

OFFICE OF INSPECTOR GENERAL
ANNUAL AUDIT PLAN

Fiscal Year 2026



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**St. Johns County Clerk of the Circuit
Court and County Comptroller**

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Office of Inspector General
St. Johns County, Florida

November 13, 2025

Subject: Presentation of the Annual Audit Plan for Fiscal Year 2026

I am pleased to submit the St. Johns County Clerk of the Circuit Court and County Comptroller (COCC) Office of Inspector General (OIG) Fiscal Year 2026 Annual Audit Plan. The plan aims to allocate OIG resources to high-risk areas within the county, thereby maximizing the impact on achieving the county's objectives.

During audit planning, the OIG sought input from County Administration, Commissioners, leaders, and other stakeholders. We selected planned audits based on a risk-based assessment of County process controls, financial and operational impacts, management concerns, and public perception. The attached report provides a detailed explanation of the risk assessment and planning process. We remain committed to transparency, integrity, efficiency, and accountability within St. Johns County Government.

The plan was prepared to serve as a guide for the year; however, additional projects may be conducted, and the plan may be adjusted as needed. Final audit reports, including recommendations, will be available on the OIG's website at the conclusion of each audit.

I would like to express my gratitude to the County Administration, the Board of County Commissioners, and the personnel who provided valuable feedback during our risk assessment and planning process. We look forward to working closely with the County to ensure that the audit recommendations are practical, actionable, and contribute to improving the delivery of public services to St. Johns County residents.

Respectfully Submitted,

Brooke Tefft
Inspector General

Introduction

By authority of the Constitution of the State of Florida, Article VIII, Section 1, (d), "...the Clerk of the Circuit Court (Clerk) shall be the ex officio clerk of the Board of County Commissioners (BOCC), auditor, recorder, and custodian of all county funds." The Constitution of the State of Florida, Article V, Section 16, also specifies that the Clerk of the Circuit Court shall have the duties quoted above.

The St. Johns County Clerk of the Circuit Court and County Comptroller (COCC) established the Office of Inspector General (OIG) to fulfill the responsibilities of investigative services and audit activities. The scope of the OIG's authority includes any operation under the direction of the BOCC.

The Inspector General is the chief audit executive for the Clerk. The Inspector General, in the discharge of their duties, is authorized by the Clerk to engage in the following:

- Conduct audits of operations under the direction of the BOCC.
- Report significant issues related to the processes for controlling the activities of the BOCC's operations, including potential improvements to those processes, and provide information concerning such issues through resolution.
- Perform other duties as required by the Florida Statutes and other laws.

The OIG is also charged with fulfilling statutory audit responsibilities for Guardianships, Tourist Development Tax Revenue, and the Florida Highway Safety and Motor Vehicles (FLHSMV) Driver and Vehicle Information Database (DAVID).

Standards

The OIG's risk assessment methodology and audit planning process were developed in accordance with the Institute of Internal Auditors' (IIA) *Global Internal Audit Standards* and the Association of Inspector General (AIG) *Principles and Standards for Offices of Inspector General*.

All OIG audits will be conducted in accordance with the standards promulgated by the IIA through the *Global Internal Audit Standards*; the Association of Inspectors General through the *Principles and Standards for Offices of Inspector General*; and/or applicable law, policy, and procedure.

Fiscal Year 2026 Risk Assessment and Audit Planning

Audit Plan Development

The IIA’s new *Global Internal Audit Standards* became effective in January 2025 and replaced the *International Standards for the Professional Practice of Internal Auditing*.

IIA Standard 9.1 – *To develop an effective internal audit strategy and plan, the chief audit executive must understand the organization’s governance, risk management, and control processes.*

IIA Standard 9.4 – *The chief audit executive must base the internal audit plan on a documented assessment of the organization’s strategies, objectives, and risks. The assessment must be informed by input from the board and senior management, as well as the chief audit executive’s understanding of the organization’s governance, risk management, and control processes. The assessment must be performed at least annually.*

The Inspector General develops the risk-based plan and consults with the Clerk, BOCC, and senior management to obtain an understanding of the organization’s strategies, objectives, governance, risk management, and control processes. The Inspector General reviews and adjusts the plan as necessary in response to changes in the organization’s business, risks, operations, programs, systems, controls, and culture.

The goal of an annual audit plan is to prioritize and allocate resources efficiently to areas considered to present the most significant risk, where the work of the internal audit can provide the most critical value.

Annual Audit Plan Process



The OIG gathers information from various sources to gain an understanding of and identify risks associated with the St. Johns County government (County).

These sources included:

- Meetings with County department directors;
- Review of results from an Annual Audit Plan Survey distributed to County personnel;
- Review of the St. Johns County Board of County Commissioners meeting agendas, minutes, budgets, financial reports, and other documents and information posted to the County website;
- Observations of County operations; and
- Discussions with County Administration and Commissioners

Risk Assessment Methodology

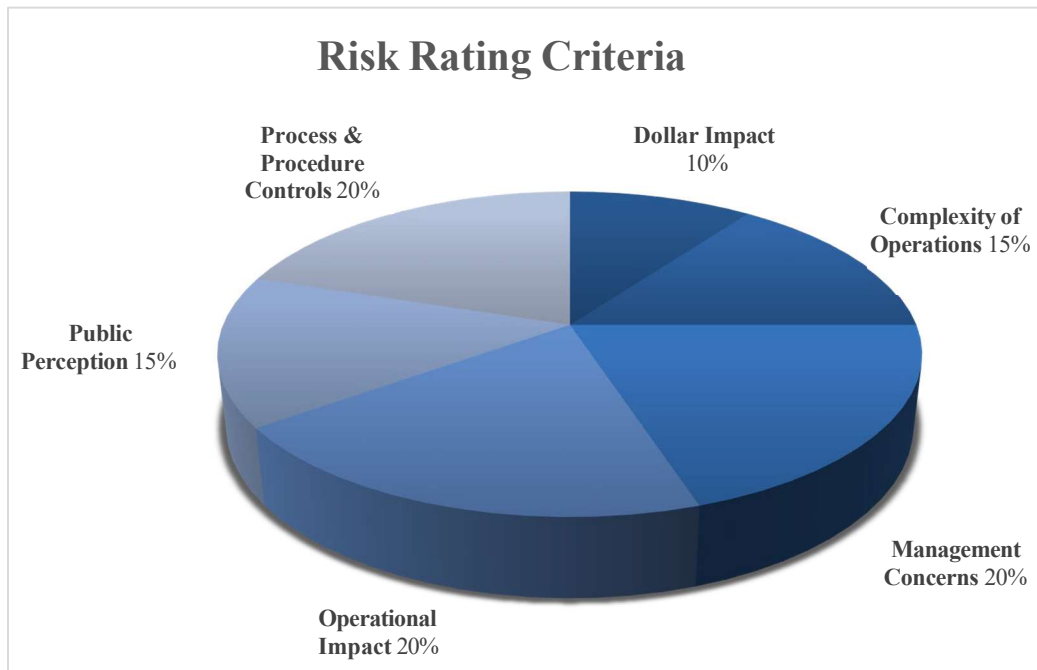
Risk assessment is a process of rating the relative impact of various risk factors (or criteria) that can impact an organization’s ability to achieve its objectives. Each year, the OIG conducts an annual risk assessment to determine where to allocate the OIG’s resources for audit best.

The risk assessment process begins by establishing the “Audit Universe,” or a list of auditable entities within the county. We used the St. Johns County Budget as a guide to determine which areas to include. The audit universe is categorized by Department and Division, and in some cases, by special funding area as applicable. Our audit universe comprises a total of 95 areas under review.

Once established, the audit universe undergoes a risk assessment to identify areas that could have the most significant impact on achieving the County’s objectives.

We consider several criteria to rate each area to determine the relative risk level. Each location is rated on a scale of 1 (low) to 5 (high) based on each of the criteria. We then assign a weight to each criterion based on its relative importance, as determined by the Inspector General and the Audit Team.

We used the following criteria and weights to rank the risk levels for each area:



Criteria such as dollar impact are objective measures based on area budgets. Other criteria, such as public perception, are subjective measures based on the professional judgment of the Inspector General and the Audit Team, as well as input from management.

After the risk scores for each area are calculated based on the weighted rating system, the scores are then ranked from largest to smallest, with the highest risk areas being the largest.

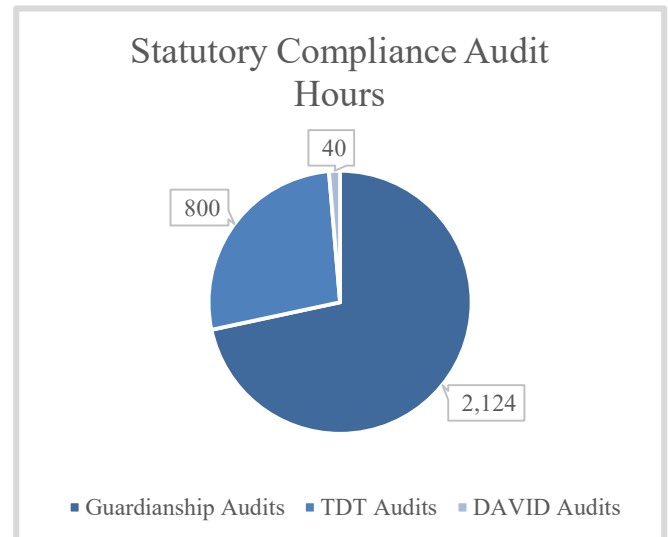
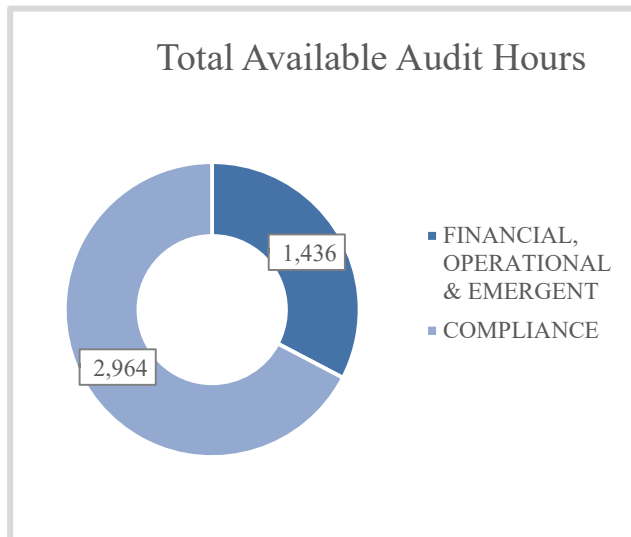
Risk scores for the 95 auditable areas ranged from 4.00 to 1.85. The audit plan for FY 2026 includes areas with risk scores ranging from 3.90 to 3.55.

Capacity

The Office of Inspector General (OIG) employs two full-time auditors, a guardianship auditor, and a Director of Audit. The calculation of the auditors' available hours accounts for scheduled absences—such as holidays, planned leave, and training—but does not factor in unplanned absences, including those caused by natural disasters or other unforeseen events.

Available Audit Hours Calculation	Hours
Standard work week (52 weeks @ 40 hours)	2,080
County Holidays (14 @ 8-hour days)	(112)
Personal Day (1 @ 8-hour day)	(8)
Vacation (3 weeks @ 40 hours)	(120)
Annual Training Requirements (80 hours - CPE, Industry, and Clerk)	(80)
Total Available Hours per Auditor	1,760
Total Available Audit Hours	4,400

The OIG conducts BOCC financial, operational, and emergent audits, as well as statutory compliance audits. Below represents the OIG's allocation of available audit hours to the OIG audit functions:



Fiscal Year 2026 Audit Plan

To ensure the most efficient and effective use of OIG resources, areas selected for audit are carefully considered based on the results of the risk assessment.

As a result of the risk assessment and audit planning process, the proposed audits for FY 2026 are below. The order of listing is not necessarily the order in which the projects will begin. The plan is flexible and may be adjusted, as necessary.

BOCC Audits

Health and Human Services – SHIP Program	Local housing assistance plan
Community and Destination Development	Internal controls and compliance with laws, rules, and regulations.
Emergency Management and Disaster Recovery - Coastal Beach Projects	Coastal project grants
General Government - Human Resources	Tuition reimbursement program

Statutory Compliance Audits

TDT	St. Johns County Ordinance No. 1986-72, as amended, delegates the authority to audit and enforce the local collection of TDT to the St. Johns County Clerk of the Circuit Court and County Comptroller. The OIG is responsible for and will conduct ongoing audits of TDT accounts.
Guardianship	The Clerk of the Circuit Court and County Comptroller has the statutory responsibility to audit, review, and monitor guardianship reports filed within the 7th Judicial Circuit and advise the court as to its findings pursuant to Florida Statutes, Chapter 744. The OIG conducts enhanced audits of guardianship reports referred by Probate on an ongoing basis.
DAVID	Independent compliance review of access and use of DAVID by SJCCOC in accordance with MOU HSMV-0407-24.

Emergent Audits will be considered when the OIG receives information from internal and external sources, including through the OIG’s hotline and investigative activities, where the information has been determined to be reasonably reliable and/or emergent, and the OIG has the available resources.

Final audit reports will be published to the OIG’s website www.stjohnsclerk.com/inspector-general/ once the audit is complete.