

**PARKS AND RECREATION
FORESTRY DIVISION
AUDIT 19-13
SEPTEMBER 3, 2019**



CITY OF TAMPA

Jane Castor, Mayor

Internal Audit Department

Christine Glover, Internal Audit Director

September 3, 2019

Honorable Jane Castor
Mayor, City of Tampa
1 City Hall Plaza
Tampa, Florida

RE: Parks and Recreation Forestry Division, Audit 19-13

Dear Mayor Castor:

Attached is the Internal Audit Department's report on Parks and Recreation Forestry Division.

We thank the management and staff of the Forestry Division for their cooperation and assistance during this audit.

Sincerely,

/s/ Christine Glover

Christine Glover
Internal Audit Director

cc: John Bennett, Chief of Staff
Sal Ruggiero, Interim Neighborhood and Community Affairs Administrator
Dennis Rogero, Interim Chief Financial Officer
Paul Dial, Parks and Recreation Director
Ernest Mueller, Chief Assistant City Attorney
Eric Muecke, Forestry Manager

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/s/ Debbie Abbott

Auditor

/s/ Christine Glover

Audit Director

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BACKGROUND

The Urban Forestry Team is responsible for the care and maintenance of trees in the City's 178 parks and 1,441 miles of street rights-of-way. This includes proper pruning, planting, and removal of street and park trees to maintain a healthy, expanding, safe urban tree canopy. Other activities include:

- Removal of dead, dying, or structurally compromised street and park trees
- Removal of street and park tree stumps
- Pruning of street and park trees for public safety and tree health, by removing deadwood, raising for clearance, and addressing structural problems
- Visual street tree risk assessment evaluations
- Response to street tree emergencies 24 hours/7 days a week
- First response during hurricane and storm events¹

The City of Tampa is committed to the conservation and enhancement of its environment. The Tree-mendous Tampa Program, also known as the Community Tree Program, is free and provides individuals and neighborhood associations with trees for planting on City land, greenways, and street rights-of-way. The program fosters the replenishment of Tampa's tree canopy.

City of Tampa Ordinance Section 16-86 establishes an interest-bearing trust fund for the deposit, maintenance, and distribution of all monetary contributions approximating the cost of contributed trees. All contributions to the trust fund are monetary. The Tree Trust Fund (Fund) is used for the selection, acquisition, installation, and maintenance of trees placed in department managed lands, rights-of-way and properties in which the city has a legal interest. The Fund is also used to finance the tree canopy study. The Tree-mendous Tampa Program utilizes Tree Trust funds to provide individual homeowners and neighborhood associations with trees planted in the City right-of-way.

STATEMENT OF OBJECTIVES

This audit was conducted in accordance with the Internal Audit Department's FY19 Audit Agenda. The objectives of this audit were to ensure that:

1. The system of internal controls in place in the Forestry Division were adequate.
2. Tree Trust Fund expenditures were in compliance with City Ordinance Section 16-86.

STATEMENT OF SCOPE

The audit period covered FY18 through FY19 to current activity that occurred from October 1, 2017, to June 3, 2019. Tests were performed to determine whether the Forestry Division

¹ City of Tampa Parks and Recreation website: Trees-Urban Forestry

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

There were only seven purchase orders (POs) from the Tree Trust Fund in FY18 and FY19 to June 3, 2019. Invoices and other supporting documentation were reviewed for all seven POs. Services provided were identified and determined if payments out of the Fund were in compliance with Section 16-86 of City Ordinance. We also reviewed internal controls for work order processing.

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 forestry division manager has been with the Parks and Recreation Department two years. During that time improvements and internal controls have been implemented. The Division now provides a “State of the Forest” report updated monthly; monthly list of emergencies; public/private partnerships for tree maintenance and planting; maps of incoming service requests; and communication/ inspection goals and expectations.

AUDIT CONCLUSIONS

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

1. The system of internal controls in place in the Forestry Division could be improved, for work orders.
2. Tree Trust Fund expenditures are in compliance with City Ordinance Section 16-86.

WORK ORDERS

STATEMENT OF CONDITION: The Forestry Division lacks a tracking mechanism for work orders.

Work orders are created using an electronic pdf form which is emailed to Forestry staff and printed on paper. They are not numbered. The Forestry Division tracks the number of incoming work orders and the number of work orders closed on a monthly basis, but the Division does not know the number of work orders open in real time. The Division collects completed work orders for scanning and archiving and also uses a white board to identify the number and location of work orders closed each month.

The Forestry Division does not have a database, spreadsheets, etc. Paper work orders are divided North/Central/South; inspected and prioritized by risk category (Emergency, Prevention, Mitigation, Quality of Life, Obligation, Beautification/Aesthetics); placed in folders; and worked on a prioritization and location basis.

The Tree-mendous Tampa Program works on a first in, first out basis. Work orders are placed in a basket and worked in order of receipt.

CRITERIA: A systematic process provides the ability to prioritize work orders, group by geographic areas, and provide efficiencies using a standardized set of rules.

CAUSE: The Forestry Division does not have the resources, including the technology to collect and manage a GIS-based tree inventory program and work order management system, to provide real-time information in a useful format.

EFFECT OF CONDITION: Paper work orders could be lost. Electronic copies of lost work orders exist in pdf format in Outlook, but the work order might remain unaddressed until it is reprinted and re-inspected. Paper work orders collect the time spent on jobs, but the data is not currently used. The ability to report data for informational and decision making purposes is limited.

RECOMMENDATION: Implement a tracking system, number work orders, and log into a spreadsheet or database.

MANAGEMENT RESPONSE: The November 2013 City of Tampa Urban Forest Management Plan noted many of the concerns raised above such as the need for a computerized inventory system and an electronic work order system. The Parks and Recreation – Forestry Division is in agreement with the condition, cause, and recommendations noted above. A Budget Change was submitted for FY2020 for a GIS-based Tree Inventory/Work Order Management system and the tablets to collect data and track work orders. Should this funding be approved, we will remedy the condition by utilizing technology to track both the condition of City maintained trees and the work orders generated and completed in real-time.

TARGET IMPLEMENTATION DATE: FY2020