

Brevard County

Proposed Audit Plan - Working DRAFT

	Fiscal Year Ending									
	2000/2001	2001/2002	2002/2003	2003/2004	2004/2005	2005/2006	2006/2007	2007/2008	2008/2009	2009/2010
Overall Audit Functions										
Risk Assessment	✓			✓			✓			✓
Update Risk Assessment		✓	✓		✓	✓		✓	✓	
Follow-up Procedures		✓	✓	✓	✓	✓	✓	✓	✓	✓
Quality Control	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
County-Wide										
Asset Management		✓							✓	
Payroll/Timekeeping		✓								✓
Accounts Payable			✓							✓
Cash Management/Investments			✓							
Purchasing Card				✓						✓
Full Scope Follow-up of AP				✓						
Review of TPA Claims Processing		✓				✓		✓		
County-Wide Analysis						✓				
Local Option Gas Tax							✓			
Financial Position Review							✓			
Information Technology						✓	✓	✓		
Financial Reporting								✓		
Year End Close								✓		
Discovery								✓		
Purchasing and Contract Management									✓	
Human Resources									✓	
Contract Compliance Reviews									✓	✓
Financial Conditions Reviews										
Fire Rescue								✓		
Public Works									✓	
Parks and Recreation										✓
Individual Functions										
Economic Development Commission		✓								
CDBG		✓								
Transit		✓							✓	
Central Cashier		✓								
Solid Waste - Billing			✓							
Tourism Development Operations			✓							
Ambulance Billing			✓							
Facilities Construction			✓							
Solid Waste - Landfill Operations				✓						
Parks and Recreation				✓						
Public Works				✓						
EELS					✓		✓			
Golf Operations					✓					
Storm water					✓					
One stop - Building Permitting					✓					
Fire Rescue						✓				
Facilities Maintenance						✓				
Land Development "One Stop"						✓				
Criminal Justice Services						✓				
Utilities							✓			
SHIP & HOME							✓			
800 Mega / E-911							✓			
Special Projects or Requests										
Clerk Traffic		✓								
Animal Service			✓							✓
FEMA					✓	✓				
Fund 1351						✓				
Parks & Recs Referendum							✓			
MIRA							✓			
Budget Tools and Analysis								✓		
IT Advisory Services									✓	✓

LEGEND	
 	Ongoing Function
 	Audit Closed
 	Follow-up in Progress
 	Audit Report Issued
 	Audit in Progress
 	Schedule for upcoming year