

**TAMPA CONVENTION CENTER  
FOOD AND BEVERAGE CONTRACT  
AUDIT 17-01  
FEBRUARY 28, 2017**



# CITY OF TAMPA

Bob Buckhorn, Mayor

Internal Audit Department

Christine Glover, Internal Audit Director

February 28, 2017

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

RE: Tampa Convention Center Food and Beverage Contract, Audit 17-01

Dear Mayor Buckhorn:

Attached is the Internal Audit Department's report on the Food and Beverage Contract, Audit 17-01.

We thank the management and staff of the Convention Center 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  
Rick Hamilton, Director of Convention Center and Tourism

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/s/ Kat Estelle

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Kat Estelle, Auditor

/s/ Christine Glover

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Christine Glover, Audit Director

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**BACKGROUND**

Sitting right on the banks of the Hillsborough River, Tampa Convention Center (TCC) is a four-level 600,000 square foot facility. It includes a 200,000 square foot exhibition hall, a 36,000 square foot ballroom, 36 meeting rooms, and The Sail waterfront bar.<sup>1</sup> The mission of TCC is to generate a positive economic impact for the City of Tampa and Hillsborough County by promoting mutually beneficial partnerships, providing outstanding guest service, demonstrating good stewardship in the managing of the asset, and achieving financial expectations.

The TCC Administration and Fiscal Division includes the Accounting and Contract Sections. The Accounting Section is responsible for deposits, accounts receivable, accounts payable, procurement, and reconciliations of several revenue streams. The Contract Section is responsible for reviewing license agreements for accuracy and completeness, verifying that insurance requirements are met, and ensuring only authorized vendors provide services in the facility.

**STATEMENT OF OBJECTIVE**

This audit was conducted in accordance with the Internal Audit Department's FY2017 Audit Agenda. The objective of this audit was to ensure compliance with the established Food and Beverage contract.

**STATEMENT OF SCOPE**

Original records as well as copies were used as evidence and verified through observation and physical examination. This audit reviewed the Food and Beverage contract in effect through June 30, 2016.

**STATEMENT OF METHODOLOGY**

Discussions with TCC personnel and contracted personnel, as well as inspection of records and walkthroughs were all methods used to evaluate compliance with the contract. Additionally, transaction documentation and financial records were reviewed for compliance with the contract. The data used for testing was obtained from spreadsheets maintained by the Administrative and Fiscal Manager and with the contractor's unit controller. No data reliability was performed.

A random sample of advertising and promotion payments and a random sample of repair and maintenance payments were selected to verify compliance with the contract. Pre-approval forms were reviewed for signatures verifying approval prior to payments made. The payments were traced to the financial records. Supporting documentation was reviewed for each payment made for appropriateness with the contract requirements. The samples were statistically selected using a 90% confidence level and 10% precision rate. Also, judgmental sampling was used to review training records.

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<sup>1</sup> Source: <http://www.tampaconventioncenter.com>

### **STATEMENT OF AUDITING STANDARDS**

We conducted this 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**

TCC continues to make technological improvements with the Ungerboeck system to gain efficiencies and effectiveness with financial and budgeting information from documentation received from the Food and Beverage contractor and requirements of the contract. Also, improvements are continuously being made to the convention center in order to attract events.

### **AUDIT CONCLUSION**

Based upon the test work performed, we conclude that the contract requirements were met.