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# Brevard County, Florida Internal Audit Report: Follow Up

September 13, 2023

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## TABLE OF CONTENTS

Transmittal Letter .....	1
Observations Matrix: Public Records Request.....	2
Observations Matrix: Payroll.....	8

## TRANSMITTAL LETTER

September 13, 2023

The Audit Committee of  
Brevard County, Florida  
2725 Judge Fran Jamieson Way  
Viera, Florida 32940 6699

Pursuant to our FY23 Audit Plan with Brevard County, Florida, we hereby present the results of our follow up procedures over previously issued audit reports. The objective of the overall follow up procedures is to determine if open issues from previous audit reports have been properly remediated. Follow Up is meant to validate, on a sample basis, the effectiveness of the remediated controls of the previously reported open issues. We will be presenting this report to the Audit Committee of Brevard County, Florida at the next scheduled meeting on September 14, 2023.

Follow up procedures were performed on the following two (2) audit reports during this follow up process.

Audit Report	Report Date	Total Findings	Previously Closed	Closed	Total Open
Public Records Request	March 25, 2022	5		1	4
Payroll	June 29, 2022	4		4	
<b>Total Audit Findings</b>		<b>9</b>		<b>5</b>	<b>4</b>

We would like to thank the staff and all those involved in assisting us with this engagement.

Respectfully Submitted,

*RSM US LLP*

**Internal Auditors**

# PUBLIC RECORDS REQUEST

March 25, 2022

## OBSERVATIONS MATRIX: PUBLIC RECORDS REQUEST

Risk	1. Entering Public Records Request	Management Comments as of August 2023	Auditor Comments as Of August 2023	Status
<b>Moderate</b>	<p>Based on our interviews and walkthroughs with CAO management and staff, we noted the following:</p> <p>PRRs submitted via telephone, in person, or via email were not always entered into PRRT by the respective department Records Custodians as required by AO 47.</p>	<p>CAO management is working with IT to update the PRRT software and will perform the following in concert with this update:</p> <ol style="list-style-type: none"> <li>a. Circulate an email to all the department directors and Records Custodians reminding them of the requirement to enter all PRRs into the PRRT with AO 47 attached.</li> <li>b. Circulate an email to all County employees reminding them of their responsibility under AO 47 to assure compliance and uniformity with regard to the handling of requests for inspection and copies of public records not exempted by State law and to notify their applicable Records Custodian to ensure any PRR received is entered into the PRRT system in accordance with AO 47.</li> </ol> <p>Draft email for County as well as custodians has been created and will be sent out upon implementation of the system updates.</p>	<p>We will test this audit item after sufficient time has passed for the CAO to circulate the email.</p>	<b>Open</b>
	<b>Auditor Recommendation</b>	<b>Estimated Completion Date</b>	<b>Testing Date</b>	
	<p>We recommend that CAO management perform the following to facilitate compliance with AO 47 that requires all PRRs to be entered into the PRRT software for tracking/monitoring:</p> <ol style="list-style-type: none"> <li>a. Circulate an email to all the department directors and Records Custodians reminding them of the requirement to enter all PRRs into the PRRT with AO 47 attached.</li> <li>b. Circulate an email to all County employees reminding them of their responsibility under AO 47 to assure compliance and uniformity with regard to the handling of requests for inspection and copies of public records not exempted by State law and to notify their applicable Records Custodian to ensure any PRR received is entered into the PRRT system in accordance with AO 47.</li> </ol>	<ol style="list-style-type: none"> <li>a. August 2022 (o); October 2023 (r)</li> <li>b. October 2022 (o); October 2023 (r)</li> </ol>	<p>November 2023</p>	

## OBSERVATIONS MATRIX: PUBLIC RECORDS REQUEST (CONTINUED)

Risk	2. Closing Public Records Requests	Management Comments as of August 2023	Auditor Comments as Of August 2023	Status
<b>Moderate</b>	Based on our interviews and walkthroughs with CAO management and staff, we noted the following:	CAO management in working with the IT department has configured a pull down menu to include the most common responses to the requester. We are in the final stages of testing all of the changes that have been implemented.	We will test this audit item after sufficient time has passed following the implementation of the system updates.	<b>Open</b>
	<p>PRRT has an automated control requiring an entry into the comments field prior to PRR closure. However, anything typed in the "Comments" field allows the PRR to be closed. No pull down menus/templates with the most common responses are utilized.</p>			
	<b>Auditor Recommendation</b>	<b>Estimated Completion Date</b>	<b>Testing Date</b>	
	<p>We recommend that CAO management perform the following:</p> <p>Work with the IT department to determine whether the PRRT can be configured to add a Drop down menu to include the most common responses to the requester. Alternatively, if this is not feasible, take this into consideration in the implementation of Next Request.</p> <p>a. Note: Based on our experience with Next Request, it has pull down templates and/or menus available to facilitate the above.</p>	<p>January 2023 (o)                      October 2023 (r)</p>	<p>November 2023</p>	



## OBSERVATIONS MATRIX: PUBLIC RECORDS REQUEST (CONTINUED)

Risk	3. Public Record Request Consultations with CAO	Management Comments as of August 2023	Auditor Comments as Of August 2023	Status
<p><b>Moderate</b></p>	<p>Based on our interviews and walkthroughs with CAO management and staff, we noted the following:</p> <p>In accordance with AO 47, upon request by any County Employee responding to a PRR, the CAO provides guidance for fulfilling PRRs in compliance with the Florida Public Records Act. Based on our discussions with the CAO, this direction is most commonly communicated to the County employee via email. Depending on the nature of the request for guidance, and if asked via phone, the CAO would sometimes provide guidance orally as well.</p> <p>If any records are redacted or exempted, the PRR response provided to the requester must include the relevant Public Records F.S. citation. According to the CAO, the most common statement used when records are redacted is similar to: "Your requested documents are enclosed, and have been redacted pursuant to section 17.325(3) of the FL Statutes." (Per CAO staff).</p>	<p>CAO management is working with IT to implement the following as part of the PRRT software update:</p> <ul style="list-style-type: none"> <li>a. Provide standard wording to the Records Custodians for redacted public records to ensure consistency. For example: <i>Your requested documents are enclosed, and have been redacted pursuant to section 17.325(3) of the F.S.</i></li> <li>b. Provide standard language for any PRR's that have exempt records while citing the appropriate section of the F.S.</li> </ul> <p>This will be provided in the reminder email that is sent to custodians, upon the implementation of the system updates. In the interim, instruction has been provided to custodians who have attended the training sessions.</p>	<p>We will test this audit item after sufficient time has passed following the implementation of the system updates.</p>	<p><b>Open</b></p>
	<b>Auditor Recommendation</b>	<b>Estimated Completion Date</b>	<b>Testing Date</b>	
	<p>To facilitate consistency relative to redacted and exempt records, we recommend that management perform the following:</p> <ul style="list-style-type: none"> <li>a. Provide standard wording to the Records Custodians for redacted public records to ensure consistency. For example: <i>Your requested documents are enclosed, and have been redacted pursuant to section 17.325(3) of the F.S.</i></li> <li>b. Provide standard language for any PRR's that have exempt records while citing the appropriate section of the F.S.</li> </ul>	<p>August 2023 (o)                      October 2023 (r)</p>	<p>November 2023</p>	

## OBSERVATIONS MATRIX: PUBLIC RECORDS REQUEST (CONTINUED)

Risk	4. Monitoring Open Requests	Management Comments as of August 2023	Auditor Comments as Of August 2023	Status
<b>Moderate</b>	<p>Based on our interviews and walkthroughs with CAO management and staff, we noted the following:</p> <ul style="list-style-type: none"> <li>a. One of the assistant county attorneys we interviewed who was part of the PRR process indicated that she regularly monitored the outstanding PRRs in the PRRT to identify any "older" outstanding requests to ensure that they are addressed in a timely manner. However, she indicated that there is no formal documented monitoring process in place.</li> <li>b. Presently, the CAO Records Coordinator has access to close any of the PRR requests in PRRT.                             <ul style="list-style-type: none"> <li>• At times, the CAO Records Coordinator has to close previously fulfilled PRR's that have been noted as fulfilled in PRRT, but not closed by the respective Records Custodian. All but a few of the PRRs were fulfilled by County departments/offices other than the CAO.</li> <li>• The respective Records Custodians for each department have access to close the open requests that appear in their respective cue.</li> </ul> </li> </ul>	<p>CAO management implemented the following:</p> <p>A spreadsheet was created to monitor all the open PRRs. The spreadsheet is updated multiple times during the week as each PRR develops. An email is sent following up on any PRRs that are open more than 14 days.</p>	<p>We will test this audit item after sufficient time has passed following the implementation of the monitoring process.</p>	<b>Open</b>
<b>Auditor Recommendation</b>		<b>Estimated Completion Date</b>	<b>Testing Date</b>	
<p>We recommend that management perform the following:</p> <ul style="list-style-type: none"> <li>a. Develop and document a formal, monitoring process in keeping with current practice to address open PRRs on at least a weekly basis.</li> <li>b. Formally designate the CAO Records Coordinator, in keeping with current practice, to perform and/or to oversee this monitoring process to help ensure that open requests are addressed and closed in a timely manner.</li> </ul>		Completed in June 2022	November 2023	



## OBSERVATIONS MATRIX: PUBLIC RECORDS REQUEST (CONTINUED)

Risk	5. Public Records Request Accessibility	Management Comments as of August 2023	Auditor Comments as Of August 2023	Status
<b>Low</b>	During our interviews and walkthroughs with CAO management and staff, we noted the following:	CAO management added the physical location of the CAO's to the website where the PRR section is currently located (i.e., address, building & suite) to facilitate accessibility for requestors that want to submit a PRR in person or by mail.	We inspected the website (brevardfl.gov/PublicRecordsRequest) on August 29, 2023 noting that the physical location of the CAO was included. This audit item is considered closed.	<b>Closed</b>
	a. The County website in the PRR section does not include the CAO's physical location (i.e., address, building & suite number) for requestors that want to submit their requests by mail or in person.			
	<b>Auditor Recommendation</b>	<b>Estimated Completion Date</b>	<b>Testing Date</b>	
	We recommend that management add the physical location of the CAO's to the website where the PRR section is currently located (i.e., address, building & suite) to facilitate accessibility for requestors that want to submit a PRR in person or by mail.	Closed	Closed	

## PAYROLL

June 29, 2022

## OBSERVATIONS MATRIX: PAYROLL (CONTINUED)

Risk	1. Termination/ Separation Payout	Management Comments as of August 2023	Auditor Comments as Of August 2023	Status
Low	We noted the following related to our testing of 40 employee termination/separation payout calculations:	a. County Finance Payroll procedures have been updated to require staff to print and retain SAP screen shots of the leave balances as support for the leave amount paid to terminated/separated employees.	a. We obtained a sample of 10 terminated/separated employees and verified that evidence supporting leave balances were properly retained. We consider this audit item closed.	Closed
	a. The Payroll Supervisor indicated that the payroll staff are to utilize the leave payout balance in SAP as of the termination/separation date to calculate the leave payout amount. However, the Payroll Supervisor also indicated that screen shots of the leave balance were not consistently retained as support for the leave payout calculation. b. For 11 out of 40 employees, no screen shot of the balance in SAP was retained as support for the amount used to calculate the leave payout amount. As such, we were not able to determine whether or not the leave balance used to calculate the payout amount agreed to the balance in SAP as of the date of the employee's termination/separation. c. Further, based on discussions with the Payroll Supervisor, the "Absence Quotas" (pay period leave) reports were recently discovered to be inaccurate such that not all leave types were included periodically throughout the FY2021 testing period. These reports are retained to provide the transactional data for "entitlement", "used" and "total remaining" for each employee. d. If a terminated/separated employee disputed the transactional data that supports the original leave entitlement, leave used, or the total remaining balance that was paid out, there would be no documented historical data to respond to the dispute. e. For 1 out of 40 employees, there was no evidence that the payout calculation was reviewed by someone other than the preparer.	b. The "Absence Quota" report has been corrected to include all leave types and the variant has been locked to ensure that inadvertent changes are not made to the report in the future. c. County payroll staff have been provided guidance and additional training to ensure that evidence of review is provided via the reviewer's name or initials and date reviewed.	b. We obtained the "Absence Quota" report and verified it was corrected to include leave types and viewed a screen shot showing that the report was locked to mitigate the risk of inadvertent changes to the report. We consider this audit item closed. c. In conjunction with our testing in a. above, we noted proper evidence of review by someone other than the preparer. We consider this audit item closed.	
	<b>Auditor Recommendation</b>	<b>Estimated Completion Date</b>	<b>Testing Date</b>	
	We recommend County Finance management perform the following: <ul style="list-style-type: none"> <li>a. Require payroll staff to print and retain a screen shot of the leave balance in SAP as of the termination / separation date as support for the leave amount paid to the terminated /separated employee.</li> <li>b. Correct the "Absence Quota" report to include all leave types.</li> <li>c. Provide guidance / additional training to payroll staff to help ensure that evidence of review is provided via the reviewer's name or initials and date reviewed.</li> </ul>	Closed	Closed	



## OBSERVATIONS MATRIX: PAYROLL (CONTINUED)

Risk	2. Benefit Deductions	Management Comments as of August 2023	Auditor Comments as Of August 2023	Status
<b>Low</b>	During our testing of payroll, we noted that for 4 out of 40 employees selected, the supporting forms were not provided and/or included in the employee personnel file as authorization for deductions from the respective employee's payroll check.	There is a program in place for placement of these deduction forms in the applicable files.	We obtained a sample of 20 employees and verified that the proper supporting forms were retained for the respective employee's personnel file as authorization for the deductions from the respective employee's paycheck. We consider this audit item closed.	<b>Closed</b>
	<b>Auditor Recommendation</b>	<b>Estimated Completion Date</b>	<b>Testing Date</b>	
	We recommend that management obtain and retain the applicable supporting forms in the personnel files as evidence of employee authorized deductions to reduce the risk of inaccurate/unauthorized deductions.	Closed	Closed	

## OBSERVATIONS MATRIX: PAYROLL (CONTINUED)

Risk	3. Pay Rate Changes	Management Comments as of August 2023	Auditor Comments as Of August 2023	Status
Low	<p>During our payroll testing of 40 employees, no exceptions were noted related to pay rate changes.</p>	<p>County Finance Payroll procedures have been updated to require staff to review the "Valbasis" report biweekly for reasonableness, verify entries with appropriate County management and document this review with initials and date performed. Payroll staff began reviewing this report beginning with the first payroll after it was brought to their attention during the audit.</p>	<p>We selected a sample of two months of pay periods and verified that the "Valbasis" report was reviewed biweekly for reasonableness by appropriate County Finance and County management/staff as evidenced on the report itself and by emails attached to the reports. We consider this audit item closed.</p>	Closed
	<p>During our discussions with the County Finance Director and the County Payroll Supervisor, the County Payroll Supervisor produced the "Valbasis" (Other Pay) report exported from SAP for November 2021 (FY2022). This report includes hazard pay, out of class, and Fire Rescue rate changes.</p> <p>We observed that there was one error related to hazard pay for Facilities personnel for the current fiscal period (FY2022). Hazard pay is an additional \$1.00/hr. and only applies to Facilities personnel; however, we observed that for one Facilities employee the hazard pay was \$8.00/hr.</p> <p>Based on further discussions with the County Finance Director and the County Finance Payroll Supervisor, they indicated that although this report was produced on a biweekly basis, it was not being reviewed by County Finance Payroll.</p> <p>Consequently, we performed additional procedures related to hazard pay. We obtained the "Valbasis" report for the period of testing (10/1/20 – 9/30/21) noting any hazard pay identified for Facilities employees was \$1.00/hr. No exceptions were noted.</p>			
	<b>Auditor Recommendation</b>	<b>Estimated Completion Date</b>	<b>Testing Date</b>	
	<p>We recommend that County Finance Payroll review the "Valbasis" report biweekly for reasonableness to reduce the risk of inaccurate pay rate changes going undetected. Evidence of the review should be documented via signature/initials and date performed.</p>	Closed	Closed	

## OBSERVATIONS MATRIX: PAYROLL (CONTINUED)

Risk	4. Personnel Records	Management Comments as of August 2023	Auditor Comments as Of August 2023	Status
<p><b>Low</b></p>	<p>Based on inquiry and observation, we noted that personnel files are stored securely in a vault in the Records section of the Office of Human Resources (HR). Further, the room has a self closing door which locks each time it closes. Based on discussions with the Records Supervisor, Record's staff closely monitor anyone who accesses the file area since their desks are located next to the access point. We observed that access to the general workplace area is monitored by the two employees located at the desk in the lobby area which is accessed by the main door from the building common area.</p> <p>Besides the Records Supervisor, the Records Supervisor indicated that other HR office staff in both Records and Personnel sections have keys as well. However, there is no sign out log for the keys and no list of employees that currently have custody of the keys.</p>	<p>a. Human Resources has accounted for all the keys capable of opening the room where the personnel files are stored.</p> <p>b. Human Resources created and maintains a sign out log for those who have custody of keys.</p>	<p>a. We performed a site visit noting that Human Resources accounted for all the keys capable of opening the room where the personnel files are stored. We consider this audit item closed.</p> <p>b. In conjunction with our site visit noted at a. above, we noted that Human Resources has a sign out log to keep track of who has custody of the keys. We consider this audit item closed.</p>	<p><b>Closed</b></p>
	<p><b>Auditor Recommendation</b></p>	<p><b>Estimated Completion Date</b></p>	<p><b>Testing Date</b></p>	
	<p>We recommend that management perform the following:</p> <p>a. Account for the keys issued or change the locks and issue new keys to those authorized by the Office of Human Resources who require regular access to the personnel files.</p> <p>b. Create and maintain a sign out log for those who have custody of keys.</p>	<p>Closed</p>	<p>Closed</p>	





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