

**PARKS & RECREATION DEPARTMENT
PLANNING, DESIGN, AND
NATURAL RESOURCES
AUDIT 21-13
SEPTEMBER 13, 2021**



City of Tampa

Jane Castor, Mayor

Internal Audit Department

315 E. Kennedy Boulevard
Tampa, Florida 33602
Office (813) 274-7159

September 13, 2021

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

RE: Parks & Recreation Department - Planning, Design, and Natural Resources, 21-13

Dear Mayor Castor:

Attached is the Internal Audit Department's report on Planning, Design, and Natural Resources (PDNR), 21-13.

PDNR has already taken positive action in response to our recommendation. We thank the management and staff for their cooperation and assistance during this audit.

Sincerely,

/s/ Christine Glover

Christine Glover
Internal Audit Director

cc: John Bennett, Chief of Staff
Ocea Wynn, Neighborhood & Community Affairs Administrator
Dennis Rogero, Chief Financial Officer
Sherisha Hills, Parks & Recreation Director
Brad Suder, Planning, Design, and Natural Resources Superintendent
Brian Morrison, Assistant City Attorney

**PARKS & RECREATION DEPARTMENT
PLANNING, DESIGN, AND
NATURAL RESOURCES
AUDIT 21-13
SEPTEMBER 13, 2021**

/s/ Debbie Abbott

Senior Auditor

/s/ Christine Glover

Audit Director

**PARKS & RECREATION DEPARTMENT
PLANNING, DESIGN, AND
NATURAL RESOURCES
AUDIT 21-13**

BACKGROUND

The Parks and Recreation (P&R) Department's Planning, Design, and Natural Resources (PDNR) is responsible for the collection of ideas and suggestions for P&R projects. Ideas can come from citizens, City of Tampa (City) Administration, City Council, and other interested groups such as Community Redevelopment Agencies for new or renovated park projects. PDNR works with multiple City departments in the designing and implementation of these projects.

PDNR personnel include a superintendent and five staff. All are registered landscape architects. PDNR staff work with the Contract Administration Department for planning and design of projects and to secure contracts for larger, more complex projects. They also work with the Real Estate Division for land acquisition, when needed.

STATEMENT OF OBJECTIVES

This audit was conducted in accordance with the Internal Audit Department's FY 2021 Audit Agenda. The objectives of this audit were to ensure that:

1. The system of internal controls related to PDNR is adequate.
2. Performance metrics are accurate, consistent, relevant, and verifiable.

STATEMENT OF SCOPE

The audit period covered activity that occurred October 1, 2018, through July 19, 2021. Original records as well as copies were used as evidence and verified through observation and physical examination.

STATEMENT OF METHODOLOGY

The following steps were performed to achieve the audit's objectives:

- Reviewed reports of projects in progress and projects completed October 1, 2018, through July 19, 2021.
- Interviewed staff and prepared flowcharts to identify and evaluate internal processes and controls.
- Tested performance measure reported in the 2019 Budget Book, for the number of trees planted. P&R is working with T&I to report this metric on the OpenGov website.

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 finding noted below, we conclude that:

1. The system of internal controls related to PDNR could be improved by creating written policies and procedures for their internal processes.
2. Performance metrics being reported are accurate, consistent, relevant, and verifiable.

POLICIES AND PROCEDURES

STATEMENT OF CONDITION: PDNR uses the general/administrative policies and procedures (P&Ps) that apply to the Parks and Recreation Department; however, they do not have written P&Ps for daily operations specific to their division.

CRITERIA: Tampa City Ordinance Chapter 2, Section 2-46, requires departments “to create and maintain all records with adequate and proper documentation of the organization, together with the functions, policies, decisions, procedures, and essential transactions of the department.”

CAUSE: General/administrative P&Ps were considered sufficient. Staff institutional knowledge was utilized for daily operations.

EFFECT OF CONDITION: Potential inconsistencies in decision making and the way processes are carried out. Also, loss of operational knowledge in the event of turnover or retirement.

RECOMMENDATION: Management should develop written policies and procedures to ensure effective and consistent performance of responsibilities.

MANAGEMENT RESPONSE: The Planning, Design and Natural Resources Division shall prepare policies and procedures specific to its Division.

TARGET IMPLEMENTATION DATE: February 2022