

**TRANSPORTATION AND
STORMWATER SERVICES
OPERATIONS DIVISION
SPECIAL EVENTS AND SIGNS
AUDIT 17-02
MAY 11, 2017**



CITY OF TAMPA

Bob Buckhorn, Mayor

Internal Audit Department

Christine Glover, Internal Audit Director

May 11, 2017

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

RE: Transportation and Stormwater Services – Special Events and Signs, Audit 17-02

Dear Mayor Buckhorn:

Attached is the Internal Audit Department's report on Transportation and Stormwater Services – Special Events and Signs.

The Operations Division of Transportation and Stormwater Services has already taken positive actions in response to our recommendations. We thank the management and staff of the Operations 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
Brad Baird, Administrator of Public Works and Utility Services
Jean Duncan, Director of Transportation and Stormwater Services

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/s/ Vivian Walker

Auditor

/s/ Christine Glover

Audit Director

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BACKGROUND

The Transportation and Stormwater Operations Division is responsible for planning and scheduling preventive and corrective maintenance of assets that fall within the public right of way including traffic sign fabrication and maintenance. Additionally, within the Transportation Division, the Special Events Section (Section) is responsible for the maintenance of traffic required for more than 300 events held throughout the year.

STATEMENT OF OBJECTIVES

This audit was conducted in accordance with the Internal Audit Department's FY2017 Audit Agenda. The objectives of this audit were to ensure that:

1. The system of internal controls related to securing the equipment used to setup the maintenance of traffic (MOT) is adequate.
2. Sign maintenance activities are performed within the established timeline and comply with the established procedures.

STATEMENT OF SCOPE

The audit period covered sign maintenance requests that occurred from July 2016 through January 2017. Additionally, the MOT for the 2017 Krewe of the Knights of Sant'Yago Knight Parade was observed. Tests were performed to determine whether Special Events and Signs Division 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

A sample of completed work orders was randomly selected using Audit Command Language (ACL) to test for:

- The timely response of requests to repair/replace regulatory signs that had been damaged.
- The proper approval and clearance for new sign installation requests.

The random sample was based on the criteria of 90% confidence and 10% error rates and was used in order to infer the results of the sample testing to the population from which it was drawn. ACL was also used to select the work orders reviewed. The testing included visiting the sites identified on the work orders. The data was generated from the TSS Work Order/Job Costing System, which is software developed internally by the City of Tampa's Technology and Innovation Department. The data was assessed and deemed to be reliable.

There are numerous events held on the streets of Tampa that require a MOT. Due to the volume and the times MOTs are scheduled, an event was judgmentally selected to observe the process.

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 controls related to securing the equipment used to setup the MOT is adequate.
2. Sign maintenance activities are performed within the established timeline but did not always comply with the established procedures.

WRITTEN POLICIES AND PROCEDURES

STATEMENT OF CONDITION: The current policies and procedures being followed for activities performed by the Section of the Transportation and Stormwater Services Department (TSS) have not been documented and approved by the Director.

CRITERIA: City Code chapter 2 section 2-46(a) requires all departments to maintain "proper documentation of the organization . . . policies, decisions, procedures, and essential transactions, of the department."

CAUSE: The Section is an area within the Operations Division (Division) of TSS. The Division recently reorganized, including establishing new positions at the Supervisory level. As a result, activities are being reassessed to ensure they are being performed efficiently. Also, the Division is implementing a matrix system which will dictate responsibilities.

EFFECT OF CONDITION: Noncompliance with COT Ordinance Chapter 2, Division 2, Section 2-46(a) Duties of Department. Further, the absence of formal policies and procedures contribute to inconsistencies and could lead to errors, mishandling, and failure to maintain adequate documentation to support activities performed.

RECOMMENDATION 1: Management should develop policies and related procedures for activities performed by the Section to ensure effective and consistent performance of responsibilities.

MANAGEMENT RESPONSE: Agree. Policies should be developed defining the standard operating procedures (SOP) for core services performed by the Special Events and Traffic Sign Sections.

TARGET IMPLEMENTATION DATE: The process for developing SOPs for the Traffic Sign Section has begun and will also include the Special Event Section. That process should be completed by September 2017.

WORK ORDER DOCUMENTATION

STATEMENT OF CONDITION: The Section recently reorganized and has not formalized their policies and procedures. Therefore, the process – as described by Management – for responding to sign maintenance or new installation requests is the basis used to determine compliance. A review of 24 randomly selected sign work orders, created between July 2016 and January 2017, determined that the established process is not being followed. Specifically, the following exceptions are noted:

- Eight work orders for new sign installations did not document approval from either a Professional Engineer (PE) or Project Manager or clearance from the State of Florida’s 811 Sunshine Line.
- Four work orders did not document verification of completion.
- Three work orders were completed but the employee did not document the work performed, date work was completed, or record time in the job costing system.
- Three work orders had time recorded in the job costing system but did not document the work performed.
- Nine work orders reflected an “open” status, but the work had been performed as required.

Note: The Section Supervisor stated that future plans will include the Technician taking pictures of the work performed and submitting them with the work order.

CRITERIA: Florida Statute 471.025 requires the use of a Professional Engineer's seal on final drawings, plans, and specifications. Additionally, Florida Statute 556 requires the use of the Sunshine 811 organization prior to digging. The potential for liability to the City is an incident occurring due to the lack of proper traffic control signage. Therefore, any actions taken related to traffic control signage should be thoroughly documented and records retained for the time limit established by Florida public records requirements.

CAUSE: The Section is an area within the Operations Division (Division) of TSS. The Division recently reorganized, including establishing a new position at the supervisory level. As a result, activities are being reassessed to ensure they are being performed efficiently. Also, the Division is implementing a matrix system which will dictate responsibilities.

EFFECT OF CONDITION: Noncompliance with Florida Statute could result in penalties and/or other liability to the City if diggings for a new sign install damages existing underground utility equipment.

RECOMMENDATION 2: Management should ensure compliance with Florida Statutes by preventing the scheduling of any new sign installation work orders unless the plans document approval by a Professional Engineer and clearance from the Sunshine 811 organization.

MANAGEMENT RESPONSE: Management agrees with the audit recommendation and responses are included below:

- New regulatory traffic sign work orders must be signed and sealed by a professional engineer and that has been a department requirement for the past four years. An investigation will be done to determine why some work orders may have been installed without an engineer's seal or documented as so.
- Clearance from 811 Sunshine prior to digging has been a working policy for traffic sign installations for many years. It is possible that clearances were given but documentation was not done by the sign installer. An investigation will be conducted to determine remedial action to prevent future inconsistencies.
- Quality control efforts such as photos and assurance that the procedures listed above have been documented prior to work order closure shall be implemented.

TARGET IMPLEMENTATION DATE: The Management Responses above to the Audit Recommendation should be completed within six months.