015 established eight strategic objectives. One of those objectives was to develop a workforce that mirrors the community it serves. The Palm Beach County 2016-2017 Affirmative Action Plan, effective October 1, 2016, states the commitment of Palm Beach County to employ protected groups consistent with their availability in the labor market.

We reviewed the demographics for the Department's operational personnel as of December 2017, demographics of the last five years hiring, demographics of the Reserve and Cadet programs, and demographics of graduates of the Palm Beach State College Fire Fighters Certificate program. The following tables summarize the results of these reviews.

We included demographics for the Palm Beach State College program to get a perspective on the demographics of one potential pool of candidates. Fire Rescue requires all candidates for Fire Fighter positions to possess, among other certifications and qualifications, certification as a Fire Fighter and as a Paramedic or Emergency Medical Technician (EMT). These certifications require graduation/completion of an approved program of training such as that offered by Palm Beach State College or the Florida Fire College in Ocala, Florida. The majority of applicants for Fire Fighter positions with Fire Rescue come from other fire departments and from recent graduates of one of those programs.



<b>Table 1 - Fire Rescue Operational Demographics</b>			
<b>PBC: Current Fighters, Lieutenants, Captains, and Chief Officers (1289 total)</b>			
<b>Race/Ethnicity</b>	<b>Fire Rescue Demographics Total Staff</b>	<b>Countywide Demographics</b>	<b>FR Hiring in Last Five Years</b>
American Indian and Alaskan Native	0%	0%	1%
Asian alone	2%	3%	2%
Black or African American alone	7%	19%	10%
Hispanic or Latino	19%	22%	26%
White alone, not Hispanic or Latino	72%	56%	61%
Totals	100%	100%	100%

Source: Payroll Roster December 2017

<b>Table 2 - Palm Beach Reserve Program</b>			
<b>Race/Ethnicity</b>	<b>Count</b>	<b>Fire Rescue Reserve Demographic</b>	<b>Countywide Demographic</b>
White alone, not Hispanic or Latino	49	75%	56%
Hispanic or Latino	11	17%	22%
Black or African American alone	3	5%	19%
Other	2	3%	3%
Total	65	100%	100%

Source: James Kahn, Fire Rescue Volunteer Representative

<b>Table 3 - Palm Beach Cadet Program</b>			
<b>Race/Ethnicity</b>	<b>Count</b>	<b>Fire Rescue Cadet Demographic</b>	<b>Countywide Demographic</b>
White alone, not Hispanic or Latino	95	66%	56%
Hispanic or Latino	27	19%	22%
Black or African American alone	21	14%	19%
Other	2	1%	3%
Total	145	100%	100%

Source: Laura Chau, Executive Director of Palm Beach County Cadet Program

Table 4 - Palm Beach State College Demographics						
Palm Beach State College Demographics of Fire Fighters Certificate Completion: By Race/Ethnicity						Countywide Demographic
Race/Ethnicity	2012/13	2013/14	2014/15	2015/16	2016/17	
	%	%	%	%	%	
Asian	0%	0%	2%	0%	1%	3%
Black	13%	5%	4%	3%	2%	19%
Hispanic	22%	23%	14%	18%	22%	22%
Native Am	0%	2%	0%	0%	1%	0%
White	63%	60%	73%	73%	65%	56%
Other	2%	10%	7%	6%	9%	0%
Totals	100%	100%	100%	100%	100%	100%

Source: Palm Beach State College Legal Department

The tables demonstrate that there is underrepresentation in certain demographic groups in the Department. The Palm Beach County Human Resources Department's Fair Employment Programs section considers a difference in a demographic percentage of more than two to three percentage points sufficient to establish a hiring target for positions in that group. The 2016-2017 Affirmative Action Plan established targets for each Battalion and several other organizational units where underrepresentation was identified. The targeted positions included gender (female) and ethnic groups (Hispanic and African American).

Table 5 shows gender information from the U.S. Census Bureau's factfinder website (American Community Survey) for various geographical areas as of 2017 for Protective Service occupations. The Survey asks questions about an individual's employment including business sector, the kind of business, and the person's main occupation

within either the last week or most recent within the last five years. Occupation is a free-form entry by the respondent. Census Bureau staff then categorize employment responses into classes per the Standard Occupational Classification manual. The information in the Table is specifically for the data subset firefighting and prevention, and other protective service workers including supervisors (law enforcement workers are not part of this subset). The Bureau of Labor Statistics Standard Occupational Classification manual describes these jobs as firefighters and their first line supervisors, fire inspectors, animal control officers, security guards, and lifeguards. The last line in the Table shows gender information for Protective Service occupations for Board of County Commissioners (BCC) employees from the County's 2016-2017 Affirmative Action Plan (AAP). In the County's AAP, protective service workers include firefighters, park rangers, lifeguards, code enforcement officers, and security

officers. Firefighters make up approximately 80% of the category.

<b>Table 5</b>			
<b>Gender Information for Protective Service Occupations</b>			
	<b>Males - Number</b>	<b>Females - Number</b>	<b>Totals</b>
Nation	1,357,447	426,467	1,783,914
Florida	105,109	31,472	136,581
Broward County	11,846	6,457	18,303
Miami-Dade County	20,861	9,351	30,212
Palm Beach County	8,044	3,482	11,526
BCC only	1,063	92	1,155
	<b>Males - Percentage</b>	<b>Females - Percentage</b>	<b>Total Percentage</b>
Nation	76%	24%	100%
Florida	77%	23%	100%
Broward County	65%	35%	100%
Miami-Dade County	69%	31%	100%
Palm Beach County	70%	30%	100%
BCC only	92%	8%	100%

Table 1 demonstrates that, while improvements in diversity have been made over the last five years, Fire Rescue still needs additional improvements. Tables 2 and 3 demonstrate that the Fire Rescue Reserve and Cadet programs do not offer substantial opportunities to improve diversity in the Department. Table 4 demonstrates that, at least for individuals completing the Palm Beach State certification program, candidate diversity does not reflect the community as a whole. Table 5 demonstrates the need for Palm Beach County and, by extension, Fire Rescue to improve

female representation in the protective services work force.

In discussions with Fire Rescue officials, we learned that the Department believed additional emphasis could be placed on encouraging applications from the Reserve and Cadet Program members as one approach to addressing the demographic underrepresentation. However, based on the results shown in Tables 2 and 3 above, the existing Reserve and Cadet Programs demographics suggest that some improvement might be achieved, but not enough to eliminate the underrepresentation.

### **Recommendations**

1. The Fire Rescue Administrator should re-evaluate the job requirements for FR operational personnel to determine whether the existing job requirements continue to represent the nature of the work required by operational personnel and to determine if any of the existing job requirements create unnecessary barriers to any gender or demographic group.

2. The Fire Rescue Administrator should work with community and educational groups and agencies to develop programs that will attract or encourage underrepresented groups to pursue careers in the fire service. This effort should also include programs to assist those underrepresented groups attain entry into necessary training and other preparatory programs for entry into the fire service.

### **Management Comments and Our Evaluation**

In responding to a draft of this audit report, the Fire Rescue Administrator agreed with recommendations 1 and 2.

As to recommendation #1, the Administrator stated that Fire Rescue continually strives to re-evaluate and assess all aspects of their requirements to assure there are no unnecessary barriers to any gender or demographic group and that the Department is working with Palm Beach County Human Resources in developing a Job Task Analysis.

As to recommendation #2, the Administrator stated that Fire Rescue established a Human Resource Development Officer position in 2013 for the purpose presented in the recommendation. The Administrator listed some accomplishments of the position and stated the Department's continuing commitment to working with schools and local civic organizations to increase awareness of the career opportunities in the fire service.

We believe the Administrator's comments are responsive to the recommendations. We also believe that improvements in the Department's demographics will be a long and slow process as new recruits join the Department and long-serving staff retire or resign. Accordingly, we believe the Department should provide long-term support to the Development Officer position and programs.

### **Finding 2: Fire Rescue's Training Vendor Selection Process May Need Revision**

The Palm Beach County Purchasing Code (Code) allows exemptions from the Code for certain types of procurements. Section 2-51 (f) (1) b specifically identifies fees and costs of job-related seminars and training, including materials provided with or as an integral part of that training as exempt from the Code. Section 2-51 (f) (2) states that "exempt purchases shall, where possible, be competitively procured by County Departments." County policy provides a process to pay

vendors for training services without the need for purchase orders.

Fire Rescue spent \$3.7 million on vendor provided training from Fiscal Year (FY) 2015 through FY 2018 with another \$1.0 million projected for FY 2019.

Substantially all of that spending followed the approved vendor payment process established in County policy. The balance of the spending used purchase orders. We believe Fire Rescue was fully compliant with County policy in their acquisition of training vendors.

Fire Rescue's training expenditures are concentrated with a few vendors. For example, in FY 2018 Fire Rescue used 31 different vendors for training. Three vendors accounted for 76% of the training expenditures. A single vendor, Health Career Institute, received 41% of those expenditures. We believe Fire Rescue made these payments in compliance with County policy.

However, we believe the County's policy did not anticipate a department having training expenditures at the level Fire Rescue is using.

Furthermore, the majority of the training provided by the training vendors is provided by Fire Rescue employees during the employee's off-duty time. In general, Fire Rescue identifies the desired training, identifies the staff qualified to provide that training and coordinates the training schedule with the vendors to work around the employee's availability.

### Recommendations

3. The Fire Rescue Administrator should work with the County Administrator and the Purchasing Director to determine if Fire Rescue's current approach to procuring training vendors is appropriate and meets not just the letter of the Purchasing Code exemption for training but also meets the spirit of competitive procurement required by the Purchasing Code.

4. The Fire Rescue Administrator should work with the County Attorney's Office to determine if Fire Rescue's current practices around selecting and assigning staff to serve as instructors for the training vendors avoids any conflict with "joint employer" considerations.

5. The Fire Rescue Administrator should consider establishing a full-time training function using the expertise of existing staff. Current staff with the appropriate instructional qualifications could be rotated from shift work to a temporary assignment as a training officer followed by a return to shift work. The duration of the training assignment should reflect the nature and extent of planned training activities for the temporary assignment period. Staff interested in serving as instructors should be encouraged and supported in the effort to obtain the necessary instructional certifications as part of their personal development program.

**Management Comments and Our Evaluation**

In responding to a draft of this audit report, the Fire Rescue Administrator agreed with recommendations 3 and 4. The Administrator stated that the Department would reach out to both the Purchasing Director and County Attorney to address the recommendations.

As to recommendation 5, the Administrator stated that Fire Rescue

understands the potential of the concept recommended and has been reviewing this option and others in an effort to continually improve training efficiency, delivery, and safety.

We believe the Administrator's comments are responsive to our recommendations.

**BACKGROUND**

Palm Beach County Fire Rescue (FR) was created by County Ordinance in 1984 to provide fire, emergency medical services, advanced life support, and transport services to the unincorporated areas of the County, as well as several municipalities. FR is a dependent district under the control of the Board of County Commissioners (BCC). The BCC levies millage rates that apply to all

property owners in the unincorporated portion of the County and residents of the municipalities that have elected to join the districts rather than provide the services themselves.

The PBC FR FY2019 Fact Sheet provides the following breakdown on the number of calls by type for FY 2018:

Call Type	Number of Calls	% of Calls
EMS calls	117,371	86%
Structure fire calls	1,138	1%
Other calls	17,138	13%
Total calls	135,647	100%

Source: Fire Rescue web site, document dated 11/29/2018

The activities involved in the Human Resource Management (HRM) function are new employee recruitment, payroll, employee training and development, and promotions. The Department accomplishes its mission with 1,510 positions and it had a budget of \$363,862,947 in FY 2017. FR operates 24/7 with 49 stations. The daily minimum staffing for all the stations is 291. Fire fighters work one 24 hour shift and then receive 48 hours off. There are three shifts (A, B, or C). The department has a reserve and cadet programs. The reserves allows volunteers to obtain formal training similar to a mentorship/apprenticeship approach. The cadet program allows youths (ages 14 years old in the 9th Grade through 12th Grade) the opportunity to explore careers in the fire rescue service.

Human Resources Management for the Fire Rescue Department (Fire Rescue, FR, or the Department) encompasses recruitment, promotions, payroll, and employee training and development. Fire Rescue and the Palm Beach County Human Resources Department (PBCHR) work very closely in the hiring and promotional efforts. PBCHR designs hiring processes to ensure compliance with the Collective Bargaining Agreement (CBA) and other relevant law and regulations so that the hiring processes avoid disparate impacts and provide the highest quality candidates for FR. Fire Rescue manages the other functions itself.

The hiring process is complex and challenging in that there are many activities that need to be coordinated and that the number of applicants for any recruiting cycle can be in excess of 600. The hiring process is also race and gender neutral. Following is a brief and highly summarized overview of the hiring process. Fire Rescue determines when and how many entry-level positions are available based on various Departmental considerations. Public announcements of the openings are made and notices are sent to individuals who have expressed an interest in applying when openings are announced.

Applications are received and evaluated against the specific job requirements to ensure only fully qualified applicants are invited to the next step in the process. Qualified applicants are invited to an initial screening interview. The screening interviews are scored and rank ordered including appropriate veterans preferences. Fire Rescue invites smaller groups of candidates to in-person interviews (usually 40-50) to select candidates for entry into the Fire Rescue Training Academy. The Academy usually admits 25-30 recruits to each class. The frequency of classes in the Academy depends on the staffing needs of Fire Rescue. The following table summarizes activity from the most recent recruiting effort in December 2017.

Job announcement published	December 2017
Applications received	725
Applications meeting job minimum requirements	565
Applicants attending initial screening interview	454
Applicants selected for in-person interviews	184
Applicants hired	113
These 113 applicants were placed in five recruit academy classes in 2018 and 2019.	

### Training

The Training and Safety Division provides the availability for each employee to access a minimum of 30 Continuing Education Units (CEU) per year. The actual number of hours of training per operations personnel for 2015 was 288. FR projected 310 hours for 2017. The actual was 190 hours. FR's Training Department procures services from several providers to develop and deliver training programs in areas of emergency medical services and firefighting and conducting training in specialized areas. FR does not enter into a contract agreement with the services providers, but initiates a request for service. The Staffing Captain's responsibilities include:

- selecting instructors,

- coordinating all parties involved in the training and development of all new firefighters,
- scheduling all training required and/ or needed during the timeframe,
- supervising and schedule Recruit Academy instructors,
- planning, organizing, and coordinating the training of personal assigned to the Special Operations Group,
- developing and implementing the department wide fire training program.

FR uses third-party vendors to provide the instructors for training. A majority of the instructors are from Health Career Institute (HCI). The Recruit Coordinator maintains a manual log to document activities that occurs in the Recruit Academy.



## AUDIT SCOPE AND METHODOLOGY

This audit was part of the 2017 annual audit plan as approved by the Audit Committee. The audit scope includes a review of internal controls in place, relating to the FR HR process. We excluded non-firefighter related positions because our office conducted a prior review in the Human Resource Customer Service Processes. Audit fieldwork was conducted at FR and PBC HR from November 2017 to May 2018.

On December 19, 2017, the Internal Audit staff met with the FR Administrator and FR Director of Finance and Planning. FR Management requested Internal Audit to postpone the payroll review and to add both the (1) promotion process and the (2) selection of instructors to the audit objective. FR Administrator indicated there were some internal issues with the promotion and the selection of the instructors' process. The Senior Auditor suggested we continue with the same audit objectives due to the preliminary findings. After some further discussions, the Internal Auditor's Office decided to postpone the payroll process and add the two requested objectives.

To become familiar with the various functions performed for HR, we obtained and reviewed Departmental

and Countywide policies and procedures (PPMs), as well as the FR's Standard Operating Procedures (SOPs). In addition, we interviewed management and staff involved in the HR function. To meet our audit objective, we observed limited actual audio interview and listened to a portion of digital audio recordings. We reviewed promotional roster, promotion eligibility requirements, instructor records, and file documents. We performed analytical procedures to documents related to the recruitment, promotion, and selection of instructors. We compared and assessed the diversity of FR employee and program to the diversity of PBC resident.

We excluded the payroll function from this audit while Fire Rescue works to complete the installation of a new time and attendance system. Fire Rescue management asked us to review the management of third-party training providers as part of this review.

### SAMPLING PLAN

#### A. Recruitment

- We determined 60 out of 895 digital tapes (30 for each job posting date) would be an appropriate sample size based on

our Internal Audit sampling methodology.

B. Promotions

- We determined 25 out of 221 applications would be an appropriate sample size based on our Internal Audit sampling methodology.

C. Selection of Instructors

We determined that the two most recent recruiting class (#67 and #68) would be an appropriate sample selection. We reviewed two lists of available instructors (53 and 51) in each recruiting class.

**MANAGEMENT AND AUDIT RESPONSIBILITIES**

Management is responsible for establishing and maintaining effective internal controls to help ensure that appropriate goals and objectives are met; resources are used effectively, efficiently, and economically, and are safeguarded; laws and regulations are followed; and management and financial information is reliable and properly reported and retained.

Internal Audit is responsible for using professional judgment in establishing the scope and methodology of our work, determining the tests and procedures to

perform, conducting the work, and reporting the results.

We conducted this performance audit in accordance with generally accepted government auditing standards. These standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.



Joseph F. Bergeron, CPA, CIA, CGAP  
County Internal Auditor  
May 6, 2019  
W/P # 2017-04

ADMINISTRATIVE RESPONSE



**PALM BEACH COUNTY FIRE-RESCUE**  
**Inter-Office Memorandum**

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**TO:** Joseph F. Bergeron, Internal Auditor  
Internal Audit

**FROM:** Reginald Duren, Fire Rescue Administrator  
Fire Rescue Department

**DATE:** August 8, 2019

**RE:** **Final Draft Audit Report – Human Resources Management**

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The following is in response to the final draft audit report received July 26, 2019, referencing “Fire Rescue - Human Resources Management.”

**Recommendation:**

**The Fire Rescue Administrator should re-evaluate the job requirements for FR operational personnel to determine whether the existing job requirements continue to represent the nature of the work required by operational personnel and to determine if any of the existing job requirements create unnecessary barriers to any gender or demographic group.**

Fire Rescue concurs with the recommendation and continually strives to re-evaluate and assess all aspects of our requirements to assure that there are no unnecessary barriers to any gender or demographic group. Currently Palm Beach County Fire Rescue (PBCFR) is working with the Palm Beach County Human Resources Department in developing a Job Task Analysis to be completed by June of 2020.

**The Fire Rescue Administrator should work with community and educational groups and agencies to develop programs that will attract or encourage underrepresented groups to pursue careers in the fire service. This effort should also include programs to assist those underrepresented groups attain entry into necessary training and other preparatory programs for entry into the fire service.**

Fire Rescue concurs with the recommendation. Fire Rescue has had a Fire Rescue Human Resource Development Officer since 2013 for this purpose. A few of the many things that the department and this position have accomplished include:

- Producing videos showing PBCFR diversity that have aired on PBC Channel 20 and YouTube, been displayed at the South Florida Fair and numerous career day type events.

- Creating recruitment tools, photos, informational pamphlets, and post cards. These are displayed at 40 different kiosks throughout the county.
- Creating an online interest card for future employment openings.
- Supporting the Wellington and Palm Beach Lakes High School Fire programs via equipment donation and career development presentations.
- Focusing on creating a Cadet Program more accessible to the underrepresented groups.
- Assisting the Fire Chiefs Association of Palm Beach County to develop a Regional Diversity Recruitment Team.

Fire Rescue is committed to continue working with schools and local civic organizations on increasing the awareness of the fire service and the many career opportunities available.

**The Fire Rescue Administrator should work with the County Administrator and the Purchasing Director to determine if Fire Rescue’s current approach to procuring training vendors is appropriate and meets not just the letter of the Purchasing Code exemption for training but also meets the spirit of competitive procurement required by the Purchasing Code.**

Fire Rescue concurs with reaching out to the Purchasing Director to seek recommendations and possibly revisit our current approach for procuring training vendors. We will have these discussions prior to December 31, 2019.

**The Fire Rescue Administrator should work with the County Attorney’s Office to determine if Fire Rescue’s current practices around selecting and assigning staff to serve as instructors for the training vendors avoids any conflict with “joint employer” considerations.**

Fire Rescue concurs with the recommendation and will confer with the County Attorney’s Office regarding our current practice of selecting and assigning staff to serve as instructors for the training vendors avoids any conflict with “joint employer” considerations. We will have this conversation prior to December 31, 2019. Additionally, we are meeting internally and gathering information externally to identify best practices and opportunities to enhance our existing staffing model.

**The Fire Rescue Administrator should consider establishing a full-time training function using the expertise of existing staff. Current staff with the appropriate instructional qualifications could be rotated from shift work to a temporary assignment as a training officer followed by a return to shift work. The duration of the training assignment should reflect the nature and extent of planned training activities for the temporary assignment period. Staff interested in serving as instructors should be encouraged and supported in the effort to obtain the necessary instructional certifications as part of their personal development program.**

Fire Recue understands the potential of the concept and has been reviewing this option and others in an effort to continually improve training efficiency, delivery, and safety.



Office of the County Internal Auditor  
Audit Report #2019-09

**Parks & Recreation Department**  
*Aquatics Division Audit*



*Reviewed by Audit Committee*  
*September 18, 2019*

*DATED AUGUST 8, 2019*

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*Stewardship – Accountability – Transparency*

## WHY WE CONDUCTED THIS AUDIT

We conducted this audit to address the following:

Did the Parks and Recreation Director ensure that there were systems and processes in place to ensure that Parks

and Recreation Aquatic facilities were maintained in a way to minimize safety risks to the public and staff?

## WHAT WE FOUND

The Parks and Recreation Director ensured that there were systems and processes in place to ensure that Parks and Recreation Aquatic facilities were maintained in a way to minimize safety risks to the public and staff.

During the course of our engagement, we noted a minor issue related to required documentation of the water quality checks at one location. In our

judgment, this issue did not rise to the level of a finding. We issued a comment letter to management concerning these issues. While our management comment letter provides suggestions for improvement in the area noted above, the letter is for informational purposes only. We do not conduct any follow-up review on suggestions for improvement made in our management comment letters.

## WHAT WE RECOMMEND

**The audit report makes no recommendations.**

## BACKGROUND

The mission of the Parks and Recreation Department is to “make the quality of life for Palm Beach County residents and visitors better by providing diverse, safe and affordable recreation services, welcoming parks and enriching social and cultural experiences.” The Parks and Recreation Department services residents countywide through 106 regional, district, community beach and neighborhood parks encompassing 8,696 acres.

The Department is comprised of seven Divisions: Aquatics, Parks Operations, Recreation Services, Special Facilities, Financial and Support Services, Planning, Research, and Development, and the Office of Public Engagement.

The Aquatics Division provides diverse, safe, and cost effective aquatic opportunities and water safety education to all residents and visitors with a well-trained team of aquatic professionals. Their primary services include programming, managing and coordinating the use of Palm Beach County aquatic facilities and beaches, aside from prevention, rescue and emergency medical care at the county beaches. They also provide a variety of water safety education for schools, groups and residents. In addition, the

division provides a variety of aquatic activities, events and programs.

The Division’s aquatic facilities include three splash parks, two waterparks, six pools, and 14 guarded oceanfront and inlet beaches from Tequesta to Boca Raton. The three sections of the Aquatics Division combined have 487 employees. These include Ocean Rescue and Beaches (66 full time and 42 part time), Waterparks (17 full time and 107 part time) and Pools (five full time and 250 part time).

According to the Parks & Recreation – Ocean Rescue webpage, Palm Beach County (PBC) Ocean Rescue lifeguards are a highly skilled professional team that specializes in preventative actions, ocean rescues, and emergency medical assistance to beachgoers 7 days a week, year round. PBC Ocean Rescue is an agency certified by the United States Lifesaving Association (USLA). All lifeguards are required to hold certifications in lifeguarding, CPR/AED and Emergency Medical Response- First Aid. Many of the Ocean Rescue lifeguards surpass these requirements and hold certifications as Emergency Medical Technicians (EMT), paramedics, SCUBA, and some have a boat captain license.



Similar to Ocean Rescue lifeguards, PBC Waterparks and Pool Lifeguards are also required to be certified in lifeguarding, CPR/AED and Emergency Medical Response- First Aid. Unlike Ocean Rescue lifeguards, the Waterparks and Pool staff encompass mostly seasonal (part-time) positions and require more supervision.

The Risk Management Department conducts yearly safety inspections of the Aquatics facilities. Along with the

inspection reports, Risk Management provides a memo to Parks and Recreation identifying any significant issues. The inspection reports provide photographic evidence of any hazards, including comments, corrective action, risk category and whether the corrective action was taken and addressed. The most recent yearly site inspection (March 2019) was conducted in seven of the Aquatic facilities (pools and waterparks) as two (pools) were closed for renovations/construction.

## AUDIT SCOPE AND METHODOLOGY

This audit was included in the approved annual audit work plan for FY 2019. The audit scope covered the Aquatics Division Safety and Training function from January 1, 2019 through June 30, 2019, and included a review of the safety and training policies, procedures and manuals that were active for the (1) Ocean Rescue and Beaches, (2) Waterparks, and (3) Pools. It

incorporated a review of the policies and procedures to ascertain the adequacy of internal controls for effective and efficient management oversight. We obtained training records and certifications during the audit period and confirmed their status. We randomly selected safety procedures from each of the three sections for review and testing.

## MANAGEMENT AND AUDIT RESPONSIBILITIES

Management is responsible for establishing and maintaining effective internal controls to help ensure that

appropriate goals and objectives are met; resources are used effectively, efficiently, and economically, and are

safeguarded; laws and regulations are followed; and management and financial information is reliable and properly reported and retained.

Internal Audit is responsible for using professional judgment in establishing the scope and methodology of our work, determining the tests and procedures to perform, conducting the work, and reporting the results.



Joseph F. Bergeron, CPA, CIA, CGAP  
County Internal Auditor  
August 8, 2019  
W/P # 2019-04

We conducted this performance audit in accordance with generally accepted government auditing standards. These standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.



Office of the County Internal Auditor

**FY 2020 Audit Work Program  
And Risk Assessment**

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*Stewardship – Accountability – Transparency*

# FY 2020 Proposed Audit Work Program

## How we develop the proposed audit work program

We base our audit work program on three basic components. First, we identify potential auditable units. Then we conduct a risk assessment. Lastly, we project the availability of audit resources. With these three components in place, we can select projects for inclusion in the annual audit work program.

## Auditable Units

We define auditable units as either county departments or divisions of county departments. A further requirement in the definition of an auditable unit is that each unit must be able to provide the information needed to conduct the risk assessment. For example, some county departments account for all departmental business in a single accounting unit regardless of how many divisions the department may have. This situation makes assigning the financial factors used in the risk assessment to the division level impossible. Accordingly, there will only be one auditable unit for that department even if there are multiple divisions within the department.

Many departments and divisions carry on multiple programs that might be auditable at the program level. There is rarely accounting information at the program level for these activities thus rendering the program as unusable within the risk assessment model. A variation on the divisional program theme is the capital improvement program. Five county departments are charged with carrying-out the capital improvement program. Responsibility for managing capital improvements within the department can be spread across several divisions. Accordingly, capital improvements do not fit into the definition of auditable units or into the structure of the risk assessment easily.

## Risk Assessment

There are three elements to our annual risk assessment. The elements are management input, financial factors, and audit input. We survey department and division directors to get their assessment of their unit's risk in five areas. We draw information from the county's accounting system for operating expenses, operating revenues, and grants at the department and division levels. Internal Audit periodically evaluates department internal control processes and management capabilities as evidenced by results of our ongoing audit program. Internal Audit also classifies departments and divisions by the recency of audit reports on the individual units.

We enter the results of the surveys and data gathering into a spreadsheet and calculate numerical risk scores for each auditable unit. We then sort the spreadsheet and assign risk ranks to each auditable unit based on where each unit falls in the sorted listing.

Availability of Resources

The first step in the proposed audit work program is determining the availability of audit resources. We currently have the following filled positions: two Senior Auditors, one Auditor 2, one Auditor 1, and 1 Staff Auditor. We are currently recruiting for one Senior Auditor and one Staff Auditor. Accordingly, we estimate our production capabilities for FY 2020 as follow:

- Twelve audits from the existing Senior Auditors and the Auditor 2.
- Two audits from the new Senior Auditor.
- Total projected capability is 14 audits.

The production capability covers both ongoing audits carried over from the previous year and new audits for 2020. We have three 2019 projects that are currently underway that we expect to be in the reporting phase in the first fiscal quarter of FY 2020. There are also three 2019 projects that we will start in the first quarter of FY 2020. We will identify these three projects with FY 2020 project numbers and cancel the existing FY 2019 project numbers. With a production capability of 14 projects and 6 projects carrying forward to FY 2020, we expect to be able to start work on eight projects in 2020.

**Availability of Resources**

Total annual hours per person	2,080
Holidays (12 per year)	100
Vacation (20 days per year)	160
Sick time	100
Training	50
Administrative	200
Available hours per auditor (rounded)	1,470
Number of filled auditor positions (FTEs)	5.00
Number of vacant auditor positions in recruitment (FTEs)	1.00
Total available auditor hours	8,820
Hours assigned to report and project support	500
Follow-up work	500
Hours to complete 2019 program	2,500
Hours available for 2020 program	5,320
Average hours per audit	550
Potential new audit projects for 2020	10

Once we have determined the potential new audit projects for the plan year we prepare a tentative production schedule. We prepare the tentative production schedule to determine whether we can reasonably expect to begin work on the projected number of potential audits for the plan year. Our tentative production schedule indicated we will be able to start eight new projects. Accordingly, that is the number of new projects we will select for the plan year.

### Selection of New Projects

We propose to select five audits from the High Risk group and three audits from the Medium Risk group. Given our existing staff resources and the developmental stage of our junior audit staff we will be limiting our audit plan to just those eight projects.

We use several considerations when selecting projects. First, we believe that we need to select projects from each risk group (high, medium, or low) to ensure that every auditable unit has a potential for selection. We also consider the number of audits for any one department. We try to limit audits for a single department to no more than two or three in any one year. For the FY 2020 audit plan, we selected projects from eight different departments. Within any risk group, we consider recent audit activity and its impact on units in that grouping. For example, of the 26 units listed in the High Risk category, 13 either had been audited in the past year or were currently being audited.

When selecting individual projects within each risk group we consider several factors in addition to the numeric risk score. We consider the length of time since the last audit of the unit, we consider whether other audits of the department or unit are either ongoing or recently completed, we consider known initiatives for the unit, and sometimes we select a unit somewhat at random (this last approach usually is only used on projects in the low risk group).

### Proposed FY 2020 Project List

<b>Projects Carried Over from FY 2019</b>	
Community Services - Community Action Program	High
Facilities Development & Operations - Fleet Management	Medium
Palm Tran - Operations	High
Planning, Zoning & Building - Zoning Division	High
Public Safety - 911 Technical Services	High
Public Safety - Emergency Management	High
<b>New Projects for FY 2020</b>	
Planning, Zoning & Building - Building Division Inspections	High
Fire Rescue - Operations	High
Community Services - Ryan White Program	High
Information Systems Services - Network Services	High
Parks & Recreation - Recreation Services	High
Engineering & Public Works - Traffic	Medium
Office of Equal Business Opportunity	Medium
Public Affairs - Channel 20	Medium

Details of the risk assessment scores for the eight selected audit units follow on the next two pages. The full detail risk assessment scores for all auditable units appear on the next eight pages.

**FY 2020 AUDIT RISK ASSESSMENT  
RATINGS FOR PROPOSED PROJECTS**

	<b>High</b>				
	<b>PZB</b>	<b>Fire Rescue</b>	<b>Community Services</b>	<b>ISS</b>	<b>Parks &amp; Recreation</b>
	<b>Building Inspections</b>	<b>Operations</b>	<b>Ryan White Program</b>	<b>Network Services</b>	<b>Recreation Services</b>
<b>Combined Rankings</b>					
Management Input Result	225	205	185	205	195
Financial Result	72	88	64	32	40
Audit Result	130	130	93	105	105
<b>Result</b>	<b>427</b>	<b>423</b>	<b>342</b>	<b>342</b>	<b>340</b>
<b>Risk Rank on Result</b>	<b>1</b>	<b>2</b>	<b>5</b>	<b>23</b>	<b>24</b>
<b>Management Input</b>					
Public Interaction	5	5	3	4	5
Information Technology	5	4	5	5	4
Operational Complexity	5	5	2	5	5
Compliance Requirements	5	5	5	5	4
Management Changes	5	4	5	2	4
<b>Result</b>	<b>225</b>	<b>205</b>	<b>185</b>	<b>205</b>	<b>195</b>
<b>Financial Factors</b>					
Operating Budget \$	44,111,747	270,297,768	7,398,042	8,496,561	7,595,422
Operating Budget Score	4	5	3	3	3
Revenue Budget \$	18,555,950	11,683,304	11,411,618	160,345	858,588
Revenue Budget Score	5	5	5	1	1
Grants \$	0	651,017	0	0	2,500
Grants Score	0	1	0	0	1
<b>Result</b>	<b>72</b>	<b>88</b>	<b>64</b>	<b>32</b>	<b>40</b>
<b>Audit Factors</b>					
Date of Last Audit	Before FY 09	Before FY 09	Jun-15	Before FY 09	Sep-09
Time Since Last Audit Score	5	5	3	5	5
Audit Judgment Score	4	4	3	3	3
<b>Result</b>	<b>130</b>	<b>130</b>	<b>93</b>	<b>105</b>	<b>105</b>



**FY 2020 AUDIT RISK ASSESSMENT  
RATINGS FOR PROPOSED PROJECTS**

	<b>Medium</b>		
	<b>EPW</b>	<b>OEBO</b>	<b>Public Affairs</b>
	<b>Traffic Division</b>	<b>EBO Program</b>	<b>Channel 20</b>
<b>Combined Rankings</b>			
Management Input Result	180	180	155
Financial Result	56	24	24
Audit Result	74	68	130
<b>Result</b>	<b>310</b>	<b>272</b>	<b>309</b>
<b>Risk Rank on Result</b>	<b>35</b>	<b>46</b>	<b>37</b>
<b>Management Input</b>			
Public Interaction	4	5	4
Information Technology	4	5	4
Operational Complexity	4	1	3
Compliance Requirements	4	5	4
Management Changes	4	4	1
<b>Result</b>	<b>180</b>	<b>180</b>	<b>155</b>
<b>Financial Factors</b>			
Operating Budget \$	25,022,042	1,120,321	2,132,397
Operating Budget Score	4	2	2
Revenue Budget \$	6,345,593	35,000	10,000
Revenue Budget Score	3	1	1
Grants \$	0	0	0
Grants Score	0	0	0
<b>Result</b>	<b>56</b>	<b>24</b>	<b>24</b>
<b>Audit Factors</b>			
Date of Last Audit	Jul-12	Sep-15	Before FY 09
Time Since Last Audit Score	4	3	5
Audit Judgment Score	2	2	4
<b>Result</b>	<b>74</b>	<b>68</b>	<b>130</b>

**Audit Risk Assessment for  
FY 2020 Combined Results**

Departments	Divisions	Management Input Result	Financial Result	Audit Result	Result	Risk Rank on Result
PZB	Building	225	72	130	427	1 H
Fire Rescue	Operations	205	88	130	423	2 H
Palm Tran	Operations	145	120	155	420	3 H
Water Utilities	Department	190	80	131	401	4 H
Community Services	Community Action Program	215	48	130	393	5 H
Community Services	Ryan White Program	185	64	130	379	6 H
Fire Rescue	Support Services	205	48	124	377	7 H
Public Safety	911 Tech Services	175	72	130	377	8 H
Public Safety	Emergency Management	210	40	124	374	9 H
Airports	Department	170	88	112	370	10 H
Community Services	Senior Services	205	72	93	370	11 H
Fire Rescue	Administrative Services	170	88	112	370	12 H
Fire Rescue	Bureau of Safety Services	200	40	130	370	13 H
PZB	Code Enforcement	210	48	112	370	14 H
Library	Department	190	72	106	368	15 H
Public Safety	Justice Services	180	56	130	366	16 H
Public Safety	Animal Care & Control	200	56	106	362	17 H
Public Safety	Victim Services	175	56	130	361	18 H
ADM	County Administration	205	24	130	359	19 H
PZB	Zoning	205	48	105	358	20 H
H&ES	Countywide/Department	135	88	131	354	21 H
Parks & Rec	Special Facilities	180	72	93	345	22 H
ISS	Network services	205	32	105	342	23 H
Parks & Rec	Recreation Services	195	40	105	340	24 H
Youth Services	Department	160	48	131	339	25 H
PZB	Administration	165	40	130	335	26 H
Palm Tran	Executive	160	16	155	331	27 M
FDO	Fleet Management	145	80	105	330	28 M
Community Services	FAAs	160	32	130	322	29 M
ISS	IT Operations	190	24	105	319	30 M
FDO	Facilities Management	165	56	93	314	31 M
Palm Tran	Support Services	135	24	155	314	32 M
Parks & Rec	Aquatics	165	56	93	314	33 M
HR	Department	200	24	87	311	34 M
Engineering & PW	Traffic	180	56	74	310	35 M
OEO	Department	135	32	143	310	36 M
Public Affairs	Channel 20	155	24	130	309	37 M
Public Affairs	Digital Marketing & Comms	155	24	130	309	38 M
ISS	Application Services	175	40	93	308	39 M
ISS	Computing platforms	185	24	99	308	40 M
PZB	Planning	145	32	130	307	41 M
FDO	ESS	150	56	99	305	42 M
Public Affairs	Graphics	155	24	124	303	43 M
Public Affairs	Administration	155	16	130	301	44 M
Community Services	Human & Veteran Services	145	48	105	298	45 M
OSBA	OSBA	180	24	93	297	46 L
Parks & Rec	Parks Maintenance	140	56	99	295	47 M
CA	County Attorney	165	48	80	293	48 M
ISS	ISS Admin	150	56	87	293	49 M
PZB	Contractor Certification	170	16	106	292	50 M
Community Services	CS Admin	145	32	112	289	51 M
OFMB	Financial Management	165	16	99	280	52 M
ERM	Resources Protection	150	48	80	278	53 M
ERM	Environmental Enhancement	145	64	68	277	54 M

**Audit Risk Assessment for  
FY 2020 Combined Results**

Departments	Divisions	Management Input Result	Financial Result	Audit Result	Result	Risk Rank on Result
FDO	Capital Improvements	150	40	87	277	55 M
Medical Examiner	Medical Examiner	160	24	93	277	56 M
Risk Mgmt	Group Insurance	140	80	55	275	57 M
Cooperative Ext	Department	140	16	118	274	58 M
Engineering & PW	Road & Bridge	160	40	74	274	59 M
FDO	Property and Real Estate	145	24	105	274	60 M
Public Safety	Consumer Affairs	120	24	130	274	61 M
ERM	Natural Areas Stewardship	135	64	74	273	62 L
Public Safety	Administration	135	16	118	269	63 L
Purchasing	Purchasing	150	32	87	269	64 L
CJC	Criminal Justice Commission	115	56	93	264	65 L
Parks & Rec	P&R Admin	145	32	87	264	66 L
Purchasing	Warehouse	140	16	105	261	67 L
Legislative Affairs	Legislative Delegation	145	8	105	258	68 L
ERM	Mosquito Control	150	32	74	256	69 L
Engineering & PW	Land Development	135	40	80	255	70 L
MPO	MPO Planning	155	56	43	254	71 L
OFMB	OFMB Administration	140	8	105	253	72 L
Palm Tran	Capital Expansion	0	96	155	251	73 L
Engineering & PW	Roadway Production	135	48	62	245	74 L
FDO	FDO Admin	130	24	87	241	75 L
Engineering & PW	Construction Coordination	130	16	80	226	76 L
Risk Mgmt	Workers Compensation	110	72	43	225	77 L
OFMB	Budget	100	16	105	221	78 L
Engineering & PW	Administration & IT	130	24	62	216	79 L
OFMB	Contract Development and Control	100	8	105	213	80 L
Resilience	Department	95	8	105	208	81 L
OCR	Department	85	16	105	206	82 L
Risk Mgmt	Administration	150	8	43	201	83 L
Tourist Development	TDC Admin	75	8	99	182	84 L
Engineering & PW	Streetscape Section	75	24	80	179	85 L
Risk Mgmt	Property & Casualty Insurance	45	72	43	160	86 L
	86	86	86	86	86	86

Averages	155	43	104	302
Standard Deviation				58
Maximum score	225	120	155	427
Minimum score	0	8	43	160
Weight for Category	45	24	31	100
Maximum Potential Score	225	120	155	500

**Audit Risk Assessment  
for FY 2020**

Departments	Divisions	Weight	Management Input					Result
			Public Interaction	Information Technology	Operational Complexity	Compliance Requirements	Management Changes	
			Score	Score	Score	Score	Score	
		5	15	10	10	5	45	
ADM	County Administration		5	4	5	5	4	205
CA	County Attorney		4	5	1	4	4	165
CES	Department		4	3	4	3	1	140
CJC	Criminal Justice Commission		3	3	3	2	1	115
CSD	Community Action Program		5	5	5	5	3	215
CSD	FAAs		4	5	2	3	3	160
CSD	Finance & Support Services		3	5	2	5	5	185
CSD	Human & Veteran Services		5	3	4	3	1	145
CSD	Ryan White Program		3	5	2	5	5	185
CSD	Senior Services		5	5	5	5	1	205
DOA	Department		4	4	4	3	4	170
DOA	Development		4	4	3	4	2	160
DOA	Finance		2	5	1	4	4	155
DOA	Operations & Maintenance		4	3	3	4	1	140
DOA	Real Estate & Concessions		3	3	2	4	1	125
E&PW	Administration & IT		3	4	2	3	1	130
E&PW	Construction Coordination		4	3	3	3	1	130
E&PW	Department		5	3	3	3	2	140
E&PW	Land Development		5	5	2	1	1	135
E&PW	Road & Bridge		4	4	4	3	2	160
E&PW	Roadway Production		3	3	3	4	1	135
E&PW	Traffic		4	4	4	4	4	180
ERM	Department		3	3	3	4	3	145
ERM	Environmental Enhancement		3	3	3	4	3	145
ERM	Finance & Support Services		3	3	3	3	3	135
ERM	Mosquito Control		4	3	3	4	3	150
ERM	Natural Areas Stewardship		3	3	3	3	3	135
ERM	Resources Protection		4	3	3	4	3	150
FDO	Business Operations		3	2	2	5	3	130
FDO	Capital Improvements		3	3	3	4	4	150
FDO	ESS		3	3	4	4	2	150
FDO	Facilities Management		4	3	5	3	4	165
FDO	Fleet Management		2	4	3	3	3	145
FDO	Property and Real Estate		2	4	3	3	3	145
FDO	Strategic Planning		4	4	3	4	2	160
Fire Rescue	Administrative Services		3	4	3	4	5	170
Fire Rescue	Bureau of Safety Services		5	4	4	5	5	200
Fire Rescue	Department		5	4	4	4	3	180
Fire Rescue	Finance		3	4	4	4	3	170
Fire Rescue	Operations		5	4	5	5	4	205
Fire Rescue	Support Services		4	5	4	5	4	205
H&ES	Countywide/Department		4	2	3	4	3	135
HR	Department		4	5	4	5	3	200
ISS	Application Services		1	5	5	3	3	175
ISS	Department		4	5	5	5	4	215
ISS	ISS Admin		2	4	3	3	4	150
ISS	IT Operations		5	5	4	4	2	190
ISS	Network services		4	5	5	5	2	205
ISS	Platform Services		2	5	5	4	2	185
Legislative Affairs	Legislative Delegation		5	5	1	3	1	145
Library	Branches		5	5	3	3	3	175
Library	Collection Development		2	3	3	3	2	125
Library	Department		5	5	4	3	4	190
Library	Finance & Facilities		2	4	3	3	2	140
Library	IMC - Integrated Marketing & Communications		1	5	2	2	1	125
Library	IT - Information Technology		1	5	4	3	3	165
Library	Systems Services		5	5	5	5	3	215
Library	Tech Services		1	5	3	3	3	155
Medical Examiner	Medical Examiner		5	5	1	4	2	160
MPO	TPA/MPO Planning		4	4	2	3	5	155

**Audit Risk Assessment  
for FY 2020**

Departments	Divisions	Weight	Management Input					Result
			Public Interaction	Information Technology	Operational Complexity	Compliance Requirements	Management Changes	
			Score	Score	Score	Score	Score	
		<b>5</b>	<b>15</b>	<b>10</b>	<b>10</b>	<b>5</b>	<b>45</b>	
OCR	OCR		5	1	1	3	1	85
OEO	Department		5	4	1	3	2	135
OFMB	Budget		2	3	1	3	1	100
OFMB	Contract Development and Control		2	3	1	3	1	100
OFMB	Financial Management		4	4	3	5	1	165
OFMB	OFMB Administration		3	4	2	4	1	140
OSBA	OEBO/OSBA		5	5	1	5	4	180
P & R	Aquatics		5	4	3	4	2	165
P & R	Department		5	5	5	4	3	205
P & R	FSS		3	5	1	3	3	145
P & R	Parks Maintenance/Operations		5	3	3	3	2	140
P & R	Planning		3	5	2	4	1	155
P & R	Recreation Services		5	4	5	4	4	195
P & R	Special Facilities		4	5	5	2	3	180
Palm Tran	Administrative Services		2	3	2	3	3	120
Palm Tran	Executive		4	3	3	5	3	160
Palm Tran	Operations		4	3	3	4	2	145
Palm Tran	Planning		1	2	4	3	3	120
Palm Tran	Support Services		2	3	3	3	4	135
Public Affairs	Administration (for all divisions)		4	4	3	4	1	155
Public Safety	911 Tech Services		4	5	3	4	2	175
Public Safety	Administration		1	3	4	4	1	135
Public Safety	Animal Care & Control		4	5	4	5	3	200
Public Safety	Consumer Affairs		4	4	1	2	2	120
Public Safety	Department		4	4	4	5	1	175
Public Safety	Emergency Management		5	5	4	5	4	210
Public Safety	Justice Services		5	4	4	4	3	180
Public Safety	Victim Services		5	4	4	4	2	175
Purchasing	Purchasing		2	5	4	2	1	150
Purchasing	Warehouse		2	5	2	3	1	140
PZB	Administration		4	5	2	4	2	165
PZB	Building		5	5	5	5	5	225
PZB	Code Enforcement		5	5	4	5	4	210
PZB	Contractor Certification		5	4	3	5	1	170
PZB	Department		5	5	4	4	5	205
PZB	Planning		3	3	3	3	5	145
PZB	Zoning		5	5	5	5	1	205
Resilience	Department		4	2	1	2	3	95
Risk Mgmt	Clinic		1	4	1	3	3	120
Risk Mgmt	Department		1	4	4	4	1	150
Risk Mgmt	EAP		1	3	1	4	1	105
Risk Mgmt	Employee Safety & Loss Control		1	3	4	3	1	125
Risk Mgmt	Group Insurance		1	5	1	4	2	140
Risk Mgmt	Property & Casualty Insurance		1	1	1	1	1	45
Risk Mgmt	Workers Compensation		3	2	2	4	1	110
TDC	TDC Admin		3	1	1	3	1	75
WUD	Customer Service & Communications		4	5	2	3	3	160
WUD	Engineering		4	4	4	5	3	185
WUD	Environmental Health & Safety		5	4	3	5	2	175
WUD	Finance & Administration		3	3	1	3	1	105
WUD	O&M		5	4	4	5	3	190
WUD	O&M IT		3	5	3	4	3	175
WUD	Operations		2	3	4	5	4	165
Youth Services	Administration		5	4	4	3	1	160
Youth Services	Finance, Contracting & Administrative Services		2	2	2	3	1	95
Youth Services	Outreach & Community Programming		4	5	3	3	4	175
Youth Services	Residential Treatment & Family Counseling		5	3	3	4	3	155
		117	117	117	117	117	117	117

**Audit Risk Assessment for FY 2020**

Financial as of 7/17/19

Departments	Divisions	Weight	Operating Budget	Operating Budget Rank	Revenue Budget	Revenue Budget Rank	Grants	Grants Rank	Result
			Budget \$	Score	Budget \$	Score	Budget \$	Score	
				8		8		8	24
ADM	County Administration		2,380,562	2	349,922	1	0		24
CA	County Attorney		5,903,335	3	2,680,600	3	0		48
CES	Department		288,511	1	183,725	1	0		16
CJC	Criminal Justice Commission		3,624,980	3	1,917,369	3	893,892	1	56
CSD	Community Action Program		4,414,252	3			6,608,012	3	48
CSD	CS Admin		5,149,903	3			153,758	1	32
CSD	FAAs		12,912,143	4			0		32
CSD	Farmworkers		273,978	1			264,642	1	16
CSD	Human & Veteran Services		11,299,633	4	62,400	1	573,468	1	48
CSD	Ryan White Program		7,398,042	3			11,411,618	5	64
CSD	Senior Services		9,614,451	3	208,845	1	11,394,560	5	72
DOA	Department		90,843,729	5	68,150,675	5	365,601	1	88
E&PW	Administration & IT		2,273,093	2	215,399	1	0		24
E&PW	Construction Coordination		945,964	1	945,964	1	0		16
E&PW	Inlet Sand Transfer		1,338,260	2			0		16
E&PW	Land Development		1,989,879	2	1,150,000	3	0		40
E&PW	Road & Bridge		21,656,872	4	161,700	1	0		40
E&PW	Roadway Production		3,791,624	3	3,208,944	3	0		48
E&PW	Streetscape Section		3,872,086	3			0		24
E&PW	Traffic		25,022,042	4	6,345,593	3	0		56
ERM	Environmental Enhancement		13,431,229	4	360,000	1	2,120,000	3	64
ERM	Mosquito Control		2,857,533	2	25,000	1	41,646	1	32
ERM	Natural Areas Stewardship		20,281,331	4	1,196,605	3	267,644	1	64
ERM	Resources Protection		3,705,558	3	1,160,203	3	0		48
ERM	Shoreline Protection		1,108,719	2	550,000	1	500,000	1	32
FDO	Capital Improvements		2,727,662	2	1,601,519	3	0		40
FDO	ESS		13,032,125	4	1,697,381	3	0		56
FDO	Facilities Management		24,954,107	4	1,341,500	3	0		56
FDO	FDO Admin		2,754,832	2	131,000	1	0		24
FDO	Fleet Management		61,255,041	5	39,667,507	5	0		80
FDO	Property and Real Estate		1,460,922	2	220,000	1	0		24
Fire Rescue	Administrative Services		116,571,029	5	29,391,894	5	39,410	1	88
Fire Rescue	Bureau of Safety Services		7,870,428	3	349,100	1	6,480	1	40
Fire Rescue	Operations		270,297,768	5	11,683,304	5	651,017	1	88
Fire Rescue	Support Services		17,056,072	4	875,000	1	2,640	1	48
H&ES	Countywide/Department		72,638,901	5	7,778,092	3	4,074,299	3	88
HR	Department		3,342,125	3			0		24
ISS	Application Services		12,201,472	4	270,375	1	0		40
ISS	Computing platforms		9,103,699	3			0		24
ISS	ISS Admin		1,846,715	2	10,389,282	5	0		56
ISS	IT Operations		2,756,497	2	1,500	1	0		24
ISS	Network services		8,496,561	3	160,345	1	0		32
ISS	Strategic Services & Security		1,263,740	2			0		16
Legislative Affairs	Legislative Affairs		298,611	1			0		8
Legislative Affairs	Legislative Delegation		185,928	1			0		8
Library	Department		62,600,669	5	617,325	1	1,002,522	3	72
Medical Examiner	Medical Examiner		4,841,954	3			0		24
MPO	MPO Planning		4,338,496	3	209,189	1	5,850,660	3	56
OCR	OCR		2,833,661	2			0		16
OEO	Department		1,152,984	2	74,000	1	300,000	1	32
OFMB	Budget		1,103,568	2			0		16
OFMB	Contract Development and Control		474,593	1			0		8
OFMB	Debt Management		160,653	1			0		8
OFMB	Financial Management		726,513	1	423,507	1	0		16
OFMB	Fixed Assets		1,105,074	2			0		16
OFMB	OFMB Administration		232,692	1			0		8
OFMB	Strategic Planning & Performance		225,226	1			0		8
OSBA	OSBA		1,120,321	2	35,000	1	0		24
P & R	Aquatics		12,843,390	4	1,985,798	3	0		56
P & R	P&R Admin		6,368,814	3	706,041	1	0		32
P & R	Parks Maintenance		34,466,498	4	5,117,149	3	0		56
P & R	Recreation Services		7,595,422	3	858,588	1	2,500	1	40
P & R	Special Facilities		17,305,297	4	11,159,954	5	0		72

**Audit Risk Assessment for FY 2020**

Financial as of 7/17/19

Departments	Divisions	Weight	Operating Budget	Operating Budget Rank	Revenue Budget	Revenue Budget Rank	Grants	Grants Rank	Result
			Budget \$	Score	Budget \$	Score	Budget \$	Score	
				8		8		8	24
Palm Tran	Administrative Services		5,645,834	3			0		24
Palm Tran	Capital Expansion		44,226,711	4	2,567,635	3	77,105,819	5	96
Palm Tran	Executive		1,404,492	2			0		16
Palm Tran	Fixed Route		102,809	1			779,476	1	16
Palm Tran	Operations		81,735,019	5	12,805,730	5	19,186,703	5	120
Palm Tran	Support Services		6,579,776	3			0		24
Palm Tran	Transit Planning		887,351	1			0		8
Public Affairs	Administration		489,311	1	1,000	1	0		16
Public Affairs	Channel 20		2,132,397	2	10,000	1	0		24
Public Affairs	Digital Marketing & Comms		1,324,603	2	1,500	1	0		24
Public Affairs	Graphics		1,649,127	2	526,000	1	0		24
Public Safety	911 Tech Services		9,108,678	3	2,150,000	3	4,300,000	3	72
Public Safety	Administration		1,098,217	2			0		16
Public Safety	Animal Care & Control		11,148,818	4	3,168,480	3	0		56
Public Safety	Consumer Affairs		2,351,507	2	761,700	1	0		24
Public Safety	Emergency Management		3,318,324	3	150,000	1	997,088	1	40
Public Safety	Justice Services		7,183,109	3	332,600	1	2,707,987	3	56
Public Safety	Victim Services		6,010,484	3	90,000	1	1,096,619	3	56
Purchasing	Purchasing		3,024,317	3	2,250	1	0		32
Purchasing	Warehouse		1,247,588	2			0		16
PZB	Administration		2,313,867	2	1,090,400	3	0		40
PZB	Building		44,111,747	4	18,555,950	5	0		72
PZB	Code Enforcement		3,398,381	3	1,737,980	3	0		48
PZB	Contractor Certification		927,069	1	549,750	1	0		16
PZB	Nuisance Abatement		5,864,593	3			0		24
PZB	Planning		3,165,878	3	301,660	1	0		32
PZB	Zoning		4,649,853	3	2,280,850	3	0		48
Resilience	Department		362,122	1			0		8
Risk Mgmt	Administration		417,516	1			0		8
Risk Mgmt	Employee Assistance		92,608	1			0		8
Risk Mgmt	Group Insurance		98,969,603	5	75,237,717	5	0		80
Risk Mgmt	Loss Control		1,026,658	2			0		16
Risk Mgmt	Occupational Health		1,006,608	2			0		16
Risk Mgmt	Property & Casualty Insurance		16,114,970	4	11,323,573	5	0		72
Risk Mgmt	Workers Compensation		18,874,303	4	14,670,828	5	0		72
TDC	TDC Admin		637,112	1			0		8
WUD	Administration		199,306,755	5	210,622,650	5	0		80
Youth Services	Administration		14,556,402	4	43,851	1	681,898	1	48
		101		101	67	67	101	29	101

**Audit Risk Assessment for FY 2020**

Departments	Divisions	Weight	Date of Last Audit	Time Since Last Audit	Audit Judgment	Result
				Score	Score	
				6	25	31
ADM	County Administration		Dec-11	5	4	130
CA	County Attorney		Sep-09	5	2	80
CES	Department		Sep-15	3	4	118
CJC	Criminal Justice Commission		Jun-15	3	3	93
CSD	Community Action Program		Before FY 09	5	4	130
CSD	CS Admin		Jun-16	2	4	112
CSD	FAAs		Before FY 09	5	4	130
CSD	Human & Veteran Services		Dec-10	5	3	105
CSD	Ryan White Program		Mar-10	5	4	130
CSD	Senior Services		Jun-15	3	3	93
DOA	Department		Dec-17	2	4	112
E&PW	Administration & IT		Jun-16	2	2	62
E&PW	Construction Coordination		Jun-09	5	2	80
E&PW	Land Development		Jun-10	5	2	80
E&PW	Road & Bridge		Mar-13	4	2	74
E&PW	Roadway Production		Dec-16	2	2	62
E&PW	Streetscape Section		Before FY 09	5	2	80
E&PW	Traffic		Jul-12	4	2	74
ERM	Environmental Enhancement		Sep-15	3	2	68
ERM	Mosquito Control		Jun-13	4	2	74
ERM	Natural Areas Stewardship		Sep-12	4	2	74
ERM	Resources Protection		Dec-10	5	2	80
FDO	Capital Improvements		Dec-17	2	3	87
FDO	ESS		Sep-13	4	3	99
FDO	Facilities Management		Sep-14	3	3	93
FDO	FDO Admin		Sep-16	2	3	87
FDO	Fleet Management		Before FY 09	5	3	105
FDO	Property and Real Estate		Before FY 09	5	3	105
Fire Rescue	Administrative Services		Sep-16	2	4	112
Fire Rescue	Bureau of Safety Services		Sep-10	5	4	130
Fire Rescue	Operations		Jun-09	5	4	130
Fire Rescue	Support Services		Sep-12	4	4	124
H&ES	Countywide/Department		Jun-19	1	5	131
HR	Department		Mar-17	2	3	87
ISS	Application Services		Dec-15	3	3	93
ISS	Computing platforms		Jul-12	4	3	99
ISS	ISS Admin		Mar-16	2	3	87
ISS	IT Operations		Jun-09	5	3	105
ISS	Network services		Before FY 09	5	3	105
Legislative Affairs	Legislative Delegation		Before FY 09	5	3	105
Library	Department		Mar-18	1	4	106
Medical Examiner	Medical Examiner		Dec-15	3	3	93
MPO	MPO Planning		Sep-15	3	1	43
OCR	OCR		Before FY 09	5	3	105
OEO	Department		Mar-15	3	5	143



**Audit Risk Assessment for FY 2020**

Departments	Divisions	Weight	Date of Last Audit	Time Since Last Audit	Audit Judgment	Result
				Score	Score	
				6	25	31
OFMB	Budget		Before FY 09	5	3	105
OFMB	Contract Development and Control		Jun-10	5	3	105
OFMB	Financial Management		Sep-13	4	3	99
OFMB	OFMB Administration		Sep-11	5	3	105
OSBA	OSBA		Sep-15	3	3	93
P & R	Aquatics		Jun-14	3	3	93
P & R	P&R Admin		Mar-16	2	3	87
P & R	Parks Maintenance		Dec-12	4	3	99
P & R	Recreation Services		Sep-09	5	3	105
P & R	Special Facilities		Mar-15	3	3	93
Palm Tran	Capital Expansion		Before FY 09	5	5	155
Palm Tran	Executive		Never	5	5	155
Palm Tran	Operations		Before FY 09	5	5	155
Palm Tran	Support Services		Before FY 09	5	5	155
Public Affairs	Administration		Before FY 09	5	4	130
Public Affairs	Channel 20		Before FY 09	5	4	130
Public Affairs	Digital Marketing & Comms		Before FY 09	5	4	130
Public Affairs	Graphics		Sep-13	4	4	124
Public Safety	911 Tech Services		Before FY 09	5	4	130
Public Safety	Administration		Jun-15	3	4	118
Public Safety	Animal Care & Control		Jun-18	1	4	106
Public Safety	Consumer Affairs		Mar-09	5	4	130
Public Safety	Emergency Management		Sep-12	4	4	124
Public Safety	Justice Services		Mar-11	5	4	130
Public Safety	Victim Services		Mar-11	5	4	130
Purchasing	Purchasing		Jun-16	2	3	87
Purchasing	Warehouse		Mar-10	5	3	105
PZB	Administration		Before FY 09	5	4	130
PZB	Building		Before FY 09	5	4	130
PZB	Code Enforcement		Jun-17	2	4	112
PZB	Contractor Certification		Mar-19	1	4	106
PZB	Nuisance Abatement		Dec-09	5	4	130
PZB	Planning		Dec-09	5	4	130
PZB	Zoning		Dec-09	5	4	130
Resilience	Department		Never	5	3	105
Risk Mgmt	Administration		Dec-15	3	1	43
Risk Mgmt	Group Insurance		Sep-11	5	1	55
Risk Mgmt	Property & Casualty Insurance		Jun-15	3	1	43
Risk Mgmt	Workers Compensation		Jun-14	3	1	43
TDC	TDC Admin		Sep-13	4	3	99
WUD	Administration		Jun-19	1	5	131
Youth Services	Administration		Sep-18	1	5	131
		87		87	87	