DEVELOPMENT AND ECONOMIC OPPORTUNITY
HOUSING AND COMMUNITY DEVELOPMENT DIVISION
HOME INVESTMENT PARTNERSHIP PROGRAM FUND
AUDIT 26-13
JUNE 17, 2026

Internal Audit Department
Vivian Walker, Director
315 E. Kennedy Boulevard
Tampa, Florida 33602

Office (813) 274-8439

City of Tampa
Jane Castor, Mayor

June 17, 2026

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

RE: HOME Investment Partnership Program Fund, Audit 26-13

Dear Mayor Castor:

Attached is the Internal Audit Department's report on the HOME Investment Partnership Program Fund. We thank the management and staff of the Housing and Community Development Division for their cooperation and assistance during this audit.

Sincerely,

/s/ Vivian Walker

Vivian Walker
Internal Audit Director

cc: John Bennett, Chief of Staff
Abbye Feeley, Administrator for Development and Economic Opportunity
Dennis Rogero, Chief Financial Officer
Michelle Boone, Housing and Community Development Supervisor
Marquaz Mcghee, Community Development Coordinator
Anne Cronyn, Community Development Coordinator
Trena Gaston-Gardner, Community Development Coordinator
Scott Davis, Assistant City Attorney

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Not available to sign

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Senior Auditor

/s/ Rachael Dennis

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Senior Auditor

/s/ Vivian Walker

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Audit Director

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BACKGROUND

The City of Tampa (City), as a participating jurisdiction (PJ), receives an annual allocation of the HOME Investment Partnerships Program (HOME) funds from the U.S. Department of Housing and Urban Development (HUD). To receive this funding, HUD requires PJs to review their jurisdictions' needs and develop long-term strategies to meet affordable housing goals. Additionally, the PJ is required to match 25 cents of every dollar received.

The City uses the HOME grant fund for a wide range of activities that address affordable housing needs. These include the construction of single-family homes, the construction and rehabilitation of rental units, Tenant-Based Rental Assistance (TBRA), and down payment assistance. The Housing and Community Development Division (HCD) within the Department of Development and Economic Opportunity administers the grant. For program years 2024 and 2025, the City's allocation was $1,514,052.25 and $1,529,902.71, respectively. Program Year 2025 started on October 1, 2025, and ends on September 30, 2026. This audit reviewed activities funded through HOME.

STATEMENT OF OBJECTIVE

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 related to HOME is adequate.

STATEMENT OF SCOPE

The audit period covered HOME activities that occurred from October 2023 to May 2026. Assessments were performed to determine whether the HCD 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 HOME activities as they related to the stated objective:

- Reviewed the relevant Code of Federal Regulations (24 CFR Part 92).

- Reviewed HCD's policies and procedures for selection and monitoring of the Community Housing Development Organization and subrecipients.

- Interviewed personnel within HCD and the Revenue and Finance Department.

- Evaluated the segregation of duties for grant payments and reimbursements.

- Reviewed contracts between the City and subrecipients.

- Reviewed results of sub-recipient monitoring conducted by the City.

Reviewed Tampa.gov and the Intranet and researched other materials to determine if there are any relevant performance metrics related to HOME. There are currently no relevant performance measures for HOME.

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 CONCLUSION

Based upon the work performed, we conclude that the system of internal controls related to HOME is adequate.