

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2021	2022	2023	2024	2025
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 _____

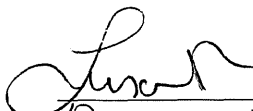
B. Recommended Sources of Funds/Summary of Fiscal Impact:


No fiscal impact

A. Department Fiscal Review:


III. REVIEW COMMENTS:

A. OFMB Fiscal and/or Contract Administration Comments:

 10/1/2020
 LM
 10/1
 Budget/OFMB

 10/13/2020
 Contract Administration
 10-8-20 TW

B. Legal Sufficiency:


 for D. Behar 10/19/2020
 Assistant County Attorney

C. Other Department Review:

 Department Director

Approved Audit Work Program for FY 2021 Including Summarized Audit Risk Assessment

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 developing the proposed audit work program is determining the availability of audit resources. We currently have the following filled positions: three Senior Auditors, one Auditor 1, and two Staff Auditors. We are currently recruiting for one Staff Auditor. We are working as three teams of two auditors each with each team consisting of a senior auditor and a staff auditor (or auditor 1). We believe that each team can produce three audits per year in addition to other duties such as conducting follow-up work, training and development, research projects and other administrative type activities.

The table below shows the ten projects on our current project list including the fiscal year the project was scheduled, the original assessed risk for the project, and its status.

FY	Project Title	Risk	Status
20	Engineering & Public Works - Traffic Division	Medium	Underway
20	ISS - Network Services	High	Underway
20	PZB - Building Division - Inspection Function	High	Underway
19	Community Services - Community Action Program	High	Underway *
20	Parks & Recreation - Recreation Services	High	Underway *
19	Public Safety - 911 Technical Services	High	Not Started
20	Community Services - Ryan White	High	Not Started
20	Fire Rescue - Operations	High	Not Started
20	OEBO - Ordinance implementation	Medium	Not Started
20	Public Affairs - Channel 20	Medium	Not Started

The projects listed as "Underway *" were started in the early days of the pandemic and were put on hold due to demands on the agencies for pandemic support. We reached out to the departments in August and extended the suspensions until October. Four of the five projects are in the fieldwork phase, the other is in planning.

Internal Audit management considered what actions might be appropriate for the five projects shown as "not started." We were concerned that some of these projects may no longer have the priority originally given them. Our review of the results of the risk assessment for 2021 and feedback from stakeholders suggests that we should include audits of IT application development governance and the Electronic Services and Security Division of Facilities Development & Operations to the audit plan. We would substitute these projects for the Public Safety - 911 Technical Services project and the Public Affairs - Channel 20 project.

We are not proposing any new projects for FY 2021 other than the two substitutions listed above. We base this decision on our current project list containing ten projects and a projected capacity to produce nine projects annually.

Proposed FY 2021 Project List

Projects Carried Over from FY 2020	
Engineering & Public Works - Traffic Division	Medium
ISS - Network Services	High
PZB - Building Division - Inspection Function	High
Community Services - Community Action Program	High
Parks & Recreation - Recreation Services	High
Community Services - Ryan White	High
Fire Rescue - Operations	High
OEBO - Ordinance implementation	Medium
New Projects for FY 2021 (substitutions)	
ISS - IT Applications Development Governance	Medium
Facilities Development & Operations - Electronic Services and Security	High

Details of the risk assessment scores for the two audits being added to the plan as substitutes follow on the next two pages. The full detail risk assessment scores for all auditable units appear on the next eight pages.

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

Departments	Divisions	Management Input Result	Financial Result	Audit Result	Result	Risk Rank on Result
Fire Rescue	Operations	200	104	130	434	1 H
Palm Tran	Operations	155	104	155	414	2 H
PZB	Building	225	80	106	411	3 H
CSD	Community Action Program	215	48	130	393	4 H
Fire Rescue	Support Services	215	48	130	393	5 H
CSD	Ryan White Program	190	72	130	392	6 H
Fire Rescue	Bureau of Safety Services	200	48	130	378	7 H
PZB	Code Enforcement	215	48	112	375	8 H
Library	Department	185	72	112	369	9 H
Public Safety	Animal Care & Control	200	56	112	368	10 H
H&ES	Countywide/Department	145	88	131	364	11 H
CSD	Senior and Veteran Services	205	64	93	362	12 H
Fire Rescue	Administrative Services	155	88	118	361	13 H
PZB	Zoning	205	48	106	359	14 H
Public Safety	Victim Services	185	40	130	355	15 H
FDO	ESS	195	56	99	350	16 H
P & R	Recreation Services	195	48	105	348	17 H
P & R	Special Facilities	180	72	93	345	18 H
Palm Tran	Administrative Services	165	24	155	344	19 H
P & R	Parks Maintenance/Operations	180	64	99	343	20 H
ISS	Network services	205	32	105	342	21 H
Public Safety	911 Tech Services	155	56	130	341	22 H
FDO	Fleet Management	155	80	105	340	23 M
Public Safety	Justice Services	175	56	106	337	24 M
P & R	Aquatics	195	56	81	332	25 M
P & R	Department	205	32	93	330	26 M
FDO	Facilities Management	165	64	99	328	27 M
Public Affairs	Digital Marketing & Communications	180	16	130	326	28 M
CSD	FAAs	160	32	130	322	29 M
ISS	Platform Services	185	32	105	322	30 M
Palm Tran	Support Services	135	32	155	322	31 M
PZB	Administration	165	24	130	319	32 M
WUD	Finance & Administration	105	80	131	316	33 M
Youth Services	Administration	135	40	137	312	34 M
HR	Department	200	24	87	311	35 M
CJC	Criminal Justice Commission	145	72	93	310	36 M
Public Affairs	Channel 20	155	24	130	309	37 M
OEO	Department	140	24	143	307	38 M
CSD	Human Services	160	40	105	305	39 M
ISS	Application Services	175	32	93	300	40 M
E&PW	Traffic	155	64	80	299	41 M
PZB	Contractor Certification	175	16	106	297	42 M
PZB	Planning	135	32	130	297	43 M
CA	County Attorney	165	48	80	293	44 M
Medical Examiner	Medical Examiner	175	24	93	292	45 M
ISS	IT Operations	170	16	105	291	46 M
Public Affairs	Graphics	140	24	124	288	47 M
CES	Department	145	24	118	287	48 M
E&PW	Road & Bridge	160	48	74	282	49 M
Public Safety	Administration	155	8	118	281	50 M

