

**PLANNING AND DEVELOPMENT
HISTORIC PRESERVATION
AUDIT 17-08
JULY 18, 2017**



CITY OF TAMPA

Bob Buckhorn, Mayor

Internal Audit Department

Christine Glover, Internal Audit Director

July 18, 2017

Honorable Bob Buckhorn
Mayor, City of Tampa
1 City Hall Plaza
Tampa, Florida

RE: Historic Preservation, Audit 17-08

Dear Mayor Buckhorn:

Attached is the Internal Audit Department's report on Historic Preservation.

We thank the management and staff of the Historic Preservation and Housing and Community Development for their cooperation and assistance during this audit.

Sincerely,

/s/ Christine Glover

Christine Glover
Internal Audit Director

cc: Dennis Rogero, Chief of Staff
Sonya Little, Chief Financial Officer
Ernest Mueller, Chief Assistant City Attorney
Bob McDonough, Administrator for Economic Opportunity
Thomas Snelling, Director of Planning and Development
Dennis Fernandez, Historic Preservation Manager

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/s/ Vivian Walker

Auditor

/s/ Kat Estelle

Auditor

/s/ Christine Glover

Audit Director

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BACKGROUND

The Architectural Review and Historic Preservation (HP) program is responsible for maintaining the integrity of “local historic districts, local historic landmarks and preserving contributing structures by ensuring that any changes to these structures are implemented in a manner that is architecturally appropriate.” There are three boards that accomplish the tasks of maintaining historic integrity within the four historic districts and 64 historic landmarks. The Architectural Review Commission oversees the Hyde Park, Seminole Heights, and Tampa Heights districts and the Barrio Latino Commission oversees the Ybor City district. Additionally, the Historic Preservation Commission is has oversight for the historic landmarks and is responsible for recommending designations, conservation districts, and historic districts.

HP administers City Code Chapter 27 through the issuance of a certificate of appropriateness to permit applicants within a historic district. Additionally, HP assists the Interstate Historic Preservation Trust Fund Advisory Committee which provides funds through either a loan or grant to owners for homes within one of the National Register Districts of Ybor City, Tampa Heights, or West Tampa.

STATEMENT OF OBJECTIVES

This audit was conducted in accordance with the Internal Audit Department's FY2017 Audit Agenda. The objectives of this audit were to ensure that:

1. The system of internal controls related to the issuance of loans and grants were adequate.
2. Loan or grant approvals complied with the established guidelines of the trust fund.
3. Certificates of appropriateness complied with the requirements of City Code Chapter 27.

STATEMENT OF SCOPE

The audit period covered HP activity that occurred from January 1, 2016, to March 31, 2017. Tests were performed to determine whether HP personnel were fulfilling their stated duties and responsibilities in an effective and efficient manner. Original records as well as copies were used as evidence and verified through observation and physical examination.

STATEMENT OF METHODOLOGY

Loan and grant files were reviewed for compliance with the established guidelines of the trust fund. The number of loans and grants issued during the audit scope was less than 10; therefore, 100% of the files were reviewed. This included review of file documentation supporting proper eligibility for location and owner income. The review of the documentation file also provided support for a segregation of duties between acceptance and approval of the loan or grant.

Additionally, certificates of appropriateness issued during the audit scope were randomly selected using a 90% confidence and 10% error rate. The review was completed by accessing the records in the Accela portal and verifying the appropriate approvals occurred prior to any permit issuance.

The Accela permitting system was the source of data for testing the issuance of certificates of appropriateness. Accela approval paths were reviewed during Construction Services Center audit and the data was deemed reliable.

STATEMENT OF AUDITING STANDARDS

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

NOTEWORTHY ACCOMPLISHMENTS

The City of Tampa is recognized by the State of Florida as a Certified Local Government. This distinction ensures that the City's HP program has met the criteria for administrating federal and state historic preservation programs.

AUDIT CONCLUSIONS

Based upon the test work performed, we conclude that:

1. The system of internal controls related to the issuance of loans and grants were adequate.
2. Loan or grant approvals complied with the established guidelines of the trust fund.
3. Certificates of appropriateness complied with the requirements of City Code Chapter 27.