



GREGORY C. HARRELL
CLERK OF COURT AND COMPTROLLER – MARION COUNTY, FLORIDA

CLERK OF COURT
RECORDER OF OFFICIAL RECORDS
CLERK AND ACCOUNTANT OF THE BOARD OF COUNTY COMMISSIONERS
CUSTODIAN OF COUNTY FUNDS AND COUNTY AUDITOR

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MEMORANDUM

TO: The Board of County Commissioners

THROUGH: Gregory C. Harrell, Clerk of Court and Comptroller *gh*

FROM: Sachiko Horikawa, Internal Audit Director *SH*

RE: CY 2024 Internal Audit Annual Audit Plan

DATE: March 4, 2024

I am pleased to present the Annual Audit Plan for Calendar Year 2024 based on our risk assessment.

Project	Status
Review of Internal Controls over the Usage of Driver and Vehicle Information Database - Human Resources Department	In process
Operating Parts and Supplies Inventories - FY 2024	Not started
Revenue Controls - Parks Department/Parks	Not started
Revenue Controls - Parks Department/Airport	Not started
Revenue Controls - Parks Department/SE Livestock Pavilion	Not started
Operational - Fleet Department	Not started
Tyler Munis - Payroll Records	Not started
P-card	Not started
Audits of the Economic Development Financial Incentive Grant and Economic Development Infrastructure Grant Programs	As necessary
MSTU Petition Tabulation	As necessary
Solid Waste Transfer Station	Alternate
Marion County Fire Rescue Training Program Follow-up	Alternate

Risk Assessment Methodology

We ranked each auditable unit based on the following criteria:

- Revenue impact based on fees and grants collected
- Expenditure impact based on Operating Expenditures or grants given by the County to external entities
- Number of years since the last audit
- External interest (how many people expressed an interest for audit or risks identified by our peers, reputational risks the unit may represent)

CY 2024 Internal Audit Annual Audit Plan

We also considered our available resources and annual audit/non-audit obligations to the County such as annual operating supplies inventories and MSTU petition tabulations to create the audit plan. The units which we have audited since Calendar Year 2022 were removed from the ranking to broaden our service to more areas.

For audits of the Economic Development Financial Incentive Grant and the Economic Development Infrastructure Grant, the County Administration and Internal Audit have previously agreed that we will audit grantees when the grantees meet the capital improvement requirement portion of their agreements and at the first year of any routine reporting (e.g. annual reporting of Full-time equivalent). Currently, we are not aware of any grantees that require audits during CY 2024.

We also listed two audits that are labeled “alternate” under Status. They are alternate audits included in the plan if any of the audits listed above cannot be performed.

Please note that, if unexpected risk emerges and requires an audit or an investigation, it will supersede this Annual Audit Plan. We also accept requests for audit from the County management, which may also supersede the Annual Audit Plan, depending on its significance. We will reassess the risk of any audits on this list that may not be completed by the end of the calendar in conjunction with the risk assessment for the next calendar year and determine whether to complete the remaining audits.

If you have any questions on this matter, please do not hesitate to contact me.