

**TAMPA POLICE DEPARTMENT
SUPPORT SERVICES DIVISION
DEALERSHIP MAINTENANCE PROGRAM
AUDIT 15-09
AUGUST 24, 2015**



CITY OF TAMPA

Bob Buckhorn, Mayor

Internal Audit Department

Christine Glover, Internal Audit Director

August 24, 2015

Honorable Bob Buckhorn
Mayor, City of Tampa
1 City Hall Plaza
Tampa, Florida

RE: TPD Dealership Maintenance Program, Audit 15-09

Dear Mayor Buckhorn:

Attached is the Internal Audit Department's report on the TPD Dealership Maintenance Program. We thank the management and staff of the Tampa Police Department for their cooperation and assistance during this audit.

Sincerely,

/s/ Christine Glover

Christine Glover
Internal Audit Director

cc: Dennis Rogero, Chief of Staff
Sonya Little, Chief Financial Officer
Eric Ward, Chief of Police
Brian Dugan, Assistant Chief of Police
Michael Baumaister, Police Major
Martin Gonzalez, Police Captain
Eddie Preston, Police Lieutenant
Leigh Ann Smith, Extra Duty/Vehicle Coordinator

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/s/ Christine Helt

Christine Helt, Senior Auditor

/s/ Christine Glover

Christine Glover, Audit Director

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BACKGROUND

Bill Currie Ford, Inc.'s (Bill Currie) bid for the provision of preventative maintenance, scheduled and unscheduled maintenance, and warranty and non-warranty repairs for Ford vehicles was approved on March 5, 2015. Bill Currie has been providing this service since February 2005 with this being the third time awarded the contract. The current bid was approved for a two-year period for use by the Tampa Police Department (TPD) in the estimated amount of \$2,048,238. The funds for this award are from the General Fund. This award is renewable on the same terms and conditions for three additional one-year periods.

As of June 2015 there were a total of 654 vehicles (and trailers) that were being maintained under this contract. The Police Department's Extra Duty/Vehicle Coordinator is responsible for overseeing this program and supervising the daily monitoring operations that are conducted by the Office Support Specialist III. Program monitoring includes but is not limited to:

- Tracking preventative maintenance due and providing this data to the officers monthly to help ensure that vehicle maintenance is on schedule.
- Conducting site visits to review proposed repairs and maintenance and monitor work already in progress
- Reviewing the accuracy of vehicle maintenance and repair charges and reconciling any discrepancies
- Maintaining the vehicle database and maintenance/repair records

STATEMENT OF OBJECTIVES

This audit was conducted in accordance with the Internal Audit Department's FY2015 Audit Agenda. The objective of this audit was to verify that vehicle repairs and maintenance, and related expenses, are being adequately monitored and properly approved.

STATEMENT OF SCOPE

Audit fieldwork covered vehicle repairs and maintenance that occurred from March 1, 2015 to June 30, 2015. Tests were performed to determine whether TPD Support Services personnel were fulfilling their stated duties and responsibilities related to the Dealership Maintenance Program in an effective and efficient manner. Original records as well as copies were used as evidence and verified through observation and physical examination.

STATEMENT OF METHODOLOGY

To achieve the audit objective internal controls over monitoring this program were assessed based on interviews with staff, a walkthrough of the dealership monitoring process, questionnaires, and a review of internal policies. Based on this risk analysis, a limited review was conducted of expenses for vehicle repairs and maintenance. Invoices were traced to the estimates (if applicable), and the dealership sign-in sheets (if applicable) to determine that a proper audit trail exists for each selected repair or maintenance.

Invoices, estimates, part price printouts (from FordParts.com), vehicle history printouts, and labor rates per bid were reviewed to determine that correct rates were charged; and repairs and maintenance were properly monitored and approved. A General Ledger report was obtained from Oracle for the length of the most recent contract to date (March 2015 – May 2015) and expenses were averaged and multiplied by 24 to get a projection of expenses for the current two-year contract. This projection was compared to the current awarded contract amount to determine whether actual expenses appeared as they may exceed the awarded amount.

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 limited test work performed, we conclude that vehicle repairs and maintenance, and the related expenses, under this program are being adequately monitored and properly approved.