

**TAMPA POLICE DEPARTMENT
SPECIAL OPERATIONS DIVISION
AIR SERVICES
AUDIT 21-09
APRIL 15, 2021**



City of Tampa

Jane Castor, Mayor

Internal Audit Department

315 E. Kennedy Boulevard
Tampa, Florida 33602

Office (813) 274-7159

April 15, 2021

Honorable Jane Castor
Mayor, City of Tampa
1 City Hall Plaza
Tampa, Florida

RE: Tampa Police Department Air Services, Audit 21-09

Dear Mayor Castor:

Attached is the Internal Audit Department's report on the Tampa Police Department – Air Services. We thank the management and staff of the Special Operations Division for their cooperation and assistance during this audit.

Sincerely,

/s/ Christine Glover

Christine Glover
Internal Audit Director

cc: John Bennett, Chief of Staff
Brian Dugan, Police Chief
Dennis Rogero, Chief Financial Officer
Ruben Delgado, Assistant Police Chief
Richard Mills, Police Major
Mark Maziarz, Police Sergeant
Brian Morrison, Assistant City Attorney

**TAMPA POLICE DEPARTMENT
SPECIAL OPERATIONS DIVISION
AIR SERVICES
AUDIT 21-09
APRIL 15, 2021**

/s/ Vivian N Walker

Senior Auditor

/s/ Christine Glover

Audit Director

**TAMPA POLICE DEPARTMENT
SPECIAL OPERATIONS DIVISION
AIR SERVICES
AUDIT 21-09**

BACKGROUND

The Aviation Unit (Unit) is a support function for the street patrol officers of the Tampa Police Department (Police). The Unit has an authorized staffing size of 15. As a support function, the Unit's shifts are the same as officers on street patrol. Although their working titles include pilot or flight officer, these are sworn Police officers. The Unit has three helicopters – one two-blade (Bell 206L4, acquired in 2008) and two four-blades (Bell 407, acquired in 2001 and 2002). The Unit also coordinates the use of unmanned aircraft systems – also known as drones. There are four drones assigned as follows: districts one and three – 1 drone each; district two – 2 drones.

The Unit requires all helicopter pilots to have training in each type of helicopter. There are Federal Aviation Authority (FAA) regulations that govern the operations and training of the Unit. The Unit adheres to the FAA regulations even though as a government entity they are exempt.

For the audit period of October 2019 through September 2020, the Unit responded to more than 2,000 calls. In addition to calls for service, the helicopters were used for training exercises, to monitor parade activity, and to participate in memorial services.

Based on concerns related to the age of Tampa's aircraft, we surveyed other Florida law enforcement agencies to identify the age of their helicopter fleet. The following information was obtained:

| Agency | Number of Helicopters | Manufacturer / Type | Model Year |
|-----------------------------|------------------------------|----------------------------|------------------------|
| City of Tampa Police | 3 | Bell 407 and 206 | 2001, 2002, 2008 |
| Hillsborough County Sheriff | 4 | Airbus AS350 | 2013, 2018, 2019, 2020 |
| Pinellas County Sheriff | 3 | Airbus AS350 | 1991, 2006, 2015 |
| Manatee County Sheriff | 1 | Bell 407 | 2018 |
| Alachua County Sheriff | 2 | Bell OH-58 | 1971 |

Note: There was only one other municipal government with active aviation units but no response to survey was received.

STATEMENT OF OBJECTIVES

This audit was conducted in accordance with the Internal Audit Department's FY 2021 Audit Agenda. The objectives of this audit were to ensure that:

1. The system of internal controls related to separation of duties for placing a grounded helicopter back into service is adequate.
2. Only licensed/current pilots operate the helicopter during a request for service.
3. There is a documented pre- and post- check of the helicopter that is requested for service.
4. Drone use is by a licensed Remote Pilot in Command (RPIC), for an eligible purpose, and properly approved.
5. The age of the current fleet is comparable to other similar law enforcement agencies.

There were no performance measures specific to the Unit reported on the City of Tampa's Performance Measurement Dashboard. Based on their role as a support unit, their outcomes are reflected in the day to day patrol activities, when applicable.

STATEMENT OF SCOPE

The audit period covered the Unit's activity that occurred from October 2019 to September 2020. Internal controls related to the separation of duties for placing a grounded helicopter back into service were reviewed for adequacy. Additionally, the Unit uses proprietary software called Digital Airware, an aviation records management system¹, for tracking their operations including maintenance of the helicopters. Based on data reliability performed, Digital Airware was deemed reliable. Tests were performed to determine whether Unit personnel were fulfilling their stated duties and responsibilities 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

The following steps were performed in order to determine if the objectives were being met:

- Interviewed the Director of Maintenance to discuss and review documentation to determine compliance with manufacturer's requirements.
- Reviewed maintenance logbooks for selected events.

¹ Per vendor's website at <https://digitalairware.com/>

- Reviewed licensing records for both pilots and RPICs to be sure they are current.
- Reviewed unmanned aircraft systems activity for proper approval.
- Surveyed various law enforcement agencies with helicopters in their fleet.

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 test work performed, we conclude that:

1. The system of internal controls related to the separation of duties for placing a grounded helicopter back into service is adequate.
2. Only licensed/current pilots operate the helicopter during a request for service.
3. The pre- and post- checks of the helicopters are performed, but only issues (known as a discrepancies) are recorded in Digital Airware.
4. Drone use is by a licensed RPIC, for an eligible purpose, and properly approved.
5. Survey results indicate that the City of Tampa's helicopters are not as current as other law enforcement agencies.