



Agenda Report

2725 Judge Fran Jamieson
Way
Viera, FL 32940

Consent

F.9.

8/2/2022

Subject:

Acceptance and Approval of Internal Audit Reports.

Fiscal Impact:

No fiscal impact.

Dept/Office:

County Manager's Office

Requested Action:

It is requested that the Board of County Commissioners acknowledge and approve the Internal Auditors' Reports.

Summary Explanation and Background:

The Internal Auditors completed the following Audit Reports:

- Public Records Request Function
- American Rescue Plan Act Grant

These reports were reviewed by the Internal Audit Committee on July 13, 2022.

Clerk to the Board Instructions:

N/A



August 3, 2022

M E M O R A N D U M

TO: Frank Abbate, County Manager

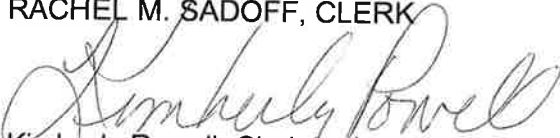
RE: Item F.9., Acceptance and Approval of Internal Audit Reports

The Board of County Commissioners, in regular session on August 2, 2022, acknowledged and approved the Internal Auditors' Reports.

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS
RACHEL M. SADOFF, CLERK


Kimberly Powell, Clerk to the Board

/tr



**Internal Audit Committee of
Brevard County, Florida**

**Internal Audit of
The American Rescue Plan Act Grant**

**Prepared By:
Internal Auditors
June 29, 2022**



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Melbourne, FL 32940

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CRIcpa.com

Transmittal Letter

June 29, 2022

The Audit Committee of
Brevard County, Florida
2725 Judge Fran Jamieson Way
Viera, Florida 32940-6699

Pursuant to the approved 2021/2022 internal audit plan, we hereby submit our internal audit of the American Rescue Plan Act ("ARPA") Grant. We will be presenting this report to the Audit Committee at the next scheduled meeting on July 13, 2022.

Our report is organized in the following sections:

Executive Summary	This provides a summary of the observations and testing results related to our internal audit of the ARPA grant.
Background	This provides a general overview of the ARPA grant.
Objectives Approach and Results	The internal audit objectives and focus are expanded upon in this section as well as a review of the various phases of our approach and the results of our audit procedures.

We would like to thank all those involved in assisting the Internal Auditors in connection with the internal audit of the ARPA grant.

Respectfully Submitted,

Carr, Riggs & Ingram, L.L.C.

INTERNAL AUDITORS

Executive Summary

Overview

The American Rescue Plan Act of 2021 is a \$1.9 trillion coronavirus rescue package designed to facilitate the United States' recovery from the devastating economic and health effects of the COVID-19 pandemic. Brevard County was allocated \$116,920,177, and received its initial tranche of funding in the amount of \$58,460,088.50 on May 18, 2021 and the remainder of the funding was received on June 9, 2022.

These funds may be used for four categories:

1. Public health emergency with respect to Coronavirus Disease or its negative economic impacts
2. Premium pay to eligible workers
3. Revenue replacement for the provision of government services to the extent of the reduction in revenue of the county
4. Investments in water, sewer, or broadband infrastructure

The Treasury's final ruling detailing the final compliance requirements was published on January 6, 2022.

Objective, Approach and Results

The primary purpose of the internal audit of the ARPA grant function was to test the accuracy and compliance of the lost revenues calculation for 2021 and the quarterly project and expenditure report due April 30, 2022.

We obtained support for the lost revenues calculation and recalculated the lost revenue based on the formula and other grant specifications. See results noted below.

Additionally, we noted that the County has expended funds during this quarter under four clean water projects, and we agreed the expenditure amount in the report to the general ledger detail without exception for the programs totaling \$1,360,297.40.

Summary of Results (See within for expanded results)		
Internal Audit Period February 1, 2022– May 31, 2022		
Lost Revenues Calculation (October 1, 2020 – September 30, 2021) To be submitted on the next Quarterly report in July 2022	Quarterly Project and Expenditure Report (January 1, 2022- March 31, 2022) Submitted: April 26, 2022	Project Allocations
All aspects of the calculation appeared accurate.	The report was reviewed and submitted on time.	All of the proposed projects approved through March 31, 2022 were allowable projects based upon the category assignment.

Background

Overview:

ARPA activities are initiated and developed at the local level based upon a community's perceptions of its local needs and priorities. Each entitlement grantee receiving ARPA funds is free to determine what activities it will fund as long as certain requirements are met.

Allowable Activities and Unallowable Activities:

Allowable activities fall under one of four categories:

1. Public Health and Negative Economic Impacts caused by the Public Health Emergency
2. Premium Pay for Essential Workers
3. Water and Sewer and Broadband Infrastructure Improvements
4. Replace lost public sector revenues

Unallowable activities include:

1. Contributions to Pension Plans
2. Debt Payments
3. Contributions for Reserve Funds
4. Paying Settlements of Judgments
5. Programs with requirements that undermine CDC Guidance

Lost Revenues

The lost revenues calculation is detailed in the interim final ruling, and expanded options were allowed for by Treasury's final ruling issued January 6, 2022.

The rate of growth is determined as the higher of either 5.2% standard rate or the actual rate of the county. The actual growth rate is calculated using the average annual revenue growth in the last full three fiscal years prior to COVID -19 public health emergency.

The counterfactual revenue is then calculated for each year utilizing either a fiscal or calendar year for 2020, 2021, 2022, and 2023, utilizing the formula below.

$$\text{base year revenue} \times (1 + \text{growth adjustment})^{\frac{n}{12}}$$

The counterfactual revenue is then compared to the actual revenue, and the difference is the lost revenues for the period.

Background – continued

Schedule of Funding and Period of Performance:

The County received \$58,460,088.50 on May 18, 2021, and received the remaining \$58,460,088.50 on June 9, 2022. The funds can be used for expenditures from March 3, 2021 through December 31, 2026. Any funds expended January 1, 2025 - December 31, 2026 must be obligated by December 31, 2024 and can only be spent on what was obligated. Any funds not spent on what was obligated by December 31, 2026 must be returned to the U.S. Department of Treasury.

Procurement:

The procurement guidelines are the same as all other federal grants. Purchases must be made following the requirements in 2 CFR §200.318 through 200.327. Purchases above the simplified acquisition threshold (currently at \$250,000), must be bid or noncompetitive procurement methods should be documented. Quotes should be obtained for small purchases (purchases between the simplified acquisition threshold and the micro-purchases threshold (currently at \$10,000)).

Prior to entering in to subawards or contracts with award funds, the County must verify that contractors and/ or subrecipients are not suspended, debarred, or otherwise excluded pursuant to 31 CFR §19.300.

Reporting:

The County has a population that exceeds 250,000 residents; therefore, is subject to the following reporting requirements.

- 1) Interim Report - due August 31, 2021
- 2) Recovery Plan Performance Report - due August 31, 2021
- 3) Project and Expenditure reports - due quarterly 30 days after the end of each quarter, beginning with January 31, 2022
- 4) FFATA reporting is being done by the Treasury on behalf of all recipients. The threshold is increased to \$50,000 for subawards, and this information is included in the Project and Expenditure reports for the Treasury to perform the reporting.

The Recovery Plan Performance report is required to be publicly accessible.

Subrecipient Monitoring:

Subrecipients need to be monitored to ensure they are in compliance with the terms and conditions of the subaward and use the funds for authorized purposes. For any subaward agreements, the County would need all the required information in the contracts pursuant to 2 CFR §200.332. Currently, the County does not have any subrecipients for the ARPA grant.

Staffing

Key personnel involved the ARPA grant include:

Name	Title
Jill Hayes	Budget Director
Fazie Khan	Special Project Coordinator IV
Kathy Wall	Central Services Director
Anthony Hagan	Grant Manager

Objectives and Approach

Objectives

The objectives of this internal audit included the following:

- Test the accuracy and compliance of the lost revenues calculation for 2021.
- Test the accuracy and compliance of the quarterly project and expenditure report, due April 30, 2022.
- Determine if approved projects are allowable.

Approach

Our internal audit approach consisted of three phases:

Planning

During the first phase, we discussed with the Budget Office the options they had selected in calculating the lost revenues calculation. Management provided their preliminary planned projects for ARPA spending which consisted of the vaccine incentive program, water and sewer infrastructure, and revenue replacement projects.

Testing

Our procedures included obtaining an understanding of how the lost revenues calculation was performed, testing the accuracy of the calculation and discussing any elections to ensure proper compliance. Our procedures also included reviewing a draft of the project and expenditure report due on April 30, 2022 prior to submission.

Reporting

At the conclusion of our analysis, we summarized the results of our procedures into a report and conducted exit interviews with the Budget Office and the County Manager to discuss the details of our results.

Results

Procedures and Results	
1. Lost Revenues Calculation	
Initially, the County calculated the lost revenue based upon the fiscal year 2021 utilizing the same assumptions selected for fiscal year 2020 (as required by the Department of the Treasury).	
The Actual revenue calculated was \$731,993,242 compared to the counterfactual revenue of \$758,753,881 resulting in lost revenues of \$26,760,639 for fiscal year 2021.	
All aspects of the calculation appeared accurate.	
The amounts will be reported in the next quarterly report as the calculation was prepared in May 2022 after the 2 nd quarterly report was due.	
2. Quarterly Reporting and Expenditures	
Management prepared the second project and expenditure report that was due April 30, 2022 prior to the due date. The County has expended funds under four projects during the quarter, and we agreed the expenditure amount for the quarter ended March 31, 2021 in the report to the general ledger detail without exception, and recalculated the cumulative expenditure amounts reported for each project. All projects listed in the report were in the proper category based upon their descriptions.	
The report was prepared by the Special Project Coordinator IV and then reviewed and submitted by the Budget Director, ensuring proper internal controls over the compliance for reporting.	
Further, the portal only prompted the County to enter information regarding the 2021 lost revenues. Per the Treasury's reporting guide, this information only had to be reported in the April 2021 report if the information was available. It was not available for the County to perform the calculation until May 2022. The County properly noted in the comment box that the information was not available and that is why actual and counterfactual revenues were noted at \$0. This will be updated in subsequent reports based on fiscal year 2021 financials.	
3. Project Allocations	
We reviewed all of the projects that were approved by the Commission at various meetings through January 31, 2022. All of the proposed projects were allowable projects based upon the category assignment. There were no new projects listed in the project expenditure report submitted on April 26, 2022.	
See the table below for approved projects as of January 31, 2022. Funds can be obligated through December 31, 2024.	
Category	Approved Project Totals
1. Public Health and Negative Economic Impacts caused by the Public Health Emergency	\$2 million for vaccine incentive
2. Premium Pay for Essential Workers	\$0 No projects have been approved for this category.
3. Water and Sewer and Broadband Infrastructure Improvements	\$44 million for various water sewer infrastructure projects
4. Replace lost public sector revenues	\$1.7M for various nonprofits \$8.5M for Fire Rescue operations and equipment



**Internal Audit Committee of
Brevard County, Florida**

**Internal Audit of
The Public Records Request Function**

**Prepared By:
Internal Auditors**



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Transmittal Letter

June 29, 2022

The Audit Committee of
Brevard County, Florida
2725 Judge Fran Jamieson Way
Viera, Florida 32940-6699

Pursuant to the approved 2021/2022 internal audit plan, we hereby submit our internal audit of the Public Records Request function. We will be presenting this report to the Audit Committee at the next scheduled meeting on July 13, 2022.

Our report is organized in the following sections:

Executive Summary	This provides a summary of the observations and results related to our internal audit of the Public Records Request function.
Background	This provides an overview of the Public Records Request function including select statistics and benchmarking with other Florida Counties.
Objectives and Approach	The internal audit objectives and focus are expanded upon in this section as well as a review of our approach.
Observations Matrix	This section provides the results of our internal audit procedures, including our recommended actions and management's responses for both the Current and Future States (i.e. current and future Public Records Request systems).

We would like to thank all those involved in assisting the Internal Auditors in connection with the internal audit of the Public Records Request function.

Respectfully Submitted,

Carr, Riggs & Ingram, L.L.C.

INTERNAL AUDITORS

Executive Summary

Overview

Pursuant to Chapter 119 of the Florida Statutes ("F.S."), records created by County official business are public and are available for inspection unless specifically exempted by Florida Statute. Public citizens can request documentation and records from the County through a "Public Records Request". It is the responsibility of the County to coordinate a public records request and ensure all requests comply with Chapter 119 F.S., also known as the "Public Records Act." To date, a comprehensive audit of the County's policies and procedures in administering public records requests has not taken place. Risks to the County include improper dissemination of information and failure to comply with Chapter 119 F.S. The County has an obligation to responsibly administer public records, make records available to the public, and protect exempt information.

Objective

The primary objective of this audit was to assess the design and effectiveness of internal controls over the Public Records Request ("PRR") function and related processes, and to assess the County's compliance with certain laws, rules and applicable County policies and procedures ("Current State"). During the audit the County decided to procure new PRR software. As such, the objective of our audit also included identifying PRR controls and processes that should be factored in to the implementation of the new PRR software in the process of being procured ("Future State" or "Next Request").

Observations/Recommendations

Observation ratings are a subjective evaluation of the severity of the concern and the potential impact on the operations. An observation rating of "High" represents an issue of immediate concern and could cause significant operational issues if not addressed soon. A "Moderate" rating is an issue that may also cause operational issues and does not require immediate attention but should be addressed as soon as possible. Observations given a "Low" rating could escalate into operational issues but can be addressed through the normal course of conducting business. The following is a summary of observations noted related to the current PRR system ("PRRT" or Current State").

Observation	Risk Rating
1. <i>Entering Public Records Request</i>	Moderate
2. <i>Closing Public Records Request</i>	Moderate
3. <i>Public Records Request Consultations with County Attorney Office</i>	Moderate
4. <i>Monitoring Open Public Records Request</i>	Moderate
5. <i>Public Records Request Accessibility</i>	Low

The following represents our Observations related to the Future State. Since they are related to the implementation and configuration of the new software, each have the same level of priority.

Observation
1. <i>Implementation and Configuration of New Public Records Request Software</i>
2. <i>Public Records Request – Online Layout/Configuration</i>

Background

Overview

The County Attorney's mission is "to act as legal advisor to the Board of County Commissioners and Brevard County's Records Management Liaison Officer for the State of Florida. In addition, the County Attorney's Office ("CAO") tracks public records requests and assists department records custodians with responses."*

"As the County's Records Management Liaison Office for the State of Florida Records Management Program, the County Attorney provides advice on records management activities for all County Departments maintaining such activities. In addition, the CAO continues to experience large numbers of Public Records Requests involving many hours of researching, compiling reports and responding to the requests."*

There were approximately 2,047 PRRs processed and closed by the County in fiscal year 2021 compared to 1,577 in fiscal year 2020 for an increase of 470 - about 30% (unaudited data provided by the CAO).

The County's current PRR application ("PRRT") was developed by the County's IT Department and modified in September 2020 and June 2021. During the course of our audit, the CAO determined to procure a new commercial PRR application from a 3rd party vendor (*Next Request*).

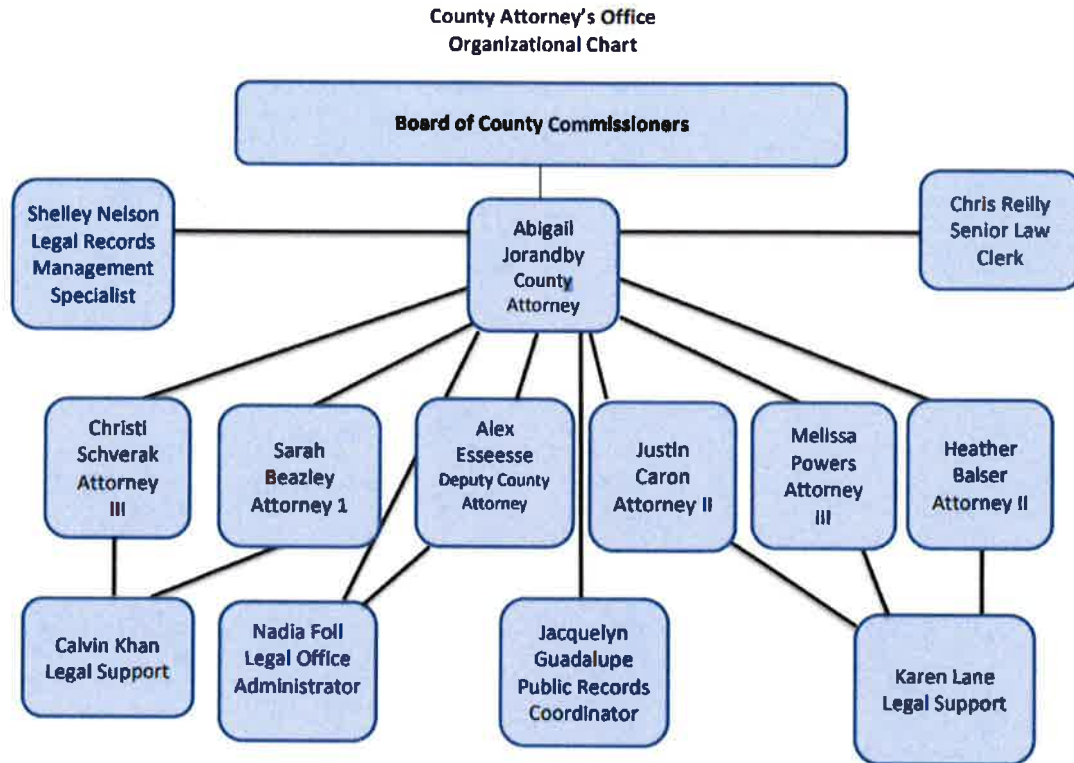
Staffing

Key personnel from the CAO and the Department of Information Technology (IT) that were involved in our internal audit of the Public Records Request function include:

Name	Title
Abigail Jorandby	County Attorney
Jessica Bayne	Legal Office Administrator, Legal Support
Nadia Foll	Legal Support, Public Records Coordinator
Melissa Powers	Attorney III
Robin Rogers	Attorney II
Alex Essesse	Attorney III
Lois Boisseau	Assistant Director, IT
Vicki Rose	Business Analyst II, IT

*Source: (Annual Operating and Capital Budget Adopted FY 2021-2022 | BREVARD COUNTY).

Background - continued



Line represents who the individual reports to and/or supports.

During June 2022, Nadia Foll became the Legal Office Administrator upon Jessica Bayne's departure and Jacquelyn Guadalupe became the Public Records Coordinator.

PRR Policy and Process

The Board of County Commissioners Policy and Procedures to facilitate the County's compliance with Florida Statute Chapter 119, also known as the "Public Records Act" is included in the Brevard County Board of Commissioners Policy No. 22 - *Records Management Program* (BCC-22) and fully addressed in Administrative Order No. 47 – Coordination of Public Records Requests (AO-47) respectively.

The purpose of BCC-22 is "to establish a records management program that provides efficient, economical, and effective control over the creation, utilization, preservation, protection, storage, **public access** and final disposition of agency records." [Bold, italics - Internal Auditors].

"Brevard County is committed to the requirements set forth in Chapter 119, Florida Statutes, governing access to public records, also known as the Public Records Law. The purpose of this Administrative Order is to provide guidelines and procedures for all County administrative personnel, department directors and staff to assure compliance and uniformity with regard to the handling of requests for inspection and copies of public records not exempted by State law" (AO-47).

The County as a whole is responsible to comply with the *Public Records Act* while the County Attorney, or his or her designee, is identified and defined as the *Records Management Liaison Officer* who is "responsible for directing and administering the County's Records Management Program" (BCC-22).

Background - continued

PRR Policy and Process – cont.

AO-47 defines key definitions relative to the PRR process:

Public Records - all documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software, or other material, regardless of physical form, characteristics or means of transmission, made or received pursuant to law or ordinance or in connection with the transaction of official business of any agency. This includes electronic records, such as any data files or databases, word processing files, spreadsheets, digital photos, voice and video recordings, electronically generated or maintained documents relating to County business and any other electronic messages relating to County business, including text messages, tweets, written communication on social networking websites and email.

Records Custodian – an employee appointed by the director of each county department to oversee the management, retention and timely disposition of their records whether maintained on-site, offsite, in electronic systems or stored at the Records Management Center; and assists in carrying out the [PRR] requirements of Section 119.07, Florida Statutes.”

Records Coordinator – the individual appointed by the County Attorney to coordinate the County’s response to public records requests in conjunction with the Records Custodians from each department.

Requestor – the person requesting to inspect and/or receive copies of public records.

Redacting – to electronically conceal or manually black out from a copy of an original public record any information deemed confidential or exempt from disclosure by statute.

Public records include (but are not limited to):

- Records (paper or electronic) relating to County business whether generated on work or home computers, phones, or other electronic devices including, but not limited to email, text, and voicemail.
- All materials made or received by the County in connection with official business which are used to perpetuate, communicate or formalize knowledge.
- Draft documents, whether on paper or electronic, once they have been sent to or circulated to another person or persons.

Public records do not include (but are not limited to):

- Personal emails, text messages, social media messages, or substantially similar communications that do not involve official business of the County
- Draft documents that have not been circulated to another person or persons.
- Personal notes concerning County business unless they are circulated or sent to others or if they were taken with the intention to perpetuate, communicate, or formalize knowledge.

Background - continued

PRR Policy and Process – cont.

To facilitate “Transparency & Open Data” the County includes a link on the County website homepage: brevardfl.gov:



Clicking “Request Public Records” takes the requestor to the following page:

Welcome to the Brevard County Board of County Commissioners Public Records Request page. In accordance with Chapter 119, Florida Statutes, the County hereby designates the County Attorney's Office as the custodian of public records for entities under the jurisdiction of the Brevard County Board of County Commissioners. You can make a verbal request for public records by calling the Public Records Request Coordinator at (321) 633-2071, or by emailing your request to PublicRecordsRequest@BrevardFL.gov. Under Florida law, you are not required to identify yourself or to submit a public records request in writing. To make an anonymous public records request, please call the County Attorney's Office at the number above and ask for the Public Records Coordinator, who will process your request through the County's Public Records Request Tracking System. However, depending on the nature of a request, certain fees and/or costs may need to be collected before a request can be fulfilled. Therefore, a point of contact may be required.

As an alternative, you can use the online form on this page when requesting records maintained by Brevard County Board of County Commissioners ONLY. In order for the County to successfully respond to your request via the online form, a complete description of the records needed and current contact information such as a telephone number OR email address is requested to complete your online request.

THE ONLINE FORM SHOULD NOT BE USED IF YOU WANT RECORDS FROM THE CLERK OF THE COURT, PROPERTY APPRAISER, SCHOOL BOARD, SHERIFF'S OFFICE, SUPERVISOR OF ELECTIONS, TAX COLLECTOR, OR OTHER LOCAL OR MUNICIPAL OFFICIALS. These entities have their own public records custodians because they are separate legal entities independent of the Brevard County Commission and its departments.



The following agencies (not the Brevard County Board of County Commissioners) are the custodians of the public records identified below:

Clerk of the Circuit Court	Civil Cases, Criminal Cases, Case Searches, Marriage Licenses, Jury Duty, Payment of Citations, Official Records (Recorded Documents) etc.
Property Appraiser	Property Research, Map Searches, Homestead Exemption, Tax Facts, Recent Sales, etc.
Tax Collector	Online Forms, Driver Licenses & Registration, Disabled Parking Permits, Pay Taxes Online, etc.
Sheriff's Office	Case Reports, Arrest Reports, Crime Line, Etc.
Supervisor of Elections	Voter Education, Voter Registration, Election Results, Statistics, Precinct Maps

Further, as indicated above, the County website lists other agencies (including a link) with guidance for the types of public records requests that do not fall under the Brevard County Board of County Commissioners' (BOCC) jurisdiction.

To provide further guidance as to the BOCC's PRR policy and processes, the website includes links to BCC-22 and AO-47.

If the requestor does not have online access or prefers not to utilize the online feature on the website, the requestor can make a PRR by email, telephone, or in person.

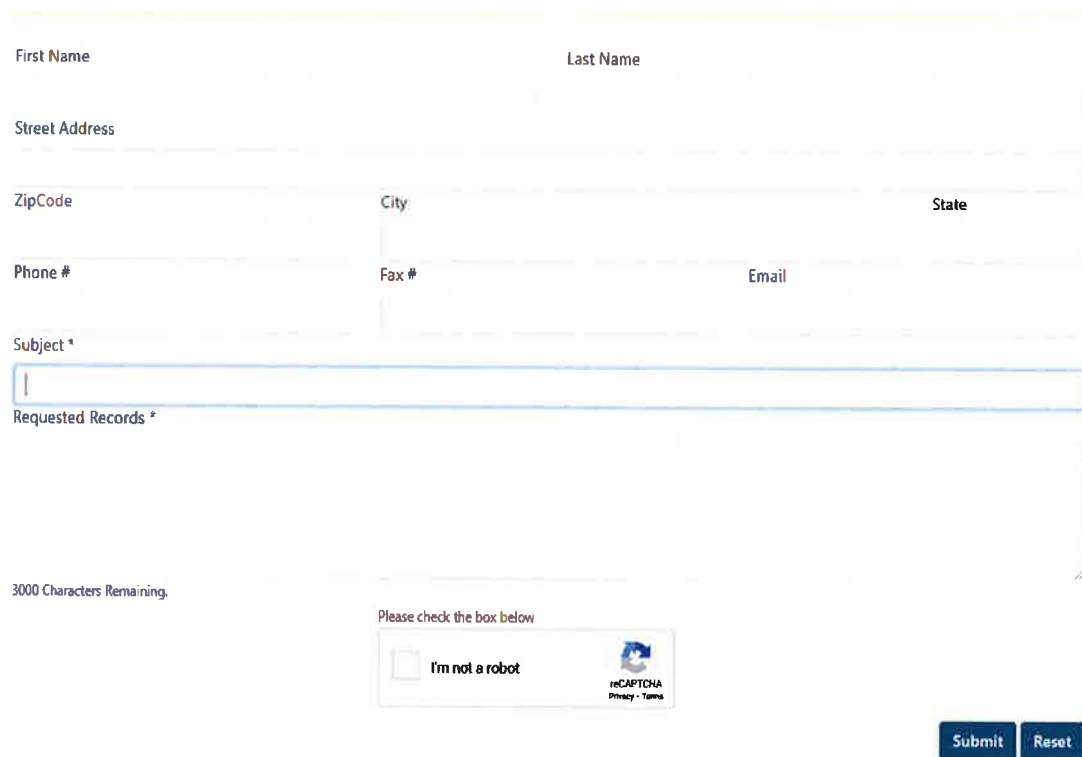
Background - continued

PRR Policy and Process – cont.

As indicated on the prior page above, the County website provides guidance and instructions as to the requestor's rights under the Florida Public Records Act and how to submit a PRR to the BOCC.

The online form is included on the website for the requestor to make the PRR using the County's online Public Records Request Tracking application ("PRRT"):

Public Records Request Form



The form contains the following fields:

- First Name
- Last Name
- Street Address
- ZipCode
- City
- State
- Phone #
- Fax #
- Email
- Subject *
- Requested Records *

Below the form, there is a character count: "3000 Characters Remaining." and a reCAPTCHA verification box with the text "Please check the box below" and "I'm not a robot".

At the bottom right of the form are two buttons: "Submit" and "Reset".

Source: <https://brevardfl.gov/publicrecordsrequest>

If the requester submits a PRR online using the above form, the PRR goes directly to the CAO Records Coordinator in the PRRT application. The CAO Records Coordinator goes into PRRT and routes the PRR request to the applicable department(s) Records Custodian to fulfill the request.



The form is titled "Notifications" and "Add Departments". It contains a list of departments with checkboxes next to them:

- ☐ Board Of County Commissioners
- ☐ County Attorney
- ☐ Fire Rescue Department
- ☐ Information Technology Department
- ☐ Mosquito Control Department
- ☐ Parks And Recreation Department
- ☐ Public Works Department
- ☐ Tourism Development Office
- ☐ Brevard County Extension Services Office
- ☐ Budget Office
- ☐ County Managers Office
- ☐ Housing And Human Services Department
- ☐ Library Services Department
- ☐ Natural Resources Management
- ☐ Planning And Development Department
- ☐ Regional Communications Office
- ☐ Transit Services Department
- ☐ Utility Services Department
- ☐ Central Services Office
- ☐ Emergency Management Office
- ☐ Human Resources Office
- ☐ Map Office
- ☐ North Brevard Economic Development Zone
- ☐ Public Safety Services Office
- ☐ Solid Waste Department
- ☐ Transportation Planning Office
- ☐ Volusia Airport Office

At the bottom right of the form are two buttons: "Cancel" and "Add Departments".

Background - continued

PRR Process – Key Steps – Current Process

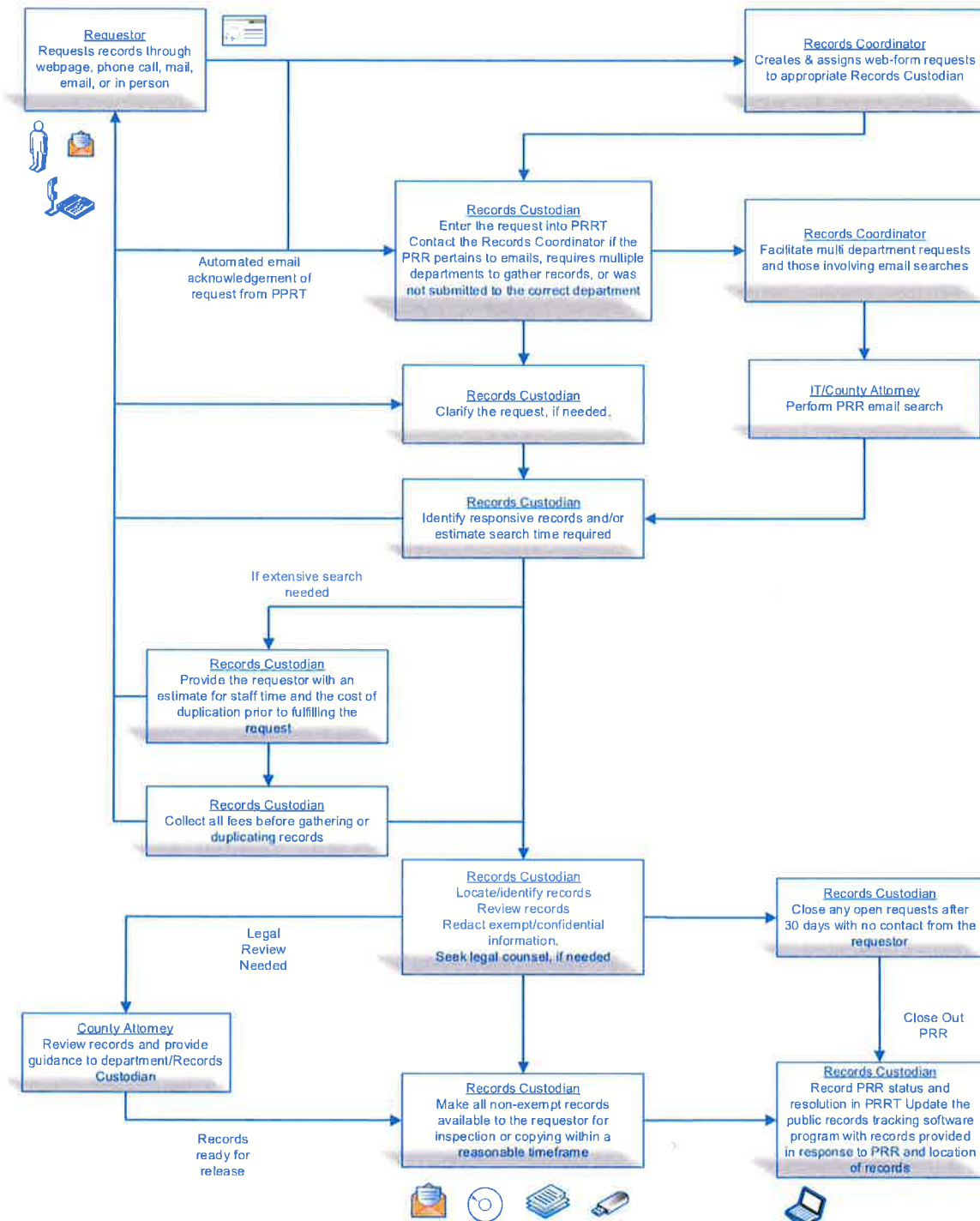
AO-47 details the steps/responsibilities in *V. Responding to a Public Records Request*.

The following represents a summary of the key steps in the PRR Process:

- Public records are received by email, telephone, mail, online, or walk-ins.
- All requests are entered into the public records request tracking system and the responsive department is added to the request.
- An acknowledgment email is sent to the requester with the public records request tracking number and AO-47.
- If the request takes extensive staff time, the department or records coordinator will provide a cost estimate/invoice to the requester.
- If a cost estimate/invoice is not needed the department begins fulfilling the request.
- When the full payment is received, the Department is notified and begins fulfilling the request.
- If payment is not received within 30 days, the request is closed.
- If additional time to fulfill the request was needed, the requester will receive an invoice for the difference, once that payment is received the requester will be provided the records. If there is no additional cost, the department custodian or the records coordinator will provide the responsive records to the requester electronically via email or via email with a share file link that contains the responsive records. After the response is provided to the requester, the responsive docs and/or relating emails are uploaded into the public records tracking system and the request is closed.

PRR Process – cont.

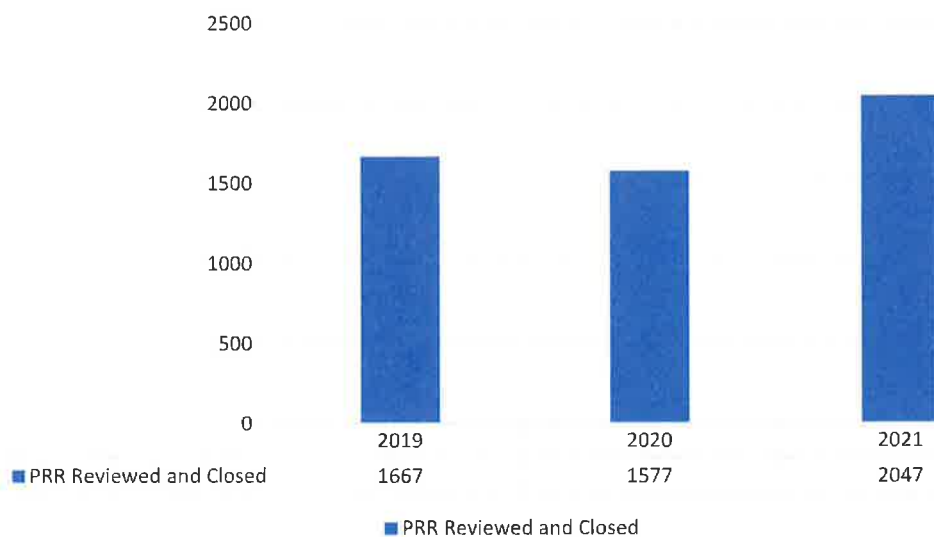
Public Records Request Process Flow



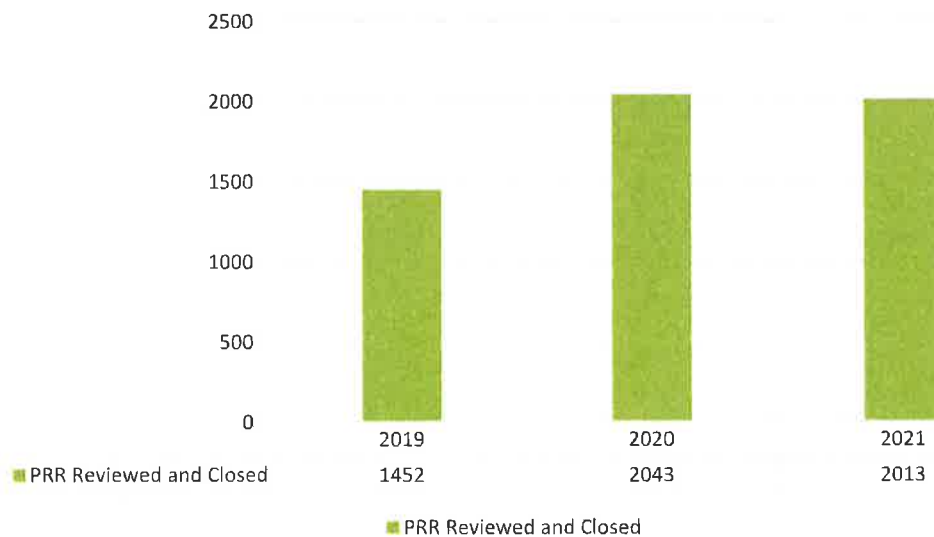
Background – selective statistics

Brevard County of Commissioners

PRR - Fiscal Years - 10/1 - 9/30



PRR - Calendar Years - 1/1 - 12/31

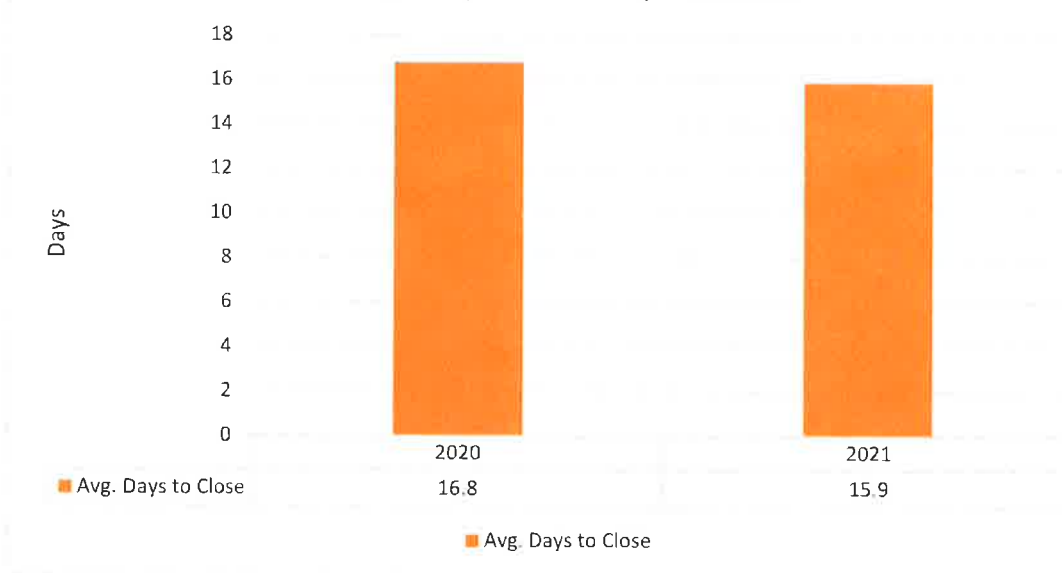


Source: CAO – unaudited.

Background – selective statistics – cont.

Brevard County of Commissioners

Average Days to Close by Fiscal Year



Brevard County Compared with Other Florida Counties

10/1/2020 - 9/30/2021

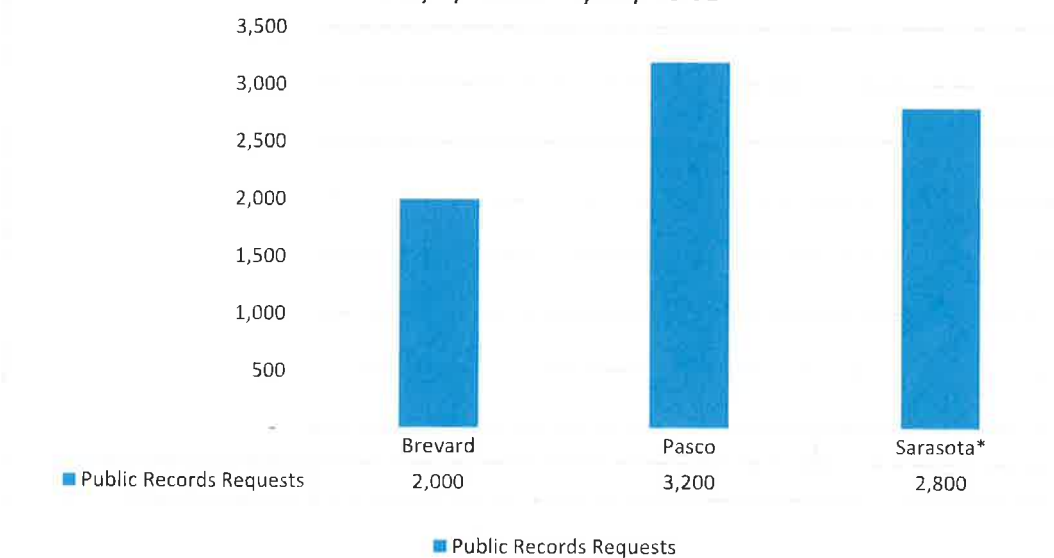


Chart Data Source: Obtained from respective counties (unaudited) – rounded to nearest one-hundred.

Populations for Counties (2020 census): Brevard: 607K, Pasco: 562K, Sarasota: 434K (source: U.S. Census Bureau).

*Sarasota: PRRs amount provided was a range: 2500 to 3000.

Objectives and Approach

Objectives

The objective of this audit was to assess the design and effectiveness of internal controls in place over the Public Records Request function and related processes, and to assess the County's compliance with certain laws, rules and applicable County policies and procedures. Additionally, during the audit process, the County determined to procure new PRR software. As such, the objective of our audit also included identifying potential PRR controls and processes that should be factored in to the configuration and utilization of the new PRR software that the County is in the process of purchasing (*Next Request*).

Approach

Our approach consisted of four phases:

Phase One – Assessment and Understanding

We held an entrance conference with key personnel involved with the PRR function to discuss the scope and objectives of the internal audit work, obtain preliminary data, and establish working arrangements. We reviewed Florida Statutes, administrative orders, County policies/procedures, and other relevant resources.

Phase Two – Process and Controls Analysis/Documentation

We gained an understanding and documented the current PRR process. We conducted interviews with management and staff and documented their respective roles in the processes. We updated our understanding of the processes and relevant controls. We obtained PRR data from PRRT to obtain an understanding of the volume and type of PRRs processed by the County including the average days to process the requests from submission to fulfillment. See Background section.

Since the County is in the process of purchasing the *Next Request* application, we also included process observations/recommendations (Observations – Current State section) based on our internal audit of another Florida public sector entity that utilizes the *Next Request* for PRR processing.

Phase Three - Benchmarking

We reviewed and compared other Florida public sector entities to gain an understanding of how these entities are managing PRRs while complying with applicable Florida laws and administrative rules. Benchmarking results for certain metrics are summarized in the Background section.

Phase Four – Reporting and Recommendations

At the conclusion of our procedures, we documented our understanding of the Public Records Request function and summarized our observations related to this function for both the Current and Future States. We conducted an exit conference with management and have incorporated management's responses into our report. We prepared our report and related observations and provided copies to appropriate County personnel.

Observations Matrix – Current State/ PRRT Software

Internal Audit Report

Rating	Observation	Recommended Action	Management Response
Moderate	<p>1. Entering Public Records Request</p> <p>Based on our interviews and walkthroughs with CAO management and staff, we noted the following:</p> <p>PRRs submitted via telephone, in-person, or via email were not always entered into PRRT by the respective department Records Custodians as required by AO-47.</p>	<p>We recommend that CAO management perform the following to facilitate compliance with AO-47 that requires all PRRs to be entered into the PRRT software for tracking/monitoring:</p> <ul style="list-style-type: none"> a. Circulate an email to all the department directors and Records Custodians reminding them of the requirement to enter all PRRs into the PRRT with AO-47 attached. b. Circulate an email to all County employees reminding them of their responsibility under AO-47 to assure compliance and uniformity with regard to the handling of requests for inspection and copies of public records not exempted by State law and to notify their applicable Records Custodian to ensure any PRR received is entered into the PRRT system in accordance with AO-47. 	<p>Response:</p> <ul style="list-style-type: none"> a. We concur and we will circulate an email reminder to all the department directors and Records Custodians reminding them of the requirement to enter all PRRs into the PRRT (referencing AO-47). b. We concur and will circulate an email to all County employees on an annual basis reminding them of their public records responsibilities under AO-47. <p>Responsible party: County Attorney</p> <p>Estimated completion date:</p> <ul style="list-style-type: none"> a. August 2022 b. October 2022

Observations Matrix – Current State/PRRT Software

Internal Audit Report

Rating	Observation	Recommended Action	Management Response
Moderate	<p>2. Closing Public Records Requests</p> <p>Based on our interviews and walkthroughs with CAO management and staff, we noted the following:</p> <p>PRRT has an automated control requiring an entry into the comments field prior to PRR closure. However, anything typed in the “Comments” field allows the PRR to be closed. No pull-down menus/templates with the most common responses are utilized.</p>	<p>We recommend that CAO management perform the following:</p> <p>Work with the IT department to determine whether the PRRT can be configured to add a Drop-down menu to include the most common responses to the requester. Alternatively, if this is not feasible, take this into consideration in the implementation of <i>Next Request</i>.</p> <p>Note: Based on our experience with <i>Next Request</i>, it has pull-down templates and/or menus available to facilitate the above.</p>	<p>Response:</p> <p>Our plan is to include pull-down menus/templates as part of our implementation of <i>Next Request</i> if feasible.</p> <p>Responsible party:</p> <p>County Attorney</p> <p>Estimated completion date:</p> <p>January 2023</p>

Observations Matrix – Current State/ PRRT Software

Internal Audit Report

Rating	Observation	Recommended Action	Management Response
Moderate	<p>3. Public Record Request Consultations with CAO</p> <p>Based on our interviews and walkthroughs with CAO management and staff, we noted the following:</p> <p>In accordance with AO-47, upon request by any County Employee responding to a PRR, the CAO provides guidance for fulfilling PRRs in compliance with the Florida Public Records Act. Based on our discussions with the CAO, this direction is most commonly communicated to the County employee via email. Depending on the nature of the request for guidance, and if asked via phone, the CAO would sometimes provide guidance orally as well.</p> <p>If any records are redacted or exempted, the PRR response provided to the requester must include the relevant Public Records F.S. citation. According to the CAO, the most common statement used when records are redacted is similar to: “Your requested documents are enclosed, and have been redacted pursuant to section 17.325(3) of the FL Statutes.” (Per CAO staff).</p>	<p>To facilitate consistency relative to redacted and exempt records, we recommend that management perform the following:</p> <ul style="list-style-type: none"> Provide standard wording to the Records Custodians for redacted public records to ensure consistency. For example: <i>Your requested documents are enclosed, and have been redacted pursuant to section 17.325(3) of the F.S.</i> Provide standard language for any PRR’s that have exempt records while citing the appropriate section of the F.S. 	<p>Response: We concur and will develop standard wording for both redacted and exempt records citing the applicable F.S.</p> <p>Responsible party: County Attorney</p> <p>Estimated completion date: August 2022</p>

Observations Matrix – Current State/ PRRT Software

Internal Audit Report

Rating	Observation	Recommended Action	Management Response
Moderate	<p>4. Monitoring Open Requests</p> <p>Based on our interviews and walkthroughs with CAO management and staff, we noted the following:</p> <ul style="list-style-type: none"> One of the assistant county attorney's we interviewed who was part of the PRR process indicated that she regularly monitored the outstanding PRRs in the PRRT to identify any "older" outstanding requests to ensure that they are addressed in a timely manner. However, she indicated that there is no formal documented monitoring process in place. Presently, the CAO Records Coordinator has access to close any of the PRR requests in PRRT. At times, the CAO Records Coordinator has to close previously fulfilled PRR's that have been noted as fulfilled in PRRT, but not closed by the respective Records Custodian. All but a few of the PRRs were fulfilled by County departments/offices other than the CAO. The respective Records Custodians for each department have access to close the open requests that appear in their respective cue. 	<p>We recommend that management perform the following:</p> <ol style="list-style-type: none"> Develop and document a formal, monitoring process in keeping with current practice to address open PRRs on at least a weekly basis. Formally designate the CAO Records Coordinator, in keeping with current practice, to perform and/or to oversee this monitoring process to help ensure that open requests are addressed and closed in a timely manner. 	<p>Response:</p> <ol style="list-style-type: none"> We concur and will formally document a monitoring process in keeping with our current practice and amend BCC-22 and/or AO-47 as needed. We concur and will formally designate the CAO Records Coordinator in keeping with current practice to perform and/or to oversee this monitoring process to help ensure that open requests are addressed and closed in a timely manner. We will amend BCC-22 and/or AO-47 as needed. <p>Responsible party: County Attorney</p> <p>Estimated completion date: October 2022</p>

Observations Matrix – Current State/ PRRT Software

Internal Audit Report

Rating	Observation	Recommended Action	Management Response
Low	<p>5. Public Records Request Accessibility</p> <p>During our interviews and walkthroughs with CAO management and staff, we noted the following:</p> <p>The County website in the PRR section does not include the CAO's physical location (i.e. address, building & suite number) for requesters that want to submit their requests by mail or in-person.</p>	<p>We recommend that management add the physical location of the CAO's to the website where the PRR section is currently located (i.e. address, building & suite) to facilitate accessibility for requesters that want to submit a PRR in-person or by mail.</p>	<p>Response: We concur and will have the IT Department add the physical address to the PRR section of the website (including building & suite) to facilitate accessibility for requesters that want to submit a PRR in-person or by mail.</p> <p>Responsible party: County Attorney IT Director</p> <p>Estimated completion date: August 2022</p>

Observations Matrix – Future State (Next Request)

Internal Audit Report

Observation / Recommended Action	Management Response
<p>1. Implementation and Configuration of New Public Records Request Software</p> <p>Based on walkthroughs of the Current State and our previous experience with the <i>Next Request</i> application, management should consider the following in the implementation and configuration of the <i>Next Request</i> application (as available and applicable in the County's <i>Next Request</i> software):</p> <p><u>General:</u> Use this implementation of a new PRR software as an opportunity to improve the PRR process with as many automated processes and controls as applicable, rather than implementing the software to accommodate existing practices.</p> <ul style="list-style-type: none"> a. Ensure users have training prior to implementation and train periodically on the system and public records law. b. Implement automated workflows for process efficiencies and documentation of appropriate review and approvals – can include the CA or designate ACA for responding to and documenting any consultation as applicable. c. Create and maintain public records in digital formats as much as possible. d. Utilize pull-down menus: <ul style="list-style-type: none"> o Assignments o Type of Record(s) Requested o F.S. citation to support exempted or redacted records o Resolution – most common types e. Utilize system tools to increase efficiency and gather key data including: <ul style="list-style-type: none"> o Message templates o Due date tracking o Email automation o Timekeeping/time tracking o Digital Redaction vs. Manual o Invoicing f. Use the data collected in the system to periodically self-assess and identify trends/opportunities for improved service/efficiency – i.e. identify departments that may need more support/staffing/resources/digitized documents for timely response, commonly requested records (use of self-service portal would be good for these types of records), etc. g. Attach documented support for records exempted or redacted. h. Emphasize to the Records Custodians the requirement to enter all PRRs into the PRR software. i. Document CAO consultation in <i>Next Request</i>. j. Restrict access to <i>Next Request</i> as appropriate. 	<p>Response:</p> <p>As we implement the <i>Next Request</i> application, we will take into account the items recommended based on the capability of the software package purchased, subject to the County's ADA requirements.</p> <p>Responsible party: County Attorney</p> <p>Estimated completion date: January 2023</p>

Observations Matrix – Future State (*Next Request*) - continued

Internal Audit Report

2. <i>Public Records Request – Online Layout/Configuration</i>	Management Response
<p>We reviewed and compared the County's PRR online layout to those of various other Florida Counties and Cities. We noted opportunities to improve the County's PRR online layout to provide for enhanced clarity, guidance and transparency as it relates to which types of records are maintained by the BOCC vs. other agencies.</p> <p>Key items to consider as the County implements <i>Next Request</i> and reconfigures the PRR online access accordingly, include:</p> <ol style="list-style-type: none"> The link for requesting a PRR is included on the County homepage next to two other links (County Meetings and Open Data Application) with little guidance as to the purpose and use of these other links. The County's PRR guidance and instructions regarding the process for making a request, including contact information (phone number, email, etc.) the Public Records law requirements, costs where applicable are all described in one continuous narrative. The County's current online form for a PRR does not provide step by step instructions for completing the request to facilitate completeness and specificity to facilitate greater efficiency and accuracy in fulfilling the request. <p>We recommend that management review the PRR online website layouts of the other Florida Counties and Cities to assist management in configuring the PRR online access to make the process more "user friendly" for the requestor, including, but not limited to:</p> <ol style="list-style-type: none"> Include all links and related guidance for the PRR process on the same webpage including links to records maintained by other agencies as well as common records already made available online. Delineate/separate out the guidance and instructions such as contact information, Public Records law rights/requirements, costs, etc., using separate "call out" boxes. Provide step by step instructions to complete PRRs online. 	<p>Response: We will consider implementing the recommended items subject to the County's ADA requirements.</p> <p>Responsible party: County Attorney</p> <p>Estimated completion date: January 2023</p>