

**WATER DEPARTMENT
DISTRIBUTION & CONSUMER
SERVICES DIVISION
REACTIVE OPERATIONS
AUDIT 20-09
JULY 9, 2020**



CITY OF TAMPA

Jane Castor, Mayor

Internal Audit Department

Christine Glover, Internal Audit Director

July 9, 2020

Honorable Jane Castor
Mayor, City of Tampa
1 City Hall Plaza
Tampa, Florida

RE: Water Department Reactive Operations, Audit 20-09

Dear Mayor Castor:

Attached is the Internal Audit Department's report on Water Department Reactive Operations.

The Water Distribution & Consumer Services Manager has already taken positive actions in response to our recommendations. We thank the management and staff of the Water Department Distribution and Consumer Services Division for their cooperation and assistance during this audit.

Sincerely,

/s/ Christine Glover

Christine Glover
Internal Audit Director

cc: John Bennett, Chief of Staff
Jean Duncan, Infrastructure & Mobility Administrator
Dennis Rogero, Chief Financial Officer
Brad Baird, Infrastructure Deputy Administrator
Chuck Weber, Water Department Director
Elias Franco, Water Distribution & Consumer Services Manager

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/s/ Anita Smith

Auditor

/s/ Christine Glover

Audit Director

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BACKGROUND

The City of Tampa (City) Water Department (Department) operates a complex water distribution system that adheres to multilayered regulatory requirements¹. Within the Department, the Reactive Operations Team (Team) operates as a round the clock service to the residents, businesses, and visitors of the City. The Team serves to address emergency calls for possible leaks, fire hydrant damage and leaks, “no water”² reports, and other water-related safety hazards and property damage. This audit focused on the Team’s activities.

STATEMENT OF OBJECTIVES

This audit was conducted in accordance with the Internal Audit Department's FY2020 Audit Agenda. The objectives of this audit were to assess that:

1. The Team has adequate internal controls.
2. The Team has adequate policies and procedures in place to promote effective and efficient operations.
3. The Team has a process for monitoring water-related emergency notifications and related resolutions.

STATEMENT OF SCOPE

The audit period covered FY2020, from October 2019 to June 2020. Tests were performed to determine whether the Team’s personnel were fulfilling their duties and responsibilities in an efficient and effective manner. Original records as well as copies were used as evidence and verified through observation and physical examination.

¹ 2019 Water Quality report supports regulatory adherence, refer to report at <https://www.tampagov.net/sites/default/files/water/files/water-quality-report-2019-final.pdf>

² No water does not include service interruptions due to non-payment. Retrieved from <https://www.tampagov.net/water/contact-us/emergency-water-repair-and-service>

STATEMENT OF METHODOLOGY

We achieved our audit objectives by using the following methods:

1. Reviewed internal policy and procedure manuals to determine whether adequate internal control was established.
2. Reviewed ordinances and guidance related to best practices in managing similar entities.
3. Conducted walkthroughs of technicians receiving work order requests to determine adherence to Standard Operating Procedures (SOPs).
4. Reviewed work order process to evaluate monitoring efforts of the work orders through completion.
5. Observed the initial contact call and comments in Cayenta as well as support department emails relating to monitoring and resolution of work order requests.
6. Performed data reliability analysis of Cayenta system data and ArcGIS data. Determined computer processed information reliable, sufficient, and appropriate.

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.

AUDIT CONCLUSIONS

Based upon the test work performed and the audit finding noted below, we conclude that:

1. The Team's system of internal controls are adequate.
2. The Team does have policies and procedures in place. However, SOPs failed to reflect all operating conditions for reactive operations.
3. The Team has a process for monitoring water-related emergency notifications and resolutions.

STANDARD OPERATING PROCEDURES

STATEMENT OF CONDITION: The Department SOPs are not up-to-date and thus do not fully reflect operating conditions for reactive operations. Several relevant areas were discussed with management and they agreed that differences between SOPs and current operations exist.

CRITERIA: City Code Section 2-46 requires departments to "create and maintain all records with adequate and proper documentation of the organization, together with the functions, policies, decisions, procedures, and essential transactions, of the department."

CAUSE: Policy was stated to be over 10 years old. No recent review or update.

EFFECT OF CONDITION: Noncompliance with City Code and increased probability that procedures not be followed, could lead to noncompliance of federal and state regulations, and subsequent fines.

RECOMMENDATION: Management should update SOPs. Additionally, management should designate a knowledgeable reviewer of the SOPs and establish a review time frame for currency and adherence to latest federal and state laws and regulations.

MANAGEMENT RESPONSE: Management agrees that SOPs are not up to date and do not fully reflect current operating conditions for reactive operations. #1) Management has reviewed SOP's discrepancies and will update all with current nomenclature and in a more comprehensive format. #2) in addition, SOPs will be reviewed annually and/or more frequently as needed. The division will continue to review SOPs with a collective team approach to ensure proper technical representation, and assign one individual the responsibility of updating the document annually.

TARGET IMPLEMENTATION DATE: Will implement # 1 above by August 31, 2020 or sooner. Will begin annual cycle for # 2 – 1 year from August 31, 2020 or to be completed by August 31, 2021.