



# City of Tampa

*Jane Castor, Mayor*

## Internal Audit Department

315 E. Kennedy Boulevard  
Tampa, Florida 33602  
Office (813) 274-7159

August 22, 2025

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

RE: Informant Funds, Audit 25-17

Dear Mayor Castor:

Attached is the Internal Audit Department's report on Informant Funds.

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: John Bennett, Chief of Staff  
Lee Bercaw, Chief of Police  
Dennis Rogero, Chief Financial Officer  
Brett Owen, Assistant Chief of Police  
Eric DeFelice, Police Major  
Matthew Kamat, Police Captain  
Megan Birnholz-Couture, Assistant City Attorney

**TAMPA POLICE DEPARTMENT  
CRIMINAL INVESTIGATIONS DIVISION  
INFORMANT FUNDS  
AUDIT 25-17  
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/s/ Jimmy Yu

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Senior Auditor

/s/ Vivian N Walker

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Lead Senior Auditor

/s/ Christine Glover

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Audit Director

**TAMPA POLICE DEPARTMENT  
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**BACKGROUND**

The mission of the Tampa Police Department (TPD) is to work in partnership with our community to reduce crime, improve quality of life, and make Tampa safer, together. To achieve this mission, TPD undertakes both overt police work through uniformed officers, as well as covert operations through its Criminal Investigations Division.

Whenever beneficial to an investigation, TPD may enlist the help of confidential informants. Informants are members of the civilian population who may have useful, specific information and are willing to share it with the police. Informants are often criminals, or someone currently charged with a crime themselves. They may be incentivized to cooperate with law enforcement through monetary compensation, the possibility of reduced charges, or the prospect of a lighter sentence. However, no specific concessions are promised or guaranteed. The handling and use of confidential informants is strictly governed by Florida Statute 914.28.

Each year, the City of Tampa (City) budgets the use of investigative funds to pay for investigative expenses, including payments to informants. For the fiscal year 2025 the City budgeted \$400,000 dollars in its general fund for this purpose. Other funding sources include State and Federal grants. The cash funds are securely held in police districts and other investigative police units throughout the City and replenished up to the budgeted amounts as needed.

**STATEMENT OF OBJECTIVES**

This audit was conducted in accordance with the Internal Audit Department's FY 2025 Audit Agenda. The objectives of this audit were to ensure that:

1. The system of internal controls is sufficient to comply with Florida Statute.
2. The system of internal controls is sufficient to ensure proper accounting and use of funds.
3. The system of internal controls is sufficient to safeguard the City's cash funds.

**STATEMENT OF SCOPE**

Our examination of policies and procedures updated in September of 2024, as well as control forms, was relevant to internal controls currently in place.

To preserve the confidentiality of informants for safety reasons as required by law, this audit did not include a review of confidential informant files or interviews with informants.

Nor were these activities deemed necessary to accomplish our objectives or to determine the adequacy of the internal control system in place.

#### **STATEMENT OF METHODOLOGY**

We reviewed Florida Statute that governs police training and the use of confidential informants.

Our evaluation of internal controls included a review of:

- Relevant policies and procedures
- Training logs and control forms
- Informant payment protocols
- Cash and informant file safeguards
- Inter-department procedures for proper accounting and replenishment of funds

Interviews were conducted with TPD personnel involved in the informant control process and personnel in the City's revenue and finance department. In addition, we observed the security measures taken to protect the cash and the informant files.

We reviewed the independent service auditor's report as it relates to the software used to store confidential information. The system and organization controls were deemed suitably designed by the auditors.

We reviewed Tampa.gov and Intranet and researched other materials to determine if there are any relevant performance metrics related to Informant Funds. There are currently no relevant performance measures for Informant Funds.

#### **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 and the audit findings noted below, we conclude that:

1. The system of internal controls is sufficient to comply with Florida Statute.
2. The system of internal controls is sufficient to ensure proper accounting and use of funds.
3. The system of internal controls is sufficient to safeguard the City's cash funds.