

**TAMPA POLICE DEPARTMENT
LAW ENFORCEMENT TRUST FUND
AUDIT 25-07
APRIL 10, 2025**



City of Tampa

Jane Castor, Mayor

Internal Audit Department

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

April 10, 2025

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

RE: Tampa Police Department – Law Enforcement Trust Fund, Audit 25-07

Dear Mayor Castor:

Attached is the Internal Audit Department's report on the Tampa Police Department (TPD) – Law Enforcement Trust Fund. We thank the management and staff of TPD 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
Megan Newcomb, Chief Assistant City Attorney
Brett Owen, Deputy Chief of Police
Michael Schmid, Senior Assistant City Attorney
Tammy Shaw, Accountant, Revenue & Finance
Megan Birnholz-Couture, Assistant City Attorney

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/s/ Rachael Dennis

Senior Auditor

/s/ Vivian Walker

Lead Senior Auditor

/s/ Christine Glover

Audit Director

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BACKGROUND

The City of Tampa (City) has established five special revenue funds, collectively referred to as the Law Enforcement Trust Funds (LETf). The purpose of the LETf is "to account for revenues received under Florida State Statute (932.7055(5)a) and for law enforcement purposes."¹

The five funds are:

- Federal Forfeiture Justice LETf
- Federal Forfeiture Treasury LETf
- State Forfeiture LETf
- Police Confiscated Money Pending LETf
- Police Civil Fines

Florida Statutes 932.701 - 932.7062, also known as the Florida Contraband Forfeiture Act (FCFA), establishes that assets that were used, attempted to be used, or acquired from the proceeds of criminal activity in violation of the State of Florida's law are contraband. Such assets may be seized and forfeited to the seizing law enforcement agency. Funds seized by the Tampa Police Department (TPD) but have not yet had a final determination of ownership are deposited in the Police Confiscated Money Pending LETf and are subject to internal accounting restrictions. Monetary instruments forfeited, payments received from out-of-court settlements, and revenue from the sale of forfeited assets are recorded in the State Forfeiture LETf. The City's management of the State LETf and the use of any assets in the State LETf are subject to the restrictions and guidance of the FCFA. For fiscal year 2024, TPD received approximately \$448,000 in state forfeitures and interest.

TPD participates in the Department of Justice's Asset Forfeiture Program and the Department of the Treasury's Asset Forfeiture Program (Program). As a Program participant, TPD is authorized to request and receive a share of the net proceeds of federal forfeiture achieved through their direct assistance in law enforcement efforts that result in a federal forfeiture. Federal forfeiture funds received from the Program are deposited in the Federal Forfeiture LETfs. The Federal LETfs are subject to federal law and requirements in the *Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies* published by the Department of Justice and the Department of Treasury. For fiscal year 2024, TPD received approximately \$996,000 in shared funds and interest.

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 FY 2023 Annual Comprehensive Financial Report of the City of Tampa

1. The system of internal controls related to the Law Enforcement Trust Fund is adequate.
2. TPD is complying with the State of Florida's procedural requirements for civil asset forfeitures.
3. State and Federal LETFs are managed according to and in compliance with requirements that funds are used solely for approved law enforcement purposes.

STATEMENT OF SCOPE

The audit period covered seizure and forfeiture activity from January 2024 to January 2025. Tests were performed to determine whether the personnel within TPD were fulfilling their stated duties and responsibilities effectively and efficiently. Original records, as well as copies, were used as evidence and verified through observation and physical examination.

The source information reviewed was from TraQ database and Oracle. We obtained the most recent System and Organization Controls 2 (SOC 2) report for each software that assessed internal controls' design and operating effectiveness. The opinion from both SOC 2 reviews was that the controls in place were suitably designed and operated effectively during the period covered. Based on the SOC 2 reports, the data generated was deemed reliable.

STATEMENT OF METHODOLOGY

To achieve the audit objectives, we reviewed the federal guide on equitable sharing, FCFA, and TPD's policies and procedures for asset forfeiture. We inspected case documents and reviewed deposits, expenditures, and transfers from the LETFs. Additionally, we interviewed personnel within TPD and Revenue & Finance. We reviewed Tampa.gov and the Intranet and researched other materials to determine if there are any relevant performance metrics related to forfeitures. There are currently no relevant performance measures for the LETF.

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 related to the Law Enforcement Trust Fund is adequate.
2. TPD is complying with the State of Florida's procedural requirements for civil asset forfeitures.
3. State and Federal LETFs are managed according to and in compliance with requirements that funds are used solely for approved law enforcement purposes.