



Brevard County
Working Draft - Internal Audit Plan - PROPOSED AS OF NOVEMBER 20, 2019

Fiscal Year 2019/2020

AUDIT UNIVERSE	Previous Audit Year	2017	2018	2019	Proposed 2020	Preliminary 2021
Overall Audit Functions						
Risk Assessment				✓		
Update Risk Assessment		✓	✓		✓	✓
Ongoing Remediation and Follow-Up Procedures		✓	✓	✓	✓	✓
Quality Control and Audit Committee Preparation		✓	✓	✓	✓	✓
Individual Department Audits						
Support Services Group						
Budget Office						
Budgetary Tools and Reporting / Discovery	2008					
Financial Position Review	2007					
High-Level Ten Year Analysis	2015			✓		
Central Services						
Asset Management	2017	✓				
Central Fleet Services	2013			✓		
Contract Compliance - Janitorial	2017	✓				
Purchasing	2015		✓			
Purchasing Card	2016					
Human Resources						
Human Resources - Recruiting and On-Boarding	2009				✓	
Payroll / Timekeeping	2011					
Self-Insurance TPA Review	2014				✓	
Timekeeping and Overtime Cycle Audit	2015	✓				
Information Technology						
Ongoing Network Scans / Penetration Testing	2019	✓	✓		✓	✓
Backup & Recovery	2014					
Public Records Assessment					✓	
Risk Assessment	2011					
Security & Privacy	2015	✓				
Strategy & Governance	2015		✓			
Public Safety Group						
Emergency Management						
800 Mega / E-911	2007					
FEMA	2006					
Fire Rescue						
Ambulance Billing / Fund 1351	2006					
Fire Rescue - Revenue Billing & Collection	2012					
Fire Rescue - Financial Condition Review	2015		✓			
Medical Examiner						
Medical Examiner	2019			✓		
Public Safety Office						
Pre-Trial Release and Community Supervision Services	2014					✓
Community Services Group						
Housing and Human Services						
Housing and Human Services - Financial Condition Review	2013					
Community Development Block Grant (CDBG)	2002	✓				
Criminal Justice Services - General	2006					
SHIP, HOME & HHRP Grant Programs	2008					
Library Services						
Library Services - Financial Condition Review	2013					
Parks and Recreation						
Environmentally Endangered Lands (EEL)	2007					
Facility Usage and Contracting			✓			
Golf Operations	2005	✓				✓
Parks & Recreation Referendum	2007					
Parks and Recreation - Operations	2004					
Parks and Recreation - Financial Condition Review	2013					
Tourism Development Office						
Space Coast Office of Tourism	2014			✓		
USSSA Contract Compliance - Cycle Review (Room Nights)	N/A			✓	✓	✓
Transit Services						
Space Coast Area Transit	2009				✓	
University of Florida/Extension Services						
Agriculture & Extension Services (UF/IFAS)	2016					
Development & Environmental Services Group						
Mosquito Control						
Mosquito Control	2012					
Natural Resource Management						
Half-Cent Sales Tax - Monitoring and Oversight (Lagoon Tax)			✓	✓	✓	✓
NRMO Contract Compliance Review	2010					
Stormwater - Financial Condition Review	2012					
Stormwater Operations	2005					
Planning and Development						
Building Permitting - "One Stop"	2006			✓		
Central Cashier	2016					
Land Development	2006					
Licensing Regulation and Enforcement (External)	2016					
Public Works						
Local Option Gas Tax	2007					
Public Works - iWorQ	2014					
Facilities Construction	2003					
Facilities Maintenance	2012		✓			
Heavy Fleet Work Order Management - iMaint	2016					
Public Works Construction Monitoring	2015	✓	✓	✓		
Project Management / Scheduling	2017	✓				
Public Works - Financial Condition Review	2013					
Solid Waste Management						
Landfill Operations	2004					
Solid Waste Billing	2003					
Contract Compliance Review - Various	2010			✓		
Utility Services						
Utilities Billing and Collection	2008					✓
Utility Services Construction Monitoring	2019		✓	✓		
Utility Services - Financial Condition Review	2013					
Valkaria Airport						
Valkaria Airport	2014		✓			
Outside Agencies / Special Requests						
Clerk to the Board: County Finance						
CAFR Management Letter Comments - Remediation Monitoring	2016	✓				
Accounts Payable	2011					
Accounts Payable Cycle Audit	2016					
Accounts Receivable	2013					
Cash Management/Investments	2003					
Cash Reconciliations Cycle Audit	2016					
Grants Management and Reporting	N/A				✓	
Internal Financial Reporting	2009					
Year End Financial Close	2008					
Clerk of the Court						
Traffic Ticket Fines	2003					
Other						
Economic Development Commission	2016					✓
Impact Fees for Schools (BPS)	2014					✓
Merritt Island Redevelopment Agency (MIRA)	2008					✓
Titusville TICO Airport						✓



Legend	
	Ongoing Function
	Audit Closed
	Action Deferred due to Resources
	Follow-up in Progress
	Audit Completed
	Audit in Progress
	Audit Postponed
	Proposed for current year

