

TAMPA POLICE DEPARTMENT
SUPPORT SERVICES
TPD - BANKING
AUDIT 22-06
MAY 16, 2022



City of Tampa

Jane Castor, Mayor

Internal Audit Department

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

May 16, 2022

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

RE: Tampa Police Department - Banking, Audit 22-06

Dear Mayor Castor:

Attached is the Internal Audit Department's report on Tampa Police Department - Banking.

We thank the management and staff of the Tampa Police Department and Revenue & Finance for their cooperation and assistance during this audit.

Sincerely,

/s/ Christine Glover

Christine Glover
Internal Audit Director

cc: John Bennett, Chief of Staff
Mary O'Connor, Chief of Police
Dennis Rogero, Chief Financial Officer
Gina Grimes, City Attorney
Ruben Delgado, Assistant Chief of Police
Anna Richardson-Griffin, Police Major
Carl Brody, Assistant City Attorney

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/s/ Matt Talbot

Senior Auditor

/s/ Christine Glover

Audit Director

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BACKGROUND

Tampa Police Department (TPD) Support Services Division oversees, among other activities, receipting of cash and cash equivalents for products/services rendered by TPD. TPD staff are responsible for collection of funds and preparing daily deposits. The following areas, within TPD, collect funds:

District Offices: The district offices collect vehicle inspection fees for the Fix-it Ticket program. This program offers the opportunity to pay a minimum inspection fee for a reduced citation fine. The fee covers the cost of a vehicle inspection to verify that appropriate corrective vehicle repairs have been made. Minimal amounts of cash are collected for this program.

Impound Lot: Vehicle storage and release fees are collected for the authorized release of impounded vehicles.

Records Section: The Records Section at TPD headquarters receives funds from fees associated with fulfilling public records requests. These funds are ultimately included in the Records Section receipting process and bank deposits.

STATEMENT OF OBJECTIVES

This audit was conducted in accordance with the Internal Audit Department's FY 2022 Audit Agenda. The objectives of this audit were to:

1. Assess the adequacy of the internal control system related to the handling of funds received.
2. Determine whether available performance metrics are accurate, consistent, relevant, and verifiable.

STATEMENT OF SCOPE

Our audit of TPD banking functions covered fiscal years 2020 and 2021 and included cash and equivalents received at TPD for vehicle inspections, released impounded vehicles, and public records request fulfillments. Original records and copies were used as evidence and verified through observation and physical examination.

STATEMENT OF METHODOLOGY

Policies and procedures related to receipts for functional areas were reviewed. Comprehensive interviews and process walk-throughs were conducted with supervisors and employees with direct responsibilities for handling of funds to gain an understanding of each process. Visual representations of the processes were drafted and confirmed with supervisors. Additionally, a data reliability assessment of SplashBI, the general ledger reporting component of Oracle, was

completed.

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 work performed we conclude that:

1. The system of internal control related to the handling of funds received is adequate.
2. TPD does not have performance metrics relevant to banking processes.