

**HUMAN RESOURCES DEPARTMENT  
TRAINING AND MANAGEMENT DEVELOPMENT DIVISION  
AUDIT 26-10  
MARCH 13, 2026**



# City of Tampa

*Jane Castor, Mayor*

## Internal Audit Department

315 E. Kennedy Boulevard

Tampa, Florida 33602

Office (813) 274-7159

March 13, 2026

Honorable Jane Castor

Mayor, City of Tampa

1 City Hall Plaza

Tampa, Florida

RE: Human Resources – Training, Audit 26-10

Dear Mayor Castor:

Attached is the Internal Audit Department's report on Human Resources – Training. We thank the management and staff of the Training and Management Development Division of the Human Resources Department for their cooperation and assistance during this audit.

Sincerely,

/s/ Christine Glover

Christine Glover

Internal Audit Director

cc: John Bennett, Chief of Staff

Dennis Rogero, Chief Financial Officer

Kelly Austin, Human Resources and Talent Development Director

Sabrina Lewis, Training & Development Manager

Taylor Bollt, Assistant City Attorney

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*/s/* Derek Mulwanda

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Auditor

*/s/* Vivian Walker

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Lead Senior Auditor

*/s/* Christine Glover

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Audit Director

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**BACKGROUND**

The Training and Management Development Division (TMDD) within the City of Tampa's (City's) Human Resources Department provides employee training and development programs to enhance workforce performance. TMDD administers new employee orientation, required and specialized training, monitors training through the City's Learning Management System, and manages the Tuition Reimbursement (TR) program.

The TR program provides financial assistance for job-related education. Eligible employees must be full-time permanent employees who have completed their probationary period. Courses must be work-related, taken at accredited institutions, completed outside work hours, and employees must earn a grade of "C" or better or a certificate of completion to qualify for reimbursement.

Annual reimbursement limits for non-bargaining unit employees are \$2,000 for undergraduate coursework, \$2,500 for master's degrees, and \$3,000 for doctoral degrees. Tuition reimbursement eligibility and amounts for bargaining unit employees are specified in their respective collective bargaining agreements. Uniformed Fire employees are covered under the International Association of Fire Fighters collective bargaining agreement, while uniformed Police employees are covered under the Police Benevolent Association collective bargaining agreement.

**STATEMENT OF OBJECTIVES**

This audit was conducted in accordance with the Internal Audit Department's FY 2026 Audit Agenda. The objective of this audit was to ensure that the system of internal controls in the TMDD is adequate.

**STATEMENT OF SCOPE**

The audit period covered training activity that occurred from FY 2020 to FY 2026. Assessments were performed to determine whether TMDD 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 training activities as they related to the

stated objective:

- Interviewed personnel within TMDD.
- Reviewed TMDD policies and procedures.
- Evaluated internal controls over the training process.
- Evaluated segregation of duties for the tuition reimbursement process.
- Reviewed Tampa.gov, the Intranet and researched other materials to determine if there are any relevant performance metrics related to Human Resources - Training. There are currently no relevant performance measures for Human Resources - Training.

#### **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 conclusion based on our audit objective.

#### **AUDIT CONCLUSIONS**

Based upon the work performed, we conclude that the system of internal controls in the TMDD is adequate.