

Internal Auditor Follow-Up Report Summary of Audit Corrective Actions

BREVARD COUNTY INTERNAL AUDIT

February 2024

Audit Report / Subject	Management Comments	Auditor Status Up-Date	Report Issue Date	Corrective Actions		
				Total	Open	Closed
Individual Functions						
Public Records Request	February 2024	February 2024	June 29, 2022	5	0	5
Pre-Trial and Misdemeanor Probation Services - Contract Compliance	January 2024	January 2024	September 6, 2023	8	4	4
Total				13	4	9

NOTES:

Follow-up Not Required as no ECD's or testing was applicable this reporting cycle.

Internal Auditor Follow-Up Report
of Corrective Actions

BREVARD COUNTY INTERNAL AUDIT
FUNCTION: THE PUBLIC RECORDS REQUEST

Report Issue Date: June 29th, 2022

Risk	Observation #1: Entering Public Records Request	Management Comments as of February 2024	Auditor Comments as of February 2024	Status
Moderate	Based on our interviews and walkthroughs with CAO management and staff, we noted the following: PRRs submitted via telephone, in-person, or via email were not always entered into PRRT by the respective department Records Custodians as required by AO-47.	CAO management performed the following: a. Circulated an email to all the department directors and Records Custodians reminding them of the requirement to enter all PRRs into the PRRT with AO-47 attached. b. Circulated an email to all County employees reminding them of their responsibility under AO-47 to assure compliance and uniformity with regard to the handling of requests for inspection and copies of public records not exempted by State law and to notify their applicable Records Custodian to ensure any PRR received is entered into the PRRT system in accordance with AO-47. .	a. We obtained and reviewed a copy of the email that CAO (including AO-47 attachment) circulated to all the department directors and Records Custodians reminding them of the requirement to enter all PRRs into the PRRT. b. We obtained and reviewed a copy of the email that CAO circulated to all County employees reminding them of their responsibility under AO-47 to assure compliance and uniformity with regard to the handling of requests for inspection and copies of public records not exempted by State law and to notify their applicable Records Custodian to ensure any PRR received is entered into the PRRT system in accordance with AO-47. These audit items are considered closed.	Closed
	Auditor Recommendation	ECD:	Testing Date:	
	We recommend that CAO management perform the following to facilitate compliance with AO-47 that requires all PRRs to be entered into the PRRT software for tracking/monitoring: a. Circulate an email to all the department directors and Records Custodians reminding them of the requirement to enter all PRRs into the PRRT with AO-47 attached. b. Circulate an email to all County employees reminding them of their responsibility under AO-47 to assure compliance and uniformity with regard to the handling of requests for inspection and copies of public records not exempted by State law and to notify their applicable Records Custodian to ensure any PRR received is entered into the PRRT system in accordance with AO-47.	Closed.	Closed.	

Internal Auditor Follow-Up Report
of Corrective Actions

BREVARD COUNTY INTERNAL AUDIT

Report Issue Date: June 29th, 2022

FUNCTION: THE PUBLIC RECORDS REQUEST

Risk	Observation #2: Closing Public Records Requests	Management Comments as of February 2024	Auditor Comments as of February 2024	Status
Moderate	Based on our interviews and walkthroughs with CAO management and staff, we noted the following:	CAO management in working with the IT department has configured a pull-down menu to include the most common responses to the requester.	We obtained and reviewed a screenshot from the PRRT that included a pull-down menu with common requests to select for closing public records requests.	Closed
	PRRT has an automated control requiring an entry into the comments field prior to PRR closure. However, anything typed in the “Comments” field allows the PRR to be closed. No pull-down menus/templates with the most common responses are utilized.		This audit item is considered closed.	
	Auditor Recommendation	ECD:	Testing Date:	
	We recommend that CAO management perform the following: Work with the IT department to determine whether the PRRT can be configured to add a Drop-down menu to include the most common responses to the requester. Alternatively, if this is not feasible, take this into consideration in the implementation of Next Request. Note: Based on our experience with Next Request, it has pull-down templates and/or menus available to facilitate the above.	Closed.	Closed.	

Internal Auditor Follow-Up Report
of Corrective Actions

BREVARD COUNTY INTERNAL AUDIT
FUNCTION: THE PUBLIC RECORDS REQUEST

Report Issue Date: June 29th, 2022

Risk	Observation #3: Public Record Request Consultations with CAO	Management Comments as of February 2024	Auditor Comments as of February 2024	Status
Moderate	Based on our interviews and walkthroughs with CAO management and staff, we noted the following: In accordance with AO-47, upon request by any County Employee responding to a PRR, the CAO provides guidance for fulfilling PRRs in compliance with the Florida Public Records Act. Based on our discussions with the CAO, this direction is most commonly communicated to the County employee via email. Depending on the nature of the request for guidance, and if asked via phone, the CAO would sometimes provide guidance orally as well. If any records are redacted or exempted, the PRR response provided to the requester must include the relevant Public Records F.S. citation. According to the CAO, the most common statement used when records are redacted is similar to: "Your requested documents are enclosed, and have been redacted pursuant to section 17.325(3) of the FL Statutes." (Per CAO staff).	The following standard wording was circulated to the Records Custodians via email: 1. Records Redacted: Please find enclosed the materials responsive to your request for public records. Some of the material contains information that is confidential or exempt from public disclosure pursuant to Florida Statutes and has been redacted accordingly. [Provide the reason and statutory authority for the redactions, e.g., all social security numbers have been redacted per section 119.071(5)(a)3, Florida Statutes]. 2. Records Withheld: Please find enclosed the materials responsive to your request for public records. Certain records are confidential or exempt from public disclosure pursuant to Florida Statutes and have been withheld accordingly. [Provide the reason and statutory authority for withholding the record(s), e.g., blueprints for a County-owned structure have been withheld per section 119.071(3), Florida Statutes].	We obtained the evidence of the email that CAO sent to Records Custodians noting that the email included the following standard language: 1. Records Redacted: Please find enclosed the materials responsive to your request for public records. Some of the material contains information that is confidential or exempt from public disclosure pursuant to Florida Statutes and has been redacted accordingly. [Provide the reason and statutory authority for the redactions, e.g., all social security numbers have been redacted per section 119.071(5)(a)3, Florida Statutes]. 2. Records Withheld: Please find enclosed the materials responsive to your request for public records. Certain records are confidential or exempt from public disclosure pursuant to Florida Statutes and have been withheld accordingly. [Provide the reason and statutory authority for withholding the record(s), e.g., blueprints for a County-owned structure have been withheld per section 119.071(3), Florida Statutes]. This audit item is considered closed.	Closed.
	Auditor Recommendation	ECD:	Testing Date:	
	To facilitate consistency relative to redacted and exempt records, we recommend that management perform the following: • Provide standard wording to the Records Custodians for redacted public records to ensure consistency. For example: Your requested documents are enclosed, and have been redacted pursuant to section 17.325(3) of the F.S. • Provide standard language for any PRR's that have exempt records while citing the appropriate section of the F.S.	Closed.	Closed.	

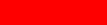
Internal Auditor Follow-Up Report
of Corrective Actions

BREVARD COUNTY INTERNAL AUDIT
FUNCTION: THE PUBLIC RECORDS REQUEST

Report Issue Date: June 29th, 2022

Risk	Observation #4: Monitoring Open Requests	Management Comments as of February 2024	Auditor Comments as of February 2024	Status
Moderate	Based on our interviews and walkthroughs with CAO management and staff, we noted the following: • One of the assistant county attorneys we interviewed who was part of the PRR process indicated that she regularly monitored the outstanding PRRs in the PRRT to identify any “older” outstanding requests to ensure that they are addressed in a timely manner. However, she indicated that there is no formal documented monitoring process in place. • Presently, the CAO Records Coordinator has access to close any of the PRR requests in PRRT. At times, the CAO Records Coordinator has to close previously fulfilled PRR's that have been noted as fulfilled in PRRT, but not closed by the respective Records Custodian. All but a few of the PRRs were fulfilled by County departments/offices other than the CAO. • The respective Records Custodians for each department have access to close the open requests that appear in their respective cue.	CAO management implemented the following: A spreadsheet was created to monitor all the open PRRs. The spreadsheet is updated multiple times during the week as each PRR develops. An email is sent following up on any PRRs that are open more than 14 days.	We obtained a copy of the spreadsheet for two different days since the spreadsheet is updated and monitored by the CAO Records Coordinator (or designated staff) real-time noting it included a list of open requests by department. This audit items is considered closed.	Closed
	Auditor Recommendation	ECD:	Testing Date:	
	We recommend that management perform the following: a. Develop and document a formal, monitoring process in keeping with current practice to address open PRRs on at least a weekly basis. b. Formally designate the CAO Records Coordinator, in keeping with current practice, to perform and/or to oversee this monitoring process to help ensure that open requests are addressed and closed in a timely manner.	Closed.	Closed.	

Risk	Observation #5: Public Records Request Accessibility	Management Comments as of February 2024	Auditor Comments as of February 2024	Status
Low	During our interviews and walkthroughs with CAO management and staff, we noted the following: The County website in the PRR section does not include the CAO's physical location (i.e. address, building & suite number) for requesters that want to submit their requests by mail or in-person.	CAO management added the physical location of the CAO's to the website where the PRR section is currently located (i.e. address, building & suite) to facilitate accessibility for requestors that want to submit a PRR in-person or by mail.	We inspected the website (brevardfl.gov/Public Records Request) on August 29, 2023 noting that the physical location of the CAO was included. This audit item is considered closed.	Closed
	Auditor Recommendation	ECD:	Testing Date:	
	We recommend that management add the physical location of the CAO's to the website where the PRR section is currently located (i.e. address, building & suite) to facilitate accessibility for requestors that want to submit a PRR in-person or by mail.	Closed.	Closed.	

Open/Closed
 = On schedule to complete ECDs
 = Missed ECD (1st time), planned to complete in next 3 month review
 = Missed ECD (2nd time or over 3 months for revised ECD)

Internal Auditor Follow-Up Report
of Corrective Actions

BREVARD COUNTY INTERNAL AUDIT

Report Issue Date: September 6, 2023

FUNCTION: PRE-TRIAL AND MISDEMEANOR PROBATION SERVICES

Risk	Observation #1: Probationer Documentation	Management Comments as of January 2024	Auditor Comments as of January 2024	Status
High	We selected a random sample of 40 probationer (offenders) cases such that our sample included all the types of cases managed by PPS probation officers (PO) including: Pre-trial Release, Pre-Trial Community Supervision, Pre-Trial Diversion and Misdemeanor Probation. We noted the following: a. For 17 out of 40 cases, there was a lack of documentation included in Probation Tracker as required by the Agreement (Attachment A, C. 3.) Types of documentation: Rejection Letters, Community Center Completion, Drug test results, Probation Program Completion Letter, Probation Terms Modification, VOP forms, Warrants, Medical marijuana cards, etc. b. For the 17 cases noted above, PPS was unable to subsequently provide documentation not included in Probation Tracker (some offender cases included multiple missing document types) as follows: • Program Completion Letters - 1 • Rejection Letters - 2 • Positive Drug Statement - 3 • Community Service - 1 • Drug Tests Notated/Recorded - 9 • Medical Marijuana cards - 2 • Program Contract agreement - 1 • Dismissal Letter - 2 • Violation of Probation - 1 • Judgments - not signed – 2 • Unemployment Assistance - 1	a. Professional Probation Services (PPS) has implemented an audit form to ensure performance requirements are met in compliance with the contract including all relevant case documentation being uploaded to Probation Tracker. Community Corrections Manager (CCM) provides oversight by reviewing (PPS) caseloads monthly and provides any discrepancies to PPS manager. b. PPS manager currently has quarterly training with staff. PPS manager provided training plan to CCM which includes new employee training and refresher training for PPS staff. c. PPS has implemented an audit form to ensure performance requirements are met in compliance with the contract.	a. We obtained a copy of the audit form from PPS which includes a checklist to ensure all the required documents are uploaded to Probation Tracker. We will perform sample testing when we have a sufficient testing period to evaluate the retention and upload of all relevant case documentation. This audit item is considered open. b. We obtained PPS's "Training Plan 2024" and inspected documents detailing agendas, objectives, and attendees noting evidence of the training on 1/19/2024. This audit item is considered closed. c. We obtained a copy of the audit form. We will perform sample testing utilizing the audit form when we have a sufficient testing period for the contract compliance process performed by PPS. This audit item is considered open.	Open
	Auditor Recommendation	ECD:	Testing Date:	
	We recommend that County management perform the following: a. Require PPS to retain and upload all relevant case documentation to Probation Tracker in accordance with the Agreement (Attachment A, Section C.3.) b. Request PPS to provide additional training to PO's to help facilitate more effective PO compliance with the requirement to retain relevant case documentation in Probation Tracker. c. Request PPS to put a process in place to provide for review/oversight of the PO's.	a. April 2024 b. Completed c. April 2024	a. Open; Testing Date: April 2024 b. Closed. c. Open; Testing Date: April 2024	

Internal Auditor Follow-Up Report
of Corrective Actions

BREVARD COUNTY INTERNAL AUDIT

Report Issue Date: September 6, 2023

FUNCTION: PRE-TRIAL AND MISDEMEANOR PROBATION SERVICES

Risk	Observation #2: Probationer Supervision	Management Comments as of January 2024	Auditor Comments as of January 2024	Status
High	For the 40 cases sampled, we noted the following regarding PPS supervising activities: a. For 4 of the offenders that were court ordered to have no contact with the victims, there was no notation in Probation Tracker by the PO that the offender's address was compared to the victim's address in accordance with the Agreement (Attachment A, Section H. 4.). b. For 1 of the offenders, the VOP process was not notated by the PO in the offender's file that resulted in the auditor being unable to verify that the VOP process was in accordance with the 5 days required by the Agreement (Attachment A, Section K.). c. One of the offenders failed to check in for one month, and the PO fail to contact the offender until one month thereafter out of compliance with the Agreement (Attachment A, Section B. 2. (1) Face-to-face meeting per month for each person who is placed on Pretrial Community Supervision. Additionally, each person in the program shall be required to call-in to the telephone number designated by the Contractor once a week for the other weeks of each month). d. For one of the cases, fees for Cost of Supervision were collected in excess of the scheduled amount in the amount of \$165.00. Instead, the fees collected were based on the State Attorney Pre trial form.	a.PPS manager provided training plan including new employee training and refresher training for PPS staff. b. PPS have reviewed overpayment and the refund has been completed. c. CCM sent a memo to PPS CCO to be compliant with fee schedule accordance with contract. d. PPS has implemented an audit form to ensure performance requirements are met in compliance with the contract.	a. We acquired PPS's "Training Plan 2024," and first quarter documentation provided, and examined documents detailing agendas, objectives, and attendees. This audit item is considered closed. b. We reviewed the documentation that supports a refund was issued to the offender for the overage in fee collected. Documentation is sufficient. This audit item is considered closed. c. We obtained PPS's "Training Plan 2024" and inspected documents detailing agendas, objectives, and attendees noting evidence of the training on January 19, 2024. This audit item is considered closed. d. A copy of the contract compliance report has been provided. We will perform sample testing when we have a sufficient testing period to determine if the CCM audit form has been properly implemented to provide oversight of the PO's by PPS. This audit item is considered open.	Open
Auditor Recommendation		ECD:	Testing Date:	
	We recommend that County management perform the following: a. Request PPS to provide additional training to PPS PO's to help facilitate more effective PPS PO compliance with the requirements of their supervisory services. b. Request PPS to refund the overpayment of \$165.00, if feasible. c. Remind PPS of the requirement to charge and collect fees in accordance with the fee schedule included in the Agreement (Attachment B). d. Request PPS to put a process in place to provide for review/oversight of the PO's.	a. Completed. b. Completed. c. Completed. d. April 2024	a. Closed b. Closed. c. Closed. d. Open; Testing Date: April 2024	

Internal Auditor Follow-Up Report
of Corrective Actions

BREVARD COUNTY INTERNAL AUDIT

Report Issue Date: September 6, 2023

FUNCTION: PRE-TRIAL AND MISDEMEANOR PROBATION SERVICES

Risk	Observation #3: Random Drug Testing	Management Comments as of January 2024	Auditor Comments as of January 2024	Status
High	PPS is required to supervise offenders with respect to random drug testing in accordance with drug test policies set by the respective judge. The PO's supervision of the random drug testing includes: the identification and reporting of the following: fraudulent tests, missed tests and failed tests. For the 40 offenders selected, 15 of them included judge ordered random drug testing which resulted in the following: a. One offender presented a fraudulent sample, however; there was no indication that PO immediately notified the judge/court (fraudulent sample is grounds for immediate notification to the Judge/court). Note: the fraudulent sample was notated in Probation Tracker on 12/27/2021 and VOP status was reported 10/31/2022. Additionally, there was no notation by the PO that he alerted the judge/court of the fraudulent sample. b. Three offenders failed to show/missed more than 2 drug test appointments for drug testing, however; PO did not report violation to Judge per policy (2 no shows is grounds for violation). (1 missed 5 tests, 2 missed 25+) c. 1 out of the 15 offenders failed drug test 19 times before VOP was filed. PO failed to adhere to Judge's drug test policy (2 drug fails is grounds for violation).	a. PPS manager and CCM have had a meeting regarding CCM review of cases and detailed explanations. b.PPS manager and CCM had a meeting regarding PPS compliance with respective judge's drug testing polices and VOP requirements.	a. We evaluated and examined the detailed explanations provided. The explanations provided were deemed sufficient. This audit item is considered closed. b. We will perform sample testing when we have a sufficient testing period to evaluate compliance with the applicable drug testing policies. This audit item is considered open.	Open
	Auditor Recommendation	ECD:	Testing Date:	
	We recommend that County management perform the following: a. Request PPS management to provide a detailed explanation as to the causes for each of these specific exceptions noted. b. Request PPS management to provide a written action plan for the steps PPS will take to facilitate PPS compliance with the respective judge order drug testing policies and VOP reporting requirements.	a. Completed. b. April 2024	a. Closed. b. Open; Testing Date: April 2024	

Internal Auditor Follow-Up Report
of Corrective Actions

BREVARD COUNTY INTERNAL AUDIT

Report Issue Date: September 6, 2023

FUNCTION: PRE-TRIAL AND MISDEMEANOR PROBATION SERVICES

Risk	Observation #4: Caseload by Probation Officer	Management Comments as of January 2024	Auditor Comments as of January 2024	Status
Moderate	The Agreement requires the following with respect to PO caseload throughout the contract period (Attachment A, Section A.2.): One (1) probation officer for every 200 people on active probation, community supervision, or pre-trial diversion. No probation officer shall have more than 200 people under supervision (includes people on probation, community supervision and/or pretrial diversion cases added together; a person under supervision for more than one case is counted as one person for the purpose of this limitation). We noted the following with respect to this provision: - For the month of October 2022, we noted that four PO's exceeded this threshold as follows: 202, 256, 239, and 256. - For the month of December 2022, we noted that four PO's exceeded this threshold as follows: 203, 230, 250, and 226. - For the months of February and May 2023, no exceptions were noted.	a. PPS provided a plan to maintain caseloads under threshold. CCM sent a memo to PPS CCO to be compliant and review caseloads in accordance with the agreement. b. CCM is reviewing caseloads every two weeks and documenting results.	a. We obtained a copy of the email memo sent to PPS CCO noting memo included reminder to be compliant and review caseloads in accordance with the contract. We obtained and inspected a copy of the Caseload Plan for keeping caseloads below the threshold established in the contract This audit item is considered closed. b. We will perform sample testing when we have a sufficient testing period to test the caseload maintenance under the threshold per agreement (Attach A, Section A.2). This audit item is considered open.	Open
	Auditor Recommendation We recommend that County management perform the following: a. Request PPS to provide a plan as to how they will comply with the caseload requirements of the Agreement throughout the Agreement period (Attachment A, Section A.2.) and remind them in writing of the requirement as indicated below: Each officer's caseload shall be reviewed every two (2) weeks to ensure this caseload limitation is being met and caseloads shall be adjusted to meet the limitation. Documentation of such review and how caseloads are equalized shall be forwarded to the County's contract manager at the end of each month. b. Implement a documented review of PPS PO caseload as part of County management's monthly desktop audits to monitor PPS progress and compliance with the Agreement.	ECD: a. Completed. b. April 2024	Testing Date: a. Closed. b. Open: Testing Date: April 2024	

Internal Auditor Follow-Up Report
of Corrective Actions

BREVARD COUNTY INTERNAL AUDIT
FUNCTION: PRE-TRIAL AND MISDEMEANOR PROBATION SERVICES

Report Issue Date: September 6, 2023

Risk	Observation #5: Background Checks	Management Comments as of January 2024	Auditor Comments as of January 2024	Status
Moderate	We noted that the Agreement requires the following with respect to background checks for PPS employees: A background check, including FCIC/NCIC check, and verification of relevant employment and claimed education shall be conducted on all newly hired officers and supervisors to determine that the person is of good character and has no felony or other conviction involving dishonesty or deceit. Pursuant to Sec. 948.15(3)(b), Florida Statutes, staff qualifications and criminal record checks of staff shall comply with standards established by the American Correctional Association. The results of the background check shall be kept on file and available for examination by the Court and the County (Attachment A, Section L.) We reviewed the background checks of 27 PPS employees noting the following result for one current PPS PO employee: • Misdemeanor conviction – Theft by Deception This is a lack of compliance with Section L noted above since the nature of the misdemeanor conviction is identified as “Theft by Deception” and, as such, appears to qualify as an “other conviction involving dishonesty or deceit.”	a. On 09/22/2023 County Staff resubmitted fingerprints retained in FALCON (Florida's Integrated Criminal History System)- all came back on 09/25/2023 for all PPS staff- no Criminal history noted on either NCIC or FCIC background checks. b. On 09/22/2023 County Staff resubmitted fingerprints retained in FALCON (Florida's Integrated Criminal History System)- all came back on 09/25/2023 for all PPS staff- no Criminal history noted on either NCIC or FCIC background checks.	a & b. We received a copy of an email provided by the CCM as evidence that updated background checks were performed for the PPS employees, and that per the email: “no criminal history was identified on NCIC or the Florida Background Checks for the employees”. This audit item is considered closed.	Closed
Auditor Recommendation		ECD:	Testing Date:	
	We recommend that County management perform the following: a. Request PPS to conduct updated background checks for all its officers and supervisors and present the results to the County upon request. b. Request PPS to provide the results of the background checks in accordance with the Agreement (Attachment A, Section L.) and to address the disposition of “felony or other conviction involving dishonesty or deceit” as applicable.	Closed.	Closed.	

Internal Auditor Follow-Up Report
of Corrective Actions

BREVARD COUNTY INTERNAL AUDIT
FUNCTION: PRE-TRIAL AND MISDEMEANOR PROBATION SERVICES

Report Issue Date: September 6, 2023

Risk	Observation #6: Annual Audited Financial Statements	Management Comments as of January 2024	Auditor Comments as of January 2024	Status
Moderate	The Agreement requires the following with respect to annual financial statements (Attachment A, Section M.1.) An annual financial report, <u>audited and certified by a licensed, independent Certified Public Accountant</u>, shall be provided to the County within 180 (one hundred-eighty) days following the close of the Contractor's fiscal year. The certified financial report shall be in such detail as to disclose the revenues, expenses, and disbursements relating to the services provided (emphasis added). The annual financial report provided for 12/31/2022 was a compilation and not <u>“audited and certified by a licensed, independent Certified Public Accountant.”</u> A Compilation Financial Report offers no assurance whatsoever by the accountant as stated in the report: We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of	CCM received the CPA's annual audited financial report for FY2022 (PPS fiscal year-end is 12/31; the 12/31/23 audit is not due until 180 days after the close of PPS fiscal year.	We inspected the documentation provided on November 13th, 2023 noting that an independent Auditor's report for FY2022 was performed by McMullan CPA. This audit item is considered closed.	Closed
	Auditor Recommendation	ECD:	Testing Date:	
	We recommend that County management require PPS to provide an annual audited financial report by a licensed, independent Certified Public Accountant within 180 days following the close of the Contractor's fiscal (i.e. 12/31/2022) year as required by the Agreement (Attachment A, Section M.1.).	Closed	Closed	

Internal Auditor Follow-Up Report
of Corrective Actions

BREVARD COUNTY INTERNAL AUDIT
FUNCTION: PRE-TRIAL AND MISDEMEANOR PROBATION SERVICES

Report Issue Date: September 6, 2023

Risk	Observation #7: Reporting – Annual and Quarterly	Management Comments as of January 2024	Auditor Comments as of January 2024	Status
Low	Annual Budget Reporting PPS did not provide the County with a copy of their fiscal budget each year within 30 (thirty) days of the beginning of its fiscal year for fiscal years 2021, 2022 or 2023 pursuant to the Agreement (Attachment A, Section M.2.) Quarterly Reporting In its Quarterly Reporting, PPS did not include the following statistical data to the County: Number of in person visits, number of other visits, and type of visit for each program in accordance with the Agreement (Attachment A, Section M.3.)	PPS provided the 2024 fiscal year budget. PPS provided quarterly reports updated with requirements in accordance with the contract.	We obtained a copy of PPS Fiscal Budget for 2024 that was provided to the county pursuant to the Agreement (Attachment A, Section M.2.) within 30 days of the contractor's fiscal year end (12/31/23). This audit item is considered closed. We obtained a copy of quarterly reports for the 3rd and 4th quarter of 2023 noting that both reports included the following statistical data to the County: number of in person visits, number of other visits, and type of visit for each program pursuant to the Agreement (Attachment A, Section M.3.). This audit item is considered closed.	Closed
	Auditor Recommendation We recommend that County management to require PPS to comply with the annual and quarterly reporting requirements in accordance with the Agreement (Attachment, A, Sections M.2 and M.3).	ECD: Closed	Testing Date: Closed	

Internal Auditor Follow-Up Report
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BREVARD COUNTY INTERNAL AUDIT
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Report Issue Date: September 6, 2023

Risk	Observation #8: Policies and Procedures	Management Comments as of January 2024	Auditor Comments as of January 2024	Status
Low	We noted that PPS policies and procedures have not been updated for at least ten years specific to their services provided to the County. Additionally, we noted that the respective judge testing protocol effective dates ranged from 2018 to 2020.	a. CCM sent a memo for PPS to review policies and procedures to ensure they are up-to-date and align with the contract requirements. b. CCM sent a memo for PPS to review drug testing protocols for each respective judge on a annual basis and document the policy.	a. We obtained and inspected the memo from CCM to PPS Management noting the memo included the request for PPS to update its policies and procedures to align with compliance with the contract. This audit item is considered closed. b. We obtained and inspected the "PPS compliance with respective judge's drug testing policies and VOP requirements" which documents PPS policy which indicates that drug testing policies of the respective County judges are up-dated every time judges rotate from the bench. This audit item is considered closed.	Closed
	Auditor Recommendation	ECD:	Testing Date:	
	We recommend that County management perform the following: a. Request PPS to provide updated and consistent policies and procedures manual. b. Include a policy that requires PPS to obtain the most recent drug testing protocols from the respective judge on a regular basis (suggest annual) and document the updated policy as applicable in Probation Tracker.	Closed.	Closed	

- = On schedule to complete ECDs
- = Missed ECD (1st time), planned to complete in next 3 month review
- = Missed ECD (2nd time or over 3 months for revised ECD)