

**HUMAN RESOURCES
EMPLOYEE RELATIONS & ETHICS
AUDIT 24-05
FEBRUARY 8, 2024**



City of Tampa
Jane Castor, Mayor

Internal Audit Department

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

February 8, 2024

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

RE: Employee Relations & Ethics, Audit 24-05

Dear Mayor Castor:

Attached is the Internal Audit Department's report on Employee Relations & Ethics.

Human Resources has already taken positive actions in response to our recommendations. We thank the management and staff of Human Resources 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
Kimberley Sullivan, Employee Relations Manager
Megan Brinholz, 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's Human Resources Department (HR) is responsible for Employee Relations, HRMS, Benefits, Employment Services, Risk Management, and Training and Development. The department also serves as the City of Tampa (City) Ethics Office.

This audit reviewed the activities of the Employee Relations Division & Ethics Office (Division). The Division has an authorized staff of seven and its responsibility includes:

- Negotiating and administering collective bargaining agreements, disciplinary actions, and labor grievance procedures.
- Affirmative action, unemployment compensation, Equal Employment Opportunity compliance.
- Duties as set forth in the City Ethics Code.

STATEMENT OF OBJECTIVES

This audit was conducted in accordance with the Internal Audit Department's FY 2024 Audit Agenda. The objectives of this audit were to ensure that:

1. The system of internal controls over the Division are adequate.
2. Disciplinary and grievance actions comply with City policy.

STATEMENT OF SCOPE

The audit period covered activity that occurred from October 1 2021, through December 31, 2023. Assessments were performed to determine whether the Division's personnel were fulfilling their stated duties and responsibilities in an effective and efficient manner. Original records as well as copies were used as evidence and verified through observation and physical examination. An analysis was performed and determined that the data generated by the Lobbyist & Visitor Meeting Log Web Application (web app) is reliable. 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 internal control activities as they related to the stated objectives:

- Evaluate internal controls, including a review of relevant policies, ordinances, and agreements.
- Reviewed data maintained on disciplinary actions.
- Researched performance metrics related to employee relations and provided options to management for consideration.

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 work performed during the planning phase and the noted audit recommendations, we conclude that:

1. The internal control system, over the Division needs to be improved to ensure it operates effectively and efficiently.
2. Disciplinary and grievance actions comply with City policy.

STANDARD OPERATING PROCEDURES

STATEMENT OF CONDITION: There is currently no formal standard operating procedures (SOP) manual that documents the daily operations of the Division.

CRITERIA: City Ordinance Chapter 2-46 requires all departments to “maintain all records with adequate and proper documentation of the organization, together with the functions, policies, decisions, procedures, and essential transactions, of the department.”

CAUSE: The process for the formalization of the SOP started but was not finalized and approved.

EFFECT OF CONDITION: Without proper documentation of policies and procedures, there is high likelihood of inconsistency on how tasks are carried out leading to inefficiencies and a potential loss of institutional knowledge. Further, operating without written procedures is not compliant with the requirements of City Ordinance Chapter 2-46.

RECOMMENDATION 1: HR Management should develop written policies and formalize the daily operating procedures for essential processes.

MANAGEMENT RESPONSE: Human Resources acknowledges that intradivision policies and procedures exist for its divisions; however, they remain in draft form. Human Resources is proposing that its main guide for policies and procedures, the Personnel Manual, be allowed to be completed with the update procedures currently under way before undertaking the posting of division specific policies and procedures.

TARGET IMPLEMENTATION DATE: Human Resources is requesting an implementation date for this audit inquiry of June 30, 2024.

LOBBYIST RE-REGISTRATION

STATEMENT OF CONDITION: Lobbyists are required to submit an expenditure report for the preceding calendar year to the Ethics Office prior to lobbying in the current year. From January 1 – March 1, the web app allows a person to register as a lobbyist even if the required expenditure report has not been submitted.

CRITERIA: City Ordinance Chapter 2-580 states that “a lobbyist shall annually on or before January 31 of each year submit to the city ethics officer's office a signed statement, executed under oath, listing all lobbying expenditures for the preceding calendar year... The city ethics officer shall notify any lobbyist who fails to timely file an expenditure report on or before February 28 of any year... a lobbyist shall not be permitted to engage in any lobbying activity until the required report is filed.”

CAUSE: The web app currently uses a due date of March 1st.

EFFECT OF CONDITION: Persons are allowed to lobby City officials while in violation of City ordinance.

RECOMMENDATION 2: The Ethics Office should work with the Technology & Innovation Department, the developer of the web app, and appropriately restrict registration of non-conforming lobbyists in January.

MANAGEMENT RESPONSE: The Ethics Office, Human Resources agrees to the above recommendation with the following caveat: the issue will be presented to the Ethics Commission on April 18, 2024, for their formal and final recommendation to Tampa City Council for an amendment to the Ethics Code. Additional time will then be needed to present the change to Tampa City Council for ratification and finally, implementation with Technology & Innovation.

TARGET IMPLEMENTATION DATE: Human Resources is requesting a deadline date of December 31, 2024.