



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

Number	Audit Entity	Risk Factor	Tentative Schedule	
			Start	End
TBD	Information Technology (IT)	64%	TBD	TBD
TBD	Payroll/Central Services	54%	TBD	TBD
TBD	Traffic (Civil)	54%	TBD	TBD
TBD	Child Support (Family)	53%	TBD	TBD
1	Civil	51%	QTR 3 FY 2018	QTR 2 FY 2019
TBD	Recording	51%	TBD	TBD
TBD	Accounting	49%	TBD	TBD
TBD	Traffic (Criminal)	48%	TBD	TBD
TBD	Misdemeanor	47%	TBD	TBD
TBD	Juvenile	45%	TBD	TBD
TBD	Evidence	45%	TBD	TBD
2	Felony	44%	TBD	TBD
Ongoing	Guardianship	44%	Ongoing	Ongoing
TBD	Payables/Receivables	44%	TBD	TBD
TBD	Probate	44%	TBD	TBD
TBD	Tax Deeds	44%	TBD	TBD
TBD	Marriage License	43%	TBD	TBD
TBD	Domestic Violence	43%	TBD	TBD
TBD	Law Library	42%	TBD	TBD
TBD	Pre-Trial Release (PTR)	40%	TBD	TBD
TBD	Jury Management	39%	TBD	TBD
TBD	Indeagency (Pro Se)	38%	TBD	TBD
TBD	Teen Court	36%	TBD	TBD
TBD	Appeals	36%	TBD	TBD
TBD	Human Resources	35%	TBD	TBD
TBD	Cash Handling	30%	TBD	TBD
<b>Follow-up Audits</b>			<b>Tentative Schedule</b>	
			<b>Start</b>	<b>End</b>
None Scheduled			TBD	TBD
<b>Continuous Audits</b>		<b>Coverage Period</b>	<b>Tentative Schedule</b>	
			<b>Start</b>	<b>End</b>
Guardianships			Ongoing	Ongoing
Cash Handling (Surprise Counts)			Ongoing	Ongoing
<b>Validation/Assessments</b>			<b>Tentative Schedule</b>	
			<b>Start</b>	<b>End</b>
Additional Assessments			As Needed	As Needed