



Report # 2025-08
Building Division Trust Accounts
Audit follow-up
Audit #2025-03

Department of Inspector General
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Polk County, Florida

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INSPECTOR GENERAL AUDIT REPORT

Report #2025-08: Building Division Trust Accounts audit follow-up
Audit #2025-03

The Honorable Board of County Commissioners

We have completed a follow-up audit on action by the Building Division to resolve findings and recommendations from our audit of Building Division Trust Accounts, Report 2023-02 issued May 2, 2023. This report contains a summary of the management action plans for each of the initial audit findings and recommendations and their current status.

We appreciate the cooperation and assistance provided by the Building Division during this follow-up process.

We hope you find this report useful in ensuring that Polk County government provides the best possible services to our residents.

Respectfully submitted,

Lita McHugh, CPA, CIG, CIGI
Inspector General

Approved:

Stacy M. Butterfield, CPA
Clerk of the Circuit Court and County Comptroller

Background

The Building Division (the Division) focuses on the administration of construction related codes, statutes, and regulations. This is accomplished through the issuance of building permits, plan reviews, field inspections, complaint investigations, and processing contractor licensing applications. In accordance with section 553.80, Fla. Stat., use of revenue generated from fees imposed on building services is restricted to fulfill the county's responsibilities in enforcing the Florida Building Code.

On April 18, 2018, the Division converted from Hansen 7 permitting system to Accela. In Accela, customers can submit an application, view permit status, schedule inspections, pay fees, deposit funds into their trust account and access documents and forms online.

The Division provides customers with the option to pay fees with cash, paper check, eCheck, and credit card. Customers can also establish a trust account maintained by the county; deposits to the account are used to pay future fees. Trust account transactions can be processed in person and online through the Accela Citizens Access Portal.

During the system conversion in 2018, inactive trust accounts in Hansen with balances were transferred to Accela and noted as inactive within the description in Accela. On August 2, 2022, according to data from the Accela permitting system, there were 1,313 trust accounts with active status and a total balance of \$2,135,568.34. Below is a summary of the trust accounts in Accela.

Trust Accounts on August 2, 2022		
	Number of Accounts	Balance of Accounts
Accounts not described as inactive	1,180	\$1,859,760.45
Accounts described as inactive	130	\$25,807.89
System test accounts	3	\$250,000
Total	1,313	\$2,135,568.34

Scope and Methodology

The scope of our audit included:

- Review of Division job descriptions, responsibilities, and Accela access
- Interviews with Building Division personnel
- Evaluation of procedures, policies and controls over trust accounts, voids, and permit fees
- Testing a judgmental sample of voided transactions
- Testing a judgmental sample of trust accounts described as inactive
- Testing a random sample of trust accounts not described as inactive

Our audit objectives were to:

- Determine if procedures and controls were sufficient to safeguard trust accounts.
- Determine if trust account activity was properly monitored to ensure compliance with applicable Florida Statutes, County Ordinances, and Division policies and procedures.

Testing during the initial audit was performed on activities from January 1, 2022, through June 30, 2022, but the transactions and processes reviewed were not limited by the audit period.

Follow-Up Scope and Methodology

This is the follow-up on actions by management to address the findings and recommendations identified in our initial audit of Building Division Trust Accounts. The purpose of the follow-up was to report on the status of efforts by management to satisfactorily complete the recommendations from our initial audit. To achieve our objectives, we reviewed management responses and relevant records.

Our audit was conducted in accordance with the *Global Internal Audit Standards* of The Institute of Internal Auditors and the *Principles and Standards for Offices of Inspector General* of the Association of Inspectors General. Accordingly, it included such tests of records and other auditing procedures as we considered necessary in the circumstances.

Results

The purpose of our original audit, Report 2023-02 Building Division Trust Accounts, was to determine if procedures and controls were sufficient to safeguard trust accounts and determine if trust account activity was properly monitored. Our audit determined additional measures that should be considered to strengthen the county's commitment to providing excellent services to the community. The table below provides a description of the finding, management's action plan, and its status.

Action Plan
<p>Finding #1 Trust accounts in Accela were not monitored for inactivity.</p> <p>Management Action Plan The plan currently in place is to process refunds where we can. Any refund attempts not successful and of insignificant value, will lead to coordination efforts with the County Attorney's office on how to handle them and the potential of distributing the remaining money back to the state.</p> <p>Current Status Complete</p>
<p>Finding #2 The transfer of trust account balances from Hansen to Accela during the conversion was incomplete.</p> <p>Management Action Plan We will coordinate with IT and Budget staff to put our best foot forward to verify the balances that were transferred from Hansen to Accela. This may be in the form of old spreadsheets and data since we no longer have access to Hansen.</p> <p>Current Status Complete</p>