



## City of Tarpon Springs Office of the Internal Auditor

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### MEMORANDUM

To: Mayor Vatikiotis  
Vice Mayor Lunt  
Commissioner Eisner  
Commissioner Koulias  
Commissioner Koulianos

From: Billy Poulos, City Internal Auditor

Date: 9/11/2023

Re: FY 2024 Internal Audit Plan (Consent Agenda- 9/19/23- BOC Regular Session)

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Honorable Mayor Vatikiotis and Commissioners,

I am requesting the BOC approve my Fiscal Year 2024 Audit plan (Aka. "Audit Calendar") as per the City Charter requirements. This audit plan is simply going down the list of the departments identified on my risk assessment from August 2021, with a few updates. The first update concerns the Tree Bank Division within the Building Development Department. While performing the Building Development audit, it became apparent that the audit would take longer than expected, and the Tree Bank Division would be excluded. However, both the City Arborist and I felt that an audit would be important, and her and I agreed that a stand-alone, narrow scope audit would be done after the Building Development audit was completed. Therefore, the Tree Bank Division is the first audit on the Audit Plan for FY24.

The second update is the Project Administration Department. I scored them down 1 point (See **Heat Map** below) because they are in the middle of a major building project (New Clerk's office), and therefore I didn't want to interfere with the project by placing any additional burdens on them, as constructing a new office is already a major undertaking for management and employees. The decrease of 1 point places them in a four-way tie with Public Services- Utilities, Public Works- Sanitation, and Public Works- Fleet Maintenance. Given that the new Clerk's office will probably take a good part of the fiscal year to complete, I will place the Projection Administration Department on the FY25 Audit Plan.

Therefore, absent any changes and upon approval by the BOC, the Fiscal Year 2024 Audit Plan will be:

- Building Development (Tree Bank Division only)
- Public Services (Public Utilities)
- Public Works (Sanitation)
- Public Works (Fleet Maintenance)- Time permitting.
- Project Management- Projected for FY25.

As a reminder, the BOC can change my audit plan as circumstances change, so it is not “Set in stone”. If there is anything in particular that the Board would like to see audited throughout the year, please let me know. So far, I think the audits that have been completed and the ones planned for FY24 represent a good mix of the City’s departments. There have been and will be large departments, small departments, internal service departments, first responders, and others. I believe that the variety of audited departments helps provide a better overall picture of the City.

## Risk Assessment Heat Map for Audit Plan: Updated for Fiscal Year 2024

	Department	Total Risk Score	Financial Risk Score	Operational Risk Score	Compliance Risk Score	Reputational Risk Score	Assurance Risk Score	Auditor Score Adjustments*	
1	City Clerk (Collections)	68	21	18	2	14	8	5	
2	Human Resources	68	12	20	6	12	12	6	
3	Fire Department (Fire Rescue)	68	28	14	6	14	6	0	
4	Public Works (Storm Water)	68	22	18	6	12	6	4	
5	Police Department	67	26	20	6	18	6	-9	
6	Building Development	67	24	18	6	10	12	-3	
7	Building Development (Tree Bank Division)	N/A	As per Agreement Between City Arborist and Internal Auditor						
8	Public Services (Public Utilities)	66	30	14	6	12	6	-2	
9	Public Works (Sanitation)	66	22	16	4	12	12	0	
10	Public Works (Fleet Maintenance)- Time Permitting	66	18	20	4	10	8	6	
11	Project Administration (Projected FY25 Audit Plan)	66	20	22	4	12	9	-1	
12	Public Services (Golf Course)	65	27	14	4	14	6	0	
13	Public Works (Marina)	64	18	20	4	10	12	0	
14	Procurement Services	63	12	18	6	8	9	10	
15	Public Works (Roads & Streets)	62	16	18	4	16	8	0	
16	Information Technology	60	18	18	6	12	6	0	
17	City Clerk	60	14	16	6	14	10	0	
18	Police Department (Code Enforcement)	60	14	22	6	8	10	0	
19	Cultural & Civic Services (Art & Historical Resources)	60	21	18	4	10	7	0	
20	Public Works (Parks & Parkways)	58	20	18	4	10	6	0	
21	Cultural & Civic Services (Library)	58	20	16	2	12	8	0	
22	Public Services (Cemetery Division)	56	20	14	4	12	6	0	
23	Public Works (Facilities Maintenance)	56	14	22	2	10	8	0	
24	Planning & Zoning	55	16	16	6	10	10	-3	
25	Public Services (Recreation Division)	55	19	14	4	12	6	0	
26	Finance Department	54	14	16	6	12	6	0	
27	Finance Department (Utility Billing)	54	14	16	6	12	6	0	
28	Economic Development (CRA)	54	16	18	6	8	6	0	
29	Economic Development	52	10	18	4	10	10	0	

\* Score adjustments were made at the discretion of the Internal Auditor based on in-person interviews, Commissioner's concerns, or other special circumstances.

Note: Strikethrough indicates completed audits.

As always, if you have any questions or would like to discuss this or any other matters, do not hesitate to contact me. Thank you.

Sincerely,

A handwritten signature in blue ink, appearing to read "B. Poulos".

Billy Poulos  
City Internal Auditor

Cc: Mark LeCouris, City Manager