

OKALOOSA COUNTY CLERK OF COURTS

INTERNAL AUDIT DEPARTMENT

INITIAL ANNUAL WORK PLAN FY 2014-15

Revised for Risk Assessment May 2015

Approved by Clerk of Courts: _____

Date: _____

Area	Nature of Work	Estimated Budget Hrs
	Audit Assignments	
Airport Lease Revenue & Compliance Review	Comprehensive Review of Airport Leases-Revenue Generation & Lease Compliance	520
Water & Sewer Department	Controls over the accounting (billing & collections) for W & S Department revenue	520
Purchasing and Facilities Management	Construction Audit-Bidding for Construction projects	230
	Special Assignments	
	Follow up Activities	
Evidence Vault	Follow-up to previous Review	20
	Other Audit Activities	
Internal Control Testing	Surprise Cash Counts	56
Annual Inventories	Observe/Sample End-of-Year Inventories, Fleet, Public Works, Water & Sewer. Publish observations	36
Guardianship Audits	Assistance to and Review of Guardianship Cases	460
Audit Coordination and Cooperation	Coordination of audit efforts with external auditor/A/G	56
I/G Policies	Development of Policy Manual	400
	Consulting	
Clerk Fraud Risk and Control Risk Assessment	Liaison/facilitator	40
Clerk Finance- Control Issues	Consult with Finance staff on internal control matters	40
	Reserves	
Investigations	Reserve for special investigations	240
Special Assignments	For special assignments from Clerk or County	180
Subtotal of Hours		2,792
Hours Available for Audit (from Timesheet Tab)		2,798

**OKALOOSA COUNTY CLERK OF COURTS
INSPECTOR GENERAL DEPARTMENT
Annual Audit Work Plan - Hours Available for Audits
FY 2014-15
Plan Revised May, 2015**

Director

Total Hours		2080
Less: Holidays & Leave		
	Holidays	88
	Paid Time Off (Annual & Sick)	60
Work Hours Available		1,932
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Less:		
	Administrative duties, timesheets, supervision, travel requests, etc.	100
	Board meetings, agenda review	260
	Staff Meetings	48
	Certification/Accreditation	
	Professional Dev, CPE & Professional Association Activity:	120
	Subtotal	528
Hours Available for Audits		1,404

Investigator/
Auditor

2,080

88
48

1,944

50
120
0

300
80

550

1,394
