CONTRACT ADMINISTRATION DEPARTMENT
CONTRACT ADMINISTRATION & CCNA
AUDIT 21-01
FEBRUARY 2, 2021

CITY OF TAMPA

Jane Castor, Mayor **Internal Audit Department**

Christine Glover, Internal Audit Director

February 2, 2021

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

RE: Contract Administration and CCNA, Audit 21-0l

Dear Mayor Castor:

Attached is the Internal Audit Department's report on Contract Administration and CCNA.

We thank the management and staff of the Contract Administration Department 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, Infrastructure and Mobility Administrator
Dennis Rogero, Chief Financial Officer
Mike Chucran, Contracts Administration Director
Jim Greiner, Contracts Supervisor
PJ Calloway, Construction and Inspection Chief Engineer
Kevin Henika, City Architect

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/s/ Debbie Abbott

Senior Auditor

/s/ Christine Glover

Audit Director

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BACKGROUND

The Contract Administration Department (CAD) was created by Executive Order 2005-1 and consists of three (3) divisions: City Architect, Contracts Management, and Construction Engineering and Inspection. CAD is responsible for the oversight and management of professional services regulated by the Consultants' Competitive Negotiation Act (CCNA) (Florida Statute 287.055) and Tampa Executive Orders 2008-04, 2008-05, and 2008-06. This includes architectural, engineering, surveying, and testing services.

The City Architect Division assists user departments with architectural design and drafting for capital building projects. The Contracts Management Division is responsible for the bid and award for all types of design, technical, and construction projects. The Construction Engineering and Inspection Division provides for the monitoring and inspection of construction contracts and ensures contract terms are met.

STATEMENT OF OBJECTIVES

This audit was conducted in accordance with the Internal Audit Department's FY 2021 Audit Agenda. The objectives of this audit were to ensure that:

1. The system of internal controls related to the processes within CAD is adequate.

2. Design firms are approved in compliance with the CCNA and Tampa Executive Orders.

3. Firm selection for lowest bidder and design-build contracts is in compliance with Tampa Executive Orders and procedures.

4. Processes in the construction phase are in compliance with regulations and policy.

STATEMENT OF SCOPE

The audit period covered activity that occurred in FY20. In cases where the sample was selected from FY20 data but the attribute being tested did not have activity in FY20, the latest activity was selected. (Ex. Sample selected for FY20 change orders did not always have payments in FY20, so the last payment to the contractor was selected for testing.)

Tests were performed to determine whether the CAD personnel were fulfilling their stated duties and responsibilities in an effective and efficient manner. Original records as well as copies were used as evidence and verified through observation and physical examination.

METHODOLOGY

The following steps were performed to achieve the audit's objectives:

- Interviewed staff and reviewed Florida Statutes, Tampa Executive Orders, and CAD's policies and procedures.

- Developed flowcharts; identified and tested internal controls.

- Reviewed data generated from the Primavera software and determined data reliable.

- For testing of the CCNA process, selected a random sample of design firms; reviewed files for documentation of approval process and required documents; and determined firms have been pre-approved.

- Selected FY20 bid openings to test the bid process. For projects using the lowest bid process, reviewed documentation to determine procedures were followed when selecting winning bid. For design-build contracts, selected FY20 design-build contracts and reviewed documentation to determine procedures were followed when selecting the winning firm.

- Identified change orders processed in FY20 and selected sample, identified corresponding City Council resolution numbers, and reviewed supporting documentation to determine the reason for changes. Using the contracts associated with the change order sample, obtained two months of inspection reports and reviewed the files to ensure inspections are taking place. Using the same sample of contracts, selected payments made in FY20 (if no payments were made in FY20, selected the last payment) and ensured invoices were approved prior to payments being issued.

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, we conclude that:

1. The system of internal controls related to the processes within CAD is adequate.

2. Design firms are approved in compliance with the CCNA and Tampa Executive Orders.

3. Firm selection for lowest bidder and design-build contracts is in compliance with Tampa Executive Orders and procedures.

4. Processes in the construction phase are in compliance with regulations and policy.