TAMPA POLICE DEPARTMENT
SUPPORT SERVICES DIVISION
DEALERSHIP MAINTENANCE PROGRAM
AUDIT 26-08
APRIL 14, 2026

City of Tampa
Jane Castor, Mayor

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

April 14, 2026

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

RE: Tampa Police Department (TPD) – Dealership Maintenance Program, Audit 26-08

Dear Mayor Castor:

Attached is the Internal Audit Department's report on TPD – Dealership Maintenance Program. We thank management and the staff 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
Kimberly Fruit, Police Major
Charles Hathcox, Police Captain
Andrea Hughes, Police Lieutenant
LeighAnn Smith, Police Extra Duty & Fleet Maintenance Supervisor
Taylor Bollt, Assistant City Attorney

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/s/ Angela Mitchell

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Auditor

/s/ Vivian Walker

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Lead Senior Auditor

/s/ Christine Glover

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Audit Director

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BACKGROUND

Tampa Police Department (TPD) - Dealership Maintenance Program is designed to ensure that police vehicles are properly maintained, safe for operations, and serviced in a timely and cost-effective manner. The program utilizes contracted dealerships to perform preventive maintenance, and repair services. These services are critical to supporting uninterrupted law enforcement operations and extending the life of the vehicle fleet.

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 TPD - Dealership Maintenance Program is adequate.

2. Maintenance and repair invoice amounts billed aligned with contract prices, and invoices exceeding $500 were properly pre-authorized.

STATEMENT OF SCOPE

The audit period covered TPD - Dealership Maintenance Program monitoring activities that occurred from January 2024 through December 2025. Tests were performed to determine whether TPD - Dealership Maintenance Program personnel were fulfilling their stated duties and responsibilities effectively and efficiently. The primary source of information reviewed was generated by TPD's Vehicle Maintenance database. An analysis was performed and determined that the data generated by TPD's Vehicle Maintenance database is reliable. Original records, as well as copies, were used as evidence and verified through observation and physical examination.

STATEMENT OF METHODOLOGY

To accomplish the stated objectives, the following procedures were conducted:

- Interviewed staff to gain an understanding of role assignments, responsibilities, related processes, and internal control measures.

- Obtained and reviewed policies, procedures, and contract terms governing the program.

- Assessed management's review of dealership maintenance costs and repair trends.

- Evaluated the design and implementation of controls over invoice pre-approvals, processing, and supporting documentation.

- Reviewed controls over vehicle mileage tracking and vehicle condition reporting methods.

- Evaluated whether unusual repair frequency or costs were investigated.

- Selected a sample of maintenance and repair invoices for testing.

- Tested invoices to confirm they were matched to agreed maintenance and repair services.

- Evaluated staff oversight of dealership invoice discrepancies and corrective actions.

- Compared invoice charges to contractually agreed pricing.

- Examined invoice estimates as supporting documentation to compare pricing quotes to final invoices for pricing accuracy.

- Verified that invoices exceeding $500 had appropriate documented pre-authorization prior to work being performed.

- Conducted walkthrough and observed invoice pick-up, and dealership vehicle repair bay location.

- Observed system usage and data review practices related to tracking vehicle maintenance history, and repair activities.

- Reviewed Tampa.gov, the Intranet, budget book, and researched other materials to determine if there are any relevant performance metrics related to the dealership maintenance program. There are currently no relevant performance measures.

Statistical sampling was used to infer the conclusion of test work performed on a sample to the population from which it was drawn. When appropriate, judgmental sampling was used to improve the overall efficiency of the audit.

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 TPD - Dealership Maintenance Program is adequate.

2. Maintenance and repair invoice amounts billed aligned with contract prices, and invoices exceeding $500 were properly pre-authorized.