



AUDITING

Integrated Internal Audit Management System

A paperless, enterprise-wide internal audit management system that is integrated with the state's web-based architecture promotes e-government and is owned by the state can be used by state and local audit entities. For more information, please contact Jerry Chesnutt, Director of Auditing at the Department of Children and Families (850) 488-8722 or Jerry_Chesnutt@dcf.state.fl.us. (2005 DCF-028)

Automated Single Audit System

Automated oversight and monitoring of state and federal funds, based on a Florida Accounting Information Resource (FLAIR) data extract, tracks compliance of state and federal single audit expenditures. More efficient use and redirection of an estimated \$25,000 worth of resources resulted. For more information, please contact Randall Cook, Inspector General's Office, Department of Transportation (850) 410-5837 or email randall.cook@dot.state.fl.us. (2005 DOT-012)

Streamlined Internal Auditing

Internal audit investigation processes and report formats used at the Department of Children and Families identified \$5.5 million worth of duplicate billings and ineligible costs. For more information, please contact Inspector General Sheryl Steckler at (850) 921-5999 or email Sheryl_Steckler@dcf.state.fl.us. (2004 #23, DCF-030)

Streamlined Auditing Process

New processes for auditing developed at the Department of Financial Services increase data collection without increasing time spent in the field. They also enable auditors to shift focus during an audit to capture problem areas needing immediate attention. For more information, please contact Mary Adelson at (850) 413-1789 or email adelsonm@dfs.state.fl.us. (2005 DFS-011)

Field Audit Tracking

A field tracking system provides real-time information concerning key audit stages, resources used and monitoring of critical dates for audits in progress. This system, which saved the Florida Department of Revenue's Anaheim, California, office 5,100 hours worth \$102,000 in 2001-02, is adaptable by the Department's field audit offices throughout the U.S., and possibly by other state agencies. For more information, please contact Michael Wang at (714) 704-1540 or wangm@dor.state.fl.us. (2003 #17, DOR-023)

Client Information Tracking

A web-enabled application that tracks the transfer of health information throughout a county health department provides status notations that serve as return receipts to ensure that all information sent non-electronically is received. This serves as an audit trail on test results, correspondence and reports. Productivity can be measured through queries and reports. This initiative can be adapted and implemented by other county health departments for estimated statewide added value of \$500,000. For more information, please contact Robert Borowicz at (727) 824-6900 ext. 11014 or email Robert_Borowicz@doh.state.fl.us. (2004 #24, DOH-090)

Contract Pre-Audit Procedures

Contract invoice pre-audit and processing procedures for pre-auditing and processing of payment packages submitted by contractors significantly reduce the amount of time required to complete monitoring activities. These procedures minimize the risk of inappropriate billings, validate service delivery, comply with certification and eliminate errors and duplication. For more information, please contact Sheree Keeler at the Department of Education (850) 245-3411 or KeelerS@vr.doe.state.fl.us. (2005 DOE-012)

AUDITING (cont.)

Documentary Stamp Tax Collection

Auditing courthouse records electronically resulted in a 193% (\$167,000) increase in audit dollars and a 104% increase in closed cases over the prior year. For more information, please contact Julie Pendleton at the Department of Revenue in Jacksonville (904) 359-6460 or email pendletj@dor.state.fl.us. (2005 DOR-011)

Oversight of Citizen Support Organizations

A financial oversight system that responds to state Auditor General concerns that agencies often do not provide adequate oversight of non-profit support organizations provided over \$100,000 worth of added value to the Department of Environmental Protection. This system assists administrators in reviewing the internal operations of citizen support organization without the need for auditors. For more information, please contact Phillip Werndli at (850) 245-2098 or Phillip.Werndli@dep.state.fl.us. (2005 DEP-017)

Best Practices Training for Contract/Grant Managers

A training program that covers rules, laws and best practices of contract and grant management to enhance accountability over the use of state funds can be incorporated into agencies' internal training programs. The training is also relevant to private organizations that deliver services to the state. This initiative increases communication between state agency staff and Department of Financial Services auditors to avoid major pitfalls previously encountered in contract and grant processes. For more information, please contact Diana Flagg at the Department of Financial Services (850) 410-9066 ext. 2292 or email dflagg@dfs.state.fl.us. (2005 DFS-022)