



**Highlands County Clerk of Courts
BOCC Annual Audit Plan - 2018
Compliance and Internal Audit Division**

Number	Audit Entity	Risk Factor	Tentative Schedule	
			Start	End
TBD	Emergency Medical Services	83%	TBD	TBD
TBD	Engineering	79%	TBD	TBD
5	Solid Waste	76%	TBD	TBD
4	Parks and Recreation	76%	TBD	TBD
TBD	County Libraries	74%	TBD	TBD
TBD	Local Emergency Management	72%	TBD	TBD
TBD	Facilities Maintenance	71%	TBD	TBD
1	Aquatic Plant Program/Weed Control	68%	QTR 3 FY 2018	QTR 1 FY 2019
TBD	Building Department	68%	TBD	TBD
TBD	Asphalt Plant	67%	TBD	TBD
TBD	Contracts	67%	TBD	TBD
TBD	Fire Department	67%	TBD	TBD
TBD	Road and Bridge	67%	TBD	TBD
2	Grants	66%	QTR 4 FY 2018	Ongoing
3	Natural Resources	65%	TBD	TBD
TBD	Traffic Operations	65%	TBD	TBD
TBD	Carpentry Shop	61%	TBD	TBD
TBD	Children's Advocacy	61%	TBD	TBD
TBD	Capital Projects	59%	TBD	TBD
TBD	Recycling Operations	59%	TBD	TBD
TBD	Sports Complex	58%	TBD	TBD
TBD	Tourist Development	58%	TBD	TBD
TBD	Purchasing	57%	TBD	TBD
TBD	Maintenance Shop	53%	TBD	TBD
TBD	Mowing Right of Ways	52%	TBD	TBD
TBD	Human Resources	51%	TBD	TBD
TBD	Code Enforcement and Zoning	50%	TBD	TBD
TBD	GIS	50%	TBD	TBD
TBD	Non - Ad Valorem Assessments	48%	TBD	TBD
TBD	Planning and Development	48%	TBD	TBD
TBD	Management and Budget	47%	TBD	TBD
TBD	Healthy Families	47%	TBD	TBD
TBD	Veterans Services	46%	TBD	TBD
TBD	Shell Pit	46%	TBD	TBD
TBD	Public Information	36%	TBD	TBD
Follow-up Audits			Tentative Schedule	
			Start	End
TBD			N/A	N/A
Current Audits			Tentative Schedule	
			Start	End
BOCC Cash Handling			QTR 1 FY 2017	QTR 3 FY 2018
Cash Handling (Surprise Counts)			QTR 4 FY 2018	Ongoing
Validation/Assessments			Tentative Schedule	
			Start	End
Additional Assessments			As Needed	As Needed