

**TAMPA CONVENTION CENTER
BUSINESS & ADMINISTRATIVE SUPPORT DIVISION
ADMINISTRATIVE & FISCAL
AUDIT 25-18
OCTOBER 30, 2025**



City of Tampa

Jane Castor, Mayor

Internal Audit Department

315 E. Kennedy Boulevard
Tampa, Florida 33602
Office (813) 274-7159

October 30, 2025

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

RE: Tampa Convention Center – Administrative & Fiscal, Audit 25-18

Dear Mayor Castor:

Attached is the Internal Audit Department's report on Tampa Convention Center – Administrative & Fiscal. The Business & Administrative Support Division has already taken positive action in response to our recommendation. We thank the management and staff of the Tampa Convention Center 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 for Development and Economic Opportunity

Dennis Rogero, Chief Financial Officer

Geri Lopez, Deputy Administrator for Development and Economic Opportunity

David Ingram, Executive Director of Tampa Convention Center

Angelica Barrios, Convention Center Administrative Supervisor

Megan Birnholz-Couture, Assistant City Attorney

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/s/ Rachael Dennis

Senior Auditor

/s/ Vivian Walker

Lead Senior Auditor

/s/ Christine Glover

Audit Director

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BACKGROUND

The City of Tampa (City) owns and operates the Tampa Convention Center (TCC). TCC has 600,000 square feet of transformable event spaces, including a 200,000 square-foot exhibit space, a 36,000 square-foot ballroom, and 52 breakout rooms.¹ The TCC also has waterfront gathering areas, including The Sail Pavilion and marina.

The TCC's mission is "to be a major economic impact for Tampa and the surrounding region." Between January 2024 and June 2025, TCC hosted 201 different events. Client services for audiovisual, internet and communications, event utilities, event security, business center, boat slips, and food and beverage are outsourced to partner vendors. Partners provide revenues to TCC through the payment of commission fees.

The Business and Administrative Support Division (Division) works with other divisions to ensure event requirements are met prior to and during events. Division employees create license agreements, process rental and ancillary payments, and record monthly commission. In addition, the Division processes expenditures and p-card transactions, and reconciles the daily interface between TCC's fiscal system, Momentus, and the City's ERP system, Oracle.

STATEMENT OF OBJECTIVES

This audit was conducted in accordance with the Internal Audit Department's FY 2025 Audit Agenda. The objectives of this audit were to ensure that:

1. The system of internal controls within the Division is adequate.
2. Event documentation complied with requirements, and the revenues recorded were accurate.
3. Calculated partner commissions are accurate.

¹ www.tampa.gov/tcc

4. Performance metrics are accurate and relevant.

STATEMENT OF SCOPE

The audit period covered Division activity that occurred from January 2024 to July 2025. Tests were performed to determine whether the Division 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

The following steps were taken to evaluate the Division's activities as they relate to the stated objectives:

- Conducted interviews with employees to obtain an understanding of the Division.
- Reviewed policies and procedures related to the Division.
- Traced rental fees to the applicable approved City Council fee schedule and signed agreement.
- Reviewed event records for properly executed insurance coverage by the client.
- Traced revenues used to calculate commission fees by partners to the invoice summary and/or sales report provided by the partner.

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

- Identified Momentum and Oracle Cloud as the source/system for the internal metrics reported.
- Reviewed data reliability testing for Momentum and Oracle Cloud data.
- Traced revenues generated by TCC activities and recorded in the Momentum system to the applicable Oracle Cloud general ledger balances.

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 finding noted below, we conclude that:

1. The system of internal controls within the Division needs improvement.
2. Event documentation complied with requirements, and the revenues recorded were accurate.
3. Calculated partner commissions are accurate.
4. Performance metrics are accurate and relevant.

SEGREGATION OF DUTIES

STATEMENT OF CONDITION: A review of the expenditure process performed within the Division showed there is a lack of segregation of duties in the p-card expenditure process. We found that key tasks, responsibilities, and incompatible duties were being performed by an individual employee. The employee is a p-card holder, authorized signer, and performs the reconciliation of the p-cards.

CRITERIA: The concept of segregation of duties is to separate key tasks and responsibilities within each business process so that no individual employee should handle more than one of the key functions in a process.

CAUSE: The Division is very small, with three employees.

EFFECT OF CONDITION: The lack of separation of the key tasks and responsibilities could lead to increased risk of errors, irregularities, improper oversight, and conflict of interest.

RECOMMENDATION: Management should implement a robust system of checks and balances by increasing segregation of incompatible duties in the expenditure process. If full segregation is not possible, Management may consider implementing compensating controls, such as increased management oversight and detailed supervisory reviews, to mitigate the risks associated with incompatible duties.

MANAGEMENT RESPONSE: Management agrees with the concern raised and has developed an immediate plan to reduce risk: the Administrative Supervisor currently performing the duties of authorized signer, reconciler, and p-card holder has relinquished their p-card. The supervisor will remain as the reconciler and an authorized signer for the other employees' transactions. This change will improve role separation within the constraints of the small team structure while maintaining operational efficiency and compliance with internal control expectations.

TARGET IMPLEMENTATION DATE: Immediately, as of 8/13/2025.