



Brevard County
Working Draft - Internal Audit Plan - PROPOSED AS OF NOVEMBER 18, 2020
Fiscal Year 2020/2021

AUDIT UNIVERSE	Previous Audit Year	2018	2019	2020	Proposed 2021	Preliminary 2022
Overall Audit Functions						
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		✓	✓	✓	✓	✓
Individual Department Audits						
Support Services Group						
Budget Office						
Budgetary Tools and Reporting / Discovery	2008					
Financial Position Review	2007					
High-Level Trend Analysis	2015			✓		
Central Services						
Asset Management	2017					
Central Fleet Services	2013		✓			
Contract Compliance - Janitorial	2017					
Contract Compliance - Project Consultant	2019		✓			
Purchasing	2015	✓				
Purchasing Card	2016					
Human Resources						
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					✓
Information Technology						
Ongoing Network Scans / Penetration and Security Testing	2017	✓		✓	✓	✓
Targeted Penetration Testing	N/A			✓		
Backup & Recovery	2014					
Technology Risk Assessment	2011					✓
Security & Privacy Policy Review	2017					
Payment Card Industry (PCI) Compliance	N/A				✓	
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	N/A		✓			
Public Safety Office						
Criminal Justice Services - General	2006					
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)	2017					
SHIP, HOME & HHRP Grant Programs	2008					
Library Services						
Library Services - Operations	N/A				✓	
Library Services - Financial Condition Review	2013					
Parks and Recreation						
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					
Space Coast Office of Tourism						
Space Coast Office of Tourism	2014		✓			
USSSA Room Night Verification - Cycle Review	N/A			✓	✓	✓
Transit Services						
Transit Services - Operations	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)	N/A	✓	✓	✓	✓	✓
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	2017	✓	✓	✓		
Project Management / Scheduling	2017					
Public Works - Financial Condition Review	2013					✓
Solid Waste Management						
Landfill Operations	2004					
Contract Compliance - Sanitation / Recycling Services	2019		✓			
Solid Waste Billing	2003					
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	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					
Clerk of the Court						
Traffic Ticket Fines	2003					
Other						
Economic Development Commission	2016					
Educational Impact Fees	2014					
Merritt Island Redevelopment Agency (MIRA)	2008					



Legend	
 	Ongoing Function
 	Audit Closed
 	Follow-up in Progress
 	Audit Completed
 	Audit in Progress
 	Audit Postponed
 	Proposed for current year

