

**INFRASTRUCTURE & MOBILITY
MOBILITY DEPARTMENT
STORMWATER ENGINEERING
AUDIT 21-07
JUNE 17, 2021**



City of Tampa

Jane Castor, Mayor

Internal Audit Department

315 E. Kennedy Boulevard
Tampa, Florida 33602

Office (813) 274-7159

June 17, 2021

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

RE: Stormwater Engineering, Audit 21-07

Dear Mayor Castor:

Attached is the Internal Audit Department's report on Stormwater Engineering.

We thank the management and staff of Mobility Department, Stormwater Engineering 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 & Mobility
Dennis Rogero, Chief Financial Officer
Vik Bhide, Director of Mobility
Al Hoel, Chief Engineer, Mobility
Alexander Awad, Engineer IV, Mobility
Brian Morrison, Assistant City Attorney II

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/s/ Stephen Mhere

Senior Auditor

/s/ Christine Glover

Audit Director

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BACKGROUND

Stormwater Engineering (Division) is a division in the City of Tampa (COT)'s Mobility Department. Some of its responsibilities include construction, operation, and maintenance of Tampa's stormwater system with the primary purpose to prevent flooding and reduce pollution. Activities include maintenance of the drainage infrastructure, repairing catch basins, installing new drainage systems and working on small drainage projects such as driveway pipe replacements and river bank stabilization. Other responsibilities include working on large-scale stormwater projects like detention pond construction and drainage improvements. The Division also manages COT's water quality programs required under the National Pollutant Discharge Elimination System (NPDES)¹, a federal government permit program that addresses water pollution by regulating pollutants discharge point sources.

Costs associated with stormwater activities are offset by the stormwater assessment utility charge created by the City Council to provide a dedicated funding source for that purpose. In FY 2020, COT budgeted \$7.1 million for flooding and drainage relief projects throughout the city. A further \$13.8 million was earmarked for stormwater capital improvement projects. In FY 2020, six capital improvement projects, including one to evaluate stormwater sediment traps throughout the city, were completed at a cost of \$750,000. There were several other significant projects still in progress in FY 2020, including two flooding relief projects for \$4.2 million, a \$1.5 million watershed plan, and a \$1.0 million closed basins project.

STATEMENT OF OBJECTIVES

This audit was conducted in accordance with the Internal Audit Department's FY 2021 Audit Agenda. Audit objectives were to determine if:

1. Internal controls are in place to help the department effectively and efficiently fulfill its stated responsibilities and obligations.
2. COT is compliant with permit requirements of the NPDES.
3. Stormwater Engineering operations are consistent with COT Municipal Code on the handling of stormwater non-ad valorem assessments.
4. Performance metrics being reported are accurate, consistent, relevant, and verifiable.

¹ Through the NPDES, state governments are authorized to perform various permitting, administrative, and enforcement aspects of the program.

STATEMENT OF SCOPE

The audit period covered is FY 2019, FY 2020, and part of FY 2021. Among other things, we examined records of activities related to compliance with COT and Florida State stormwater requirements and handling of non-ad valorem assessments. We also reviewed Capital Improvement Projects.

STATEMENT OF METHODOLOGY

We used the following procedures to complete our audit work:

- Evaluation of internal controls implemented in Stormwater Engineering, including stormwater policies and procedures and applicable federal and state statutes as well as COT ordinances.
- Evaluation of agreements with a private contractor to whom Mobility outsourced the preparation of stormwater rolls and assessments.
- Discussion with management on the potential for fraud in stormwater operations.
- Analysis of Enterprise Performance Metrics to determine their accuracy, consistency, and relevance.
- Assessment of reliability of data used, as well as computations performed, in the determination of non-ad valorem stormwater assessments.

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 determined that:

1. Stormwater's internal controls are in place to help the department effectively and efficiently fulfill its stated responsibilities and obligations.
2. COT is compliant with permit requirements of the National Pollutant Discharge Elimination System.
3. Stormwater Engineering operations are consistent with COT Municipal Code on the handling of stormwater non-ad valorem assessments.
4. The majority of Stormwater Engineering's performance metrics reported on the public website are accurate, consistent, relevant, and verifiable.

ENTERPRISE PERFORMANCE METRICS

STATEMENT OF CONDITION: During a review of Stormwater Engineering's Enterprise Performance Metrics (EPM) differences were noted in two out of the six metrics sampled for testing. Internal Audit found variances between the source data and reports displayed on the COT website.

CRITERIA: The Government Accountability Office notes that as data are fed in from one system to another, quality control features need to be in place to ensure that data are read in accurately and completely. As best practice, data tracing to and from source documents is needed to confirm whether data are reliable.

CAUSE: The process of creating the metrics involves generating Microsoft Access database reports then manually transcribing the information on a spreadsheet which is periodically uploaded to COT's website. The process does not include a quality control review between the source data and the information transcribed on the spreadsheet to be uploaded to COT's website.

EFFECT OF CONDITION: Information presented to the public may be inconsistent and inaccurate. The department may be overstating or understating their performance goals.

RECOMMENDATION: Management should consider implementing a quality control review of their metrics to determine the completeness and accuracy of the data being presented. To help ensure consistency, management should consider formalizing a training process for the individuals that create the EPM.

MANAGEMENT RESPONSE: In response to Audit Inquiry 1, the Mobility Operations Division would like to clarify the CAUSE statement by stating that there is in fact a review of the previous month's source data for all of the metrics before the current month is reported on the City website. If there are any discrepancies, the data is corrected at that time.

In accordance with the inquiry recommendation, management will formalize a process to include a peer review step before submitting to the City website. Once this process is formalized, training will be conducted for the individuals that create the EPM.

TARGET IMPLEMENTATION DATE: October 1, 2021.