



**Highlands County Clerk of Courts
2017 Annual Audit Plan - BOCC
Compliance and Internal Audit Division**

Number	Audit Entity	Risk Factor	Tentative Schedule	
			Start	End
2	Grants	80%	FY 16-17 QTR 1	Continuous
TBD	Solid Waste	79%	TBD	TBD
TBD	Emergency Medical Services	74%	TBD	TBD
TBD	County Libraries	74%	TBD	TBD
TBD	Parks and Recreation	73%	TBD	TBD
TBD	Asphalt Plant	70%	TBD	TBD
TBD	Animal Control	70%	TBD	TBD
TBD	Local Emergency Management	70%	TBD	TBD
TBD	Engineering	69%	TBD	TBD
TBD	Contracts	69%	TBD	TBD
TBD	Road and Bridge	68%	TBD	TBD
TBD	Capital Projects	68%	TBD	TBD
TBD	Building Department	67%	TBD	TBD
TBD	Traffic Operations	64%	TBD	TBD
TBD	Recycling Operations	64%	TBD	TBD
TBD	Facilities Maintenance	63%	TBD	TBD
TBD	Fire Department	61%	TBD	TBD
1	Cash Handling	61%	FY 16-17 QTR 1	FY 16-17 QTR 2
TBD	Human Resources	57%	TBD	TBD
TBD	Planning and Development	56%	TBD	TBD
TBD	Childrens Advocacy	56%	TBD	TBD
TBD	Aquatic Plant Program	56%	TBD	TBD
TBD	Tourist Development	54%	TBD	TBD
N/A	Purchasing	54%	In Process	FY 16-17 QTR 1
TBD	Management and Budget	54%	TBD	TBD
TBD	Healthy Families	54%	TBD	TBD
TBD	Natural Resources	53%	TBD	TBD
TBD	Code Enforcement and Zoning	53%	TBD	TBD
TBD	Maintenance Shop	52%	TBD	TBD
TBD	Mowing Right of Ways	51%	TBD	TBD
TBD	Veterans Services	50%	TBD	TBD
TBD	Sports Complex	50%	TBD	TBD
TBD	Shell Pit	49%	TBD	TBD
TBD	Non - Ad Valorem Assessments	48%	TBD	TBD
TBD	Carpentry Shop	47%	TBD	TBD
TBD	GIS	44%	TBD	TBD
TBD	Public Information	36%	TBD	TBD
Follow-up Audits			Tentative Schedule	
			Start	End
Housing Follow-Up Audit			FY 16-17 QTR 2	FY 16-17 QTR 3
Validation/Assessments			Tentative Schedule	
			Start	End
Additional Assessments			As Needed	As Needed