PALM BEACH COUNTY

BOARD of COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

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Meeting Date: **9/10/2024**   [X] Consent   [   ] Regular
                                  [   ] Public Hearing

Department:

   Submitted By: _____County Internal Auditor's Office_____

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I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to receive and file:

A. Audit report reviewed by the Audit Committee at its June 12, 2024 meeting as follows:

   Report #2024-03 Public Safety / Consumer Affairs – *Florida Department of Highway Safety and Motor Vehicles (Audit Work Plan #2024-05)*

B. Audit Recommendation Follow-up Status Report as of May 15, 2024.

Summary: The County Code requires the County Internal Auditor to submit copies of final audit reports to the Board of County Commissioners and the Internal Audit Committee. The County Code also requires the County Internal Auditor to issue semi-annual audit recommendation status reports to the Board of County Commissioners and the Internal Audit Committee. At its meeting June 12, 2024 the Internal Audit Committee reviewed the attached audit report and the semi-annual audit recommendation status report. We are submitting these reports to the Board of County Commissioners as required by the County Code. **Countywide** (DB)

Background and Justification: County Code Section 2-463(e)(3) requires the County Internal Auditor to submit copies of final audit reports to the Board of County Commissioners and the Internal Audit Committee. County Code Section 2-463(f) requires the County Internal Auditor to submit copies of audit recommendation status reports to the Board of County Commissioners and the Internal Audit Committee. At its meeting on June 12, 2024 the Internal Audit Committee reviewed the attached reports. We are submitting these reports to the Board of County Commissioners as required by the County Code.

Attachments:

1. Public Safety / Consumer Affairs – *Florida Department of Highway Safety and Motor Vehicles (Audit Work Plan #2024-05)*

2. Audit Recommendation Follow-up Status Report as of May 15, 2024.

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Recommended by: _____   9-20-2024_____
                     County Internal Auditor   Date

Recommended by: _____N/A_____   _____
                     County Administrator   Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2024	2025	2026	2027	2028
Capital Expenditures					
Operating Costs					
External Revenues					
Program Income (County)					
In-Kind Match (County)					
NET FISCAL IMPACT	None				
# ADDITIONAL FTE					
POSITIONS (Cumulative)					

Is Item Included In Current Budget?　　　Yes _____　No _____
Does this item include the use of state funds?　Yes _____　No ___X___
Does this item include the use of federal funds? Yes _____　No ___X___
Budget Account No.:　Fund _____　Agency _____　Org. _____ Object _____
　　Program Number _____　　　Revenue Source　_____

B. Recommended Sources of Funds/Summary of Fiscal Impact:

No fiscal impact

A. Department Fiscal Review:

_____

III. REVIEW COMMENTS:

A. OFMB Fiscal and/or Contract Administration Comments:

_____ 8/21/2024　　　　　_____ 8/22/24
Budget/OFMB　　　　　　　　　　　　　　Contract Administration
MD 8/21　　　　　　　　　　　　　　　　　　8/20/24

B. Legal Sufficiency:

_____ 8/22/24
Assistant County Attorney

C. Other Department Review:

_____
Department Director

This summary is not to be used as a basis for payment.

Office of the County Internal Auditor
Final Audit Report
Report #2024-03
Issued April 1, 2024

PUBLIC SAFETY DEPARTMENT
CONSUMER AFFAIRS DIVISION

FLORIDA DEPARTMENT OF HIGHWAY SAFETY AND
MOTOR VEHICLES
MEMORANDUM OF UNDERSTANDING
CONTRACT # HSMV-0612-18 AUDIT

Stewardship – Accountability – Transparency

TABLE OF CONTENTS

PUBLIC SAFETY DEPARTMENT
CONSUMER AFFAIRS DIVISION
MOU CONTRACT # HSMV-0612-18 AUDIT
REPORT # 2024-03

AUDIT OBJECTIVE AND CONCLUSION

We performed this audit to answer the following objective:

Were the controls governing the use and dissemination of Driver and Vehicle Information Database (DAVID) data obtained from the FLHSMV pursuant to Memorandum of Understanding (MOU) Contract # HSMV-0612-18 adequate to protect personal data from unauthorized access, distribution, use, modification, or disclosure as required by the MOU for the period of January 1, 2021 through January 31, 2024?

Our conclusion on the objective:

The controls governing the use and dissemination of Driver and Vehicle Information Database (DAVID) data obtained from the FLHSMV pursuant to Memorandum of Understanding (MOU) Contract # HSMV-0612-18 were adequate to protect personal data from unauthorized access, distribution, use, modification, or disclosure as required by the MOU for the period of January 1, 2021 through January 31, 2024.

AUDIT FINDINGS

This audit was performed for the sixth anniversary of the MOU by request of the Division to evaluate and attest that internal controls are in place as required.

There are no significant audit findings or recommendations for this engagement. However, our audit work did identify adequate controls for protecting and maintaining the confidentiality of the data received through the MOU.

We observed the customers/visitors to the Division of Consumer Affairs (DCA) are seated in a reception room separate from where the division maintains and stores computers and sensitive materials. The division utilizes rooms adjacent to the reception area for customer ID photos, testing, and payment of fees, eliminating the need for anyone other than employees, to enter other areas of the division's operations.

We confirmed through testing that the DCA director grants access to DAVID only to those employees whose job responsibilities require it. He maintains lists of authorized users and ensures each has signed the required Acknowledgment Statement. Quarterly Quality Control Reports and Annual

Certification statements are completed timely and maintained in accordance with the terms of the MOU.

In addition, we reviewed the Employee Termination Checklist the DCA director created which outlines the various tasks that need to be completed when an employee terminates or transfers, ensuring the collection of all County property/devices and deactivation to any County or other (DAVID) systems.

MANAGEMENT and AUDIT RESPONSIBILITIES

Management is responsible for establishing and maintaining effective internal controls to help ensure that appropriate goals and objectives are met; resources are used effectively, efficiently, and economically, and are safeguarded; laws and regulations are followed; and management and financial information is reliable and properly reported and retained.

Internal Audit is responsible for using professional judgment in establishing the scope and methodology of our work, determining the tests and procedures to perform, conducting the work, and reporting the results.

We conducted this performance audit in accordance with generally accepted government auditing standards. These standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

BACKGROUND

Consumer Affairs is a division (DCA) within the Public Safety Department. Their mission is to help consumers make informed decisions about businesses by investigating, negotiating and mediating consumer complaints against businesses with a goal of avoiding any future conflicts and misunderstandings. They protect consumers and businesses from unlawful, deceptive and unfair trade practices by the enforcement of existing Ordinance laws and regulations.

The DCA has a total of 16 employees: a Division Director, an Administrative Assistant I, a Licensing Section comprised of 7 employees (2 Customer Service Specialist Is, 4 Customer Service Specialist IIs, and a Fiscal Specialist II), and an Investigation/Compliance Section comprised of 7 employees (a Manager and 6 investigators).

The DCA entered into this Memorandum of Understanding (MOU), Contract number HSMV-0612-18, dated June 5, 2018, with the Florida Department of Highway Safety & Motor Vehicles (FLHSMV) in order to access information relating to driver license and motor vehicle data contained in the State's Driver and Vehicle Information Database (DAVID).

The DCA accesses DAVID to carry out its function by using the information to verify vehicle registration or to validate driver's licenses in applications for "Vehicle for Hire," "Towing," and "Moving" company permits, and during field audits to ensure proper permitting for vehicle for hire, towing, and moving companies in Palm Beach County, Florida.

The terms of the MOU are contingent upon the division having appropriate internal controls in place at all times to ensure that data being provided and received pursuant to this MOU is protected from unauthorized access, distribution, use, modification, and disclosure. In addition, on the third and sixth anniversary of the MOU, the DCA must submit an Internal Control Attestation from the Internal Auditor or Inspector General. This audit is being performed for the sixth anniversary.

The last internal audit report issued for the Consumer Affairs Division for this MOU (Report No. 2021-02) resulted in no findings and concluded appropriate internal controls were in place.
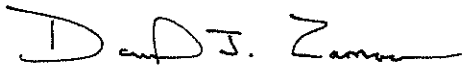
AUDIT SCOPE AND METHODOLOGY

The scope of our audit covered the period of January 1, 2021 through January 31, 2024. Fieldwork was conducted February 20-29, 2024.

In order to answer the audit objective, we visited the DCA's offices and met with related staff to identify the division's activities, responsibilities, and access management and controls related to safeguarding the driver information in the database. We examined requirements specified in the MOU agreement comparing them for consistency to the DCA's Standard Operating Guide.

Our methodology included testing 100% of DCA users of the DAVID database by comparing Palm Beach County HR Personnel Action Reports to DAVID User Reports to confirm current employees have access and completed acknowledgement forms. We reviewed Annual Certification Statements and Quarterly Quality Control Review Reports to verify completion. In addition, we reviewed DAVID activity logs for searches performed by employees in the DAVID database for queries unrelated to business purposes. We also verified

the secure storage of all printed data and the proper destruction upon completion of use.

David J. Zamora CIA, CRMA, CGAP, CFE, CFI
County Internal Auditor
April 1, 2024

Office of the County Internal Auditor

AUDIT RECOMMENDATION STATUS

FOLLOW-UP REPORT

AS OF MAY 15, 2024

Stewardship – Accountability – Transparency

May 16, 2024

TO: The Audit Committee

FROM: David A.J. Zamora, Internal Auditor

SUBJECT: Audit Recommendation Status Follow-Up Report
           Dated May 15, 2024

The Audit Recommendation Status Follow-Up Report provides the status of audit recommendations as of May 15, 2024. These status reports are prepared semiannually for periods ending on the 15th of May and November. The reports are submitted to the Audit Committee at its meeting following the report "as of" dates. We will submit the reports to the BCC (generally January and July) following Audit Committee review.

The purpose of this report is to keep the Audit Committee, the BCC and County Administration informed of the status of recommendations made by the Internal Auditor's Office and to facilitate oversight by County Administration on departmental implementation activities.

This report tracks every audit recommendation from the date of issuance through to final disposition.

A Summary Status of Audit Recommendations is followed by:

- Exhibit 1   Audit Recommendations Open at the Beginning of and Issued During the November 16, 2023 through May 15, 2024 Reporting Period
- Exhibit 2   Open Audit Recommendations by County Department as of May 15, 2024
- Exhibit 3   Summary Aging of Open Audit Recommendations as of May 15, 2024
- Exhibit 4   Recommendation Implementation Dates
- Exhibit 5   Audit Recommendations Submitted for Audit Committee Consideration
- Exhibit 6   Recommendation Status as of May 15, 2024

Exhibit 5 includes recommendations which have had final management action without correcting the underlying condition where we believe additional action is necessary (Part A) or that have been open for at least two years (Part B).

Audit recommendation follow-up is conducted to determine if management has implemented the corrective action agreed to during the audit and to ensure the underlying condition has been corrected. Audit recommendations are proposed by the Internal Auditor's Office and either accepted by management as proposed or management proposes alternate solutions, which are acceptable to Internal Audit.

An audit recommendation is "Open" from the time the audit report containing the recommendation has been issued by Internal Audit until management has either implemented the recommendation or decided to take no further action. Audit recommendations remain in this report as long as the recommendation is open. If management chooses to take no further action, Internal Audit reports that in Exhibit 5 and recommends appropriate action to the Audit Committee.

Management establishes projected implementation dates for all recommendations during the audit. Internal Audit tracks the projected implementation dates and conducts follow-up on audit recommendations when management confirms the recommendation has been implemented.

If management has not implemented the recommendation by the scheduled implementation date, Internal Audit makes inquiries of management to determine:
- What actions, if any, have been taken by management;
- Why the recommendation has not been implemented as scheduled; and
- When will the recommendation be implemented?

Internal Audit will conduct limited due diligence reviews to determine the validity of management's responses and consult with County Administration to determine if the reasons for delay are reasonable and report delinquencies where appropriate. The recommendation implementation date will be adjusted as necessary based on the new information from management.

Recommendation status is listed in Exhibits 5 and 6 as either:

➢ **Completed**   The recommendation has been fully implemented or management has implemented alternative actions that achieved the same purpose as the original recommendation, and the actions taken by management have corrected the underlying conditions. Internal Audit review confirms management's actions.

➢ **In process**   Internal Audit has conducted a follow-up review and found that management has not fully implemented the recommendation and that additional work is necessary to fully implement the recommendation. Management provides a new projected implementation date for the corrective action. Additional follow-up will be required. In some cases, management tells Internal Audit that implementation is underway but not yet complete. In that case Internal Audit will perform limited procedures to verify management's assertion.

➢ **Future implementation**   The implementation date established by management occurs after the date of this report and Internal Audit has done no review work on the recommendation.

➢ **Follow-up pending**   The department has reported implementation of the audit recommendation. However, Internal Audit has not yet done the follow-up review work to confirm management's actions.

SUMMARY STATUS OF AUDIT RECOMMENDATIONS

May 15, 2024

As of May 15, 2024, the Internal Auditor's Office Database of Audit Recommendations showed that management actions had not been completed on 49 recommendations. These recommendations are considered "Open".

Changes in the inventory of Audit Recommendations during the period November 16, 2023 through May 15, 2024 are shown below:

Open Audit Recommendations as of November 16, 2023	54
Additional Audit Recommendations from Audit Reports Issued November 16, 2023 through May 15, 2024	0
Audit Recommendations Completed November 16, 2023 through May 15, 2024	5
Open Audit Recommendations as of May 15, 2024	49

Recommendation follow-up work is generally conducted within one year of report issuance or earlier if management indicates that final action has been completed. Follow-up is done to determine the following:

- Was the recommendation implemented as agreed to by management? Or, if not, did alternative management action correct the identified deficiency or deficiencies?

- Was the underlying cause (condition) corrected?

Sufficient audit evidence is developed to support a conclusion as to implementation of the recommendation and correction of the underlying cause (condition). If final management action has been taken on an audit recommendation, the recommendation is considered "Completed" and is included in the current report, but not in future reports.

If management action is not complete on any audit recommendation, the recommendation is included in this report as 'In Process." Another audit follow-up will be scheduled. If final management action has been taken and the underlying cause (condition) has not been corrected, we show this recommendation as "Closed." Internal Audit takes no further action on "Closed" recommendations. These recommendations are included in Exhibit 5 for Audit Committee consideration.

Exhibit 1: Audit Recommendation Activity This Reporting Period

	Report	Report Issue Date	Number of Open Audit Recommendations Beginning of Reporting Period	Number of Audit Recommendations Issued this Reporting Period	Final Management Action Taken During Reporting Period	Number of Open Audit Recommendations End of Reporting Period
20-05	**Facilities Development & Operations** Fleet Management	Aug-20	1		0	1
22-01	**Information Systems Services** Network Services - Management of Firewall Security	Oct-21	2		2	0
22-02	**Planning, Zoning, and Building** Inspections Section	Nov-21	6		0	6
23-01	**Facilities Development & Operations** Electronic Services & Security - Employee Access/ID	Nov-22	11		0	11
23-02	**Facilities Development & Operations** Electronic Services & Security - Manual Key Audit	Nov-22	6		3	3
23-03	**Information Systems Services** Countywide IT Systems Access Controls Audit	Feb-23	18		0	18
23-04	**Facilities Development & Operations** Electronic Services & Security - Contractors & After-hours	Feb-23	10		0	10
Totals			**54**	**0**	**5**	**49**

Exhibit 2: Open Audit Recommendations
by County Department
as of May 15, 2024

Department	In Process	Future Implementation
Facilities Development & Operations	25	0
Information Systems Services	18	0
Planning Zoning & Building	6	0
Total Open Recommendations	**49**	**0**

Future implementation

The implementation date established by management occurs after the date of this report and Internal Audit has done no review work on the recommendation(s).

Exhibit 3
Aging of Open Audit Recommendations by Original Implementation Date
As of May 15, 2024

Timeframe	Open at the End of this Period	In Process	Future Implementation
0 - 6 Months	0	0	0
7 - 12 Months	24	24	0
13 - 18 Months	18	18	0
19 - 24 Months	4	4	0
Greater Than 24 Months	3	3	0
Total	**49**	**49**	**0**

Original Implementation Dates for Individual Recommendations	
0 - 6 Months	November 16, 2023 through May 15, 2024
7 - 12 Months	May 16, 2023 through November 15, 2023
13 - 18 Months	November 16, 2022 through May 15, 2023
19 - 24 Months	May 16 through November 15, 2022
Over 24 Months	May 15, 2022 and earlier

Futute Implementation: The implementation date established by management occurs after the date of this report and Internal Audit has done no review work on the recommendation(s).

A/C Mtg Date	Report #	Rec #	OID	AFD	RID	AFD	RID	AFD	RID	AFD
Facilities Development & Operations - Fleet Management										
Sep-20	20-05	1	NAP	May-21	closed					
Sep-20	20-05	5	Aug-20	May-21	complete					
Sep-20	20-05	6	Aug-20	May-21	complete					
Sep-20	20-05	7	Aug-20	May-21	complete					
Sep-20	20-05	8	Aug-20	May-21	complete					
Sep-20	20-05	9	Aug-20	May-21	complete					
Sep-20	20-05	10	Aug-20	May-21	complete					
Sep-20	20-05	2	Aug-20	May-21	Mar-22	May-22	complete			
Sep-20	20-05	4	Aug-20	May-21	Mar-22	May-22	complete			
Sep-20	20-05	3	Aug-20	May-21	Mar-22	May-22	Dec-23			
Information Systems Services - Network Services (Management of Firewall Security)										
Dec-21	22-01	1	Apr-22	Dec-22	complete					
Dec-21	22-01	2	Apr-22	Dec-22	complete					
Dec-21	22-01	3	Jun-22	Dec-22	complete					
Dec-21	22-01	4	Jun-22	Dec-22	Apr-23	Apr-24	complete			
Dec-21	22-01	5	Apr-22	Dec-22	Apr-23	Apr-24	complete			
Planning, Zoning & Building - Building Division (Inspections Section)										
Mar-22	22-02	4	Jul-22	Mar-23	complete					
Mar-22	22-02	5	Jul-22	Mar-23	complete					
Mar-22	22-02	6	Jul-22	Mar-23	complete					
Mar-22	22-02	7	Jul-22	Mar-23	complete					
Mar-22	22-02	8	Jul-22	Mar-23	complete					
Mar-22	22-02	10	Jul-22	Mar-23	closed					
Mar-22	22-02	11	Jul-22	Mar-23	closed					
Mar-22	22-02	1	May-22	Mar-23	Jun-23	assigned				
Mar-22	22-02	2	May-22	Mar-23	Jun-23	assigned				
Mar-22	22-02	3	Jul-22	Mar-23	Dec-24	assigned				
Mar-22	22-02	9	Jul-22	Mar-23	unknown	assigned				
Mar-22	22-02	12	Jul-22	Mar-23	Jun-23	assigned				
Mar-22	22-02	13	Nov-22	Mar-23	Jun-23	assigned				
Facilities Development & Operations - Electronic Services & Security – Access Section: Employee Access Cards & ID Badges										
Nov-22	23-01	1	May-23	assigned						
Nov-22	23-01	2	May-23	assigned						
Nov-22	23-01	3	May-23	assigned						
Nov-22	23-01	4	May-23	assigned						
Nov-22	23-01	5	May-23	assigned						
Nov-22	23-01	6	May-23	assigned						
Nov-22	23-01	7	May-23	assigned						
Nov-22	23-01	8	May-23	assigned						
Nov-22	23-01	9	May-23	assigned						
Nov-22	23-01	10	May-23	assigned						
Nov-22	23-01	11	May-23	assigned						

Symbol Legend: OID = Original Implementation Date; AFD = Audit Follow-up Date; RID = Revised Implementation Date

Exhibit 4
Recommendation Status Report as of May 15, 2023
By Report Number and Implementation Date

A/C Mtg Date	Report #	Rec #	OID	AFD	RID	AFD	RID	AFD	RID	AFD
Facilities Development & Operations - Electronic Services & Security – Access Section: Manual Keys										
Nov-22	23-02	2	May-23	Apr-24	complete					
Nov-22	23-02	3	May-23	Apr-24	complete					
Nov-22	23-02	4	May-23	Apr-24	complete					
Nov-22	23-02	1	May-23	Apr-24	Oct-24					
Nov-22	23-02	5	May-23	Apr-24	Oct-24					
Nov-22	23-02	6	May-23	Apr-24	Oct-24					
Information Systems Services - Countywide IT Systems Access Controls										
Feb-23	23-03	1	Jun-23							
Feb-23	23-03	2	Jun-23							
Feb-23	23-03	3	Jun-23							
Feb-23	23-03	4	Jun-23							
Feb-23	23-03	5	Jun-23							
Feb-23	23-03	6	Jun-23							
Feb-23	23-03	7	Mar-23							
Feb-23	23-03	8	Mar-23							
Feb-23	23-03	9	Jun-23							
Feb-23	23-03	10	Jun-23							
Feb-23	23-03	11	Mar-23							
Feb-23	23-03	12	Mar-23							
Feb-23	23-03	13	Jun-23							
Feb-23	23-03	14	Jun-23							
Feb-23	23-03	15	Jun-23							
Feb-23	23-03	16	Jun-23							
Feb-23	23-03	17	Jun-23							
Feb-23	23-03	18	Jun-23							
Facilities Development & Operations - Electronic Services & Security – Access Section: Contractors & After-hours										
Feb-23	23-04	1	Aug-23	assigned						
Feb-23	23-04	2	Aug-23	assigned						
Feb-23	23-04	3	Aug-23	assigned						
Feb-23	23-04	4	Aug-23	assigned						
Feb-23	23-04	5	Aug-23	assigned						
Feb-23	23-04	6	Aug-23	assigned						
Feb-23	23-04	7	Aug-23	assigned						
Feb-23	23-04	8	Aug-23	assigned						
Feb-23	23-04	9	Aug-23	assigned						
Feb-23	23-04	10	Aug-23	assigned						

Symbol Legend: OID = Original Implementation Date: AFD = Audit Follow-up Date; RID = Revised Implementation Date

Exhibit 5: Audit Recommendations Submitted for Audit Committee Consideration as of May 15, 2024

Recommendations for which Final Management Action Has Been Taken Without Resolving the Underlying Condition

None.

Recommendations Open Longer Than Two Years	
20-05 Facilities Development & Operations Fleet Management	
Report issued August 17, 2020 containing 10 recommendations. *Follow-up #1 May 25, 2021; 3 remain open.* *Follow-up #2 May 11, 2022; 1 remains open.*	
#3 The Fleet Management director should work with the FDO Financial & Support Services Director to separate the two reserve accounts to allow for the calculation and funding of each reserve separately as required under PPM FMF-010, entitled "Fleet Management Reserve Account". Original implementation date: August 2020 Revised implementation dates: • March 2022 • September 2022 • December 2023	**Status – May 2024** **In process.** Follow-up delayed, waiting on Department to respond. **Status – November 2023** **In process.** As implementation was expected to be completed by late November 2023, department query as to implementation status will be sent mid-November 2023. **Status – May 2023** **In process.** Follow-up #3 initiation pending sufficient time to test implementation. **Status – November 2022** **In process.** Follow-up #3 initiation pending completion of PPM updates and sufficient time to test implementation. **Status – May 2022** **In process.** Pertinent PPM updated, but needs additional

<table>
<tr>
<td></td>
<td>changes to reflect management's intentions for managing the fleet replacement reserves going forward.

Status – November 2021
In process.
The PPM, although recently updated, will need to be revisited and updated to reflect management's intentions for managing the fleet replacement reserves.

Status – May 2021
In process.
Follow up #1 nearly complete.

Status – November 2020
Future Implementation.</td>
</tr>
<tr>
<td>**22-02 Planning, Zoning & Building**
Building Division – Inspections Section</td>
<td></td>
</tr>
<tr>
<td>Report issued November 29, 2021 containing 13 recommendations.
Follow-up #1 March 7, 2023; 6 recommendations open.
Follow-up #2 initiated September 12, 2023; in process.</td>
<td></td>
</tr>
<tr>
<td>1. The Building Division Director should implement procedures to ensure supervisors conduct random reviews of Inspections performed to ensure the results are consistent and correct. A checklist or other control measure should be used to ensure that all relevant areas are reviewed.

Original implementation date:
May 2022

Revised implementation date:
June 2023
Not provided by PZB management.</td>
<td>**Status – May 2024**
In process.
Follow-up waiting on new PPM completion.

Status – November 2023
In process.
Follow-up #2 in process. Internal Audit met with department management and administration on this recommendation on October 30, 2023.

Status – May 2023
In process.
Division is working on a system to ensure that more consistent supervisory reviews are performed and tracked. A related PPM is currently being written. Full implementation is expected in approximately three months.</td>
</tr>
</table>

Exhibit 5: Audit Recommendations Submitted for Audit Committee Consideration as of May 15, 2024

	Status – November 2022 **In process.** Follow-up #1 nearly complete. **Status – May 2022** **In process.** Progress check scheduled for July 2022. **Status – November 2021** **Future Implementation.**
2. The Building Division Director should implement written procedures to ensure the Decal work of ALL Contractors utilizing the Decal Program is randomly inspected to ensure Program minimum requirements are met. The number of random inspections should be large enough to get a representative sample of the contractor's work and to support the calculation of the required 75% success rate. This suggests inspecting at least four decal permit jobs (3 of 4 passing would be 75%). The Director should establish a reasonable percentage of a Contractor's jobs performed using the Decal Program to undergo random inspections. A reasonable percentage may be in the 5-10% range, depending on the number of jobs done by the contractor. Notes should be made to document the Inspection. Original implementation date: May 2022 Revised implementation date: June 2023 *Not provided by PZB management.*	**Status – May 2024** **In process.** Follow-up waiting on new PPM completion. **Status – November 2023** **In process.** Follow-up #2 in process. Internal Audit met with department management and administration on this recommendation on October 30, 2023. **Status – May 2023** **In process.** A new PPM is currently being written. The PPM is estimated to be completed and implemented in approximately three months. **Status – November 2022** **In process.** Follow-up #1 nearly complete. **Status – May 2022** **In process.** Progress check scheduled for July 2022. **Status – November 2021** **Future Implementation.**
3. The Building Division Director should ensure that inspection fees are charged in compliance with Florida Statutes 553-80 and PPM PB-O-019.	**Status – May 2024** **In process.** Follow-up waiting on ordinance updates related to fees. **Status – November 2023**

Exhibit 5: Audit Recommendations Submitted for Audit Committee Consideration as of May 15, 2024

Original implementation date: July 2022 Revised implementation date: December 2024	**In process.** Follow-up #2 in process. Internal Audit met with department management and administration on this recommendation on October 30, 2023. **Status – May 2023** **In process.** The PPM detailing re-inspection fees will need to be adjusted to reflect any changes. This is a lengthy process, and an expected implementation date is unknown at this time. **Status – November 2022** **In process.** Follow-up #1 nearly complete. **Status – May 2022** **In process.** Progress check scheduled for July 2022. **Status – November 2021** **Future Implementation.**
9. The PZB Building Division Director should conduct a periodic review of access authorizations, no less than annually, to confirm access rights are still appropriate in accordance with CW-O-059. Original implementation date: July 2022 Revised implementation date: *Not provided by PZB management.*	**Status – May 2024** **In process.** Follow-up waiting on updates to the PZB module related to access rights. **Status – November 2023** **In process.** Follow-up #2 in process. Internal Audit met with department management and administration on this recommendation on October 30, 2023. **Status – May 2023** **In process.** Division Director believes this Recommendation will remain in a pending/ongoing status for quite some time, as they currently do not have a solution. An expected implementation date is unknown.

	Status – November 2022 **In process.** Follow-up #1 nearly complete. **Status – May 2022** **In process.** Progress check scheduled for July 2022. **Status – November 2021** **Future Implementation.**
12. The Building Division Director should ensure ESS is promptly notified and vendor badges collected and returned upon contracted inspector's termination in accordance with PPM CW-L-041. Original implementation date: July 2022 Revised implementation date: June 2023 *Not provided by PZB management.*	**Status – May 2024** **In process.** Follow-up waiting on new PPM completion. **Status – November 2023** **In process.** Follow-up #2 in process. Internal Audit met with department management and administration on this recommendation on October 30, 2023. **Status – May 2023** **In process.** A new PPM that addresses this issue was completed during our follow up #1. We will conduct a second follow up in approximately three months to confirm that the new procedures have been implemented. **Status – November 2022** **In process.** Follow-up #1 nearly complete. **Status – May 2022** **In process.** Progress check scheduled for July 2022. **Status – November 2021** **Future Implementation.**
13. The Building Division Director should develop and implement procedures to ensure PPM's are updated any time there is a significant change to operating procedures, or	**Status – May 2024** **In process.** Follow-up waiting on updates to outdated PPMs.

at the very minimum, within the five-year requirement stated in PPM CW-O-001.	**Status – November 2023** **In process.** Follow-up #2 in process. Internal Audit met with department management and administration on this recommendation on October 30, 2023.
Original implementation date: November 2022	
Revised implementation date: June 2023 *Not provided by PZB management.*	**Status – May 2023** **In process.** The PPM updates and the new PPM tracking procedures are expected to be complete within 3 months.
	Status – November 2022 **In process.** Follow-up #1 nearly complete.
	Status – May 2022 **In process.** Progress check scheduled for July 2022.
	Status – November 2021 **Future Implementation.**

Exhibit 6 - Recommendation Status at May 15, 2024

Audit Report Number, Title and Recommendation(s)	Recommendation Status
20-05 Facilities Development & Operations Fleet Management	
Report issued August 17, 2020 containing 10 recommendations. *Follow-up #1 May 25, 2021; 3 remain open.* *Follow-up #2 May 11, 2022; 1 remains open.*	
#3 The Fleet Management director should work with the FDO Financial & Support Services Director to separate the two reserve accounts to allow for the calculation and funding of each reserve separately as required under PPM FMF-010, entitled "Fleet Management Reserve Account". Original implementation date: August 2020 Revised implementation dates: • March 2022 • September 2022 • December 2023	**Status – May 2024** **In process.** Follow-up delayed, waiting on Department to respond. **Status – November 2023** **In process.** As implementation was expected to be completed by late November 2023, department query as to implementation status will be sent mid-November 2023. **Status – May 2023** **In process.** Follow-up #3 initiation pending sufficient time to test implementation. **Status – November 2022** **In process.** Follow-up #3 initiation pending completion of PPM updates and sufficient time to test implementation. **Status – May 2022** **In process.** Pertinent PPM updated, but needs additional changes to reflect management's intentions for managing the fleet replacement reserves going forward. **Status – November 2021** **In process.** The PPM, although recently updated, will need to be revisited and updated to reflect management's intentions for managing the fleet replacement reserves.

Exhibit 6 - Recommendation Status at May 15, 2024

Audit Report Number, Title and Recommendation(s)	Recommendation Status
	Status – May 2021 **In process.** Follow up #1 nearly complete. **Status – November 2020** **Future Implementation.**
22-01 Information Systems Services Network Services – Management of Firewall Security	
Report issued October 26, 2021 containing 5 recommendations. *Follow-up #1 December 21, 2022; 2 recommendations open.* *Follow-up #2 April 8, 2024; all recommendations completed.*	
4. The Network Services Division Director should update the policy and procedure manual to include the requirement for annual penetration testing. Original implementation date: June 2022 Revised implementation date: • December 2022 • April 2023	**Status – May 2024** **Completed.** **Status – November 2023** **In process.** Follow-up #2 in process. **Status – May 2023** **In process.** Per inquiry on 1/26/23, Chief Information Security Officer indicated that the security policy is currently going through the process for approval. IA will check back in 3 months. **Status – November 2022** **In process.** Follow-up #1 nearly complete. **Status – May 2022** **In process.** All recommendations to be completed by end of June 2022, progress check scheduled for July 2022. **Status – November 2021** **Future Implementation.**

Exhibit 6 - Recommendation Status at May 15, 2024

Audit Report Number, Title and Recommendation(s)	Recommendation Status
5. The Chief Information Security Officer should update Countywide PPM CW-O-059, entitled *"Information Technology Security Policy"*, Section 8.3 regarding 'Change Management' as well as the *"Change Management Guide"* to reflect current practices. Original implementation date: April 2022 Revised implementation date: • December 2022 • April 2023	**Status – May 2024** **Completed.** **Status – November 2023** **In process.** Follow-up #2 in process. **Status – May 2023** **In process.** Per inquiry on 1/26/23, Chief Information Security Officer provided a change guide and indicated that a security policy is currently going through the process for approval. IA will check back in 3 months. **Status – November 2022** **In process.** Follow-up #1 nearly complete. **Status – May 2022** **In process.** All recommendations to be completed by end of June 2022, progress check scheduled for July 2022. **Status – November 2021** **Future Implementation.**
22-02 Planning, Zoning & Building **Building Division – Inspections Section**	
Report issued November 29, 2021 containing 13 recommendations. *Follow-up #1 March 7, 2023; 6 recommendations open.* *Follow-up #2 initiated September 12, 2023; in process.*	
1. The Building Division Director should implement procedures to ensure supervisors conduct random reviews of Inspections performed to ensure the results are consistent and correct. A checklist or other control measure should be used to ensure that all relevant areas are reviewed.	**Status – May 2024** **In process.** Follow-up waiting on new PPM completion. **Status – November 2023** **In process.** Follow-up #2 in process. Internal Audit met with department management and

Exhibit 6 - Recommendation Status at May 15, 2024

Audit Report Number, Title and Recommendation(s)	Recommendation Status
Original implementation date: May 2022 Revised implementation date: June 2023 *Not provided by PZB management.*	administration on this recommendation on October 30, 2023. **Status – May 2023** **In process.** Division is working on a system to ensure that more consistent supervisory reviews are performed and tracked. A related PPM is currently being written. Full implementation is expected in approximately three months. **Status – November 2022** **In process.** Follow-up #1 nearly complete. **Status – May 2022** **In process.** Progress check scheduled for July 2022. **Status – November 2021** **Future Implementation.**
2. The Building Division Director should implement written procedures to ensure the Decal work of ALL Contractors utilizing the Decal Program is randomly inspected to ensure Program minimum requirements are met. The number of random inspections should be large enough to get a representative sample of the contractor's work and to support the calculation of the required 75% success rate. This suggests inspecting at least four decal permit jobs (3 of 4 passing would be 75%). The Director should establish a reasonable percentage of a Contractor's jobs performed using the Decal Program to undergo random inspections. A reasonable percentage may be in the 5-10% range, depending on the number of jobs done by the contractor. Notes should be made to document the Inspection. Original implementation date: May 2022 Revised implementation date:	**Status – May 2024** **In process.** Follow-up waiting on new PPM completion. **Status – November 2023** **In process.** Follow-up #2 in process. Internal Audit met with department management and administration on this recommendation on October 30, 2023. **Status – May 2023** **In process.** A new PPM is currently being written. The PPM is estimated to be completed and implemented in approximately three months. **Status – November 2022** **In process.** Follow-up #1 nearly complete. **Status – May 2022** **In process.**

Exhibit 6 - Recommendation Status at May 15, 2024

Audit Report Number, Title and Recommendation(s)	Recommendation Status
June 2023 *Not provided by PZB management.*	Progress check scheduled for July 2022. **Status – November 2021** **Future Implementation.**
3. The Building Division Director should ensure that inspection fees are charged in compliance with Florida Statutes 553-80 and PPM PB-O-019. Original implementation date: July 2022 Revised implementation date: December 2024	**Status – May 2024** **In process.** Follow-up waiting on ordinance updates related to fees. **Status – November 2023** **In process.** Follow-up #2 in process. Internal Audit met with department management and administration on this recommendation on October 30, 2023. **Status – May 2023** **In process.** The PPM detailing re-inspection fees will need to be adjusted to reflect any changes. This is a lengthy process, and an expected implementation date is unknown at this time. **Status – November 2022** **In process.** Follow-up #1 nearly complete. **Status – May 2022** **In process.** Progress check scheduled for July 2022. **Status – November 2021** **Future Implementation.**
9. The PZB Building Division Director should conduct a periodic review of access authorizations, no less than annually, to confirm access rights are still appropriate in accordance with CW-O-059. Original implementation date: July 2022 Revised implementation date: *Not provided by PZB management.*	**Status – May 2024** **In process.** Follow-up waiting on updates to the PZB module related to access rights. **Status – November 2023** **In process.** Follow-up #2 in process. Internal Audit met with department management and administration on this recommendation on October 30, 2023.

Exhibit 6 - Recommendation Status at May 15, 2024

Audit Report Number, Title and Recommendation(s)	Recommendation Status
	Status – May 2023 **In process.** Division Director believes this Recommendation will remain in a pending/ongoing status for quite some time, as they currently do not have a solution. An expected implementation date is unknown. **Status – November 2022** **In process.** Follow-up #1 nearly complete. **Status – May 2022** **In process.** Progress check scheduled for July 2022. **Status – November 2021** **Future Implementation.**
12. The Building Division Director should ensure ESS is promptly notified and vendor badges collected and returned upon contracted inspector's termination in accordance with PPM CW-L-041. Original implementation date: July 2022 Revised implementation date: June 2023 *Not provided by PZB management.*	**Status – May 2024** **In process.** Follow-up waiting on new PPM completion. **Status – November 2023** **In process.** Follow-up #2 in process. Internal Audit met with department management and administration on this recommendation on October 30, 2023. **Status – May 2023** **In process.** A new PPM that addresses this issue was completed during our follow up #1. We will conduct a second follow up in approximately three months to confirm that the new procedures have been implemented. **Status – November 2022** **In process.** Follow-up #1 nearly complete. **Status – May 2022** **In process.**

Exhibit 6 - Recommendation Status at May 15, 2024

Audit Report Number, Title and Recommendation(s)	Recommendation Status
	Progress check scheduled for July 2022. **Status – November 2021** **Future Implementation.**
13. The Building Division Director should develop and implement procedures to ensure PPM's are updated any time there is a significant change to operating procedures, or at the very minimum, within the five-year requirement stated in PPM CW-O-001. Original implementation date: November 2022 Revised implementation date: June 2023 *Not provided by PZB management.*	**Status – May 2024** **In process.** Follow-up waiting on updates to outdated PPMs. **Status – November 2023** **In process.** Follow-up #2 in process. Internal Audit met with department management and administration on this recommendation on October 30, 2023. **Status – May 2023** **In process.** The PPM updates and the new PPM tracking procedures are expected to be complete within 3 months. **Status – November 2022** **In process.** Follow-up #1 nearly complete. **Status – May 2022** **In process.** Progress check scheduled for July 2022. **Status – November 2021** **Future Implementation.**
23-01 Facilities Development & Operations Electronic Services & Security – Access Section: Employee Access Cards & ID Badges	
Report issued November 22, 2022 containing 11 recommendations. *Follow-up #1 initiated on April 29, 2024.*	
1. Departments should report all changes in employee status to ESS immediately as required by the PPM.	**Status – May 2024** **In process.** Follow-up #1 in process.

Exhibit 6 - Recommendation Status at May 15, 2024

Audit Report Number, Title and Recommendation(s)	Recommendation Status
Original implementation date: May 2023	**Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in January 2024. **Status – May 2023** **Future Implementation.**
2. The ESS Director should provide training and guidance to departmental personnel charged with managing departmental access activities. Original implementation date: May 2023	**Status – May 2024** **In process.** Follow-up #1 in process. **Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in January 2024. **Status – May 2023** **Future Implementation.**
3. Departments should keep authorized signature forms current and updated to reflect changes in authorized signers. Original implementation date: May 2023	**Status – May 2024** **In process.** Follow-up #1 in process. **Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in January 2024. **Status – May 2023** **Future Implementation.**
4. The ESS Director should provide training and guidance to departmental personnel charged with managing departmental access activities. Original implementation date: May 2023	**Status – May 2024** **In process.** Follow-up #1 in process. **Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in January 2024. **Status – May 2023** **Future Implementation.**
5. The ESS Director should send out Authorized Signature Forms to departments on an annual basis to ensure forms are updated at least annually. Original implementation date: May 2023	**Status – May 2024** **In process.** Follow-up #1 in process. **Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in January 2024.

Exhibit 6 - Recommendation Status at May 15, 2024

Audit Report Number, Title and Recommendation(s)	Recommendation Status
	Status – May 2023 **Future Implementation.**
6. Departments should request appropriate access privileges based on existing templates or other guidance for their departments. Original implementation date: May 2023	**Status – May 2024** **In process.** Follow-up #1 in process. **Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in January 2024. **Status – May 2023** **Future Implementation.**
7. The ESS Director should provide training and guidance to departmental staff on the appropriate access privilege levels for their departments. Original implementation date: May 2023	**Status – May 2024** **In process.** Follow-up #1 in process. **Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in January 2024. **Status – May 2023** **Future Implementation.**
8. The ESS Director should revise PPMs CW-L-033 and CW-L-041 so that both PPMs agree on the definition and treatment of access cards and ID badges. Original implementation date: May 2023	**Status – May 2024** **In process.** Follow-up #1 in process. **Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in January 2024. **Status – May 2023** **Future Implementation.**
9. The ESS Director should provide departments with the training, guidance to discern which employees need access cards, and which employees need ID badges. Original implementation date: May 2023	**Status – May 2024** **In process.** Follow-up #1 in process. **Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in January 2024. **Status – May 2023** **Future Implementation.**
10. The ESS Director should ensure that only	**Status – May 2024**

Exhibit 6 - Recommendation Status at May 15, 2024

Audit Report Number, Title and Recommendation(s)	Recommendation Status
one access card is issued to any one individual and that no generic access cards are issued. Original implementation date: May 2023	**In process.** Follow-up #1 in process. **Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in January 2024. **Status – May 2023** **Future Implementation.**
11. The ESS Director should create standard operating procedures covering data entry procedures across all systems and confirm ESS staff are familiar with and follow the requirements of the PPM. Original implementation date: May 2023	**Status – May 2024** **In process.** Follow-up #1 in process. **Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in January 2024. **Status – May 2023** **Future Implementation.**
23-02 Facilities Development & Operations Electronic Services & Security – Access Section: Manual Keys	
Report issued November 22, 2022 containing 6 recommendations. *Follow-up #1 April 11, 2024; 3 remain open.*	
1. The ESS Director should ensure that key inventories are conducted on all departments and Constitutional Offices. Original implementation date: May 2023 Revised implementation date: October 2024	**Status – May 2024** **In process.** One full cycle of key audits not yet completed; IA will return to follow up in 6 months. **Status – November 2023** **In process.** Follow up #1 in process. **Status – May 2023** **Future Implementation.**
2. The ESS Director should clarify the duties and responsibilities of the ESS Division and the Facilities Management Division with the Department Director and revise PPM CW-L-041 accordingly. Original implementation date:	**Status – May 2024** **Completed.** **Status – November 2023** **In process.** Follow up #1 in process.

Exhibit 6 - Recommendation Status at May 15, 2024

Audit Report Number, Title and Recommendation(s)	Recommendation Status
May 2023	**Status – May 2023** **Future Implementation.**
3. The ESS Director should ensure that appropriate records of all key issuances requiring actions are maintained. Original implementation date: May 2023	**Status – May 2024** **Completed.** **Status – November 2023** **In process.** Follow up #1 in process. **Status – May 2023** **Future Implementation.**
4. The ESS Director should develop and implement procedures delineating responsibilities for retention of all records of key issuance requests and approvals. The new procedures should be consistent with PPM CW-R-001 "Records Management Program". Original implementation date: May 2023	**Status – May 2024** **Completed.** **Status – November 2023** **In process.** Follow up #1 in process. **Status – May 2023** **Future Implementation.**
5. The ESS Director should develop and implement policy and procedure governing the usage of the KeyTrak units including authorized users, length of borrowing periods, and monitoring KeyTrak usage. Original implementation date: May 2023 Revised implementation date: October 2024	**Status – May 2024** **In process.** Policies and procedures have been implemented; IA will return to follow up on monitoring in 6 months. **Status – November 2023** **In process.** Follow up #1 in process. **Status – May 2023** **Future Implementation.**
6. The ESS Director should ensure relevant staff are trained on the new procedures and monitor usage. Original implementation date: May 2023 Revised implementation date: October 2024	**Status – May 2024** **In process.** IA will return to follow up on monitoring in 6 months. **Status – November 2023** **In process.** Follow up #1 in process. **Status – May 2023** **Future Implementation.**

Exhibit 6 - Recommendation Status at May 15, 2024

Audit Report Number, Title and Recommendation(s)	Recommendation Status
23-03 Information Systems Services Countywide IT Systems Access Controls	
Report issued February 13, 2023 containing 18 recommendations. *Department expects all recommendations to be implemented by November 2023. Follow-up #1 to be assigned June/July 2024.*	
1. Departments should deprovision an employee's SIM account immediately upon termination. Original implementation date: June 2023	**Status – May 2024** **In process.** Follow up #1 to be assigned in June/July 2024. **Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in December 2023. **Status – May 2023** **Future Implementation.**
2. The ISS Department should train departmental SIM Administrators on the PPM deprovisioning requirements, and on the capabilities of SIM (Centralize Directory) to support them. Original implementation date: June 2023	**Status – May 2024** **In process.** Follow up #1 to be assigned in June/July 2024. **Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in December 2023. **Status – May 2023** **Future Implementation.**
3. Departments should deprovision SIM accounts immediately utilizing one of the available direct methods. Original implementation date: June 2023	**Status – May 2024** **In process.** Follow up #1 to be assigned in June/July 2024. **Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in December 2023. **Status – May 2023** **Future Implementation.**
4. The ISS Department should develop and provide training to all SIM Administrators on deprovisioning user access, which includes the	**Status – May 2024** **In process.** Follow up #1 to be assigned in June/July 2024.

Exhibit 6 - Recommendation Status at May 15, 2024

Audit Report Number, Title and Recommendation(s)	Recommendation Status
available methods to disable a user's SIM account within the required timeframe. Original implementation date: June 2023	**Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in December 2023. **Status – May 2023** **Future Implementation.**
5. Department SIM Administrators (or staff tasked to remove user access) should be informed of employee terminations prior to the effective date. Original implementation date: June 2023	**Status – May 2024** **In process.** Follow up #1 to be assigned in June/July 2024. **Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in December 2023. **Status – May 2023** **Future Implementation.**
6. Departments should develop procedures to ensure SIM Administrators are informed of employee terminations prior to their effective date. Original implementation date: June 2023	**Status – May 2024** **In process.** Follow up #1 to be assigned in June/July 2024. **Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in December 2023. **Status – May 2023** **Future Implementation.**
7. Departments should disable terminated employee SIM accounts when required. Original implementation date: March 2023	**Status – May 2024** **In process.** Follow up #1 to be assigned in June/July 2024. **Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in December 2023. **Status – May 2023** **Future Implementation.**
8. The ISS Department should communicate to departments the procedures to be followed to access files located in a former employee's	**Status – May 2024** **In process.** Follow up #1 to be assigned in June/July 2024.

Exhibit 6 - Recommendation Status at May 15, 2024

Audit Report Number, Title and Recommendation(s)	Recommendation Status
personal drive and/or inbox. Original implementation date: March 2023	**Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in December 2023. **Status – May 2023** **Future Implementation.**
9. Departments with students/seasonal employees should temporarily disable (login restricted) their system access as of their last day of seasonal work, and immediately when they terminate. Original implementation date: June 2023	**Status – May 2024** **In process.** Follow up #1 to be assigned in June/July 2024. **Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in December 2023. **Status – May 2023** **Future Implementation.**
10. The ISS Department should provide guidance/training to departmental SIM Administrators to ensure they have the knowledge to temporarily disable user access (system-wide login restriction) for students/seasonal employees when they are not actively working. Original implementation date: June 2023	**Status – May 2024** **In process.** Follow up #1 to be assigned in June/July 2024. **Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in December 2023. **Status – May 2023** **Future Implementation.**
11. Departments should immediately deprovision external users that no longer need access. Original implementation date: March 2023	**Status – May 2024** **In process.** Follow up #1 to be assigned in June/July 2024. **Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in December 2023. **Status – May 2023** **Future Implementation.**
12. Departments should develop/implement procedures to ensure access for external users are deprovisioned as required when no longer	**Status – May 2024** **In process.** Follow up #1 to be assigned in June/July 2024.

Exhibit 6 - Recommendation Status at May 15, 2024

Audit Report Number, Title and Recommendation(s)	Recommendation Status
needed. Procedures should include regular monitoring of external user access needs, and setting up external user accounts in SIM (centralized directory) with an expiration date. Original implementation date: March 2023	**Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in December 2023. **Status – May 2023** **Future Implementation.**
13. ISS annual SIM review should be conducted to detect active external users that no longer need access. Original implementation date: June 2023	**Status – May 2024** **In process.** Follow up #1 to be assigned in June/July 2024. **Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in December 2023. **Status – May 2023** **Future Implementation.**
14. ISS should include all departments with active external users in the ISS annual SIM review to ensure external users with an expired access need are detected for prompt deprovisioning. Original implementation date: June 2023	**Status – May 2024** **In process.** Follow up #1 to be assigned in June/July 2024. **Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in December 2023. **Status – May 2023** **Future Implementation.**
15. Requests to transfer a user's access to another department (remove access to IT resources) should be completed within the required timeframe. Original implementation date: June 2023	**Status – May 2024** **In process.** Follow up #1 to be assigned in June/July 2024. **Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in December 2023. **Status – May 2023** **Future Implementation.**
16. ISS should develop and provide training to all SIM Administrators on their roles and responsibilities for removing transferred employee user access under the County's IT	**Status – May 2024** **In process.** Follow up #1 to be assigned in June/July 2024.

Exhibit 6 - Recommendation Status at May 15, 2024

Audit Report Number, Title and Recommendation(s)	Recommendation Status
Security Policy. Original implementation date: June 2023	**Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in December 2023. **Status – May 2023** **Future Implementation.**
17. Department procedures should ensure user access to department-controlled applications are deprovisioned when required. Original implementation date: June 2023	**Status – May 2024** **In process.** Follow up #1 to be assigned in June/July 2024. **Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in December 2023. **Status – May 2023** **Future Implementation.**
18. Departments should develop and implement procedures that ensure user access to department-controlled applications are deprovisioned within the required timeframe. Original implementation date: June 2023	**Status – May 2024** **In process.** Follow up #1 to be assigned in June/July 2024. **Status – November 2023** **Follow-up pending.** Follow up #1 to be assigned in December 2023. **Status – May 2023** **Future Implementation.**
23-04 Facilities Development & Operations Electronic Services & Security – Access Section: Contractors & After-hours	
Report issued February 16, 2023 containing 10 recommendations. *Follow-up #1 initiated September 11, 2023; in process.*	
1. The Division Director should work with project managers to develop processes to: a. Tie contractor access cards/ID badges to end of work/contract date. b. Periodically request active contractor lists from project managers and compare them to the PBSO monitoring reports to ensure only	**Status – May 2024** **In process.** Follow up #1 in process. **Status – November 2023** **In process.** Follow up #1 in process.

Exhibit 6 - Recommendation Status at May 15, 2024

Audit Report Number, Title and Recommendation(s)	Recommendation Status
active county contractors with CJIS certification are monitored. Original implementation date: August 2023	**Status – May 2023** **Future Implementation.**
2. Ensure that project manager responsibilities are clearly defined in countywide PPMs and implement a process to ensure all project managers are trained on required responsibilities. Original implementation date: August 2023	**Status – May 2024** **In process.** Follow up #1 in process. **Status – November 2023** **In process.** Follow up #1 in process. **Status – May 2023** **Future Implementation.**
3. The ESS Division Director should ensure that security guards confirm and enforce all contractors who sign in to work at courthouse locations have Facilities Access Plans on file with ESS. Original implementation date: August 2023	**Status – May 2024** **In process.** Follow up #1 in process. **Status – November 2023** **In process.** Follow up #1 in process. **Status – May 2023** **Future Implementation.**
4. The ESS Division Director should ensure project managers are trained on required Facilities Access Plan responsibilities. Original implementation date: August 2023	**Status – May 2024** **In process.** Follow up #1 in process. **Status – November 2023** **In process.** Follow up #1 in process. **Status – May 2023** **Future Implementation.**
5. The ESS Director should implement training and monitoring to ensure that Security Officers a. review or complete security sign in log entries at the time of individual sign in. b. Enforcing legible, complete sign in on logs that Security Officers are able to use in order to determine who is in the building at a particular point in time.	**Status – May 2024** **In process.** Follow up #1 in process. **Status – November 2023** **In process.** Follow up #1 in process. **Status – May 2023**

Exhibit 6 - Recommendation Status at May 15, 2024

Audit Report Number, Title and Recommendation(s)	Recommendation Status
Original implementation date: August 2023	**Future Implementation.**
6. The ESS Director should update Post Orders to align with management expectation of security sign in (e.g., Security Officers are able to identify who is in a building in case of emergency using the log), standardize security logs among county buildings, and periodically review completed security sign in logs. Original implementation date: August 2023	**Status – May 2024** **In process.** Follow up #1 in process. **Status – November 2023** **In process.** Follow up #1 in process. **Status – May 2023** **Future Implementation.**
7. The ESS Director should review the badging process for contractors and determine where PII is needed and will be requested; ensure requested PII is destroyed, deleted, or secured after use. Original implementation date: August 2023	**Status – May 2024** **In process.** Follow up #1 in process. **Status – November 2023** **In process.** Follow up #1 in process. **Status – May 2023** **Future Implementation.**
8. The ESS Director should work with ISS to eliminate or limit the amount of PII needed to schedule a contractor appointment with ESS. Original implementation date: August 2023	**Status – May 2024** **In process.** Follow up #1 in process. **Status – November 2023** **In process.** Follow up #1 in process. **Status – May 2023** **Future Implementation.**
9. The ESS Director should review and update policies to ensure they match the relevant processes. Original implementation date: August 2023	**Status – May 2024** **In process.** Follow up #1 in process. **Status – November 2023** **In process.** Follow up #1 in process. **Status – May 2023** **Future Implementation.**
10. The ESS Director should implement a	**Status – May 2024**

Exhibit 6 - Recommendation Status at May 15, 2024

Audit Report Number, Title and Recommendation(s)	Recommendation Status
process to ensure that policies are reviewed every five years or when actual policies/procedures change, whichever occurs first. Original implementation date: August 2023	**In process.** Follow up #1 in process. **Status – November 2023** **In process.** Follow up #1 in process. **Status – May 2023** **Future Implementation.**