

CITY OF TAMPA
INTERNAL AUDIT DEPARTMENT
ANNUAL REPORT

For the Fiscal Year Ending September 30, 2018



Submitted by:

Christine Glover, CIA, CFE, CGAP
Director of Internal Audit

Fiscal Year 2018 Department Activity

Efficiencies in departmental processes continue to permit the Department to produce at a high level each fiscal year. The following table demonstrates departmental achievements over the past six fiscal years.

	FY18	FY17	FY16	FY15	FY14	FY13
Audits Completed	20	19	19	13	14	12
Post Audit Reviews Completed	8	18	10	8	6	8
Non-Audit Services Completed	0	2	1	0	2	4
Audits in Progress	9	10	8	11	7	6
Hotline Cases	2	3	1	2	9	13

Audit Activity

The 20 audits finalized during FY2018 included:

1. Inter-fund Transfers
2. Housing - Mortgage Servicing
3. TCC - Event Services
4. Wastewater - Collection System Reaction Maintenance
5. ACH Transaction Processing Review
6. TFR - False Alarms
7. TSS - Fleet & Equipment Maintenance
8. Construction Services - Inspections
9. Solid Waste - Asset Division
10. Facilities Management
11. Land Development Coordination
12. Purchasing - Professional Services
13. Revenue & Finance - Accounts Receivable, Billing, and Leases
14. TPD - False Alarms
15. Parks & Recreation - Special Facilities
16. Parks & Recreation - Athletics
17. Solid Waste - Recycling Program
18. TSS - Traffic Management Center & Traffic Investigations
19. Parks & Recreation - Recreation Services
20. TPD - Traffic Citations and Assessments

Additionally, the following nine audits were in progress at year-end:

1. Purchasing P-Cards (Reporting)
2. Solid Waste – Residential Operations (Reporting)
3. Human Resources – Training & Development (Reporting)
4. Technology & Innovation – Police CAD (Versaterm) (Reporting)
5. Water - Environmental Compliance (Reporting)
6. Wastewater – Industrial Waste & Pretreatment (Fieldwork)
7. Technology & Innovation – Software Licensing (Planning)
8. Economic Opportunity – Arts Program (Planning)
9. Fleet – Parts Store (Planning)

Non-Audit Services

No non-audit services were completed during the year.

Post Audit Reviews

During fiscal year 2018, the Department completed the following 8 Post Audit Reviews:

1. Convention Center - Operations
2. TSS – Operations and Maintenance
3. Fleet - Operations and Maintenance
4. Fire Marshal
5. Security Policy & IT Procedures Review
6. Gasoline Credit Cards
7. TSS – Special Events
8. Employment Services

Hotline Activity

The Department continues to administer the City’s Fraud, Waste, and Abuse Hotline as a confidential mechanism for employees to report suspected violations of City policies or violations of law. The Department handled two cases, during the fiscal year.

Performance Measures

One measure of the Department’s productivity is a comparison of Direct Time to Available Time and Total Time. The computations follow:

Direct Time + Indirect Time = Available Time
Available Time + Benefit Time = Total Time

- Direct Time includes all time spent on audits, post audit reviews, or other engagements.
- Indirect Time includes time used for general management, unassigned time, training, and other indirect activities.
- Benefit Time includes vacation, holiday and sick leave, and other paid leave.

	Standard	FY18	FY17	FY16	FY15	FY14	FY13
Direct to Available Time	80%	88%	87%	83%	79%	75%	74%
Direct to Total Time	70%	70%	72%	73%	66%	62%	61%

For fiscal year 2018, the Department met or exceeded the standard for both measures of productivity. This improvement is attributed to implemented process efficiencies. During the fiscal year, the Department continued its in-house training program and other processes to shorten and enhance the organizational knowledge learning curve for newer staff members; as well as to ensure consistency in work products.

An additional Department metric is that at least 90% of the planned audit engagements are either complete or in progress by fiscal year end. All audits planned, were completed or in progress by the end of fiscal year 2018. Further, we were able to begin four audits included in the fiscal year 2019 audit agenda prior to the end of fiscal year 2018. These audits were:

1. Environmental Compliance - Water
2. Economic Opportunity – Art Program
3. Fleet - Parts Store
4. Wastewater – Industrial Waste & Pretreatment

The Department continued to provide assistance to the Association of Local Government Auditors, the Association of Certified Fraud Examiners, and the Florida Audit Forum. Additionally, the Department continues to develop relationships with Audit Departments throughout the Tampa Bay area to foster collaboration and sharing of ideas across the region.

Fiscal Year 2019 Department Plan

For fiscal year 2019, the audit staff has been reduced by one headcount; due to budget cuts. However, the approved Audit Agenda for fiscal year 2019 includes the following:

- Twenty-two (22) audits (includes those in process at the end fiscal year 2018).
- Seventeen (17) Post Audit Reviews.

The following are the significant performance measures for fiscal year 2019:

- Maintain benchmarks of Direct to Available Time (80%) and Direct to Total Time (70%).
- Maintain metric of 90% of scheduled engagements completed or in progress by the end of the fiscal year.

Fiscal year 2019 other planned activities:

- Review, update, and publish the Internal Audit Policies and Procedures Manual.
- Continue to update the Audit Universe.