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CLERK OF THE CIRCUIT COURT & COMPTROLLER

BREVARD COUNTY, FLORIDA

ORGANIZATIONAL AUDIT PLAN

FISCAL YEAR 2025-2026



Office of Inspector General

Date: November 4, 2025

Risk Assessment Methodology

Each fiscal year, the Office of Inspector General (OIG) conducts an organization-wide risk assessment. The purpose of this assessment is to focus the OIG resources in areas that produce the maximum benefit to Brevard County governmental operations and efficiencies. A well-executed risk assessment allows OIG personnel to identify areas that pose the most immediate and impactful risks to Clerk operations. These risks, having been identified, can be subjected to audit work that would verify the potential threat, isolate the cause, and make recommendations for mitigating the risk.

The mechanics of the risk assessment can take a number of forms depending on the needs and resources of the OIG. The specific steps employed by the IG include:

- I. Surveying the riskscape on a broad basis. What is happening on a national, state, or local level that might negatively impact county government operations? What is happening in other adjacent or nearby counties that may negatively impact our specific county government operations? Document the results of this survey.
- II. Surveying Brevard County's recent history. What has happened in the recent past in Brevard County that may negatively impact our current county government operations? What steps have already been taken to mitigate any risks from those events? Document the results of this survey.
- III. Interviewing the Clerk and County leadership. The Clerk and County leadership often has specific concerns about high risk areas. These concerns are generally based on events and interactions the leadership has had that indicate potential problem areas for our county government operations. Document these interviews.
- IV. Conducting risk quantification exercises. Each auditable area or function of the county government can be listed. The Inspector General, or designee, then assigns a numerical value to that area based on various factors (likelihood of occurrence, value of impact, public relations implications, etc.). Document the quantification exercise.
- V. Surveying the audit personnel. Audit personnel spend appreciable amounts of time in the field. They talk with county employees and citizens. They observe everyday situations. They apply their experience and knowledge to situations they observe. The result is that the OIG staff have keen insights to high-risk areas faced by county government. Document this survey process.

Any of these actions, or a combination of these actions, can be used to determine the most productive audits to be undertaken in the coming year.

Audit Plan for Fiscal Year 2025-2026

Audited Unit	Audit Title	Audit Objective(s)	Projected Start Date
Clerk Employee Assistance Fund	Clerk Employee Assistance Fund	The purpose of this audit is to evaluate the accuracy, completeness, and integrity of the Employee Assistance Fund Program. Specifically, we aim to assess adherence to applicable laws, regulations, and policies, as well as the effectiveness of internal controls related to the program.	April 2026
Emergency Management	Purchase Card Audit – Emergency Management	The purpose of this audit is to evaluate the accuracy, completeness, and integrity of the purchase card program. Specifically, we aim to assess adherence to applicable laws, regulations, and policies, as well as the effectiveness of internal controls related to the program.	November 2025
Road and Bridge	Purchase Card Audit – Road and Bridge	The purpose of this audit is to evaluate the accuracy, completeness, and integrity of the purchase card program. Specifically, we aim to assess adherence to applicable laws, regulations, and policies, as well as the effectiveness of internal controls related to the program.	TBD
Facilities Management	Purchase Card Audit – Facilities Management	The purpose of this audit is to evaluate the accuracy, completeness, and integrity of the purchase card program. Specifically, we aim to assess adherence to applicable laws, regulations, and policies, as well as the effectiveness of internal controls related to the program.	TBD
Solid Waste	Purchase Card Audit – Solid Waste	The purpose of this audit is to evaluate the accuracy, completeness, and integrity of the purchase card program. Specifically, we aim to assess adherence to applicable laws, regulations, and policies, as well as the effectiveness of internal controls related to the program.	TBD
Various County Departments	Follow-up on Previous RSM Audit Recommendations	Our objective here is to verify that recommendations by RSM and commitments made by the County are being fulfilled. See attached.	TBD