

City of Tampa
Internal Audit Department
Audit Program Guide
Human Rights / Community Services, Audit 02-38

Budget Hours	Audit Procedures	Done By	W/P Ref.
Background			
	Community Affairs has two separate areas of service provided: Human Rights and Community Services. Within Human Rights, the City has contract with the Equal Employment Opportunity Commission and the Office of Housing and Urban Development to process claims of discrimination in either employment or housing. Under the Community Services area, the City has contracts with Hillsborough County to coordinate law enforcement workshops and a Youth Council. Additionally, the City provides dental and vision care to citizens of Tampa through Community Development Block Grant funds. Due to the nature of EEOC and Fair Housing complaints, only closed cases will be reviewed for propriety.		
Statistics			
	Revenues Generated (reimbursement basis):	FY02 (projected)	FY01
	EEOC Case	\$78,208	\$16,500
	Fair Housing Cases**	\$5,000	\$0
	Youth Council	\$5,820	\$2,910
	Law Enforcement Workshops	\$14,744	\$14,744
	**YTD actual for FY02 is \$84,320 including appropriation from FY01 of \$79,320.		
Planning the Audit			
	<ol style="list-style-type: none"> 1. Print Quality Control Package and process Auditor Assignment and Independence Statement page. 2. Prepare and send an entrance letter to applicable personnel in the area under review. 3. Prepare a planning program and include a time budget for the preliminary survey work. 4. Conduct an in-house review of the following: <ol style="list-style-type: none"> a) Financial Data b) Internal Policy & Procedures Manuals c) Applicable Rules, Laws and Regulations, and d) Prior internal audit reports and management comments 5. Schedule and hold an entrance conference with the Auditee. Obtain the name of the departmental contact person and secure a place from which to 		

Audit Program
Human Rights / Community Services Audit 02-38 (cont.)

Budget Hours	Audit Procedures	Done By	W/P Ref.
	<p>conduct the fieldwork portion of the audit.</p> <p>6. Begin Preliminary Survey by interviewing the appropriate personnel in the Auditee Department. Document the interviews with narratives in the work file.</p> <p>7. 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.)</p> <p>8. After gaining an understanding of various functions, conduct several transaction walk-throughs. Revise documentation as necessary.</p> <p>9. Prepare a survey memo listing the strengths and weaknesses of the system. Discuss the areas of greatest risk and exposure to the City. Also, include suggested audit objectives and test procedures. Discuss with Audit Supervisor and the Deputy Director.</p> <p>10. 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>11. Clear review notes and revise the audit program, if necessary.</p>		
Audit Scope			
	Based on the work performed during the preliminary survey and the assessment of risk, the audit period will cover the operations of Human Rights and Community Services from October 1, 2001 through August 31, 2002.		
Audit Objectives			
	<p>1. Determine if closed EEOC cases were completed within the time period required.</p> <p>2. Determine if closed Fair Housing cases were completed within the time period required.</p> <p>3. Determine if payment was made for only eligible clients who received dental and / or vision services.</p> <p>4. Determine if the dental and vision programs were being administered in an efficient and effective manner.</p>		
Objective 1: Determine if closed EEOC cases were completed within the time period required.			
	<p>1. Using the random number generator select a sample of _____ cases that were initiated and closed during the audit time period. Schedule the following information:</p> <p>a. Complainant</p>		

Audit Program
Human Rights / Community Services Audit 02-38 (cont.)

Budget Hours	Audit Procedures	Done By	W/P Ref.
	<ul style="list-style-type: none"> b. Respondent c. Date complaint filed d. Date case closed 2. Determine if mediation occurred prior to any investigative procedures 3. If an investigation occurred, ensure that a different individual performed intake, mediation and or the investigation 4. Determine the time period to complete the complaint processes and whether or not it was in compliance with EEOC requirements. If not, ensure adequate documentation to support non-compliance. 5. Discuss any audit findings with the Audit Supervisor, Deputy Director and Audit Director. After receiving their approval discuss audit findings with Auditee management. 6. Summarize and conclude.		
Objective 2: Determine if closed Fair Housing cases were completed within the time period required.			
	7. Select a sample of ____ cases closed during the audit period. Schedule the following: <ul style="list-style-type: none"> a. Complainant b. Respondent c. Date complaint filed d. Date case closed 8. Determine if mediation occurred prior to any investigative procedures 9. Determine the time period to complete the complaint processes and whether or not it was in compliance with HUD requirements. If not, ensure adequate documentation to support non-compliance. 10. Discuss any audit findings with the Audit Supervisor, Deputy Director and Audit Director. After receiving their approval discuss audit findings with Auditee management. 11. Summarize and conclude.		
Objective 3: Determine if payment was made for only eligible clients who received dental and / or vision services.			
	12. Obtain billings received during the audit period and select 25 clients listed. 13. Schedule the following information: <ul style="list-style-type: none"> a. Name of individual b. Service(s) requested 		

Audit Program
Human Rights / Community Services Audit 02-38 (cont.)

Budget Hours	Audit Procedures	Done By	W/P Ref.
	<ul style="list-style-type: none"> c. Service(s) received, date of service d. Eligibility based on individual or household e. Date deemed eligible for service(s) f. Documented city resident 14. Determine if income levels do not meet Hillsborough County guidelines 15. Determine if income levels meet City of Tampa guidelines 16. Determine if eligibility status was current at time of service 17. Discuss any audit findings with the Audit Supervisor, Deputy Director and Audit Director. After receiving their approval discuss audit findings with Auditee management. 18. Summarize and conclude.		
Objective 4: Determine if the dental and vision programs were being administered in an efficient and effective manner.			
	19. Review the waiting list and determine the average length of time before an individual received service. 20. Identify the number of individuals that were removed from the waiting list and evaluate the reasoning. 21. Using the sample selected in objective 3 above, survey clients receiving service for quality of service and length of time to receive service. 22. Discuss any audit findings with the Audit Supervisor, Deputy Director and Audit Director. After receiving their approval discuss audit findings with Auditee management. 23. Summarize and conclude.		
Audit Wrap Up			
	24. Complete and index working papers. 25. Prepare a preliminary draft of the audit report. 26. Clear review notes. 27. Forward draft to auditee and request responses within 10 working days. 28. Incorporate auditee responses into the final audit report. 29. If requested, schedule and hold exit conference. 30. Quality Control Checklist of the Quality Control Package to be completed by the Deputy Director. 31. Present the audit report to the Mayor.		