

**CITY OF TAMPA  
INTERNAL AUDIT DEPARTMENT  
ANNUAL REPORT  
For the Fiscal Year Ending September 30, 2024**

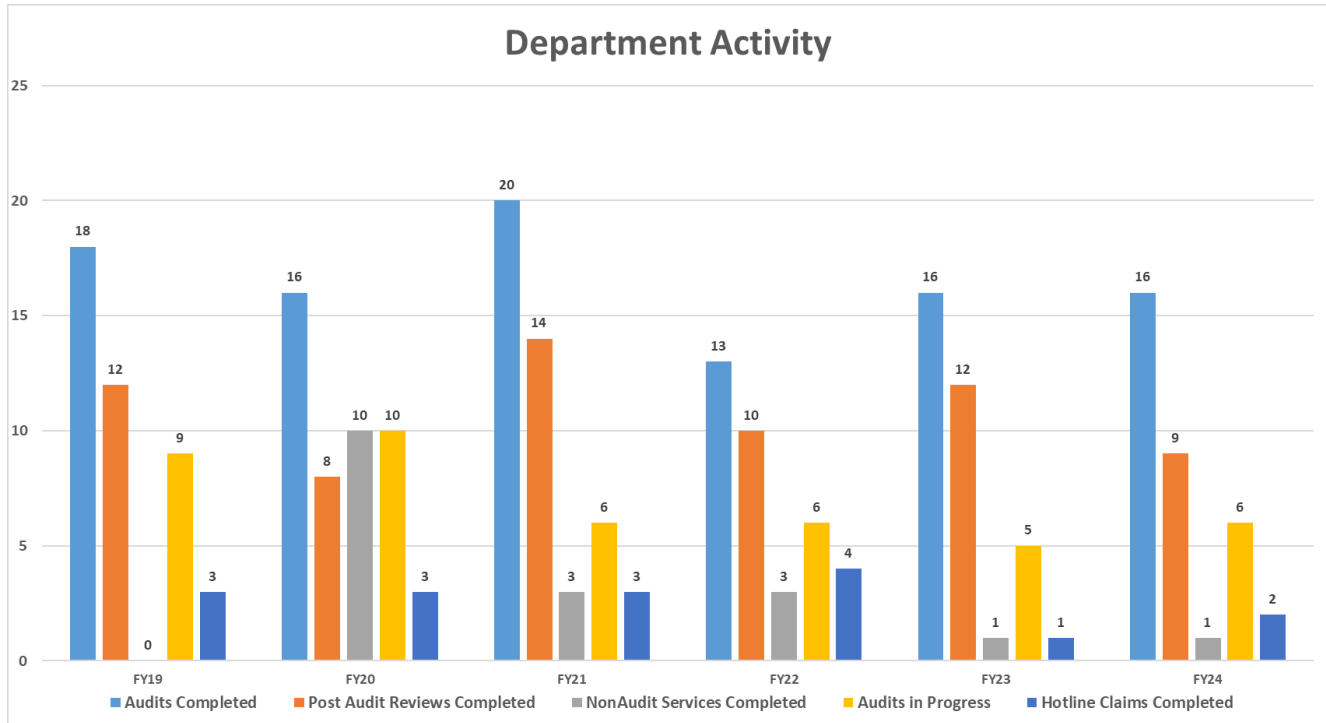


**Submitted by:**

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Director of Internal Audit**

## Fiscal Year 2024 Department Activity

Although currently fully staffed, the department continued to experience staffing challenges. During the fiscal year, an additional senior auditor position was lost, and two vacant auditor positions were filled. We continue to use efficiencies in departmental processes to perform at the highest possible level as the staff gains familiarity with the organization and the department. Further, we are using coaching techniques to assist new staff members with becoming comfortable with the established departmental processes. The following table demonstrates departmental performance over the past six fiscal years.



### Audit Activity

The 16 audits finalized during FY2024 are:

1. Payroll Process
2. Cayenta - Utility Accounting Controls & Application Review
3. Parks & Recreation – Special Facilities
4. Transfer Station & Scalehouse
5. Employee Relations & Ethics
6. TFR – Communications
7. TFR – Extra Duty Program
8. TFR - Training
9. Maintenance of Traffic & Right of Way
10. Construction Services - Inspections
11. Housing Programs - HOPWA
12. Job Order Contracting
13. Water – Billing
14. TPD Records and Crime Reporting
15. TPD - Training
16. Pavement Management

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

1. T&I Hardware and Inventory Management
2. Bridge & Pump Station Maintenance & Operations
3. Accounts Payable
4. Convention Center - Operations
5. Parks & Recreation - Recreation Services
6. FLHSMV Data Compliance Review

### **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 FY2024 a review of the Harpoon Harry's lease 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 nine Post Audit Reviews during the fiscal year:

1. Development Coordination
2. CRA - TIF
3. T&I – Radio & Electronics
4. Fire Marshal's Office
5. Purchasing – Legal Compliance
6. Housing – ESG Funding
7. General Employees' Pension Fund
8. P&R - Administration
9. General & Auto Liability Insurance & Claims

### **Hotline Activity**

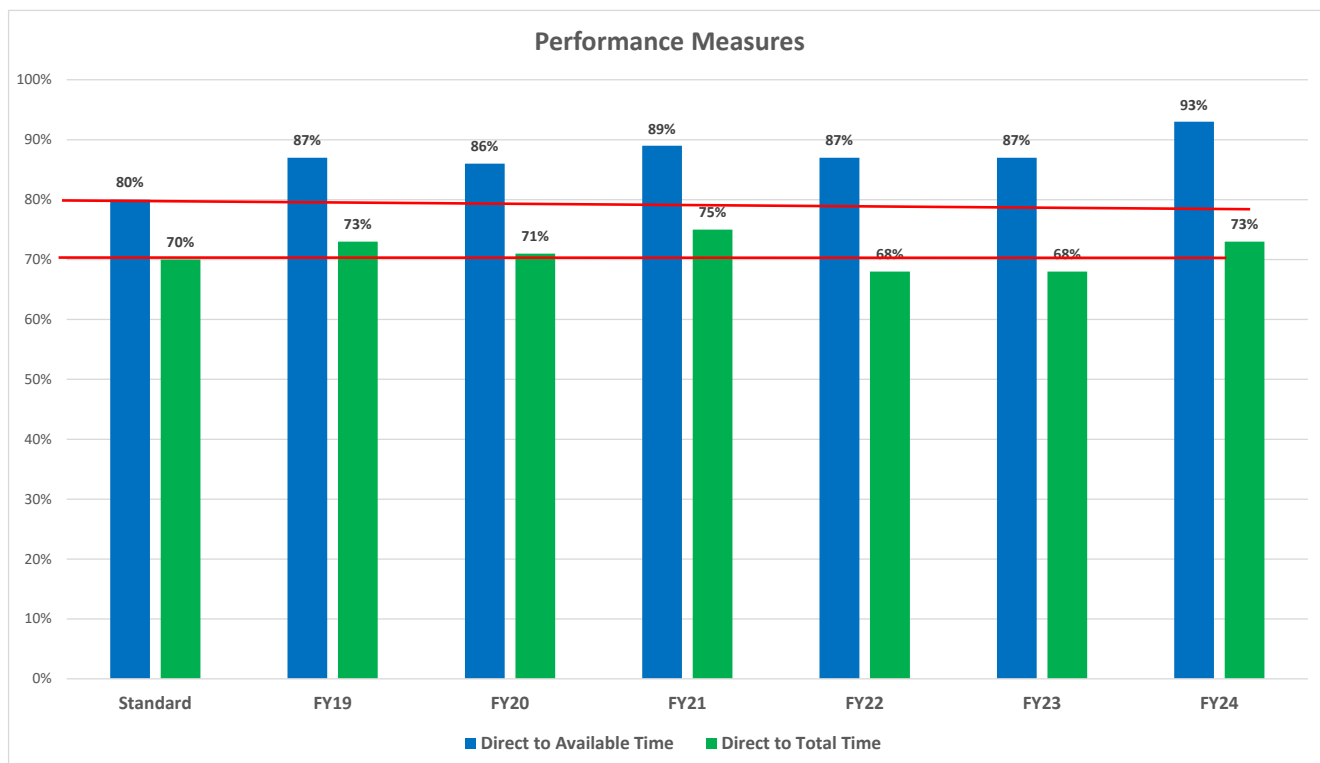
The Department continues to administer the City's Fraud, Waste, Abuse, and Disparity Hotline as a confidential mechanism for employees to report suspected violations of City policies or violations of law. The Department handled two cases during the fiscal year.

### **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 FY2024, the Department exceeded both productivity standards. Continued improvements are planned to use 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 95% for this metric as 20 audits were planned or in progress at the beginning of the fiscal year and 19 were completed by year end.

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 2025 Department Plan

The approved Audit Agenda for fiscal year 2025 contains 20 audits (including those in process at the end of fiscal year 2024).

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 2025 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.