PALM BEACH COUNTY

BOARD of COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

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Meeting Date: **2/7/2023**   [X] Consent   [   ] Regular
                                      [   ] Public Hearing

Department:
        Submitted By: County Internal Auditor's Office

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I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to receive and file:
A.   Audit report reviewed by the Audit Committee at its December 14, 2022 meeting as follows:
  1.   2023-01 Facilities Development and Operations – Electronic Services and Security – *Card Access Systems (2021-05)*
  2.   2023-02 Facilities Development and Operations – Electronic Services and Security – *Manual Key Systems (2021-05)*
B.   Audit Recommendation Follow-up Status Report as of November 15, 2022.

Summary: The County Code requires the County Internal Auditor to submit copies of final audit reports to the Board of County Commissioners and the Internal Audit Committee. The County Code also requires the County Internal Auditor to issue semi-annual audit recommendation status reports to the Board of County Commissioners and the Internal Audit Committee. At its meeting on December 14, 2022 the Internal Audit Committee reviewed the attached audit report and the semi-annual audit recommendation status report. We are submitting these reports to the Board of County Commissioners as required by the County Code.   Countywide (HF)

Background and Justification: County Code Section 2-463(e3) requires the County Internal Auditor to submit copies of final audit reports to the Board of County Commissioners and the Internal Audit Committee. County Code Section 2-463(f) requires the County Internal Auditor to submit copies of audit recommendation status reports to the Board of County Commissioners and the Internal Audit Committee. At its meeting on December 14, 2022 the Internal Audit Committee reviewed the attached reports. We are submitting these reports to the Board of County Commissioners as required by the County Code.

Attachments:
  1. 2023-01 Facilities Development and Operations – Electronic Services and Security – *Card Access Systems (2021-05)*
  2. 2023-02 Facilities Development and Operations – Electronic Services and Security – *Manual Key Systems (2021-05)*
  3. Audit Recommendation Follow-up Status Report as of November 15, 2022.

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Recommended by: _~signature~_ _20 December 2022_
                        County Internal Auditor   Date

Recommended by: _N/A_ _____
                        County Administrator   Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2023	2024	2025	2026	2027
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:

_____ 12/21/2022   _____ 1/9/23
            Budget/OFMB   Contract Administration
                                                   1/6/2023

B.   Legal Sufficiency:

_____ 1/10/23
         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
Final Audit Report
Report #2023-01
Issued November 22, 2022

Facilities Development and Operations Department
Electronic Services and Security (ESS) Division

Employee Access/ID Cards Audit

Stewardship – Accountability – Transparency

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**FACILITIES DEVELOPMENT AND OPERATIONS DEPARTMENT
ELECTRONIC SERVICES AND SECURITY (ESS) DIVISION
ACCESS CARD AUDIT
REPORT #2023-01**

AUDIT OBJECTIVES AND CONCLUSIONS

We performed this employee "access/ID card" audit to answer the following objective(s):

Did the ESS Division Director ensure internal controls are in place so that?
1. Access/ID cards provided authorized access to active employees;
2. Access is deactivated when employees are terminated or transferred;
3. Security access is continuously monitored;
4. Access card policies concisely explain the appropriate access levels, monitoring processes and departmental expectations.

As to Audit Objective related to employee access/ID cards:
1. Controls need to be established to ensure all active employees receive access/ID cards. ESS needs to improve controls to ensure proper access on the activated cards align with employees' positions and access is granted based on position requirements.
2. No controls were in place to ensure immediate deactivation of all terminated employees. When employees had a change in status that required change in card access (terminated, transferred, promoted or demoted), departments did not always notify ESS.
3. ESS did not perform access card audits used for monitoring access. Management stated that lack of staff and the necessity for staff to enter information into multiple systems precluded ESS from performing random security access audits.
4. Countywide PPMs are not in alignment with each other in relation to access cards. Access levels are not openly defined, departmental expectations not explicitly spelled out, and monitoring not performed as described by CW PPMs.

In addition, we noted four conditions and five suggestions for improvement of a minor nature that we communicated to management for their possible attention. These issues included two issues on inventory management and two issues on segregation of duties.

Finding #1: Departments are not reporting changes in employee status to ESS.

Changes in employee status include hiring, transfer, promotion, demotion, termination, and loss of the employee's access card. We noted no issues with issuing access cards for new hires. However, there were issues with the other categories of changes in employee status.

Condition
Departments did not report changes in employee status to ESS as required by PPM CW-L-041 as follows based on our testing:
- 31% of changes in employee status for promotions, demotions, or transfers,
- 75% of terminations, and
- 58% of lost cards needing replacement.

Departments are not collecting access cards from terminated employees and sending them back to ESS for deactivation and destruction.

Effect or Risk
Delays in notifying ESS of changes in employee status may result in employees having access that is no longer appropriate for their current responsibilities. If deactivating access and confiscating the access card upon employees' termination or transfer is not immediate, it poses a security risk to the locations for which the former employee had access.

Cause
Departmental personnel charged with managing departmental access activities are not complying with the requirements of the PPM. Conversations with key departmental personnel indicated that they are not familiar with the Access Policy PPM CW-L-041.

Criteria
PPM CW-L041 "*Access Systems*" requires departments to notify ESS immediately upon any change in employee status.

Recommendations:
1. Departments should report all changes in employee status to ESS immediately as required by the PPM.
2. The ESS Director should provide training and guidance to departmental personnel charged with managing departmental access activities.

Management Comments and Our Evaluation

In replying to a draft of this audit report, the Department Director agreed with the finding. As to Recommendation #1, the Director expressed concern that ESS lacks monitoring capabilities and enforcing powers to ensure departments timely report employee status changes. The Director stated the Department will begin issuing annual memorandums reminding department directors of the PPM requirements. As to Recommendation #2, the Director said the Department would issue an annual memo to all department directors to serve as a refresher of applicable policies and responsibilities related to card access.

We agree with management's concerns about their ability to control other departments. However, we believe that management has other options than providing reminders to the departments. For example, departments that consistently do not provide notifications could be reported to the cognizant Assistant County Administrator. FDO/ESS are responsible for implementing the PPM. We believe that part of that responsibility involves taking affirmative actions to ensure compliance by the departments. We do not believe that issuing memos will achieve the results needed to resolve the underlying conditions of this finding. However, we will be hopeful the proposed approach will be effective. We will review the effectiveness of the approach when we conduct our follow-up on these recommendations.

Finding #2   Departments are not keeping authorized signature forms current

ESS relies on authorized signature forms from departments to ensure appropriate authorization access requests. Departments submit Access Card Request forms (ACR) for changes to user access privileges. An authorized official of the originating department signs the ACR form.

Condition
In our review of authorized signature forms and access card request forms, we noted the following:

- 17% of the authorized signature forms were current (updated within the last year),
- 43% of the authorized signature forms included at least one former employee,
- 23% of access card request forms were not approved by an authorized signer, and

- Three departments had no current employees on the authorized signature forms.

<u>Effect</u>
When departments do not keep the authorized signature forms up to date there is a risk that unauthorized access cards or access privileges may be issued by ESS.

<u>Cause</u>
Departmental personnel charged with managing departmental access activities are not complying with the requirements of the PPM. Our discussions with those departmental personnel suggest they are not familiar with nor have they received training on the requirements of the PPM.

<u>Criteria</u>
PPM CW-L-041 "*Access Systems*" requires departments to provide ESS lists of persons authorized to sign access-card request forms and to update those lists at least annually.

Recommendations:
3. Departments should keep authorized signature forms current and updated to reflect changes in authorized signers.
4. The ESS Director should provide training and guidance to departmental personnel charged with managing departmental access activities.
5. The ESS Director should send out Authorized Signature Forms to departments on an annual basis to ensure forms are updated at least annually.

Management Comments and Our Evaluation
In replying to a draft of this audit report, the Department Director agreed with the finding and the recommendations. The Department Director stated that ESS had already implemented annual distribution/update of authorized signature forms. The Director also stated that the practice will continue and be incorporated into the annual refresher on county policies and departmental responsibilities.

We agree with the actions the Director stated have already been implemented. We will confirm the effectiveness of those actions during our follow-up review. We are concerned that the annual refresher the Director mentioned may not be sufficient to achieve the desired level of compliance. However, we will be hopeful the proposed approach will be effective. We will review the effectiveness of the approach when we conduct our follow-up on these recommendations.

Finding #3: Departments are unsure what access privileges are appropriate for their staff

ESS has an extensive structure of access privileges for employees in each department. However, departmental staff request access privileges for new employees based on the privileges in place for employees with similar duties. This leads to confusion as to what privileges ESS should assign to new employees.

Condition
In our review of access privileges assigned by ESS in comparison to the access privileges requested by departments we noted the following:

- 52% (15 of 29) of new employee access privileges assigned differed from what the department requested,
- Seven of those 15 received more access than requested,
- Seven of those 15 received different access than requested, and
- One of those 15 received less access than requested.

Effect or Risk
Inappropriate access privileges may be requested or assigned due to the lack of familiarity of departmental staff with the process.

Cause
Departmental staff have no pre-established templates from which to select appropriate access privileges. Departmental staff are not sufficiently familiar with the available access privileges for their departments to make appropriate choices.

Criteria
PPM CW-L-041 *"Access Systems"* requires departments to specify the access level or levels requested for each employee.

Recommendations:
6. Departments should request appropriate access privileges based on existing templates or other guidance for their departments.

7. The ESS Director should provide training and guidance to departmental staff on the appropriate access privilege levels for their departments.

Management Comments and Our Evaluation
In replying to a draft of this audit report, the Department Director agreed with the finding and the recommendations. The Director stated that ESS will create templates with departments and provide training on access systems as part

of a new biannual access audit process to be implemented with revisions to PPM CW-L-041.

We believe the Director's proposal is fully responsive to the finding and recommendations.

Finding #4: Access and ID card requirement are specified in two PPMs with differing guidance in the PPMs

PPMs CW-L-041 "*Access Systems*" and CW-L-033 "*Physical Security Programs in County Owned and County Leased Buildings*" both address access cards and ID cards.

L-033 defines access and ID cards as follows:
- Access Card: A uniquely encoded card that is programmed to grant access through the secured doors controlled by the electronic access system.
- ID Card: A photo ID issued by ESS Access Section that identifies a person's full name, company they work for and expiration of their Criminal History Records Check.

L-041 does not define either Access Cards or ID Cards.

L-033 states (Procedure A1) that county employees are required to have County Access Card. L-041 states (Procedure B1b) that all employees in access-controlled buildings shall require an access card. L-041 states (Procedure B1a) that an employee needing an ID badge but not needing access into any facility must be digitally photographed by ESS and sign a receipt for the identification badge. Neither PPM addresses when an employee may need an ID badge.

Several departments have some staff that do not require access-to-access controlled buildings. These departments have determined those staff do not require access cards. In some cases, those departments have also determined their affected staff do not require ID cards. When this happens, ESS has no record of the employee in its access systems.

The disparate treatment and definitions of access cards and ID cards has led to confusion as to the correct approach to follow for employees who do not need access to access-controlled buildings.

Recommendations:
8. The ESS Director should revise PPMs CW-L-033 and CW-L-041 so that both PPMs agree on the definition and treatment of access cards and ID badges.

9. The ESS Director should provide departments with the training, guidance to discern which employees need access cards, and which employees need ID badges.

Management Comments and Our Evaluation

In replying to a draft of this audit report, the Department Director agreed with the finding and the recommendations. The Director stated the Department would work to revise both PPMs and provide training and guidance to the departments.

We believe the Director's proposal is fully responsive to the finding and recommendations.

Finding #5: Multiple access cards and generic access cards have been issued to individuals

The County has four access card-reader systems in service. ESS is transitioning to a single system over the next few years. Each of the four systems has its own software. There is no integration between the systems. There are employees and contractors that require access to buildings that are served by different systems. When that happens, the Access Control Technician must input the cardholder in both systems manually.

Condition
In our review of access authorizations across the four access systems, we noted the following issues:
- Seven of 68 custodial staff have two or more access cards, and
- Fifty-eight generic access cards had been issued.

Effect or Risk
Generic access cards make monitoring access by specific individuals impossible, which compromises access security.

Cause
ESS staff do not have standard operating procedures covering data entry across the four systems and the issuance of multiple or generic access cards to individuals.

<u>Criteria</u>
PPM CW-L-041 "*Access Systems*" states (Procedure A paragraph 4) that only one access card per individual is allowed and that duplicate cards will not be issued.

Recommendations:
10. The ESS Director should ensure that only one access card is issued to any one individual and that no generic access cards are issued.

11. The ESS Director should create standard operating procedures covering data entry procedures across all systems and confirm ESS staff are familiar with and follow the requirements of the PPM.

Management Comments and Our Evaluation

In replying to a draft of this audit report, the Department Director partially agreed with recommendation #10 and agreed with recommendation #11. As to recommendation #10, the Department Director stated they have situations where they have specific operational requirements for the provision of generic access cards. The Director stated that in those conditions, Memoranda of Understanding were in place with the users to address use and responsibilities for the generic access cards. The Director also stated that their database is being audited to identify remaining generic/duplicate cards. As to recommendation #11, the Director that auditing databases, retraining staff, drafting and revising procedures related to management of data entry procedures would be completed in May 2023.

We agree with management's position regarding specific situational uses of generic access cards. We expect that ESS will ensure that duplicate or generic access cards that exist outside of those specific situations will be eliminated and no new duplicates will be issued.

BACKGROUND

The Electronic Services and Security Division (ESS or Division) is part of the Facilities Development & Operations Department. We originally identified ESS as a medium risk during the 2019 audit planning process. In 2020, we upgraded the ESS ranking to high risk, based on results provided by management input, financials, and length of time since last audit. The Audit Committee approved the ESS audit for inclusion in the FY2021 audit plan.

Based on our initial evaluation of the ESS Division, and its seven sections, we narrowed our audit to the Security & Card Access section (Section). After meeting with the ESS Division Director, we met with the Internal Auditor and discussed our impression of the Control Environment, Risk Assessment and Control Activities. We completed the Matrix columns on "Controls" and "Procedures". We concluded that there are few to no process level controls.

The ESS Division is responsible for the County's audio, video recording, fire alarm, security, radio, card access, closed circuit television and integrated building and jail systems. Its customers include the departments under the Board of County Commissioners, constitutional officers and other organizations by means of inter-local agreements. Our audit focus was on the security and card access sections.

Our audit fieldwork consisted of three separate areas within the Access Section's responsibilities: (1) employee access/ID cards, (2) manual keys, and (3) monitoring of contractors with "after-hours" access. Due to the complexity of our audit and diversity of issues, we concluded with the FDO Department Director that we would provide three separate audit reports, one for each area we tested. This audit relates to "Employee Access/ID Cards".

AUDIT SCOPE AND METHODOLOGY - GENERAL

The scope of the audit covered the management and oversight of the ESS Division's Security and Card Access Section. It included a review of the Section's physical access monitoring and card access functions for the period January 1, 2021 to August 31, 2021.

We conducted our fieldwork both remotely and at the Electronic Services and Securities Division Access Section offices between October 2021 and April 2022.

To accomplish our audit objectives, our methodology included:
- Conducting a risk assessment of the ESS Division's Access Control section.
- Interviewing key personnel in ESS, FDO, and ISS to determine the internal controls in place.
- Interviewing Access Control staff and reviewing documentation used in creating, monitoring, and deactivating access cards/ID badges.
- Reviewing background checks requirements prior to access card creation.
- Analyzing data from the four access card reader systems and the eFDO system for completeness, proper authorization, and delegation of access levels.
- Extrapolating data samples to test for compliance of New Hires, Transfers, Promotions, Demotions, and Terminations with Countywide PPM CW-L-041 and CW-L-033.
- Evaluating internal controls.

Our discussions focused on the audit objectives, the associated risks, and ESS controls implemented to mitigate those risks. We considered areas of fraud as they related to our audit objectives and data reliance in our planning and in discussions with the Internal Auditor, ESS Divisional Management, and Access Section.

In addition to obtaining reports from the access card-reader systems, our testing included obtaining changes in employee status reports from Human Resources. We also reviewed and analyzed reports for compliance with Department policies, regulations, and other applicable laws.

Finding #1:

We obtained Countywide Employee Status Reports from Human Resources consisting of New Hires, Transfers, Promotions, Demotions, and Terminations and selected the following samples:

Employee Reports	Population	Sample Selection
New Hires	649	Random – 32 (5%)
Transfers	116	Judgmental - 25
Promotions	366	Random - 25
Demotions	30	100% - 30
Terminations	641	Random – 32 (5%)

We matched the sample selection to ESS access cards and related backup to confirm when the departments provided notification of employee status to ESS. On the Business Process Control Matrix performed in planning, Management indicated that the risk that ESS does not have a process to monitor Countywide promotions, demotions, new hires and terminations as "high".

We obtain sample of lost/stolen access cards by using FDO Administration receipt ledgers of cash paid by employees to purchase replacement cards between January 1, 2021-August 31, 2021. We judgmentally selected 25 of 72 to test whether departments notified ESS immediately.

Finding #2:
We reviewed 70 Departmental Authorized Signature Forms to identify whether the forms were current (updated within the last year). On the Business Process Control Matrix performed in planning ESS Management identified the risk that the list of annual authorized users was not current or updated as "high".

We reviewed the 32 New Hires Access Card Request forms to verify if authorization signatures traced back to the Authorized Signature forms. On the Business Process Control Matrix performed in planning ESS Management identified risk of "unsigned" Access Card Request Forms as a "high".

Finding #3:

Using the sample of 32 New Hires, we verified if the access requested on the Access Card Request forms matched the access privileges assigned by ESS

into the access card-reader systems. On the <u>Business Process Control Matrix</u> performed in planning ESS Management identified risk of "inappropriate" access levels as "high".

Finding #4:

We performed a comparative analysis between PPM CW-L-041 *"Access Systems"* and CW-L-033 *"Physical Security Programs in County Owned and County Leased Buildings"*.

We spoke with several departments about changes in employee status issues identified in our sample selection.

Finding #5:

We reviewed custodial access authorizations across the four access card-reader systems and identified duplicate cards and generic cards.

On the <u>Business Process Control Matrix</u> performed in planning, ESS Management identified the risk of generic/common accounts as "high".

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
October 17, 2022

ADMINISTRATIVE RESPONSE

DATE: November 4, 2022

TO: Joseph F. Bergeron, County Internal Auditor

FROM: Isamí Ayala-Collazo, Director
Facilities Development & Operations Department

RE: **Response to Final Audit Report #2023-01**
*FDO – Electronic Services & Security - Employee Access/ID
Cards Audit*

The Facilities Development & Operations (FDO) Department, Electronic Services and Security (ESS) Division, has developed the following responses to the findings and recommendations identified in the final draft of audit report # 2023-01. As requested, our responses to each one of the 11 recommendations follows.

Finding #1
Departments are not reporting changes in employee status to ESS.

Recommendation #1 - Departments should report all changes in employee status to ESS immediately as required by the PPM.

Department Response: FDO/ESS agrees with the recommendation but notes that it lacks monitoring capabilities and enforcing power to ensure that departments are timely reporting employee status changes. In an effort to ensure that the Access database remains current, FDO/ESS has coordinated with the County's Human Resources Department to receive the list of terminated employees on a biweekly basis. Per standing PPM, all County Departments are required to notify FDO/ESS of employee status changes. To assist with retraining and the reinforcing of said obligation, FDO will draft a memo addressed to all department directors providing an overview of the PPM requirements and departmental responsibilities. The memo will be distributed in May 2023 and annually thereafter.

Recommendation #2 - The ESS Director should provide training and guidance to departmental personnel charged with managing departmental access activities.

Department Response: FDO/ESS agrees with this recommendation. Consistent with our response to recommendation #1, starting in May 2023 FDO will issue an annual memo to all department directors to serve as a refresher of applicable policies and responsibilities related to card access to County facilities.

Finding #2
Departments are not keeping authorized signature forms current.

Recommendation #3 - Departments should keep authorized signature forms current and updated to reflect changes in authorized signers.

Recommendation #4 - The ESS Director should provide training and guidance to departmental personnel charged with managing departmental access activities.

Recommendation #5 - The ESS Director should send out Authorized Signature Forms to departments on an annual basis to ensure forms are updated at least annually.

Department Response: FDO/ESS agrees with recommendations #3, 4 and 5. During the audit process, ESS had already implemented an annual distribution/update of authorized signature forms. This practice will continue and be incorporated to the annual refresher on county policies and departmental responsibilities.

Finding #3
Departments are unsure what access privileges are appropriate for their staff.

Recommendation #6 - Departments should request appropriate access privileges based on existing templates or other guidance for their departments.

Recommendation #7 - The ESS Director should provide training and guidance to departmental staff on the appropriate access privilege levels for their departments.

Department Response: FDO/ESS agrees with recommendations #6 and 7. As part of the biannual access audit process, ESS will create templates with departments while providing training on access systems to authorized signers. These templates will serve as a baseline for initial access and access changes. Biannual access audits will begin this new process in May of 2023 to coincide with changes to PPM CW-L-041.

Finding #4
Access and ID card requirement are specified in two PPMs with differing guidance in the PPMs.

Recommendation #8 - The ESS Director should revise PPMs CW-L-033 and CW-L-041 so that both PPMs agree on the definition and treatment of access cards and ID badges.

Recommendation #9 - The ESS Director should provide departments with the training, guidance to discern which employees need access cards, and which employees need ID badges.

Department Response: FDO/ESS agrees with recommendations #8 and 9. FDO/ESS will work to revise both PPMs to provide a clear definition and understanding of access cards and ID badges. Upon approval of the PPM revisions, ESS will provide training and guidance on the need and issuance of same to departments. Completion will take place in May of 2023.

Finding #5
Multiple access cards and generic access cards have been issued to individuals.

Recommendation #10 - The ESS Director should ensure that only one access card is issued to any one individual and that no generic access cards are issued.

Department Response: FDO/ESS partially agrees with recommendation #10. It is in agreement that only one access card should be issued to any one individual. As it relates to generic access cards, in general, FDO/ESS agrees that the same should not be allowed. However, there are some departments/constitutional offices that, as a direct result of their mission, require flexibility in the form of issuance of generic cards. These departments/constitutional offices are the exception, not the norm. To address the challenges that arise from generic cards, FDO/ESS has implemented a twofold approach. First, the database is being audited to identify remaining generic/duplicate cards. Second, FDO has entered into Memorandums of Understanding with the departments/constitutional offices that require generic cards as to establish procedures for their handling, tracking and management. FDO/ESS will reevaluate generic cards, the current MOUs in place and eliminate duplicates while ensuring new duplicates are not issued. Completion of this review will take place in May of 2023.

Recommendation #11 - The ESS Director should create standard operating procedures covering data entry procedures across all systems and confirm ESS staff are familiar with and follow the requirements of the PPM.

Department Response: FDO/ESS agrees with this recommendation. In alignment with our response to recommendation #10 herein, auditing of the databases, retraining of staff, drafting of new procedures and revision to existing ones (all as related to management of data entry procedures) will be completed in May 2023.

Please feel free to contact us at (561) 233-1447 should you require any additional information regarding this matter.

C: Jimmy Beno, Director, FDO Operations
        Gilbert Morales, Director, FD&O Electronic Services & Security Division

Office of the County Internal Auditor
Final Audit Report
Report #2023-02
Issued November 22, 2022

**Facilities Development and Operations
Department
Electronic Services and Security (ESS) Division**

Manual Keys Audit

Stewardship – Accountability – Transparency

INTERNAL AUDIT REPORT

**FACILITIES DEVELOPMENT AND OPERATIONS DEPARTMENT (FDO)
ELECTRONIC SERVICES AND SECURITY (ESS) DIVISION
SECURITY AND CARD ACCESS (ACCESS) SECTION
REPORT #2023-02**

MANUAL KEYS AUDIT

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AUDIT OBJECTIVE AND CONCLUSION

We performed this "manual keys" (i.e., physical keys) audit to answer the following objective(s):

Did the ESS Division Director ensure internal controls were in place for manual keys so that:

    (1)   ESS approval for access (for created keys) was obtained prior to key issuance for active employees and non-employee vendors/contractors on active County projects;

    (2)   Access is rescinded (key was retrieved) when employee/non-employee is terminated, transferred, or project is complete;

    (3)   Key access is continuously monitored; and

    (4)   Policies concisely explain the appropriate access levels, monitoring processes, and Departmental expectations?

As to the objectives above, the ESS Division Director did not:

    (1)   Ensure controls were in place to ensure ESS approval for access was obtained prior to key issuance of created keys;

    (2)   Ensure controls were in place to ensure keys were retrieved prior to employees being terminated or transferred to other departments, or when a project completed;

    (3)   Ensure key access was continuously monitored; or

    (4)   Ensure manual key policies concisely explain the appropriate access levels, monitoring processes, and departmental expectations. PPMs are general and do not assign responsibility to specific individuals.

In addition, we noted two conditions and three suggestions for improvement of a minor nature that we communicated to management for their possible attention. These issues included procedures needed for ESS exit process related to keys, and improvements in controls over issuing keys.

FINDINGS AND RECOMMENDATIONS

Finding #1   Annual key inventories have not been conducted since 2017 or earlier

Departments and Constitutional Officers receive keys from the Facilities Management Division (FMD) of FDO. County policy requires FMD to maintain records of keys issued. ESS is to initiate an annual inventory of keys assigned to each department with FMD. Our audit scope did not include FMD.

Condition
ESS has no records of key inventories having been conducted. In our interviews with ESS officials, no official could recall a key inventory having been conducted during their tenure with the Division. The longest serving official had been with the Division since 2017.

Effect or Risk
Keys could be lost, misplaced, or transferred to unauthorized individuals.

Cause
Non-compliance with the requirements of PPM CW-L-041 due, at least in part, to management turnover within the Division over the last several years.

Criteria
Countywide PPM CW-L-041 "Access Systems" (Procedure G Master Key Process) requires ESS to initiate annual inventories of keys issued to each department with the Facilities Management Division.

Recommendations:
1. The ESS Director should ensure that key inventories are conducted on all departments and Constitutional Offices.
2. The ESS Director should clarify the duties and responsibilities of the ESS Division and the Facilities Management Division with the Department Director and revise PPM CW-L-041 accordingly.

Management Comments and Our Evaluation

In replying to a draft of this audit report, the Department Director agreed with the finding and the recommendations. The Department Director stated they were moving away from keys during renovations and new construction but that maintenance staff would continue to need keys in the future. The Director also stated that both divisions would work more closely on this in the future. We agree with the Director's position.

Finding #2   Documentation of ESS approvals of key requests needs improvement

Departments and Constitutional Officers request new keys by submitting either an email or a work request form to FMD. FMD then emails requests to ESS for review. ESS reviews the request, and notifies FMD of approval or denial. If approved, Facilities Management Division moves forward with the request.

Condition
ESS was able to provide three of the 25 approved key request forms we selected for testing.

See Audit Methodology – Detail by Finding on page 9 for more information on Methodology.

Effect or Risk
Records of key issuance approvals are essential to ensure that keys are only issued to authorized individuals and to support conducting annual key inventories.

Cause
Non-compliance with the requirements of PPM CW-L-041 due, at least in part, to the PPM not establishing clear responsibilities for record keeping.

Criteria
Countywide PPM CW-L-041 "*Access Systems*" (Procedure H. Key Issuance) establishes no requirements for either ESS or the Facilities Management Division to maintain any records of ESS approvals of key issuance requests.

Recommendations:
3. The ESS Director should ensure that appropriate records of all key issuances requiring actions are maintained.
4. The ESS Director should develop and implement procedures delineating responsibilities for retention of all records of key issuance requests and approvals. The new procedures should be consistent with PPM CW-R-001 "*Records Management Program.*"

Management Comments and Our Evaluation
In replying to a draft of this audit report, the Department Director agreed with the finding and the recommendations. We agree with the Director's position.

Finding #3   KeyTrak usage varies from unit to unit

KeyTrak units are storage vaults for keys. The units allow authorized users to check-out individual keys as needed without needing to go to a central location for approval and issuance. Three KeyTrak units are in service located at:
- the Vista Center office,
- the Government Center Complex, and
- the Facilities Development and Operations (FDO) office.

<u>Condition</u>
Keys borrowed from KeyTrak units are being returned by users other than the user who originally borrowed the key, and keys are being borrowed for longer than a workday or work shift:
- Percent of keys returned by users other than the original borrower:
  - Vista Center – 38%
  - Government Center – 13%
  - FDO – 1%
- Percent of keys returned longer than one day after borrowing:
  - Vista Center – 37%
  - Government Center – 0.2%
  - FDO – 8%

See Audit Methodology – Detail by Finding on page 9 for more information on Methodology.

<u>Effect or Risk</u>
Keys that are not returned to the KeyTrak unit promptly will not be available to other users in a timely manner.

<u>Cause</u>
No policies or procedures were established for usage of the KeyTrak units since the units were placed in service.

<u>Criteria</u>
PPM CW-L-041 "Access Systems" (Procedure G Master Key Process) requires ESS to establish methods to control issuance of keys within the Master Keying Systems.

Recommendations:
5. The ESS Director should develop and implement policy and procedure governing the usage of the KeyTrak units including authorized users, length of borrowing periods, and monitoring KeyTrak usage.
6. The ESS Director should ensure relevant staff are trained on the new procedures and monitor usage.

Management Comments and Our Evaluation
In replying to a draft of this audit report, the Department Director agreed with the finding and the recommendations. We agree with the Director's position.

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
October 17, 2022

Our audit fieldwork consisted of three separate areas within the Access Section's responsibilities: (1) employee access/ID cards, (2) manual keys, and (3) monitoring of contractors with "after-hours" access. Due to the complexity of our audit and diversity of issues, we concluded with the FDO Department Director that we would provide three separate audit reports, one for each area we tested. Our second report (of three) examines "*manual keys*" [physical, as opposed to electronic, keys]. The first report discusses issues with "*employee access/ID cards*", and the third report identifies opportunities for improvement in monitoring contractors with "after-hours" access.

The Electronic Services and Security Division (ESS or Division) is part of the Facilities Development & Operations Department. ESS was originally identified as medium risk during the 2019 audit planning process. In 2020, the ESS ranking was upgraded to high risk, based on results provided by management input, financials, and length of time since last audit. The Audit Committee approved the ESS audit for inclusion in the FY2021 audit plan.

Based on our initial evaluation of the Division, we reviewed and identified core operational objectives of ESS's seven sections. Of the seven sections, we narrowed our review to the Security & Card Access section (Section).

After meeting with the ESS Division Director, we met with the Internal Auditor and discussed our impression of the Control Environment, Risk Assessment, and Control Activities. We completed the Matrix columns on "Controls" and "Procedures". We concluded that there are few to no process level controls.

Our Entrance Conference took place on June 22, 2021. Our Audit Planning Memorandum and Audit Program were approved by the Internal Auditor on October 7, 2021. Our fieldwork concluded on June 29, 2022.

The ESS Division is responsible for the County's audio, video recording, fire alarm, security, radio, card access, closed circuit television and integrated building and jail systems. Its customers include the departments under the Board of County Commissioners, constitutional officers, and other organizations by means of inter-local agreements.

The scope of the audit covered the management and oversight of the ESS Division's Security and Card Access Section. It included a review of the Section's physical access monitoring functions, card access functions, and manual key processes for the period of January 2021 – August 2021; KeyTrak activity testing was instead conducted for the period January 27 – April 27, 2022 due to the unavailability of reports for our original audit period. We conducted our manual key fieldwork both remotely and at the Electronic Services and Securities Division Access Section offices between April 2022 and June 2022.

To accomplish our audit objectives, our methodology included:
- Conducting a risk assessment of the ESS Division's Access Control section.
- Interviewing personnel in ESS, FDO, and ISS (the County's Information Systems Services Department) to determine the internal controls in place.
- Interviewing Security Manager and reviewing documentation used in approving requests for creation and issuance of duplicate keys.
- Extrapolating available data to test for compliance of key issuance, return, and documentation with Countywide PPM CW-L-041.
- Evaluating internal controls.

ESS Management admitted that due to fractured responsibilities, key structures are a countywide issue. Services for duplication of keys not properly authorized/approved, keys being stolen, too many copies of the same key available, ESS having no process to ensure key returns, and ESS not ensuring all Departments are aware of policies relating to keys were all ranked high by ESS Management on the *"Business Process Risk, Control and Audit Matrix"* (Risk Matrix).

Our discussions focused on the audit objectives, the associated risks, and ESS controls implemented to mitigate those risks. We considered areas of fraud as they related to our audit objectives and data reliance in our planning and in discussions with the Internal Auditor, ESS Divisional Management, and Access Section staff. We also reviewed and analyzed reports for compliance with Department policies, regulations, and other applicable laws.

Finding #2: For our testing of Documentation of ESS approval of key creation, we selected a sample of 25 receipts from a population of 115 key issuance receipts signed during our audit period of January – August 2021. We judgmentally selected five receipts from each of 5 FMD regions that issue keys: North, South, Central, West, and Government Center. Because South Region only had a total of four key receipts signed during our audit period, we selected one extra sample (for a total of 6 receipts) from Government Center region as they issued the largest number of keys issued during the audit period.

Finding #3: For KeyTrak testing, 90-day activity reports (January 27 – April 27, 2022) from the three units resulted in the following data:
- FDO unit: 12 of 151 (7.9%) of keys were returned more than one calendar day from when they were borrowed. One key (.6%) was returned through manual override.
- Vista Center unit: 30 of 82 (36.6%) of keys were returned more than one calendar day from when they were borrowed. Someone other than the original borrower returned thirty-one keys (37.8%).
- GCC unit: Three of 1,491 (.2%) of keys were returned more than one calendar day from when they were borrowed. Someone other than the original borrower returned one hundred ninety one keys (12.8%).

Photo of KeyTrak unit at FDO taken on 4/6/22:

ADMINISTRATIVE RESPONSE

DATE: November 4, 2022

TO: Joseph F. Bergeron, County Internal Auditor

FROM: Isamí Ayala-Collazo, Director
               Facilities Development & Operations Department

RE: **Response to Final Draft Audit Report #2023-02**
               FDO – Electronic Services & Security – Manual Keys

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The Facilities Development & Operations (FDO) Department, Electronic Services and Security (ESS) Division, has developed the following responses to the findings and recommendations identified in the final draft of audit report # 2023-02. As requested, our responses to each one of the six recommendations follows.

<u>Finding #1</u>
Annual key inventories have not been conducted since 2017 or earlier.

Recommendation #1 - The ESS Director should ensure that key inventories are conducted on all departments and Constitutional Offices.

Recommendation #2 - The ESS Director should clarify the duties and responsibilities of the ESS Division and the Facilities Management Division with the Department Director and revise PPM CW-L-041 accordingly.

<u>Department Response</u>: FDO/ESS agrees with recommendations #1 and 2. FDO continues to move away from keys where operationally possible during new construction and major renovations. However, limited amounts of keys are unavoidable. FDO Administration will work with ESS & FMD to clarify the roles outlined in CW-L-041 and to revise the PPM accordingly. Completion to take place in May of 2023 to coincide with other changes to PPM CW-L-041.

<u>Finding #2</u>
Documentation of ESS approvals of key requests needs improvement.

Recommendation #3 - The ESS Director should ensure that appropriate records of all key issuances requiring actions are maintained.

Recommendation #4 - The ESS Director should develop and implement procedures delineating responsibilities for retention of all records of key issuance requests and approvals. The new procedures should be consistent with PPM CW-R-001 "Records Management Program".

Department Response: FDO/ESS agrees with recommendations #3 and 4. While updating PPM CW-L-041, ESS will incorporate procedures consistent with PPM CW-R-001 to ensure a newly standardized form, with retention language added, will remain on file with each key issuance. Completion to take place in May of 2023 to coincide with other changes to PPM CW-L-041.

Finding #3
KeyTrak usage varies from unit to unit.

Recommendation #5 - The ESS Director should develop and implement policy and procedure governing the usage of the KeyTrak units including authorized users, length of borrowing periods, and monitoring KeyTrak usage.

Recommendation #6 - The ESS Director should ensure relevant staff are trained on the new procedures and monitor usage.

Department Response: FDO/ESS agrees with recommendations #5 and 6. ESS will create a division PPM governing the usage of KeyTrak systems. Once created, the appropriate staff will be trained on the new PPM. Completion of the PPM will take place in May of 2023. Distribution and training will take place immediately after.

Please feel free to contact us at (561) 233-1447 should you require any additional information regarding this matter.

C: Jimmy Beno, Director, FDO Operations
       Gilbert Morales, Director, FD&O Electronic Services & Security Division

Office of the County Internal Auditor

AUDIT RECOMMENDATION STATUS

FOLLOW-UP REPORT

AS OF NOVEMBER 15, 2022

ISSUED DECEMBER 14, 2022

Stewardship – Accountability – Transparency

December 14, 2022

TO: The Audit Committee

FROM: Joseph F. Bergeron, County Internal Auditor

SUBJECT: Audit Recommendation Status Follow-Up Report
              Dated November 15, 2022

The Audit Recommendation Status Follow-Up Report providing the status of audit recommendations as of November 15, 2022 is attached. These status reports are prepared semiannually for periods ending on the 15th of May and November. The reports are submitted to the Audit Committee at its meeting following the report "as of" dates. We will submit the reports to the BCC (generally January and July) following Audit Committee review.

The report contains a Summary Status of Audit Recommendations followed by:

- Exhibit 1 Audit Recommendations Open at the Beginning of and Issued During the May 16, 2022 through November 15, 2022 Reporting Period
- Exhibit 2 Open Audit Recommendations by County Department as of November 15, 2022
- Exhibit 3 Summary Aging of Open Audit Recommendations as of November 15, 2022
- Exhibit 4 Recommendation Implementation Dates
- Exhibit 5 Audit Recommendations Submitted for Audit Committee Consideration
- Exhibit 6 Recommendation Status as of November 15, 2022

The purpose of this report is to keep the Audit Committee, the BCC and County Administration informed of the status of recommendations made by the Internal Auditor's Office and to facilitate oversight by County Administration on departmental implementation activities.

Exhibit 5 includes recommendations which have had final management action without correcting the underlying condition where we believe additional action is necessary (Part A) or that have been open for at least two years (Part B). Audit recommendation follow-up is conducted to determine if management has implemented the corrective action agreed to during the audit and to ensure the underlying condition has been corrected. Audit recommendations are proposed by the Internal Auditor's Office and either accepted by management as proposed or management

proposes alternate solutions, which are acceptable to Internal Audit. An audit recommendation is "Open" from the time the audit report containing the recommendation has been issued by Internal Audit until management has either implemented the recommendation or decided to take no further action. Audit recommendations remain in this report as long as the recommendation is open. If management chooses to take no further action, Internal Audit reports that in Exhibit 5 and recommends appropriate action to the Audit Committee.

This report tracks every audit recommendation from the date of issuance through to final disposition. Management establishes projected implementation dates for all recommendations during the audit. Internal Audit tracks the projected implementation dates and conducts follow-up on audit recommendations when management confirms the recommendation has been implemented.

If management has not implemented the recommendation by the scheduled implementation date, Internal Audit makes inquiries of management to determine:
- What actions, if any, have been taken by management;
- Why the recommendation has not been implemented as scheduled; and
- When will the recommendation be implemented?

Internal Audit will conduct limited due diligence reviews to determine the validity of management's responses and consult with County Administration to determine if the reasons for delay are reasonable and report delinquencies where appropriate. The recommendation implementation date will be adjusted as necessary based on the new information from management.

Recommendation status is listed in Exhibits 5 and 6 as either:

➢ **Completed**   The recommendation has been fully implemented or management has implemented alternative actions that achieved the same purpose as the original recommendation, and the actions taken by management have corrected the underlying conditions. Internal Audit review confirms management's actions.

➢ **In process**   Internal Audit has conducted a follow-up review and found that management has not fully implemented the recommendation and that additional work is necessary to fully implement the recommendation. Management provides a new projected implementation date for the corrective action. Additional follow-up will be required. In some cases, management tells Internal Audit that implementation is underway but not yet complete. In that case Internal Audit will perform limited procedures to verify management's assertion.

➢ **Future implementation**   The implementation date established by management occurs after the date of this report and Internal Audit has done no review work on the recommendation.

➢ **Follow-up pending**   The department has reported implementation of the audit recommendation. However, Internal Audit has not yet done the follow-up review work to confirm management's actions.

SUMMARY STATUS OF AUDIT RECOMMENDATIONS

November 15, 2022

As of November 15, 2022, the Internal Auditor's Database of Audit Recommendations showed that management actions had not been completed on 31 recommendations. These recommendations are considered "Open". Of those 31 open recommendations, follow-up has been conducted on 31 showing that management action has started but was not yet complete.

Changes in the inventory of Audit Recommendations during the period May 16, 2022 through November 15, 2022 are shown below:

Open Audit Recommendations as of May 16, 2022	35
Additional Audit Recommendations from Audit Reports Issued May 16, 2022 through November 15, 2022	0
Audit Recommendations Completed May 16, 2022 through November 15, 2022	4
Open Audit Recommendations as of November 15, 2022	31

Recommendation follow-up work is generally conducted within one year of report issuance or earlier if management indicates that final action has been completed. Follow-up is done to determine the following:

- Was the recommendation implemented as agreed to by management? Or, if not, did alternative management action correct the identified deficiency or deficiencies?

- Was the underlying cause (condition) corrected?

Sufficient audit evidence is developed to support a conclusion as to implementation of the recommendation and correction of the underlying cause (condition). If final management action has been taken on an audit recommendation, the recommendation is considered "Complete" and is included in the current report, but not in future reports.

If management action is not complete on any audit recommendation, the recommendation is included in this report as 'In Process." Another audit follow-up will be scheduled. If final management action has been taken and the underlying cause (condition) has not been corrected, we show this recommendation as "Completed - Not Implemented." These recommendations are included in Exhibit 5 for Audit Committee consideration.

Exhibit 1: Audit Recommendation Activity This Reporting Period

Report		Report Issue Date	Number of Open Audit Recommendations Beginning of Reporting Period	Number of Audit Recommendations Issued this Reporting Period	Final Management Action Taken During Reporting Period	Number of Open Audit Recommendations End of Reporting Period
19-02	**Risk Management** Countywide Vehicle Management	Jan-19	2		0	2
20-02	**Planning, Zoning, and Building** Permitting Section	Nov-19	4		0	4
20-03	**Public Safety** Justice Services	Apr-20	2		0	2
20-05	**Facilities Development & Operations** Fleet Management	Aug-20	1		0	1
21-03	**Engineering and Public Works** Traffic - Management of Long-Term Agreements with the	May-21	4		4	0
22-01	**Information Systems Services** Network Services - Management of Firewall Security	Oct-21	5		0	5
22-02	**Planning, Zoning, and Building** Inspections Section	Nov-21	13		0	13
22-04	**Parks and Recreation** Recreation Services Division - Performance Management	Feb-22	4		0	4
Totals			35	0	4	31

Exhibit 2: Open Audit Recommendations
by County Department
as of November 15, 2022

Department	In Process	Future Implementation
Facilities Development & Operations	1	0
Information Systems Services	5	0
Parks and Recreation	4	0
Public Safety	2	0
Planning Zoning & Building	17	0
Risk Management	2	0
Total Open Recommendations	**31**	**0**

Future implementation
The implementation date established by management occurs after the date of this report and
Internal Audit has done no review work on the recommendation(s).

Exhibit 3
Aging of Open Audit Recommendations by Report Issued Date
As of November 15, 2022

Timeframe	Open at the End of this Period	In Process	Future Implementation
0 - 6 Months	0	0	0
7 - 12 Months	17	17	0
13 - 18 Months	5	5	0
19 - 24 Months	0	0	0
Greater Than 24 Months	9	9	0
Total	**31**	**31**	**0**

Audit Report Issuance Dates	
0 - 6 Months	May 16 through November 15, 2022
7 - 12 Months	November 16, 2021 through May 15, 2022
13 - 18 Months	May 16 through November 15, 2021
19 - 24 Months	November 16, 2020 through May 15, 2021
Over 24 Months	November 15, 2020 and earlier

Future implementation: The implementation date established by management occurs after the date of this report and Internal Audit has done no review work on the recommendation(s).

A/C Mtg Date	Report #	Rec #	OID	AFD	RID	AFD	RID	AFD	RID	AFD
Risk Management - Countywide Vehicle Management										
Mar-19	19-02	1	Nov-19	Feb-20	complete					
Mar-19	19-02	2	Nov-19	Feb-20	complete					
Mar-19	19-02	5	Jan-19	Feb-20	complete					
Mar-19	19-02	6	Jan-20	Feb-20	complete					
Mar-19	19-02	7	Mar-20	Feb-20	complete					
Mar-19	19-02	8	Nov-19	Feb-20	Sep-20	Apr-21	complete			
Mar-19	19-02	3	Nov-19	Feb-20	Sep-20	Apr-21	May-21	Mar-22	Sep-22	
Mar-19	19-02	4	Sep-20	Feb-20	Sep-20	Apr-21	May-21	Mar-22	Sep-22	
Planning, Zoning & Building - Permitting										
Mar-20	20-01	2	Mar-21	Jan-21	complete					
Mar-20	20-01	3	Mar-20	Jan-21	complete					
Mar-20	20-01	1	Nov-20	Jan-21	Mar-21	Mar-22	?			
Mar-20	20-01	4	Nov-20	Jan-21	Mar-21	Mar-22	?			
Mar-20	20-01	5	May-20	Jan-21	Mar-21	Mar-22	complete			
Mar-20	20-01	6	Nov-20	Jan-21	Mar-21	Mar-22	?			
Mar-20	20-01	7	May-20	Jan-21	Mar-21	Mar-22	?			
Public Safety - Justice Services										
Jun-20	20-03	1	NAP	Feb-21	closed					
Jun-20	20-03	2	Mar-19	Feb-21	complete					
Jun-20	20-03	6	Nov-20	Feb-21	complete					
Jun-20	20-03	3	Aug-20	Feb-21	May-21	Nov-21	complete			
Jun-20	20-03	4	Nov-20	Feb-21	May-21	Nov-21	complete			
Jun-20	20-03	5	Aug-20	Feb-21	May-21	Nov-21	Dec-21			
Jun-20	20-03	7	Nov-20	Feb-21	May-21	Nov-21	Dec-21			
Facilities Development & Operations - Fleet Management										
Sep-20	20-05	1	NAP	May-21	closed					
Sep-20	20-05	5	Aug-20	May-21	complete					
Sep-20	20-05	6	Aug-20	May-21	complete					
Sep-20	20-05	7	Aug-20	May-21	complete					
Sep-20	20-05	8	Aug-20	May-21	complete					
Sep-20	20-05	9	Aug-20	May-21	complete					
Sep-20	20-05	10	Aug-20	May-21	complete					
Sep-20	20-05	2	Aug-20	May-21	Mar-22	May-22	complete			
Sep-20	20-05	3	Aug-20	May-21	Mar-22	May-22	Sep-22			
Sep-20	20-05	4	Aug-20	May-21	Mar-22	May-22	complete			
Engineering & Public Works - Traffic (Management of Long-Term Agreements with the FDOT)										
Jun-21	21-03	1	May-22	Oct-22	complete					
Jun-21	21-03	2	May-22	Oct-22	complete					
Jun-21	21-03	3	May-22	Oct-22	complete					
Jun-21	21-03	4	May-22	Oct-22	complete					

Symbol Legend: OID = Original Implementation Date: AFD = Audit Follow-up Date; RID = Revised Implementation Date

A/C Mtg Date	Report #	Rec #	OID	AFD	RID	AFD	RID	AFD	RID	AFD
Information Systems Services - Network Services (Management of Firewall Security)										
Dec-21	22-01	1	Apr-22							
Dec-21	22-01	2	Apr-22							
Dec-21	22-01	3	Jun-22							
Dec-21	22-01	4	Jun-22							
Dec-21	22-01	5	Apr-22							
Planning, Zoning & Building - Building Division (Inspections Section)										
Mar-22	22-02	1	May-22							
Mar-22	22-02	2	May-22							
Mar-22	22-02	3	Jul-22							
Mar-22	22-02	4	Jul-22							
Mar-22	22-02	5	Jul-22							
Mar-22	22-02	6	Jul-22							
Mar-22	22-02	7	Jul-22							
Mar-22	22-02	8	Jul-22							
Mar-22	22-02	9	Jul-22							
Mar-22	22-02	10	Jul-22							
Mar-22	22-02	11	Jul-22							
Mar-22	22-02	12	Jul-22							
Mar-22	22-02	13	Nov-22							
Parks and Recreation - Recreation Services Division (Performance Management System)										
Mar-22	22-03	1	Oct-22							
Mar-22	22-03	2	Oct-22							
Mar-22	22-03	3	Oct-22							
Mar-22	22-03	4	Jan-23							

Exhibit 5: Audit Recommendations Submitted for Audit Committee Consideration as of November 15, 2022

Recommendations for which Final Management Action Has Been Taken Without Resolving the Underlying Condition

NONE

Recommendations Open Longer Than Two Years

19-02 Risk Management **Countywide Vehicle**	
Report issued January 30, 2019 containing 8 recommendations. *Follow-up #1 February 24, 2020; 3 remain open.* *Follow-up #2 April 23, 2021; 2 remain open.* *Follow-up #3 March 11, 2022; 2 remain open.* *Follow-up #4 initiated on October 11, 2022; in process.*	
#3 The Risk Management Director develop and implement procedures to track and monitor operator training to ensure that the three (3) year training requirement, as well as the remedial and supervisory training is met. Original implementation date: • November 2019 Revised implementation dates: • September 2020 • May 2021 • September 2022	**Status – November 2022** **In process.** Follow-up #4 nearly complete. **Status – May 2022** **In process.** Division is working on a process for tracking supervisory training. **Status – November 2021** **In process.** Follow-up #3 in process. **Status – May 2021** **In process.** Remedial and 3 year training being tracked; partially implemented.

	Status – November 2020 **In process.** Remedial training being tracked; partially implemented. **Status – May 2020** **In process.** **Status – November 2019** **Future implementation.** Follow-up scheduled December 2019. **Status – May 2019** **Future Implementation.** Follow-up scheduled December 2019.

#4 The Risk Management Director develop and implement procedures to:
   ➤ Monitor the complete and timely reporting of accidents; and;
   ➤ Reconcile accidents reported to EOC to the accidents reported to Risk Management in order to identify and address unreported accidents.
 	
Original implementation date:
  • September 2020
 	
Revised implementation dates:
  • September 2020
  • May 2021
  • September 2022
	Status – November 2022
	In process.
	Follow-up #4 nearly complete. "Monitor" portion of recommendation has been implemented. "Reconcile" portion of recommendation – The Clerk's IT office was working on developing a new report within PeopleSoft to assist with this process.
	
	Status – May 2022
	In process.
	Division is working on process to reconcile EOC reported accidents to Risk Management reported accidents.
	
	Status – November 2021
	In process.
	Follow-up #3 in process.
	
	Status – May 2021
	In process.
	Reconciliation process planned, not yet begun.
	
	Status – November 2020
	In process.
	
	Status – May 2020
	In process.

	Status – November 2019 **Future implementation.** Follow-up scheduled December 2019. Status – May 2019 **Future Implementation.** Follow-up scheduled December 2019.

20-01 Planning, Zoning, and Building Permitting Section	
Report issued November 6, 2019 containing 7 recommendations. *Follow-up #1 January 29, 2021; 5 remain open.* *Follow-up #2 March 22, 2022, 4 remain open.*	
#1 The Division Director should track and monitor the processing of all permit applications to ensure that they are issued within the time frame dictated by Florida Statutes. Original implementation date: • November 2020 Revised implementation dates: • March 2021 • Waiting on Division's revised implementation date	**Status – November 2022** **In process.** Division has not yet established a new implementation date. **Status – May 2022** **In process.** Division has not yet established a new implementation date. **Status – November 2021** **In process.** Follow-up delayed (waiting on Department to respond); in process. **Status – May 2021** **In process.** Follow up #2 in progress. **Status – November 2020** **In process.** **Status – May 2020** **Future Implementation.**
#4 The Building Division Director should develop and implement procedures to ensure that the work of permitting staff is periodically reviewed by their supervisors. Supervisory review notes should be made indicating that a	**Status – November 2022** **In process.** Division has not yet established a new implementation date.

review has been done. Original implementation date: • November 2020 Revised implementation dates: • March 2021 • Waiting on Division's revised implementation date	**Status – May 2022** **In process.** Division has not yet established a new implementation date. **Status – November 2021** **In process.** Follow-up delayed (waiting on Department to respond); in process. **Status – May 2021** **In process.** Follow up #2 in progress. **Status – November 2020** **In process.** **Status – May 2020** **Future Implementation.**
#6 The Building Division Director should restate the Division's performance measures to more accurately measure and report the Division's performance. Original implementation date: • November 2020 Revised implementation dates: • March 2021 • Waiting on Division's revised implementation date	**Status – November 2022** **In process.** Division has not yet established a new implementation date. **Status – May 2022** **In process.** Division has not yet established a new implementation date. **Status – November 2021** **In process.** Follow-up delayed (waiting on Department to respond); in process. **Status – May 2021** **In process.** Follow up #2 in progress. **Status – November 2020** **In process.** **Status – May 2020** **Future Implementation.**

#7 The Building Division Director should review the current functional and system access rights of all staff related to the permitting process to ensure appropriateness as it relates to job duties. In cases where related tasks cannot be segregated due to resource constraint, a detailed supervisory review should be implemented. Original implementation date: • May 2020 Revised implementation dates: • March 2021 • Waiting on Division's revised implementation date	**Status – November 2022** **In process.** Division has not yet established a new implementation date. **Status – May 2022** **In process.** Division has not yet established a new implementation date. **Status – November 2021** **In process.** Follow-up delayed (waiting on Department to respond); in process. **Status – May 2021** **In process.** Follow up #2 in progress. **Status – November 2020** **In process.** **Status – May 2020** **Future Implementation.**
20-03 Public Safety **Justice Services**	
Report issued April 23, 2020 containing 7 recommendations. *Progress check scheduled for November 2020.* *Follow-up #1 February 25, 2021; 4 remain open.* *Follow-up #2 November 2, 2021; 2 remain open.* *Follow-up #3 initiated on July 7, 2022; in process.*	
#5 The Justice Services Director should establish internal policies to notify ISS immediately when there is a change in user access or termination, as required under CW-O-059. The policy should incorporate an annual review process to ensure user roles conform to assigned duties.	**Status – November 2022** **In process.** Follow-up #3 nearly complete. **Status – May 2022** **In process.** Justice Services reported process has been

Original implementation date: • August 2020 Revised implementation dates: • May 2021 • December 2021	implemented and is ready for review on 4/28/22. Internal Audit currently initiating follow-up #3. **Status – November 2021** **In process.** Division working towards deactivating users within 3 business days of termination in JSIS, and within 5 business days in RENEW systems per related SOPs. **Status – May 2021** **In process.** Testing delayed until after April 1, 2021 to allow staff time to be trained on the newly implemented policies. **Status – November 2020** **Future Implementation.**
#7 The Justice Services Director should ensure staff collecting sensitive personal information be properly trained. Recommendations should incorporate using client file numbers or other forms of reference other than personal data. Original implementation date: • November 2020 Revised implementation dates: • May 2021 • December 2021	**Status – November 2022** **In process.** Follow-up #3 nearly compete. **Status – May 2022** **In process.** Justice Services reported process has been implemented and is ready for review on 4/28/22. Internal Audit currently initiating follow-up #3. **Status – November 2021** **In process.** Legal Aid invoice contained sensitive personal data that should be redacted or deleted; implementation still in process. **Status – May 2021** **In process.** Testing delayed until after April 1, 2021 to allow staff time to be trained on the newly implemented policies. **Status – November 2020** **Future Implementation.**

20-05 Facilities Development & Operations Fleet Management	
Report issued August 17, 2020 containing 10 recommendations. *Progress check scheduled for August 2020.* *Follow-up #1 May 25, 2021; 3 remain open.* *Follow-up #2 May 11, 2022; 1 remains open.*	
#3 The Fleet Management director should work with the FDO Financial & Support Services Director to separate the two reserve accounts to allow for the calculation and funding of each reserve separately as required under PPM FMF-010, entitled "Fleet Management Reserve Account". Original implementation date: • August 2020 Revised implementation dates: • March 2022 • September 2022	**Status – November 2022** **In process.** Follow-up #3 initiation pending completion of PPM updates and sufficient time to test implementation. **Status – May 2022** **In process.** Pertinent PPM updated, but needs additional changes to reflect management's intentions for managing the fleet replacement reserves going forward. **Status – November 2021** **In process.** The PPM, although recently updated, will need to be revisited and updated to reflect management's intentions for managing the fleet replacement reserves. **Status – May 2021** **In process.** Follow up #1 nearly complete. **Status – November 2020** **Future Implementation.**

Exhibit 6 - Recommendation Status at November 15, 2022

Audit Report Number, Title and Recommendation(s)	Recommendation Status
19-02 Risk Management **Countywide Vehicle**	
Report issued January 30, 2019 containing 8 recommendations. *Follow-up #1 February 24, 2020; 3 remain open.* *Follow-up #2 April 23, 2021; 2 remain open.* *Follow-up #3 March 11, 2022; 2 remain open.* *Follow-up #4 initiated on October 11, 2022; in process.*	
#3 The Risk Management Director develop and implement procedures to track and monitor operator training to ensure that the three (3) year training requirement, as well as the remedial and supervisory training is met. Original implementation date: • November 2019 Revised implementation dates: • September 2020 • May 2021 • September 2022	**Status – November 2022** **In process.** Follow-up #4 nearly complete. **Status – May 2022** **In process.** Division is working on a process for tracking supervisory training. **Status – November 2021** **In process.** Follow-up #3 in process. **Status – May 2021** **In process.** Remedial and 3 year training being tracked; partially implemented. **Status – November 2020** **In process.** Remedial training being tracked; partially implemented. **Status – May 2020** **In process.** **Status – November 2019** **Future implementation.** Follow-up scheduled December 2019. **Status – May 2019** **Future Implementation.** Follow-up scheduled December 2019.

Exhibit 6 - Recommendation Status at November 15, 2022

Audit Report Number, Title and Recommendation(s)	Recommendation Status
#4 The Risk Management Director develop and implement procedures to: ➢ Monitor the complete and timely reporting of accidents; and; ➢ Reconcile accidents reported to EOC to the accidents reported to Risk Management in order to identify and address unreported accidents. Original implementation date: • September 2020 Revised implementation dates: • September 2020 • May 2021 • September 2022	**Status – November 2022** **In process.** Follow-up #4 nearly complete. "Monitor" portion of recommendation has been implemented. "Reconcile" portion of recommendation – The Clerk's IT office was working on developing a new report within PeopleSoft to assist with this process. **Status – May 2022** **In process.** Division is working on process to reconcile EOC reported accidents to Risk Management reported accidents. **Status – November 2021** **In process.** Follow-up #3 in process. **Status – May 2021** **In process.** Reconciliation process planned, not yet begun. **Status – November 2020** **In process.** **Status – May 2020** **In process.** **Status – November 2019** **Future implementation.** Follow-up scheduled December 2019. **Status – May 2019** **Future Implementation.** Follow-up scheduled December 2019.

20-01 Planning, Zoning, and Building Permitting Section	
Report issued November 6, 2019 containing 7 recommendations. *Follow-up #1 January 29, 2021; 5 remain open.* *Follow-up #2 March 22, 2022, 4 remain open.*	

Exhibit 6 - Recommendation Status at November 15, 2022

Audit Report Number, Title and Recommendation(s)	Recommendation Status
#1 The Division Director should track and monitor the processing of all permit applications to ensure that they are issued within the time frame dictated by Florida Statutes. Original implementation date: • November 2020 Revised implementation dates: • March 2021 • Waiting on Division's revised implementation date	**Status – November 2022** **In process.** Division has not yet established a new implementation date. **Status – May 2022** **In process.** Division has not yet established a new implementation date. **Status – November 2021** **In process.** Follow-up delayed (waiting on Department to respond); in process. **Status – May 2021** **In process.** Follow up #2 in progress. **Status – November 2020** **In process.** **Status – May 2020** **Future Implementation.**
#4 The Building Division Director should develop and implement procedures to ensure that the work of permitting staff is periodically reviewed by their supervisors. Supervisory review notes should be made indicating that a review has been done. Original implementation date: • November 2020 Revised implementation dates: • March 2021 • Waiting on Division's revised implementation date	**Status – November 2022** **In process.** Division has not yet established a new implementation date. **Status – May 2022** **In process.** Division has not yet established a new implementation date. **Status – November 2021** **In process.** Follow-up delayed (waiting on Department to respond); in process. **Status – May 2021** **In process.** Follow up #2 in progress. **Status – November 2020**

Exhibit 6 - Recommendation Status at November 15, 2022

Audit Report Number, Title and Recommendation(s)	Recommendation Status
	In process. **Status – May 2020** **Future Implementation.**
#6 The Building Division Director should restate the Division's performance measures to more accurately measure and report the Division's performance. Original implementation date: • November 2020 Revised implementation dates: • March 2021 • Waiting on Division's revised implementation date	**Status – November 2022** **In process.** Division has not yet established a new implementation date. **Status – May 2022** **In process.** Division has not yet established a new implementation date. **Status – November 2021** **In process.** Follow-up delayed (waiting on Department to respond); in process. **Status – May 2021** **In process.** Follow up #2 in progress. **Status – November 2020** **In process.** **Status – May 2020** **Future Implementation.**
#7 The Building Division Director should review the current functional and system access rights of all staff related to the permitting process to ensure appropriateness as it relates to job duties. In cases where related tasks cannot be segregated due to resource constraint, a detailed supervisory review should be implemented. Original implementation date: • May 2020 Revised implementation dates: • March 2021 • Waiting on Division's revised	**Status – November 2022** **In process.** Division has not yet established a new implementation date. **Status – May 2022** **In process.** Division has not yet established a new implementation date. **Status – November 2021** **In process.** Follow-up delayed (waiting on Department to respond); in process. **Status – May 2021**

Exhibit 6 - Recommendation Status at November 15, 2022

Audit Report Number, Title and Recommendation(s)	Recommendation Status
implementation date	**In process.** Follow up #2 in progress. **Status – November 2020** **In process.** **Status – May 2020** **Future Implementation.**
20-03 Public Safety **Justice Services**	
Report issued April 23, 2020 containing 7 recommendations. *Progress check scheduled for November 2020.* *Follow-up #1 February 25, 2021; 4 remain open.* *Follow-up #2 November 2, 2021; 2 remain open.* *Follow-up #3 initiated on July 7, 2022; in process.*	
#5 The Justice Services Director should establish internal policies to notify ISS immediately when there is a change in user access or termination, as required under CW-O-059. The policy should incorporate an annual review process to ensure user roles conform to assigned duties. Original implementation date: • August 2020 Revised implementation dates: • May 2021 • December 2021	**Status – November 2022** **In process.** Follow-up #3 nearly complete. **Status – May 2022** **In process.** Justice Services reported process has been implemented and is ready for review on 4/28/22. Internal Audit currently initiating follow-up #3. **Status – November 2021** **In process.** Division working towards deactivating users within 3 business days of termination in JSIS, and within 5 business days in RENEW systems per related SOPs. **Status – May 2021** **In process.** Testing delayed until after April 1, 2021 to allow staff time to be trained on the newly implemented policies.

Exhibit 6 - Recommendation Status at November 15, 2022

Audit Report Number, Title and Recommendation(s)	Recommendation Status
	Status – November 2020 **Future Implementation.**
#7 The Justice Services Director should ensure staff collecting sensitive personal information be properly trained. Recommendations should incorporate using client file numbers or other forms of reference other than personal data. Original implementation date: • November 2020 Revised implementation dates: • May 2021 • December 2021	**Status – November 2022** **In process.** Follow-up #3 nearly compete. **Status – May 2022** **In process.** Justice Services reported process has been implemented and is ready for review on 4/28/22. Internal Audit currently initiating follow-up #3. **Status – November 2021** **In process.** Legal Aid invoice contained sensitive personal data that should be redacted or deleted; implementation still in process. **Status – May 2021** **In process.** Testing delayed until after April 1, 2021 to allow staff time to be trained on the newly implemented policies. **Status – November 2020** **Future Implementation.**
20-05 Facilities Development & Operations Fleet Management	
Report issued August 17, 2020 containing 10 recommendations. *Progress check scheduled for August 2020.* *Follow-up #1 May 25, 2021; 3 remain open.* *Follow-up #2 May 11, 2022; 1 remains open.*	
#3 The Fleet Management director should work with the FDO Financial & Support Services Director to separate the two reserve accounts to allow for the calculation and funding of each reserve separately as required under PPM FMF-010, entitled "Fleet Management Reserve Account". Original implementation date:	**Status – November 2022** **In process.** Follow-up #3 initiation pending completion of PPM updates and sufficient time to test implementation. **Status – May 2022** **In process.** Pertinent PPM updated, but needs additional

Exhibit 6 - Recommendation Status at November 15, 2022

Audit Report Number, Title and Recommendation(s)	Recommendation Status
• August 2020 Revised implementation dates: • March 2022 • September 2022	changes to reflect management's intentions for managing the fleet replacement reserves going forward. **Status – November 2021** **In process.** The PPM, although recently updated, will need to be revisited and updated to reflect management's intentions for managing the fleet replacement reserves. **Status – May 2021** **In process.** Follow up #1 nearly complete. **Status – November 2020** **Future Implementation.**
21-03 Engineering & Public Works Traffic – Management of Long-Term Agreements with the FDOT	
Report issued May 21, 2021 containing 4 recommendations. *Progress check scheduled for February 2022. Follow-up #1 October 14, 2022; all recommendations implemented.*	

1. The Division Director should develop and communicate written procedures to ensure billable packages for knockdown repairs to covered FDOT equipment are accurate and complete. More specifically, procedures should include, but not be limited to:
  o A review of daily cost records for accurate completion by field technicians prior to entry of cost information into IMS.
  o A review of detailed cost information entered into IMS, as compared to the daily cost records, with evidence of review (i.e. initials & date).
  o A review of relevant documents (i.e. checklist complete) in the billable package to ensure all required FDOT knockdown paperwork is included.
Attestation statement of the billable package
	Status – November 2022
	Completed.
	
	Status – May 2022
	In process.
	Division notified Internal Audit on 4/11/22 that recommendation was implemented. Internal Audit has initiated follow-up #1.
	
	Status – November 2021
	Future Implementation.

Exhibit 6 - Recommendation Status at November 15, 2022

Audit Report Number, Title and Recommendation(s)	Recommendation Status
for reviewers includes, 'ensure all backup documents are present and complete.' Original implementation date: • May 2022	
2. The Division Director should develop procedures, in writing, and communicate to pertinent staff, to ensure completed FDOT knockdown work is clearly documented in the field staffs' daily cost records as 'FDOT knockdown type work' to ensure associated costs are included for reimbursement. Original implementation date: • May 2022	**Status – November 2022** **Completed.** **Status – May 2022** **In process.** Division notified Internal Audit on 4/11/22 that recommendation was implemented. Internal Audit has initiated follow-up #1. **Status – November 2021** **Future Implementation.**
3. The Division Director should obtain approval from ISS on the use of the Google Sheets application within the Traffic Division. Original implementation date: • May 2022	**Status – November 2022** **Completed.** **Status – May 2022** **In process.** Division notified Internal Audit on 4/11/22 that recommendation was implemented. Internal Audit has initiated follow-up #1. **Status – November 2021** **Future Implementation.**
4. The Division Director should take steps to comply with the requirements of the County's IT Security Policy requirements, if Google Sheets is approved for use by the ISS Department. Original implementation date: • May 2022	**Status – November 2022** **Completed.** **Status – May 2022** **In process.** Division notified Internal Audit on 4/11/22 that recommendation was implemented. Internal Audit has initiated follow-up #1. **Status – November 2021** **Future Implementation.**
22-01 Information Systems Services Network Services – Management of Firewall Security	
Report issued October 26, 2021 containing 5	

Exhibit 6 - Recommendation Status at November 15, 2022

Audit Report Number, Title and Recommendation(s)	Recommendation Status
recommendations. *Follow-up #1 initiated on October 17, 2022; in process.*	
1. The Network Services Division Director should establish and publish the principles and procedures upon which the firewalls will be configured and managed using guidelines provided by the National Institute of Standards and Technology (NIST). Original implementation date: • April 2022	**Status – November 2022** **In process.** Follow-up #1 nearly complete. **Status – May 2022** **In process.** All recommendations to be completed by end of June 2022, progress check scheduled for July 2022. **Status – November 2021** **Future Implementation.**
2. The Network Services Division Director should ensure written procedures are communicated to pertinent staff. Original implementation date: • April 2022	**Status – November 2022** **In process.** Follow-up #1 nearly complete. **Status – May 2022** **In process.** All recommendations to be completed by end of June 2022, progress check scheduled for July 2022. **Status – November 2021** **Future Implementation.**
3. The Network Services Division Director should employ an independent and certified penetration-testing agency or team to conduct penetration testing of the Palm Beach County network at minimum on a two-year cycle. Original implementation date: • June 2022	**Status – November 2022** **In process.** Follow-up #1 nearly complete. **Status – May 2022** **In process.** All recommendations to be completed by end of June 2022, progress check scheduled for July 2022. **Status – November 2021** **Future Implementation.**
4. The Network Services Division Director should update the policy and procedure manual to include the requirement for annual penetration testing.	**Status – November 2022** **In process.** Follow-up #1 nearly complete. **Status – May 2022**

Exhibit 6 - Recommendation Status at November 15, 2022

Audit Report Number, Title and Recommendation(s)	Recommendation Status
Original implementation date: • June 2022	**In process.** All recommendations to be completed by end of June 2022, progress check scheduled for July 2022. **Status – November 2021** **Future Implementation.**
5. The Chief Information Security Officer should update Countywide PPM CW-O-059, entitled "*Information Technology Security Policy*", Section 8.3 regarding 'Change Management' as well as the "*Change Management Guide*" to reflect current practices. Original implementation date: • April 2022	**Status – November 2022** **In process.** Follow-up #1 nearly complete. **Status – May 2022** **In process.** All recommendations to be completed by end of June 2022, progress check scheduled for July 2022. **Status – November 2021** **Future Implementation.**
22-02 Planning, Zoning & Building Building Division – Inspections Section	
Report issued November 29, 2021 containing 13 recommendations. *Follow-up #1 initiated on July 11, 2022; in process.*	
1. The Building Division Director should implement procedures to ensure supervisors conduct random reviews of Inspections performed to ensure the results are consistent and correct. A checklist or other control measure should be used to ensure that all relevant areas are reviewed. Original implementation date: • May 2022	**Status – November 2022** **In process.** Follow-up #1 nearly complete. **Status – May 2022** **In process.** Progress check scheduled for July 2022. **Status – November 2021** **Future Implementation.**
2. The Building Division Director should implement written procedures to ensure the Decal work of ALL Contractors utilizing the Decal Program is randomly inspected to ensure Program minimum requirements are met. The number of random inspections should be large enough to get a representative sample of the	**Status – November 2022** **In process.** Follow-up #1 nearly complete. **Status – May 2022** **In process.** Progress check scheduled for July 2022.

Exhibit 6 - Recommendation Status at November 15, 2022

Audit Report Number, Title and Recommendation(s)	Recommendation Status
contractor's work and to support the calculation of the required 75% success rate. This suggests inspecting at least four decal permit jobs (3 of 4 passing would be 75%). The Director should establish a reasonable percentage of a Contractor's jobs performed using the Decal Program to undergo random inspections. A reasonable percentage may be in the 5-10% range, depending on the number of jobs done by the contractor. Notes should be made to document the Inspection. Original implementation date: • May 2022	**Status – November 2021** **Future Implementation.**
3. The Building Division Director should ensure that inspection fees are charged in compliance with Florida Statutes 553-80 and PPM PB-O-019. Original implementation date: • July 2022	**Status – November 2022** **In process.** Follow-up #1 nearly complete. **Status – May 2022** **In process.** Progress check scheduled for July 2022. **Status – November 2021** **Future Implementation.**
4. The Building Division Director should rotate inspectors to different geographical areas on a periodic basis. Original implementation date: • July 2022	**Status – November 2022** **In process.** Follow-up #1 nearly complete. **Status – May 2022** **In process.** Progress check scheduled for July 2022. **Status – November 2021** **Future Implementation.**
5. The Building Division Director should develop and implement procedures to expand the administrative review of monthly invoices received from contractors to include matching the invoice to ePZB inspection results. The review should be documented and the invoice approved by management prior to authorizing payment. Original implementation date:	**Status – November 2022** **In process.** Follow-up #1 nearly complete. **Status – May 2022** **In process.** Progress check scheduled for July 2022. **Status – November 2021** **Future Implementation.**

Exhibit 6 - Recommendation Status at November 15, 2022

Audit Report Number, Title and Recommendation(s)	Recommendation Status
• July 2022	
6. If a contractor is performing two services (for example, plan review and inspections), the invoice should be verified by supervisors in both areas. Original implementation date: • July 2022	**Status – November 2022** **In process.** Follow-up #1 nearly complete. **Status – May 2022** **In process.** Progress check scheduled for July 2022. **Status – November 2021** **Future Implementation.**
7. The PZB Building Division Director should ensure that generic ePZB user IDs are deactivated and that every user has a unique identifier. Original implementation date: • July 2022	**Status – November 2022** **In process.** Follow-up #1 nearly complete. **Status – May 2022** **In process.** Progress check scheduled for July 2022. **Status – November 2021** **Future Implementation.**
8. The PZB Building Division Director should ensure user rights of all terminated employees are immediately revoked and should immediately update or remove access authorization when employees are transferred or reassigned to other positions within the County in accordance with CW-O-059. Original implementation date: • July 2022	**Status – November 2022** **In process.** Follow-up #1 nearly complete. **Status – May 2022** **In process.** Progress check scheduled for July 2022. **Status – November 2021** **Future Implementation.**
9. The PZB Building Division Director should conduct a periodic review of access authorizations, no less than annually, to confirm access rights are still appropriate in accordance with CW-O-059. Original implementation date: • July 2022	**Status – November 2022** **In process.** Follow-up #1 nearly complete. **Status – May 2022** **In process.** Progress check scheduled for July 2022. **Status – November 2021** **Future Implementation.**
10. The Building Division Director should develop procedures to ensure all Contractors	**Status – November 2022** **In process.**

Exhibit 6 - Recommendation Status at November 15, 2022

Audit Report Number, Title and Recommendation(s)	Recommendation Status
pass a County Criminal History Records Check before beginning to perform duties. Original implementation date: • July 2022	Follow-up #1 nearly complete. **Status – May 2022** **In process.** Progress check scheduled for July 2022. **Status – November 2021** **Future Implementation.**
11. The Building Division Director should establish a process to ensure contracted Inspector's annual vendor badge renewal prior to expiration. Original implementation date: • July 2022	**Status – November 2022** **In process.** Follow-up #1 nearly complete. **Status – May 2022** **In process.** Progress check scheduled for July 2022. **Status – November 2021** **Future Implementation.**
12. The Building Division Director should ensure ESS is promptly notified and vendor badges collected and returned upon contracted inspector's termination in accordance with PPM CW-L-041. Original implementation date: • July 2022	**Status – November 2022** **In process.** Follow-up #1 nearly complete. **Status – May 2022** **In process.** Progress check scheduled for July 2022. **Status – November 2021** **Future Implementation.**
13. The Building Division Director should develop and implement procedures to ensure PPM's are updated any time there is a significant change to operating procedures, or at the very minimum, within the five-year requirement stated in PPM CW-O-001. Original implementation date: • November 2022	**Status – November 2022** **In process.** Follow-up #1 nearly complete. **Status – May 2022** **In process.** Progress check scheduled for July 2022. **Status – November 2021** **Future Implementation.**
22-03 Parks & Recreation **Recreation Services Division – Performance Management System**	
Report issued February 25, 2022 containing 4 recommendations. *Follow-up #1 initiated on October 3, 2022; in*	

Exhibit 6 - Recommendation Status at November 15, 2022

Audit Report Number, Title and Recommendation(s)	Recommendation Status
process.	
1. The Recreation Services Division Director should create performance objectives that incorporate S.M.A.R.T. criteria and relate to the elements of the Recreation Services Division mission statement. Original implementation date: • October 2022	**Status – November 2022** **In process.** Follow-up #1 in process. **Status – May 2022** **Future Implementation.**
2. The Recreation Services Division Director should establish performance measurements that directly align with objectives. Original implementation date: • October 2022	**Status – November 2022** **In process.** Follow-up #1 in process. **Status – May 2022** **Future Implementation.**
3. The Recreation Services Division Director should work with facility managers to design and implement controls in the survey process. Examples could be: • Collection of surveys from a locked box from someone other than the facility leader; • An online, automated survey system centralized at RSD headquarters. (An example would be using a "QR" code scanner/reader system. A QR code is a "Quick Response" matrix barcode. A smartphone camera can read this scanned image instantly.) Original implementation date: • October 2022	**Status – November 2022** **In process.** Follow-up #1 in process. **Status – May 2022** **Future Implementation.**
4. The Recreation Services Division Director should establish a performance measurement process that includes development and documentation of sectional "budget to actual" comparative analysis for programs throughout the year, to ensure compliance with DOF-016 and the "Program Planning Process" SOP. Original implementation date: • January 2023	**Status – November 2022** **In process.** Follow-up #1 in process. **Status – May 2022** **Future Implementation.**