

## INTERNAL AUDIT DEPT

The Internal Audit Department staff have 30 years of combined audit experience. All staff members have at least a bachelor's degree in a business-related field. We continue to expand our knowledge by obtaining various credentials such as:

- ◆ Certified Internal Auditor, **CIA**
- ◆ Certified Information Systems Auditor, **CISA**
- ◆ Certification in Risk Management Assurance, **CRMA**
- ◆ Certified Public Accountant, **CPA**
- ◆ Certified Fraud Examiner, **CFE**

To maintain certifications, we are required to obtain Continuing Professional Education (CPE) hours to ensure our professional competence.

## WHAT TO EXPECT FROM US

You can expect Internal Audit to apply and uphold the following core principles:

- ◆ Integrity
- ◆ Objectivity
- ◆ Confidentiality
- ◆ Competency

**FOR REPORTS ISSUED, VISIT OUR WEBSITE:**  
<https://marioncountyclerk.org/auditreports>



### EMPLOYEES AND CITIZENS CAN ANONYMOUSLY REPORT:

- ◆ Theft, waste, or misuse of County assets or resources
- ◆ Violations or circumvention of County policies, local laws, rules, or State or Federal regulations

### WHAT NOT TO REPORT:

- ◆ General complaints, suggestions, or personnel issues
- ◆ Issues of extreme urgency, such as threat of violence or harassment

## HOW TO REPORT

### TELEPHONE:



ENGLISH: (833) 230-0001  
SPANISH: (800) 216-1288

### WEBSITE:



[WWW.LIGHTHOUSE-SERVICES.COM/MARIONCOUNTYCLERK](http://WWW.LIGHTHOUSE-SERVICES.COM/MARIONCOUNTYCLERK)



### EMAIL:

[REPORTS@LIGHTHOUSE-SERVICES.COM](mailto:REPORTS@LIGHTHOUSE-SERVICES.COM)

*\*Please reference "Marion County" or "Marion County Clerk of Court and Comptroller" within your report in all email communications.*

### FAX:



(215) 689-3885

*\*Please reference "Marion County" or "Marion County Clerk of Court and Comptroller" within your report in all email communications.*



**(352) 671-5626**

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OCALA, FLORIDA 34475  
[MARIONCOUNTYCLERK.ORG](http://MARIONCOUNTYCLERK.ORG)



**GREGORY C. HARRELL**  
MARION COUNTY CLERK OF COURT  
AND COMPTROLLER



## OUR MISSION

- ◆ **SERVE THE CITIZENS AND TAXPAYERS OF MARION COUNTY** through the performance of independent, objective reviews and evaluations of all relevant activities under the Board of County Commissioners.
- ◆ **ADD VALUE AND IMPROVE THE COUNTY'S OPERATIONS** by providing management with analyses, appraisals, and recommendations concerning activities reviewed.
- ◆ **ENSURE THAT THE COUNTY IS FULFILLING ITS FIDUCIARY RESPONSIBILITIES** to its citizens and taxpayers.



## SERVICES WE PROVIDE

- ◆ **REVENUE AUDITS** – Audits of external or internal entities to determine their compliance with requirements to remit or collect revenues for which the County is entitled.
- ◆ **PERFORMANCE AUDITS** – Independent assessment of the efficiency and effectiveness of a department or function.



- ◆ **INFORMATION SYSTEMS AUDITS** – An examination of the management controls within an Information Technology infrastructure that determines if the information systems are safeguarding assets, maintaining data integrity, and operating effectively to achieve the organization's goals or objectives.
- ◆ **SPECIAL REVIEWS** – Audit activities that result from requests to the Clerk from the Board of County Commissioners, County Administration or other entity.
- ◆ **COMPLIANCE AUDITS** – To ensure compliance with Federal or State laws and/or requirements of Federal or State grants.
- ◆ **EXTERNAL AUDIT ASSISTANCE** – Assist external auditors and the Clerk's Finance and Accounting Division during the annual audit of the County's financial statements.
- ◆ **CONSULTATIVE SERVICES** – Work with management, without assuming management's responsibilities, to offer advisory services on agreed upon scope.
- ◆ **FRAUD INVESTIGATIONS** – Investigate suspicion of fraud, misappropriation of assets, or unethical behavior related to county business.
- ◆ **INVENTORY** – Audit the inventory process for the annual fiscal year-end inventory of operating parts and supplies and compile the Countywide inventory value.
- ◆ **ECONOMIC DEVELOPMENT GRANT COMPLIANCE AUDITS** – Audit of the grantee's compliance with performance measures in accordance with agreement.
- ◆ **MSTU ROAD ASSESSMENT PETITIONS** – Collect, tabulate, and report the results to the Board of County Commissioners.

## OUR APPROACH

*Our systematic and disciplined approach includes:*

- ◆ **PLANNING** – Define scope and objectives, determine relevant criteria, identify process owners, develop audit plan, and conduct entrance conference.
- ◆ **CONTROLS ASSESSMENT** – Evaluate the adequacy and effectiveness of controls to mitigate risks.
- ◆ **CREATE AUDIT PROGRAMS** – The procedure for identifying, analyzing, evaluating, and documenting information during the engagement.
- ◆ **FIELDWORK** – Execute audit plan by conducting interviews and testing controls to make recommendations for identified exceptions.
- ◆ **REPORTING** – Draft report of our audit recommendations and allow for management to provide written responses to incorporate into the final report.
- ◆ **FOLLOW-UP** – Determine the status and extent of actions subsequently taken by County management to implement audit recommendations.

