



DIVISION OF INTERNAL AUDITING
ANNUAL RISK ASSESSMENT AND AUDIT PLAN FOR FY 2025-26

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INTRODUCTION

The Osceola County's (County) Clerk of the Circuit Court & Comptroller (Clerk) established the Division of Internal Auditing (IA) pursuant to Article V, Section 16, Florida Constitution. IA is an independent and objective auditing program that provides assurance and consulting services to the Osceola County Board of County Commissioners (BoCC) and the Clerk and Comptroller's Office.

The purpose of the IA activity is to enhance and protect organizational value by providing BoCC and the Clerk risk-based and objective assurance, advice, and insight. IA intends to work proactively with BoCC senior management and the Clerk in identifying risks, evaluating controls, and making recommendations that promote economical, efficient, and effective delivery of services.

IA performs assurance and consulting services that align with the organization's strategic goals with independence and objectivity in conformance with the Institute of Internal Auditor's (IIA) Global Internal Audit Standards (Red Book).

IIA's definition of internal auditing states the fundamental purpose, nature, and scope of the internal audit function:

"Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes."¹

¹ The definition of "Internal Auditing" was obtained from IIA's webpage <https://www.theiia.org/en/standards/what-are-the-standards/definition-of-internal-audit/>

ANNUAL AUDIT PLAN - DEVELOPMENT

Requirement

The IIA requires the chief audit executive to develop an annual audit plan using a systematic approach.

Global Internal Audit Standard 9.4, Internal Audit Plan – This standard supports the development of an Annual Audit Plan that promotes the achievement of the organization’s objectives. The audit plan must be flexible and may be amended during the year as determined by the Internal Audit Manager with the concurrence of the Clerk. Completion of the Annual Audit Plan may be affected by additional and/or critical audits requested by the Clerk, BoCC, and/or senior management, special projects, and unforeseen circumstances.

The goal of the Annual Audit Plan is to prioritize and allocate limited resources efficiently to those offices, areas, and/or programs that present the greatest risk as deemed by management and the auditor’s professional judgement, where the work of the internal audit activity can provide the greatest value.

Development

As population and tourism grow the County concentrates efforts on meeting new demands. With expansion in mind, the County’s budget for FY 2024-25 contemplated funds to deliver services to the citizens and visitors of Osceola County while focusing on transportation, housing services, and public safety. Consequently, IA includes in its FY 2025-26 Annual Audit Plan audit coverage of pertinent areas to align with the organization’s strategic goals.

To execute a feasible audit plan, IA considers two factors, availability of resources and high-priority projects.

A. Availability of Resources

An analysis is performed to determine hours available for projects. See **Table 1**.

Table 1: Time Availability

Available Hours	Auditor I	Auditor I	Audit Manager	Total
Available Hours	2,080	2,080	2,080	6,240
Time-Off	296	296	376	968
Administrative Hours	152	152	1,090	1,394
Time Available for Projects	1,632	1,632	614	3,878

The availability of resources is defined by multiplying the number of auditors times the total of available hours in a year. Time-off and administrative hours are deducted from the total available hours to arrive at the number of hours that can be allocated to projects. Time-off includes vacation and sick leave while administrative hours include time keeping, performance evaluations, meetings, training, etc.

B. High-priority Projects

To determine high-priority projects, a risk analysis (assessment) is performed (this process is explained in the following pages). Prior to the risk statement, an audit universe is defined. An audit universe is an inventory of auditable entities which, in Osceola County, includes auditable divisions and offices. With the assistance of senior management, the Audit Manager scores auditable offices utilizing seven risk factors. The final score is based on a weighted average that serves to prioritize the order of the auditable offices based on risk levels.

IA utilizes the team’s prior experience and the complexity of potential engagements to forecast estimated hours to complete projects. IA also contemplates recurring engagements and management special requests. Lastly, IA develops the Annual Audit Plan by allocating available hours to projects rated high as depicted in **Table 2**.

Table 2: Annual Audit Plan – FY 2025-26

OSCEOLA COUNTY CLERK OF THE CIRCUIT COURT AND COMPTROLLER						
DIVISION OF INTERNAL AUDITING						
ANNUAL AUDIT PLAN FOR FY 2025-26						
Project Name	Project Number	Estimated Hours Auditor I	Estimated Hours Auditor I	Estimated Hours Manager	Total Estimated Hours	
AUDITS/REVIEWS						
1	Public Works - Construction Contract	25A-002		450	70	520
2	Commercial Franchise Holders - Coastal Waste & Recycling*	26A-001	350		40	390
3	Commercial Franchise Holders - GFL Environmental, Inc.*	26A-002	350		40	390
4	Transportation & Transit - CIPs	26A-003	700		100	800
5	Corrections - Revenue Recognition	26A-004		450	80	530
6	Human Resources - Claims	26A-005		500	100	600
Total			1,400	1,400	430	3,230
FOLLOW-UP OUTSTANDING ITEMS						
1	Commercial Franchise Holders - County	26OI-001			20	20
2	Commercial Franchise Holders - Waste Management	26OI-002			10	10
3	Tax-Deed Property Recognition	26OI-003			10	10
4	Credit Card & Fee Compliance	26OI-004			10	10
Total					50	50
SPECIAL REQUESTS						
1	Special Project(s)		132	232	170	534
2	Commercial Franchise Holders - General**	26SP-001	100		14	114
Total			232	232	184	648
OTHER AUDIT ACTIVITIES						
1	Quality Control Programs	26OA-001			160	160
2	TeamMate-Audit Templates	26OA-002	5	5	100	110
3	Audit Manual	26OA-003			200	200
4	Annual Audit Plan	26OA-004	5	5	40	50
5	Annual Report	26OA-005	5	5	40	50
6	Risk Assessment	26OA-006	10	10	200	220
Total			25	25	740	790
ADMINISTRATIVE ACTIVITIES & PROFESSIONAL DEVELOPMENT						
1	General Administration	26GA-001	67	67	200	334
2	Professional Development	26PD-001	60	60	100	220
Total			127	127	300	554
Total Hours Allocated			1,784	1,784	1,704	5,272
Notes: For fiscal year 2025-26, a new auditor was added to the team. The above schedule reflect the new addition. * Recurring engagement. ** Ongoing initiative to foster franchisees' compliance with the Code of Ordinances.						

Total Allocated Hours in table 2 includes administrative and project hours and excludes non-workable hours.

Annual Audit Plan Components

A. Audit Engagements

During FY 2025-26, IA contemplates completing six audit engagements.

Public Works – Construction Contract (carry forward). This is an engagement that began in FY 2024-25. The number of hours allocated to this engagement reflects the remaining balance from the previous year. The Division of Public Works is responsible for a broad range of services including but not limited to fleet management, road and bridge, stormwater, lakes management, mosquito control, and several others. IA's risk analysis rated construction contracts high-risk due to the complexity of pertinent processes. For construction contracts under \$4 million, Public Works uses continuing service agreements where contractors are pre-selected through a bidding process. When the need arises, the County assigns work to the pre-selected contractors who may in turn retain sub-contractors to perform the work. While this setting facilitates construction processes, it may also raise concerns worth reviewing. Some of the most pertinent risks include:

- Overreliance on cost estimates
- Insufficient oversight of cost controls during construction
- Unjustified/unsupported cost overruns
- Unjustified use of change orders (project ends up costing more than agreed upon)
- Inflation and price volatility
- Unforeseen site conditions (utility issues may result in expensive corrective work)
- Other financial consequences

Commercial Franchise Holders. In accordance with Section 19-23(m)(1) of the Code of Ordinances for Osceola County, "In consideration of the franchise privileges hereby granted, each commercial franchise holder shall pay to the county a sum equal to fifteen (15) percent of the gross revenue attributable to the commercial franchise holder's activities pursuant to this franchise..." To ensure compliance, Section 19-23(m)(2) states that "The commercial franchise holder shall keep an accurate set of books and records reflecting the gross revenues derived under and pursuant to its franchise including, but not limited to contracts, trip tickets, dump tickets, inbound charge tickets, customer invoices, customer list, billing rates, billing amounts, accounts receivables, state and federal tax returns..." Additionally, said books and records are subject to audits by the County Auditor at the discretion of the board. For FY 2025-26, IA's plan includes the review of financial records for one full calendar year of two franchisees.

Transportation & Transit. When developing the budget for FY 2024-25, the County contemplated over \$910 million in spending for ongoing infrastructure projects. Of this, over \$628 million were allocated to transportation infrastructure. In addition to the inherent financial risk, operational complexities, and third-party reliance deems the operations of the Transportation & Transit Department high risk. Due to the technicality associated with related construction projects, IA has strategized its approach to first begin a review of the management of pertinent construction in progress projects (CIPs). As time progresses and the audit team's technical knowledge expands, IA plans on performing more in-depth audits. During the CIP engagement, IA will review processes associated with:

- Potential misallocation or misstatement of costs
- Potential delays affecting timely capitalization
- Untimely recognition of expenses
- Any other processes affecting the proper recognition of related expenses

Corrections – Revenue Recognition. The County collects revenue from a variety of services provided to residents and visitors through its departments. The cost of these services is reviewed, approved, and published in the County’s Fee Schedule. Senior management has expressed interest in evaluating appendices within the fee schedule to assess accuracy of service charges. IA plans on addressing management concerns regarding the fee schedule over time prioritizing departments and offices based on the level of financial exposure. For the Corrections Department, the review will include, but not limited to:

- Administrative charges’ alignment with pertinent schedule
- Proper and timely revenue recognition
- Accuracy in estimating and recording write-offs (if applicable)

HR Insurance Claims. The Human Resources Department is comprised of three main subdivisions. The Risk Management and Safety subdivision is responsible for management and/or oversight of claims associated with workers’ compensation, property and casualty, employment practices, cyber liability, among others. Some of the responsibilities of the Risk Management and Safety subdivision are performed by third parties. Third-party management in itself exposes the organization to potential financial losses resulting from legal liability. Prior to developing specific audit objectives, IA will review risks associated with:

- Claims disbursements (trends, adequate support, proper approvals, authorizations, etc.)
- Premium rates align with governing authority when applicable
- Accuracy in calculating and processing worker’s compensation claims for firefighters (qualified presumptions)
- Fraudulent or Inflated Claims
- Any other pertinent process

B. Follow-ups

IA is responsible for monitoring unresolved issues that require management action. These are generally, but not exclusive of, internal and/or external reviews. This is an ongoing process where IA meets pertinent stakeholders to define deadlines and corresponding follow-up. As the new fiscal year begins, IA plans on monitoring the findings associated with the Commercial Franchise Holders engagements. IA will also monitor the implementation of a new system that will relieve the County from incurring credit card costs particularly those with a potential impact on the proper collection of administrative fees.

C. Special Requests

Annually, IA allocates time to meet special requests from the Clerk’s Office. Additionally, IA began an initiative to enhance monitoring the accurate and timely submission of quarterly payments and corresponding reports from all 11 commercial franchisees.

D. Other Audit Activities

IA also allocates hours to perform other activities. Some activities are of a routine nature and do not require explanation. However, there are two activities worth explaining.

Quality Control Program. The IA function under the Clerk's leadership is still in its infancy with approximately one year of operations. As the structural foundation strengthens, the team is allocating time to develop and solidify a robust quality control program for continuous enhancement of its operations. This initiative aligns with requirements from the IIA's global standards.

Audit Manual. IA will also start an initiative to create a comprehensive document that captures, at a high level, its main operating procedures. This document will serve as part of a succession plan as it will contain a great source of reference to IA's internal activities.

E. Administrative Activities & Professional Development

IA allocates time to perform duties of an administrative nature such as time keeping, performance expectations, performance evaluations, attend general meetings, recruiting, etc. IA also allocates time to the team's professional development in the form of training, on-line or in-person.

For the estimated start and end date of the aforementioned audit and non-audit activities, refer to **Appendix 3**.

RISK ANALYSIS/ASSESSMENT

A risk assessment is a systematic approach to evaluate the potential impact of a variety of risk factors on processes or programs. Risk factors are measurable (objective) or observable (subjective) indicators of conditions or events that can impact negatively an organization’s ability to achieve its objectives. The risk analysis performed for FY 2025-26 is a continuation of the previous year’s audit plan that was completed during the second quarter, and it contemplates the weighted average of the following 7 risk factors:

The first two risk factors are objective, and their rating is based on quantifiable data.

Financial Risk. This is an objective measure that weighs the financial flow of assessed offices based on the budgeted expenditure and/or expected revenue. The financial risk is measured by either the budgeted expenditure and/or the revenue expected for each office. See **Table 3**.

Table 3: Financial Risk Rating

Range	Score	Rating
0 - \$500,000	1	Low
\$500,001 - \$1,000,000	2	Moderately Low
\$1,000,001 - \$2,500,000	3	Medium
\$2,500,001 - \$8,000,000	4	Moderately High
\$8,000,001 - \$500,000,000	5	High

Audit Lapse. It relates to the length of time elapsed since the last review. Audit lapse serves as a measure to assess risk management within an organization. The audit lapse measures risk based on the number of years since a department was last audited. See **Table 4**.

Table 4: Audit Lapse Risk Rating

Range	Score	Rating
0 - 1	1	Low
2 - 3	2	Moderately Low
4 - 5	3	Medium
6 - 7	4	Moderately High
> 7	5	High

The remaining five risk factors are of a subjective nature. Their rating is based on the Audit Manager’s professional judgment coupled with senior management perception of the potential impact and likelihood of the seven risk factors on operations.

Reputational Risk. This is a subjective measure of the likelihood of a loss of public trust towards government caused by the level of visibility and/or public interest.

Compliance/Regulations. This is the risk of operational non-compliance due to human error, and/or process or system failure. Non-compliance may result in loss of future funding, lawsuits, or any other outcome detrimental to the operations.

Complexity of Operations. The complexity of a program, area, or process defines the control level required to maintain risk exposure within acceptable risk levels. More complex processes may require additional controls.

Third-Party Exposure. When programs, areas, or processes are operated or managed by external parties, risk is transferred out. This creates an inherent risk to the organization should the third party fail to perform agreed upon processes that align with the organization's policies.

Service Disruption. This is an operational risk that threatens the ability of a program, activity, or process to fulfill its intended purpose. Service disruption may cause operations to cease affecting internal processes or the delivery of services to the public.

Risk Assessment Process

To account for the uniqueness of each risk factor, IA allocates a unique weight to each of the seven risk factors described above. This weight is used in the computation of the weighted average which determines the priority order. Additionally, IA uses its professional judgement and senior management's perception to rate the potential impact of each of the risk factors on their offices (operations). Each office receives an individual score utilizing the weighted average of the rating for the office and risk factors. To select projects for the Annual Audit Plan, IA lists offices by risk order. Higher rated offices are presented at the top of the list. However, for visualization preference, **Appendix 1**, groups offices according to their respective department/division despite the individual rating score assigned to each office. Selected offices are highlighted.

AUDIT RESOURCES

IA strives to build and maintain a quality audit team to provide exceptional services to its clients. This is measured by the quality of the work performed; the training received each year; and the relevant professional certifications obtained.

Global Standard, Principle 3 addresses Competency

“Demonstrating competency requires developing and applying the knowledge, skills, and abilities to provide internal audit services. Because internal auditors provide a diverse array of services, the competencies needed by each internal auditor vary. In addition to possessing or obtaining the competencies needed to perform services, internal auditors improve the effectiveness and quality of services by pursuing professional development.”

Internal Audit Manager

Luis Camejo became a certified internal auditor (CIA) in 2019, certified fraud examiner (CFE) in 2022, and a certified public accountant (CPA) with the State of Florida, in 2025. Mr. Camejo holds bachelor’s degrees in accounting and political science with a minor in economics. His professional experience includes roles as an Internal Audit Manager, Project Manager, Financial Controller, and Internal Controls Specialist. Additionally, Mr. Camejo’s internal auditing experience includes functions in both private and public sectors in a range of industries including manufacturing, advertising, and professional services.

Staff Auditors

Juanito Senarillos started his internal auditing career with the Florida Department of Transportation where he audited construction contracts. His previous professional experience includes budgetary and financial roles in the State of Alaska, State of Oregon, and recently with the Florida Fish and Wild Conservation Commission. Mr. Senarillos started the path to becoming a certified internal auditor (CIA) and is targeting the completion of two parts of the CIA examination in the current fiscal year.

Edward Glines recently joined the team as an Internal Auditor I. Mr. Glines brings valuable experience from the Department of Treasury’s Office of Inspector General where he performed external and semi-internal audits of federal grants and programs including the fund recovery from the Coronavirus Aid, Relief and Economic Security Act (CARES). Mr. Glines recently completed his master’s in accounting and will soon begin his path to becoming a certified internal auditor (CIA).

APPENDIX 1 – RISK RATING AND SCORES

Department/Division Offices	Financial 20%	Reputational 15%	Complexity 10%	Compliance 13%	Third-Party 12%	Service Disruption 25%	Audit Lapse 5%	Total Rating 100%
Office of Management & Budget								3.92
Solid Waste	5	4	4	4	5	3	1	3.92
Human Resources								3.99
Risk Management & Safety	5	5	5	5	4	2	3	4.03
Human resources	5	5	5	4	4	2	5	4.00
Benefits & HRIS	5	5	3	5	4	2	5	3.93
Information Technology								3.12
IT Infrastructure	5	5	5	1	2	5	5	4.12
IT Applications Support	4	5	4	2	3	4	5	3.82
IT Administration	3	5	3	1	1	1	5	2.40
IT Project Management	4	1	3	2	1	1	5	2.13
Public Works								3.12
Fleet Vehicle/Equipment	4	4	3	3	3	3	5	3.45
Road & Bridge	5	4	3	3	3	2	5	3.40
Engineering and Bridge Maintenance	5	4	3	2	3	2	5	3.27
Facilities Management	5	4	3	2	3	2	5	3.27
Stormwater	4	4	3	2	4	2	5	3.19
Engineering & Right of Way Permitting	3	4	3	4	3	2	5	3.13
Fuel Management	3	4	3	3	2	3	5	3.13
Fleet General Oversight	1	3	2	2	2	2	5	2.10
Emergency Management								2.94
Intergovernmental Radio Communication	4	5	3	2	2	2	5	3.10
Emergency Management	3	5	3	2	1	2	5	2.78
Transportation & Transit								2.78
Road Construction Projects	5	4	3	3	4	3	5	3.77
Parkway Operations	5	4	2	3	3	2	5	3.30
Transportation & Transit	5	4	3	2	3	2	5	3.27
Road & Bridge	5	3	3	2	4	2	5	3.24
Mobility Fee Coordination	5	2	2	3	3	3	3	3.15
Traffic Engineering	4	3	3	3	2	2	5	2.93
Project Development & Design	3	4	3	2	3	2	5	2.87
Street/Traffic Lights	3	3	1	1	2	3	5	2.52
Roadway Construction	3	3	3	2	3	1	5	2.47
ITS-ATMS	4	1	2	1	3	2	5	2.39
Red Light Cameras	1	2	2	1	3	2	5	1.94
Transit Shelter	1	1	1	1	1	2	5	1.45
Procurement								2.75
Procurement Services	3	4	3	2	2	2	5	2.75
Tourism								2.74
Osceola Heritage Park	5	2	3	2	4	2	5	3.09
Extension Services and Soil & Water Conservation	3	3	3	2	4	2	5	2.84
Austin -Tindall Sports Complex	4	2	2	1	3	1	5	2.29

Department/Division Offices	Financial 20%	Reputational 15%	Complexity 10%	Compliance 13%	Third-Party 12%	Service Disruption 25%	Audit Lapse 5%	Total Rating 100%
Financial Services								2.73
Finance	3	5	5	2	1	1	5	2.73
Environmental and Public Lands								2.69
Lakes Management	5	2	2	2	3	2	5	2.87
Parks & Public Lands	5	2	1	1	4	2	5	2.76
Passive Parks	1	2	1	2	3	2	5	2.57
Mosquito Control	4	2	2	1	3	2	5	2.54
Fire Rescue & EMS								2.62
County EMS	5	3	3	3	4	2	5	3.37
Countywide Fire/EMS	5	4	3	2	2	2	5	3.15
Fire Marshal	3	4	3	2	2	2	5	2.75
Medical Director	1	1	1	1	1	1	5	1.20
Corrections								2.59
Corrections/Executive	5	5	5	3	3	3	5	4.00
Courthouse Security	4	5	5	3	3	3	5	3.80
Inmate Medical	3	4	3	3	2	2	5	2.88
Inmate Welfare	4	2	2	2	2	2	5	2.55
Probation	3	3	2	2	2	2	3	2.40
Drug Lab	1	1	1	1	2	1	5	1.32
Print Shop	1	1	1	1	1	1	5	1.20
Library District								2.14
Library	4	1	2	1	3	1	5	2.14
Housing and Community Services								1.96
HOME Program	5	1	3	2	1	1	5	2.33
State Housing Initiatives Partnership (SHIP) Program	5	1	3	2	1	1	5	2.33
Community Development Block Grant Section 8	4	1	3	2	1	1	5	2.13
	4	1	3	2	1	1	5	2.13
Community Service (CSA) Grant Program	3	1	3	2	1	1	5	1.93
Fair Housing & Equal Opportunity	3	1	3	2	1	1	5	1.93
FDLE Justice Assistance Grant (JAG) Program	3	1	3	2	1	1	5	1.93
First Time Homebuyers Program	3	1	3	2	1	1	5	1.93
Social Services	3	1	3	2	1	1	5	1.93
Tenant Based Rental Assistance (TBRA) Program	3	1	3	2	1	1	5	1.93
Homeless Services Program	1	1	3	2	1	1	5	1.53
Veteran's Services	1	1	3	2	1	1	5	1.53
Real Estate								1.73
Real Estate Management	2	2	3	1	1	1	5	1.75
Right of Way	2	1	4	1	1	1	5	1.70
Community Development								2.91
Building Safety	5	5	5	5	1	3	5	3.24
Development Review	4	5	4	1	1	2	5	2.95
Planning, Zoning & Design	4	5	4	2	1	1	5	2.83
Code Enforcement	3	5	4	2	1	1	5	2.63
Animal Services								1.35
Kennel Operations	2	1	1	1	1	1	5	1.40
Road Operations	2	1	1	1	1	1	5	1.40
Veterinary Operations	2	1	1	1	1	1	5	1.40
Licensing Program (Licensing tags)	1	1	1	1	1	1	5	1.20

APPENDIX 2 – RESOURCE AVAILABILITY & TIME MANAGEMENT

OSCEOLA COUNTY CLERK OF THE CIRCUIT COURT AND COMPTROLLER				
DIVISION OF INTERNAL AUDITING				
RESOURCE AVAILABILITY - TIME*				
	Auditor I	Auditor I	Audit Manager	Total
	2,080	2,080	2,080	6,240
Subtract				
Vacancy	0	0	0	0
Time-off				
Holidays	112	112	112	
Vacation	80	80	160	
PTO	104	104	104	
Total Time-off	296	296	376	968
Total Hours Available	1,784	1,784	1,704	5,272
Follow-up Outstanding Items				
Commercial Franchise Holders - County			20	
Commercial Franchise Holders - Waste Management			10	
Credit Card & Fee Compliance				
Tax-Deed Property Recognition			20	
Total Follow-ups			50	50
General Administration				
Timekeeping	22	22	80	
Evaluations	5	5	20	
Recruitment			20	
General Meetings	20	20	40	
Other Admin. Activities	20	20	40	
General Administration	67	67	200	334
Professional Development				
Professional Development	60	60	100	220
Other Audit Activities				
Quality Control Programs	0	0	160	
TeamMate-Audit Templates	5	5	100	
Audit Manual	0	0	200	
Annual Audit Plan	5	5	40	
Annual Report	5	5	40	
Risk Assessment	10	10	200	
Other Audit Activities	25	25	740	790
Hours Available for Projects	1,632	1,632	614	3,878

* Presented in hours

APPENDIX 3 – SCHEDULE OF AUDIT ACTIVITIES

OSCEOLA COUNTY CLERK OF THE CIRCUIT COURT AND COMPTROLLER			
DIVISION OF INTERNAL AUDITING			
Annual Audit Schedule for Fiscal Year 2025-26			
Audit Schedule subject to change with the approval/concurrence of the Clerk			
Audit Project Name	Start	Final Report	Hours
Public Works - Construction Contract	6/30/2025	2/13/2026	520
Commercial Franchise Holders - Coastal Waste & Recycling*	10/20/2025	1/22/2026	390
Commercial Franchise Holders - GFL Environmental, Inc.*	10/20/2025	1/22/2026	390
Transportation & Transit - CIPs	1/26/2026	7/22/2026	800
Corrections - Revenue Recognition	1/12/2026	5/14/2026	530
Human Resources - Claims	5/4/2026	9/17/2026	600
Follow-up Outstanding Items	Start	End	
Commercial Franchise Holders - County	10/1/2025	9/30/2026	20
Commercial Franchise Holders - Waste Management	10/1/2025	9/30/2026	10
Tax-Deed Property Recognition	10/1/2025	9/30/2026	10
Credit Card & Fee Compliance	10/1/2025	9/30/2026	10
Special Requests	Start	End	
Special Project(s)			534
Commercial Franchise Holders - General**			114
Other Audit Activities	Start	End	Hours
Quality Control Programs	10/1/2025	9/30/2026	160
TeamMate-Audit Templates	10/1/2025	9/30/2026	110
Audit Manual	10/1/2025	9/30/2026	200
Annual Audit Plan	10/1/2025	9/30/2026	50
Annual Report	10/1/2025	9/30/2026	50
Risk Assessment	10/1/2025	9/30/2026	220
Other Administrative Activities	Start		Hours
General Administration	10/1/2025	9/30/2026	334
Professional Development	10/1/2025	9/30/2026	220
Total Hours			5,272