

**City of Tampa  
Internal Audit Department  
Audit Program Guide  
Civil Service  
99-14**

Budget Hours	Audit Procedures	Done By	W/P Ref.																
<b><i>Background</i></b>																			
	<p>The division's goal is "to ensure that all personnel functions, . . . are conducted to promote the development and retention of a competent workforce consistent with applicable laws and regulations." The City of Tampa's Civil Service "Rules and Regulation," dated July 12, 1982, governs its "classified employee" hiring practices. It was adopted from Civil Service Act, Chapter 24927, Laws of Florida, as amended to July 1, 1981.</p> <p>The Personnel Services Division is made up of three sections. The Recruitment and Testing Section is responsible for administering employment tests and certifying applicant eligibility in accordance with Civil Service Law. The Classification Section is responsible for the evaluation of new and existing positions and maintaining the City's Position Classification Plan. The Background Section conducts background checks on all new employees. The checks include criminal and driving records in order to "protect the public, minimize the potential for workplace violence and reduce the possibility of negligent hiring litigation. This section also conducts polygraph examinations for applicable positions.</p>																		
<b><i>Statistics</i></b>																			
	<table border="0"> <thead> <tr> <th></th> <th><u>FY98</u></th> <th><u>FY97</u></th> <th><u>FY96</u></th> </tr> </thead> <tbody> <tr> <td>Personnel Costs</td> <td>\$877,991</td> <td>\$840,104</td> <td>\$644,314</td> </tr> <tr> <td>Operating Costs</td> <td><u>32,444</u></td> <td><u>44,803</u></td> <td><u>53,233</u></td> </tr> <tr> <td>Total Division Costs</td> <td><u>\$910,435</u></td> <td><u>\$884,907</u></td> <td><u>\$697,547</u></td> </tr> </tbody> </table> <p>FY96 and FY97 figures were taken from the respective year-end FGL641 report. FY98 actual results were retrieved from the FAMIS Organization Summary Screen.</p>		<u>FY98</u>	<u>FY97</u>	<u>FY96</u>	Personnel Costs	\$877,991	\$840,104	\$644,314	Operating Costs	<u>32,444</u>	<u>44,803</u>	<u>53,233</u>	Total Division Costs	<u>\$910,435</u>	<u>\$884,907</u>	<u>\$697,547</u>		
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<b><i>Planning the Audit</i></b>																			
	<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. Prepare a planning program and include a time budget for the preliminary survey work.</li> <li>4. Conduct an in-house review of the following:</li> <li>5. Financial Data</li> <li>6. Internal Policy &amp; Procedures Manuals</li> <li>7. Applicable Rules, Laws and Regulations, and</li> <li>8. Prior internal audit reports and management comments</li> <li>9. 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</li> </ol>																		

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	<p>the fieldwork portion of the audit.</p> <p>10. Begin Preliminary Survey by interviewing the appropriate personnel in the Auditee Department. Document the interviews with narratives in the work file.</p> <p>11. 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>12. After gaining an understanding of various functions, conduct several transaction walk-throughs. Revise documentation as necessary.</p> <p>13. 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>14. 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>15. Clear review notes and revise the audit program, if necessary.</p>		
<b><i>Audit Scope</i></b>			
	Based on the work performed during the preliminary survey and the assessment of risk, the audit period will cover the personnel transaction activity from October 1, 1997, through March 31, 1999.		
<b><i>Audit Objectives</i></b>			
	<ol style="list-style-type: none"> <li>1. Determine the extent of compliance with the stated rules and regulations of Civil Service Law for new hire and promotion transactions.</li> <li>2. Ensure the judgmental or subjective decisions associated with the new hire and promotion transactions were properly documented and reasonable.</li> <li>3. Determine the reasonableness of reclassification transactions and whether they were properly supported and documented.</li> <li>4. Evaluate the efficiency of the hiring and promotion processes with respect to the DA263 processing.</li> </ol>		
<b><i>Objective 1: Determine the extent of compliance with the stated rules and regulations of Civil Service Law for new hire and promotion transactions.</i></b>			
	<ol style="list-style-type: none"> <li>1. Obtain detail listings of all new hire and promotion transactions initiated and completed 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> <li>3. Schedule out selected items and ensure they are classified positions by tracing job title to the "Jobclass" sorted by title.</li> <li>4. Trace classified positions to the "Position Classification Plan" and test sampled transactions for identified attributes of the Civil Service Law.</li> <li>5. Discuss any audit findings with the Audit Supervisor, Deputy Director and Audit Director. After receiving their approval discuss audit findings with Auditee management.</li> <li>6. Summarize and conclude.</li> </ol>		

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<b><i>Objective 2: Ensure the judgmental or subjective decisions associated with the new hire and promotion transactions were properly documented and reasonable.</i></b>			
	<ol style="list-style-type: none"> <li>7. Using the "reasonable person standard" assess the reasonableness of the hiring/promotion decision after reviewing all documentation supporting that decision.</li> <li>8. Discuss any audit findings with the Audit Supervisor, Deputy Director and Audit Director. After receiving their approval discuss audit findings with Auditee management.</li> <li>9. Summarize and conclude.</li> </ol>		
<b><i>Objective 3: Determine the reasonableness of reclassification transactions and whether they were properly supported and documented.</i></b>			
	<ol style="list-style-type: none"> <li>10. Obtain a detailed listing of all reclassification transactions initiated and completed during the audit period.</li> <li>11. 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> <li>12. Using the "reasonable person standard" assess the reasonableness of the reclassification decision after reviewing all documentation supporting that decision.</li> <li>13. Ensure the reclassified employee meets the minimum training, education and experience requirements of the position.</li> <li>14. Discuss any audit findings with the Audit Supervisor, Deputy Director and Audit Director. After receiving their approval discuss audit findings with Auditee management.</li> <li>15. Summarize and conclude.</li> </ol>		
<b><i>Objective 4: Evaluate the efficiency of the hiring and promotion processes with respect to the DA263 processing.</i></b>			
	<ol style="list-style-type: none"> <li>16. Using the sample selected for Objective 1, record the dates of processing by the departments, budget, personnel, etc.</li> <li>17. Calculated the number of days between the steps of the hiring and promotion process.</li> <li>18. Determine the cause for any delays.</li> <li>19. Discuss any audit findings with the Audit Supervisor, Deputy Director and Audit Director. After receiving their approval discuss audit findings with Auditee management.</li> <li>20. Summarize and conclude.</li> </ol>		
<b><i>Audit Wrap Up</i></b>			
	<ol style="list-style-type: none"> <li>21. Complete and index working papers.</li> <li>22. Prepare a preliminary draft of the audit report.</li> <li>23. Clear review notes.</li> <li>24. Forward draft to auditee and request responses within 10 working days.</li> <li>25. Incorporate auditee responses into the final audit report.</li> <li>26. If requested, schedule and hold exit conference.</li> <li>27. Quality Control Checklist of the Quality Control Package to be completed by the Deputy Director.</li> </ol>		

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	28. Present the audit report to the Mayor.		