



**Brevard County**  
**Working Draft - Internal Audit Plan - PROPOSED AS OF AUGUST 19, 2020**

Fiscal Year 2020/2021

AUDIT UNIVERSE	Previous Audit Year	2018	2019	2020	Proposed 2021	Preliminary 2022
<b>Overall Audit Functions</b>						
Risk Assessment and Audit Plan Development			✓	✓		
Update Risk Assessment and Audit Plan Development		✓			✓	✓
Ongoing Remediation and Follow-Up Procedures		✓	✓	✓	✓	✓
Quality Control and Audit Committee Preparation		✓	✓	✓	✓	✓
<b>Individual Department Audits</b>						
<b>Support Services Group</b>						
<b>Budget Office</b>						
Budgetary Tools and Reporting / Discovery	2008					
Financial Position Review	2007					
High-Level Ten Year Analysis	2015			✓		
<b>Central Services</b>						
Asset Management	2017					
Central Fleet Services	2013		✓			
Contract Compliance - Janitorial	2017					
Purchasing	2015	✓				
Purchasing Card	2016					
<b>Human Resources</b>						
Human Resources - Recruiting and On-Boarding	2009			✓		
Payroll / Timekeeping	2011					
Self-Insurance TPA Review	2014			✓		
Pharmacy Claims Audit	N/A				✓	
Timekeeping and Overtime Cycle Audit	2017					✓
<b>Information Technology</b>						
Ongoing Network Scans / Penetration and Security Testing	2017	✓		✓	✓	✓
Targeted Penetration Testing	N/A			✓		
Backup & Recovery	2014					
Risk Assessment	2011					✓
Security & Privacy Policy Review	2017					
Payment Card Industry (PCI) Compliance	N/A				✓	
Strategy & Governance	2015	✓				
<b>Public Safety Group</b>						
<b>Emergency Management</b>						
800 Mega / E-911	2007				✓	
FEMA	2006					
<b>Fire Rescue</b>						
Ambulance Billing / Fund 1351	2006					
Fire Rescue - Revenue Billing & Collection	2012					
Fire Rescue - Financial Condition Review	2015	✓				
<b>Medical Examiner</b>						
Medical Examiner	N/A		✓			
<b>Public Safety Office</b>						
Criminal Justice Services - General	2006					
Pre-Trial Release and Community Supervision Services	2014					✓
<b>Community Services Group</b>						
<b>Housing and Human Services</b>						
Housing and Human Services - Financial Condition Review	2013					
Community Development Block Grant (CDBG)	2017					
SHIP, HOME & HHRP Grant Programs	2008					
<b>Library Services</b>						
Library Services - Financial Condition Review	2013					
<b>Parks and Recreation</b>						
Environmentally Endangered Lands (EEL)	2007					
Facility Usage and Contracting	N/A	✓				
Golf Operations	2017				✓	
Parks & Recreation Referendum	2007					
Parks and Recreation - Operations	2004					
Parks and Recreation - Financial Condition Review	2013					
<b>Tourism Development Office</b>						
Space Coast Office of Tourism	2014		✓			
USSSA Contract Compliance - Cycle Review (Room Nights)	N/A			✓	✓	✓
<b>Transit Services</b>						
Space Coast Area Transit	2009			✓		
<b>University of Florida/Extension Services</b>						
Agriculture & Extension Services (UF/IFAS)	2016					
<b>Development &amp; Environmental Services Group</b>						
<b>Mosquito Control</b>						
Mosquito Control	2012					
<b>Natural Resource Management</b>						
Half-Cent Sales Tax - Monitoring and Oversight (Lagoon Tax)	N/A	✓	✓	✓	✓	✓
NRMO Contract Compliance Review	2010					
Stormwater - Financial Condition Review	2012					
Stormwater Operations	2005					
<b>Planning and Development</b>						
Building Permitting - "One Stop"	2006		✓			
Central Cashier	2016					
Land Development	2006					
Licensing Regulation and Enforcement (External)	2016					
<b>Public Works</b>						
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	2017	✓	✓	✓		
Project Management / Scheduling	2017					
Public Works - Financial Condition Review	2013				✓	
<b>Solid Waste Management</b>						
Landfill Operations	2004					
Solid Waste Billing	2003					
Contract Compliance Review - Various	2010		✓			
<b>Utility Services</b>						
Utilities Billing and Collection	2008					
Utility Services Construction Monitoring	2019	✓	✓	✓		
Utility Services - Financial Condition Review	2013					
<b>Valkaria Airport</b>						
Valkaria Airport	2014	✓				
<b>Outside Agencies / Special Requests</b>						
<b>Clerk to the Board: County Finance</b>						
CAFR Management Letter Comments - Remediation Monitoring	2017					
Accounts Payable	2011					
Accounts Payable Cycle Audit	2016					
Accounts Receivable	2013					
Cash Management/Investments	2003					
Cash Reconciliations Cycle Audit	2016					
Internal Financial Reporting	2009					
Year End Financial Close	2008					
<b>Clerk of the Court</b>						
Traffic Ticket Fines	2003					
<b>Other</b>						
Economic Development Commission	2016					
Impact Fees for Schools (BPS)	2014					
Merritt Island Redevelopment Agency (MIRA)	2008					✓



Legend	
Orange	Ongoing Function
Green	Audit Closed
Light Green	Action Deferred due to Resources
Yellow	Follow-up in Progress
Blue	Audit Completed
Light Blue	Audit in Progress
Purple	Audit Postponed
Dark Orange	Proposed for current year

