

**CITY OF TAMPA
INTERNAL AUDIT DEPARTMENT
ANNUAL REPORT
For the Fiscal Year Ending September 30, 2023**

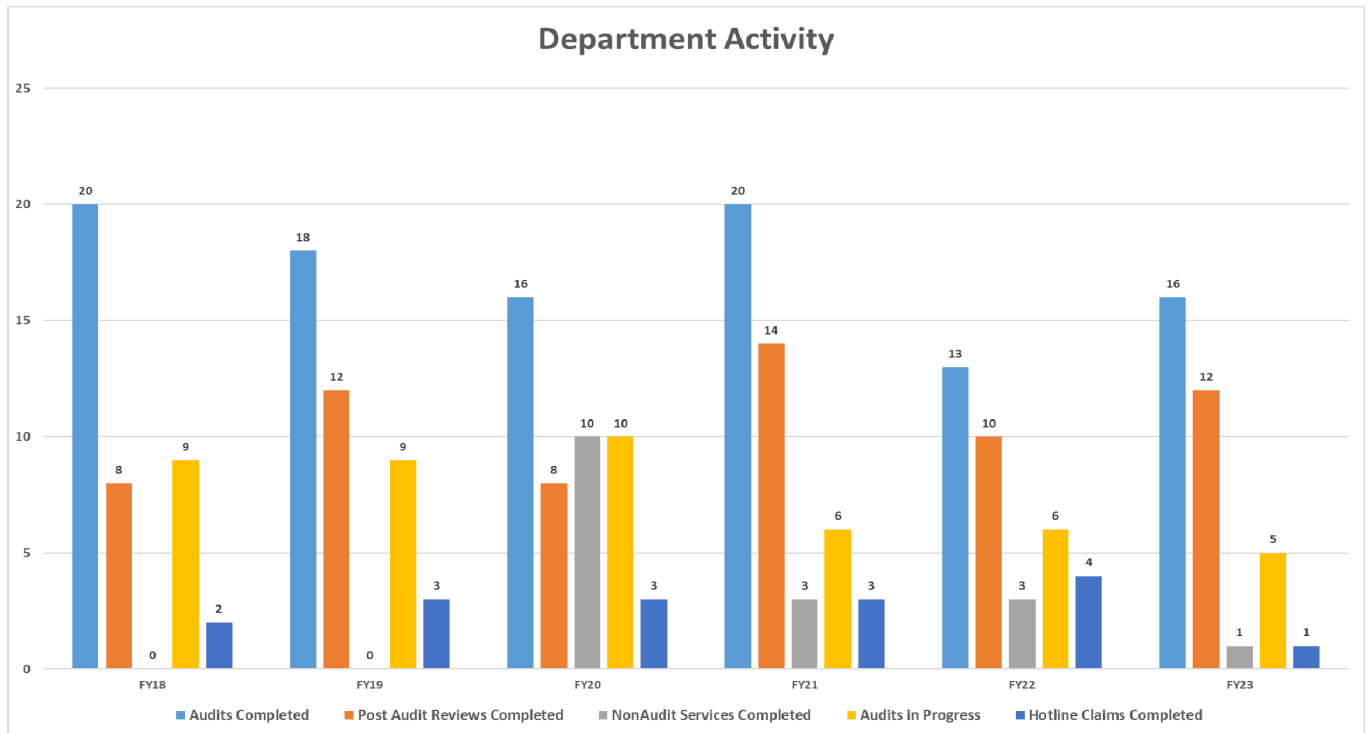


Submitted by:

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Fiscal Year 2023 Department Activity

The Department continues to experience staffing challenges. FY2023 had a 40% turnover rate. While one position was filled at the end of the fiscal year, one position continues to be vacant. 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 16 audits finalized during FY2023 are:

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| <ol style="list-style-type: none"> 1. Housing – Emergency Shelter Grant 2. Housing Programs - SHIP 3. McKay Bay Waste to Energy Plant 4. General Automobile Liability Insurance & Claims 5. General Employees’ Pension Fund 6. Tampa Convention Center – Inventory Control 7. Tampa Fire & Rescue Operations 8. Mobility Operations 9. Community Investment Tax | <ol style="list-style-type: none"> 10. FLHSMV Data Exchange MOU 11. CRA/TIFs 12. TPD Communications Bureau 13. TPD Forensic Unit 14. Mobility – Transportation Engineering – Survey Division 15. Wastewater – Pump Station Maintenance 16. Oracle Post Implementation Review |
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Additionally, the following 5 audits were in progress at year-end:

1. Payroll Process
2. Cayenta - Utility Accounting Controls & Application Review
3. Mobility – Pavement Management
4. Parks & Recreation Special Facilities
5. Solid Waste – Transfer Station & Scale House

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. During FY2023 a Review of Emergency Purchase Orders was the only Non-Audit Service completed.

Post Audit Reviews

As follow-up to management’s implementation of prescribed action plans, from previous audit recommendations, the Department completed the following 12 Post Audit Reviews during the fiscal year:

1. T&I - Software Licensing
2. TPD - Telestaff
3. T&I – Radio & Electronics
4. Business Tax
5. Stormwater Engineering
6. P&R – Planning, Design & Natural Resources
7. T&I – Remote Access/VPN
8. TFR – Airport Division
9. T&I – Mainframe Review
10. Purchasing – Gasoline Credit Cards
11. P&R – Aquatics
12. HR – Health Insurance & Claims

Hotline Activity

The Department continues to administer the City’s Fraud, Waste, Abuse, and Disparity Hotline as a confidential mechanism for employees to report suspected violations of City policies or violations of law. The Department handled one case 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 FY2023, the Department exceeded the preferred productivity standard of Direct to Available Time (80%). Continued improvements are planned using various techniques 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 achieved 80% for this metric as 26 audits were planned or in progress at the beginning of the fiscal year and 16 were completed, with 5 in progress at year end.

The Department underwent an external peer review by the Association of Local Government Auditors, during the fiscal year, and achieved the highest possible results indicating that the Department’s internal control system is suitably designed and operating effectively to provide reasonable assurance of compliance with Government Auditing Standards.

The Department aids 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 2024 Department Plan

The approved Audit Agenda for fiscal year 2024 contains 20 audits (including those in process at the end of fiscal year 2023).

The following will continue to be the significant performance measures for fiscal year 2024:

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

Fiscal year 2024 other planned activities:

- 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.