

**NEIGHBORHOOD AND COMMUNITY AFFAIRS
NEIGHBORHOOD ENHANCEMENT
AUDIT 26-09
APRIL 14, 2026**



City of Tampa

Jane Castor, Mayor

Internal Audit Department

315 E. Kennedy Boulevard

Tampa, Florida 33602

Office (813) 274-7159

April 14, 2026

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

RE: Neighborhood Enhancement, Audit 26-09

Dear Mayor Castor:

Attached is the Internal Audit Department's report on Neighborhood Enhancement. We thank the management and staff for their cooperation and assistance during this audit.

Sincerely,

/s/ Christine Glover

Christine Glover
Internal Audit Director

cc: John Bennett, Chief of Staff

Ocea Wynn, Administrator of Neighborhood and Community Affairs

Dennis Rogero, Chief Financial Officer

Sal Ruggiero, Deputy Administrator for Neighborhood and Community Affairs

Susan Wenrick, Director of Neighborhood Enhancement

Taylor Bollt, Assistant City Attorney

315 E. Kennedy Blvd • Tampa, Florida 33602 • (813) 274-7159



**NEIGHBORHOOD AND COMMUNITY AFFAIRS
NEIGHBORHOOD ENHANCEMENT
AUDIT 26-09**

/s/ Vivian N Walker

Lead Senior Auditor

/s/ Christine Glover

Audit Director

NEIGHBORHOOD AND COMMUNITY AFFAIRS
NEIGHBORHOOD ENHANCEMENT
AUDIT 26-09

BACKGROUND

The Division of Neighborhood Enhancement (NE), resulted from combining areas formerly known as Code Enforcement and Clean City. NE is primarily responsible for enforcing the City of Tampa Code Chapter 19 – Property Maintenance and Structural Standards and Chapter 27 – Zoning and Land Development. This includes:

- Requiring the timely removal of litter.
- Abating property considered to be in a blighted condition.
- Removal of illegal dumping and graffiti.

NE has an authorized staffing level of 86, including the Director. The Business Tax Division is a separate audit and was not included in this review.

STATEMENT OF OBJECTIVES

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

1. The system of internal controls related to the NE process is adequate.
2. Code violations are properly noticed to the violator, and liens are recorded with the Clerk of the Court, when applicable.
3. Liens are released in accordance with established guidelines.
4. Performance metrics are accurate and relevant.

STATEMENT OF SCOPE

The audit period covered NE activity that occurred from February 2025 through December 2025. Tests were performed to determine whether NE 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. The source information reviewed was from Accela. Accela Inc. provided a System and Organization Controls 2 (SOC 2) report that assessed the design and operating effectiveness of internal controls. The opinion from the SOC 2 review was that the controls in place were suitably designed and operated effectively during the period covered by this audit scope. Based on the SOC 2 report, the data generated was deemed reliable.

STATEMENT OF METHODOLOGY

The following was performed to achieve the audit objectives:

- Interviewed NE employees to assess internal controls related to the code enforcement processes.
- Reviewed applicable Florida Statutes and City of Tampa Code for requirements related to code enforcement activities.
- Discussed with NE employees the intake and lien release processes.
- Observed the code enforcement processes by shadowing an NE employee on their assigned route.

Testing for compliance with code violation notices and lien releases was based on statistical sampling and used to infer the conclusions from test work performed on a sample to the population from which it was drawn. Testing the accuracy of reported performance metrics used judgmental sampling to improve the audit's overall efficiency.

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

1. Identified Accela as the source for metrics reported.
2. Reviewed data reliability testing for Accela data.
3. Traced reported metrics data to support 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, we conclude that:

1. The system of internal controls related to the NE process is adequate.
2. Code violations are properly noticed to the violator, and liens are recorded with the Clerk of the Court, when applicable.
3. Liens are released in accordance with established guidelines.
4. Performance metrics are accurate and relevant.