

**DEPARTMENT OF
PLANNING AND DEVELOPMENT
HOUSING AND COMMUNITY DEVELOPMENT
TAMPA OFFICE OF HUMAN RIGHTS
AUDIT 16-11
JANUARY 30, 2017**



CITY OF TAMPA

Bob Buckhorn, Mayor

Internal Audit Department

Christine Glover, Internal Audit Director

January 30, 2017

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

RE: Planning and Development - Tampa Office of Human Rights, Audit 16-11

Dear Mayor Buckhorn:

Attached is the Internal Audit Department's report on the Tampa Office of Human Rights (TOHR), Audit 16-11.

We thank the management and staff of TOHR 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
Bob McDonough, Administrator of Economic Opportunity
Thom Snelling, Director of Planning and Development
Vanessa McCleary, Housing and Community Development Manager

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/s/ Vivian Walker

Vivian Walker, Auditor

/s/ Christine Glover

Christine Glover, Audit Director

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BACKGROUND

The Tampa Office of Human Rights (TOHR) provides impartial, unbiased investigation services of discrimination complaints in the areas of employment, housing, and public accommodations to any person who believes they have been discriminated against on the basis of race, color, religion, national origin, sex, sexual orientation, gender identity or expression, age, disability, familial status, or marital status.

TOHR has contracts with both Housing and Urban Development (HUD - fair housing) and the Equal Employment Opportunity Commission (EEOC - employment) to investigate complaints. As a requirement of both contracts, TOHR performs outreach to the community for awareness of actions that are considered to be unfair practices. In addition, the City of Tampa's Ordinance – Chapter 12 – Human Rights – is substantially equivalent with HUD's law.

Mediation services are also offered to both parties as a voluntary, informal, and confidential way to reach an early resolution of the case. All services are free.

STATEMENT OF OBJECTIVES

This audit was conducted in accordance with the Internal Audit Department's FY2016 Audit Agenda. The objectives of this audit were to ensure that:

1. Internal controls related to the separation of duties between investigation and the mediation / conciliation of complaints are adequate to ensure impartial determinations.
2. Internal controls related to the separation of duties between payment request and posting are adequate to prevent misappropriation of funds.
3. TOHR complied with the requirements of their contracts with HUD and EEOC.

STATEMENT OF SCOPE

The audit period covered TOHR activity for both housing and employment complaints that occurred from July 2015 through June 2016. Original records as well as copies were used as evidence and verified through observation and physical examination.

STATEMENT OF METHODOLOGY

Discussions with TOHR Management were used to evaluate the separation of duties when complaints were investigated and the complainant elected mediation / conciliation was reviewed. Additionally, documentation was discussed with Management to ensure there were processes in place for requesting payment for HUD and EEOC. The data used for testing was obtained from a spreadsheet maintained by the TOHR Supervisor and was for information purposes only. Therefore, no data reliability was performed.

A total of four (two HUD and two EEOC) closed complaint files were judgmentally selected. The files represented one case with a determination of “no cause” and one case with a determination of “cause” for each complaint type. The documentation reviewed was the support required by HUD and EEOC to be maintained in order to support that TOHR complied with the respective agency’s contract. Additionally, for closed complaints that required future action by the respondent in the complaint, files were reviewed to ensure TOHR performed follow-up.

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

TOHR should be commended on its recertification (August 2016) as a “substantially equivalent agency” under the Fair Housing Assistance Program. The Performance Assessment Report complimented TOHR for “marked improvement” under new guidance.

AUDIT CONCLUSIONS

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

1. Internal controls related to the separation of duties between investigation and the mediation / conciliation of complaints are adequate to ensure impartial determinations.
2. Internal controls related to the separation of duties between payment request and posting are adequate to prevent misappropriation of funds.
3. TOHR complied with the requirements of their contracts with HUD and EEOC.