

**City of Tampa
Internal Audit Department
Audit Program Guide
Employee Utilization for Special Events
01-28**

Budget Hours	Audit Procedures	Done By	W/P Ref.										
<i>Background</i>													
	<p>The City of Tampa supports special events in a variety of ways. Directly, such as Gasparilla, which it sponsors or indirectly as in the case of the Ice-Palace Arena and RJ Stadium. Events can be separated into three major categories: first are the Arena Events, second are Stadium events and thirdly, Parades/Races such as Guavaween and Gasparilla. Events in the Arena include not only the Tampa Bay Lightning, but also concerts and certain types of assembly meetings. Arena usage is a year round process. The Stadium, which is used less frequently than the Arena, nevertheless draws significant crowds for its major event—the Tampa Bay Buccaneers Football Club. Neither of the first two categories is directly sponsored by the City; however support comes from revenue sharing agreements with the Arena and the Tampa Sports Authority (TSA) coupled with certain other guarantees as well as security and traffic control. Stadium support is provided through agreements with TSA whereby the City will absorb the cost of police officers and other traffic control mechanisms. The third category is those often sponsored directly by City of Tampa and includes Gasparilla, Guavaween, the Knights Parade and many other such events. The City supports these events not only monetarily, but also through the use of equipment and human resources. Although many departments provide event support, the primary ones include the Department of Public Works, Parking Division, Tampa Police Department, Tampa Fire/Rescue, Parks and the Solid Waste Department.</p>												
<i>Statistics</i>													
	<p>Ice-Palace Attendance</p> <table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th style="text-align: center;">Fiscal Year <u>2000</u></th> <th style="text-align: center;">Fiscal Year <u>1999</u></th> <th style="text-align: center;">Fiscal Year <u>1998</u></th> <th style="text-align: center;">Fiscal Year <u>1997</u></th> </tr> </thead> <tbody> <tr> <td>Attendance</td> <td style="text-align: center;">1,253,626</td> <td style="text-align: center;">1,076,251</td> <td style="text-align: center;">1,034,497</td> <td style="text-align: center;">1,054,178</td> </tr> </tbody> </table> <p>Source: Parking Division analysis based on attendance information supplied by the Ice-Palace Arena in accordance with contract.</p>		Fiscal Year <u>2000</u>	Fiscal Year <u>1999</u>	Fiscal Year <u>1998</u>	Fiscal Year <u>1997</u>	Attendance	1,253,626	1,076,251	1,034,497	1,054,178		
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<i>Planning the Audit</i>													
	<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 												

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	<ul style="list-style-type: none"> 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 conduct the fieldwork portion of the audit. 6. Begin Preliminary Survey by interviewing the appropriate personnel in the Auditee Department. Document the interviews with narratives in the work file. 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.) 8. After gaining an understanding of various functions, conduct several transaction walk-throughs. Revise documentation as necessary. 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. 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. 11. Clear review notes and revise the audit program, if necessary. 		
<i>Audit Scope</i>			
	Based on the work performed during the preliminary survey and the assessment of risk, the audit period will cover the operations of City of Tampa Special Events from October 1, 1999 to September 30, 2000.		
<i>Audit Objectives</i>			
	<ul style="list-style-type: none"> 1. Determine the total cost of City resources for supporting special events. 2. Determine what type of work is being displaced in support of these special events. 		
<i>Objective 1: Determine the total cost of City resources for supporting special events.</i>			
	<ul style="list-style-type: none"> 1. Determine, to the extent feasible, special event costs by department, for Fiscal Year 2000. 2. Based on the accumulated departmental costs determined in Step 1, summarize special event costs for the City in FY2000. 3. Discuss any audit findings with the Audit Supervisor, Deputy Director and Audit Director. After receiving their approval discuss audit findings with Auditee management. 4. Summarize and conclude. 		
<i>Objective 2: Determine what type of work is being displaced for supporting special events.</i>			
	<ul style="list-style-type: none"> 5. Through observation and discussion with applicable departments, determine if resources are being displaced in support of special events. 6. Summarize and quantify if feasible, the findings in Step 1. 		

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	7. Discuss any audit findings with the Audit Supervisor, Deputy Director and Audit Director. After receiving their approval discuss audit findings with Auditee management. 8. Summarize and conclude.		
<i>Audit Wrap Up</i>			
	9. Complete and index working papers. 10. Prepare a preliminary draft of the audit report. 11. Clear review notes. 12. Forward draft to auditee and request responses within 10 working days. 13. Incorporate auditee responses into the final audit report. 14. If requested, schedule and hold exit conference. 15. Quality Control Checklist of the Quality Control Package to be completed by the Deputy Director. 16. Present the audit report to the Mayor.		