

**FREDERICK COUNTY
INTERAGENCY INTERNAL AUDIT AUTHORITY**

**FISCAL YEARS 2016 & 2017 ANNUAL REPORT
February 21, 2018**

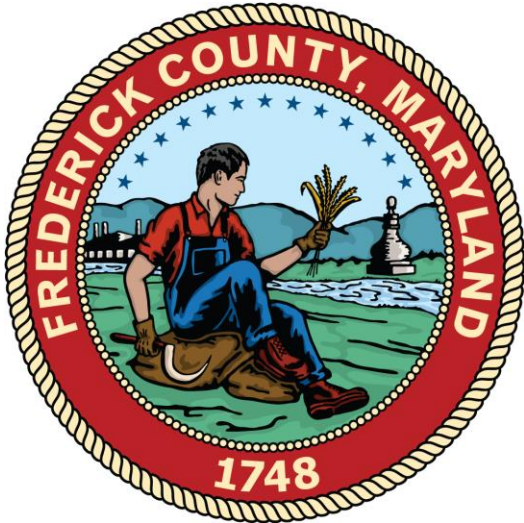


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I. Introduction

We are pleased to present the Interagency Internal Audit Authority's (IIAA) annual report on the accomplishments of the Internal Audit Division during Fiscal Year 2016 (FY 16) and Fiscal Year 2017 (FY17). The Internal Audit Division reports to the IIAA, established by County Resolution in 1978 (and as amended in 2014 and currently waiting inclusion as a Bill into the Frederick County Code), and operates independently from the entities we audit. Our reports improve management and provide accountability to the taxpayers and serve as a vital deterrent against fraud, waste, and abuse.

The focus of our audits, attestation engagements and special projects is to identify areas where fraud, waste, abuse and inefficiencies can and could occur within the County. The majority of our audits, attestation engagements and special projects results in more effective and efficient use of staff time and improved internal controls. Cost savings in these cases are not always quantifiable. During FY 16 the IIAA made a total of 49 audit and attest recommendations across the County, FCC, and FCPS. By June 30, 2016, the IIAA had also conducted 1 special project which included a total of 9 control recommendations. During FY17 the IIAA made a total of 71 audit and attest recommendations across the County, FCC, and FCPS. By June 30, 2017, the IIAA had also conducted 1 special project which included a total of 16 control recommendations. The Internal Audit Division also worked on 6 other projects during FY16 and FY17 for the FCG, FCC, and FCPS entities.

Since being awarded contracts in 2014, the IIAA utilized two contractors SC&H Group, Inc. and CliftonLarsonAllen, LLP. These firms were hired to conduct audits and other tasks under the direction of the Director of Internal Audit and the IIAA, in addition to those audits and special projects conducted by the department itself. The division currently consists of a Director and an Administrative Coordinator.

Our reports, unless confidential, are available to the public. If you would like to obtain copies of any of the reports, please visit our website at <http://www.co.frederick.md.us/index.aspx?nid=1191> or call Dawn Reed, Administrative Coordinator, at 301-600-1154.



Tricia A. Griffis, CPA
Director, Internal Audit Division



Interagency Internal Audit Authority
Steven C. Darr, Chair, IIAA

II. Authority and Responsibility

Authority: The Interagency Internal Audit Authority (IAA) was authorized by the Board of County Commissioners of Frederick County, Maryland, Resolution No. 99-05 (amended Resolution No. 14-24) through November 30, 2014 to direct a broad comprehensive program of internal auditing within the County, Frederick County Public Schools (FCPS), and Frederick Community College (FCC). As of December 1, 2014 the IAA became authorized by the County Council of Frederick County, Maryland under a Bill currently under review with the County Attorney's office, the IAA and the County Executive's office that will become a part of the Frederick County Code. In accomplishing its activities, the IAA and the Internal Audit Division are authorized to order the production of all records and materials necessary to perform audits, attest and non-attest functions of any commission or agency that receives County funds.

Responsibility: The IAA is responsible for:

- Providing for the establishment of an internal audit staff,
- Approving an annual budget request for the Internal Audit Division for submission to the County Executive,
- Approving an annual strategic plan outlining major risk areas and a working plan to provide audit coverage of major risk areas,
- Approving a detailed annual work plan reflecting each audit planned and corresponding budgeted actual hours,
- Establishing policies for the audit, attestation engagement and special project activity and providing counsel and direction regarding its technical and administrative functions, and managing the work of contracted externally utilized internal auditors,
- Authorizing the distribution of reports on the results of audit and attest examinations and special projects, including recommendations for improvement of management controls,
- Appraising the adequacy of the action proposed or taken by management to correct deficient conditions, and
- Reviewing and approving/disapproving special requests for audit, attest or special project services received from the County Executive, the County Council or other government personnel or officials.

The Internal Audit Division is responsible for administration of the internal audit function under the direction of the IAA which includes:

- Preparing the annual budget request, Annual Audit Work Plan and annual review of all

County-wide audits,

- Performing audits and special projects and managing contractor audit, attestation engagements and projects in accordance with the work plan as approved by the IIAA and in accordance with *Government Auditing Standards*, where applicable, issued by the Comptroller General of the United States,
- Preparing reports, including findings and recommendations for corrective action, and management letters, and
- Conducting non-audit services that do not impair independence, such as following-up on prior audit recommendations; investigating allegations of fraud, waste, or abuse; annual audit reviews; and providing limited technical advice with special projects and professional committees.

The Internal Audit Division is no longer subject to peer reviews by the Association of Local Government Auditors (ALGA) due to the outsourcing of our formal audit reports.

III. Summary of Audit Results

We issued the following 7 reports in FY16 with a total of 49 recommendations which management agreed to implement all of the recommendations made.

Report #16-00, Frederick County Government Hotel Rental Tax Audit: This audit was conducted by our outside contractor, CLA and was issued on November 3, 2015. The IIAA and CLA established the following five objectives for the audit:

- Selected 8 out of the 24 hotels that remitted hotel rental tax revenues during the audit period and conducted onsite visits of those hotels. For each hotel that was tested, we:
 - Selected 12 out of the 24 months of the audit period and reviewed the supporting documentation used by the hotel to complete the hotel room rental tax report to ensure completeness and accuracy of the report. We also recalculated the hotel rental tax due to the County for accuracy.
 - Selected 2 guests per month for the 12 months tested and reviewed their hotel bill to ensure the tax was properly calculated and collected from the guest.
- Verified that the monthly tax collections reported by the individual hotels agreed with the amounts utilized by the County to calculate payments due to the Tourism Council.
- Obtained the County's calculation of payments due to the Tourism Council for the 24 months of the audit period and:
 - Verified the administrative fees charged by the County were in accordance with the Memorandum of Understanding (MOU) between the County and Tourism Council;
 - Recalculated the administrative fees charged by the County for accuracy; and

- Verified the debt service amounts charged by the County agreed to the amortization schedules of the bonds issued by the County for the Tourism Council's Visitor's Center.
- Verified that the payments made by the County to the Tourism Council were accurate and agreed with the amounts recorded in the Tourism Council's financial ledgers. We traced payments received by the Tourism Council for 12 out of 24 months to the Tourism Council's bank account.
- Verified that the Tourism Council properly recorded the debt payments and set aside the required minimum for the Visitor's Center each fiscal year in their general ledger.
- Gained an understanding of the Tourism Council's Tourism Reinvestment in Promotion and Product Development (TRIPP) Program and selected 28 out of 56 grants awarded during the audit period for testing to ensure program participants were eligible for the grant and funds were dispersed appropriately to those participants.
- Tested the appropriate amount of reservations made on-line and what hotel rate is being utilized to assess the hotel rental tax.
- Inquired with the hotels selected for onsite visits and tested whether the hotel was aware of the amendment to County Ordinance and whether the hotel was properly utilizing the new hotel rental tax report.

The audit procedures resulted in 8 findings and recommendations.

Report #16-02/AUP, Frederick County Government Salaried Management Turnover Agreed Upon Procedures (AUP) over Termination Process. This AUP was conducted by our outside contractor, SC&H and was issued on October 22, 2015. The IIAA and SC&H established the following six objectives for the AUP:

- Determine that all personnel items (badges, keys, assets) were returned to the appropriate department(s).
- Determine that necessary personnel such as security, interagency information technologies (IIT), payroll and human resources were provided with notification of the departure in a timely manner.
- Determine that final pay rates, pay check and leave balance amounts were appropriate.
- Determine that budget spending appeared appropriate for the last two fiscal years the employee was in service and inspect budget to actual variances at a designated dollar amount to percentage variances for propriety.
- Review general ledger expenditure detail at designated dollar values and percentage variances to identify any inappropriate items purchased, travel advances, subscriptions and travel costs incurred for the same two fiscal years.
- Determine that the individual's access rights to software and systems were removed timely.

The AUP procedures resulted in 4 recommendations.

Report #16-01, Frederick County Government P-Card Testing Audit. This audit was conducted by our outside contractor, SC&H and was issued on January 12, 2016. The IIAA and SC&H established the following 7 objectives for the audit:

- Evaluate and test P-Card charges by testing transactions on a sample basis, identifying instances where FCG P-Card policies and procedures were not followed, and identifying where controls may have been lacking or circumvented.
- Evaluate and test the need for quotes for goods or services exceeding \$2,500 purchased through the P-Card program.
- Evaluate and test the risk of P-Card purchases also being submitted for personal expense reimbursement by employees.
- Evaluate and test for instances where P-Cards were turned off timely, and appropriately, for employee terminations. Additionally, ensure that P-Card rights were adjusted or appropriately removed in the instances where employees transferred into different roles within the County.
- Evaluate and test that the Procurement and Contracting Department is appropriately testing and reconciling P-Card transactions on a monthly basis.
- Evaluate and test that cardholders appear appropriate by interviewing division directors regarding the P-Card roster for their departments and identifying cardholders who have not utilized their card for extended periods of time.
- Evaluate and test that employees who have been noted as not following P-Card policy and procedures are documented and P-Card rights are appropriately removed, in accordance with P-Card policies and procedures.

The audit procedures resulted in 6 recommendations.

Report #16-02, Frederick County Government Payroll and Timesheet Controls Agreed Upon Procedures (AUP). This AUP was conducted by our outside contractor, SC&H and was issued on March 16, 2016. The IIAA and SC&H established the following 5 objectives for the AUP:

- Evaluate the policies and procedures surrounding general payroll functions including workflow, approval paths, timesheets, and rate changes.
- Evaluate that fire and rescue and the sheriff's office employee's pay follows the Fair Labor Standards.
- Evaluate the policies and procedures surrounding timesheet and time tracking over staff, part-time staff, and support employees who work on an hourly basis as well as for salaried (non-exempt) employees who are able to acquire overtime pay. This evaluation shall include the processes between the human resources department and the payroll department.
- Utilizing historical data, evaluate overtime paid out at FCG, and determine if top overtime payees are recurring. Evaluate the need for overtime by assessing the selection of staff to fill overtime slots as it relates to cost benefit staffing. On a test basis, evaluate stated hours by reviewing employee timesheets in comparison to assigned duties and staff schedules. Through this evaluation, determine if further testing is necessary due to lack of controls.
- Evaluate special calculations such as severance calculations, retirement incentive calculations, and compensatory time calculations.

The AUP procedures resulted in 6 recommendations.

Report #16-03, Frederick County Public Schools Payroll and Timesheet Controls Agreed Upon Procedures (AUP). This AUP was conducted by our outside contractor, SC&H and was issued on February 18, 2016. The IIAA and SC&H established the following 6 objectives for the AUP:

- Evaluate the policies and procedures surrounding general payroll functions including workflow, approval paths, and rate changes.
- Evaluate the policies and procedures surrounding timesheet and time tracking over staff, part-time staff, and support employees who work on an hourly basis as well as for salaried (non-exempt) employees who are able to acquire additional pay. (The transportation and substitute systems will not be included in these agreed-upon procedures unless determined necessary under separate task order).
- Review policies and procedures for staff positions in charge of coordinating schedules to determine if the policies and procedures for coordination appear to include appropriate controls in place (ex. Staff are not signing off on coordinator or management position timesheets). A possible high-risk area would be off site and flexible schedule employees where there is independence in performance of the work and minimal oversight.
- Evaluate overtime & additional pay paid out at FCPS and determine if top payees are recurring utilizing historical data and evaluate the reasoning behind the overtime/additional pay. On a test basis evaluate stated hours by reviewing timesheets and review sign offs on timesheets as compared to assigned duties and class schedules to determine if further testing is deemed necessary due to lack of controls.
- Evaluate special calculations such as start and stop adjustments due to the spread of pay during the course of a fiscal year and compensatory time calculations.
- Evaluate the processes for providing stipends and activity pay to staff and support personnel.

The AUP procedures resulted in 2 recommendations.

Report #16-04, Frederick County Government Length of Service Award Program (LOSAP) Agreed Upon Procedures (AUP). This agreed upon procedures report was conducted by our outside contractor, CLA and was issued on February 22, 2016. The IIAA and CLA established the 11 procedures to be performed for the AUP of which there were 23 findings and 4 all-inclusive recommendations.

Report #16-05, Frederick County Government Emergency Communications Planning Survey and Risk Assessment. This planning survey and risk assessment was conducted by our outside contractor, SC&H and was issued on May 18, 2016. The IIAA and SC&H established the following objectives for the planning survey:

- Understand FCG's current ECC staffing and overtime policies and procedures.
- Understand current practices, industry standards, local Maryland County ECC structures in call center staffing practices and standards, and risks and internal controls over the ECC staffing practices.
- Understand how the ECC incurs and can potentially reduce overtime costs.
- Identify specific objectives to address the highest risk areas.
- Determine what the current ECC staffing levels are based on call volume, call type and call jurisdiction (County Sheriff's Office, EMS, Fire, Frederick City Police, State Police, Fort Detrick, and Municipal Police).

The assessment procedures identified 4 noted risk areas for further testing.

We issued the following 9 reports in FY17 with a total of 64 recommendations which management agreed to implement all of the recommendations made.

Report #16-06, Frederick Community College Student and Corporate Accounts Receivable Audit. This audit was conducted by our outside contractor, CLA and was issued on September 12, 2016. The IIAA and CLA established the following objectives for the audit:

- To determine what is causing the unrecognizable reconciling items running through the system to ensure that receivables are being properly recorded in both PeopleSoft Campus Solutions and in PeopleSoft Financials.
- To assist in the correction of the issue by gaining knowledge of how the systems are interacting.
- To review the controls in the recording of the receivables to ensure proper booking and recording.
- Met with FCC representatives for briefing and physical inspection of the issue.
- Obtained an understanding of the systems and flows of transactions.
- Identified the unreconciled issue and provided a detailed action plan for correcting the issue for FCC management.
- Met with FCC representatives to document and understand the internal controls for revenue streams running through Campus Solutions.
- Performed walkthroughs on each internal controls system to verify implementation of internal controls.
- Evaluated the Campus Solutions' application controls (system access, security, etc.).
- Provided recommendations on internal control design improvements.

The audit procedures resulted in 7 recommendations.

Report #16-07, Frederick County Public Schools P-Card Program Planning Survey and Risk Assessment. This planning survey and risk assessment was conducted by our outside contractor, SC&H and was issued on July 20, 2016. The IIAA and SC&H established the following objectives for the planning survey:

- Gain an understanding of FCPS's procurement card policies and procedures.
- Perform an evaluation of risks and internal controls within the process.
- Identify specific audit objectives to address the highest risk areas surrounding the program.

The assessment procedures identified 6 risk areas.

Report #16-08, Frederick County Government Capital Improvements Projects Planning Survey and Risk Assessment. This planning survey and risk assessment was conducted by our outside contractor, CLA and was issued on January 6, 2017. The IIAA and CAL established the following objectives for the planning survey:

- To obtain and understanding of the controls in place in the contracting process with a division or department and the Procurement and Contracting Department.
- To assess the controls in place in the contract selection process and adhering to Federal and State compliance policies, procedures and regulations.

- To assess the controls and prequalification requirements for project and construction contracts.
- To review and evaluate the effectiveness of the contract and project planning process.
- To review and evaluate the effectiveness of managing and monitoring projects and change orders.

The assessment procedures identified 11 risk areas.

Report #16-09, Frederick County Government Emergency Communications Call Center Staffing Audit. This audit was conducted by our outside contractor, SC&H and was issued on January 18, 2017. The IIAA and SC&H established the following 6 objectives for the audit:

- Analyze factors contributing to turnover.
- Identify success indicators for new hires.
- Perform a staffing and shift benchmarking exercise for a larger sample size of similar counties.
- Project staffing needs based on anticipated population growth.
- Analyze current call center procedures for process improvements.
- Review job responsibilities, minimum requirements, and structure of fielding calls for enhancement opportunities.

The audit procedures resulted in 16 recommendations.

Report #16-10, Frederick County Public School P-Card Testing Audit. This audit was conducted by our outside contractor, SC&H and was issued on October 5, 2016. The IIAA and SC&H established the following 7 objectives for the audit:

- Evaluate and test P-Card transactions on a sample basis to identify instances where FCPS P-Card policies and procedures were not followed and controls may have been lacking or circumvented. This will include a review of the school budget and account codes, as well as the supervisor approval process.
- Evaluate whether quotes for goods or services exceeding \$12,500 were appropriately obtained.
- Evaluate misused cards and transactions for multiples instances of misuse.
- Analyze P-Card transactions to identify whether P-Card purchases are also being submitted for personal expense reimbursement by employees.
- Ensure terminated employee P-Cards are appropriately deactivated in a timely manner.
- Evaluate temporarily suspended accounts and the notification process for reinstating those accounts.
- Examine the Purchasing Department P-Card auditing and administration procedures to evaluate whether P-Card transactions are appropriately tested and reconciled on a monthly basis.

The audit procedure resulted in 8 recommendations.

Report #17-01, Frederick County Government Personally Identifiable Information Planning Survey and Risk Assessment. This planning survey and risk assessment was conducted by our

outside contractor, SC&H and was issued on March 29, 2017. The IIAA and SC&H established the following objectives for the planning survey:

- Determine the types of PII each division/ department currently houses, if any, and create an inventory.
- Understand each division/department's current policies, procedures/ practices, and standards over PII.
- Evaluate the current laws and regulations surrounding the protection of PII.
- Evaluate the risks based on a high level understanding of internal controls and the type of PII that the department or division maintains.
- Identify specific audit objectives to address the highest PII risk areas.

The planning survey identified 4 over-arching risk areas for further testing.

Report #17-02, Frederick Community College Personally Identifiable Information Planning Survey and Risk Assessment. This planning survey and risk assessment was conducted by our outside contractor, SC&H and was issued on March 29, 2017. The IIAA and SC&H established the following objectives for the planning survey:

- Determine the types of PII each division/ department currently houses, if any, and create an inventory.
- Understand each division/department's current policies, procedures/ practices, and standards over PII.
- Evaluate the current laws and regulations surrounding the protection of PII.
- Evaluate the risks based on a high level understanding of internal controls and the type of PII that the department or division maintains.
- Identify specific audit objectives to address the highest PII risk areas.

The planning survey identified 4 over-arching risk areas for further testing.

Report #17-03, Frederick County Public Schools Personally Identifiable Information Planning Survey and Risk Assessment. This planning survey and risk assessment was conducted by our outside contractor, SC&H and was issued on March 29, 2017. The IIAA and SC&H established the following objectives for the planning survey:

- Determine the types of PII each division/ department currently houses, if any, and create an inventory.
- Understand each division/department's current policies, procedures/ practices, and standards over PII.
- Evaluate the current laws and regulations surrounding the protection of PII.
- Evaluate the risks based on a high level understanding of internal controls and the type of PII that the department or division maintains.
- Identify specific audit objectives to address the highest PII risk areas.

The planning survey identified 4 over-arching risk areas for further testing.

Report #17-05, Frederick County Government Water and Sewer Billings Planning Survey and Risk Assessment. This planning survey and risk assessment was conducted by our outside

contractor, SC&H and was issued on May 9, 2017. The IIAA and SC&H established the following objectives for the planning survey:

- Gain an understanding of DUSWM’s water and sewer billing system, including the automated process of meter read uploads and the reporting/billing functions.
- Perform an evaluation of risks and internal controls within the process.
- Identify specific audit objectives to address the highest risk areas surrounding the program.

The planning survey identified 4 over-arching risk areas for further testing.

IV. Summary of Non-Audit Results

The primary non-audit services the Internal Audit Division provides are special projects and follow-up reviews of audits containing recommendations¹. Follow ups are conducted approximately six months to one year after the audit reports are issued. In FY 16, the Division conducted 3 special projects and 9 follow-up reviews. In FY17, the Division conducted 1 special project and 13 follow up reviews.

FY16 Special Project: FCG Permits and Inspections

This analysis was conducted as a response to a request by the Frederick County Council to review and analyze permits through the Permits and Inspections Department of the Community Development Division. The purpose of the review was to analyze activity and the average days permits are in process, from the application to issuance process and from permit issuance to permit close out over a period comparison. The Internal Audit Division (IAD) suggested 9 recommendations.

FY16 Special Project: FCG Ambulance Billing

This review was conducted by the Ambulance Billing Department (AMD) on its own programs, policies and procedures in order to identify areas to improve effectiveness and efficiencies. The Internal Audit Division did not audit or perform procedures during this review process, however, the IAD’s role was a function of reading the report released by the AMD to identify recommendations from the findings in which the AMD noted within their report. The IAD suggested 6 recommendations.

FY16 Special Project: FCG Towing

This analysis was conducted as a response to a request by the Department of Emergency Communications’ Emergency Communications Center (ECC), the Frederick County Government Procurement and Contracting Department, and the Frederick County Sheriff’s

¹ The Internal Audit Division also conducts Hotline investigations of complaints that are submitted by County employees to the Fraud Hotline. We received 12 hotline complaints in FY 16 and FY17 that was determined to be non-sufficient and closed or was investigated internally between the entity or division and was closed.

Department to review and revise procedures regarding the tow list management and selection process. The IAD noted and suggested 11 observations and recommendations.

FY17 Special Project: FCG DFRS Overtime and Staffing Analysis

This analysis was conducted as a response to a request by the Frederick County Division of Fire & Rescue Services (DFRS) to review and analyze overtime and staffing within the operational services of DFRS. The IAD suggested 16 recommendations.

The Internal Audit Division also conducted an Annual Review of the Frederick County Government, Frederick County Public Schools, and Frederick Community College Financial Reports. Each entity received a “clean” unmodified audit opinion and no material weaknesses or significant deficiencies were noted.

V. IIAA Members and Audit Staff
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IIAA Members	Internal Audit Staff
Steven C. Darr, CPA, Chair (Public Representative)	Tricia A. Griffis, CPA Director
Shaun M. Jones, Vice Chair (Public Representative)	Dawn Reed Administrative Coordinator
Nicole Prorock, CPA (Public Representative)	SC&H Group, Inc. External Contractor
Q. Eric Wu, CPA (Public Representative)	CliftonLarsonAllen External Contractor
Bud Otis, President, Frederick County Council (Council Representative)	
David Bufter (FCC Board of Trustees Representative)	
Colleen Cusimano (BOE Representative)	

VII. Annual Work Report Log Summary

Project # Assigned	Report/ Follow Up Release Date	Title	Recommendations Made	Recommendations Implemented	Engagement Type	Completed By	Close Out Date	Follow Up Due Date
16-00	11/3/2015	FCG: Hotel Rental Tax (7/1/12-6/30/14)	8	8	County Mandate; Performance/ Financial Audit	CLA	CLOSED 4/22/2016	CLOSED
N/A	TO issued 7/16/15	FCG: P-Card Planning Phase	Identified areas of risk & determined further testwork necessary	N/A	Planning Survey & Risk Assessment	SC&H	Rpt. Issued 2/1/2016	N/A
16-01	1/12/2016	FCG: P-Card Testing Phase	6	6	Performance Audit & Followup	SC&H	CLOSED 3/2/2017	CLOSED
16-02	2/22/2017	FCG: Payroll & Timesheet Controls	6	2 rec remain open	FollowUp	Internal Audit	Waiting on Infor Upgrade	Spring 2018
AUP-16-02	10/22/2015	FCG: Salaried Management Turnover	4	2 rec remain open	FollowUp	Internal Audit	Waiting on Infor Upgrade	Spring 2018
16-03	2/18/2016	FCPS: Payroll & Timesheet Controls	2	2	Agreed Upon Procedures	SC&H	CLOSED 10/25/2016	CLOSED

Project # Assigned	Report/ Follow Up Release Date	Title	Recommendations Made	Recommendations Implemented	Engagement Type	Completed By	Close Out Date	Follow Up Due Date
16-04	2/22/2016	FCG: LOSAP	23 exceptions; 4 recommendations	4 rec & observation areas remain open	FollowUp	Internal Audit	Waiting on Infor Upgrade	Spring 2018
16-05	TO Issued 12/16/15	FCG: ECC Overtime & Staffing Controls	Identified 4 risk areas & determined further testwork necessary	N/A	Planning Survey & Risk Assessment	SC&H	Rpt. Issued 5/18/2016	N/A
16-06	9/14/2016	FCC: Student and Corporate Accounts Receivable	7	7	Performance/ Financial Audit	CLA	CLOSED 9/12/2017	CLOSED
16-07	TO Issued 3/16/16	FCPS: P-Card Program	Identified areas of risk & determined further testwork necessary	N/A	Planning Survey & Risk Assessment	SC&H	Rpt. Issued 6/2/2016	N/A
16-08	TO Issued 4/27/16	FCG: Capital Improvement Projects & Contract Management	Identified areas of risk & determined further testwork necessary	N/A	Planning Survey & Risk Assessment	CLA	Rpt. Issued 12/21/2006	N/A
16-09	1/18/2017	FCG: ECC Overtime & Staffing Controls	16	In Process	FollowUp	Internal Audit	Waiting on Infor Upgrade	Spring 2018

Project # Assigned	Report/ Follow Up Release Date	Title	Recommendations Made	Recommendations Implemented	Engagement Type	Completed By	Close Out Date	Follow Up Due Date
16-10	5/10/2017	FCPS: P-Card Program	8	8	Performance Audit and FollowUp	SC&H/ Internal Audit	Rpt. Issued 10/5/16; Waiting on Infor Upgrade	Spring 2018
17-01	TO Issued 10/3/16	FCG: Personally Identifiable Information Audit	Identified areas of risk & determined further testwork necessary	N/A	Planning Survey & Risk Assessment	SC&H	Rpt. Issued 3/29/17	N/A
17-02	TO Issued 10/19/16	FCC: Personally Identifiable Information Audit	Identified areas of risk & determined further testwork necessary	N/A	Planning Survey & Risk Assessment	SC&H	Rpt. Issued 3/29/17	N/A
17-03	TO Issued 10/19/17	FCPS: Personally Identifiable Information Audit	Identified areas of risk & determined further testwork necessary	N/A	Planning Survey & Risk Assessment	SC&H	Rpt. Issued 3/29/17	N/A
17-05	To Issued 1/18/17	FCG: Water & Sewer Billings	Identified areas of risk & determined further testwork necessary	N/A	Planning Survey & Risk Assessment	SC&H	Rpt. Issued 5/9/17	N/A

Project # Assigned	Report/ Follow Up Release Date	Title	Recommendations Made	Recommendations Implemented	Engagement Type	Completed By	Close Out Date	Follow Up Due Date
17-06	3/29/2017	FCG: Personally Identifiable Information Audit	14 blanket recommendations; 22 departmental specific recommendations	14 blanket recommendations; 22 departmental specific recommendations	Performance Audit	SC&H	Rpt. Issued 12/20/2017	7/20/2018
17-07	3/29/2017	FCC: Personally Identifiable Information Audit	10 blanket recommendations; 12 departmental specific recommendations	10 blanket recommendations; 12 departmental specific recommendations	Performance Audit	SC&H	Rpt. 11/15/2017	6/15/2018
17-08	TO Issued 3/15/17	FCPS: Personally Identifiable Information Audit	17 blanket recommendations; 23 departmental specific recommendations	17 blanket recommendations; 23 departmental specific recommendations	Performance Audit	SC&H	In Process	N/A
17-09	TO Issued 3/22/17	FCG: Hotel Rental Tax Audit	4	4	County Mandate; Performance/ Financial Audit	CLA	11/15/17	6/15/2018
17-10	5/9/2017	FCG: Water & Sewer Billings	7	6	Performance Audit	SC&H	12/20/17	7/20/2018
SPECIAL PROJECTS:								

Project # Assigned	Report/ Follow Up Release Date	Title	Recommendations Made	Recommendations Implemented	Engagement Type	Completed By	Close Out Date	Follow Up Due Date
FCG: SP-16B	3/25/15; 9/16/2015	FCG: Permits and Inspections	9 observations noted	Followup in process	Special Project	Internal Audit	In Process	In Process
FCG: SP-16C	Rpt. Issued 7/1/14; Followup 6/28/16	FCG: DFRS Overtime & Staffing Analysis	11	11	Special Project	Internal Audit	CLOSED 6/28/2016	CLOSED
N/A	7/17/2015	FCG: Ambulance Billing	6	N/A	Special Project/ Followup; Billing Rev Assist	Internal Audit	CLOSED 10/1/2017	N/A
FCG: SP-15B	Rpt. Issued 7/8/2015; Followup 8/9/16 and 2/15/17	FCG: Towing	7	7	Special Project	Internal Audit	CLOSED 2/15/2017	CLOSED
N/A	Rpt. Issued 7/10/14; Followup 6/28/16	FCG: DFRS Inventory	8	7	Special Project	Internal Audit	1 rec. still open	In Process