

CITY OF TAMPA
INTERNAL AUDIT DEPARTMENT
ANNUAL REPORT
For the Fiscal Year Ending September 30, 2019



Submitted by:

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Fiscal Year 2019 Department Activity

Efficiencies in departmental processes continue to permit the Department to perform at a high level each fiscal year. The following table demonstrates departmental achievements over the past seven fiscal years. Also, note that FY19 performance was with one less auditor on staff than in previous years.

	FY19	FY18	FY17	FY16	FY15	FY14	FY13
Audits Completed	18	20	19	19	13	14	12
Post Audit Reviews Completed	12	8	18	10	8	6	8
Non-Audit Services Completed	0	0	2	1	0	2	4
Audits in Progress	9	9	10	8	11	7	6
Hotline Cases	3	2	3	1	2	9	13

Audit Activity

The 18 audits finalized during FY2019 included:

1. T&I – Police CAD (Vesaterm)
2. Purchasing – P-Cards
3. HR – Training & Management Development
4. Environmental Compliance - Water
5. Wastewater – Industrial Waste & Pretreatment
6. T&I – Software Licensing
7. LAM – Fleet Parts Store
8. Arts Program
9. Minority and Small Business Development
10. Wastewater – Environmental Lab
11. HR - Safety
12. Purchasing – Inventory & Stores
13. TPD – Informant Fund
14. Solid Waste – Contracted Services
15. T&I – Windows Security Review
16. Revenue & Finance - Banking
17. Parks & Recreation – Forestry Division
18. Convention Center – Administration & Fiscal

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

1. Planning & Development – Real Estate (Reporting)
2. Solid Waste – Residential Operations (Reporting)
3. Stormwater Zone Maintenance (Reporting)
4. Housing Program – CDBG (Fieldwork)
5. TPD – Telestaff (Reporting)
6. T&I – E-commerce Transaction Effectiveness (Reporting)
7. T&I – Disaster Recovery & Business Continuity Planning (Fieldwork)
8. HR – Workers Compensation (Planning)
9. Solid Waste – Environmental Compliance (Planning)

Non-Audit Services (NAS)

Solid Waste – Comparative Statistics – We began working with Solid Waste on identifying and developing key metrics for each line of business with the ultimate goal of Solid Waste developing three to five key data points that succinctly gives the state of Solid Waste. This NAS is expected to be wrapped up in the first quarter of FY2020. Similar additional Non-Audit Services are expected to occur during the fiscal year.

Post Audit Reviews

During fiscal year 2019, the Department completed the following 12 Post Audit Reviews:

1. Solid Waste – Compacter/Roll-Off Containers
2. Housing – Mortgage Servicing
3. TSS – Fleet & Equipment Maintenance
4. LAM – Facility Management
5. Parks & Recreation – Special Facility
6. Construction Services Division - Inspections
7. Solid Waste – Asset Division
8. Solid Waste – Recycling Program
9. TSS – Traffic Management System
10. Water – Environmental Compliance
11. TPD – Traffic Citations & Assessments
12. LAM – Fleet Parts Store

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 three cases, during the fiscal year.

Performance Measures

Two measures 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	FY19	FY18	FY17	FY16	FY15	FY14	FY13
Direct to Available Time	80%	87%	88%	87%	83%	79%	75%	74%
Direct to Total Time	70%	73%	70%	72%	73%	66%	62%	61%

For fiscal year 2019, the Department 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 scheduled audit engagements are either complete or in progress by fiscal year end. While three of 20 audits planned for 2019 did not begin during the year, another audit was substituted for one of these audits and one audit scheduled for 2020 began during 2019. Adjustments were made to the audit schedule to accommodate management in the case of two audits delayed until 2020. This metric was met.

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 2020 Department Plan

For fiscal year 2020, the audit staff will increase by one headcount, at some point during the year. There is an expectation that the staff will participate in a greater number of Non-Audit Services as we assist various management groups in metrics development. This could negatively impact the number of completed audits for FY2020. The approved Audit Agenda for fiscal year 2020 includes the following:

- Twenty-three (23) audits (includes those in process at the end fiscal year 2019).
- Twelve (12) Post Audit Reviews.

The following are the significant performance measures for fiscal year 2020:

- 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 2020 other planned activities:

- We will receive an external Peer Review from a team provided by the Association of Local Government Auditors.
- Review, update, and publish the Internal Audit Policies and Procedures Manual.
- Continue to update the Audit Universe.