

Internal Auditor Follow-Up Report Summary of Audit Corrective Actions

BREVARD COUNTY INTERNAL AUDIT

February 2020

Audit Report / Subject	Management Comments	Auditor Status Up-Date	Report Issue Date	Corrective Actions		
				Total	Open	Closed
Individual Functions						
Education Impact Fees: County Responsibility	April 2016	April 2016	December 4, 2013	8	5	3
Education Impact Fees: School Board Responsibility	April 2016	April 2016	December 4, 2013	5	2	3
Education Impact Fees: Joint Responsibility	April 2016	April 2016	December 4, 2013	1	1	0
Public Works - Road and Bridge - iWorQ	February 2020	February 2020	December 1, 2014	8	0	8
UF/IFAS Extension Services	February 2020	February 2020	November 30, 2016	5	0	5
Parks and Recreation - Facilities Usage and Contracting - Phase II	October 2019	October 2019	May 1, 2018	7	5	2
Facilities Management & Deferred Maintenance	February 2020	February 2020	October 24, 2018	6	0	6
Procurement Initiation & Contract Review	October 2019	October 2019	November 7, 2018	5	4	1
Building Permitting - One Stop	February 2020	February 2020	April 26, 2019	3	0	3
Tourism Development Office	February 2020	February 2020	July 26, 2019	8	2	6
Total				56	19	37

NOTES:

Follow-up Not Required as no ECD's or testing was applicable this reporting cycle.

Internal Auditor Follow-Up Report of Corrective Actions

BREVARD COUNTY INTERNAL AUDIT

Report Issue Date: December 1, 2014

FUNCTION: Public Works - Road and Bridge - iWorQ

Risk	Observation #5: iWorQ Equipment Rates	Management Comments as of February 2020	Auditor Comments as of February 2020	Status
Moderate	<p>Through our discussion, walkthroughs and observations at each Area office, we noted that equipment hourly rates within iWorQ can be changed by personnel entering the data.</p> <p>Equipment rates are automatically applied in iWorQ based on the equipment's asset number. Each piece of equipment is assigned a specific, Board approved, rate for tracking the hourly cost of using the equipment. These hourly rates are also used for interdepartmental and external billing calculations.</p> <p>Although no exceptions between approved rates and rates charged were noted during our testing, allowing users the ability to edit equipment costs can lead to improper, inaccurate, or unapproved costs applied to Work Orders. This may affect calculations used in billings, as well as calculations used to determine the operating costs of the Program.</p> <p>We further noted through discussion with Program personnel that current equipment rates were last approved approximately 10 years ago. As such, these rates may not accurately capture the current costs of using and maintaining equipment, which in turn, may lead to insufficient recovery of costs for interdepartmental and external billings.</p>	<p>All iWorQ Cost changes were processed using the FEMA schedule of equipment rates, as of August 15, 2019.</p>	<p>RSM agreed the complete listing of current equipment rates in iWorQ to the current FEMA Equipment Rates.</p> <p>To ensure iWorQ equipment rates are in active status, RSM obtained the complete listing of closed work orders from November 1, 2019, to January 31, 2020. We randomly selected ten (10) closed work orders and agreed the equipment rates charged to the latest FEMA Equipment Rates, without exception. This item is considered closed.</p>	Closed
	<p>Auditor Recommendation</p> <p>We recommend the equipment rates field be locked during the data entry process to prevent inadvertent changes or manipulation to the rates. Only authorized personnel should have access to edit costs within iWorQ.</p> <p>We further recommend the Program re-evaluate the current equipment costs for reasonableness, and assess if the rates accurately capture the costs of usage and maintenance. The Program may consider using rates listed in the AED Green Book as a baseline standard for the evaluation. The AED Green Book is an annual publication of nationally averaged equipment rental rates (by manufacturer / model) and is widely considered as the industry standard for equipment rates.</p> <p>The Program may also consider implementing a policy to evaluate costs on a recurring (e.g., biannual) basis.</p>	<p>ECD:</p> <p>Closed.</p>	<p>Testing Date:</p> <p>Closed.</p>	

- Open/Closed**
- = On schedule to complete ECDs
- = Missed ECD (1st time), planned to complete in next 3 month review
- = Missed ECD (2nd time or over 3 months for revised ECD)

Internal Auditor Follow-Up Report of Corrective Actions

BREVARD COUNTY INTERNAL AUDIT

Report Issue Date: November 30, 2016

FUNCTION: UF/IFAS Extension Services

Risk	Observation #4: Purchase and Invoice Approvals	Management Comments as of February 2020	Auditor Comments as of February 2020	Status
Moderate	<p>In the absence of documented procedures for the purchase and approval of program goods and services that are secured outside of the County Finance process, the Extension office's informal process for expenditures is to have a check requisition approved by the CED, and then the checks written and signed as authorized by the bank signatories.</p> <p>We tested a sample of 60 expenditures from the various program accounts, noting the following exceptions:</p> <ul style="list-style-type: none"> • 3 of 60 items did not have a check requisition attached. • 4 of 60 items did not have CED approval of the check requisition. 	<p>Items purchased outside of the County Finance process are done by issuing a requisition for purchase approval by the Director. A requisition should be obtained prior to purchase. Transactions processed through UF accounts are reviewed directly by UF prior to payment.</p>	<p>RSM noted that the 4-H Foundation account and Brevard County Cocoa account are no longer in existence. We verified that there are no outstanding checks. All transactions except those performed by the 4-H Association are processed through County Finance or UF. That process was previously tested with no exceptions.</p> <p>RSM obtained the complete population of disbursements processed within the 4-H Association account from October 1, 2018 - December 31, 2019. We sampled twenty (20) disbursements and verified that each was properly supported, reviewed and approved in accordance with management's delegation of authority. This item is considered closed.</p>	Closed
	<p>Auditor Recommendation</p> <p>The UF/IFAS Extension Service should develop a procedure for the pre-approval, purchase and payment of programmatic goods and services, and then adhere to its compliance. This would include obtaining pre-approval for purchases, or purchases in accordance with a pre-determined budget, as well as approval for the payment of such items. See also other observations related to check signing, segregation of duties and periodic financial reporting</p>	<p>ECD:</p> <p>Closed.</p>	<p>Testing Date:</p> <p>Closed.</p>	

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Internal Auditor Follow-Up Report of Corrective Actions

BREVARD COUNTY INTERNAL AUDIT

Report Issue Date: October 24, 2018

FUNCTION: Facilities Management & Deferred Maintenance

Risk	Observation #1: Building Needs Assessment	Management Comments as of December 2019	Auditor Comments as of January 2020	Status
High	<p>Facilities Maintenance has historically relied upon long-term employees who had an understanding of the conditions of County-owned buildings, for which Facilities Maintenance is the custodian, for planning and critical needs assessment and for planning and tracking deferred maintenance.</p> <p>Facilities Management is refining their process for a more comprehensive building assessment that will identify, assess, and document the condition, necessary maintenance procedures, estimated replacement value, and life expectancy of major building components and systems. The Facilities Department is using an APPA publication, The Facilities Audit, as a resource and guide. This process will be the basis for future planning, budgeting, and capital renewal priorities for the County-owned buildings for which Facilities Maintenance is the custodian.</p> <p>However, for County-owned buildings, for which the Facilities Maintenance is not the custodian, it is left to the discretion of the respective County Departments responsible for these buildings/sites (e.g. Libraries, Fire Rescue, Parks and Recreation) to develop their own or request Facilities Maintenance management to develop an unfunded capital and/or critical needs assessment.</p>	<p>Facilities has refined/improved the comprehensive, countywide building assessment program. We will continue to make improvements to the data collecting process.</p>	<p>We obtained and reviewed three recent building needs assessments noting that management has refined the process providing for a more comprehensive, countywide buildings/sites needs assessments for use in long-term and strategic capital and deferred maintenance planning. Additionally, we noted that the respective assessments identify the unfunded capital needs and provide a prioritized list of the critical needs. This item is considered closed.</p>	Closed
	<p>Auditor Recommendation</p> <p>We recommend that Facilities Management refine their process to provide for a more comprehensive, countywide buildings/sites needs assessments for use in long-term and strategic capital and deferred maintenance planning. The capital needs assessment should identify the unfunded capital needs and a prioritized list of the critical needs.</p> <p>Without a skilled assessment of all County-owned buildings, it will be difficult to plan, budget and prioritize capital renewal needs for all the County-owned buildings.</p>	<p>ECD:</p> <p>Closed.</p>	<p>Testing Date:</p> <p>Closed.</p>	

**Internal Auditor Follow-Up Report
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BREVARD COUNTY INTERNAL AUDIT

Report Issue Date: October 24, 2018

FUNCTION: Facilities Management & Deferred Maintenance

Risk	Observation #2: Preventative Maintenance Strategy/Plans	Management Comments as of December 2019	Auditor Comments as of January 2020	Status
Moderate	<p>Historically, 60% of all Facilities work orders are for unplanned maintenance. We noted that maintenance plans have been established over a long period based on International Facility Management Association (IFMA) maintenance standards. However, there is no formal process in place to assess, refine or improve existing maintenance plans.</p>	<p>With the assistance of the County's SAP Consultant Facilities successfully revised all 400+ maintenance plans in SAP. Additional maintenance plans were added after analysis with Shop supervisors. As of January 2019 all PM's are generating on time, whether quarterly, semi-annually or annually. Additionally we have implemented the use of a PM Checklist for all HVAC equipment.</p>	<p>We obtained and reviewed documentation from the County's SAP consultant and preventative maintenance documentation provided by Facilities management as evidence that management reassessed the preventative maintenance plans and added some new plans. This item is considered is closed.</p>	Closed
	<p>Auditor Recommendation</p>	<p>ECD:</p>	<p>Testing Date:</p>	
	<p>We recommend Facilities Management establish a formal process to periodically reassess preventive maintenance (PM) plans and identify additional components that would benefit from inclusion in the preventative maintenance program.</p> <p>An effective preventive maintenance program is scheduled maintenance that is performed to extend the life of the systems/equipment and to help predict and/or prevent failures.</p>	<p>Closed.</p>	<p>Closed.</p>	

Internal Auditor Follow-Up Report of Corrective Actions

BREVARD COUNTY INTERNAL AUDIT

Report Issue Date: October 24, 2018

FUNCTION: Facilities Management & Deferred Maintenance

Risk	Observation #3: Preventive Maintenance Scheduling	Management Comments as of December 2019	Auditor Comments as of January 2020	Status
Moderate	<p>Preventive Maintenance work orders automatically generate on established schedules (from the associated preventive maintenance plan).</p> <p>If there is missing or old data attached to the maintenance plan, then it does not automatically generate work orders. Each maintenance plan is associated with a partner – the party responsible for maintenance at the respective building/site. If the partner on the maintenance plan is not a current employee, then SAP will not automatically generate the work orders.</p> <p>Partner information for each maintenance plan is manually updated when there is staff turnover. Often, Facilities Management is not aware of staff turnover at other departments and partner data is not updated.</p> <p>If preventive maintenance work orders are not generated, then preventive maintenance may not occur and maintenance and repair costs will rise.</p>	<p>With the assistance of the County's SAP Consultant, Facilities successfully revised all 400+ maintenance plans in SAP. As of January 2019 all PM's are generating on time, whether quarterly, semi-annually or annually.</p> <p>a. IT/SAP cannot automatically identify changes in the status of a partner; however, the IT Help Desk now emails the Facilities SAP Super User when new user roles are requested.</p> <p>b. Facilities also receives County Termination Lists from Human Resources per pay period.</p>	<p>a. We obtained and reviewed example emails generated by the IT Help Desk sent to the Facilities SAP Super User indicating a change in the partner or user responsible for the new preventative maintenance plan partner.</p> <p>b. We obtained and reviewed the 2019 termination list in the Facilities Department files through mid-November that listed terminations by pay-period.</p> <p>The processes / controls put in place by Facilities management sufficiently address the observations and auditor recommendations. These items are considered closed.</p>	Closed
	Auditor Recommendation	ECD:	Testing Date:	
	<p>We recommend that Facilities Management perform the following:</p> <p>a. Periodically circulate reminders to County Departments regarding the need to update Facilities Maintenance for any changes to their respective maintenance plan partner (i.e. the party responsible for maintenance at the respective building/site).</p> <p>b. Work with Information Technology Management to determine whether the SAP Work Order module can be configured to automatically identify any changes in the status of the partner(s) assigned to the respective preventative maintenance plan(s) that would require the respective Department to assign a new preventative maintenance plan partner.</p>	Closed.	Closed.	

Internal Auditor Follow-Up Report of Corrective Actions

BREVARD COUNTY INTERNAL AUDIT

Report Issue Date: October 24, 2018

FUNCTION: Facilities Management & Deferred Maintenance

Risk	Observation #4: Work Order Timeliness, Acceptance & Access	Management Comments as of December 2019	Auditor Comments as of January 2020	Status
Moderate	<p>Our analytical review of open work orders as of 8/31/18 revealed that 34% of work orders were less than 30 days old, 29% were 60-90 days old and 17% were older than 90 days (see Open Work Orders Aging chart in Background section above).</p> <p>In our work order testing, we noted work orders took an average of 76 days from creation to TECO [technically complete] (not including preventive maintenance) and 35 days from TECO to Close (all work orders).</p> <p>Work orders that are open for an extended period may:</p> <ul style="list-style-type: none"> • Indicate that the work is not completed efficiently or in order of receipt. • Make it more difficult to assess the work order backlog and issues that are preventing work order completion and timely billing. • Increase the time for payment of billable labor. <p>During our analytical review of the work order population, we noted 24 work orders that were incorrectly prioritized. These preventive and planned maintenance tasks were assigned a different priority due to error or not consistently using preventive maintenance plans.</p> <p>Customer sign-off on work orders was obtained for billable work orders, but not for the non-billable work orders. Facilities Management does not require sign-off by customers for non-billable work orders because they are more aware of the problems that may exist at the buildings they manage and the work orders are reviewed and closed by the respective supervisor. However, Article V expenditures (primarily courthouses) generate significant work orders and Facilities Management indicated that obtaining customer acceptance of work would be useful.</p> <p>In our review of SAP access to transactions that create and modify work orders, we identified various users that were not part of Facilities or related activities or had been terminated.</p>	<p>a. Shops continue to TECO all Work Orders when "work is complete". TECO to Business Complete Work Orders are now settled and closed monthly with the exception of those having stock or credit card purchases or awaiting transfer of time in CATs. Finance timeline for posting this information is about 2 months.</p> <p>b. A 30-60-90 day report of open Work Orders is emailed to all Shop supervisors on a Quarterly basis as of January 2019.</p> <p>c. The new recommended procedure for obtaining customer sign-off on non-billable Article V Work Orders continues. With changes in Supervisors, we are readdressing this procedure to ensure all Shops are consistent.</p>	<p>a. We noted that according to Facilities management these guidelines are communicated to the respective shop supervisors on a regular basis on a monthly basis by the Operations Manager and formally on a quarterly basis via the 30-60-90 days report of open Work Orders (See b. below). This item is considered closed.</p> <p>b. We obtained emails and the attached 30-60-90 day aging reports of Open Work Orders noting these reports were provided to the various shop supervisors / locations on a quarterly basis for January 2019 through November 2019 (period of testing). This item is considered closed.</p> <p>c. We selected a sample of non-billable Article V work orders one from each courthouse, noting each one was signed by the respective customer. Although management indicates that they are working toward a more consistent application of this procedure given changes in supervisors, this item is considered closed given that this recommended procedure has been implemented as evidenced by our testing.</p>	Closed

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BREVARD COUNTY INTERNAL AUDIT

Report Issue Date: October 24, 2018

FUNCTION: Facilities Management & Deferred Maintenance

Risk	Observation #4: Work Order Timeliness, Acceptance & Access - cont'd.	Management Comments as of December 2019	Auditor Comments as of January 2020	Status
Moderate		d. IT Help Desk generates an email to Facilities when new users are requesting access to the Plant Maintenance module. These are approved or not approved by the Support Services Manager (also the Super User for the PM module). Additionally, The Termination Report that Facilities receives is also sent to the IT Department. In speaking with them they receive a report "daily" of employees who are terminated or transferred to another Department. Whether terminated or transferred their SAP roles are deleted and it is up to the receiving Department to request user roles on behalf of that Department.	d. We obtained and reviewed example emails generated by the IT Help Desk sent to the Facilities SAP Super User requesting access for approval by Facilities Support Services Manager. Additionally, we verified that the IT Department receives the same daily Termination Report. Whether the employee is terminated or transferred, the IT Department deletes their SAP roles; it is up to the respective receiving Department to request user roles on behalf of that Department. This item is considered closed.	Closed
	Auditor Recommendation We recommend that Facilities Management perform the following: a. Develop work order guidelines for time to TECO and from TECO to Close. b. Implement work order aging reports to help track work order completion and resolve issues that cause work orders not to be completed and closed timely. c. Obtain customer sign-offs on non-billable Article V work orders as an independent verification that the work has been performed to the customer's satisfaction. d. Work with Information Technology Management to identify terminated employees and the users' assigned access to create and modify work orders and determine if access assignments are appropriate for job responsibilities.	ECD: a. Closed. b. Closed. c. Closed. d. Closed.	Testing Date: a. Closed. b. Closed. c. Closed. d. Closed.	

Internal Auditor Follow-Up Report of Corrective Actions

BREVARD COUNTY INTERNAL AUDIT

Report Issue Date: October 24, 2018

FUNCTION: Facilities Management & Deferred Maintenance

Risk	Observation #5: Labor & Billing Data Integrity	Management Comments as of December 2019	Auditor Comments as of January 2020	Status
Moderate	<p>Through inquiry and analytical review, we noted that work orders are not consistently updated for all associated labor charges and work order labor charges are not consistently billed.</p> <p>Technician labor by work order is captured in the SAP payroll and timekeeping system. After each payroll is run, the labor data should update the labor cost for the associated work order. In October 2017 it was identified that some labor was not updating to the work orders. The source of this error is not known. This results in incomplete labor charges for work orders and prevents Facilities Management from billing for all work performed. On the last day of each month, a batch job is scheduled in SAP to bill departments for labor associated with work orders closed that month. Sometimes the job does not run successfully and the work order labor does not get billed to departments. Labor charges to billable customers may not be complete.</p> <p>Revenue from labor on billable work orders has declined from \$319,000 in FY 14-15 to \$139,000 in FY 17-18. Facilities sought help from Information Technology to identify the sources of these errors. Beginning in September 2018 Facilities has been working with newly contracted County SAP consultants.</p> <p>Although Facilities Management has developed manual controls to help identify when these errors occur, then calculates the error and makes journal entries accordingly, these procedures are labor intensive and there is an increased likelihood of error.</p>	Facilities Support Services Manager and the Finance Officer met with IT and all labor and billing issues have been resolved.	We obtained and reviewed documentation prepared by the SAP IT consultant and finance documentation provided by Facilities management from the SAP PM module noting that this labor and billing matter has been resolved. This item is considered closed.	Closed
	Auditor Recommendation	ECD:	Testing Date:	
	We recommend that Facilities Management collaborate with Information Technology Management to identify the cause of these errors and seek to resolve them.	Closed.	Closed.	

Internal Auditor Follow-Up Report of Corrective Actions

BREVARD COUNTY INTERNAL AUDIT

Report Issue Date: October 24, 2018

FUNCTION: Facilities Management & Deferred Maintenance

Risk	Observation #6: Labor Rate Analysis	Management Comments as of February 2020	Auditor Comments as of February 2020	Status
Moderate	<p>The labor rate charged for work order projects is \$28 per hour. Based on discussions with Facilities Management, this rate is only based on the average hourly wage and benefits for maintenance technicians. This is the same rate that was charged at least since 2012.</p> <p>There has not been an analysis of the total cost of direct labor (technicians & supervisors) and/or overhead (managers, support services, tools, transportation, finance, etc.) As such, the labor rate does not reflect the total cost of providing services for the non-billable or billable work orders</p>	Our Finance Officer completed the analysis and the current rate for service would be \$30.16 per hour.	We obtained and reviewed the cost analysis prepared by management. Based on our review of management's analysis, the amount calculated appears reasonable. This item is considered closed.	Closed
	Auditor Recommendation	ECD:	Testing Date:	
	<p>Facilities Management should perform an analysis to determine the actual total costs of delivering services especially related to billable work orders. Facilities Management should update this analysis at least every other fiscal year.</p> <p>County Leadership should consider adjusting the authorized hourly rate to capture the actual total labor cost for the services provided. Facilities Management's revenue is especially impacted for the billable services provided.</p> <p>The effect of charging less than the actual labor incurred is to partially fund billable labor from the Facilities Maintenance General Fund.</p>	Closed.	Closed.	

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- = On schedule to complete ECDs
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Internal Auditor Follow-Up Report of Corrective Actions

BREVARD COUNTY INTERNAL AUDIT

Report Issue Date: April 26, 2019

FUNCTION: Building Permitting - One Stop

Risk	Observation #1: Contractor License Validation	Management Comments as of December 2019	Auditor Comments as of December 2019	Status
Moderate	<p>During our walk through of the permitting process with one of the CSR's, we noted the contractor in the Building permitting module of Accela showed as active (no license record deficiency was noted). However, when the CSR (with the internal auditor) took the additional step to verify the contractor's licensure status by accessing a different module in Accela and clicking on "Verify License" – the reply was "No records found".</p> <p>The CSR representative had to check with the County's Licensing, Registration and Enforcement (LRE) Division to determine the contractor's actual license status. An LRE representative indicated that the contractor's license had a deficiency due to expired insurance information, and therefore was currently not active until the deficiency was resolved.</p> <p>The CSR indicated that this is a known problem within Accela resulting from the LRE module not properly interfacing with the Building Permitting module. We followed up with the CSR Manager who confirmed that this is a known issue and has not yet been resolved.</p> <p>As such, the CSR's are supposed to independently verify the status of the contractor's license as part of the permitting application intake process and document any deficiencies in Accela accordingly.</p>	<p>As a result of the audit the Accela Software Support Team explored the possibility of adding a warning message through Accela to notify the Customer Service Representative there is a deficiency with the Contractor's license at time of permit intake. The current process is to verify all contractors and subcontractors using a separate software system outside of Accela. The Accela Software Support Team was concerned such a warning through Accela would be compatible only with Internet Explorer. The Team explored other possible software compatibility issues that may arise should the recommendation be made for the Front-Line Customer Service Representative to use Internet Explorer. After testing the warning system, the Accela Software Support team has determined a warning message can be implemented with Accela and recommended the browser needed to support the warning is Internet Explorer. This process to use internet explorer has been implemented.</p>	<p>We obtained written confirmation / evidence from the IT Accela team that the warning message through Accela has been implemented. This item is considered closed.</p>	Closed
	Auditor Recommendation	ECD:	Testing Date:	
	<p>We recommend that the Department continue to work with the County IT Accela designated in-house specialist to determine if this module interfacing issue can be resolved. Additionally, the Department should contact the software vendor to determine if there is a cost efficient way to resolve this matter. Resolving this module interfacing issue will reduce the risk of the CSR inadvertently issuing a building permit to a contractor with a deficient (inactive) license.</p>	<p>Closed.</p>	<p>Closed.</p>	

Internal Auditor Follow-Up Report of Corrective Actions

BREVARD COUNTY INTERNAL AUDIT

Report Issue Date: April 26, 2019

FUNCTION: Building Permitting - One Stop

Risk	Observation #2: Permit Application Review / Access	Management Comments as of December 2019	Auditor Comments as of December 2019	Status
Moderate	<p>We noted through inquiry and observation that the CSR's have the ability to "turn on" or "turn off" which agencies are included in the Accela building one-stop permit application review and approval workflow queue. Per discussion with the Chief Building Official and CSR Manager, the CSR's are supposed to leave Accela at the default setting. The default setting is all agencies are "turned on" for the permit review and approval process.</p> <p>Management prudently determined that it should be at the discretion of the respective agencies whether or not the permit type and scope of work would be "exempt" from their review (i.e. Fire, Impact Fees, and Zoning etc.) rather than the CSR. However, during our discussions with three of the CSR's at the front desk, some said they exercise their judgment and turn off the agencies that do not need to be included in the permit review process.</p> <p>We did not identify any exceptions in our detailed testing of 40 sample items out of a population of approximately 26,000 permits issued; however, there is the risk that one of the agencies that is required to review a particular permit could be excluded.</p>	<p>a. Due to the sheer volume of permit intake, the first recommendation put forth is not feasible as confirmed by our Accela Support Team, noted by the original response for this observation. We have opted not to change the default setting within Accela as it would be too restricting to our processes since it is an "all or nothing" system change.</p> <p>b. Instead we have provided guidance and training to the Customer Service (CS) team. This issue had been addressed in a weekly huddle with the CS Team on 04/19/19 shortly after the initial finding from the audit. A business practice has been established in which all agencies are to remain activated in the workflow at time of the permit application intake. When additional documentation is presented as a revision or in response to deficiencies, all agencies are to be activated. There are exceptions to this rule such as when documents are presented in response to a conditional survey requirement, such as a condition for a Form Board Survey.</p>	<p>a. CRI confirmed with Accela Support Team that the module does not allow configuration of the review settings for specific user types - it is all or nothing. This item is considered closed.</p> <p>b. CRI obtained and inspected evidence of specific / guidance provided to the CSR's to ensure all agencies remain activated in the workflow for the permit application intake process and when additional documentation is presented as a revision or response to deficiencies - taking into account the exceptions noted. This item is considered closed.</p>	Closed

**Internal Auditor Follow-Up Report
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BREVARD COUNTY INTERNAL AUDIT

Report Issue Date: April 26, 2019

FUNCTION: Building Permitting - One Stop

Risk	Observation #2: Permit Application Review / Access - cont'd.	Management Comments as of December 2019	Auditor Comments as of December 2019	Status
Moderate		Typically the agency responsible for the condition is the only agency activated. This process was reviewed in a weekly huddle 08/06/19. More attention to this topic was incorporated into our new CSR training as of September 2019. This topic was also part of a weekly update/training session 10/23/2019. NOTE: Customer Service Specialist have the ability to deactivate agencies; however, a comment is to be made as to the reason why. In addition, the various agencies are aware they can exempt themselves in the workflow.		Closed
		ECD:	Testing Date:	
		<p>Auditor Recommendation</p> <p>We recommend that management perform the following:</p> <ul style="list-style-type: none"> a. Work with the Accela IT specialist (and or Accela software vendor, if needed) to determine if the ability to change the manual default setting from - all agencies review - can be restricted to the CSR Manager, Chief Building Official, designated lead; or if this is not feasible; b. Provide guidance / training to the CSR's not to change the Accela default setting that routes the permit applications to all One Stop agencies in the work flow review queue. This recommendation does not apply to management's predetermined configurations built into Accela, which for certain permit types will automatically designate which One Stop agencies must be included in the permit application work flow review queue. 	Closed.	

Internal Auditor Follow-Up Report of Corrective Actions

BREVARD COUNTY INTERNAL AUDIT

Report Issue Date: April 26, 2019

FUNCTION: Building Permitting - One Stop

Risk	Observation #3: Department Website Links	Management Comments as of December 2019	Auditor Comments as of December 2019	Status
Low	<p>We noted that the Department of Planning & Development portal on the County website includes various broken links under "How Do I...or Do I Need..."; examples include (link resources are in blue italics)</p> <ul style="list-style-type: none"> • Building Code FAQ's <ul style="list-style-type: none"> o "How do I access the Florida Building Code?" o How do I find impact fee information?" • Code Enforcement FAQ's – "Do I need a permit?" this is linked to "Contract Brevard County Building Department for permitting requirements. The link for Building Department does not work. <p>For the broken links noted above, when we clicked on them, it resulted in the following error message: <i>404 – Page Not Found</i></p>	<p>This issue has been resolved. County IT is in an ongoing process to update and improve County web pages for ADA compliance. The Building Code web page was in mid process and the broken links have been removed/repared and now function correctly.</p>	<p>We clicked on the broken links noting that these links had been repaired and/or replaced with working links. This item is considered closed.</p>	Closed
	<p>Auditor Recommendation</p> <p>We recommend that County Management work with County IT and perform the following related to the Department webpages on the County website:</p> <ol style="list-style-type: none"> a. Repair the broken links noted related to Building Code FAQ's and Code Enforcement FAQ's b. Review the various other links to identify any broken links that need to be repaired 	<p>ECD: Closed.</p>	<p>Testing Date: Closed.</p>	

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Internal Auditor Follow-Up Report of Corrective Actions

BREVARD COUNTY INTERNAL AUDIT

Report Issue Date: July 26, 2019

FUNCTION: Tourism Development Office

Risk	Observation #1: Compliance with County Procurement Procedures	Management Comments as of February 2020	Auditor Comments as of February 2020	Status
High	<p>The procurement of goods and services and payment of expenditures related to the tourism development plan is governed by County Ordinances, Administrative Orders, and the County Purchasing Policy Procedures manual. During the entrance conference for this audit, it was brought to our attention by the Interim Director and Assistant County Manager that they had identified several invoices that did not include appropriate documentation for payment. We tested a sample of forty-four (44) general expenditures from October 2016 – April 2019 for compliance with State Statutes and County requirements. The results of testing are summarized, below:</p> <ul style="list-style-type: none"> • We were unable to obtain and inspect a written agreement for nine (9) expenditures for which a written agreement should have been obtained. Section 4.3 of the TDO OPM requires all expenditures for operating expenses and capital items are to be made in conformity with established County procedures. Standard procurement and purchasing procedures are outlined in the County's Purchasing Procedures Manual. Formal written agreements are critical for outlining expectations, terms and conditions, and eliminating confusion between the TDO and its vendors. Due to turnover in key positions, members of TDO and County leadership identified issues with vendor contracts prior to our audit, and addressed several of these issues, including withholding payment to 'vendors' without agreements. • Six (6) of the undisputed vendor invoices were not provided to County Finance within ten (10) days after the receipt date as required by County Accounts Payable policies and Administrative Order AO-33. In addition, we were unable to read the date stamp on seventeen (17) of the vendor invoices provided to determine if they were provided to County Finance within ten days after receipt. Timely submission to County Finance and proper audit documentation of invoices is critical for prompt payments to vendors and for establishing a transparent audit trail with evidence that operations are conducted appropriately and in accordance with expectations. 	<p>The Operating procedures manual was updated by TDO for procurement and contracting requirements, including guidelines for when contracts need to be created. The Tourism Development Office has also created a new standard template contract, which is to be used prospectively. When a Vendor's existing contract is up for renewal, a new standard contract would then be utilized going forward to document the agreement. This standard template will be used for all grant programs and other marketing programs to ensure that all parties are incorporated into those contracts going forward. The County's Risk Management Office will review all contracts with additional compliance oversight provided by both Purchasing and County Finance.</p>	<p>RSM sampled ten (10) expenditures to verify that a contract was used to document the agreement where appropriate. We noted no exceptions during our testing. This item is considered closed.</p>	Closed
	<p>Auditor Recommendation</p> <p>We recommend that the TDO follow County Procurement policy including entering into formal written agreements with vendors for services, utilizing risk management as well as legal review of contracts and agreements. The TDO should submit all vendor invoices to County Finance within ten (10) days if undisputed as required by Administrative Order No. AO-33 without exception. In addition, stamps, signatures, notes, and tickmarks made on audit documentation (i.e. invoice) should be legible for clarity and transparency.</p> <p>We reviewed the TDO's draft policy as of July 19, 2019 noting written procedures related to contracting, invoice processing, expense review, coding and monitoring of project budgets. Once approved and implemented, we will perform follow-up procedures to determine the new controls are working effectively.</p>	<p>ECD:</p> <p>Closed.</p>	<p>Testing Date:</p> <p>Closed.</p>	

Internal Auditor Follow-Up Report of Corrective Actions

BREVARD COUNTY INTERNAL AUDIT

Report Issue Date: July 26, 2019

FUNCTION: Tourism Development Office

Risk	Observation #2: Purchasing Card Compliance	Management Comments as of February 2020	Auditor Comments as of February 2020	Status
Moderate	<p>A Purchasing Card is a credit card that serves as a mechanism to control purchases while reducing administrative costs. The County's Purchasing Manual and Administrative Order 41 ("AO-41") primarily govern purchases made using a Purchasing Card. We selected a sample of thirteen (13) expenditures from October 2016 through April 2019 and tested for compliance with applicable policies and ordinances. While performing our procedures, we noted the following:</p> <ul style="list-style-type: none"> • Purchase order quote logs and/or informal quotes/approvals (expenditures greater than \$1,000) were not available for two (2) of the thirteen (13) Purchasing Card expenditures. • Four (4) out of thirteen (13) Purchasing Card expenditures are prohibited per policy (payment to non-County employees). Two (2) of these were for intercept surveys. See observation #8. • Four (4) out of thirteen (13) Purchasing Card reconciliations were not provided to County Finance within ten (10) business days from the receipt of the bank statement. • Three (3) out of thirteen (13) Purchasing Card expenditures did not have a supporting agreement (cannot verify appropriateness of purchase). These purchases were made via Pay Pal. • One (1) out of thirteen (13) Purchasing Card bank statements were not date stamped as received by the cardholder. • The fund and cost center codes on the Purchasing Card reconciliation did not tie to the general ledger for one (1) out of thirteen (13) reconciliations. <p>There is increased risk that unauthorized, unbudgeted or unallowable purchases will occur when cardholders do not comply with internal controls and policies / procedures.</p>	<p>An operating procedure has been created for all procurement and purchasing card requirements. Both Purchasing and County Finance have been requested to provide compliance oversight. No PayPal accounts will be followed to make payments. The Tourism Development Office will institute RSM's recommendation to have a disciplinary response to violation of the purchasing card policy. All Tourism Development Office staff will be required to adhere to policies and purchasing card training will be conducted on the proper use and reconciliation of the card for all staff by County Finance.</p>	<p>We obtained the updated Operating Procedures Manual, and verified the new procedures. There has been progress made on the improving process, though there were exceptions noted during follow-up testing. Risk rating has been reduced to Moderate as a result of changes in procedure and test results.</p> <p>This item will be tested again in 6 months to allow for an adequate population for testing under the new procedures.</p>	Open
	<p>Auditor Recommendation</p> <p>We recommend following the County Purchasing Manual and Purchasing Card Manual (AO-41) without exception. In addition, we recommend providing training to all cardholders on the proper use, responsibilities, and safeguarding of Purchasing Cards. Training should cover the following, at a minimum:</p> <ul style="list-style-type: none"> • Authorized uses; • Single and monthly transaction limits including split purchases; • Monthly reconciliation procedures; • Appropriate purchase documentation and support; and • Review and approval processes. <p>Violations of the Purchasing Card requirements should follow a formal notification and discipline process, including an elevated communication plan for cardholders with frequent violations. Repeat instances of non-compliance should result in removal of Purchasing Card privileges.</p>	<p>ECD:</p> <p>O: October 2019 R: February 2020</p>	<p>Testing Date:</p> <p>October 2020</p>	

Internal Auditor Follow-Up Report of Corrective Actions

BREVARD COUNTY INTERNAL AUDIT

Report Issue Date: July 26, 2019

FUNCTION: Tourism Development Office

Risk	Observation #3: Conflicts of Interest	Management Comments as of February 2020	Auditor Comments as of February 2020	Status
High	<p>The makeup of the TDC is governed by Florida Statutes and its appointed members include local hoteliers, community, and business leaders. There are inherent conflicts of interest driven by the makeup related to the use of tourist tax and support of specific events and activities within Brevard County. These conflicts could result in direct or indirect benefits to the Council and standing committee members.</p> <p>Under current practice, members of the TDC should disclose any conflict of interest at the beginning of each TDC meeting. This is a standing agenda item. Conflicts should be disclosed and documented on a Form 8B (Memorandum of Voting Conflict form) and filed with the Director's Assistant. A waiver may be granted to an individual with a properly disclosed conflict if approved by the BoCC. If a waiver is granted, the individual is permitted to participate in discussions related to the conflict, but must abstain from voting.</p> <p>We reviewed TDC meeting minutes, Memorandum of Voting Conflict forms, and TDO policies and procedures and noted the following:</p> <ul style="list-style-type: none"> • There is no formal documented TDC conflict of interest policy or procedure that memorializes the current practice. Formalized written policies and procedures are critical to provide clarity, continuity and consistency of operations. • Current practice does not require TDC members to disclose all potential conflicts at the time of initial appointment, and on an annual basis thereafter. Reactive disclosure and transparency, or disclosing conflicts only after they appear on a meeting agenda, increase the risk of situations or transactions occurring that can create a negative public perception of the TDC. <p>There is an increased risk that members of the TDC, standing committees, and sub-committees vote on issues that pose a private or business conflict of interest. In addition, there is an increased risk of negative public perception in the absence of a formalized policy.</p>	<p>An ethics training session was conducted by the County Attorney's Office in April, 2019 and January, 2020 to ensure both current and newly appointed TDC members were provided training. Currently, the County Attorney's Office is drafting a Conflict of Interest disclosure form to be included in an orientation packet for the TDC. The disclosure form will ask all TDC members and members of Committees to list any potential conflicts of interest, with all listings reviewed by the County Attorney's Office. If conflicts warranted a waiver or other action, that information would be provided by the County Attorney's Office to the County Commissioner that appointed the TDC member or to the TDC member that appointed the Committee member. The estimated completion date is March 2020.</p>	<p>RSM held conversations with the TDO and the County Attorney's office to obtain an understanding of progress made to date. RSM will perform testing once the Conflict of Interest Disclosure Form is finalized and approved, and the process has been implemented for a period of time.</p>	Open
	<p>Auditor Recommendation</p> <p>We recommend the TDC adopt and implement a formal transparent conflict of interest policy, which would include standing committees and sub-committees. This policy should be approved by the BoCC. This policy should:</p> <ul style="list-style-type: none"> • Document the process for disclosing conflicts of interest at each meeting, including utilization of Form 8B; • Document the process for obtaining a waiver from the BoCC to participate in discussion related to the conflict; • Require all TDC members to submit an annual Conflict of Interest statement. The statement should be submitted upon appointment and annually thereafter by the members and include a statement that they have completed ethics training. A list of disclosed conflicts should also be reviewed at each meeting by a designated individual to identify relevant real and perceived conflicts on the upcoming votes. <p>The BoCC should consider avoiding conflicts of interest within the TDC. Thus, while on the TDC, members should not receive direct financial benefit from the TDO.</p>	<p>ECD:</p> <p>O: January 2020 R: March 2020</p>	<p>Testing Date:</p> <p>March 2020</p>	

Internal Auditor Follow-Up Report of Corrective Actions

BREVARD COUNTY INTERNAL AUDIT

Report Issue Date: July 26, 2019

FUNCTION: Tourism Development Office

Risk	Observation #4: TDO Fiduciary Responsibility	Management Comments as of February 2020	Auditor Comments as of February 2020	Status
High	<p>During our review of the events related to the 2019 Florida Pro Surf Competition, we noted the TDO's Director at the time served as a full voting seat on the event committee, providing oversight and financial management of the event. The TDO provided approximately \$80,000 in sponsor fees for this event. Thus the Director had the authority to expend funds from the TDO as well as solicit funds as a member of the event committee. It should be noted the TDO Director resigned during the planning phase of the event. Per the County's Conflict of Interest Policy BCC-003, this created a conflict of interest in fiduciary responsibility, both in appearance and in fact, by sitting in an oversight position for both parties.</p>	<p>On 9/17/2019, the County Manager communicated the County's Ethics Policy to all members of TDO staff. Within the communication, TDO staff were advised that no staff member shall serve as a voting member on a board of any organization receiving support from the TDC or Tourism Development Office.</p>	<p>RSM verified that the County Manager communicated, to all employees, the importance of the County's Code of Ethics Policy. Upon review, RSM noted that the following documents were provided within the communication to employees:</p> <ul style="list-style-type: none"> - Brevard County's Ethics Policy - BCC-003, Conflict of Interest - Florida's Code of Ethics and Public Employees - Ethics Policy and Preventing Unlawful Discrimination and Discriminatory Harassment handbook. <p>RSM noted that all employees were required to sign and date the letter as evidence of their review. This item is considered closed.</p>	Closed
	<p>Auditor Recommendation</p> <p>The TDO should follow the County's Conflict of Interest Policy without exception. We recommend re-circulating the policy to TDO staff. The policy prohibits TDO staff from participating in oversight/management roles related to events which are also sponsored by the TDO. Staff could participate in an advisory capacity but should not solicit funds directly. These efforts will avoid conflicts of interest and potentially ethically compromising situations.</p>	<p>ECD:</p> <p>Closed.</p>	<p>Testing Date:</p> <p>Closed.</p>	

Internal Auditor Follow-Up Report of Corrective Actions

BREVARD COUNTY INTERNAL AUDIT

Report Issue Date: July 26, 2019

FUNCTION: Tourism Development Office

Risk	Observation #5: Expense Coding	Management Comments as of February 2020	Auditor Comments as of February 2020	Status
High	<p>The TDO utilizes project order numbers to track and monitor individual events. During the testing of the 2019 Florida Pro Surf Competition, we noted approximately \$269k of unrelated marketing and digital advertising invoices were miscoded to the event project number which exceeded the \$160k approved by the TDC for the event. We verified the miscoded invoices were corrected with an adjusting journal entry on 4/24/2019. Misclassification errors increase the risk of distorted expenditure reporting, additional costs incurred for corrections, negative perception risk, and risks to vendor relationships.</p>	<p>The Tourism Development Office has drafted a procedure that addresses the proper way to code purchasing and financial transactions. The TDO also provides staff members with the following documentation for coding reference:</p> <ul style="list-style-type: none"> • The County Chart of General Ledger Accounts • I/O Listing, as well as fund, cost center, and GL account quick reference list • Fund 1441 Marketing Budget Tracking Spreadsheet 	<p>RSM sampled ten (10) expenditures and verified that the General Ledger (G/L) and Internal Order (I/O) numbers were properly coded for each expenditure sampled. This items is considered closed.</p>	Closed
	Auditor Recommendation	ECD:	Testing Date:	
	<p>We reviewed the TDO's draft policy as of July 19, 2019 noting written procedures related to contracting, invoice processing, expense review, coding and monitoring of project budgets. Once approved and implemented, we will perform follow-up procedures to determine the new controls are working effectively.</p>	<p>Closed.</p>	<p>Closed.</p>	

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BREVARD COUNTY INTERNAL AUDIT

Report Issue Date: July 26, 2019

FUNCTION: Tourism Development Office

Risk	Observation #6: TDC Compliance with Florida Statute and Ordinance	Management Comments as of February 2020	Auditor Comments as of February 2020	Status
Moderate	<p>The composition and makeup of the TDC is governed by Florida Statute 125.0104. According to the Statute, the <i>“council shall be established by ordinance (Ordinance 86-25) and composed of nine members who shall be appointed by the governing board. The chair of the governing board of the county or any other member of the governing board as designated by the chair shall serve on the council. Two members of the council shall be elected municipal officials, at least one of whom shall be from the most populous municipality in the county or subcounty special taxing district in which the tax is levied. Six members of the council shall be persons who are involved in the tourist industry and who have demonstrated an interest in tourist development, of which members, not less than three nor more than four shall be owners or operators of motels, hotels, recreational vehicle parks, or other tourist accommodations in the county and subject to the tax. The members of the council shall serve for staggered terms of 4 years.”</i></p> <p>In early 2019, it was determined that certain members of the TDC were not in compliance with the term limit of 4 years. Action was taken by the BoCC and 4 new TDC members were appointed. This change creates a challenge for the TDC to have ‘staggered’ terms as noted in the chart below (3 out of 9 TDC members will turn over in 2019 and 5 out of 9 TDC members will turn over in 2022).</p> <ul style="list-style-type: none"> • Tourist Industry 11-30-2019 • Tourist Industry 12-31-2019 • County Commissioner 12-31-2019 • Elected Municipal 1 12-31-2022* • Elected Municipal 2 12-31-2022* • Hotelier 1 12-31-2021 • Hotelier 2 12-31-2022 • Hotelier 3 12-31-2022 • Tourist Industry 12-31-2022 <p><i>*Appointment based on term</i></p> <p>There is inconsistent monitoring and/or oversight of TDC membership for compliance with the Statute and Ordinance, including the eligibility and appropriateness of the TDC membership, term limits, etc. Thus, there is risk that the composition of the TDC as a whole, and/or the eligibility of its individual members, are not in compliance with the Statute and Ordinance. This increases the risk of disruption of the Council, and could lead to negative public perception of the TDC and brings into question the appropriate use of tourism tax dollars as permitted under the provisions of County Ordinance 17-24.</p>	<p>Prior to the expiration of a TDC member's term, the County Manager's Office will communicate with the Commissioner that appointed them of any criteria, including timing conditions, that may be required for selecting a new member. For instance, notifying the Commissioner if the position requires a hotelier or a person working within the tourism industry.</p>	<p>RSM held conversations with the TDO and the County Manager's office to understand the process for monitoring TDC membership and compliance with Statute. We obtained the complete listing of TDC Committee Members and verified that the TDC has maintained compliance with communication policies and procedures. This item is considered closed.</p>	Closed
	Auditor Recommendation	ECD:	Testing Date:	
	<p>We recommend the County Attorney incorporate into the TDC annual workshop an overview of the relevant Florida Statutes and Brevard County Ordinance governing TDC membership. The County Managers Office should communicate with the BoCC if there are openings and seek BoCC direction.</p>	<p>Closed.</p>	<p>Closed.</p>	

**Internal Auditor Follow-Up Report
of Corrective Actions**

BREVARD COUNTY INTERNAL AUDIT

Report Issue Date: July 26, 2019

FUNCTION: Tourism Development Office

Risk	Observation #7: Operating Procedures Manual	Management Comments as of February 2020	Auditor Comments as of February 2020	Status
Moderate	<p>We obtained and reviewed the TDO and TDC Operating Procedures Manuals (“OPM”) , which were designed in accordance with applicable State Statutes, and County Ordinances and Resolutions as established by the BoCC. During our review of the OPMs we noted that the OPMs are outdated with the last amendment occurring in April of 2008 for the TDO OPM and July 2004 for the TDC OPM.</p> <p>Lack of regularly updated OPMs increase the risk that TDO/TDC operations are not in compliance with current State and County regulations. This could create inconsistency in operational practices, legal ramifications as a result of noncompliance, and poor public perception. Furthermore, there are items in the OPMs which may no longer reflect how the TDO/TDC wish to operate and are potentially outdated.</p>	<p>A version of the Operating Procedures Manual was forwarded to Jim Liesenfelt, Assistant County Manager, for final input/suggestions. The ACM made a few suggested edits but found that the document meets County policies and procedures.</p>	<p>RSM obtained a copy pf the updated Operating Procedures Manual from the TDO, as well as confirmation from the County Manager's office that the manual has been reviewed for compliance with County requirements. This items is considered closed.</p>	Closed
	<p>Auditor Recommendation</p>	<p>ECD:</p>	<p>Testing Date:</p>	
	<p>We noted in our review of the January 23, 2019 TDC meeting minutes, a request was made for the TDC to work with the Assistant County Attorney to review the TDC OPM to identify the changes and revisions needed. We encourage the TDC to continue to work with the Assistant County Attorney in updating the OPMs. On a periodic basis (i.e. annually), the TDO/TDC should review their individual manuals and assess whether revisions, updates, and changes are necessary. OPMs should be distributed and available to all TDC members and TDO staff, and should be referred to, utilized, and relied upon as an authoritative guide for tourism operations</p>	<p>Closed.</p>	<p>Closed.</p>	

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BREVARD COUNTY INTERNAL AUDIT

Report Issue Date: July 26, 2019

FUNCTION: Tourism Development Office

Risk	Observation #8: Non-County Personnel	Management Comments as of February 2020	Auditor Comments as of February 2020	Status
Moderate	<p>We noted through testing and discussions with management that students were paid by the TDO to conduct research through intercept surveys. The students conducted these surveys periodically from July 2016 through March 2018. Intercept surveys were used to gain an understanding about where the interviewee lived and how much they spend in the County while visiting.</p> <p>The TDO OPM specifically states the following:</p> <p><i>All staff personnel hired to support TDO activities will be employees of the County and report to the Director and the Director shall report to the County Manager or designee. Such personnel will receive all standard County benefits and be subject to all County requirements regarding personnel. Such personnel shall support the activities of the TDC.</i></p> <p>Thus, paying students to conduct surveys was not compliant with the TDO OPM because they were not County employees hired through the County's Human Resources ("HR") HR Department. However, the ability to use temporary services may be operationally beneficial to the TDO.</p>	<p>The Tourism Development Office will only work through the County's Human Resources Department or procurement through a County designated contract labor company to hire any part-time help. This is included in the Operating Procedures Manual as well.</p>	<p>Through inquiry of TDO management and a detailed review of the expenditure listing, RSM confirmed that the TDO is properly processing all part-time employees through the County's Human Resources Department. This item is considered closed.</p>	Closed
	Auditor Recommendation	ECD:	Testing Date:	
	<p>We recommend the TDO follow the approved OPM and other authoritative guidance without exception.</p>	<p>Closed.</p>	<p>Closed.</p>	

- Open/Closed**
- = On schedule to complete ECDs
- = Missed ECD (1st time), planned to complete in next 3 month review
- = Missed ECD (2nd time or over 3 months for revised ECD)