



Hillsborough County Florida

County Internal Auditor

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DATE: October 20, 2026
TO: Adam Gormly, Director Development Services
Greg Horwedel, Deputy County Administrator
FROM: Melinda Jenzarli, County Internal Auditor *MJ*
SUBJECT: Mobility Fee Program Monitoring, Report #2026-14

Background: This report confirms the implementation of corrective actions related to Report #2026-07, Mobility Fee Program. The original report, issued on June 17, 2026, contained comments and recommendations to mature operations by enhancing controls to achieve business objectives and mitigate risks.

Approach and Scope: In conformance with the Institute of Internal Auditors Standard 15.2, "Confirming the Implementation of Recommendations or Action Plans," a systematic methodology was employed to monitor and confirm the implementation of management's action plans. This included:

- Inquiry: Discussions with Development Services management regarding the progress of action plan implementation.
- Follow-up Assessment: A risk-based approach was used to determine the scope of follow-up assessments. This included:
 - Reviewing implemented Standard Operating Procedures (SOPs).
 - Determining whether the SOPs provide adequate guidance and align with written guiding principles.
 - Evaluating enhanced control designs for efficiency and effectiveness.
 - Testing activities performed for compliance with written guiding principles and control designs.

Results: Management's corrective actions appear to have achieved the desired results. As such, the County Internal Auditor has discontinued monitoring activities for this project. The monitoring results are detailed in Figure 1.

Please let me know if you would like to schedule a meeting to discuss this further.

COPY: Julia Mandell, County Attorney
Bonnie Wise, County Administrator

ATTACHMENT: Figure 1 County Internal Auditor's Office Monitoring Activity Results

Figure 1: County Internal Auditor's Office Monitoring Activity Results

Report Issue #	Prior State Report #2026-07 Control Environment	Current State Report #2026-14 Enhanced Control Environment	Risk Has Been Mitigated
RISK: Improper or Incorrect Valuation Risk			Yes
1.2.1	The County engages an external consultant to update the mobility fee study and rate schedule. Multiple departments collaborate to implement the new rate schedule. However, there are no SOPs to provide staff guidance and help ensure compliance with the Mobility Fee Ordinance §40-89 and the Florida Impact Fee Act §163.31801(4)(a) for the mobility fee study activity.	The Mobility Fee Study SOP was implemented to help guide the mobility fee study activity, including defining timelines for study updates, key steps in the process, a formal definition of “study initiation”, and required initiation documentation, in compliance with Mobility Fee Ordinance §40-89 and the Florida Impact Fee Act §163.31801(4)(a).	
1.2.2	The County engages an external consultant to update the mobility fee study and rate schedule every four (4) years. However, there is no documented process that monitors future study cycles and their required activities.	An SOP was implemented that includes an anticipated study schedule that includes future study cycles, key activities, and their estimated start windows, such as when the study must be initiated or when procurement should begin, to help ensure compliance with Mobility Fee Ordinance §40-89 and the Florida Impact Fee Act §163.31801(4)(a). The SOP also strengthens collaboration by outlining shared responsibilities across departments and requiring coordinated communication throughout the study update process.	
RISK: Transaction Processing: Data Entry Risk			Yes
2.1.1	Mobility fee staff utilize automated or manual methods for fee calculations; however, the absence of documented fee calculation steps and examples limit consistency and training value.	A Mobility Fee Assessment Guide was implemented to help guide the mobility fee calculation and assessment activity, providing clear procedural steps for automated and manual calculations with examples provided. The control design provides a sound basis for achieving accurate and reliable mobility fee assessments.	
2.2.1	Mobility fee staff perform daily reviews using system-generated reports to verify that assessments completed the prior day are accurate, invoiced correctly, and supported by workflow tasks. However, the absence of documented procedures for completing the reviews limits consistency, training value, and increases the chance of missed mobility fee assessments.	A Mobility Fee SOP and Audit Procedures Guide was developed to support the mobility fee assessment validation process. It outlines how staff should run and review reports, what to look for during those reviews, and the expected timeframes for completing them. The guide also includes screenshots to help staff follow each step.	
2.2.2	Routing of permits to the Mobility Fee Team varied by permit type, with certain permits routed automatically while others required manual initiation through ad-hoc tasks created by staff. This reliance on manual routing increased the likelihood of routing exceptions and reduced the efficiency of ensuring all qualifying permits were consistently sent for mobility fee review.	Management engaged the Information & Innovation Office to evaluate a feasible Accela enhancement intended to support automatic routing of permits requiring mobility fee review. Management maintained ongoing coordination to pursue the enhancement, anticipated for mid-2027, in alignment with other planned improvements to Accela for Development Services and other County departments.	

Report Issue #	Prior State Report #2026-07 Control Environment	Current State Report #2026-14 Enhanced Control Environment	Risk Has Been Mitigated
RISK: Transaction Processing – Misallocation Risk			Yes
3.1.1	Mobility fee payments are recorded in Accela by benefit district and reconciled daily in Oracle Cloud. Supporting documentation is kept in Oracle Cloud and OnBase. However, the absence of documented procedures limits the assurance that mobility fee revenues are deposited into the correct mobility trust fund.	A Development Services Fiscal Procedures Guide was developed to help guide the mobility fee revenue activity, ensuring fee revenues are deposited into the correct mobility fee trust fund per Mobility Fee Ordinance section 40-84(b)(2)(a), and providing clear reconciliation steps, documentation requirements, and discrepancy-resolution protocols.	