

**TAMPA POLICE DEPARTMENT
TRAFFIC CITATIONS & ASSESSMENTS
AUDIT 07-02
FEBRUARY 19, 2008**



CITY OF TAMPA

Pam Iorio, Mayor

Internal Audit Department

Roger Strout, Internal Audit Director

February 19, 2008

Honorable Pam Iorio
Mayor, City of Tampa
1 City Hall Plaza
Tampa, Florida

RE: Traffic Citations & Assessments, Audit 07-02

Dear Mayor Iorio:

Attached is the Internal Audit Department's report on Traffic Citations & Assessments.

The Tampa Police Department has already taken positive actions in response to our recommendations. We thank the management and staff of the Tampa Police Department for their cooperation and assistance during this audit. We also offer a special thanks to the management and staff of the Clerk of the Circuit Court for Hillsborough. Without their assistance, we would have been unable to perform the level of testing needed to conclude on the audit's objectives.

Sincerely,

/s/ Roger Strout

Roger Strout
Internal Audit Director

cc: Darrell Smith, Chief of Staff
Bonnie Wise, Revenue & Finance Director
Steve Hogue, Chief of Police

**TAMPA POLICE DEPARTMENT
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/s/ Gary S. Chapman

Auditor

/s/ Roger Strout

Audit Director

**TAMPA POLICE DEPARTMENT
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INTRODUCTION

This audit was added during the last update of the Internal Audit Department's Five-Year Audit Plan at the request of the Chief of Police. The Chief's main concern was that there was no accountability for the revenues received from the Clerk of the Circuit Court (CCC) for Hillsborough County.

Uniform traffic citations are processed in the offices of the CCC through its Automated Traffic System (ATS). ATS was designed to improve the accountability of traffic citation information.

The information entered into ATS begins with the issuance of a traffic citation. Next, a supervisor reviews the citation to ensure the data captured are complete and accurate. After that, the citation is forwarded for entry into a local database (Traffic Citation Transmittal Database) created to capture the citations that are to be forwarded to the CCC.

On nearly a daily basis, a transmittal sheet is created, which batches the citations by the date forwarded to the CCC. The transmittal sheet, along with copies of the citations, is delivered to the CCC for entry into ATS.

The CCC is responsible for updating ATS for any cases adjudicated by the court and the allocation of any citation receipts. ATS allocates citation receipts by way of tables set up to comply with applicable Florida Statutes and Administrative Codes. The City's allocation of the receipts is received via check every month.

STATISTICS

	<u>Citations</u>	<u>Revenue</u>
Calendar Year 2005	138,029	\$1,664,888
Calendar Year 2006	135,598	\$1,686,118

STATEMENT OF OBJECTIVES

This audit was conducted in accordance with the Internal Audit Department's FY07 Audit Agenda. The objectives of this audit were to ensure that:

1. Adequate internal controls were in place to account for all traffic citations.
2. Issued traffic citations were forwarded to the Clerk of the Circuit Court of Hillsborough County within the period mandated in the Florida Statutes.

3. Traffic citations forwarded to the Clerk of the Circuit Court of Hillsborough County were entered into the Automated Traffic System.
4. Revenues received from the Clerk of the Circuit Court of Hillsborough County were complete and accurate.

STATEMENT OF SCOPE

The audit periods varied depending on the tests performed. Tests of reporting compliance and citation accuracy and completeness were based on traffic citation activity that occurred from January 1, 2007, to March 30, 2007. Tests of revenues were based on collections that occurred for the six-month period ending February 28, 2007. Source documentation was obtained from TPD's Special Operations and Supply Divisions and the Clerk of the Circuit Court for Hillsborough County. Original records as well as copies were used as evidence and verified through physical examination.

STATEMENT OF METHODOLOGY

The sample size and selection were statistically generated using a desired confidence level of 90 percent, expected error rate of 5 percent, and a desired precision of 5 percent. Statistical sampling was used in order to infer the conclusions of test work performed on a sample to the population from which it was drawn and to obtain estimates of sampling error involved. When appropriate, judgmental sampling was used to improve the overall efficiency of the audit.

To achieve the audit's objectives, reliance was not placed on the City's local database, which was used to record the citations forwarded to the Clerk of the Circuit Court for Hillsborough County. Citations were not reconciled after issuance and there were no controls to ensure all issued citations were entered into the database or forwarded to the Clerk. Because of insufficient controls, the completeness of the local database could not be determined and the database was not relied upon.

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. Adequate internal controls were not in place to account for all traffic citations.
2. Because the data contained in the City's citation database could not be relied on, sufficient evidence could not be obtained to reach a conclusion as to whether traffic citations were forwarded to the Clerk of the Circuit Court of Hillsborough County within the period mandated in the Florida Statutes.
3. Traffic citations forwarded to the Clerk of the Circuit Court of Hillsborough County were entered into the Automated Traffic System.
4. Revenues received from the Clerk of the Circuit Court of Hillsborough County were complete and accurate.

While the findings discussed below may not, individually or in the aggregate, significantly impair the operations of the Tampa Police Department, they do present risks that can be more effectively controlled. Before we completed our audit, Special Operations personnel began to implement some of the Internal Audit Department's recommendations.

ACCOUNTING FOR CITATIONS

Florida Statute 316.650(4) requires all citations to be accounted for by the law enforcement agency. Tampa Police Department's Standard Operating Procedure 634 acknowledges that citations must be individually accounted for and provides certain controls to document destroyed, lost, damaged beyond use, and voided citations. During the audit, it was determined that SOP 634 was out-of-date and did not provide any direction to reconcile the citations issued to officers with the citations written and spoiled.

To determine whether there were any unaccounted for citations, Traffic Ticket Logs, used to record ticket books issued to officers, were obtained from each of the three districts. Five ticket books were judgmentally selected from each log for testing. Each citation number was traced to the Traffic Citation Transmittal Database maintained to account for issued tickets and to the Clerk of the Circuit Court's website to ensure the citation was recorded in the Automated Traffic System.

Fifteen citation books were selected for a total of 375 citations (25 citations per book). Eleven (11) unaccounted for citations were first traced to void affidavits maintained by TPD's Supply Division. There was no evidence to support that any of the citations had been voided. Next, the issuing officer was contacted to determine whether the ticket was issued or voided. Below are the dispositions for the 11 exceptions:

- 5 – issued, not in TPD's database, but recorded by Clerk of Circuit Court (no lost revenue)
- 1 – issued, but not in TPD's database or recorded by Clerk of Circuit Court (lost revenue)
- 3 – issued, in TPD's database, but not recorded by the Clerk of Circuit Court (lost revenue)
- 2 – status undetermined, one believed issued and the other believed voided

While the exception rate appears minor (2.9%), Florida Statute 316.650(4) requires that all citations, issued and spoiled, be accounted for by the issuing agency. Before the end of testing, the Special Operations' Community Service Officer took the initiative to draft revisions to SOP 634, develop a new database to record citations issued to officers, and develop procedures to reconcile all citations.

RECOMMENDATION 1

The Tampa Police Department should develop a process to account for all citations issued to officers (recorded in the new database) to those written and spoiled (Traffic Citation Transmittal Database). The Tampa Police Department should complete its efforts to update SOP 634, including the procedures that will require the periodic reconciliation of citations issued to officers.

AUDITEE RESPONSE

AGREE – Previously, hand written logs tracked traffic citation distribution within the Tampa Police Department. During this audit, an access database was created to account for all traffic citations that are distributed to officers. This database captures the date the citation books are issued, to whom they are issued, and the citation numbers contained in the citation book. If unused citations are returned for any reason, a separate field captures this information to include the date, the officer, and the citations returned. The administrative CSO is the controller of this database.

This above access database is separate from the database where all citations which are valid (written and issued) are entered. Previously, this database captured only valid citations, and not spoiled or voided citations. Prior to the audit, the Tampa Police Department was in the process of expanding the captured information to include all citations, valid, spoiled, and voided. This change is complete and the process is currently in use.

SOP 634 has been rewritten to reflect these operational changes and is currently in the approval process.

FIVE-DAY REQUIREMENT

Florida Statute 316.650(3)(a) requires the traffic enforcement agency to forward citations issued to alleged violators to its “its traffic violations bureau within 5 days after issuance to the violator.” In the City’s case, the traffic violations bureau refers to the Clerk of the Circuit Court for Hillsborough County.

TPD’s citation database contained 169,536 citations issued from January 1, 2006, to March 31, 2007 (15-month period). The database was found to contain numerous data entry errors. For instance, 165 records contained a March 1, 2067 report date. Over 23,000 records had report dates that were before the dates of issue. Some of these were input errors; others were due to the way transmittal reports were generated.

MS Access was used to eliminate apparent input errors, scope the date of issue, and calculate the number of days between issue and report dates. A total of 6,445 citations had report dates greater than 5 days from the dates of issue, which equated to a 4.4% exception rate. As mentioned above, an indeterminate number of these exceptions were due to the way transmittal reports were generated.

Because the data contained in the citation database, specifically the issue and report dates, could not be relied on for this test, sufficient evidence could not be obtained to reach a conclusion on this audit objective. Based on the tests performed, it was determined that controls were lacking to ensure compliance with Florida Statute 316.650(3)(a).

RECOMMENDATION 2

The Tampa Police Department should develop a report to identify any citations that were not forwarded to the Clerk of the Circuit Court for Hillsborough County within the five-day statutory limit. Using the report results, performance measures should be developed to track the level of statutory compliance and identify any weaknesses in the process.

AUDITEE RESPONSE

AGREE – SOP 634 has been updated to reflect the statutory limit outlined in FSS 316.650(3)(a) which mandates the receiving of the citations to the Clerk of the Circuit Court (CCC) within five days of issuance. This SOP requires that officers turn in their citations to their supervisor at the end of each tour of duty. The SOP then requires that this supervisor edits the citation and delivers the citation for entry into the citation database. Once the citation is entered into the database, the citation is “transmitted” for delivery to the CCC within the required five-day limit. This access database will be audited for compliance on a routine basis by the department’s IT division. Notifications of late citations will be directed to the appropriate management for review and corrective action.

COMPLETENESS OF THE AUTOMATED TRAFFIC SYSTEM

The purpose of Objective 3 was to determine whether traffic citations forwarded to the Clerk of the Circuit Court (CCC) for Hillsborough County were entered into its Automated Traffic System (ATS). Pursuant to a Memorandum of Understanding, the CCC provided an electronic file of all City issued citations that had an offense date starting on January 1, 2006, through and including citations with an offense date of March 30, 2007. The file contained 181,669 line items.

TPD's citation database contained 34,183 citations with a report date of January 1, 2007, to March 30, 2007 (a three-month period). Citation records with a report date indicated that the citations were forwarded to the CCC for data entry and fine collection.

Both files were imported into MS Access and compared using the citation number as the primary key. There were a total of 331 unmatched records of which eight (8) citations were shown as being voided. Citation numbers should be in a format of 4 numbers followed by 3 letters (####ABC).

Of the 323 remaining unmatched records, 165 were either in an incorrect citation number format or were a duplicate of previously entered citation. The cause for the other 158 citations could not be determined. To determine whether any of these citations were entered in the ATS, twenty (20) records were judgmentally selected and traced to the ATS. Fifteen (15) were not found, but five (5) were recorded. These 5 were due to CCC input errors (one offense date and four municipality codes). The municipality code determines the agency that receives the balance of any applicable fine. The City's allocation of fine revenue was calculated at an average of \$22.15 per citation.

Total Population	34,183	
Unmatched Records (331-8 voids)	323	<1.0% exception rate
Bad Citation Numbers (TPD)	165	<0.5% exception rate
Estimate of CCC Input Errors (5/20*(323-165))	39	0.1% exception rate
Potential Lost Revenue (323*\$22.15)	\$7,155	
Lost Revenue Annualized (\$7,155*4)	\$28,620	

Because of the very low exception rate, a positive conclusion was reached on the audit objective. However, because of the estimated lost revenues, the cost benefit of improving certain controls appears justified. Currently there are no controls in place to ensure all citations are entered by the CCC or that each citation has a final disposition.

The Clerk of the Circuit Court generates a weekly file of all entered citations and any citations disposed during the week. The file is created and made available to City personnel on a file transfer protocol (ftp) server and could be used for reconciliation purposes. The files are reportedly uploaded to the TPD data mart, but not used for any purpose at this time.

RECOMMENDATION 3

The Tampa Police Department should develop an exception report to ensure that all citations forwarded to the Clerk of the Circuit Court are entered into its Automated Traffic System and that the citations have a final disposition.

AUDITEE RESPONSE

AGREE – The Tampa Police Department’s IT division has created modifications to the access database where the citation information is entered after they are issued. One applied edit prevents obvious invalid dates from being entered. That is, there have been edits applied to the date fields to prevent data operators from entering dates which are clearly incorrect, such as putting a date that has not occurred or is in the future. IT has also created edits (parameters) in the citation number field to ensure that the data entered matches the defined format of the citation numbers in the Clerk of the Circuit Court’s database. In order to ensure that all citations have a final disposition, a report will be created to match the CCC data loaded in the Datamart against the TPD issued citation database.

CITATION REVENUES

As mentioned in the Introduction, the primary purpose of this audit was to determine whether the revenues received from the Clerk of the Circuit Court (CCC) for Hillsborough County were complete and accurate. Pursuant to a Memorandum of Understanding, the Clerk of the Circuit Court provided an electronic file of all City issued paid citations with an offense date starting on January 1, 2006, through and including citations with an offense date of March 30, 2007. The file contained 88,142 line items.

The file was scoped for collections during the six-month period ending February 28, 2007. The data was exported to MS Excel and subtotals by month were calculated and compared to the checks received from the CCC (checks are manually processed). The results of this test showed a 2.9% difference (to the City's favor) over the six-month period. This difference was considered minor and was likely due to timing differences and subsequent adjustments. After discussing the differences with TPD's Fiscal Manager, it was determined that the difference was within tolerable error and any further work would be based on the results of a test of individual citations.

Twenty (20) citations were randomly extracted from the CCC file. The allocation of fine receipts is based on the applicable Florida Statutes and Administrative Codes. Each of the 20 citations was recalculated for the amount paid to the City. Reports obtained from the CCC were used to determine accurate distribution of funds collected. There were no exceptions to the tests performed. All citations receipts were accurately calculated and distributed according to applicable laws.

Based on the results of these tests, the citation revenues received from the Clerk of the Circuit Court for Hillsborough County were complete and accurate. The Internal Audit Department submitted a request to the Clerk of the Circuit Court to add the amounts due to the City to the weekly detail report generated for the City's use. This will allow the Tampa Police Department to reconcile its monthly citation revenue. Because the request will require the Clerk to commit her resources, the Clerk requested that the request come from the Mayor.

RECOMMENDATION 4

The Tampa Police Department should initiate a request from the Mayor to the Clerk of the Circuit Court to add the fields that represent monies due to the City for citation collections. It should add to the request that the Clerk of the Court electronically transfer any funds due to the City.

AUDITEE RESPONSE

AGREE – The Tampa Police Department will initiate this request to add the fields for reconciliation purposes and request that any funds due are electronically transferred.