

**DEVELOPMENT AND GROWTH MANAGEMENT
CONSTRUCTION SERVICES DIVISION
INTAKE AND PLAN REVIEW
AUDIT 26-02
November 15, 2025**



City of Tampa

Jane Castor, Mayor

Internal Audit Department

315 E. Kennedy Boulevard
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November 15, 2025

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

RE: Construction Services – Intake and Plan Review, Audit 26-02

Dear Mayor Castor:

Attached is the Internal Audit Department's report on Construction Services – Intake and Plan Review. The Construction Services Division has already taken positive actions in response to our recommendations. We thank the management and staff of the Construction Services Division for their cooperation and assistance during this audit.

Sincerely,

/s/ Christine Glover

Christine Glover
Internal Audit Director

cc: John Bennett, Chief of Staff
Abbye Feeley, Administrator, Development and Economic Opportunity
Dennis Rogero, Chief Financial Officer
JC Hudgison, Chief Building Official
Dave Jennings, Assistant Building Official
Megan Birnholz-Couture, Assistant City Attorney

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/s/ Jimmy Yu

Senior Auditor

/s/ Vivian Walker

Lead Senior Auditor

/s/ Christine Glover

Audit Director

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BACKGROUND

The Construction Services Division (CSD) is a division within the Development & Growth Management Department. It provides all building permits and inspection services for property development in the City of Tampa (City). CSD reviews construction plans, issues permits and performs inspections to ensure building projects are built safely and in compliance with state and local codes and regulations.

CSD staff must stay well informed of any changes in building codes to properly serve the public interest. In January of 2025, House Bill 267 (Bill) of The Florida Legislature became effective. Among other things, the Bill provided revisions to current law to adjust the statutory timeframes for local governments to process permit applications and to notify permit applicants of any deficiencies.

In addition to issuing building permits, CSD also assesses impact fees to cover the cost of new or expanded infrastructure necessary for residential or commercial developments. These fees are paid by the owners of the development and help fund the cost of roads and schools to accommodate the new growth.

STATEMENT OF OBJECTIVES

This audit was conducted in accordance with the Internal Audit Department's fiscal year 2026 Audit Agenda. The objectives of this audit were to ensure that:

1. The system of internal controls for intake and plan review is adequate.
2. Impact fees are properly assessed and coded to the correct accounts.
3. Permit applications are processed in a timely manner.
4. Performance metrics are accurate and relevant.

STATEMENT OF SCOPE

The scope of this audit focused on the application review process, from the initial intake to the ultimate issuance of the building permit. The inspection process was not part of this audit; it was the subject of an earlier audit conducted in fiscal year 2024.

The audit period covered intake and plan review activity received between October 1, 2023, through September 30, 2025.

CSD uses the Accela Civic Platform to process permit applications. Accela Inc. provided a System and Organization Controls 2 (SOC 2) report that assessed the design and operating effectiveness of internal controls. The auditor's opinion from the SOC 2 review was that the controls in place were suitably designed and operated effectively. Based on our review of the SOC 2 report and correspondence with Accela, the data generated was deemed reliable.

Tests were performed to determine whether CSD personnel were fulfilling their stated duties and responsibilities effectively and efficiently. Original records, as well as copies, were used as evidence and verified through observation and physical examination.

STATEMENT OF METHODOLOGY

To accomplish our audit objectives, the following steps were taken to evaluate the intake and review activities:

- Conducted interviews with employees to obtain an understanding of the application review and approval process from intake of the application to issuance of the building permit.
- Reviewed policies, procedures, and control forms in order to gain an understanding of internal controls.
- Performed an overall risk assessment of existing controls surrounding the process.
- Derived a statistically significant sample of applications at a 90% confidence level and 10% error rate and tested them against our stated objectives.

The following steps were performed to determine the accuracy, consistency, and relevance of metrics reported:

1. Identified Accela as the source for the metrics reported.
2. Reviewed data reliability for Accela software.
3. Traced reported metrics data to supporting documentation.

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 findings noted below, we conclude that:

1. The system of internal controls for intake and plan review should be enhanced.
2. Impact fees are sometimes miscalculated and coded to the wrong accounts.
3. Permit applications are processed in a timely manner.
4. Performance metrics are deemed relevant and accurate; however, the methodology used to determine timeliness needs improvement.

POLICIES AND PROCEDURES

STATEMENT OF CONDITION: There are currently no formal standard operating procedures (SOPs) that address the following essential functions of plan review:

- Standard permit application review
- Plan coordination

CRITERIA: City Ordinance Chapter 2-46 requires all departments to “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: The process for the formalization of SOPs was started but not finalized and approved.

EFFECT OF CONDITION: Without proper documentation of policies and procedures, inconsistencies in how tasks are carried out are likely to occur, leading to inefficiencies. Furthermore, operating without written procedures is not compliant with the requirements of City Ordinance Chapter 2-46.

RECOMMENDATION 1: Management should update and correct written policies and formalize the daily operating procedures for all essential processes.

MANAGEMENT RESPONSE: Management agrees with the recommendation in principle. Written SOPs for permitting and plan review functions already exist; however, they require updating to reflect current practices and reformatting to align with the standardized departmental SOP format. CSD will revise and correct existing policies and procedures to ensure consistency, accuracy, and compliance with the required format.

TARGET IMPLEMENTATION DATE: CSD will begin updating and reformatting the procedures and policies for permit intake and plan review on October 13, 2025, with a target completion date of December 8, 2025. As part of this process, staff will draft revisions, review and discuss them with management, and finalize the documents accordingly.

IMPACT FEE ASSESSMENTS

STATEMENT OF CONDITION: CSD is responsible for assessing multi-modal transportation impact fees and school impact fees as part of its plan review and coordination process.

Among other factors, impact fees are calculated based on the square footage of new construction, the demolished square footage of existing structures, if any, and the multi-modal transportation district the property sits in.

Audit testing of 25 records indicated 4 multi-modal impact fees, and 2 school impact fees were improperly calculated. Some multi-modal impact fees were calculated based on the wrong transportation district, resulting in over or under assessments and depositing into the wrong trust account. School impact fees were not given proper credit for demolition of existing structures.

CRITERIA: Section 25-70 (b) of the City's municipal code provides: "All funds collected shall be properly identified by multi-modal transportation impact fee district and promptly transferred for deposit into the appropriate multi-modal transportation impact fee trust fund to be held in separate accounts as determined in this chapter and used solely for the purposes specified in this chapter."

Furthermore, Section 25-72 (c) of the City's municipal code provides: "Funds shall be used for capital improvements or expansion within the multi-modal transportation impact fee district from which funds were collected, or for projects in other multi-modal transportation impact fee districts, which are of direct benefit to the multi-modal transportation impact fee district from which the funds were collected..."

Through an interlocal agreement, the City collects school impact fees for Hillsborough County (County).

CAUSE: The calculation of impact fees is a manual process performed by each plan reviewer. Other than a quality control check of a small portion of calculations, there is no secondary validation or approval of the calculation by a supervisor.

EFFECT OF CONDITION: Improper calculation of impact fees may adversely affect the City or County's ability to fund capital improvements and erode public trust. Furthermore, it is inconsistent with City code.

RECOMMENDATION 2: CSD should find ways to automate the calculation or enhance their policies and procedures to allow for a second level review.

MANAGEMENT RESPONSE: Management agrees with the recommendation. CSD acknowledges that manual processes are susceptible to human error and supports evaluating opportunities to improve automation of impact fee calculations. However, management also recognizes that automation will continue to depend on accurate human input, and errors may still occur if source data is incorrect.

CSD will assess the current process and determine whether more reliable data collection methods can be implemented within Accela to enhance accuracy and reduce the potential for calculation errors. In partnership with the Department of Technology and Innovation, the division will explore the feasibility of implementing a more automated data collection process through Accela and consider implementation if determined to be practical and effective.

TARGET IMPLEMENTATION DATE: CSD, in coordination with the Department of Technology and Innovation, will evaluate opportunities for improved data collection and potential automation through Accela by October 2026.

PERFORMANCE METRICS

STATEMENT OF CONDITION: CSD uses the first instance of an application review status being “Plans Submitted” and the first instance of the application review status being “Awaiting Client Reply” to determine its “Percent of Applications Reviewed in 3 Days” as a measure of performance for its intake and plan review process. This metric has a target of “Greater than or equal to 90%”. To determine the accuracy of the number of days required to review an application, a sample of 25 permits was selected using a random number generator, with a 90% confidence level and a 10% error rate. One discrepancy related to the number of days to review was identified.

Although the number of days used to determine the percentage calculation was considered accurate, the types of activities used to calculate the number of days do not reflect completion of the review process. Instances were noted of multiple “Plans Submitted” and “Awaiting Client Reply” as the application review status. However, the application review process does include a status of “Accepted” after a “Plans Submitted” activity, but it was not used in determining timeliness. The use of “Accepted” would more accurately reflect completion of the application review process.

CRITERIA: Performance measures help determine the effectiveness and efficiency of an activity based on accurate and relevant data.

CAUSE: Using the status of awaiting client reply as the basis for calculating timeliness for the application review process instead of when the application has been accepted.

EFFECT OF CONDITION: The time to process an application is not accurately reported because not all required elements for review have been received.

RECOMMENDATION 3: Management should re-evaluate the types of application review status dates being used to determine the number of days. Consideration should be given to using a start date that more accurately reflects when all required documents have been received from the applicant.

MANAGEMENT RESPONSE: CSD does not agree to use “accepted” as the final reporting element. The “accepted” could be added as a reporting tool. The submittal of an application has a State Statute for when that application must be reviewed, and one of two options must be provided. The application is disapproved (not complete) “awaiting client reply” or accepted. So the reporting needs to capture each cycle of submittal and resubmittal to

verify that each cycle meets the time allotted by statutes. I do agree that the City should also capture the final acceptance date as how long the application submittal process took until the actual acceptance occurred.

TARGET IMPLEMENTATION DATE: CSD will work to have the reporting include the final acceptance date of applications for a tool on the process as a overall picture. CSD will include the “accepted” timeline within our data reports in early 2026 (March)