

Internal Audit Department / Office of Intergovernmental Relations

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http://www.tampagov.net/dept_Internal_Audit/

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Key Public Service Areas

The Office's two primary functions are to produce independent appraisals of major areas of City activities to reduce risk and maximize revenues, and to represent and advocate on the City's behalf on matters of regulations and legislation.

Critical Issues and Areas of Concern

- Departmental Compliance
- Department and City Legislative Policies

Scope of Department Operations

The Internal Audit Department has 9 employees and a budget of \$873,036. It provides an independent appraisal of major areas of City activities to reduce risk, maximize revenues and produce savings. The department is responsible for performing audits, with an emphasis on recurring audits of high risk and high dollar areas, and special requests from the Mayor and other City departments. This department completed 31 audits in 2002. The Office of Intergovernmental Relations represents the City of Tampa position with respect to regulations and legislation and promotes the City's interests with state, federal and other government agencies.

Current Initiatives

- Monitoring the 2003 Legislative Session

Status Report

Departmental Compliance. The Audit Department reviews Department practices and recommends improvements in the form of an Audit Report. Each report offers alternatives offered by Internal Audit and the Department's (auditee's) responses to what it intends to do to address the recommendation(s) and by what date. Within six (6) months of the issue date of the audit, audit staff contacts the Auditee to inquire as to the status of each of the recommendations. The Audit Director then issues a letter to the Mayor summarizing the status. By and large, City Departments do whatever they can to implement recommendations on a timely basis, and a vast majority of the audit are fully or partially addressed and corrected during that six-month period. There have been instances when no progress has been made, even though at the time the audit was conducted, the Department (Auditee) concurred with the recommendations. Departments have indicated that the failure to comply with the audits is related to a lack of funds, trained personnel and lack of coordination/assistance among departments. As such, strategies need to be put in place to improve department coordination, cooperation and technical expertise in complying with audits.

Department and City Legislative Policies. The Florida Legislature is typically in session from March to May (in 2003, the dates are March 4 to May 2). Most of the issues that arise and most legislation that is passed are normally acted upon during the last two weeks of the session. Local governments must play effective defense on a number of issues that are taken up by the Legislature. These issues can arise with very little notice during the last week of the session. In addition, during this time period, the U.S. Congress develops its funding priorities for the next Fiscal Year Appropriations Bills. The City Administration needs to be kept well informed of potential issues and opportunities regarding legislation and appropriations that may affect its citizens. This year, the challenge is heightened, as a new mayoral administration will take office in April, just prior to the critical dates. The incoming Mayor and Administration will need to be adequately briefed of the issues so as to be able to provide clear direction on the positions to be taken and advocated upon. The Intergovernmental Relations Department staff will be prepared to brief the new Mayor/Administration and present the status of legislation and other issues at both the federal and state levels.

Internal Audit Department / Office of Intergovernmental Relations Organization Chart

The functions of the Internal Audit Department and the Office of Intergovernmental Relations are housed under the same Departmental Director.

The **Internal Audit Department** is organized into two divisions: Tax Revenue and Audit. The Tax Revenue Division provides continual audits and monitoring of companies that collect and remit utility taxes and franchise fees to the City to insure the proper amounts of revenue are received. The Audit Division is responsible for performing those audits outlined in its annual agenda and 5-year audit plan with an emphasis on recurring audits of high risk and high dollar areas, and special requests from the Mayor and other City departments.

The **Office of Intergovernmental Relations** represents the City of Tampa's position with respect to regulations and legislation. The Office also promotes the City's interests with state and federal government agencies and other governmental entities.

