

**City of Tampa  
Internal Audit Department  
Audit Program Guide  
Building Maintenance, 05-18**

Budget Hours	Audit Procedures	Done By	W/P Ref.																								
<b><i>Background</i></b>																											
	<p>Building Services is a Division of the Department of Public Works. It performs routine maintenance for more than 500 City facilities, ranging in size from the Downtown office buildings to picnic shelters. Services include painting, roof repair and replacement, interior repairs, climate control (heat and air), mechanical, electrical and plumbing work. In addition, the Division performs major interior renovation and remodeling. They maintain over 6 million square feet of City property.</p> <p>In 1999, the Division purchased a software package called TMA (The Maintenance Authority) to assist in the tracking and accounting of work-orders (open and closed), costs and facilities maintenance on a summary and detail basis.</p> <p>TMA also contains a module called TMail, which interfaces with GroupWise and allows the user department to email work order requests directly to the Division.</p>																										
<b><i>Statistics</i></b>																											
	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">FYTD 05 <u>7/31/05</u></th> <th style="text-align: center;">FY04</th> <th style="text-align: center;">FY03</th> </tr> </thead> <tbody> <tr> <td>Personnel Costs</td> <td style="text-align: right;">\$ 1,586,973</td> <td style="text-align: right;">\$ 2,015,896</td> <td style="text-align: right;">\$ 1,655,711</td> </tr> <tr> <td>Repair &amp; Maint.-Outside</td> <td style="text-align: right;">326,800</td> <td style="text-align: right;">555,937</td> <td style="text-align: right;">438,128</td> </tr> <tr> <td>Supplies &amp; Materials</td> <td style="text-align: right;">321,539</td> <td style="text-align: right;">430,184</td> <td style="text-align: right;">234,233</td> </tr> <tr> <td>All Other Costs</td> <td style="text-align: right;"><u>111,590</u></td> <td style="text-align: right;"><u>66,158</u></td> <td style="text-align: right;"><u>264,686</u></td> </tr> <tr> <td> Total Costs</td> <td style="text-align: right;"> <u>\$ 2,346,902</u></td> <td style="text-align: right;"> <u>\$ 3,068,175</u></td> <td style="text-align: right;"> <u>\$ 2,592,758</u></td> </tr> </tbody> </table> <p>Source: City of Tampa's financial system.</p>		FYTD 05 <u>7/31/05</u>	FY04	FY03	Personnel Costs	\$ 1,586,973	\$ 2,015,896	\$ 1,655,711	Repair & Maint.-Outside	326,800	555,937	438,128	Supplies & Materials	321,539	430,184	234,233	All Other Costs	<u>111,590</u>	<u>66,158</u>	<u>264,686</u>	 Total Costs	 <u>\$ 2,346,902</u>	 <u>\$ 3,068,175</u>	 <u>\$ 2,592,758</u>		
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Budget Hours	Audit Procedures	Done By	W/P Ref.
	<ol style="list-style-type: none"> <li>1. Print Quality Control Package and process Auditor Assignment and Independence Statement page.</li> <li>2. Prepare and send an entrance letter to applicable personnel in the area under review.</li> <li>3. Conduct an in-house review of the following:               <ol style="list-style-type: none"> <li>a) Financial Data</li> <li>b) Internal Policy &amp; Procedures Manuals</li> <li>c) Applicable Rules, Laws and Regulations, and</li> <li>d) Prior internal audit reports and management comments.</li> </ol> </li> <li>4. Schedule and hold an entrance conference with the Auditee. Obtain the name of the departmental contact person and secure a place from which to conduct the fieldwork portion of the audit.</li> <li>5. Begin Preliminary Survey by interviewing the appropriate personnel in the Auditee Department. Document the interviews with narratives in the work file.</li> <li>6. Review and document Internal Control System. (Include control points, such as the location within the system of approvals, authorizations, segregation of duties, supervision, reconciliations, computer-generated error and edit listings, exception reports, etc.)</li> <li>7. After gaining an understanding of various functions, conduct transaction walk-throughs. Revise documentation.</li> <li>8. Review the CAFR for any applicable comments in the management letter and notes on the financial statements.</li> <li>9. Assess the reliability of computer-processed data –               <ol style="list-style-type: none"> <li>(a) Identify all computer-generated data that will be used during the audit.</li> <li>(b) Determine how the data will be used in the audit. If used as the sole evidence supporting a finding or as corroborative or supporting evidence – assess the data’s reliability by performing steps (c) to (g). If it will be used as background information – cite the data’s source and no further work is required.</li> <li>(c) Document how the data is used in decision-making and the extent of users’ reliance on the data.</li> <li>(d) Review any evaluations of the system, application and data performed by an independent third party (e.g., external auditor’s management letter).</li> </ol> </li> </ol>		

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	<p>(e) Identify and document any input, processing and output controls and controls over data adjustments.</p> <p>(f) Test the identified controls and data elements that will be used during the audit by tracing a sample of data records to the source documents and a sample of source documents to the database.</p> <p>(g) Summarize the test work and results and conclude on the data's reliability.</p> <p>10. Prepare a risk analysis listing the strengths and weaknesses of the system and reference risk assessments to audit objectives.</p> <p>11. Prepare the audit program and include a time budget and estimated completion date. Index the preliminary survey file and turn in for review. The Planning Checklist page of the Quality Control Package should be completed by the Audit Supervisor.</p> <p>12. Clear review notes and revise the audit program, if necessary.</p>		
<b>Audit Scope</b>			
	Based on the work performed during the preliminary survey and the assessment of risk, the audit period will cover the operations of Building Maintenance from October 1, 2003 to July 31, 2005.		
<b>Audit Objectives</b>			
	<ol style="list-style-type: none"> <li>1. Determine if the workorder process is adequate.</li> <li>2. Determine if preventive maintenance is adequate and functioning properly.</li> <li>3. Determine if the basis for changes in staffing configuration is accurate.</li> <li>4. Determine if the basis for fiscal year end cost allocation is accurate.</li> </ol>		
<b>Objective 1: Determine if the workorder process is adequate.</b>			
	<ol style="list-style-type: none"> <li>1. Obtain a listing of all workorder transactions during the audit period.</li> <li>2. Calculate a sample size and selections using a confidence level of 90%, an expected error rate of 5% and a desired precision of +/- 5%.</li> </ol>		

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	<ol style="list-style-type: none"> <li>3. Schedule out each workorder selected in the sample, indicating workorder number, request date, location, problem, priority, and work order status (complete or open).</li> <li>4. If completed, calculate the number of days to complete the workorder and determine reasonableness.</li> <li>5. If open, determine if the delay is reasonable, particularly for workorders identified as emergency priority.</li> <li>6. Review the work order process from origination to completion and identify possible enhancements.</li> <li>7. Discuss any audit findings with the Audit Supervisor and Audit Director. After receiving their approval discuss audit findings with Auditee management.</li> <li>8. Summarize and conclude.</li> </ol>		
<p><b><i>Objective 2: Determine if preventative maintenance is adequate and functioning properly.</i></b></p>			
	<ol style="list-style-type: none"> <li>9. Review the current preventative maintenance program.</li> <li>10. Test to determine if the division performs preventative maintenance routines as specified.</li> <li>11. Test to determine if the preventative maintenance program includes essential equipment.</li> <li>12. Discuss any audit findings with the Audit Supervisor and Audit Director. After receiving their approval discuss audit findings with Auditee management.</li> <li>13. Summarize and conclude.</li> </ol>		
<p><b><i>Objective 3: Determine if the basis for changes in staffing configuration is accurate.</i></b></p>			
	<ol style="list-style-type: none"> <li>14. Obtain the analysis prepared by management that supports the changes in staffing configuration.</li> <li>15. Review the analysis with management and determine the reasonableness of any assumptions.</li> <li>16. Verify the accuracy of the calculations included in the analysis.</li> <li>17. Discuss any audit findings with the Audit Supervisor and Audit Director. After receiving their approval discuss audit</li> </ol>		

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	<p>findings with Auditee management.</p> <p>18. Summarize and conclude.</p>		
<b><i>Objective 4: Determine if the basis for fiscal year end cost allocation is accurate.</i></b>			
	<p>19. Obtain the fiscal year end (FY04) analysis that is the basis for cost allocation from the DPW Director of Administration and Finance.</p> <p>20. Verify the accuracy of the calculation, whose basis is workorders generated by the TMA system.</p> <p>21. Discuss any audit findings with the Audit Supervisor and Audit Director. After receiving their approval discuss audit findings with Auditee management.</p> <p>22. Summarize and conclude.</p>		
<b><i>Audit Wrap Up</i></b>			
	<p>23. Complete and index working papers.</p> <p>24. Prepare a preliminary draft of the audit report.</p> <p>25. Clear review notes.</p> <p>26. Forward draft to auditee and request responses within 10 working days.</p> <p>27. Incorporate auditee responses into the final audit report.</p> <p>28. If requested, schedule and hold exit conference.</p> <p>29. Send final report to reproduction and make one (1) unbound copy.</p> <p>30. Prepare Release Memo, Staff Summary Sheet and City Council Agenda Item Cover Sheet.</p> <p>31. Provide Audit Supervisor with ten (10) bound and one (1) unbound copy of the final report.</p> <p>32. Upon release by the Mayor <u>and</u> its appearance on the City Council's Draft Agenda, distribute final report to auditee and place the report, audit program and risk analysis files in the appropriate folders on the share drive for posting to IAD's web site.</p> <p>33. Have the Audit Director complete the Quality Control Checklist of the Quality Control Package.</p>		