



Report 2024-02
Code Enforcement Fees
Audit 2023-06

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March 5, 2023

INSPECTOR GENERAL AUDIT REPORT

Report 2024-02: Code Enforcement Fees

The Honorable Board of County Commissioners

We have conducted an audit of Code Enforcement Fees between March 1, 2022, through June 30, 2023.

Our audit objectives were to determine if code enforcement fees are consistently assessed and based on appropriate codes and ordinances, to determine whether the reinspection process provides for timely resolution, and to determine if code liens are recorded in official records.

We appreciate the cooperation and assistance provided by the Code Enforcement Division during the course of our audit.

We hope you find this report useful in ensuring that Polk County government provides the best possible services to our residents.

Respectfully submitted,

Lita McHugh, CPA, CIG, CIGI
Inspector General

Approved:

Stacy M. Butterfield, CPA
Clerk of the Circuit Court and County Comptroller

Background

Code Enforcement provides a means for residents to report unsafe property conditions, allowing for a primarily reactive response to neighborhood concerns of blight, dilapidated structures, and unpermitted building and site development. This process allows for the elimination of unsafe conditions, resulting in cleaner neighborhoods and decreased crime, which help promote the County as an attractive place to live, work, and play. In order to fulfill community expectations, Code Enforcement focuses on: 1) nuisance abatement and demolition, whereby vendors remove blight and excessive bulk waste that helps revitalize neglected properties within neighborhoods, 2) joint partnerships with the Sheriff's Office, Keep Polk County Beautiful, Florida Department of Environmental Protection, Southwest Florida Water Management District, and Florida Department of Health to assist in the fight against crime and blight, and 3) educating the public with online resources, attending community meetings, and partnering with other educational programs held within the County.

Code Enforcement uses the Accela database system where information from Code Enforcement, Land Development and the Building Division is housed as a universal tool. This allows staff to see what projects and permits are open on a specific parcel. It provides a means for staff to work productively for the end user who is requesting information, making the data readily available. This allows staff to work from one integrated system with a goal of saving research time. Staff continuously updates merged records in Accela for reporting historical records and data analysis. Documents are scanned and attached to the case file.

Effective July 1, 2021, Section 162.06(1)(b), Fla. Stat. requires residents provide their names and addresses before a case is generated for inspection. This process prohibits anonymous complaints.

Code Enforcement is divided into three sections. Roles of each section are as follows:

- **Technical Section** – Director oversees the overall function of the division and process of Special Magistrate and Appellate hearings, enforcement of Land Development and Florida Building Codes, Ordinances, and other applicable areas of enforcement. Also oversees requests for reduction of fines and liens or partial release processed by the Special Magistrate Paralegal, and signs off on all satisfactions of assessments, and provides presentations and attends community events of behalf of the division, Board of County Commissioners, and the County Manager's office. Is the liaison between county, state and other local resources.
- **Investigation Section** – Field Investigation Supervisors manage investigators and investigator trainees. Supervisors oversee contracted property clean-ups and ensure property maintenance abatement vendors meet contract and ordinance requirements. Supervisors also manage the function of investigators and work closely with the Deputy

County Attorney and citizens at the Special Magistrate and Appellate hearings. Supervisors work with IT, the Data Analyst, and other staff to keep Accela up to date for the field investigation process, attends community meetings with investigators and oversee case mediation for properties cited for violation of code or ordinance.

- **Customer Service Section** – Consists of the Support & Demolition Manager, Field Supervisors, and support staff who provide legal support and processing for assigned investigators. Temporary staff perform front desk reception and customer service relief, data entry, scanning, records management, cashiering, secretarial and code lien search requests. The Manager assists the Vendor Coordinator in evaluating contracted vendors who clean nuisance properties and processes any necessary paperwork for agreements to keep work flowing and the office functioning. The Manager coordinates processing internal casework, maintains and provides reporting of demolition cases to ensure the processes are completed according to the U.S. Department of Housing and Urban Development (HUD) guidelines, assists with the fiscal and clerical aspects of all jobs assigned under this position, and acts as Public Records Request (PRR) Coordinator by overseeing the entering, processing, and tracking of PRR. Beginning in fiscal year 2021-2022, Code Enforcement took on additional services including adopting the excessive bulk waste ordinance, an interlocal agreement with the City of Frostproof, and maintains enforcement services for the Villages of Hillcrest Heights and Highland Park.

Demolition, previously housed in the Polk County Housing and Neighborhood Services Division, has historically worked alongside Code Enforcement to remove dilapidated structures causing neighborhood blight and unsafe conditions. Demolition continues to process both Community Development Block Grant funded projects as well as those considered unfunded grant projects. Unfunded projects include, but are not limited to, commercial, industrial, mobile homes, flood zone properties, and some residential structures. Although Code Enforcement's response is primarily reactive, and the Division continues to improve neighborhoods by taking a proactive stance and sending vendors to clean up nuisance violations. Code Enforcement manages several vendors to process vehicle towing requests, nuisance abatement, and excessive bulk waste removal services.

Scope and Methodology

An audit of Code Enforcement Fees was originally included in the 2022 audit plan and was carried forward to the 2023 audit plan. We focused primarily on the investigation section. Examples of the types of complaints that warrant investigations include inoperable vehicles, water violations, trash on lots, high weeds on vacant lands, and unsanitary conditions.

The scope of this audit is Code Enforcement transactions and fees between March 1, 2022, through June 30, 2023, and included:

- Review of Chapter 12 Article V – Year-Round Water Conservation Measures and Water Shortage Ordinance
- Review of Chapter 8 Article VII – Property Maintenance Ordinance
- Review of Chapter 11 Article VIII – Excessive Bulk Waste Ordinance
- Review of Section 162, Fla. Stat.
- Review of Special Magistrate process
- Interviews with Code Enforcement personnel
- Evaluation of procedures and Accela controls
- Testing judgmental samples of code enforcement fees, statute compliance, and liens

Our audit objectives were to:

- Determine that code enforcement fees are consistently assessed and based on appropriate codes and ordinances.
- Determine whether the reinspection process provides for timely resolution.
- Determine if code liens are recorded in official records.

We conducted this audit in accordance with the *International Standards for the Professional Practice of Internal Auditing* and with *Principles and Standards for Offices of Inspector General*. 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.

Results

The current audit encompassed an overview of Code Enforcement procedures with the intention of providing an objective analysis of division activities. Code Enforcement enforces the Land Development Code, Comprehensive Plan, Florida Building Code and other regulatory enforcement ordinances and codes and oversees enforcement of Polk County's sign code and salvage yard requirements. Examples of the types of complaints that may warrant investigations include inoperable vehicles, infestations, trash on lots, high weeds on vacant lands, and unsanitary conditions. To satisfy our objectives, we obtained an electronic file of complaints and cases between March 1, 2022, through June 30, 2023, and evaluated cases in Accela database records. In total, 14,218 complaints were generated during our test period.

Unresolved code violation cases are scheduled to appear before the Special Magistrate and appeals of the Special Magistrate's decisions are heard before the appellate Special Magistrate. Most property owners cited bring their violations into compliance without the use of a county vendor or the Special Magistrate process. The request for reduction in Special Magistrate fines and liens or a partial release is allowed by ordinance and must be signed by the County Manager or their designee.

We performed a test of code enforcement fees to determine accuracy in accordance with county ordinance. A judgmental sample of fees was selected from a population of water, nuisance, and excessive bulk waste violations. We compared rates assessed to the applicable ordinance based on the violation type. We also recalculated total fees assessed. Based on our review, Code Enforcement fees have been assessed in accordance with relevant ordinances.

Chapter 162, Fla. Stat. provides guidance for code enforcement. More specifically, Section 162.12(3)(d), Fla. Stat., lists contents of citations issued by code enforcement officers, however the division does not issue citations, only Notice of Violations pertaining to the matters alleged. Elements from citation requirements in Section 162.12, Fla. Stat., were used to identify overall best practices for Notice of Violation contents and we tested the following:

- Notice requirements set forth in Section 162.12, Fla. Stat.,
- Date and time of issuance,
- Facts constituting reasonable cause,
- Number or section of code or ordinance violated,
- Name and authority of Code Enforcement officer,
- Procedures to follow to pay civil penalty or contest the case, and

- Statement regarding consequences of not taking action.

Most cases we tested included photographic evidence. There were 2 cases with limited information in Accela. Based on inquiry, we learned that this is part of an ongoing issue of not resolving cases that have been opened, but not closed. For example, in one of the cases, the investigator passed away shortly after the case was generated and an inspection had not yet been scheduled. The case was never reassigned. In the other case, the investigator was trying to generate a Magistrate case, but mistakenly selected a nuisance case. A new case number was generated for the appropriate nuisance case, however, the erroneous Magistrate case was not deleted or closed. Additionally, there have been system conversions over the years, and the formatting and usability of reports for unresolved open cases is not easily recognized.

To correct this issue, an employee would need to understand both the code enforcement process and how these types of unique situations can be identified and resolved. Management has prioritized resources toward active open cases and has worked through several of these cases. Two years ago, there were about 800 cases in this status. As of December 2023, there are approximately 380 cases remaining.

We tested a judgmental sample of liens to determine if the liens were recorded in official records. Accela records were compared with County official records. Lien amounts coincided with fines assessed for all items tested.

Conclusion

Overall, we found that current processes and procedures used by Code Enforcement staff are conducive to a good control environment. Complaints and cases were reviewed for appropriate codes and ordinances, compliance with Florida Statute 162, and timeliness of actions. Examples of good controls included:

- ✓ investigators are promptly assigned to complaints,
- ✓ records of inspections are maintained in Accela,
- ✓ photographic evidence was consistently documented,
- ✓ violation notices were issued timely, and
- ✓ code liens were accurately recorded in official records.

There were some outdated cases, however those cases accounted for less than 3 percent of entire population of complaints and cases reviewed. Management is aware of these cases and is actively making progress to reduce the backlog.