

**MOBILITY
TRANSPORTATION ENGINEERING
SURVEY DIVISION
AUDIT 23-12
JUNE 12, 2023**



City of Tampa

Jane Castor, Mayor

Internal Audit Department

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

June 12, 2023

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

RE: Transportation Engineering-Survey Division, Audit 23-12

Dear Mayor Castor:

Attached is the Internal Audit Department's report on Transportation Engineering-Survey Division, Audit 23-12. The Survey Division has already taken positive actions in response to our recommendation.

We thank the management and staff of the Survey Division for their cooperation and assistance during this audit.

Sincerely,

/s/ Christine Glover

Christine Glover
Internal Audit Director

cc: John Bennett, Chief of Staff
Jean Duncan, Administrator of Infrastructure and Mobility
Dennis Rogero, Chief Financial Officer
Vik Bhide, Mobility Director
Calvin Hardie, Professional Engineer-Mobility
Carl Brody, Assistant City Attorney

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/s/ Echiemeze Ofili

Senior Auditor

/s/ Vivian Walker

Lead Senior Auditor

/s/ Christine Glover

Audit Director

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BACKGROUND

The Survey Division (Division) provides surveying and mapping services to the following City of Tampa (COT) departments: Transportation Engineering, Legal, Real Estate, and Code Enforcement. The Division also receives requests from the public and provides information concerning boundaries, easements, and right of ways within the city limits.

STATEMENT OF OBJECTIVE

This audit was conducted in accordance with the Internal Audit Department's FY 2023 Audit Agenda. The objective of this audit was to ensure that the system of internal controls related to the Division is adequate.

STATEMENT OF SCOPE

The audit period covered survey activity that occurred from January 1, 2021, to March 31, 2023. 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 objective:

- Evaluated the Division's internal controls, including review of relevant policies, laws, regulations, statutes, and ordinances.
- Interviewed staff and reviewed existing flowcharts.
- Researched performance metrics related to engineering and surveying and provided options to management for consideration.

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 objective.

AUDIT CONCLUSION

Based upon our review of daily activities and operations, we conclude that improvements should be made in the system of internal controls.

INTERNAL CONTROL DEFICIENCIES

STATEMENT OF CONDITION: Our review of the Division's daily activities and operations revealed there is an inadequate internal control system in place.

Examples of internal control deficiencies are as follows:

- There is no formal policies and procedures manual for job activities and operations to ensure specific or similar job types are conducted in a uniform manner.
- Proper project records are not being maintained. We found that important project information such as date started, quality review notes, and monitoring logs that show project milestones, are not regularly tracked and recorded.
- The requirement that survey request forms be completed and submitted to the Division by COT departments or outsiders seeking survey and mapping services is not being followed.
- No formal management reporting is in place that allows the proper tracking of project milestones and ensure timeliness.

CRITERIA: A formal policies and procedures manual is essential for documentation of job duties, activities, and operations. It ensures specific or similar job types are conducted in a uniform manner. Further, COT ordinance Chapter 2-46 requires that all departments establish and maintain policies and procedures.

CAUSE: The deficiencies were primarily attributed to the absence of a formal policies and procedures manual that provides guidelines and defines processes and methods for accomplishing job duties; and procedures for updating changes in duties and functions. According to management, some identified modifications are in the process of being put in place, but the demand of daily work activities has not allowed formalization of the operating manual.

EFFECT OF CONDITION: The absence of a formal policies and procedures manual impact standardization of job tasks and processes and makes training of new employees inefficient and less effective. Lack of policy and procedures manual impacts timeliness and leads to loss of institutional knowledge. Operating without a formal policy and procedures manual is not consistent with, and noncompliant with the requirements of COT Ordinance Chapter 2-46.

RECOMMENDATION: The Division should formalize their policy and procedures manual. The manual should document requirements for the different survey types. It should also stipulate important timelines that should be tracked and recorded in survey projects life cycle. The Division should also enforce the requirements for requesting survey projects.

MANAGEMENT RESPONSE

1. Survey will provide a standardized policies and procedures manual based upon the various types of survey requests that we receive. This manual will include a standardized intake method, procedures for developing a survey, and responsibilities of the survey team members.
2. Survey has an intake method, but it is not being strictly enforced. Survey will require this be followed. Survey will develop a tracking log including:
 - (a)
 - i. Date Received.
 - ii. Originator of the Request.
 - iii. Survey Type.
 - iv. Requested Due Date.
 - v. Expected Completion Date (See item b below).
 - vi. Project Milestone expected dates and completed dates (this will correspond to the above standardized flow chart).
 - vii. Actual Completion Date.
 - (b) Survey will develop a work log history the last three years of intake to develop expected timeline per project type and mile of corridor. This should provide a realistic time estimate for completion of each type of survey.
3. Survey will require proper intake. Eventually, Survey may be interested in moving this request form into either Cityworks or eBuilder.
4. Please see response to item #2.

TARGET IMPLEMENTATION DATE

Survey will develop each of the above deliverables in the following order:

- Enforcement of the intake method; immediately.
- Work Log History; June 2023.
- Standardized Policies and Procedures Manual; September 2023.
- Tracking Log; August 2023.