

**PLANNING AND DEVELOPMENT
LAND DEVELOPMENT COORDINATION
AUDIT 18-07
APRIL 17, 2018**



CITY OF TAMPA

Bob Buckhorn, Mayor

Internal Audit Department

Christine Glover, Internal Audit Director

April 17, 2018

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

RE: Planning and Development - Land Development Coordination, Audit 18-07

Dear Mayor Buckhorn:

Attached is the Internal Audit Department's report on Planning and Development - Land Development Coordination (LDC).

We thank the management and staff of LDC 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
Bob McDonough, Administrator for Economic Opportunity
Thomas Snelling, Director of Planning and Development
Gloria Moreda, Development Coordination Manager

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/s/ Vivian Walker

Auditor

/s/ Christine Glover

Audit Director

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BACKGROUND

Land Development Coordination (LDC) Division is part of the Planning and Development Department. LDC is comprised of the Zoning, Subdivision/DRI (development of regional impact), and Right-of-Way and Mapping Sections. Organizationally, there is an authorized staff of 13, including one vacancy. LDC primarily administers Chapter 27 – Zoning and Land Development. LDC is responsible for compliance with the Tampa Comprehensive Plan (currently, the 2040 version). The Tampa Comprehensive Plan “serves as a tool to evaluate requests for new development . . .”¹

The FY18 budget notes that LDC estimated completion of more than 1,400 zoning related applications, more than 100 right of way applications, and more than 40 subdivision applications. With the exception of subdivision applications, these numbers reflect increases of 3% and 6%, respectively, from the projected activity in FY17. Subdivision reviews are expected to decline for the immediate future due to its direct relationship to outside market conditions, land acquisition costs, and developer funding and loan concerns.

STATEMENT OF OBJECTIVES

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

1. The system of internal control is adequate and includes proper segregation of duties and independent review, when appropriate.
2. Planning Commission approval is obtained prior to issuing permits for projects that do not meet land use requirements.
3. Applications were properly approved or denied based on the request type and prior to subsequent related permit issuance.

STATEMENT OF SCOPE

The audit period covered LDC activity that occurred from October 2017 through February 2018. Tests were performed to determine whether LDC personnel were fulfilling their stated duties and responsibilities in an effective and efficient manner. Original records as well as copies were used as evidence and verified through observation and physical examination.

STATEMENT OF METHODOLOGY

The software system Accela is the primary repository for applications processed through LDC. To accomplish the audit objectives, sampled applications were reviewed in Accela for required documentation. Accela was evaluated for data reliability during audit 16-08, Construction Services, and deemed reliable.

¹ Hillsborough County City-County Planning Commission Imagine 2040: Tampa Comprehensive Plan Brochure

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.

AUDIT CONCLUSIONS

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

1. The system of internal control is adequate and includes proper segregation of duties and independent review, when appropriate.
2. Planning Commission approval is obtained prior to issuing permits for projects that do not meet land use requirements.
3. Applications were properly approved or denied based on the request type and prior to subsequent related permit issuance.