

**City of Tampa  
Internal Audit Department  
Audit Program Guide  
Police and Fire Communications, Audit 05-01 / 05**

Budget Hours	Audit Procedures	Done By	W/P Ref.
<b><i>Background</i></b>			
	Both the Police and Fire Communications Centers are part of the State of Florida Emergency 911 system in Hillsborough County. The Police Communications System is a primary answering point while Fire Communications is considered a secondary. All emergency calls received within the city limits are received by Police Communications and if fire related, transferred to Fire Communications. Each area has three shifts with authorized staffs of 112 for Police and 23 for Fire (both include the Manager assigned to the area).		
<b><i>Statistics</i></b>			
<b><u>TOTAL ALARMS RECEIVED:</u></b>			
	<b><u>FY04</u></b>	<b><u>FY03</u></b>	<b><u>% CHANGE</u></b>
<b>FIRE RESCUE</b>	63,032	60,529	4%
<b>POLICE</b>	611,223	600,717	2%
<b><i>Planning the Audit</i></b>			
	<ol style="list-style-type: none"> <li>1. Print Quality Control Package and process Auditor Assignment and Independence Statement page.</li> <li>2. Prepare and send an entrance letter to applicable personnel in the area under review.</li> <li>3. Conduct an in-house review of the following:               <ol style="list-style-type: none"> <li>a) Financial Data</li> <li>b) Internal Policy &amp; Procedures Manuals</li> <li>c) Applicable Rules, Laws and Regulations, and</li> <li>d) Prior internal audit reports and management comments.</li> </ol> </li> <li>4. Schedule and hold an entrance conference with the Auditee. Obtain the name of the departmental contact person and secure a place from which to conduct the fieldwork portion of the audit.</li> <li>5. Begin Preliminary Survey by interviewing the appropriate personnel in the Auditee Department. Document the interviews with narratives in the work file.</li> </ol>		

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	<ol style="list-style-type: none"> <li>6. Review and document Internal Control System. (Include control points, such as the location within the system of approvals, authorizations, segregation of duties, supervision, reconciliations, computer-generated error and edit listings, exception reports, etc.)</li> <li>7. After gaining an understanding of various functions, conduct transaction walk-throughs. Revise documentation.</li> <li>8. Review the CAFR for any applicable comments in the management letter and notes on the financial statements.</li> <li>9. Assess the reliability of computer-processed data – <ol style="list-style-type: none"> <li>(a) Identify all computer-generated data that will be used during the audit.</li> <li>(b) Determine how the data will be used in the audit. If used as the sole evidence supporting a finding or as corroborative or supporting evidence – assess the data’s reliability by performing steps (c) to (g). If it will be used as background information – cite the data’s source and no further work is required.</li> <li>(c) Document how the data is used in decision-making and the extent of users’ reliance on the data.</li> <li>(d) Review any evaluations of the system, application and data performed by an independent third party (e.g., external auditor’s management letter).</li> <li>(e) Identify and document any input, processing and output controls and controls over data adjustments.</li> <li>(f) Test the identified controls and data elements that will be used during the audit by tracing a sample of data records to the source documents and a sample of source documents to the database.</li> <li>(g) Summarize the test work and results and conclude on the data’s reliability.</li> </ol> </li> <li>10. Prepare a risk analysis listing the strengths and weaknesses of the system and reference risk assessments to audit objectives.</li> <li>11. Prepare the audit program and include a time budget and estimated completion date. Index the preliminary survey file and turn in for review. The Planning Checklist page of the Quality Control Package should be completed by the Audit Supervisor.</li> <li>12. Clear review notes and revise the audit program, if necessary.</li> </ol>		

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<b><i>Audit Scope</i></b>			
	Based on the work performed during the preliminary survey and the assessment of risk, the audit period will cover the response times of Fire Rescue and Police based on calls dispatched from their respective Communications Center for FY03 and FY04 October 1, 2002 through September 30, 2004.		
<b><i>Audit Objectives</i></b>			
	Determine if Communications dispatched and Police responded timely to emergency calls as required by priority types identified in SOP 614 for priority one through three.		
<b><i>Objective:</i></b> Determine if Communications dispatched and Police responded timely to emergency calls as required by priority types identified in SOP 614 for priority one through three.			
	<ol style="list-style-type: none"> <li>1. Obtain a report from RMS identifying call responses, by priority for audit period indicated.</li> <li>2. Evaluate responsiveness and compliance with SOP.</li> <li>3. Determine procedure for documenting explanations for non-compliance with SOP.</li> <li>4. Discuss any audit findings with the Audit Supervisor and Audit Director. After receiving their approval discuss audit findings with Auditee management.</li> <li>5. Summarize and conclude.</li> </ol>		
<b><i>Audit Wrap Up</i></b>			
	<ol style="list-style-type: none"> <li>6. Complete and index working papers.</li> <li>7. Prepare a preliminary draft of the audit report.</li> <li>8. Clear review notes.</li> <li>9. Forward draft to auditee and request responses within 10 working days.</li> <li>10. Incorporate auditee responses into the final audit report.</li> <li>11. If requested, schedule and hold exit conference.</li> <li>12. Send final report to reproduction. Place a copy of report in For the Web folder on F: drive and notify either Gary or Vivian.</li> <li>13. Provide Audit Supervisor with ten (10) bound and one (1) unbound copy of the final report.</li> </ol>		

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	<p>14. Upon release by the Mayor <u>and</u> its appearance on the City Council's Draft Agenda, distribute final report to auditee and place the report, audit program and risk analysis files in the appropriate folders on the share drive for posting to IAD's web site.</p> <p>15. Have the Audit Director complete the Quality Control Checklist of the Quality Control Package.</p>		