

**DEPARTMENT OF HUMAN RESOURCES
TRAINING AND MANAGEMENT
DEVELOPMENT DIVISION
AUDIT 18-06
OCTOBER 15, 2018**



CITY OF TAMPA

Bob Buckhorn, Mayor

Internal Audit Department

Christine Glover, Internal Audit Director

October 15, 2018

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

RE: Department of Human Resources Training and Management Development
Audit, 18-06

Dear Mayor Buckhorn:

Attached is the Internal Audit Department's report on Department of Human Resources Training and Management Development Audit, 18-06.

We thank the management and staff of the Training and Management Development Division 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
Ernest Mueller, Chief Assistant City Attorney
Kimberly Crum, Director of Human Resources
Lee Hoffman, Training Manager

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/s/ Debbie Abbott

Auditor

/s/ Christine Glover

Audit Director

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BACKGROUND

The Department of Human Resources' Training and Management Development Division (T&D) is responsible for providing new employee orientation and other training opportunities, including mandatory training for new hires and specialized training as needed by Departments. They also manage the Tuition Reimbursement (TR) program.

The TR program is a benefit provided to City of Tampa employees. Employees are eligible for this program if they are employed 40 hours per week with the City (full-time permanent), have completed the entrance probationary period, and are not on a leave of absence. The City reimburses non-bargaining unit employees \$2,000 annually for courses taken for undergraduate degrees or other approved training; \$2,500 annually for courses taken for masters' degrees; and \$3,000 annually for courses taken for doctoral degrees. The reimbursement amount for bargaining unit employees is specified in their contract, which is the same as non-bargaining unit employees for the current contract period.

Tuition reimbursement is made from three funds as provided for by union contracts for the Tampa Police Department, Tampa Fire Rescue, and the General Fund.

- ATU (Amalgamated Transit Union) contract is for all "general" employees and is paid out of the General Fund. Wastewater Department employees qualify under the General Fund but are reimbursed out of Wastewater Department funds per department preference. Also paid out of the General Fund are civilian (non-uniformed) and managerial employees within the Fire and Police departments. There is no fiscal year spending limit.
- Union IAFF (International Association of Fire Fighters) contract is for uniformed, non-managerial Fire employees and limits total fiscal year spending to \$150,000.
- Union PBA (Police Benevolent Association) contract is for uniformed, non-managerial Police employees and limits total fiscal year spending to \$120,000.

STATEMENT OF OBJECTIVES

This audit was conducted in accordance with the Internal Audit Department's FY2018 Audit Agenda. The objective of this audit was to ensure that:

1. The system of internal controls over the processes in the T&D Division is adequate.
2. Data in the Employee Development Portal (EDP) and TR database are complete, accurate and reliable.

STATEMENT OF SCOPE

The audit period covered activity that occurred from October 1, 2016 to August 21, 2018. Original records as well as copies were used as evidence and verified through observation and physical examination.

STATEMENT OF METHODOLOGY

The following techniques were used to accomplish our objectives:

1. Interviewed key personnel to determine whether adequate controls over the internal processes had been established.
2. Evaluated the effectiveness of the established internal control systems.
3. Performed a data reliability assessment over the EDP and the TR databases to ensure accuracy and completeness of the data.

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

The EDP is a system that manages employee training and provides a comprehensive approach to manage employee training. Phase I went live January 16, 2018, and has been completed; and Phase II will begin soon. Phase I included adding the courses, classes, and sessions; creating Learning Paths and Learning Certifications; and the Skills Matrix. Phase II will add forums, chat rooms, and web conferences to assist employees.

AUDIT CONCLUSIONS

Based upon the test work performed, we conclude that:

1. The system of internal controls over the processes in the T&D Division is adequate.
2. Data in the EDP and TR databases are complete and accurate.