

**CITY OF TAMPA
INTERNAL AUDIT DEPARTMENT
ANNUAL REPORT
For the Fiscal Year Ending September 30, 2025**

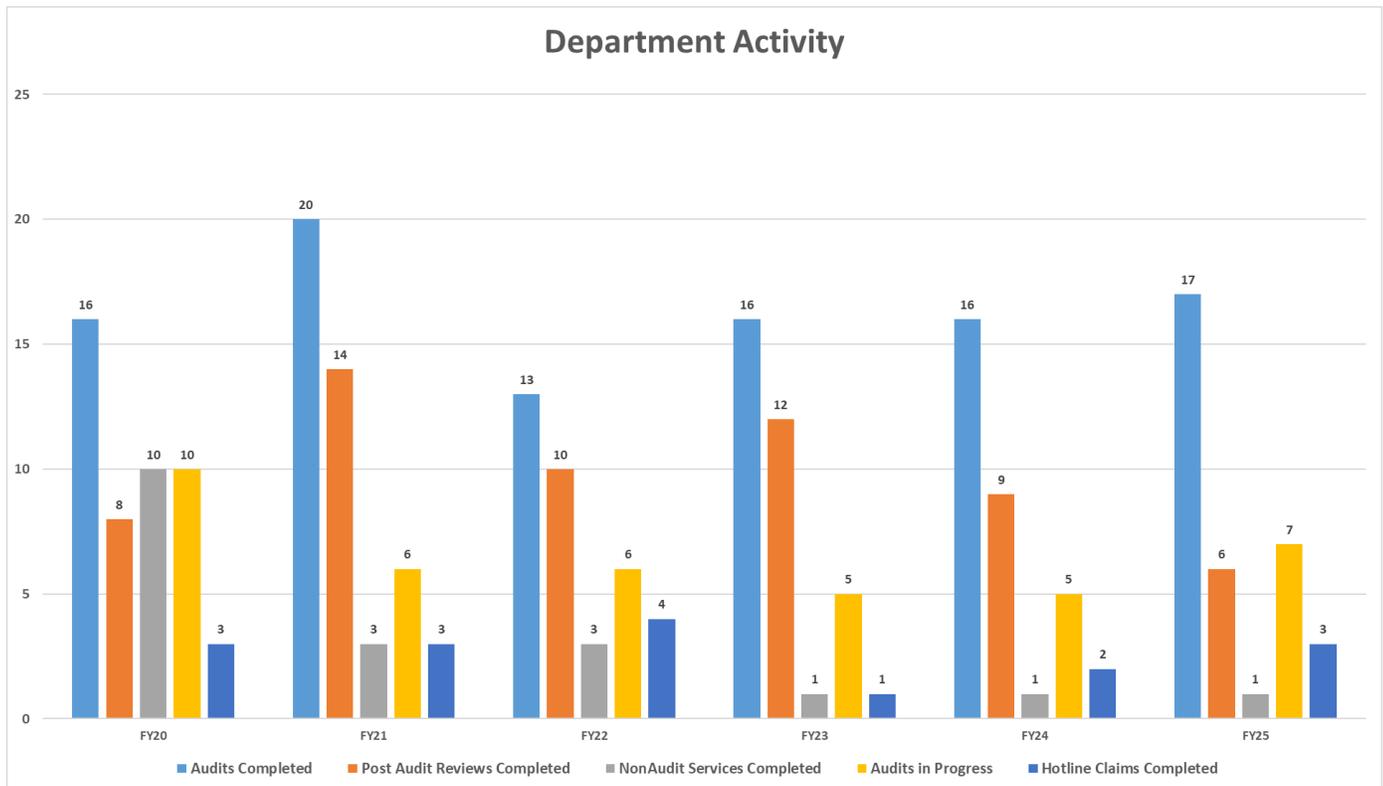


Submitted by:

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Director of Internal Audit**

Fiscal Year 2025 Department Activity

Although currently fully staffed, the Department continued to experience staffing challenges during the fiscal year. We continued to use efficiencies in departmental processes to perform at the highest possible level as the staff gains familiarity with the organization and the department. Further, we are using coaching techniques to assist new staff members with becoming comfortable with the established departmental processes. The following table demonstrates departmental performance over the past six fiscal years.



Audit Activity

The 17 audits finalized during FY2025 are:

- | | |
|---|---|
| 1. FLSHMV Data Exchange MOU | 8. Equal Business Opportunity |
| 2. T&I Hardware Inventory & Asset Management | 9. T&I – Storage Capacity |
| 3. Bridge & Pump Station Maintenance & Operations | 10. Grants Management |
| 4. Parks & Recreation - Recreation Services | 11. Office of Emergency Management |
| 5. Accounts Payable | 12. TPD – Informant Funds |
| 6. Water - Credit, Collections and Call Center Operations | 13. Solid Waste – Commercial Operations |
| 7. Mobility – Customer Service & Procurement | 14. Employee Overtime |
| | 15. Housing – Mortgage Servicing |
| | 16. Convention Center Operations |
| | 17. TPD – Law Enforcement Trust Fund |

Additionally, the following seven audits were in progress at year-end:

1. Transportation Engineering & Drafting
2. Convention Center – Administrative & Fiscal
3. T&I – LAN/WAN Hardware Review
4. Construction Services – Intake & Plan Review
5. Parks & Recreation Special Events
6. TPD – Traffic Citations
7. Mobility – On Street Parking

Non-Audit Services

Non-Audit Services are professional services other than audits or attestation engagements. Requests for these services, originate from the City’s administration or department management. These services can be performed if there is no effect on Internal Audit’s independence. These services provide the administration and department management with important information used in decisioning and ensuring the City of Tampa is performing at its highest level. During FY2025 a review of the City Data Alliance Project was the only Non-Audit Service completed.

Post Audit Reviews

As follow-up to management’s implementation of prescribed action plans, from previous audit recommendations, the Department completed the following six Post Audit Reviews during the fiscal year:

1. Solid Waste – McKay Bay WTE
2. T&I – Oracle Post Implementation Review
3. Mobility – Transportation Engineering & Surveying
4. Cayenta – Utility Accounting Controls & Application Review
5. Parks & Recreation – Special Facilities
6. TFR - Training

Hotline Activity

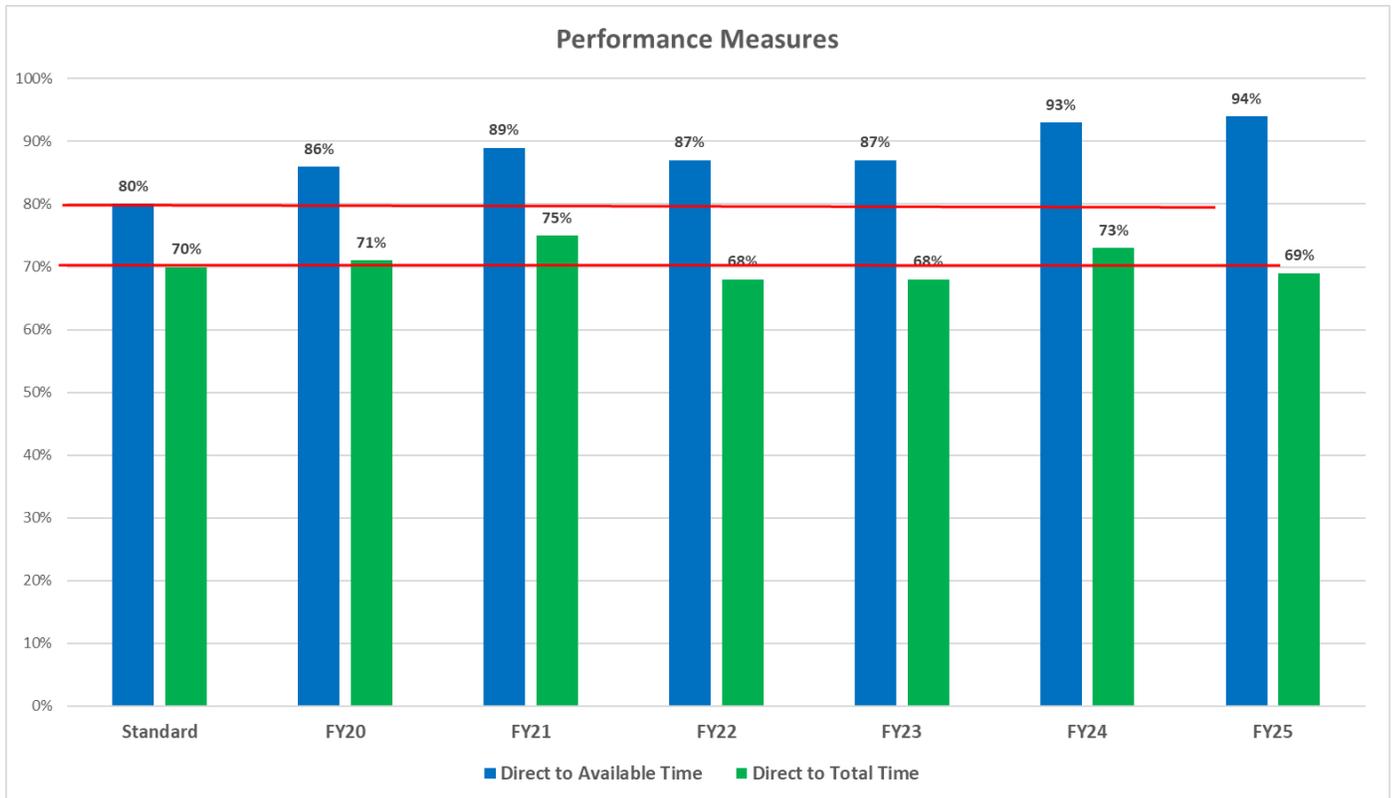
The Department continues to administer the City’s Fraud, Waste, Abuse, and Disparity Hotline as a confidential mechanism for employees to report suspected violations of City policies or violations of law. The Department handled three cases during the fiscal year.

Performance Measures

Two measures of the Department’s productivity are a comparison of Direct Time to Available Time and Total Time. The computations follow:

$$\begin{aligned} \text{Direct Time} + \text{Indirect Time} &= \text{Available Time} \\ \text{Available Time} + \text{Benefit Time} &= \text{Total Time} \end{aligned}$$

- Direct Time includes all time spent on audits, post audit reviews, or other engagements.
- Indirect Time includes time used for general management, unassigned time, training, and other indirect activities.
- Benefit Time includes vacation, holiday and sick leave, and other paid leave.



Goal is to achieve benchmarks of Direct to Available Time (80%) and Direct to Total Time (70%).

For FY2025, the Department exceeded the preferred productivity standard of Direct to Available Time (80%). Continued improvements are planned to use various techniques to shorten and enhance the organizational knowledge learning curve for newer staff members; as well as to ensure consistency in work products.

An additional Department metric is that at least 90% of the scheduled audit engagements are either complete or in progress by fiscal year end. The Department achieved 92% for this metric as 26 audits were planned or in progress at the beginning of the fiscal year and 24 were completed or in progress by year end. This is exceptional given the Department was down one headcount for 8 months of the fiscal year.

The Department aids the Association of Local Government Auditors, the Association of Certified Fraud Examiners, and the Florida Audit Forum. The Department also continues to develop relationships with Audit Departments throughout the Tampa Bay area to foster collaboration and sharing of ideas across the region.

Fiscal Year 2026 Department Plan

The approved Audit Agenda for fiscal year 2026 contains 24 audits (including those in progress at the end of fiscal year 2025).

The following will continue to be the significant performance measures for fiscal year 2025:

- Achieve benchmarks of Direct to Available Time (80%) and Direct to Total Time (70%).
- Achieve metric of 90% of scheduled engagements completed or in progress by the end of the fiscal year.

Fiscal year 2026 other planned activities:

- Participate as members of peer review teams that conduct peer reviews of other local government Internal Audit Departments (as we've done in previous years).
- Continue in-house training program to enhance familiarity of new staff members with the City and the Department's audit process.
- Review, update, and publish the Internal Audit Policies and Procedures Manual.
- Continue to update the Audit Universe.