

Internal Auditor Follow-Up Report Summary of Audit Corrective Actions

BREVARD COUNTY INTERNAL AUDIT

February 2021

Audit Report / Subject	Management Comments	Auditor Status Up-Date	Report Issue Date	Corrective Actions		
				Total	Open	Closed
Individual Functions						
Education Impact Fees: County Responsibility	May 2020	May 2020	December 4, 2013	8	2	6
Parks and Recreation - Facilities Usage and Contracting - Phase II	February 2021	February 2021	May 1, 2018	7	1	6
Procurement Initiation & Contract Review	February 2021	February 2021	November 7, 2018	5	1	4
Tourism Development Office	February 2021	February 2021	July 26, 2019	8	0	8
HR - Recruiting & Onboarding	February 2021	February 2021	May 20, 2020	4	3	1
Transit Services	February 2021	February 2021	August 5, 2020	4	2	2
Total				36	9	27

Follow-up Not Required as no ECD's or testing was applicable this reporting cycle.

Internal Auditor Follow-Up Report of Corrective Actions

BREVARD COUNTY INTERNAL AUDIT

Report Issue Date: May 16, 2018

FUNCTION: Parks and Recreation - Facilities Usage and Contracting

Risk	Observation #1: Rental Receipts (Permit Applications) (Recurring)	Management Comments as of February 2021	Auditor Comments as of February 2021	Status
High	<p>During our inspection of the 50 facility rental receipts (permit applications) selected for testing, we noted the following exceptions broken down by the respective North, Central and South Areas:</p> <p>North Area (15 samples)</p> <ul style="list-style-type: none"> • 2 of 3 with the special conditions "Commercial and Open to the Public" did not have the required permits • 2 of 3 with the special conditions "Commercial and Open to the Public" did not include the required security plan • 2 of 3 with the special conditions "Commercial and Open to the Public" did not have the required certificates of insurance • 3 of 15 did not have documentation to support the fee charged per the fee schedule • 7 of 15 were not signed by the applicant • 6 of 15 were not signed by Department staff <p>Central Area (10 samples)</p> <ul style="list-style-type: none"> • 4 of 10 were not signed by the applicant • 4 of 10 were not signed by Department staff <p>South Area (25 samples)</p> <ul style="list-style-type: none"> • 4 of 7 with the special conditions "Commercial and Open to Public" did not include the required security plan • 3 of 7 with the special conditions "Commercial and Open to the Public" did not have evidence of approval by the recreation coordinator or above • 1 of 25 - 50% of the fee was not collected within the required time (48 hours) • 10 of 25 were not signed by the applicant • 8 of 25 were not signed by Department staff <p>These types of exceptions can lead to the following: misappropriation of assets and / or failure to capture and collect the appropriate revenue due to the County for facility rentals and usage; risk of liability, claims and damages against the County including rental receipts (permit applications) not signed by the customer whereby the applicant acknowledges and agrees to the following:</p> <p>"I am 18 years of age (21 years of age if alcohol will be present) or over and understand as a representative of said event/organization, that I take full responsibility for each and every participant of said function. I have read and agree to follow the rental rules I have been given for my activity. I hereby waive any and all claims against the Board of County Commissioners and its employees and agents arising out of any personal injury or property damage that is incurred during said function. I have also read the information on the reverse side of this permit and agree to the terms and conditions hereof."</p>	<p>d. Approval authority matrix was developed June, 2019. Area Managers have been using the matrix beginning in June 2019, however the documentation of the approvals when required by the authority matrix was either granted orally or if via email, not retained.</p> <p>The Authority Matrix and documentation thereof was formally put in place by the end of November 2019.</p> <p>Testing can proceed in June 2020 but would exclude March 20, 2020 through May 18, 2020 as County facilities were closed due to COVID-19.</p>	<p>d. We obtained a copy of the approval authority matrix developed by management that was formally put in place by the end of November 2019. We selected a sample of 15 facility rentals allocated among the North, Central and South Areas noting that proper approvals were obtained pursuant to the approval authority matrix.</p> <p>This audit item is considered closed.</p>	Closed
	Auditor Recommendation	ECD:	Testing Date:	
	<p>We recommend that the County consider the following:</p> <ol style="list-style-type: none"> a. Provide training to staff regarding the proper steps to complete the rental (permit application) process including all required approvals and supporting documentation. b. Scan the final signed rental receipts (permit applications) and any relevant supporting documentation electronically into RecTrac. c. Carry out periodic spot audits of rental receipts (permit applications) and relevant supporting documentation.* d. Develop a formal, documented approval authority matrix for supervisor and above to review rentals of a certain category that presents more risk of loss of revenue (sponsored / cosponsored vs. commercial etc. category) or safety or reputational risk due to significance and nature of the activity, public vs. private activity, alcohol / no alcohol, attendance, etc.* <p>Note: These were both carryover recommended actions from the previous internal audit that management informed us was still open prior to the commencement of our procedures.</p>	<ol style="list-style-type: none"> a. Closed. b. Closed. c. Closed. d. Closed. 	<ol style="list-style-type: none"> a. Closed. b. Closed. c. Closed. d. Closed. 	

Internal Auditor Follow-Up Report of Corrective Actions

BREVARD COUNTY INTERNAL AUDIT

Report Issue Date: May 16, 2018

FUNCTION: Parks and Recreation - Facilities Usage and Contracting

Risk	Observation #4: Facility Keys Inventory (recurring)	Management Comments as of February 2021	Auditor Comments as of February 2021	Status
Moderate	<p>Management provided a consolidated listing of the key's assigned (checked out) for each Area, but was not able to provide an up-to-date master inventory for each Area to account for the completeness of the population such as Keys:</p> <ul style="list-style-type: none"> • Not checked-out • Unaccounted for (Missing / Lost) • "Overdue" <p>The Central Area provided a Master Key Inventory Registry but the report had not been updated for over a year (last updated 1/17/2017) and there were a number of keys unaccounted for. Further, the disposition column of the report did not indicate the action taken to resolve these matters.</p> <p>The South Area provided two separate reports: an unsigned key list; and an assigned key list that included: name of key holder, date issued, location of key, title of employee, key #, and date issued; but the column for date due was blank, and for department and there was no column for management/staff approval/authorization of the key assignment. The North Area did not provide key list reports beyond the consolidated listing of keys checked out noted above. The lack of proper maintenance of the facility keys can lead to the unauthorized or misuse of assets.</p>	<p>The South Area has implemented the Best Lock system. The Central Area will have the Best Lock system installed by June 2020. The North Area staff ordered hardware in October, 2019 and that hardware has been replaced. The remaining cores were ordered in March 2020. We spoke with Best Lock on May 7, 2020 and they informed us that due to COVID-19, the cores will not ship at least until June 2020.</p> <p>October 2020 update: Due to the extended nature of the effects of COVID-19, installation was further delayed.</p>	<p>This recommendation is being implemented in phases for each Parks and Recreation Area. We will test the implementation as a whole after it is completed.</p>	Open
	Auditor Recommendation	ECD:	Testing Date:	
	<p>We recommend that management develop a complete, standardized Key Registry inventory (keys checked-out and checked-in) consistent by Area that includes, but is not limited to the following data:</p> <ul style="list-style-type: none"> • Key Number • "Assigned To" – this section of the Key Registry should contain: the full name of the assignee along with a title / description of who they are / represent. • Key Location – facility number, name, room number, etc. • Date issued / checked out • Date Due – recreation instructors, recreation partners, other rental users as applicable; upon completion of the contractual usage period, the key(s) could be checked in to the respective Areas • Department management approval – column for tracking proper approval of the key assignments / check out • Disposition – this column could indicate any keys not accounted for and the disposition / resolution thereof <p>Based on our discussions with management, we understand that management is in the process of updating the key inventory system to address these matters.</p>	<p>O: October 1, 2018 R: September 30, 2020 R: March 2021</p>	<p>O: October 2020 R: April 2021</p>	

Open/Closed

= On schedule to complete ECDs

= Missed ECD (1st time), planned to complete by next stated ECD.

= Missed ECD (2nd time since latest revised ECD)

Internal Auditor Follow-Up Report of Corrective Actions

BREVARD COUNTY INTERNAL AUDIT

Report Issue Date: October 24, 2018

FUNCTION: Procurement - Initiation and Contract Review

Risk	Observation #2: Contract Standardization	Management Comments as of February 2021	Auditor Comments as of February 2021	Status
Moderate	<p>Based on discussions with the Central Services Director and a Deputy County Attorney of the CAO, we noted the following:</p> <ul style="list-style-type: none"> • There were inconsistencies among attorneys in the contract review feedback that were provided to the respective User Agency. • Many departments have developed their own contract templates for similar types of services/product procurements that vary significantly in terms of form, structure and content (Utilities, Facilities, Parks and Recreation, Solid Waste Management, etc.). <p>Based on follow-up discussions with the LSS Contract Review Team Lead, the LSS team's final presentation will include the recommendation to establish a new LSS project to develop standardized contract templates for Department and Countywide use.</p>	<p>a. The County Attorney's Office and the County Manager's Office have finalized the contract template.</p>	<p>a. This item is in process and will be tested when the contract templates have been completed.</p> <p>b. Closed</p>	Open
	Auditor Recommendation	ECD:	Testing Date:	
	<p>a. We recommend that the County develop standard contract templates for the most common projects, services, etc. The development and final approval of standard contract templates should include Risk Management and CAO participation.</p> <p>b. We recommend that a process or policy be put in place for the County Attorney to review the established contract templates annually to help ensure the terms and conditions are up-to-date with local ordinances, Federal and Florida Statutes as applicable.</p> <p>This will help facilitate consistency, efficiency and contract compliance in the contract development, review and approval process for each Department and Countywide.</p>	<p>a. Completed, testing pending.</p> <p>b. Closed.</p>	<p>a.O: October 2020; R: Feb 2021; R: March 2021</p> <p>b. Closed.</p>	

Open/Closed

- = On schedule to complete ECDs
- = Missed ECD (1st time), planned to complete in next 3 month review
- = Missed ECD (2nd time or over 3 months for revised ECD)

Internal Auditor Follow-Up Report of Corrective Actions

BREVARD COUNTY INTERNAL AUDIT
FUNCTION: Tourism Development Office

Report Issue Date: July 26, 2019

Risk	Observation #2: Purchasing Card Compliance	Management Comments as of February 2021	Auditor Comments as of February 2021	Status
Moderate	<p>A Purchasing Card is a credit card that serves as a mechanism to control purchases while reducing administrative costs. The County's Purchasing Manual and Administrative Order 41 ("AO-41") primarily govern purchases made using a Purchasing Card. We selected a sample of thirteen (13) expenditures from October 2016 through April 2019 and tested for compliance with applicable policies and ordinances. While performing our procedures, we noted the following:</p> <ul style="list-style-type: none"> • Purchase order quote logs and/or informal quotes/approvals (expenditures greater than \$1,000) were not available for two (2) of the thirteen (13) Purchasing Card expenditures. • Four (4) out of thirteen (13) Purchasing Card expenditures are prohibited per policy (payment to non-County employees). Two (2) of these were for intercept surveys. See observation #8. • Four (4) out of thirteen (13) Purchasing Card reconciliations were not provided to County Finance within ten (10) business days from the receipt of the bank statement. • Three (3) out of thirteen (13) Purchasing Card expenditures did not have a supporting agreement (cannot verify appropriateness of purchase). These purchases were made via Pay Pal. • One (1) out of thirteen (13) Purchasing Card bank statements were not date stamped as received by the cardholder. • The fund and cost center codes on the Purchasing Card reconciliation did not tie to the general ledger for one (1) out of thirteen (13) reconciliations. <p>There is increased risk that unauthorized, unbudgeted or unallowable purchases will occur when cardholders do not comply with internal controls and policies / procedures.</p>	<p>An operating procedure has been created for all procurement and purchasing card requirements. Both Purchasing and County Finance have been requested to provide compliance oversight. No PayPal accounts will be followed to make payments. The Tourism Development Office will institute RSM's recommendation to have a disciplinary response to violation of the purchasing card policy. All Tourism Development Office staff will be required to adhere to policies and purchasing card training will be conducted on the proper use and reconciliation of the card for all staff by County Finance.</p>	<p>RSM tested a sample of expenditures made for the audit period July 1, 2020 – December 31, 2021. We noted that in the month of July 2020, Bank of America switched the County account from receiving paper statements to receiving electronic statements. This transition contributed to a delay in the submission of the monthly reconciliation to County Finance beyond the 10 day threshold. However, RSM noted that in the subsequent months tested following the transition, no exceptions were noted.</p> <p>This audit item is considered closed.</p>	Closed
	Auditor Recommendation	ECD:	Testing Date:	
	<p>We recommend following the County Purchasing Manual and Purchasing Card Manual (AO-41) without exception. In addition, we recommend providing training to all cardholders on the proper use, responsibilities, and safeguarding of Purchasing Cards. Training should cover the following, at a minimum:</p> <ul style="list-style-type: none"> • Authorized uses; • Single and monthly transaction limits including split purchases; • Monthly reconciliation procedures; • Appropriate purchase documentation and support; and • Review and approval processes. <p>Violations of the Purchasing Card requirements should follow a formal notification and discipline process, including an elevated communication plan for cardholders with frequent violations. Repeat instances of non-compliance should result in removal of Purchasing Card privileges.</p>	Closed	Closed	

Internal Auditor Follow-Up Report of Corrective Actions

BREVARD COUNTY INTERNAL AUDIT

Report Issue Date: July 26, 2019

FUNCTION: Tourism Development Office

Risk	Observation #3: Conflicts of Interest	Management Comments as of February 2021	Auditor Comments as of February 2021	Status
High	<p>The makeup of the TDC is governed by Florida Statutes and its appointed members include local hoteliers, community, and business leaders. There are inherent conflicts of interest driven by the makeup related to the use of tourist tax and support of specific events and activities within Brevard County. These conflicts could result in direct or indirect benefits to the Council and standing committee members.</p> <p>Under current practice, members of the TDC should disclose any conflict of interest at the beginning of each TDC meeting. This is a standing agenda item. Conflicts should be disclosed and documented on a Form 8B (Memorandum of Voting Conflict form) and filed with the Director's Assistant. A waiver may be granted to an individual with a properly disclosed conflict if approved by the BoCC. If a waiver is granted, the individual is permitted to participate in discussions related to the conflict, but must abstain from voting.</p> <p>We reviewed TDC meeting minutes, Memorandum of Voting Conflict forms, and TDO policies and procedures and noted the following:</p> <ul style="list-style-type: none"> • There is no formal documented TDC conflict of interest policy or procedure that memorializes the current practice. Formalized written policies and procedures are critical to provide clarity, continuity and consistency of operations. • Current practice does not require TDC members to disclose all potential conflicts at the time of initial appointment, and on an annual basis thereafter. Reactive disclosure and transparency, or disclosing conflicts only after they appear on a meeting agenda, increase the risk of situations or transactions occurring that can create a negative public perception of the TDC. <p>There is an increased risk that members of the TDC, standing committees, and sub-committees vote on issues that pose a private or business conflict of interest. In addition, there is an increased risk of negative public perception in the absence of a formalized policy.</p>	<p>An ethics training session was conducted by the County Attorney's Office in April, 2019 and January, 2020 to ensure both current and newly appointed TDC members were provided training. Currently, the County Attorney's Office is drafting a Conflict of Interest disclosure form to be included in an orientation packet for the TDC. The disclosure form will ask all TDC members and members of Committees to list any potential conflicts of interest, with all listings reviewed by the County Attorney's Office. If conflicts warranted a waiver or other action, that information would be provided by the County Attorney's Office to the County Commissioner that appointed the TDC member or to the TDC member that appointed the Committee member.</p>	<p>RSM held conversations with the TDO to obtain an understanding of progress made to date. Annually, all TDC members will go through ethics training which includes the completion of a Conflict of Interest Disclosure form. The Disclosure form will ask all TDC members and members of Committees to list any potential conflicts of interest, with all listings reviewed by the County Attorney's Office.</p> <p>RSM verified that ethics training was held on January 20, 2021 with all but one TDC member present. RSM confirmed that all TDC members completed and submitted a Conflict of Interest Disclosure Form.</p> <p>This audit item is considered closed.</p>	Closed
	Auditor Recommendation	ECD:	Testing Date:	
	<p>We recommend the TDC adopt and implement a formal transparent conflict of interest policy, which would include standing committees and sub-committees. This policy should be approved by the BoCC. This policy should:</p> <ul style="list-style-type: none"> • Document the process for disclosing conflicts of interest at each meeting, including utilization of Form 8B; • Document the process for obtaining a waiver from the BoCC to participate in discussion related to the conflict; • Require all TDC members to submit an annual Conflict of Interest statement. The statement should be submitted upon appointment and annually thereafter by the members and include a statement that they have completed ethics training. A list of disclosed conflicts should also be reviewed at each meeting by a designated individual to identify relevant real and perceived conflicts on the upcoming votes. <p>The BoCC should consider avoiding conflicts of interest within the TDC. Thus, while on the TDC, members should not receive direct financial benefit from the TDO.</p>	Closed	Closed	

Open/Closed

= On schedule to complete ECDs

= Missed ECD (1st time), planned to complete in next 3 month review

= Missed ECD (2nd time or over 3 months for revised ECD)

Internal Auditor Follow-Up Report of Corrective Actions

BREVARD COUNTY INTERNAL AUDIT

Report Issue Date: May 20, 2020

FUNCTION: Human Resources - Recruiting and Onboarding

Risk	Observation #1: Recruitment / Selection Prerequisites	Management Comments as of February 2021	Auditor Comments as of February 2021	Status
Moderate	<p>We noted the following lack of compliance with various sections of County Administrative Order 05 Section (AO 05) Background Investigative Checks related to our testing of 40 new hires:</p> <ul style="list-style-type: none"> • For 11 out of 40 employees, various departments did not provide documentation to confirm a check was performed of the employee's prior employment or personal references. • For 4 out of 40 employees, various departments provided documentation that indicated they performed only one or two prior employment/personal reference checks when AO 05 requires a minimum of three. • For 4 out of 40 employees, the respective departments did not provide any documentation to confirm a check of the employee's certification, license, college degree, or other education. • For 1 out of 40 employees, the supporting documentation for the criminal background check could not be located by the hiring office. 	<p>a. Departments may be making telephonic reference checks but are not documenting and maintaining their files. The Background Investigation Checklist was modified to include Reference Checks and a certification statement that back-up materials will be held on file, at the department level, for a period of four (4) years, per GS1-SL guidelines.</p> <p>b. A memo outlining AO-05 responsibilities will be emailed to Department Directors, Administrative Assistants, & Department HR contact annually.</p>	<p>a. We obtained the revised Background Investigation Checklist noting that the Background Investigation Checklist has been modified to include Reference Checks and a certification statement that back-up materials will be held on file, at the department level, for a period of four (4) years, per GS1-SL guidelines.</p> <p>We will perform sample testing when we have a sufficient testing period to sample to determine whether the revised Background Investigation Checklist was properly applied in the recruiting / selection process.</p> <p>b. We obtained and inspected the memo and related documents circulated via email to each department director, administration assistant and department HR contact to remind them of their detailed responsibilities pursuant to Section III of AO 05 as related to the various exceptions identified. This audit item is considered closed.</p>	Open
	Auditor Recommendation	ECD:	Testing Date:	
	<p>We recommend that management perform the following:</p> <p>a. The Office of Human Resources should add a section to their Background Investigation Checklist to verify that the department has provided (3) employment or personal reference checks, and a section in the New Employee Processing/Tracking Checklist to ensure the department has verified education / licenses/ certifications in accordance with the job eligibility requirements specified in the job requisition description.</p> <p>b. The Office of Human Resources should circulate a memo via email to each department / office director to remind them of their detailed responsibilities pursuant to Section III of AO 05 as related to the various exceptions identified.</p>	<p>a. Completed, testing pending. b. Closed.</p>	<p>a. April 2021 b. Closed.</p>	

Open / Closed

= On schedule to complete ECDs

= Missed ECD (1st time), planned to complete in next 3 month review

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Internal Auditor Follow-Up Report of Corrective Actions

BREVARD COUNTY INTERNAL AUDIT

Report Issue Date: May 20, 2020

FUNCTION: Human Resources - Recruiting and Onboarding

Risk	Observation #2: Mandatory Training Courses	Management Comments as of February 2021	Auditor Comments as of February 2021	Status
Moderate	<p>We noted the following lack of compliance with various sections of the 2019 Brevard County Training & Development Opportunities Manual related to our sample of new and/or promoted employees:</p> <ul style="list-style-type: none"> • Based on our inspection of the training history documented in SAP, we noted that 8 out of 40 new employees did not complete these various required training courses as noted in parenthesis: <ol style="list-style-type: none"> 1. New Employee Orientation (5 of 8) 2. Workplace Harassment Awareness and Prevention (4 of 8) 3. Preventing Workplace Violence (3 of 8) 4. Anger Management (3 of 8) 5. Customer Contact – Lasting Impressions (4 of 8) 6. The Role of Ethics in Public Government (3 of 8) • Based on our inspection of the training history documented in SAP, 1 out of 16 new and/or promoted employees tested were for a supervisory position, but did not complete all Phase III Classes which is a requirement of the Employee Development Program 	<p>a. The Office of Human Resources has distributed and will continue to distribute an email annually outlining M.S. Procedure V. Each Department Director and HR Contact will be reminded of the importance of compliance with M.S. Procedures and new hires attending the mandatory training. In addition, it will be recommended that all new employees attend New Employee Orientation within the first 60 days of employment.</p> <p>b. Departments were asked to create the necessary online calendar (Outlook) reminder to ensure that each new hire is attending mandatory training class in a timely manner.</p> <p>c. A Mandatory Training memo for each new hire is currently provided to each Department for completion and return to HR. A copy of said memo will be provided to the Human Resources Training Section to ensure that Departments are registering their employees in a timely manner and to confirm attendance.</p> <p>d. A report is run monthly to ensure departments are meeting compliance for employees attending the mandatory training.</p>	<p>a. We obtained and inspected the email distributed to remind each Department Director and HR contact of the importance of compliance with M.S. Procedures and new hires attending the mandatory training. Further, we noted that it was recommended that all new employees attend New Employee Orientation within the first 60 days of employment. This matter is considered closed.</p> <p>b. We obtained and inspected the email distributed to each Department Director and HR contact noting it included a recommendation to create the necessary online calendar (Outlook) reminder to ensure that each new hire is attending mandatory training class in a timely manner. This matter is considered closed.</p> <p>c.d. We will perform sample testing when we have a sufficient testing period to sample to determine whether the departments selected have implemented HR's recommendations to help ensure that the mandatory training courses for new employees were completed in a timely manner.</p>	Open
	Auditor Recommendation	ECD:	Testing Date:	
	<p>We recommend that management perform the following:</p> <p>a. Although the 2019 Brevard County & Development Opportunities Manual allows new employees up to 9 months to complete the New Employee Orientation training section ("within the initial probationary period of 9 months"), given the nature of the training, we recommend that new employee orientation training be completed within the first 60 days of employment, where operationally feasible.</p> <p>b. The Office of Human Resources should put a process in place to ensure that at a minimum the New Employee Orientation training is completed timely in accordance with recommended action a. above.</p> <p>c. The Office of Human Resources should circulate an email to the Human Resource contact at each department/office and recommend that they create an outlook calendar reminder for training course completion to facilitate the timely completion of the mandatory training courses.</p>	<p>a. Closed.</p> <p>b. Closed.</p> <p>c. Completed, testing pending.</p> <p>d. Completed, testing pending.</p>	<p>a. Closed.</p> <p>b. Closed.</p> <p>c. April 2021</p> <p>d. April 2021</p>	

Internal Auditor Follow-Up Report of Corrective Actions

BREVARD COUNTY INTERNAL AUDIT

Report Issue Date: May 20, 2020

FUNCTION: Human Resources - Recruiting and Onboarding

Risk	Observation #3: Probationary Performance Evaluations	Management Comments as of February 2021	Auditor Comments as of February 2021	Status
Moderate	<p>For 20 employees tested, we noted various instances of a lack of compliance with Merit System Policy XI which states:</p> <p>Employees serving an original probationary period shall receive at least one (1) performance evaluation each four (4) months during their probationary period (II. A.)</p> <p>For the sampled employees hired in the period tested from February 2019 to February 2020, we noted the following:</p> <ul style="list-style-type: none"> • For 19 of the 20 new hires employed for four (4) months, a performance evaluation was not provided related to the first 4 months of their employment • For the new hires that had been employed for nine (9) months or more [the original probationary period], 1 out of 9 did not have any performance evaluations and 8 out of 9 had one performance evaluation in their personnel file. 	<p>a. The Office of Human Resources has distributed and will continue to distribute an email annually outlining M.S. Policy XI. Each Department Director, Administrative Assistant and HR Contact will be reminded of the importance of compliance with M.S. Policy XI and new hires receiving timely performance evaluations.</p> <p>Departments will be asked to create the necessary online calendar (Outlook) reminder to ensure that each new hire is receiving their performance evaluations in a timely manner.</p> <p>b. The Records Supervisor will send out monthly emails to Supervisors advising of those employees that have not received a 4 month evaluation and a 9 month evaluation.</p>	<p>a. We obtained and inspected the email distributed to each Department Director, Administrative Assistant and HR Contact which outlined M.S. Policy XI. and reminded them the importance of compliance with M.S. Policy XI and new hires receiving timely performance evaluations. Additionally, we noted that the email included a recommendation for each department/office to place a reminder on their online (Outlook) calendar for each new hire's four-month and end of probationary period performance evaluation. This matter is considered closed.</p> <p>b. We will perform sample testing when we have a sufficient testing period to sample to determine whether offices / departments have implemented HR's recommendations to help ensure compliance to M.S. Policy XI for the 4 month and 9 month evaluations, as applicable.</p>	Open
	Auditor Recommendation	ECD:	Testing Date:	
	<p>We recommend that management perform the following:</p> <p>The Office of Human Resources should circulate an email to the Human Resource contact at each department/office and recommend that they create an outlook calendar reminder for performance evaluation completion to comply with the requirements of Merit System Policy XI.</p>	<p>a. Closed. b. Completed, pending testing.</p>	<p>a. Closed. b. April 2021</p>	

Internal Auditor Follow-Up Report of Corrective Actions

BREVARD COUNTY INTERNAL AUDIT

Report Issue Date: May 20, 2020

FUNCTION: Human Resources - Recruiting and Onboarding

Risk	Observation #4: Job Postings / Advertising	Management Comments as of February 2021	Auditor Comments as of February 2021	Status
Low	<p>We noted the following in our review of the job postings listed on the Office of Human Resources section of the Brevard County website: Brevard County Human Resources Employment Information: https://career8.successfactors.com/career?company=brevardcou</p> <ul style="list-style-type: none"> • The Career Opportunities portal did not include the required Equal Opportunity Employer (EOE) statement; however, the EOE statement is included elsewhere on the BrevardFl.gov website • There is a pull-down choice of language, but the only choice is English 	<p>a. The EEO statement was added to both the Internal and External Career Opportunities Portal on the County's SuccessFactors website.</p> <p>b. Human Resources, in conjunction with the Information Technology Department, has placed a request into SuccessFactors to have the "Other Languages" option removed. The Request will be evaluated by SuccessFactors/SAP and they will make a determination whether or not to modify this feature.</p>	<p>a. We noted that management previously added the EOE statement to the Career Opportunities portal. We consider this matter closed.</p> <p>b. We noted that management has taken the necessary steps to address this matter and we consider this matter closed.</p>	Closed
	Auditor Recommendation	ECD:	Testing Date:	
	<p>'We recommend the following:</p> <p>a. Management should add the EOE statement to the Career Opportunities portal of the County website.</p> <p>Note: As indicated in management's response, management added the EOE statement to the Career Opportunities portal subsequent to our bringing it to their attention during our fieldwork. We inspected the Career Opportunities portal noting the EOE statement had been properly added. This matter is considered closed.</p> <p>b. Management should add one or more languages to the options list or remove the language option.</p>	<p>a. Closed.</p> <p>b. Closed.</p>	<p>a. Closed.</p> <p>b. Closed.</p>	

Internal Auditor Follow-Up Report of Corrective Actions

BREVARD COUNTY INTERNAL AUDIT
FUNCTION: Transit Services

Report Issue Date: August 5, 2020

Risk	Observation #1: Segregation of Duties around Cash	Management Comments as of February 2021	Auditor Comments as of February 2021	Status
High	<p>We noted that there is a lack of segregation of duties as it relates to the counting, depositing, recording and reconciling of cash.</p> <p>Segregation of Duties - The accounting tech participates in the counting of the cash in the vault, signs the deposit slip, places the deposit in the pre-numbered security bags, records the cash collected to SAP and reconciles the amount recorded to SAP and the deposit slips. The accounting tech then submits this "reconciliation package" to County Finance for the consolidated bank reconciliation.</p> <p>Dual Counting - Further, the count is performed once a week. Although there are two people in the vault, dual counting is not performed. Rather, the one counter counts the cash, completes and signs the deposit slip for the cash; and the other counter (usually the planning tech) only counts the coin and signs the coin deposit slip. Dual counting does not take place.</p> <p>Further, in reviewing 24 cash receipts, we noted that 6 out of 24 deposit slips were not signed off by the assigned, individual counter.</p> <p>Video Monitoring - We noted that there are video cameras inside the vault which various employees in the office have access to view. However, there is no one specifically assigned the role to monitor the counting process real-time or review the counting footage later in the week.</p>	<p>a. b. We resumed fares on October 1, 2020. New protocols were adhered to effective October 13, 2020; which is the first time money started being counted.</p> <p>c. Managers have been assigned to observe (via video) that the new money county protocols are being adhered to. Observations will be completed bi-weekly.</p>	<p>We noted that management has indicated that these audit items have been addressed. We will perform the necessary procedures when we have a sufficient testing period to sample to determine whether these audit items can be closed within the testing date indicated below.</p>	Open
	Auditor Recommendation	ECD:	Testing Date:	
	<p>We recommend that management perform the following:</p> <p>a. Segregate the cash count and deposit duties from recording and reconciliation duties all currently being performed by the accounting tech.*</p> <p>b. Perform dual counting; both counters should sign all deposit slips as evidence of the dual counting. This mitigates the lack of segregation in the counting, depositing and recording duties noted in a. above.*</p> <p>c. Assign a video monitor for both the north and south terminals either 1) to view the weekly count real-time, or 2) to view video footage of the weekly counts at least two times per month to ensure that dual counting is being performed and to mitigate the risk of cash misappropriation.</p> <p>*Note: Based on discussions with County Finance staff, County Finance receives the reconciliation package and performs its own reconciliation for all departments of cash receipts recorded in SAP to the deposit slips and bank statements received directly from the bank each month. Any discrepancies are investigated and resolved at the department / office level.</p>	<p>a. Completed; testing pending. b. Completed; testing pending. c. Completed; testing pending.</p>	<p>April 2021</p>	

Internal Auditor Follow-Up Report of Corrective Actions

BREVARD COUNTY INTERNAL AUDIT
FUNCTION: Transit Services

Report Issue Date: August 5, 2020

Risk	Observation #2: Safety	Management Comments as of February 2021	Auditor Comments as of February 2021	Status
Moderate	<p>We performed three ride-alongs for three different routes and three different bus drivers and identified the following observations related to Department safety protocols pursuant to the Department's Operators Manual.</p> <p>Route 7 – Rockledge / Viera - During the ride a-long on May 31, 2020, we observed that the bus driver did not wait for a passenger to be safely boarded before driving (Operators Manual, Section 3-4, J, p. 57).</p> <p>Route 29 – Melbourne / Viera - During the ride a-long on May 31, 2020, we observed that a passenger boarded the bus and stood on the steps directly in front of the exit door; although seats were available, the driver did not instruct the passenger to move away from the exit door (Operators Manual, Section 7, H.3, p. 68).</p> <p>Route 25 – Palm Bay Connector – Since exceptions were noted during the two above ride a-longs, we performed an additional ride a-long. During the ride a-long on June 2, 2020, no safety protocol exceptions were noted.</p> <p>We observed a bus driver perform a pre-trip inspection pursuant to Operators Manual, Section 7, B, p. 64. During the interior inspection phase, the driver noticed an issue and brought the bus to the maintenance terminal. After the repair, the driver began the route without completing the remainder of the pre-trip inspection.</p>	<p>a. Memo was issued to staff on August 24, 2020.</p> <p>b. Finalized and instituted on November 30, 2020.</p> <p>c. Written certification for all drivers and non-driver employees that they have been given access to and will adhere to the Operators Manual for all parts applicable to them has been completed.</p>	<p>a. We obtained and inspected the email distributed to staff reminding them of the safety protocols outlined in general in the Operators Manual and the violations noted in particular in our observation. This audit item is considered closed.</p> <p>b. We selected a sample of drivers and obtained evidence that the respective driver took and passed a written test covering the key safety protocols (as determined by Department management) derived from the Operators Manual. This audit item is considered closed.</p> <p>c. We selected a sample of employees noting that each employee certified in writing that they had been given access to and will adhere to the Operators Manual for all the parts applicable to employees. This audit item is considered closed..</p>	Closed
	Auditor Recommendation	ECD:	Testing Date:	
	<p>We recommend that management perform the following:</p> <p>a. Remind the drivers during safety / training sessions and in writing via email of the safety protocols in general outlined in the Operators Manual and those noted in the observation that were violated in particular.</p> <p>b. Require all drivers to take and pass a written test covering the key safety protocols (as determined by Department management) derived from the Operators Manual at least annually before being allowed to operate or continue to operate a passenger vehicle.</p> <p>c. Require all drivers and non-driver employees to certify in writing on an annual basis that they that have been given access to and will adhere to the Operators Manual for all parts applicable to employees.</p>	<p>a. Closed.</p> <p>b. Closed.</p> <p>c. Closed.</p>	<p>a. Closed.</p> <p>b. Closed.</p> <p>c. Closed.</p>	

Internal Auditor Follow-Up Report of Corrective Actions

BREVARD COUNTY INTERNAL AUDIT
FUNCTION: Transit Services

Report Issue Date: August 5, 2020

Risk	Observation #3: Security	Management Comments as of February 2021	Auditor Comments as of February 2021	Status
Moderate	<p>We noted the following as it relates to matters of security:</p> <ul style="list-style-type: none"> • Additional security cameras are needed to obtain fuller coverage at the terminals. • Expansion of the current security protocols related to the fare collection process is needed. 	<p>a. Additional security cameras were installed.</p> <p>b. Expanded the current security protocols related to the fare collection.</p>	<p>a. We performed a site visit of the north and south terminals noting additional camera(s) were installed, as applicable, to obtain fuller coverage. This audit item is considered closed.</p> <p>b. We performed a site visit of the north and south terminals noting the current security protocols related to fare collection were expanded. This audit item is considered closed.</p>	Closed
	Auditor Recommendation	ECD:	Testing Date:	
	<p>We recommend that management perform the following:</p> <ul style="list-style-type: none"> a. Install additional security camera(s) as needed at each terminal location. b. Expand the current security protocols related to the fare collection process. 	<p>a. Closed.</p> <p>b. Closed.</p>	<p>a. Closed.</p> <p>b. Closed.</p>	

Internal Auditor Follow-Up Report of Corrective Actions

BREVARD COUNTY INTERNAL AUDIT
FUNCTION: Transit Services

Report Issue Date: August 5, 2020

Risk	Observation #4: Customer Service	Management Comments as of February 2021	Auditor Comments as of February 2021	Status
Low	<p>We noted the following design flaws and/or opportunities for improvement as it relates to area of customer service:</p> <ul style="list-style-type: none"> • In the TCT (customer service software) dashboard, the envelope icon for emails does not decrease (show as being addressed) after are items are closed / resolved. • When the user opens the complaint from the recent incident's tab on the dashboard, there is no scroll bar to enable the user to see all the relevant information; for example, the user cannot see if the complaint is open or active. • In reviewing the Space Coast Transit's website www.321transit.com, we noted that there is no one transparent button / link for customer feedback / complaints. 	<p>a. The system is installed, the vendor is working out outlying software issues. Once the system has been debugged, it will go live to the public.</p> <p>b. 321.transit.com website was updated.</p>	<p>a. We will test after implemented by management.</p> <p>b. We inspected 321.transit.com noting the website was updated to enhance transparency for customer feedback. This audit item is considered closed.</p>	Open
	Auditor Recommendation	ECD:	Testing Date:	
	<p>We recommend that management perform the following:</p> <p>a. Work with the IT department to enhance the functionality of the TCT interface.</p> <p>b. Update the www.321.transit.com website to enhance transparency in providing one clear link for customer feedback.</p>	<p>a. March 2021 b. Closed.</p>	<p>a. April 2021 b. Closed.</p>	

Open/Closed

= On schedule to complete ECDs

= Missed ECD (1st time), planned to complete in next 3 month review

= Missed ECD (2nd time or over 3 months for revised ECD)