

Internal Audit
Adding Measurable Value

2010 Audit Agenda

City of Tampa

Internal Audit Department

Audit Agenda Planning Process

1. For 2010, we updated our objective audit agenda planning process based on quantifying key risks and reflecting audit work over the past year.
2. The Seven Key Risks quantified and weighted included:
 - Financial Impact
 - Organizational Change
 - Results of Last Audit
 - Complexity of Activity
 - Impact of Laws, Rules, and Regulation
 - Length of Time Since Last Audit
 - Risk of Public Welfare
3. We met with City administrators and department heads and incorporated their input and requests into the proposed 2010 Audit Agenda.
5. Additionally, our 2010 Agenda includes approximately 300 hours of non-audit work, which may be requested by City department heads. We consider this a compliment and validation of the value we bring to the City when we experience “pull” for our services.

2010 Audit Agenda

Year	Entity Name	Audit Type	Risk Score	Budgeted Hours
2010	Job Order Contracting	Operational	4.5	300
2010	Solid Waste – Residential Operations	Operational	4.4	300
2010	Parking Garages/Lots	Operational	4.3	300
2010	Safety Division	Operational	4.3	300
2010	Capital Construction	Operational	4.0	300
2010	Insurance and Claims	Operational	4.0	300
2010	P&R - Program & Organization Development	Operational	4.0	300
2010	Leases & Other Contracts	Operational	3.9	300
2010	Tampa Fire Rescue – Rescue Division	Operational	3.9	300
2010	TCC – Administrative & Fiscal	Operational	3.8	300
2010	Fire Marshal	Operational	3.8	300
2010	Code Enforcement	Operational	3.7	300
2010	Tampa Police Department – Training Division	Operational	3.7	300
2010	Water Production	Operational	3.6	300
				4,200

2010 Audit Agenda

Year	Entity Name	Audit Type	Budgeted Hours
<u>Carryovers from FY09</u>			
2009	Grants Management <i>(Interim Report Issued)</i>	Operational	300
2009	Budget Office	Operational	300
2009	Construction Services	Operational	300
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Total			900
<u>Non-Audit Services</u>			
	Reserve for Management Requests	Non-Audit Service	300
	ALGA Peer Review Participation	Non-Audit Service	80
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Total			380

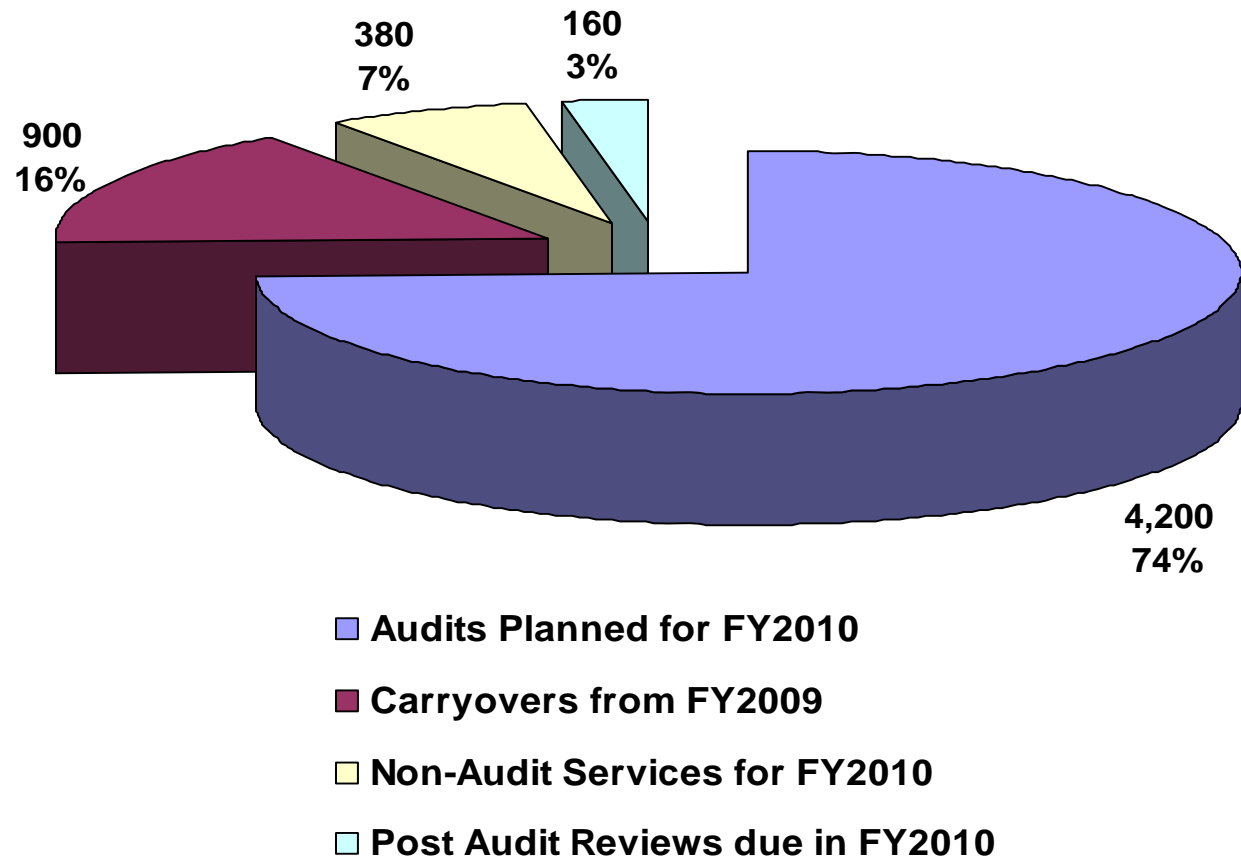
2010 Audit Agenda

Year	Entity	Audit Type	Budgeted Hours
<u>Post Audit Reviews</u>			
2009	Lowry Park Zoo	Post Audit Review	40
2009	Utility Accounting Division	Post Audit Review	15
2009	Solid Waste – Contracted Services	Post Audit Review	15
2009	Workers’ Compensation	Post Audit Review	15
2009	Impact Fees	Post Audit Review	15
2009	TFR – Operations Division	Post Audit Review	15
2009	GE Pension Fund	Post Audit Review	15
2009	Sidewalk Program	Post Audit Review	15
2009	McKay Bay Refuse to Energy Facility	Post Audit Review	15
Total			160

2010 Audit Agenda

Audit Plan Subtotals	Budgeted Hours
Audits Planned for 2010	4,200
Carryovers from FY09	900
Non-Audit Services for 2010	380
Post Audit Reviews Scheduled for 2010	160
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2010 Grand Total	5,640

2010 Audit Agenda Hours



2010 Audit Area Objectives

Purchasing Department

Job Order Contracting

- Consultant Compliance
- Contracting Efficiencies
- Savings Produced

Department of Public Works

Parking Garages/Lots

- Operations and Planning
- Cash Handling Controls
- Garage Security

Contract Administration

Capital Construction

- Florida Prompt Payment Act
- Contract Change Orders
- Contract Monitoring and Capitalization

Solid Waste Department

Residential Operations

- Overtime and Vehicle Maintenance
- Response to Customer Complaints
- Proper and Accurate Billing

Human Resources Department

Safety Division

- Drug and Alcohol Testing
- Training and Accident Investigations
- Loss Prevention Activities

Human Resources Department

Insurance and Claims

- Claims Processing
- Subrogations
- Coverage and Valuation of City assets

2010 Audit Area Objectives

Tampa Parks and Recreation Department

Program & Organization Development

- Fiscal Functions
- Human Resource Functions
- Program Standards

Tampa Fire Rescue

Rescue Division

- Compliance with Regulatory Requirements
- Controlled Substances and Inventory Controls
- Transport Billing and Collection Efforts

Tampa Fire Rescue

Fire Marshal

- State and Local Inspection Requirements
- Timely Re-inspections
- Billing and Collections

Growth Management and Development Services

Leases & Other Contracts

- Collection of Lease Receipts
- Lease Monitoring and Compliance
- Land Sales and Request for Proposal Process

Tampa Convention Center

Administrative & Fiscal

- Compliance with Authorized Rate Schedules
- License Contract Process
- Accounts Receivable Write-Offs and Adjustments

Code Enforcement & Business Tax

Code Enforcement

- Compliance with Enforcement Process
- Diversion Services Program
- Property Abatements and Liens

2010 Audit Area Objectives

Tampa Police Department

Training Unit

- Mandated In-Service Training
- Recertification Requirements
- State of Florida Registration

Water Department

Water Production

- Compliance with Laws, Rules, and Regulations
- Water Quality Lab Processes and Procedures
- Facility Security