

**City of Tampa  
Internal Audit Department  
Audit Program Guide  
Building Maintenance  
01-04**

Budget Hours	Audit Procedures	Done By	W/P Ref.																								
<b><i>Background</i></b>																											
	Building Maintenance is a Section of Contract Administration in 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 Section performs major interior renovation and remodeling such as the recently completed Fleet Maintenance Division building. Approximately 6 million square feet of City property is maintained.																										
<b><i>Statistics</i></b>																											
	<table border="0" style="width: 100%;"> <thead> <tr> <th></th> <th style="text-align: center;">Fiscal <u>Year 2001</u></th> <th style="text-align: center;">Fiscal <u>Year 2000</u></th> <th style="text-align: center;">Fiscal <u>Year 1999</u></th> </tr> </thead> <tbody> <tr> <td>Personnel Costs</td> <td style="text-align: right;">\$ 1,523,364</td> <td style="text-align: right;">\$ 1,444,695</td> <td style="text-align: right;">\$1,084,743</td> </tr> <tr> <td>Repair &amp; Maintenance-Outside</td> <td style="text-align: right;">403,935</td> <td style="text-align: right;">308,359</td> <td style="text-align: right;">355,798</td> </tr> <tr> <td>Supplies &amp; Materials</td> <td style="text-align: right;">330,193</td> <td style="text-align: right;">294,553</td> <td style="text-align: right;">250,874</td> </tr> <tr> <td>All Other Costs</td> <td style="text-align: right;"><u>277,095</u></td> <td style="text-align: right;"><u>182,793</u></td> <td style="text-align: right;"><u>218,782</u></td> </tr> <tr> <td>Total Costs</td> <td style="text-align: right;"><u>\$ 2,534,587</u></td> <td style="text-align: right;"><u>\$ 2,230,400</u></td> <td style="text-align: right;"><u>\$ 1,910,197</u></td> </tr> </tbody> </table> <p>Source: City of Tampa financial system.</p>		Fiscal <u>Year 2001</u>	Fiscal <u>Year 2000</u>	Fiscal <u>Year 1999</u>	Personnel Costs	\$ 1,523,364	\$ 1,444,695	\$1,084,743	Repair & Maintenance-Outside	403,935	308,359	355,798	Supplies & Materials	330,193	294,553	250,874	All Other Costs	<u>277,095</u>	<u>182,793</u>	<u>218,782</u>	Total Costs	<u>\$ 2,534,587</u>	<u>\$ 2,230,400</u>	<u>\$ 1,910,197</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: <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>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 conduct the fieldwork portion of the audit.</li> <li>6. Begin Preliminary Survey by interviewing the appropriate personnel in the Auditee Department. Document the interviews with narratives in the work</li> </ol>																										

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	<p>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>		
<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, 2000 to September 30, 2001.		
<b>Audit Objectives</b>			
	<ol style="list-style-type: none"> <li>1. Determine if response to work order requests is timely and consistent with the priority of the problem.</li> <li>2. Determine if preventive maintenance is adequate and functioning properly.</li> <li>3. Determine if the work order process is adequate.</li> </ol>		
<b>Objective 1: Determine if response to work order requests is timely and consistent with the priority of the problem.</b>			
	<ol style="list-style-type: none"> <li>1. Obtain detail listings of all work order transactions initiated 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 each work selected in the random sample, indicating work order number, date requested, location, assigned to and problem stated.</li> <li>4. Identify the status of the work order as being complete or outstanding.</li> <li>5. For completed work orders, identify the completion date and calculate the number of days to complete.</li> <li>6. Determine if the number of days to complete a work order appeared reasonable.</li> <li>7. For outstanding work orders, determine the reason for the delay.</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>Objective 2: Determine if preventative maintenance is adequate and functioning properly.</b>			

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	10. Determine if there is a preventative maintenance program in place. 11. Test to determine if preventative maintenance routines are being performed as specified. 12. Discuss any audit findings with the Audit Supervisor, Deputy Director and Audit Director. After receiving their approval discuss audit findings with Auditee management. 13. Summarize and conclude.		
<b><i>Objective 3: Determine if the work order process is adequate.</i></b>			
	14. Review the work order process from origination to completion. 15. Document aspects in the process that may be improved. 16. Discuss any audit findings with the Audit Supervisor, Deputy Director and Audit Director. After receiving their approval discuss audit findings with Auditee management. 17. Summarize and conclude.		
<b><i>Audit Wrap Up</i></b>			
	18. Complete and index working papers. 19. Prepare a preliminary draft of the audit report. 20. Clear review notes. 21. Forward draft to auditee and request responses within 10 working days. 22. Incorporate auditee responses into the final audit report. 23. If requested, schedule and hold exit conference. 24. Quality Control Checklist of the Quality Control Package to be completed by the Deputy Director. 25. Present the audit report to the Mayor.		