

**DEVELOPMENT & GROWTH MANAGEMENT  
CONSTRUCTION SERVICES DIVISION  
INSPECTIONS  
AUDIT 24-08  
April 10, 2024**



**City of Tampa**  
*Jane Castor, Mayor*

**Internal Audit Department**

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

April 10, 2024

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

RE: Construction Services - Inspections, Audit 24-08

Dear Mayor Castor:

Attached is the Internal Audit Department's report on Construction Services - Inspections.

Construction Services Division has already taken positive actions in response to our recommendations. We thank the management and staff of Construction Services for their cooperation and assistance during this audit.

Sincerely,

/s/ Christine Glover

Christine Glover  
Internal Audit Director

cc: John Bennett, Chief of Staff  
Nicole Travis, Administrator for Development and Economic Opportunity  
Dennis Rogero, Chief Financial Officer  
Abbye Feeley, Deputy Administrator for Development and Economic Opportunity  
John Clinton Hudgison, Chief Building Official/Construction Services Manager  
Troy Chavez, Chief Construction Inspector  
Megan Birnholz, Assistant City Attorney

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*/s/ Rachael Dennis*

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Senior 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 Construction Services Division (Division), as part of the Development & Growth Management Department, provides all building permit and inspection services for property development in the City of Tampa (City). The Division reviews construction plans, issues permits, and performs inspections to ensure building projects are completed safely and in compliance with state and local codes and regulations. In FY 2022 the Division created the Construction Activity Compliance Team (CACT), a dedicated team whose sole responsibility is to monitor illegal construction activity and enforce proper permitting of work within the City. This audit reviewed inspection activity including CACT (Inspection Services) within the Division.

**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 for Inspection Services is adequate.
2. Inspections are performed in compliance with the City's code of ordinance.
3. Performance metrics are accurate and relevant.

**STATEMENT OF SCOPE**

The audit period covered Inspection Services that occurred from January 2023, through February 2024. Assessments were performed to determine whether Inspection Services 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. 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**

To accomplish our audit objectives, the following steps were taken to evaluate Inspection Services activities as they relate to the stated objectives:

- Conducted interviews with Inspection Services employees to obtain an understanding of the inspection process from initiation to completion.
- Evaluated core activities within Inspection Services to assess the adequacy of internal controls.
- Reviewed documented policies and procedures.
- Reviewed inspection records.

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

1. Identified Accela as the source for inspections metrics reported.
2. Reviewed data reliability testing for system generated data.
3. Traced reported data to Accela to determine accuracy.

#### **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 and the audit findings noted below, we conclude that:

1. The internal controls system over Inspection Services needs to be improved.
2. Inspections are performed in compliance with the City's code of ordinance.
3. Performance metrics are deemed relevant. However, some reported information was determined to be inaccurate.

## **DAILY VEHICLE INSPECTIONS**

**STATEMENT OF CONDITION:** Daily vehicle inspections of City departmental vehicles are not documented by the vehicle operator.

**CRITERIA:** The daily vehicle inspections policy and procedures, published by the Fleet Management Division (Fleet), states that daily vehicle inspections should be performed by the vehicle operator prior to and following use. Inspections should be documented using an approved Vehicle/Equipment Inspection Report form.

**CAUSE:** Inspection Services does not adhere to the policy established by Fleet.

**EFFECT OF CONDITION:** Vehicle inspections are not completed, or their completion becomes routine. There is a risk of liability if an accident occurs due to operating an unsafe vehicle. Operating an unsafe vehicle could also delay construction inspections leading to inefficiencies within the department.

**RECOMMENDATION 1:** Inspection Services should comply with the policies and procedures established by Fleet to ensure safe use of departmental vehicles. This will help identify and articulate deficiencies and damages, and ensure vehicles are safe for operation.

**MANAGEMENT RESPONSE:** I agree with your assessment. We do schedule all Preventative Maintenance as required through Fleet, but we do not perform the daily logs as presented previously. We had asked that Fleet provide a pdf fillable form so that staff had a way to complete the tasks and save them on the laptops.

We have obtained the current hard copy of the Vehicle/Equipment Inspection Report from Fleet. We created a fillable form so the inspectors can quickly enter the required information and save it to their specific folders in the share drive. We had a "all-inclusive" inspectors meeting, and in that meeting, we provided all the information associated with this activity.

**TARGET IMPLEMENTATION DATE:** Implemented effective March 11, 2024.

## **STANDARD OPERATING PROCEDURES**

**STATEMENT OF CONDITION:** There are currently no formal standard operating procedures (SOP) that document some of the daily operations of Inspection Services. This would include policies and procedures related to:

- Site inspection
- Residential building final inspection
- Residential air infiltration test documentation
- Condenser replacement inspection
- Verification of condensate disposal

**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. Further, operating without written procedures is not compliant with the requirements of City Ordinance Chapter 2-46.

**RECOMMENDATION 2:** Management should develop written policies and formalize the daily operating procedures for all essential processes.

**MANAGEMENT RESPONSE:** CSD Inspections most essential process is the inspection process. Currently, we do not have up to date SOP inspection checklists due to lack of updating and staff turnover. We frequently have inspector meetings down to each trade where we provide meeting agendas outlining procedures, policies and department decisions.

**TARGET IMPLEMENTATION DATE:** Our project goal for the inspections department was set at the beginning of January 2024 to create SOPs that cover essential and guide sheets to assist with consistency. This task has started and we currently have multiple drafts in process which will be implemented by the September 1, 2024.

## **PERFORMANCE METRIC**

**STATEMENT OF CONDITION:** The CACT reports performance metrics on Tampa.Gov for complaint inspections by month and the percent of complaints that become code cases. However, there are no targets established for either activity. A review of data for both activities, from July 2023 through January 2024, identified inaccuracies for five of the seven months being reported.

Note: Regular permitting inspections have a key performance indicator of two business days. Testing of this metric determined that it was being met and accurately reported.

**CRITERIA:** Performance metrics help guide and gauge the effectiveness and/or efficiency of an activity.

**CAUSE:** The Chief Construction Inspector indicated that this is a new area and that a target had not been established for the activities being reported.

**EFFECT OF CONDITION:** Management will be unaware if citizen complaints are not resolved in a timely manner and could potentially result in a liability for the City. Also, the incorrect decision could be made based on incorrect data.

**RECOMMENDATION 3:** Management should determine if both metrics will be used to measure performance and if so, create a goal. Once developed, a quality assurance process should be implemented to determine compliance with the goal and to ensure accuracy of information being posted and reported.

**MANAGEMENT RESPONSE:** The CSD Manager implemented the Construction Activity Compliance Team (CACT) to comply with illegal construction within the City of Tampa starting in February 2022. CSD will continue providing the quantitative stat "Compliant inspections per Month" using an improved query from Accela. This representation in the volume of work aids us in allocating resources and staffing for CACT. T&I staff is currently performing this data transfer manually which has led to the inaccuracies described from July 2023 to January 2024. CSD is underway working with T&I to have this become an automated process similar to the other metrics shown. Management does agree that providing a performance metric for the responsiveness of complaints is meaningful to tracking the effectiveness of CACT. CSD Management will remove the "Percent of Complaints that become Code Cases" and replace it with "Percentage of Complaints investigated within 2 Business Days". This will show that CACT is responsive to the complaints received from the public and progressing with compliance with illegal construction.

**TARGET IMPLEMENTATION DATE:** CSD in working with T&I would like to have the new metrics in place by September 1, 2024 and the automation of the metrics by December 1, 2024.