

**TAMPA POLICE DEPARTMENT
SPECIAL OPERATIONS DIVISION
TRAFFIC CITATIONS
AUDIT 26-04
DECEMBER 16, 2025**



City of Tampa

Jane Castor, Mayor

Internal Audit Department

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

December 16, 2025

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

RE: Tampa Police Department – Traffic Citations, Audit 26-04

Dear Mayor Castor:

Attached is the Internal Audit Department's report on Tampa Police Department (TPD) – Traffic Citations. We thank the management and staff of the TPD - Special Operations Division and the Revenue & Finance 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
Michael Perry, Deputy Chief Financial Officer
Brett Owen, Assistant Chief of Police
Jason Dillaha, Police Major, Special Operations Division
David Hazelzet, Police Officer
Caryn Kirley, Assistant Financial Officer
Eli Arroyo, Accountant II – Supervisory
Megan Birnholz-Couture, Assistant City Attorney

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/s/ Derek Mulwanda

Auditor

/s/ Rachael Dennis

Senior Auditor

/s/ Vivian Walker

Lead Senior Auditor

/s/ Christine Glover

Audit Director

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BACKGROUND

To enhance public safety and reduce traffic-related issues, the Tampa Police Department (TPD) issues Uniform Traffic Citations (UTC) for criminal and civil traffic violations, as well as Civil Citations for municipal ordinance violations. TPD utilizes Traffic and Criminal Software (TraCS), a Florida Department of Transportation electronic citation system, to capture citation and warning data. Citation data is electronically transmitted to the Florida Department of Highway Safety and Motor Vehicles (DHSMV) and the Hillsborough County Clerk of Courts.

Additionally, the City of Tampa (City) has a traffic infraction detection program commonly known as Red Light Cameras (RLC). Potential infractions captured by the RLC system are initially reviewed by the camera equipment vendor to verify that a violation has occurred. TPD officers perform a second review to confirm the violation. If an officer determines the driver did not stop at the red light, a Notice of Violation (NOV) is issued and mailed to the vehicle's registered owner.

The State of Florida prescribes the documentation and processing requirements for NOVs, criminal and civil traffic citations, and determines the associated penalties, including their collection, distribution, and authorized use.

STATEMENT OF OBJECTIVES

This audit was conducted in accordance with the Internal Audit Department's FY 2026 Audit Agenda. The objectives of this audit were to ensure that:

1. The system of internal controls related to citations is adequate.
2. Performance metrics are accurate and relevant.

STATEMENT OF SCOPE

The audit period covered traffic citation activity that occurred from January 2025 to October 2025. Assessments were performed to determine whether the TPD personnel 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 Computer Aided Dispatch (CAD) and Records Management System (RMS). CAD and RMS have previously been evaluated and deemed reliable.

STATEMENT OF METHODOLOGY

The following steps were taken to evaluate traffic citation activities as they related to the stated objectives:

- Evaluate internal controls over the citation process.
- Interviewed personnel within TPD and the Revenue & Finance Department.
- Reviewed TPD's policies and procedures and the Florida Statutes pertaining to traffic infractions.
- Evaluated segregation of duties for citation issuance, payment, and dismissal.

The following steps were performed to determine the accuracy and relevance of the metrics reported:

- Identified CAD and RMS for metrics reported.
- Reviewed data reliability testing for CAD and RMS.
- Traced reported metric data to support documentation.

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 citations is adequate.
2. Performance metrics reported are relevant and accurate.