

FOLLOW-UP OF BUILDING PERMIT FEES

October 2016

Original audit report issued August 2015



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EXECUTIVE SUMMARY

As part of the Annual Audit Plan, the Clerk of Circuit Court and County Comptroller's Internal Audit Department and Office of the Inspector General conducted a follow-up audit of Building Permit Fees.

- Follow-up audits have a scope limited to the observations reported on the original audit report and subsequent corrective actions taken by responsible management
- Reviewed any policies and procedures updated since the original audit.
- Discussed with management the steps taken to address the original audit's Opportunities for Improvement.
- Each area relating to an Opportunity for Improvement from the original audit was reviewed in order to ensure that they have been appropriately addressed.
- This report will conclude the follow-up process as it pertains to Building Permit Fees.

ORIGINAL AUDIT ISSUES AND STATUS

Closed Post Field Work

- Lack of communication related to AMANDA security and user access. Terminated employees still listed as having access to AMANDA.

Closed

- Re-inspection and partial inspection fees are being charged appropriately,
- Sufficient documentation related to cancellation of re-inspection fees is properly input into the AMANDA system,
- Permit fees are being appropriately charged,
- Revenue review and corresponding business statistics is occurring on a monthly basis,
- Cancellation policies and procedures are being appropriately followed,
- AMANDA is being reconciled with IFAS on a monthly basis, and
- Policies and procedures pertaining to refunds have been established.



SUMMARY AND OVERALL RESULTS

Background

The purpose of the August 2015 Audit of Building Permit Fees was to determine compliance with permit fee assessment rules and regulations in accordance with Department policies, fee schedules, and County Ordinances. The scope of the audit included testing for exceptions in permit fee calculation, cancellation of permit fees, permit fee refunds, reconciliation between permitting and the financial system, and re-inspection fees.

The original audit report concluded that:

- Re-Inspection and partial inspection fees were not charged
- There was insufficient documentation related to cancellation of re-inspection fees
- Fees were missing and lack of customer refunds
- There was a lack of regular revenue review and corresponding business statistics
- Non-compliance with cancellation policies and procedures
- Lack of reconciliation between systems
- Lack of communication related to AMANDA security and user access
- Lack of refund policies and procedures

Objectives

The objective of this follow-up audit was to evaluate the observations reported on the Building Permit Fees audit report, dated August, 2015 and subsequent corrective actions taken by responsible management. This was achieved by providing independent, objective analysis as well as reasonable assurance that the previous concerns have been addressed and appropriate corrective measures implemented.

To meet the objectives of the follow-up audit, the following procedures were performed:

- Reviewed the updated policies and procedures, obtained the updated inspection fee structure, and reviewed a sample of 10 re-inspections and all partial inspections between October 1, 2015 and July 31, 2016.
- Discussed with management and Enterprise Information Technology (EIT) the updated AMANDA coding for the charging of the Department of Economic Opportunity (DEO)

and the Department of Business and Professional Regulation (DBPR) fees. Selected and reviewed a sample of 10 permits between October 1, 2015 and August 18, 2016. Calculated DEO and DBPR fees per FL 468.631 and FL 553.721 and compared the calculations to the amounts actually charged.

- Discussed management's processes for reviewing revenue and the related business statistics. Obtained and reviewed a report showing all business statistics from May 2014 through June 2016.
- Reviewed the updated policies and procedures relating to cancelled fees and reviewed a sample of 10 cancellations processed between October 1, 2015 and July 31, 2016.
- Discussed the processes for reconciling AMANDA to IFAS with Planning and Development Services (PDS) as well as the Office of Financial Management (OFM). Obtained and reviewed the reconciliations from October 2015 through July 2016.
- Discussed with management and EIT the process for removing terminated employees from the AMANDA system (logins). Tested all individuals with access to AMANDA against the current county employee listing.
- Reviewed the updated policies and procedures related to processing refunds and reviewed a sample of 10 refunds processed between October 1, 2015 through July 31, 2016.

Overall Results

Based on the results of our follow-up audit procedures, PDS has addressed the previous concerns and implemented appropriate corrective action on all but one of the conditions identified in the original audit report. The remaining condition was addressed subsequent to the follow-up audit's field work.

Condition	Status
1. Re-inspection and partial inspection fees not charged	Closed
2. Insufficient documentation related to cancellation of re-inspection fees	Closed
3. Missing DBPR and DCA fees and lack of customer refund	Closed
4. Lack of regular revenue review and corresponding business statistics	Closed
5. Non-compliance with cancellation policies and procedures	Closed
6. Lack of reconciliation between systems	Closed
7. Lack of communication related to AMANDA security & user access	Closed Post Field Work*
8. Lack of refund policies and procedures	Closed

Although one *Opportunity for Improvement* remains open, this concludes the follow-up audit process as it relates to Building Permit Fees.

*The Opportunity for Improvement remained open at the conclusion of the audit field work. Prior to the issuance of the report, the department implemented corrective action.



CLOSED POST FIELD WORK AND CORRECTIVE ACTION TAKEN

One of the eight conditions indentified in the original report remains open and continues to require management attention.

7. Lack of communication related to AMANDA security and user access

Current Status, Follow-Up Audit dated September 2016:

As a result of the original audit, the Moves, Adds, and Changes (MAC) form was updated to include the AMANDA system for transfers, new hires, and separations. When employees terminate, the completed form is to be submitted to EIT so that AMANDA access may be removed. During discussion with the AMANDA Program Manager, it was stated that this MAC form does not always reach the AMANDA team when someone leaves the county. It was also stated that each year management reviews the access list for budgeting reasons and it is during this time that requests for deactivations are received.

A listing of all active users within the AMANDA system and a listing of current employees was obtained and compared. It was noted during review that the auditor identified 11 former county employees and one former temporary employee as still having access to the AMANDA system. These employees had termination dates between December 20, 2001 and June 30, 2016.

Additionally, it was noted that policies and procedures relating to the deactivation of terminated employees in AMANDA were not created. In lieu of policies and procedures, the MAC form was updated. The lack of policies and procedures could be a factor in why terminated employees were still listed as having access to AMANDA.

Original Audit Observation, Report dated August 2015:

The Permitting Department does not have written policies and procedures in place related to the set-up, change, and deletion of AMANDA user access. There is relatively little communication with the AMANDA application administrator related to these items. This creates the risk that terminated employees may continue to have access to the AMANDA application even after they leave the County. Additionally, if an employee transfers out of the Permitting Department, the AMANDA applications administrator is not notified, creating the risk that a user could have more access than their new position requires.

Original Recommendations, Report dated August 2015:

Implement a process to improve communication and ensure that when an employee is hired, changes positions, or is terminated, the AMANDA application administrator is notified. This will help to ensure that AMANDA users are properly authorized and have the appropriate level of access.

Management Action Plan:

The EIT Department, which includes the staff that maintains the AMANDA system, have reviewed the list of former employees referenced above and deactivated accounts accordingly.

EIT has also developed and is now implementing a written procedure (as of October 13, 2016) to ensure that when an employee is hired, changes positions, or is separated from employment that the appropriate user account access is updated in AMANDA in a timely and accurate manner.

The written procedure includes a threefold approach focusing on: 1) clarifying the MAC form process, 2) using the County-wide Human resources report as a tool to identify required changes to be made by EIT, and 3) using the “Expiry Date” function in AMANDA to automatically deactivate user accounts that have not been used within the last 45 days.

Office of Inspector General Response to Management Action Plan:

The corrective action taken by PDS was tested subsequent to the audit and prior to the issuance of the report. Internal Audit determined that the corrective action stated in the Management Action Plan has been implemented.



CLOSED CONDITIONS AND FOLLOW-UP RESULTS

1. Re-Inspection and partial inspection fees not charged.

Current Status, Follow-Up Audit dated September 2016:

On July 7, 2015 County Resolution 2015-110 was approved by the Board of County Commissioners which reduced all permitting fees by 25% and removed partial inspection fees, effective September 1, 2015.

A random sample of 10 re-inspections dating October 1, 2015 through July 31, 2016 were selected and tested. Based on this review, it was determined that re-inspection fees were being appropriately charged. Additionally, all partial inspections between the aforementioned dates were reviewed. It was noted that no partial inspection fees were assessed subsequent to the effective date of County Resolution 2015-110 which removed the charge.

Original Audit Observation, Report dated August 2015:

During Fiscal Year 2014, the AMANDA application allowed inspectors the option to choose not to assess a fee for re-inspections or partial inspections and report the result of an inspection as “Failed-No Fee” or “Partial-No Fee.” These results meant that the customer was not charged a re-inspection fee in accordance with County Resolution No. 2014-058, even though they either failed the inspection or only a portion (partial) of the inspection was able to be completed. The audit showed that inspectors waived the re-inspection fee in some instances but not in others.

The Planning and Development Services department provided a report that reflected all instances of “Failed-No Fee” and “Partial-No Fee” inspection results occurring during Fiscal Year 2014. Per the report, there were 13,493 instances of “Failed-No Fee” and 6,924 instances of “Partial-No Fee;” if each instance had been assessed the \$85.00 and \$67.50 charge, respectively, there would have been an additional \$1.6 million in fees collected.

This creates an issue of customers not being treated equitably. According to the Sarasota County Code of Ordinances, Chapter 22 Buildings and Building Regulations, Sec. 22-34, 103.1 General, the Building Official is directed to enforce the provisions of the code and shall not waive requirements specifically provided for in the code. Ch. 22, Sec. 22-34, 104.6.4 Schedule of Permit Fees, specifically provides that fees for all permits will be set by Resolution of the Board of County Commissioners. Therefore, neither the Building Official nor the Inspectors have the authority to determine in what manner and circumstances to charge re-inspection fees since a table for re-inspection fees is provided in the approved schedule of fees. We do acknowledge that Section 6.F. of the Schedule of Fees states, “The Executive Director, or designee, may adjust fees on a case by case basis due to unique and mitigating circumstances.” However, the vast majority of re-inspection fees noted in the above paragraph were not related to unique or

mitigating circumstances; therefore, there was no authority to deviate from the approved Schedule of Fees in those instances.

Per discussion with management, the issue was recognized in October of 2014, and the AMANDA application was updated in order to ensure that all re-inspection fees would be properly assessed in accordance with County Resolution going forward.

Original Recommendations, Report dated August 2015:

In order to ensure equitable treatment of all County customers, a fee should have been assessed for all instances of re-inspection or partial inspection. Processes must be put in place for monitoring inspection results to ensure the security within the AMANDA application requires the fee assessment in accordance with County Ordinance Chapter 22, Article II-Building Code and County Resolution No. 2014-058.

Additionally, since the County is currently conducting a fee study in order to assist in the creation of a new schedule of fees, Management should consider quantifying the dollar amount of waived re-inspection and partial inspection fees for the last five years. This information would be useful when considering the new proposed schedule of fees.

2. Insufficient documentation related to cancellation of re-inspection fees.

Current Status, Follow-Up Audit dated September 2016:

Contained within the updated policies and procedures related to the cancellation of re-inspection fees is a section detailing the requirements for who can cancel re-inspection fees, when they can be cancelled, and how to document in the AMANDA system when these cancellations occur.

The updated policies and procedures require that all cancelled re-inspection fees be approved by a manager, a detailed note is entered into AMANDA, and the note should clearly state that the reason for the cancellation was due to an error made by the county. Cancelled re-inspections are also monitored as part of the monthly review of statistics performed by management (See Closed Conditions and Follow-Up Results #4).

A random sample of 10 cancelled re-inspections that occurred between October 1, 2015 and July 31, 2016 was selected and tested. Based on the testing performed, it was determined that the updated policies and procedures are being followed. All cancelled re-inspections tested were approved by a manager and AMANDA contained the appropriate notes.

Original Audit Observation, Report dated August 2015:

Beginning in Fiscal Year 2015, at the direction of Senior Management, inspectors no longer had the ability via the AMANDA application to waive re-inspection fees for failed or partial inspections. According to management, if a re-inspection fee is charged in error and needs to be removed from the customer's account, only the Building Official, Deputy Building Official and two Inspector Supervisors are authorized to remove the re-inspection fee by cancelling the fee in AMANDA.

During Fiscal Year 2015 (as of 4/30/15), there were 454 cancelled re-inspection fees; Twenty-five (25) fees were randomly selected and reviewed. Of those twenty-five (25), the associated comment field for three (3) of the cancelled fees clearly demonstrated that the reason for cancellation was due to system and/or user error. The remaining twenty-two (22) cited reasons for the failed inspections such as: Not ready for inspection, Not built according to plan, No access, No approved plans on site, etc., but the comment field did not include sufficient documentation to justify the reason for cancelling the re-inspection fee. Of the twenty-five cancelled re-inspection fees reviewed, five (5) were not cancelled by one of the authorized individuals previously mentioned nor did the comment section include a note to indicate who authorized the fee cancellation.

None of the twenty-two (22) cancelled re-inspection fees noted in the above paragraph were cancelled due to unique or mitigating circumstances as outlined in the previous *Opportunity for Improvement #1*; therefore, there was no authority to deviate from the approved Schedule of Fees in those instances.

Original Recommendations, Report dated August 2015:

Create policies and procedures that establish acceptable reasons for re-inspection fees to be cancelled, and create a process for management to monitor the cancellation of re-inspection fees by regularly reviewing reports that capture cancelled fees and the reasons for those cancellations. Additionally, impart to management and inspectors the importance of following policy and procedure in order to stay in accordance with Florida Statutes, County Ordinance and County Resolution.

3. Missing DBPR and DCA fees and lack of customer refund

Current Status, Follow-Up Audit dated September 2016:

In discussions with management and the AMANDA Program Manager, it was noted that programming changes were made to AMANDA so that the DEO and DBPR fees would automatically be added to all applicable permits once they were placed into the “Ready to Issue” status.

A random sample of 10 permits in the “Ready to Issue Status” from October 1, 2015 to August 18, 2016 were tested and it was determined DEO and DBPR fees are being calculated properly and automatically added to all applicable permits in the “Ready to Issue” status.

The auditor validated that one refund due to a customer that was detected in the original audit was processed. Additionally, the policies and procedures relating to refunds were enhanced (see Closed Conditions and Follow-up results No. 8 for additional details).

Original Audit Observation, Report dated August 2015:

A sample of fifty (50) permit folders from Fiscal Year 2014 was selected for testing. The tests performed involved determining if the permit fees charged via the AMANDA application were calculated correctly. Testing showed that one folder was missing the required Department of Community Affairs (DCA, now known as the Department of Economic Opportunity) and Department of Business and Professional Regulation (DBPR) fees. Every permit is required to assess the DBPR and DCA surcharge fees; these fees are assessed at 1.5% of the total permit fees or \$2.00, whichever is greater. Permitting staff indicated that the DBPR and DCA fees are supposed to automatically populate whenever a permit folder is generated in AMANDA. Additionally, there was a \$67.50 structural fee charged and paid for by a customer; however, the inspector deemed that the inspection was not required and as a result the inspection was not performed. The customer was not reimbursed for the inspection fee.

Original Recommendations, Report dated August 2015:

Permit Department management should review the DCA and DBPR fee setup with the AMANDA application administrator to ensure this error is an isolated incident and not a application issue.

A procedure should be established for inspectors to report anytime an inspection has been assigned but is not required; refunds should then be properly authorized, initiated, and issued to the customer.

4. Lack of regular revenue review and corresponding business statistics.

Current Status, Follow-Up Audit dated September 2016:

The process for reviewing revenue and the corresponding business statistics were discussed with management. It was determined that statistical data are reviewed on a monthly basis with all key management within the department. Any areas of concern are discussed, reviewed, and monitored for potential issues.

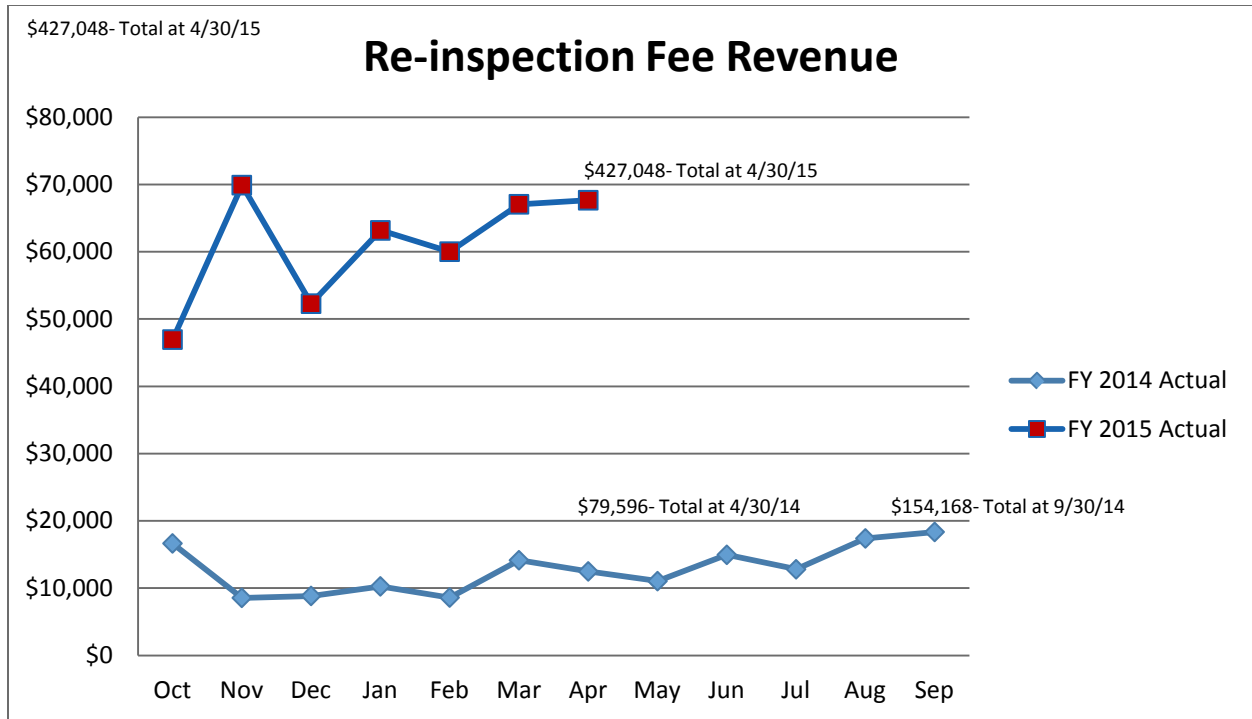
Management provided the business statistics reports that are reviewed and discussed in the monthly meetings. These reports covered a period dating May 2014 (prior to the original audit) through June 2016 and include statistical information for re-inspection fee total income, inspection failure rates, total inspections compared to failure rate, and cancelled inspections compared to rejected inspections.

The auditor reviewed the statistics from May 2014 through June 2016 and indentified one potential area of concern relating to an increase in cancelled inspections for a time period. Management advised that the reason for the increase was the result of one particular contractor/development cancelling a large amount of inspections over that period of time.

Original Audit Observation, Report dated August 2015:

Re-inspection fees are assessed for a customer each time an inspection result of “fail” or “partial” occurs. In Fiscal Year 2014, the County’s official accounting application, IFAS, recorded re-inspection fee revenue of \$154,168. In the first seven months of Fiscal Year 2015 (October 2014-April 2015), \$427,048 in re-inspection fee revenue was assessed. The substantial increase in re-inspection fee revenue was anticipated due to the system change that no longer allowed inspectors the ability to waive re-inspection fees associated with failed and partial inspections (Refer to OFI #1 for further explanation); however, the increase does not appear to be proportionate to the amount of expected revenue given how many fees were waived in Fiscal Year 2014.

Building Permit revenue collected in Fiscal Years 2014 and 2015 remained relatively stable, increasing just three (3) percent. Since the amount of Building Permit revenue collected directly impacts how many inspections need to be performed, the expectation is that the amount of failed and partial inspections occurring will also remain relatively stable between the two fiscal years. However, a review of business statistics may reveal other circumstances that impact revenue collections. The graph below depicts the amount of re-inspection fee revenue collected in FY 2014 (shown in blue) and the amount of re-inspection fee revenue collected in FY 2015 (shown in red).



Original Recommendations, Report dated August 2015:

Complete a review of all pertinent business statistics, including, but not limited to the amount of failed and partial inspections compared with collection of re-inspection fee revenue on a regular basis to ensure financial information and volume changes make sense. Additionally, irregularities should be researched immediately and discussed with upper management.

5. Non-compliance with cancellation policies and procedures

Current Status, Follow-Up Audit dated September 2016:

The updated policies and procedures relating to cancelled fees were obtained and reviewed. These updated policies and procedures state that “all cancellations must have a reason that is approved by the supervisor or manager and the cancellation entry must have your name and the supervisor or manager’s initials.”

A random sample of 10 cancelled fees dated between October 1, 2015 and July 31, 2016 was reviewed and it was determined that the current policies and procedures are being appropriately followed. All cancellations tested contained the necessary documentation as per the updated policies and procedures.

Original Audit Observation, Report dated August 2015:

All permit coordinators have the ability to cancel fee lines in AMANDA; any fee can be cancelled in AMANDA prior to being paid. AMANDA policies and procedures require that the reason and person authorizing the cancellation are documented in the comment section of the cancelled fee. Testing of a sample fifty (50) cancelled fees occurring during Fiscal Year 2014 showed that thirty-four (34) did not include a reason for cancellation and forty-seven (47) did not include the name of the individual that authorized the cancellation.

Original Recommendations, Report dated August 2015:

Additional training must be given to all permit coordinators to ensure all staff is aware of and following policies and procedures for fee cancellation. In order to improve oversight of the fee cancellation process, management must create a policy and procedure that details the positions authorized to perform or direct others to perform fee cancellations. Further, the policies and procedures must provide for the periodic review of cancelled fees to ensure that fee cancellations are reasonable, appropriate, and contain the proper documentation in the comments field.

6. Lack of reconciliation between systems

Current Status, Follow-Up Audit dated September 2016:

Procedures were developed and implemented to reconcile financial information between AMANDA and IFAS. The manual reconciliation is performed monthly by OFM. Management determined that an automated process was not feasible due to system constraints.

The auditor obtained and reviewed monthly reconciliations performed by OFM dating from October 2015 to July 2016. It appears that variances are researched and the reasons documented are appropriate.

Original Audit Observation, Report dated August 2015:

The AMANDA application and IFAS application do not interface and as a result financial information from AMANDA is manually entered into IFAS. There are currently no reconciliations being performed between the two applications to ensure that all information is timely and accurate.

Original Recommendations, Report dated August 2015:

Create reconciliation between AMANDA and IFAS to ensure that the financial information in the two systems agrees. The reconciliation should be done on a regular basis and any discrepancies should be resolved in a timely manner. This will provide decision makers the assurance that relevant and accurate reporting is available.

8. Lack of refund policies and procedures

Current Status, Follow-Up Audit dated September 2016:

The updated policies and procedures related to the issuance of refunds was obtained and reviewed, and states, “The reason MUST be typed into the comment section on the fee tab, clearly state the reason with enough detail that anyone reading it will be able to understand it.” The updated policies and procedures also require that refunds be approved by authorized personnel and that there is proof of prior payment.

A random sample of 10 refunds issued between October 1, 2015 and July 31, 2016 was selected for testing. It was determined that the sample tested contained clear and understandable comments within the AMANDA system, were approved by authorize personnel, and that there was proof of prior payment, in accordance with the policies and procedures.

Original Audit Observation, Report dated August 2015:

The AMANDA policies and procedures incorporate instructions for processing refunds. The current policies and procedures do not require any type of approval to be obtained prior to processing the refund. Permitting coordinators have the ability to process credit card or cash refunds. Additionally, a sample of fifty (50) refunds occurring during Fiscal Year 2014 was tested, and two (2) of those refunds did not include a reason for the refund even though this is currently required by the policies and procedures.

Original Recommendations, Report dated August 2015:

Add additional safeguards to the current refund policies and procedures. Items should include, but not be limited to, the following:

- Authorized personnel
- Documentation of authorized refund reason
- Proof of prior payment





APPENDIX A

Following is the original *Audit of Building Permit Fees* dated August 2015.



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Clerk of the Circuit Court and County Comptroller

Audit of Building Permit Fees

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August 2015

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Executive Summary

- As part of the Annual Audit Plan, the Clerk of Circuit Court and County Comptroller's Internal Audit Department and Office of the Inspector General conducted an audit of Sarasota County Building Permit Fees.
- Independent Auditor obtained an understanding of the process related to collecting fees for building permits.
- Independent Auditor reviewed County Ordinances, Resolutions, and Fee Schedules.
- Independent Auditor tested for exceptions related to the following items:
 - Permit fee calculation
 - Cancellation of permit fees
 - Permit fee refunds
 - Reconciliation between permitting and financial system
 - Re-inspection fees
- Independent Auditor gained an understanding of the process related to adding, changing, and removing user access in the permitting application.

Opportunities for Improvement

FINANCIAL

- Identified numerous instances in Fiscal Year 2014 where the same inspection was attempted more than once, but there was no re-inspection or partial inspection fee charged, equating to an estimated \$1.6 million in uncollected re-inspection fee revenue.
- Insufficient documentation for cancelled re-inspection fees during Fiscal Year 2015

INTERNAL CONTROL- OVERSIGHT/MONITORING

- Identified missing permit fees related to Department of Business and Professional Regulation (DBPR) and Department of Consumer Affairs (DCA) and noted a lack of refund for an inspection that was not performed.
- Management must perform regular review of all significant revenue and corresponding business statistics.
- Permit fee cancellation policies and procedures must be followed.
- Reconciliations between AMANDA and IFAS must be performed.

INTERNAL CONTROL- LACK OF POLICIES AND PROCEDURES

- Communication and security regarding appropriate access levels for AMANDA users must be enhanced.
- Strengthen current refund policies and procedures.

Summary and Results

The Clerk of the Circuit Court and County Comptroller's *Internal Audit Department and Office of the Inspector General* has completed an audit of Sarasota County Building Permit Fees. The audit was planned and conducted 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 the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. The purpose of the audit was to determine compliance with permit fee assessment rules and regulations.

Background

Sarasota County Ordinance 2000-053, Section D.104.1.1 requires that any owner, authorized agent, or contractor who desires to construct, enlarge, alter, repair, move, demolish, or change the occupancy of a building or structure, or to erect, install, enlarge, alter, repair, remove, convert or replace any electrical, gas, mechanical or plumbing system, the installation of which is regulated by the technical codes, or to cause any such work to be done, shall first make application to the Building Official and obtain the required permit for the work. In Sarasota County there are several ways in which building permits may be obtained, including: online, over the phone, by mail, or in person at either the North or South County locations. Payment of fees is required at the time of application and additional fees may be assessed after the initial payment depending on the type of permit applied for. In Fiscal Year 2014, approximately 30,000 permits were issued and a total of \$6.4 million in permit revenue was reported.

Sarasota County uses the AMANDA application to track building permits. AMANDA is a web-based application that allows the complete record of a building permit to be stored in a single place; this includes: payment information, applicant information, property information and more. AMANDA incorporates Sarasota County's fee schedule in order to automatically calculate and assess the fees associated with a permit such as application, issuance, and inspection fees.

After permitted work is completed, the contractor or homeowner is responsible for contacting Sarasota County in order to schedule the required inspections. The permit folder in AMANDA remains open until all inspections have been satisfactorily completed. If a building inspection can only be partially completed or results in a failure, an additional inspection, or re-inspection, must be performed at a later date to ensure that deficiencies are corrected. According to section 6.C. of the most current schedule of fees, for re-inspections due to failure, the fee for the first re-inspection is \$85.00. For partial inspections a fee of \$67.50 is charged according to section 2.E. of the schedule of fees. After all building inspections are passed and all fees are paid, the permit folder is closed in AMANDA.

Objectives, Scope and Methodology

The objective of the audit was to determine compliance with permit fee assessment rules and regulations in accordance with Department policies, fee schedules, and County Ordinances. The scope of the audit included a review of permit fees collected during Fiscal Year 2014.

To meet the objectives of the audit, the procedures performed included, but were not limited to, the following:

- Performed inquiries of management and staff of the Planning and Development Services Department.
- Obtained an understanding of the process for granting permits and collecting fees.
- Reviewed County Ordinances, Resolutions, and Fee Schedules.
- Recalculated the fees collected on fifty (50) permits issued during Fiscal Year 2014 and ensured they were in compliance with the most current schedule of fees.
- Questioned and determined the reason for missing and erroneous permit fees
- Reviewed permit folders that had a credit balance.
- Tested fifty (50) permit fees that were cancelled during Fiscal Year 2014 to determine if the cancellation reason was appropriate and authorized.
- Reviewed fifty (50) permit fees refunded during Fiscal Year 2014 to ensure compliance with Department Policies and Procedures and proper authorization of the refund.
- Reviewed Sarasota County Code of Ordinances Chapter 22, Article II, Sec. 104.6.1 *Prescribed Fees* and Sec. 104.6.4 *Schedule of Permit Fees* and Resolution No. 2014-058 for information relating to re-inspection and partial inspection fees.
- Interviewed Permitting staff and management to determine what procedures are currently performed to ensure that financial information from AMANDA is accurately reported to the official accounting system (IFAS).
- Discussed the process for granting, changing, and removing user access in the AMANDA application.
- Identified opportunities for improvement.

Opportunities for Improvement

The audit disclosed certain practices that could be improved. The audit was neither designed nor intended to be a detailed study of every relevant system, procedure, or transaction. Accordingly, the **Opportunities for Improvement** presented in this report may not be all-inclusive of areas where improvement may be needed. Eight (8) observations and recommendations related to promoting appropriate ethics and values [Standard 2110], reliability and integrity of financial and operational information [Standard 2120.A1], and the effectiveness of controls, particularly compliance with laws, regulations, and contracts [Standard 2130.A1] follow:

- 1. Re-inspection and partial inspection fees not charged**
- 2. Insufficient documentation related to cancellation of re-inspection fees**
- 3. Missing DBPR and DCA fees and lack of customer refund**
- 4. Lack of regular revenue review and corresponding business statistics**
- 5. Non-compliance with cancellation policies and procedures**
- 6. Lack of reconciliation between systems**
- 7. Lack of communication related to AMANDA security and user access**
- 8. Lack of refund policies and procedures**

1. Re-inspection and partial inspection fees not charged

Observation

During Fiscal Year 2014, the AMANDA application allowed inspectors the option to choose not to assess a fee for re-inspections or partial inspections and report the result of an inspection as “Failed-No Fee” or “Partial-No Fee.” These results meant that the customer was not charged a re-inspection fee in accordance with County Resolution No. 2014-058, even though they either failed the inspection or only a portion (partial) of the inspection was able to be completed. The audit showed that inspectors waived the re-inspection fee in some instances but not in others.

The Planning and Development Services department provided a report that reflected all instances of “Failed-No Fee” and “Partial-No Fee” inspection results occurring during Fiscal Year 2014. Per the report, there were 13,493 instances of “Failed-No Fee” and 6,924 instances of “Partial-No Fee;” if each instance had been assessed the \$85.00 and \$67.50 charge, respectively, there would have been an additional \$1.6 million in fees collected.

This creates an issue of customers not being treated equitably. According to the Sarasota County Code of Ordinances, Chapter 22 Buildings and Building Regulations, Sec. 22-34, 103.1 General, the Building Official is directed to enforce the provisions of the code and shall not waive requirements specifically provided for in the code. Ch. 22, Sec. 22-34, 104.6.4 Schedule of Permit Fees, specifically provides that fees for all permits will be set by Resolution of the

Board of County Commissioners. Therefore, neither the Building Official nor the Inspectors have the authority to determine in what manner and circumstances to charge re-inspection fees since a table for re-inspection fees is provided in the approved schedule of fees. We do acknowledge that Section 6.F. of the Schedule of Fees states, "The Executive Director, or designee, may adjust fees on a case by case basis due to unique and mitigating circumstances." However, the vast majority of re-inspection fees noted in the above paragraph were not related to unique or mitigating circumstances; therefore, there was no authority to deviate from the approved Schedule of Fees in those instances.

Per discussion with management, the issue was recognized in October of 2014, and the AMANDA application was updated in order to ensure that all re-inspection fees would be properly assessed in accordance with County Resolution going forward.

Recommendation

In order to ensure equitable treatment of all County customers, a fee should have been assessed for all instances of re-inspection or partial inspection. Processes must be put in place for monitoring inspection results to ensure the security within the AMANDA application requires the fee assessment in accordance with County Ordinance Chapter 22, Article II- Building Code and County Resolution No. 2014-058.

Additionally, since the County is currently conducting a fee study in order to assist in the creation of a new schedule of fees, Management should consider quantifying the dollar amount of waived re-inspection and partial inspection fees for the last five years. This information would be useful when considering the new proposed schedule of fees.

Management Response

In October 2014, the PDS Director became aware there were reported instances of inspectors not charging re-inspection fees even though an inspection had failed or only a portion of the inspection was completed. Upon identification of this practice, PDS updated the AMANDA system on November 3, 2014 removing the option for inspectors to select "failed – no fee". The Building Official then provided direction on the same date to building inspectors and permitting center staff regarding the process change. In particular, the Building Official required that re-inspection fees may only be cancelled when there was an error on part of county staff and only with approval from one of the two supervisors, the Deputy Building Official, or the Building Official. The Building Official required that all fee cancellations require a note in AMANDA explaining why the fee was cancelled and the name of the person who cancelled the fee.

On August 3, 2015, the Building Official formally established the process and provided additional clarification through a written procedure. The procedure outlines that re-inspection fees may only be canceled if they are due to an error made by the county and that fee

cancellations require approval from supervisors and above. The procedure requires that staff provide all requests for re-inspection fee cancellations in email form to their respective supervisor. If approved, the procedure requires supervisors and above to document all re-inspection fee cancellations with a notation in the AMANDA application for each respective case. All notes in AMANDA are to clearly state that the error was a result of the county and the nature of the error with enough detail that anyone reading the note will understand the reason and the connection to any deficiency notes added by the inspector who failed the inspection. The procedure emphasizes that using "error made" as the note is unacceptable. The procedure also specifies that the justification be entered on the "Show Bill" tab in the description field in AMANDA. A training session was held with building plans examiners and inspectors on August 12, 2015 to review the written procedure. Into the future, the Senior Manager of the Development Services Division will now be sampling permits on a monthly basis along with the Building Official for the next six months to monitor inspection results beginning in September 2015.

In November 2014, the county's ethics and compliance officer reviewed the past practice of waiving fees. The ethics and compliance officer found that it does not appear that the current Building Official or other PDS staff intentionally sought to circumvent policies or procedures. Rather, staff was continuing a practice that had been occurring for many years.

Last, PDS has examined the number of failed-no fee and partial-no fee inspections for the last five years. As suggested, this information has been shared with the private consultant currently conducting the permitting fee study for the county upon completion of the audit response. PDS anticipates the findings and recommendations of the fee study in November 2015. Upon receiving this information, PDS will be moving forward with preparing a holistic update to the fee resolution. In the meantime, the Board of County Commissioners authorized Resolution No. 2015-110 temporarily reducing building permits fees by 25% until the fee resolution is updated as part of an overall strategy to address a fund balance and after evaluating recent revenues and expenditures. During the intermediate update to the fee resolution, a few minor changes occurred including reducing permit extension and reinstatement fees as an incentive to address open or expired building permits and obtain compliance with the Florida Building Code. In addition, partial inspection fees were removed as the partial inspection was part of the initial fee total. By this removal, customers will be charged one time for the required inspection.

2. Insufficient documentation related to cancellation of re-inspection fees

Observation

Beginning in Fiscal Year 2015, at the direction of Senior Management, inspectors no longer had the ability via the AMANDA application to waive re-inspection fees for failed or partial inspections. According to management, if a re-inspection fee is charged in error and needs to be removed from the customer's account, only the Building Official, Deputy Building Official and two Inspector Supervisors are authorized to remove the re-inspection fee by cancelling the fee in AMANDA.

During Fiscal Year 2015 (as of 4/30/15), there were 454 cancelled re-inspection fees; Twenty-five (25) fees were randomly selected and reviewed. Of those twenty-five (25), the associated comment field for three (3) of the cancelled fees clearly demonstrated that the reason for cancellation was due to system and/or user error. The remaining twenty-two (22) cited reasons for the failed inspections such as: Not ready for inspection, Not built according to plan, No access, No approved plans on site, etc., but the comment field did not include sufficient documentation to justify the reason for cancelling the re-inspection fee. Of the twenty-five cancelled re-inspection fees reviewed, five (5) were not cancelled by one of the authorized individuals previously mentioned nor did the comment section include a note to indicate who authorized the fee cancellation.

None of the twenty-two (22) cancelled re-inspection fees noted in the above paragraph were cancelled due to unique or mitigating circumstances as outlined in the previous *Opportunity for Improvement #1*; therefore, there was no authority to deviate from the approved Schedule of Fees in those instances.

Recommendation

Create policies and procedures that establish acceptable reasons for re-inspection fees to be cancelled, and create a process for management to monitor the cancellation of re-inspection fees by regularly reviewing reports that capture cancelled fees and the reasons for those cancellations. Additionally, impart to management and inspectors the importance of following policy and procedure in order to stay in accordance with Florida Statutes, County Ordinance and County Resolution.

Management Response

PDS has reexamined the twenty-two (22) instances of cancelled re-inspection fees identified above. Four of the instances occurred prior to the Building Official's direction provided on November 3, 2014. For the remaining 18 instances, PDS has documented that a notation was included in AMANDA regarding the cancellation and a supervisor approved the majority of

instances, consistent with the November 3, 2014 direction. For clarification purposes, the supervisor approval and notation occurred in the "Show Bill" tab rather than the "Comment" section in AMANDA. It does appear that the Building Official's direction from November 3, 2014 was generally followed for the majority of the 22 sampled permits. There were two instances that were completed by permitting coordinators that did not have supervisory documentation notated in AMANDA. Further, there was one instance that was a result of a customer cancelling an entire permit, which automatically cancelled all fees with no notations required for the cancelled inspection. While the process was generally followed, there is an opportunity to improve the process through consistency and more detailed information regarding why a fee was cancelled. In particular, the notes added by the supervisor should further elaborate on the reason for the "error" and there should be a clear connection to the deficiency identified by the inspector.

On August 3, 2015, the Building Official formally established the process and provided additional clarification through a written procedure. The procedure outlines that re-inspection fees may only be canceled if they are due to an error made by the county and that fee cancellations require approval from supervisors and above. The procedure requires that staff provide all requests for re-inspection fee cancellations in email form to their respective supervisor. If the cancellation is approved, the procedure requires supervisors and above to document all re-inspection fee cancellations with a notation in the AMANDA application for each respective case. All notes are to clearly state that the error was a result of the county and the nature of the error with enough detail that anyone reading the note will understand the reason and the connection to any deficiency notes added by the inspector who failed the inspection. The procedure emphasizes that using "error made" as the note is unacceptable. The procedure also specifies that the justification be entered on the "Show Bill" tab in the description field in AMANDA. A training session was held with building plans examiners and inspectors on August 12, 2015 to review the written procedure.

Beginning in September 2015, the Senior Manager of the Development Services Division will now be sampling permits on a monthly basis along with the Building Official for the next six months to monitor inspection results and ensure the security within the AMANDA application requires the fee assessment in accordance with County Ordinance Chapter 22, Article II - Building Code and County Resolution No. 2014-058.

3. Missing DBPR and DCA fees and lack of customer refund

Observation

A sample of fifty (50) permit folders from Fiscal Year 2014 was selected for testing. The tests performed involved determining if the permit fees charged via the AMANDA application were calculated correctly. Testing showed that one folder was missing the required Department of Community Affairs (DCA, now known as the Department of Economic Opportunity) and Department of Business and Professional Regulation (DBPR) fees. Every permit is required to assess the DBPR and DCA surcharge fees; these fees are assessed at 1.5% of the total permit fees or \$2.00, whichever is greater. Permitting staff indicated that the DBPR and DCA fees are supposed to automatically populate whenever a permit folder is generated in AMANDA. Additionally, there was a \$67.50 structural fee charged and paid for by a customer; however, the inspector deemed that the inspection was not required and as a result the inspection was not performed. The customer was not reimbursed for the inspection fee.

Recommendation

Permit Department management should review the DCA and DBPR fee setup with the AMANDA application administrator to ensure this error is an isolated incident and not a application issue.

A procedure should be established for inspectors to report anytime an inspection has been assigned but is not required; refunds should then be properly authorized, initiated, and issued to the customer.

Management Response

The above-mentioned folder missing the required Department of Community Affairs (DCA, now known as Department of Economic Opportunity or DEO) and Department of Business and Professional Regulation (DBPR) fees was 14 132439 00 B1, which was submitted for a single-family, wood/mason alteration. In the past, plans examiners would enter the DCA/DBPR fees into AMANDA. As a process improvement, PDS automated the fees in AMANDA in February 2013, which removed the potential for human error. PDS built the coding in AMANDA to check for the DCA/DBPR fees, and if they are not there when the folder status reaches "Ready to Issue", the system auto adds them. PDS selected this step in the process so that the email sent to our customers would reflect the proper amount of fees due at issuance.

Due to all the processes and procedures in the AMANDA system, PDS recognizes that we may have missed an element of coding, this review being one. This folder had a pre-issuance review on it (approved on Jun 2, 2014), which did not contain the coding to change the folder status to "Ready to Issue". In March 2015, PDS became aware of this issue and we modified that procedure to change the folder status to "Ready to Issue" so the coding will run that auto adds

the DCA/DBPR fees to our folders. At this time, this appears to be an isolated incident and not an application issue. No further immediate action is needed to address the automation of these fees. However, PDS will sample permits on a monthly basis for two months to ensure proper automation of the DCA/DBPR fees beginning in September 2015.

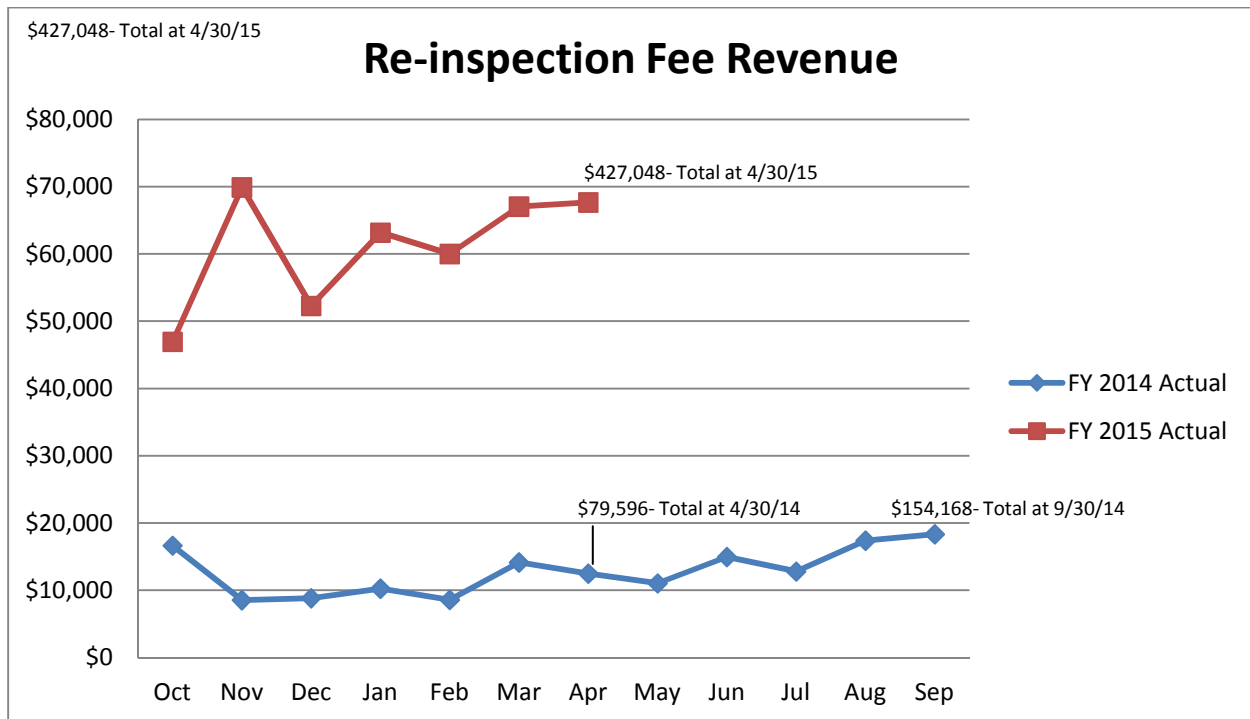
PDS has also reviewed the \$67.50 structural fee charged and paid for by a customer. We determined that the inspection was not required and the customer will receive a refund for that amount. The refund was processed to the customer on August 3, 2015. PDS will be coordinating with the AMANDA team to evaluate options on how to establish a process to provide refunds when inspections are determined to not be required post-issuance by September 15, 2015.

4. Lack of regular revenue review and corresponding business statistics

Observation

Re-inspection fees are assessed for a customer each time an inspection result of “fail” or “partial” occurs. In Fiscal Year 2014, the County’s official accounting application, IFAS, recorded re-inspection fee revenue of \$154,168. In the first seven months of Fiscal Year 2015 (October 2014-April 2015), \$427,048 in re-inspection fee revenue was assessed. The substantial increase in re-inspection fee revenue was anticipated due to the system change that no longer allowed inspectors the ability to waive re-inspection fees associated with failed and partial inspections (Refer to OFI #1 for further explanation); however, the increase does not appear to be proportionate to the amount of expected revenue given how many fees were waived in Fiscal Year 2014.

Building Permit revenue collected in Fiscal Years 2014 and 2015 remained relatively stable, increasing just three (3) percent. Since the amount of Building Permit revenue collected directly impacts how many inspections need to be performed, the expectation is that the amount of failed and partial inspections occurring will also remain relatively stable between the two fiscal years. However, a review of business statistics may reveal other circumstances that impact revenue collections. The graph below depicts the amount of re-inspection fee revenue collected in FY 2014 (shown in blue) and the amount of re-inspection fee revenue collected in FY 2015 (shown in red).



Recommendation

Complete a review of all pertinent business statistics, including, but not limited to the amount of failed and partial inspections compared with collection of re-inspection fee revenue on a regular basis to ensure financial information and volume changes make sense. Additionally, irregularities should be researched immediately and discussed with upper management.

Management Response

PDS has completed a review of all pertinent business statistics relating to inspections and associated fees. For the past five years, the monthly average of failed inspections is approximately 16 percent. In reviewing the monthly statistics, PDS found that the percent of failed inspections dropped to 11 percent in November of 2014 and continued to drop to just over 8 percent by April of 2015. PDS management considered factors that contributed to the decrease to be a combination of the following two conditions:

- Industry adjusting to the re-inspection fee being applied to all failed inspections and canceling inspections they knew were not ready; and
- Inspectors canceling an inspection after initiating the inspection.

In May 2015, the Building Official verbally directed staff that an inspection cannot be canceled by anyone after it had been initiated. Based on direction from PDS senior management, the Building Official then provided a written procedure in August 2015 providing clear direction regarding the cancellation of any inspection. In general, an applicant (contractor, property owner of his/her designee) may cancel/reschedule an inspection at any point prior to the commencement of the inspection by a county inspector. When an applicant elects to cancel/reschedule an inspection, the procedure requires staff to add the following notation "inspection canceled/rescheduled per (applicant's name)" into the AMANDA case. However, once an inspection has been initiated, the inspection may not be cancelled.

Monthly statistics now indicate a rise of failed inspections beginning with approximately 11.5 percent in May, 12 percent in June, and 13 percent in July. The Building Official does not anticipate the inspections failed to return to 16 percent, but rather level off at 13 to 14 percent.

PDS will now be reviewing business statistics on a monthly basis during a standing meeting beginning in September 2015. Key meeting attendees include: PDS Director, Senior Manager for the Development Services and Environmental Protection Divisions, Building Official, Land Development Manager, and Customer Service Manager. This team will review data on a monthly basis to ensure financial information and volume changes are as expected. The team will research and assess irregularities and ensure the PDS Director is aware of these instances to discuss and identify any required actions.

5. Non-compliance with cancellation policies and procedures

Observation

All permit coordinators have the ability to cancel fee lines in AMANDA; any fee can be cancelled in AMANDA prior to being paid. AMANDA policies and procedures require that the reason and person authorizing the cancellation are documented in the comment section of the cancelled fee. Testing of a sample fifty (50) cancelled fees occurring during Fiscal Year 2014 showed that thirty-four (34) did not include a reason for cancellation and forty-seven (47) did not include the name of the individual that authorized the cancellation.

Recommendation

Additional training must be given to all permit coordinators to ensure all staff is aware of and following policies and procedures for fee cancellation. In order to improve oversight of the fee cancellation process, management must create a policy and procedure that details the positions authorized to perform or direct others to perform fee cancellations. Further, the policies and procedures must provide for the periodic review of cancelled fees to ensure that fee cancellations are reasonable, appropriate, and contain the proper documentation in the comments field.

Management Response

PDS has reexamined the instances identified above regarding cancelled fees. PDS confirmed that there were 34 instances of staff not including a reason for cancellation. However, two of the instances were AMANDA test folders. Regarding the names of the individuals that authorized the cancellations, the names of the staff that performed the cancellation were included in all 47 instances in the "Show Bill" tab rather than in the "Comments" section. While there were names listed for all cancellations, not all cancellations were entered into the AMANDA system by supervisors, nor was there clear documentation of coordination with supervisors. Therefore, there is an opportunity to improve the process through consistency and more detailed information regarding fee cancellations.

To ensure consistency into the future, the Customer Service Manager formally established the process and provided additional clarification on August 10, 2015 through an updated written procedure. In general, the procedure requires supervisor or manager approval in writing and the reason notated in AMANDA, along with the initials of the person cancelling the fees. Once approval is given, the procedure requires the permit coordinator to enter into the "Comments" section in AMANDA their name and why the fee was cancelled. The procedure requires these comments to clearly state the reason with enough detail that anyone reading it will understand. Further, the procedure requires permit coordinators to enter the initials of the supervisor or manager that approved the cancellation.

A training session with North County permitting center staff was completed on August 20, 2015 and a training session with South County permitting center staff is scheduled for August 27, 2015 to review the procedure. The Senior Manager for the Development Services Division will also now be sampling permits along with the Customer Service Manager on a monthly basis for the next six months to monitor results for consistency with the procedure beginning in September 2015.

6. Lack of reconciliation between systems

Observation

The AMANDA application and IFAS application do not interface and as a result financial information from AMANDA is manually entered into IFAS. There are currently no reconciliations being performed between the two applications to ensure that all information is timely and accurate.

Recommendation

Create a reconciliation between AMANDA and IFAS to ensure that the financial information in the two systems agrees. The reconciliation should be done on a regular basis and any discrepancies should be resolved in a timely manner. This will provide decision makers the assurance that relevant and accurate reporting is available.

Management Response

Permitting Center staff currently reconciles their till each day to reports from AMANDA. North, South, IVR and Internet GL and Itemized reports are run daily by Permitting Center staff. A copy of these reports are then sent to finance and the Clerk's office manually enters every entry from those reports.

After reviewing the findings of this audit and current processes with the PDS and EIT directors as part of this audit response, it is prudent to collectively review the matter in further detail. As such, a meeting will be held on September 15, 2015 with directors and/or key designee staff from PDS, OFM, EIT, and the Clerk's office to discuss the matter and evaluate whether there is a more efficient way to ensure all information is timely and accurate. In the meantime, staff from OFM will be implementing an interim measure to reconcile the information contained on the Receipt for Deposit of County Funds provided by the AMANDA system and forwarded to Clerk's office for posting to IFAS beginning in October 2015.

7. Lack of communication related to AMANDA security and user access

Observation

The Permitting Department does not have written policies and procedures in place related to the set-up, change, and deletion of AMANDA user access. There is relatively little communication with the AMANDA application administrator related to these items. This creates the risk that terminated employees may continue to have access to the AMANDA application even after they leave the County. Additionally, if an employee transfers out of the Permitting Department, the AMANDA applications administrator is not notified, creating the risk that a user could have more access than their new position requires.

Recommendation

Implement a process to improve communication and ensure that when an employee is hired, changes positions, or is terminated, the AMANDA application administrator is notified. This will help to ensure that AMANDA users are properly authorized and have the appropriate level of access.

Management Response

PDS has coordinated with EIT to evaluate policies and procedures related to the set-up, change, and deletion of AMANDA user access and securities. The EIT Service Desk currently sends out a MAC (Moves, Adds, and Changes) form to employees and their supervisors if there are any moves, adds, changes, or terminations with an employee. As a result of this audit response, EIT has updated the MAC form to include the AMANDA system for new hires, transfers, and separations. Once completed by the applicable supervisor or manager, the form is submitted to EIT per standard procedure. For those that have AMANDA/LIMS checked under any category, a HELP ticket is generated and sent to the AMANDA administrator and team. This will allow the AMANDA team to manage user access issues. Below is a list of typical items that the AMANDA team then reviews to ensure appropriate security and user access:

- First and last name
- Title and department
- Office (North, South, Admin)
- Email address and phone number
- Inspector (Yes or No)
- Start Date
- Supervisor or above (Yes or No)
- Staff person in department to serve as example profile
- Button permissions
- Billable rate (if applicable per adopted fee resolution) and org Code for billing

8. Lack of refund policies and procedures

Observation

The AMANDA policies and procedures incorporate instructions for processing refunds. The current policies and procedures do not require any type of approval to be obtained prior to processing the refund. Permitting coordinators have the ability to process credit card or cash refunds. Additionally, a sample of fifty (50) refunds occurring during Fiscal Year 2014 was tested, and two (2) of those refunds did not include a reason for the refund even though this is currently required by the policies and procedures.

Recommendation

Add additional safeguards to the current refund policies and procedures. Items should include, but not be limited to, the following:

- Authorized personnel
- Documentation of authorized refund reason
- Proof of prior payment

Management Response

Current PDS practice requires supervisor or manager approval for processing refunds, as well as documenting the reason for the refund. Currently you must be a supervisor, manager or permit coordinator III to process a refund. Refunds are requested in writing and approved by a supervisor or manager in writing. The customer request and supervisor approval along with proof of payment are sent to OFM to request financial documentation.

On August 10, 2015, PDS updated written procedures to reflect current practices showing that supervisor or manager approval is necessary. In general, the procedure requires that all refunds must be requested in writing to the Permit Center supervisor or manager and the request must include the fee that is being requested and the reason for the refund. The procedure outlines that refund requests are to be approved by a supervisor or manager and sent to the permitting coordinator to process. Further, the procedure requires that a reason must be typed into the "Comment" section on the fee tab in AMANDA, and clearly state the reason with enough detail that anyone reading it will be able to understand it. A training session with North County permitting center staff was completed on August 20, 2015 and a training session with South County permitting center staff is scheduled for August 27, 2015 to review the procedure. The Senior Manager for the Development Services Division along with the Customer Service Manager will also now be sampling permits on a monthly basis for the next six months to monitor results for consistency with the procedure beginning in September 2015.