

**DEVELOPMENT AND ECONOMIC OPPORTUNITY
DEVELOPMENT AND GROWTH
MANAGEMENT DEPARTMENT
DEVELOPMENT COORDINATION DIVISION
PLANNING SECTION
AUDIT 21-17
DECEMBER 20, 2021**



City of Tampa
Jane Castor, Mayor

Internal Audit Department

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

December 20, 2021

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

RE: Development Coordination Division – Planning Section, Audit 21-17

Dear Mayor Castor:

Attached is the Internal Audit Department's report on Development Coordination Division's Planning Section audit.

Management has already taken positive action in response to our recommendation. We thank the management and staff of Development Coordination Division's Planning Section for their cooperation and assistance during this audit.

Sincerely,

/s/ Christine Glover

Christine Glover
Internal Audit Director

cc: John Bennett, Chief of Staff
Carole Post, Development and Economic Opportunity Administrator
Dennis Rogero, Chief Financial Officer
Abbye Feeley, Development and Growth Management Director
Eric Cotton, Development Coordination Manager
Gina Grimes, City Attorney

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/s/ Debbie Abbott

Senior Auditor

/s/ Christine Glover

Audit Director

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BACKGROUND

The Development Coordination Division consists of five sections: Planning & Design (Urban Design), Zoning, Planning & Development, Transportation Planning, and ROW (Right-of-Way) & Mapping. The scope of this audit is limited to Urban Design and Transportation Planning sections.

Transportation Planning reviews both design exceptions and entitlement applications for compliance with City Code Chapters 22, 25, and 27. Urban Design reviews entitlement applications, design exceptions, and building permits for development within overlay and special districts. Transportation Planning and Urban Design staff also coordinate with outside agencies.

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 for Transportation Planning and Urban Design is adequate.
2. Performance metrics are accurate, consistent, relevant, and verifiable.
3. Approved applications have required information and applicable fees have been paid.
4. Transportation Planning and Urban Design are effective in its preparation for the permit process.

STATEMENT OF SCOPE

The audit period covered activity that occurred from October 1, 2020, to March 31, 2021. Tests were performed to determine whether 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. Data reliability for the Accela system has been previously tested and determined reliable (Construction Services, 16-08). Accela has not been upgraded since its implementation but is scheduled for one in 2022.

STATEMENT OF METHODOLOGY

The following steps were taken to determine compliance with the objectives:

1. Selected a sample of approved applications for January 1, 2021, through March 31, 2021, for Transportation Planning and Urban Design and determined fees were paid and supporting information was included.
2. Identified approved permits with applications that were worked by Transportation Planning and Urban Design for October 1, 2020, through December 31, 2020, for the sections' effectiveness.
3. Interviewed the Development Coordination Manager about their performance metrics. They do not currently report EPM performance metrics. They are included in Phase 3 of the implementation, which has not started reporting yet.

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 for Development Coordination could be improved with the addition of policies and procedures.
2. Development Coordination Management has not finalized their performance metrics. The department is included in Phase 3 of the EPM Dashboard implementation, which will take place in 2022.
3. Approved applications have required information and applicable fees have been paid.
4. The Development Coordination Division is effective in their preparation for the permit process.

POLICIES AND PROCEDURES

STATEMENT OF CONDITION: The Development Coordination Division does not have written policies and procedures in place for daily operations.

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: Lack of time. Other priorities.

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 writing of the new SOPs is in the work program for Fiscal Year 2022 with a targeted completion date of September 2023.

TARGET IMPLEMENTATION DATE: September 2023.