

**OKALOOSA COUNTY CLERK OF COURTS**

**INSPECTOR GENERAL DEPARTMENT**

**ANNUAL WORK PLAN FY 2015-16**

**Revised April 2016**

Approved by Clerk of Courts: \_\_\_\_\_ Date: \_\_\_\_\_

<b>Area</b>	<b>Nature of Work</b>	<b>Estimated Budget Hrs.</b>
	<b>Audit Assignments</b>	
Airport Lease Revenue & Compliance Review	Comprehensive Review of Airport Leases-Revenue Generation & Lease Compliance	720
Purchasing	Comprehensive Review of the County Purchasing Function, Compliance	520
P-Cards	Review for compliance, mgt. review, oversight, documentation, Public Purpose	230
Guardianship Audits	Audit and Review of Guardianship Cases (Type I and II)	880
	<b>Investigations</b>	
Various	Reserve	420
	<b>Special Assignments</b>	
Various	Reserve	550
	<b>Follow up Activities</b>	
Evidence Vault	Follow-up to previous Review	20
Airports	Follow-up to previous Review	20
	<b>Other Audit Activities</b>	
Internal Control Testing	Surprise Cash Counts	64
Annual Inventories	Observe/Sample Annual Inventories, Fleet, Public Works, Water & Sewer.	48
Audit Coordination and Cooperation	Coordination of audit efforts with external auditor/A/G	80
I/G Policies	Development of Policy Manual	200
Fraud, Waste & Abuse	Maintain Hotline	8
	<b>Consulting</b>	
Clerk Fraud Risk and Control Risk Assessment	Liaison/facilitator	40
Clerk Areas	Receipts, Finance Rejects, Separation of Duties, Cash Jury Payments, Reorg, etc.	180
Board Areas	Purchasing, Fleet, Corrections, W&S, Public Works, Separation of Duties, etc.	240
External Audit	Assistance to External Auditors	40
Subtotal of Hours		4,260
Hours Available for Assignments		4,260

\*Based on 3 FTE less holidays, paid time off and accreditation efforts