



Clerk of the Circuit Court
Board of County Commissioners
Marion County
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Internal Audit Division

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MEMORANDUM

TO: Myra Tedder, MSTU/Assessments Department

FROM: David R. Ellspermann, Clerk of the Circuit Court

DATE: April 25, 2006

RE: FOLLOW-UP REVIEW OF MSTU/ASSESSMENTS DEPARTMENT

The Internal Audit Division has completed a follow-up review of the MSTU/Assessments Department (Department) assessments rolls database used for billing of certain annual fees. Our objectives were to gain current knowledge of the Department's operations and personnel related to assessments rolls database and to determine that the same level of internal control is maintained to ensure billing accuracy of all fees.

Internal Audit performed special reviews of the Department in FY 2002 (no report issued) and FY 2003 (*Report # 2003-05*) pursuant to an unpublished management letter comment by the County's external auditors (Purvis Gray and Company) following their FY 2001 financial audit. They recommended that "the County continue its efforts to develop control and review procedures to ensure the completeness and accuracy of such assessment rolls." We concluded that the responsible County departments (MSTU/Assessments and Information Systems) had developed and implemented such control and review procedures and had no recommendations for enhancements to procedures.

Activities Performed

We conducted an interim review of the Department in FY 2004 and concluded that there had been no significant change since the 2003 review and that the Department continued to maintain the same level of controls. No report was issued.

As part of our current audit activities, we met with Department management and the responsible staff members to update the information and our understanding of the Department's activities and system internal controls. We reviewed relevant documentation, activities and procedures performed by the responsible Department personnel to ensure that the assessments database is properly maintained and procedures are in place to ensure its completeness and accuracy. We also interviewed the Database Administrator of Information Systems (IS) to update our knowledge of the IS activities pertaining to the program and to obtain assurance on how well the program has been operating.

Conclusion

We again found that the responsible Department staff members are knowledgeable of and appropriately perform their duties and that the Director gives sufficient attention to this area of assessments rolls. Based on our activities, we believe that control and review procedures developed and implemented by the responsible County departments are appropriately maintained to ensure the completeness and accuracy of the assessments rolls. The system and database again seem to be suitably designed and operating as expected.

We note that there will be some significant changes in the near future that may impact the operations of the assessments rolls database. The County will be converting the platform of County computers from the Oracle to the SQL server in the near future. Further, the Database Administrator informed us that Property Appraiser's Office would soon change their system. We also note that the MSTU Director plans to reclassify the job duties of the responsible employees and possibly assign additional duties which are now being performed by the Director. We recognize that this is an important area, particularly with such anticipated changes. We will focus on these changes in our next review to determine whether the responsible parties developed adequate controls to ensure the continued completeness and accuracy of assessments rolls.

This review was performed by Wallace Watford, Sachiko Leon and Kathy Fitzhugh. We would like to express our appreciation to the management and staff of both the MSTU/Assessments Department and Information Systems Department for their cooperation and assistance in the conduct of our review.

c: Patrick G. Howard, County Administrator
Gisela R. Salas, Deputy County Administrator
Mike May, Growth Management Bureau Chief
John Carter, Management Services Bureau Chief