PALM BEACH COUNTY

BOARD of COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

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Meeting Date: **1/23/2024**   [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 13, 2023 meeting as follows:

   Report #2024-01 Environmental Resources Management – *Contract Management (Audit Work Plan #2023-02)*

B.   Audit Recommendation Follow-up Status Report as of November 15, 2023.

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 13, 2023 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** (DB)

Background and Justification: County Code Section 2-463(e)(3) 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 13, 2023 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. 2024-01 Environmental Resources Management – *Contract Management (2023-02)*

   2. Audit Recommendation Follow-up Status Report as of November 15, 2023.

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Recommended by: _____   12-11-2023
                     County Internal Auditor   Date

Recommended by: _____N/A_____   12/21/23
                     County Administrator   Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2024	2025	2026	2027	2028
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:

_____ 12/14/2023   _____ 12/19/23
Budget/OFMB 12/13   Contract Administration
MO 12/14   12/19 23

B.   Legal Sufficiency:

_____ 12/10/23

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 #2024-01
Issued November 28, 2023

**Environmental Resources Management
Contract Management**

Stewardship – Accountability – Transparency

TABLE OF CONTENTS

**ENVIRONMENTAL RESOURCES MANAGEMENT (ERM) DEPARTMENT
CONTRACT MANAGEMENT AUDIT
REPORT #2024-01**

AUDIT OBJECTIVE AND CONCLUSION

We performed this audit to answer the following objective:

Did the Environmental Resources Management (ERM) Director ensure that contract compliance activities were conducted in accordance with County and Department PPMs?

Our conclusion on the objective:

The Environmental Resources Management (ERM) Director did ensure that contract compliance activities were conducted in accordance with County and Department PPMs.

Other Matters:

During the course of our engagement, we noted certain other minor issues related to contract management. In our judgement, we determined these issues did not rise to the level of an audit finding. We issued a comment letter providing suggestions for improvement. The comment letter was communicated to management for informational purposes only. We do not conduct any follow-up review on suggestions for improvement made in our comment letters.

AUDIT FINDINGS

The Environmental Resources Management department was added to the FY 2023 audit work plan based on a notable level of operating spending. These dollars are mostly the result of some type of contract. The existence of a large number of contracts provides opportunity for potential breakdowns in the process. As such, Contracts Management was selected as the objective for this engagement. This audit focused on the process covering post-award activities to maximize operational and financial performance while reducing risk which includes monitoring of delivery of service, managing relationships with the contractor/vendor, and ensuring compliance with terms of the agreement.

There are no significant audit findings or recommendations for this engagement. Our audit work did however, identify adequate monitoring and oversight activities with regard to supervision of contractors by Palm Beach County staff. Daily completion of construction and quality control reporting was confirmed, and effective controls are in place to adequately mitigate risks

associated with surveillance and oversight that contracts are being properly conducted.
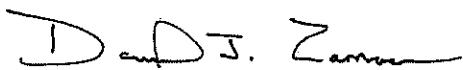
Division level staff have expressed satisfaction with on the job training and have a clear understanding of management's expectations. The Department maintains policies and procedures to ensure staff roles and responsibilities are clearly defined. ERM Management is proactive in their training efforts to help their staff obtain the necessary skills and adequately perform their job duties.

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.

David J. Zamora CIA, CRMA, CGAP, CFE, CFI
County Internal Auditor
November 28, 2023

BACKGROUND

The Environmental Resources Management (ERM) Department's mission is to establish, maintain, and implement programs for the protection, preservation, and enhancement of the land and water resources of Palm Beach County. The Department is organized into five operating divisions: Environmental Enhancement and Restoration (EER), Natural Resources Stewardship, Mosquito Control, Resources Protection, and Finance & Support Services (FSS). Subsequent to the start of this audit, the FSS Division was renamed 'Business Operations and Community Outreach.'

Based on our initial evaluation of the ERM Department, we narrowed our review to include the two divisions we determined to be primarily involved with contract management, which are FSS and EER. The Business Operations and Community Outreach Division (formerly FSS) provides financial and administrative support services to the Department's four program divisions, and the Environmental Enhancement & Restoration Division oversees coastal resources management, habitat enhancement and restoration, marine conservation, and coastline restoration and maintenance within Palm Beach County.

The Department operates with 128 staff positions and an approved operating budget of $51.9 million for Fiscal Year 2023. We originally identified ERM as a *medium* risk during the 2023 audit planning process based the on operating budget, the number of contracts, and length of time since last audit. The Audit Committee approved the ERM audit for inclusion in the FY 2023 audit work plan.

The last ERM internal audit report (Report No. 2015-16) issued by our office had no findings.

AUDIT SCOPE AND METHODOLOGY

The scope of the audit covered activities related to the administration and oversight of the contract management process during the six-month period from November 1, 2022, through April 30, 2023.

We conducted our fieldwork from August 2023 to September 2023.

To accomplish the audit objective, our methodology included interviewing and observing key personnel involved with contract administration within the FSS and EER Divisions, examining their processes, and evaluating the internal controls in place for managing and overseeing contracts. Our discussions with management and staff focused on the audit objective, the related business processes and associated risks, and the controls implemented to mitigate those risks.

Moreover, we reviewed Daily Construction Reports completed by the department's Project Management staff, as well as Daily Quality Control Reports received from contractors to determine if project monitoring and reporting was conducted in accordance with related contract terms and departmental policies and procedures.

We evaluated the department's invoice review and approval procedures, and reviewed a sample of invoices that were received during the audit period to determine if established policies and procedures were followed.

Office of the County Internal Auditor

AUDIT RECOMMENDATION STATUS

FOLLOW-UP REPORT

AS OF NOVEMBER 15, 2023

Stewardship – Accountability – Transparency

November 16, 2023

TO: The Audit Committee

FROM: David A.J. Zamora, Internal Auditor

SUBJECT: Audit Recommendation Status Follow-Up Report
               Dated November 15, 2023

The Audit Recommendation Status Follow-Up Report providing the status of audit recommendations as of November 15, 2023 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, 2023 through November 15, 2023 Reporting Period
- Exhibit 2 Open Audit Recommendations by County Department as of November 15, 2023
- Exhibit 3 Summary Aging of Open Audit Recommendations as of November 15, 2023
- Exhibit 4 Recommendation Implementation Dates
- Exhibit 5 Audit Recommendations Submitted for Audit Committee Consideration
- Exhibit 6 Recommendation Status as of November 15, 2023

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, 2023

As of November 15, 2023, the Internal Auditor's Office Database of Audit Recommendations showed that management actions had not been completed on 54 recommendations. These recommendations are considered "Open". Of those 54 open recommendations, follow-up has been conducted on 25 recommendations, showing that management action has started but was not yet complete.

Changes in the inventory of Audit Recommendations during the period May 16, 2023 through November 15, 2023 are shown below:

Open Audit Recommendations as of May 16, 2023	62
Additional Audit Recommendations from Audit Reports Issued May 16, 2023 through November 15, 2023	0
Audit Recommendations Completed May 16, 2023 through November 15, 2023	8
Open Audit Recommendations as of November 15, 2023	54

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 "Completed" 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 "Closed." Internal Audit takes no further action on "Closed" recommendations. 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
20-01	**Planning, Zoning, and Building** Permitting Section	Nov-19	4		4	0
20-05	**Facilities Development & Operations** Fleet Management	Aug-20	1		0	1
22-01	**Information Systems Services** Network Services - Management of Firewall Security	Oct-21	2		0	2
22-02	**Planning, Zoning, and Building** Inspections Section	Nov-21	6		0	6
22-03	**Parks and Recreation** Recreation Services Division - Performance Management	Feb-22	4		4	0
23-01	**Facilities Development & Operations** Electronic Services & Security - Employee Access/ID	Nov-22	11		0	11
23-02	**Facilities Development & Operations** Electronic Services & Security - Manual Key Audit	Nov-22	6		0	6
23-03	**Information Systems Services** Countywide IT Systems Access Controls Audit	Feb-23	18		0	18
23-04	**Facilities Development & Operations** Electronic Services & Security - Contractors & After-	Feb-23	10		0	10
Totals			**62**	**0**	**8**	**54**

Exhibit 2: Open Audit Recommendations
by County Department
as of November 15, 2023

Department	In Process	Follow-up Pending
Facilities Development & Operations	17	11
Information Systems Services	2	18
Planning Zoning & Building	6	0
Total Open Recommendations	**25**	**29**

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.

Exhibit 3
Aging of Open Audit Recommendations by Original Implementation Date
As of November 15, 2023

Timeframe	Open at the End of this Period	In Process	Follow-up Pending
0 - 6 Months	24	10	14
7 - 12 Months	21	6	15
13 - 18 Months	5	5	0
19 - 24 Months	3	3	0
Greater Than 24 Months	1	1	0
Total	**54**	**25**	**29**

Original Implementation Dates for Individual Recommendations	
0 - 6 Months	May 16, 2023 through November 15, 2023
7 - 12 Months	November 16, 2022 through May 15, 2023
13 - 18 Months	May 16 through November 15, 2022
19 - 24 Months	November 16, 2021 through May 15, 2022
Over 24 Months	November 15, 2021 and earlier

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.

A/C Mtg Date	Report #	Rec #	OID	AFD	RID	AFD	RID	AFD	RID	AFD	RID	AFD	RID
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	5	May-20	Jan-21	Mar-21	Mar-22	complete	Oct-23					
Mar-20	20-01	1	Nov-20	Jan-21	Mar-21	Mar-22	?	Oct-23	closed				
Mar-20	20-01	4	Nov-20	Jan-21	Mar-21	Mar-22	?	Oct-23	complete				
Mar-20	20-01	6	Nov-20	Jan-21	Mar-21	Mar-22	?	Oct-23	complete				
Mar-20	20-01	7	May-20	Jan-21	Mar-21	Mar-22	?	Oct-23	closed				
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	4	Aug-20	May-21	Mar-22	May-22	complete						
Sep-20	20-05	3	Aug-20	May-21	Mar-22	May-22	Dec-23						
Information Systems Services - Network Services (Management of Firewall Security)													
Dec-21	22-01	1	Apr-22	Dec-22	complete								
Dec-21	22-01	2	Apr-22	Dec-22	complete								
Dec-21	22-01	3	Jun-22	Dec-22	complete								
Dec-21	22-01	4	Jun-22	Dec-22	Apr-23								
Dec-21	22-01	5	Apr-22	Dec-22	Apr-23								
Planning, Zoning & Building - Building Division (Inspections Section)													
Mar-22	22-02	4	Jul-22	Mar-23	complete								
Mar-22	22-02	5	Jul-22	Mar-23	complete								
Mar-22	22-02	6	Jul-22	Mar-23	complete								
Mar-22	22-02	7	Jul-22	Mar-23	complete								
Mar-22	22-02	8	Jul-22	Mar-23	complete								
Mar-22	22-02	10	Jul-22	Mar-23	closed								
Mar-22	22-02	11	Jul-22	Mar-23	closed								
Mar-22	22-02	1	May-22	Mar-23	Jun-23								
Mar-22	22-02	2	May-22	Mar-23	Jun-23								
Mar-22	22-02	3	Jul-22	Mar-23	?								
Mar-22	22-02	9	Jul-22	Mar-23	?								
Mar-22	22-02	12	Jul-22	Mar-23	Jun-23								
Mar-22	22-02	13	Nov-22	Mar-23	Jun-23								
Parks and Recreation - Recreation Services Division (Performance Management System)													
Mar-22	22-03	1	Oct-22	Sep-23	complete								
Mar-22	22-03	2	Oct-22	Sep-23	complete								
Mar-22	22-03	3	Oct-22	Sep-23	complete								
Mar-22	22-03	4	Jan-23	Sep-23	complete								
Facilities Development & Operations - Electronic Services & Security – Access Section: Employee Access Cards & ID Badges													
Nov-22	23-01	1	May-23										
Nov-22	23-01	2	May-23										
Nov-22	23-01	3	May-23										
Nov-22	23-01	4	May-23										
Nov-22	23-01	5	May-23										
Nov-22	23-01	6	May-23										
Nov-22	23-01	7	May-23										
Nov-22	23-01	8	May-23										
Nov-22	23-01	9	May-23										
Nov-22	23-01	10	May-23										
Nov-22	23-01	11	May-23										

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	RID	AFD	RID
Facilities Development & Operations - Electronic Services & Security – Access Section: Manual Keys													
Nov-22	23-02	1	May-23										
Nov-22	23-02	2	May-23										
Nov-22	23-02	3	May-23										
Nov-22	23-02	4	May-23										
Nov-22	23-02	5	May-23										
Nov-22	23-02	6	May-23										
Information Systems Services - Countywide IT Systems Access Controls													
Feb-23	23-03	1	Jun-23										
Feb-23	23-03	2	Jun-23										
Feb-23	23-03	3	Jun-23										
Feb-23	23-03	4	Jun-23										
Feb-23	23-03	5	Jun-23										
Feb-23	23-03	6	Jun-23										
Feb-23	23-03	7	Mar-23										
Feb-23	23-03	8	Mar-23										
Feb-23	23-03	9	Jun-23										
Feb-23	23-03	10	Jun-23										
Feb-23	23-03	11	Mar-23										
Feb-23	23-03	12	Mar-23										
Feb-23	23-03	13	Jun-23										
Feb-23	23-03	14	Jun-23										
Feb-23	23-03	15	Jun-23										
Feb-23	23-03	16	Jun-23										
Feb-23	23-03	17	Jun-23										
Feb-23	23-03	18	Jun-23										
Facilities Development & Operations - Electronic Services & Security – Access Section: Contractors & After-hours													
Feb-23	23-04	1	Aug-23										
Feb-23	23-04	2	Aug-23										
Feb-23	23-04	3	Aug-23										
Feb-23	23-04	4	Aug-23										
Feb-23	23-04	5	Aug-23										
Feb-23	23-04	6	Aug-23										
Feb-23	23-04	7	Aug-23										
Feb-23	23-04	8	Aug-23										
Feb-23	23-04	9	Aug-23										
Feb-23	23-04	10	Aug-23										

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

Exhibit 5: Audit Recommendations Submitted for Audit Committee Consideration as of November 15, 2023

Recommendations for which Final Management Action Has Been Taken Without Resolving the Underlying Condition	
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.* *Follow-up #3 October 30, 2023; all recommendations closed/completed.*	
#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 2023** **Closed.** Division has initiated some action to implement the recommendation, but this method is not intuitive or easily useful. **Status – May 2023** **In process.** Follow-up #3 in process. **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 2023
	Closed.
	Changing user access rights has been more difficult than expected, department has no anticipated implementation date.
	
	Status – May 2023
	In process.
	Follow-up #3 in process.
	
	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.

Exhibit 5: Audit Recommendations Submitted for Audit Committee Consideration as of November 15, 2023

Recommendations Open Longer Than Two Years	
20-05 Facilities Development & Operations Fleet Management	
Report issued August 17, 2020 containing 10 recommendations. *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 • December 2023	**Status – November 2023** **In process.** As implementation was expected to be completed by late November 2023, department query as to implementation status will be sent in December 2023. **Status – May 2023** **In process.** Follow-up #3 initiation pending sufficient time to test implementation. **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.

Exhibit 5: Audit Recommendations Submitted for Audit Committee Consideration as of November 15, 2023

	Status – November 2020 **Future Implementation.**
22-01 Information Systems Services Network Services – Management of Firewall Security	
Report issued October 26, 2021 containing 5 recommendations. *Follow-up #1 December 21, 2022; 2 recommendations open.* *Follow-up #2 initiated August 25, 2023; in process.*	
4. The Network Services Division Director should update the policy and procedure manual to include the requirement for annual penetration testing. Original implementation date: • June 2022 Revised implementation date: • December 2022 • April 2023	**Status – November 2023** **In process.** Follow-up #2 in process. **Status – May 2023** **In process.** Per inquiry on 1/26/23, Chief Information Security Officer indicated that the security policy is currently going through the process for approval. IA will check back in 3 months. **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.**
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 2023** **In process.** Follow-up #2 in process. **Status – May 2023** **In process.** Per inquiry on 1/26/23, Chief Information Security Officer provided a change guide and

Revised implementation date:	indicated that a security policy is currently going through the process for approval. IA will check back in 3 months.
- December 2022 - April 2023	**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.**

Exhibit 6 - Recommendation Status at November 15, 2023

Audit Report Number, Title and Recommendation(s)	Recommendation Status
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.* *Follow-up #3 October 30, 2023; all recommendations closed/completed.*	
#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 2023** **Closed.** Division has initiated some action to implement the recommendation, but this method is not intuitive or easily useful. **Status – May 2023** **In process.** Follow-up #3 in process. **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.**

Exhibit 6 - Recommendation Status at November 15, 2023

Audit Report Number, Title and Recommendation(s)	Recommendation Status
#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 2023** **Completed.** **Status – May 2023** **In process.** Follow-up #3 in process. **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.**
#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 2023** **Completed.** **Status – May 2023** **In process.** Follow-up #3 in process. **Status – November 2022** **In process.** Division has not yet established a new implementation date.

Exhibit 6 - Recommendation Status at November 15, 2023

Audit Report Number, Title and Recommendation(s)	Recommendation Status
	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 2023** **Closed.** Changing user access rights has been more difficult than expected, department has no anticipated implementation date. **Status – May 2023** **In process.** Follow-up #3 in process. **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.

Exhibit 6 - Recommendation Status at November 15, 2023

Audit Report Number, Title and Recommendation(s)	Recommendation Status
	Status – May 2021 **In process.** Follow up #2 in progress. **Status – November 2020** **In process.** **Status – May 2020** **Future Implementation.**
20-05 Facilities Development & Operations Fleet Management	
Report issued August 17, 2020 containing 10 recommendations. *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 • December 2023	**Status – November 2023** **In process.** As implementation was expected to be completed by late November 2023, department query as to implementation status will be sent mid-November 2023. **Status – May 2023** **In process.** Follow-up #3 initiation pending sufficient time to test implementation. **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

Exhibit 6 - Recommendation Status at November 15, 2023

Audit Report Number, Title and Recommendation(s)	Recommendation Status
	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.**
22-01 Information Systems Services Network Services – Management of Firewall Security	
Report issued October 26, 2021 containing 5 recommendations. *Follow-up #1 December 21, 2022; 2 recommendations open.* *Follow-up #2 initiated August 25, 2023; in process.*	
4. The Network Services Division Director should update the policy and procedure manual to include the requirement for annual penetration testing. Original implementation date: June 2022 Revised implementation date: • December 2022 • April 2023	**Status – November 2023** **In process.** Follow-up #2 in process. **Status – May 2023** **In process.** Per inquiry on 1/26/23, Chief Information Security Officer indicated that the security policy is currently going through the process for approval. IA will check back in 3 months. **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.**

Exhibit 6 - Recommendation Status at November 15, 2023

Audit Report Number, Title and Recommendation(s)	Recommendation Status
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 Revised implementation date: • December 2022 • April 2023	**Status – November 2023** **In process.** Follow-up #2 in process. **Status – May 2023** **In process.** Per inquiry on 1/26/23, Chief Information Security Officer provided a change guide and indicated that a security policy is currently going through the process for approval. IA will check back in 3 months. **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 March 7, 2023; 6 recommendations open.* *Follow-up #2 initiated September 12, 2023; 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 2023** **In process.** Follow-up #2 in process. Internal Audit met with department management and administration on this recommendation on October 30, 2023. **Status – May 2023** **In process.** Division is working on a system to ensure that more consistent supervisory reviews are

Exhibit 6 - Recommendation Status at November 15, 2023

Audit Report Number, Title and Recommendation(s)	Recommendation Status
Revised implementation date: June 2023	performed and tracked. A related PPM is currently being written. Full implementation is expected in approximately three months. **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 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 Revised implementation date: June 2023	**Status – November 2023** **In process.** Follow-up #2 in process. Internal Audit met with department management and administration on this recommendation on October 30, 2023. **Status – May 2023** **In process.** A new PPM is currently being written. The PPM is estimated to be completed and implemented in approximately three months. **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.**
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 2023** **In process.** Follow-up #2 in process. Internal Audit met with department management and administration on this recommendation on October 30, 2023.

Exhibit 6 - Recommendation Status at November 15, 2023

Audit Report Number, Title and Recommendation(s)	Recommendation Status
Revised implementation date: *Not provided by PZB management.*	**Status – May 2023** **In process.** The PPM detailing re-inspection fees will need to be adjusted to reflect any changes. This is a lengthy process, and an expected implementation date is unknown at this time. **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 Revised implementation date: *Not provided by PZB management.*	**Status – November 2023** **In process.** Follow-up #2 in process. Internal Audit met with department management and administration on this recommendation on October 30, 2023. **Status – May 2023** **In process.** Division Director believes this Recommendation will remain in a pending/ongoing status for quite some time, as they currently do not have a solution. An expected implementation date is unknown. **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, 2023

Audit Report Number, Title and Recommendation(s)	Recommendation Status
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 Revised implementation date: June 2023	**Status – November 2023** **In process.** Follow-up #2 in process. Internal Audit met with department management and administration on this recommendation on October 30, 2023. **Status – May 2023** **In process.** A new PPM that addresses this issue was completed during our follow up #1. We will conduct a second follow up in approximately three months to confirm that the new procedures have been implemented. **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 Revised implementation date: June 2023	**Status – November 2023** **In process.** Follow-up #2 in process. Internal Audit met with department management and administration on this recommendation on October 30, 2023. **Status – May 2023** **In process.** The PPM updates and the new PPM tracking procedures are expected to be complete within 3 months. **Status – November 2022** **In process.** Follow-up #1 nearly complete. **Status – May 2022** **In process.**

Exhibit 6 – Recommendation Status at November 15, 2023

Audit Report Number, Title and Recommendation(s)	Recommendation Status
	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 September 26, 2023; all recommendations completed.*	
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 2023** **Completed.** **Status – May 2023** **In process.** Follow-up #1 nearly complete. **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 2023** **Completed.** **Status – May 2023** **In process.** Follow-up #1 nearly complete. **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	**Status – November 2023** **Completed.** **Status – May 2023** **In process.** Follow-up #1 nearly complete.

Exhibit 6 - Recommendation Status at November 15, 2023

Audit Report Number, Title and Recommendation(s)	Recommendation Status
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 2023** **Completed.** **Status – May 2023** **In process.** Follow-up #1 nearly complete. **Status – November 2022** **In process.** Follow-up #1 in process. **Status – May 2022** **Future Implementation.**
23-01 Facilities Development & Operations Electronic Services & Security – Access Section: Employee Access Cards & ID Badges	
Report issued November 22, 2022 containing 11 recommendations. *Department expects all recommendations to be implemented by November 2023.*	
1. Departments should report all changes in employee status to ESS immediately as required by the PPM. Original implementation date: May 2023	**Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in January 2024. **Status – May 2023** **Future Implementation.**
2. The ESS Director should provide training and guidance to departmental personnel charged with managing departmental access activities. Original implementation date: May 2023	**Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in January 2024. **Status – May 2023** **Future Implementation.**

Exhibit 6 - Recommendation Status at November 15, 2023

Audit Report Number, Title and Recommendation(s)	Recommendation Status
3. Departments should keep authorized signature forms current and updated to reflect changes in authorized signers. Original implementation date: May 2023	**Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in January 2024. **Status – May 2023** **Future Implementation.**
4. The ESS Director should provide training and guidance to departmental personnel charged with managing departmental access activities. Original implementation date: May 2023	**Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in January 2024. **Status – May 2023** **Future Implementation.**
5. The ESS Director should send out Authorized Signature Forms to departments on an annual basis to ensure forms are updated at least annually. Original implementation date: May 2023	**Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in January 2024. **Status – May 2023** **Future Implementation.**
6. Departments should request appropriate access privileges based on existing templates or other guidance for their departments. Original implementation date: May 2023	**Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in January 2024. **Status – May 2023** **Future Implementation.**
7. The ESS Director should provide training and guidance to departmental staff on the appropriate access privilege levels for their departments. Original implementation date: May 2023	**Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in January 2024. **Status – May 2023** **Future Implementation.**
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. Original implementation date: May 2023	**Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in January 2024. **Status – May 2023** **Future Implementation.**
9. The ESS Director should provide departments with the training, guidance to discern which employees need access cards, and which employees need ID badges.	**Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in January 2024.

Exhibit 6 – Recommendation Status at November 15, 2023

Audit Report Number, Title and Recommendation(s)	Recommendation Status
Original implementation date: May 2023	**Status – May 2023** **Future Implementation.**
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. Original implementation date: May 2023	**Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in January 2024. **Status – May 2023** **Future Implementation.**
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. Original implementation date: May 2023	**Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in January 2024. **Status – May 2023** **Future Implementation.**
23-02 Facilities Development & Operations Electronic Services & Security – Access Section: Manual Keys	
Report issued November 22, 2022 containing 6 recommendations. *Follow-up #1 initiated September 19, 2023; in process.*	
1. The ESS Director should ensure that key inventories are conducted on all departments and Constitutional Offices. Original implementation date: May 2023	**Status – November 2023** **In process.** Follow up #1 in process. **Status – May 2023** **Future Implementation.**
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. Original implementation date: May 2023	**Status – November 2023** **In process.** Follow up #1 in process. **Status – May 2023** **Future Implementation.**
3. The ESS Director should ensure that appropriate records of all key issuances requiring actions are maintained.	**Status – November 2023** **In process.** Follow up #1 in process.

Exhibit 6 – Recommendation Status at November 15, 2023

Audit Report Number, Title and Recommendation(s)	Recommendation Status
Original implementation date: May 2023	**Status – May 2023** **Future Implementation.**
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". Original implementation date: May 2023	**Status – November 2023** **In process.** Follow up #1 in process. **Status – May 2023** **Future Implementation.**
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. Original implementation date: May 2023	**Status – November 2023** **In process.** Follow up #1 in process. **Status – May 2023** **Future Implementation.**
6. The ESS Director should ensure relevant staff are trained on the new procedures and monitor usage. Original implementation date: May 2023	**Status – November 2023** **In process.** Follow up #1 in process. **Status – May 2023** **Future Implementation.**
23-03 Information Systems Services Countywide IT Systems Access Controls	
Report issued February 13, 2023 containing 18 recommendations. *Department expects all recommendations to be implemented by November 2023.*	
1. Departments should deprovision an employee's SIM account immediately upon termination. Original implementation date: June 2023	**Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in December 2023. **Status – May 2023** **Future Implementation.**
2. The ISS Department should train departmental SIM Administrators on the PPM deprovisioning requirements, and on the capabilities of SIM (Centralize Directory) to	**Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in December 2023.

Exhibit 6 – Recommendation Status at November 15, 2023

Audit Report Number, Title and Recommendation(s)	Recommendation Status
support them. Original implementation date: June 2023	**Status – May 2023** **Future Implementation.**
3. Departments should deprovision SIM accounts immediately utilizing one of the available direct methods. Original implementation date: June 2023	**Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in December 2023. **Status – May 2023** **Future Implementation.**
4. The ISS Department should develop and provide training to all SIM Administrators on deprovisioning user access, which includes the available methods to disable a user's SIM account within the required timeframe. Original implementation date: June 2023	**Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in December 2023. **Status – May 2023** **Future Implementation.**
5. Department SIM Administrators (or staff tasked to remove user access) should be informed of employee terminations prior to the effective date. Original implementation date: June 2023	**Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in December 2023. **Status – May 2023** **Future Implementation.**
6. Departments should develop procedures to ensure SIM Administrators are informed of employee terminations prior to their effective date. Original implementation date: June 2023	**Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in December 2023. **Status – May 2023** **Future Implementation.**
7. Departments should disable terminated employee SIM accounts when required. Original implementation date: March 2023	**Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in December 2023. **Status – May 2023** **Future Implementation.**
8. The ISS Department should communicate to departments the procedures to be followed to access files located in a former employee's personal drive and/or inbox.	**Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in December 2023.

Exhibit 6 - Recommendation Status at November 15, 2023

Audit Report Number, Title and Recommendation(s)	Recommendation Status
Original implementation date: March 2023	**Status – May 2023** **Future Implementation.**
9. Departments with students/seasonal employees should temporarily disable (login restricted) their system access as of their last day of seasonal work, and immediately when they terminate. Original implementation date: June 2023	**Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in December 2023. **Status – May 2023** **Future Implementation.**
10. The ISS Department should provide guidance/training to departmental SIM Administrators to ensure they have the knowledge to temporarily disable user access (system-wide login restriction) for students/seasonal employees when they are not actively working. Original implementation date: June 2023	**Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in December 2023. **Status – May 2023** **Future Implementation.**
11. Departments should immediately deprovision external users that no longer need access. Original implementation date: March 2023	**Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in December 2023. **Status – May 2023** **Future Implementation.**
12. Departments should develop/implement procedures to ensure access for external users are deprovisioned as required when no longer needed. Procedures should include regular monitoring of external user access needs, and setting up external user accounts in SIM (centralized directory) with an expiration date. Original implementation date: March 2023	**Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in December 2023. **Status – May 2023** **Future Implementation.**
13. ISS annual SIM review should be conducted to detect active external users that no longer need access. Original implementation date: June 2023	**Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in December 2023. **Status – May 2023** **Future Implementation.**

Exhibit 6 - Recommendation Status at November 15, 2023

Audit Report Number, Title and Recommendation(s)	Recommendation Status
14. ISS should include all departments with active external users in the ISS annual SIM review to ensure external users with an expired access need are detected for prompt deprovisioning. Original implementation date: June 2023	**Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in December 2023. **Status – May 2023** **Future Implementation.**
15. Requests to transfer a user's access to another department (remove access to IT resources) should be completed within the required timeframe. Original implementation date: June 2023	**Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in December 2023. **Status – May 2023** **Future Implementation.**
16. ISS should develop and provide training to all SIM Administrators on their roles and responsibilities for removing transferred employee user access under the County's IT Security Policy. Original implementation date: June 2023	**Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in December 2023. **Status – May 2023** **Future Implementation.**
17. Department procedures should ensure user access to department-controlled applications are deprovisioned when required. Original implementation date: June 2023	**Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in December 2023. **Status – May 2023** **Future Implementation.**
18. Departments should develop and implement procedures that ensure user access to department-controlled applications are deprovisioned within the required timeframe. Original implementation date: June 2023	**Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in December 2023. **Status – May 2023** **Future Implementation.**
23-04 Facilities Development & Operations Electronic Services & Security – Access Section: Contractors & After-hours	
Report issued February 16, 2023 containing 10 recommendations. *Follow-up #1 initiated September 11, 2023; in*	

Exhibit 6 - Recommendation Status at November 15, 2023

Audit Report Number, Title and Recommendation(s)	Recommendation Status
process.	
1. The Division Director should work with project managers to develop processes to: a. Tie contractor access cards/ID badges to end of work/contract date. b. Periodically request active contractor lists from project managers and compare them to the PBSO monitoring reports to ensure only active county contractors with CJIS certification are monitored. Original implementation date: August 2023	**Status – November 2023** **In process.** Follow up #1 in process. **Status – May 2023** **Future Implementation.**
2. Ensure that project manager responsibilities are clearly defined in countywide PPMs and implement a process to ensure all project managers are trained on required responsibilities. Original implementation date: August 2023	**Status – November 2023** **In process.** Follow up #1 in process. **Status – May 2023** **Future Implementation.**
3. The ESS Division Director should ensure that security guards confirm and enforce all contractors who sign in to work at courthouse locations have Facilities Access Plans on file with ESS. Original implementation date: August 2023	**Status – November 2023** **In process.** Follow up #1 in process. **Status – May 2023** **Future Implementation.**
4. The ESS Division Director should ensure project managers are trained on required Facilities Access Plan responsibilities. Original implementation date: August 2023	**Status – November 2023** **In process.** Follow up #1 in process. **Status – May 2023** **Future Implementation.**
5. The ESS Director should implement training and monitoring to ensure that Security Officers a. review or complete security sign in log entries at the time of individual sign in. b. Enforcing legible, complete sign in on logs that Security Officers are able to use in order to determine who is in the building at a particular point in time.	**Status – November 2023** **In process.** Follow up #1 in process. **Status – May 2023** **Future Implementation.**

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Audit Report Number, Title and Recommendation(s)	Recommendation Status
Original implementation date: August 2023	
6. The ESS Director should update Post Orders to align with management expectation of security sign in (e.g., Security Officers are able to identify who is in a building in case of emergency using the log), standardize security logs among county buildings, and periodically review completed security sign in logs. Original implementation date: August 2023	**Status – November 2023** **In process.** Follow up #1 in process. **Status – May 2023** **Future Implementation.**
7. The ESS Director should review the badging process for contractors and determine where PII is needed and will be requested; ensure requested PII is destroyed, deleted, or secured after use. Original implementation date: August 2023	**Status – November 2023** **In process.** Follow up #1 in process. **Status – May 2023** **Future Implementation.**
8. The ESS Director should work with ISS to eliminate or limit the amount of PII needed to schedule a contractor appointment with ESS. Original implementation date: August 2023	**Status – November 2023** **In process.** Follow up #1 in process. **Status – May 2023** **Future Implementation.**
9. The ESS Director should review and update policies to ensure they match the relevant processes. Original implementation date: August 2023	**Status – November 2023** **In process.** Follow up #1 in process. **Status – May 2023** **Future Implementation.**
10. The ESS Director should implement a process to ensure that policies are reviewed every five years or when actual policies/procedures change, whichever occurs first. Original implementation date: August 2023	**Status – November 2023** **In process.** Follow up #1 in process. **Status – May 2023** **Future Implementation.**