

CITY OF TAMPA
INTERNAL AUDIT DEPARTMENT
ANNUAL REPORT
For the Fiscal Year Ending September 30, 2022

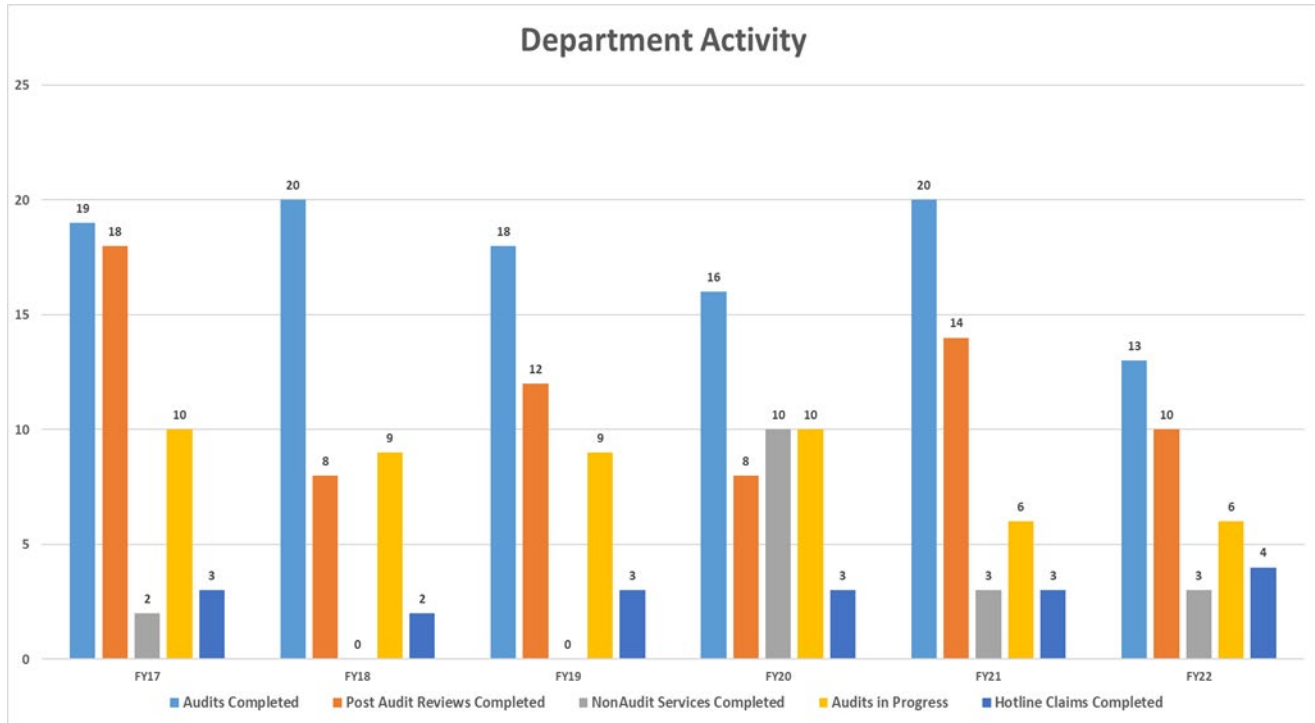


Submitted by:

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Fiscal Year 2022 Department Activity

Due to 60% staff turnover, fiscal year 2022 was a departmental challenge. However, we continue to use efficiencies in departmental processes to perform at the highest possible level. Further, we are using coaching techniques to assist new staff members with becoming comfortable with the established departmental processes. The following table demonstrates departmental achievements over the past six fiscal years.



Audit Activity

The 13 audits finalized during FY2022 are:

- | | |
|---|--|
| 1. T&I - Mainframe Review | 8. CRA/TIFs |
| 2. Development Coordination Division
- Planning Division | 9. Wastewater - AWTP Maintenance |
| 3. Remote Access/VPN Review | 10. Purchasing Legal Compliance |
| 4. Parking Garages & Lots | 11. Purchasing - Gasoline Credit Cards |
| 5. Fire Marshal's Office | 12. Wireless LAN/WAN Security |
| 6. TPD - Banking | 13. Health Insurance and Claims |
| 7. P&R Aquatics | |

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

- | | |
|------------------------------------|--|
| 1. Community Investment Tax | 4. McKay Bay WTE Plant |
| 2. Housing – ESG Funding | 5. Fire Rescue – Operations Division |
| 3. General Employees' Pension Fund | 6. Parks & Recreation - Administration |

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 if 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 FY2022:

- 1. Emergency Procurement
- 2. Solid Waste Billing Accuracy
- 3. Purchasing - Citizens Budget & Finance Committee

Post Audit Reviews

As follow-up to management’s implementation of prescribed action plans, from previous audit recommendations, the Department completed the following 10 Post Audit Reviews during the fiscal year:

- 1. Purchasing Professional Services
- 2. Stormwater Maintenance
- 3. Disaster Recovery & Continuity Planning
- 4. Water - Reactive Operations
- 5. Solid Waste - Quality Control
- 6. Fleet Operations
- 7. Customer Service Center
- 8. FLHSMV Data Exchange Review
- 9. Evidence Control Section
- 10. TCC Sales & Marketing

Hotline Activity

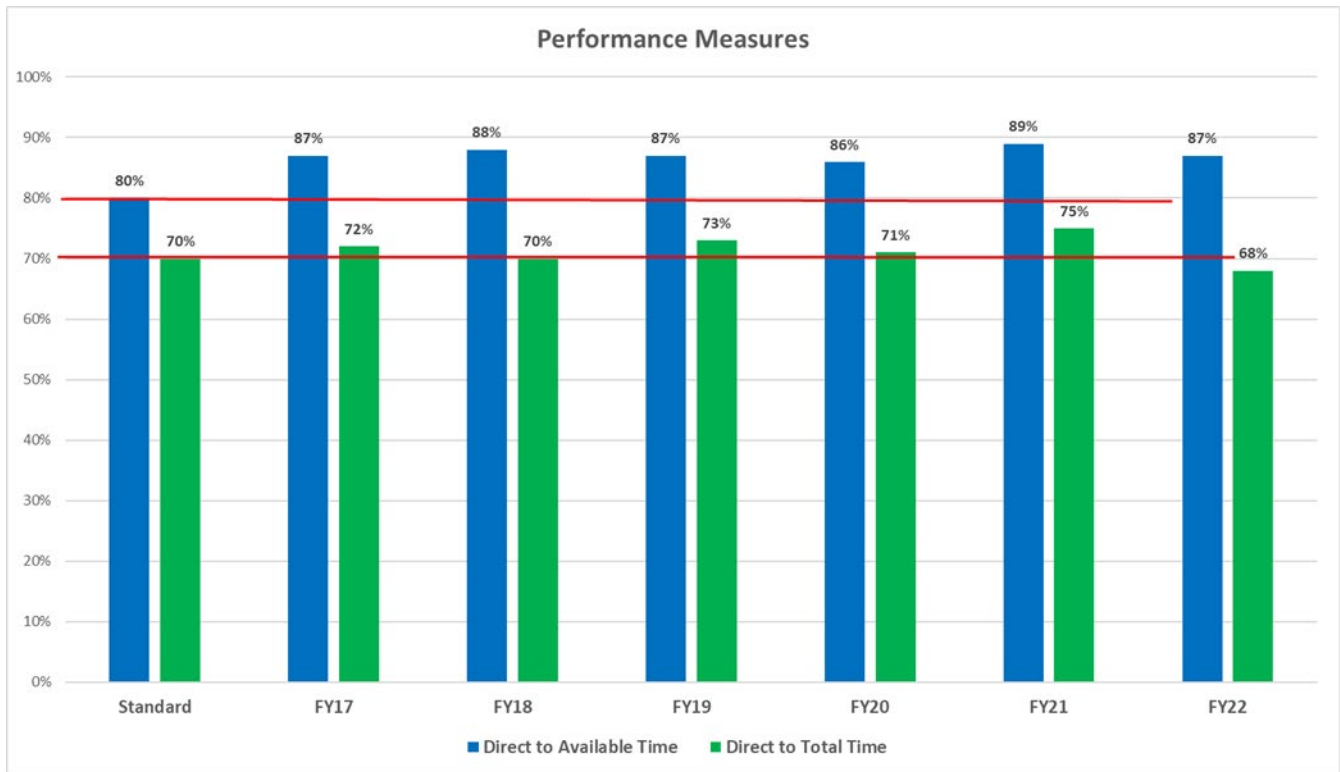
The Department continues to administer the City’s Fraud, Waste, and Abuse Hotline as a confidential mechanism for employees to report suspected violations of City policies or violations of law. The Department handled four cases, during the fiscal year.

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 FY2022, the Department exceeded the preferred productivity standard of Direct to Available Time (80%). Improvements are planned by implementing process efficiencies, conducting in-house training, coaching, and other methods 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 20 audits were planned or in progress at the beginning of the fiscal year and 13 were completed, with 6 in progress at year end.

The Department provides assistance to the Association of Local Government Auditors, the Association of Certified Fraud Examiners, and the Florida Audit Forum. 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 2023 Department Plan

The approved Audit Agenda for fiscal year 2023 includes 23 audits (includes those in process at the end of fiscal year 2022).

The following will continue to be the significant performance measures for fiscal year 2023:

- 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 2023 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.