CITY OF TAMPA
INTERNAL AUDIT DEPARTMENT
ANNUAL REPORT
For the Fiscal Year Ending September 30, 2021

Submitted by:

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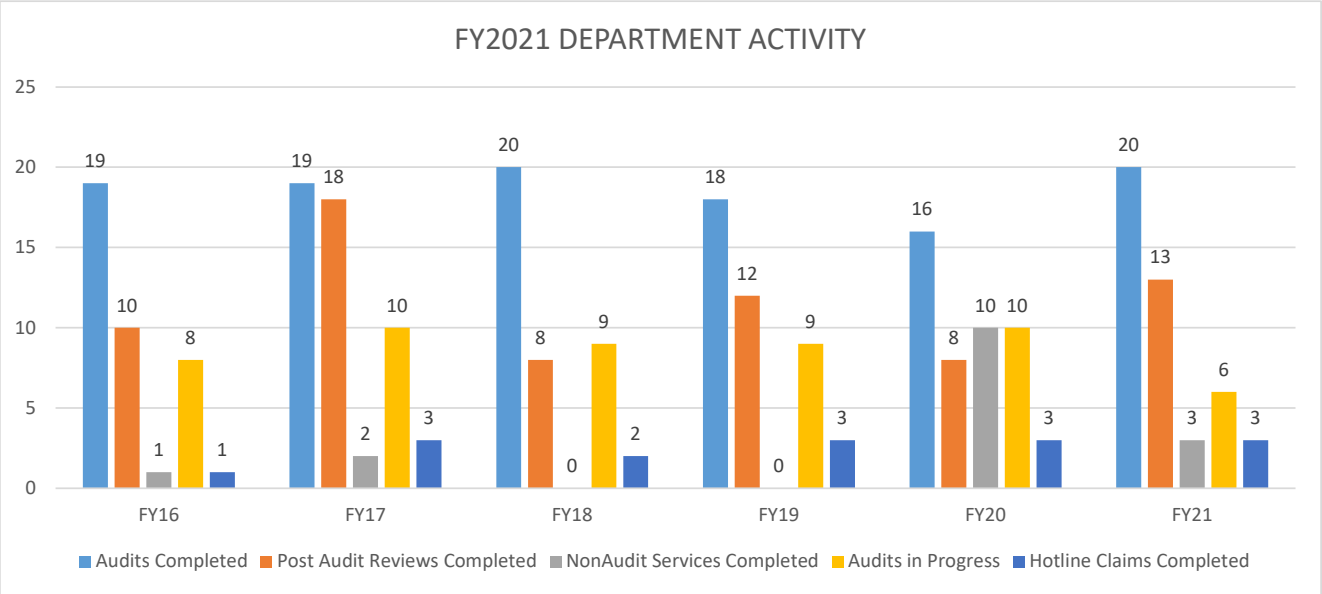
Fiscal Year 2021 Department Activity

Efficiencies in departmental processes continue to permit the department to perform at a high level each fiscal year. The following table demonstrates departmental achievements over the past six fiscal years. Also, note that FY2021 performance was with turnover of two staff members during the fiscal year. Eight of the 12 months were also largely in a remote working environment.



Audit Activity

The 20 audits finalized during FY2021 are:

1. TFR - Rescue Division
2. Wire Transfers and Investments
3. Police Extra Duty
4. CIP - Construction and Reactive Maintenance
5. Solid Waste – Quality Control
6. Fleet Operations
7. Contract Administration & CCNA
8. Foreclosure Registry
9. T&I - Customer Service Center
10. FLHSMV Data Exchange Review
11. TPD – Evidence Control Section
12. Business Tax
13. Stormwater Engineering
14. Water - Engineering Division
15. TPD - Air Services
16. Debt Process
17. Wastewater – Collection System Maintenance
18. TCC – Sales and Marketing
19. P&R-Planning and Design and Natural Resources
20. TFR - Airport Division

Additionally, the following 6 audits were in progress at year-end:

1. T&I - Remote Access and VPN
2. T&I - Mainframe Review
3. Development Coordination Planning
4. CRA-TIFS
5. Mobility-Parking Garages & Lots
6. Fire Marshal

Non-Audit Services

Non-Audit Services are professional services other than audits or attestation engagements. The requests, for these services, originate from the City's administration or department management. These services can be performed as long as there is no effect on Internal Audit's independence. These services provide the administration and department management with important information used in decisioning and ensuring the City of Tampa is performing at its highest level. The following were completed in FY2021:

1. Enterprise Performance Metrics
2. Infill Affordable Housing
3. Chapter 26.5 Compliance Review
4. Emergency Procurement (in-progress at year end)

Post Audit Reviews

As follow-up to management's implementation of prescribed action plans, from previous audit recommendations, the Department completed the following 13 Post Audit Reviews during the fiscal year:

1. Housing Program-CDBG
2. Human Resources - Safety Division
3. Revenue & Finance - Banking
4. P&R – Forestry
5. Ecommerce Transaction Effectiveness Review
6. Workers' Compensation
7. Solid Waste - Environmental Compliance
8. Grants Management
9. P&R - Park Services
10. Water - Reactive Operations
11. Wire Transfer and Investments
12. TPD - Extra Duty
13. Foreclosure Registry

Hotline Activity

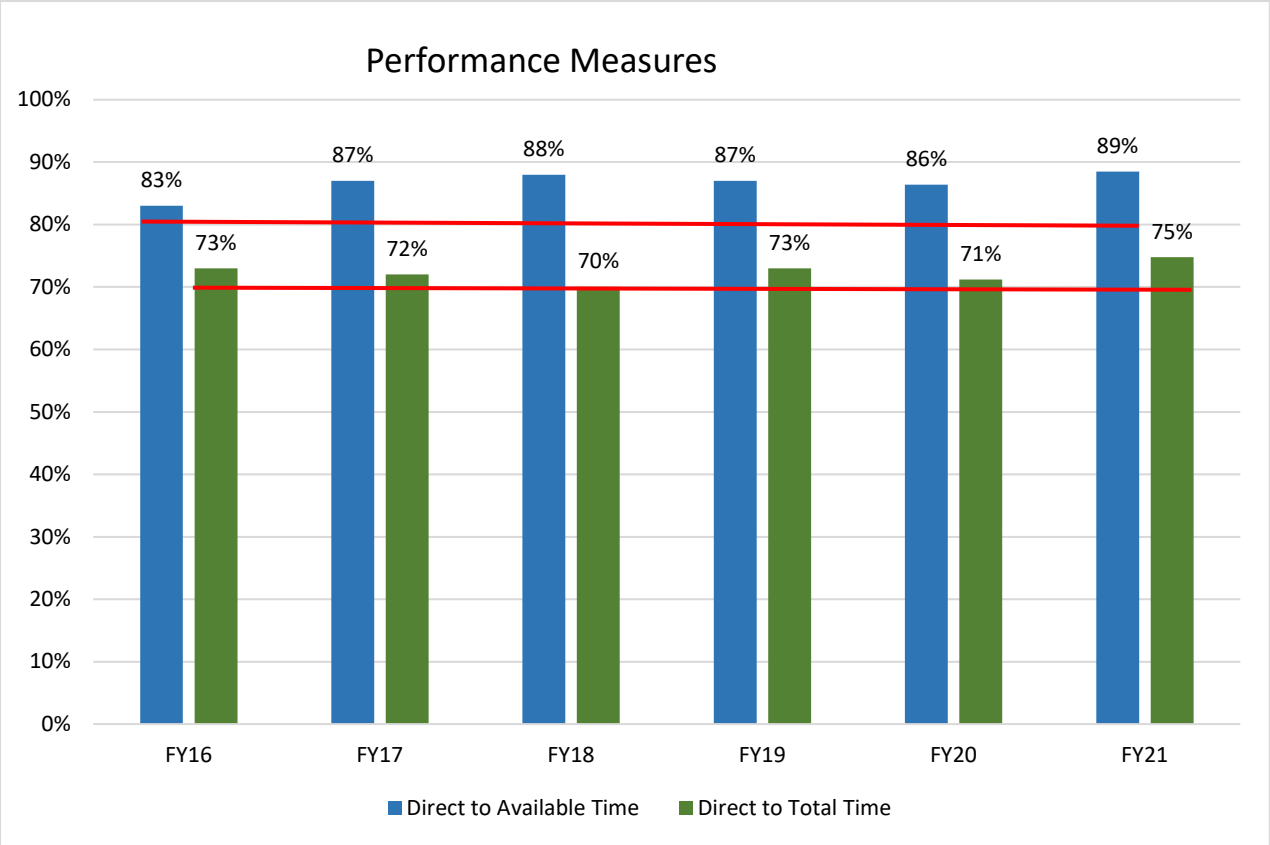
The Department continues to administer the City's Fraud, Waste, and Abuse Hotline as a confidential mechanism for employees to report suspected violations of City policies or violations of law. The Department handled three cases, during the fiscal year.

Performance Measures

Two measures of the Department's productivity are a comparison of Direct Time to Available Time and Total Time. The computations follow:

Direct Time + Indirect Time = Available Time
Available Time + Benefit Time = Total Time

- Direct Time includes all time spent on audits, post audit reviews, or other engagements.
- Indirect Time includes time used for general management, unassigned time, training, and other indirect activities.
- Benefit Time includes vacation, holiday and sick leave, and other paid leave.



Goal is to achieve benchmarks of Direct to Available Time (80%) and Direct to Total Time (70%).

For FY2021, the Department exceeded the standard for both measures of productivity. This improvement is attributed to implemented process efficiencies. During the fiscal year, the Department continued its in-house training program and other processes to shorten and enhance the organizational knowledge learning curve for newer staff members; as well as to ensure consistency in work products.

An additional Department metric is that at least 90% of the scheduled audit engagements are either complete or in progress by fiscal year end. The Department exceeded this metric as 24 audits were planned or in progress at the beginning of the fiscal year and 20 were completed, with 6 in progress at year end.

The Department continues to provide assistance to the Association of Local Government Auditors, the Association of Certified Fraud Examiners, and the Florida Audit Forum. Additionally, the Department also continues to develop relationships with Audit Departments throughout the Tampa Bay area to foster collaboration and sharing of ideas across the region.

Fiscal Year 2022 Department Plan

The approved Audit Agenda for fiscal year 2022 includes 21 audits (includes those in process at the end of fiscal year 2021).

The following will continue to be the significant performance measures for fiscal year 2022:

- Maintain benchmarks of Direct to Available Time (80%) and Direct to Total Time (70%).
- Maintain metric of 90% of scheduled engagements completed or in progress by the end of the fiscal year.

Fiscal year 2022 other planned activities:

- Have an external peer review to confirm the Department's compliance with Government Auditing Standards.
- Participate as members of peer review teams that conduct peer reviews of other local government Internal Audit Departments (as we've done in previous years).
- Continue in-house training program to enhance familiarity of new staff members with the City and the Department's audit process.
- Review, update, and publish the Internal Audit Policies and Procedures Manual.
- Continue to update the Audit Universe.