

**City of Tampa**  
**Internal Audit Department**  
**Audit Program Guide**  
**Revenue and Finance – Mileage Reimbursement Audit 03-27**

Budget Hours	Audit Procedures	Done By	W/P Ref.
<b><i>Background</i></b>			
	This audit will review all non-travel related mileage reimbursement payments. Executive Order 2001-02 identifies the instances in which a personal vehicle is to be used in the performance of an employee’s duties. Additionally, the personnel manual indicates that personal vehicles should only be used if there are no city vehicles available.		
<b><i>Statistics</i></b>			
	Based on information recorded under subobject 4002 – Employee Auto Allowance, actual expenditures for FY02 were \$69,910. However, not all department record mileage reimbursement under that subobject.		
<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. Prepare a planning program and include a time budget for the preliminary survey work.</li> <li>4. 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>5. 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>6. Begin Preliminary Survey by interviewing the appropriate personnel in the Auditee Department. Document the interviews with narratives in the work file.</li> <li>7. 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>8. After gaining an understanding of various functions, conduct several transaction walk-throughs. Revise documentation as necessary.</li> </ol>		

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	<p>9. Prepare a survey memo listing the strengths and weaknesses of the system. Discuss the areas of greatest risk and exposure to the City. Also, include suggested audit objectives and test procedures. Discuss with Audit Supervisor and the Deputy Director.</p> <p>10. 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.</p> <p>11. Clear review notes and revise the audit program, if necessary.</p>		
<b>Audit Scope</b>			
	Based on the work performed during the preliminary survey and the assessment of risk, the audit period will cover the operations of Revenue and Finance from October 1, 2001 through September 30, 2002 (FY02).		
<b>Audit Objectives</b>			
	Determine that all mileage reimbursement requests were adequately documented and approved.		
<b>Objective 1:</b> Determine that all mileage reimbursement requests were adequately documented and approved.			
	<p>1. Obtain a listing of all employees receiving non-travel related mileage reimbursement during the audit time period and select 50 for testing.</p> <p>2. Review documentation submitted to Accounts Payable for reimbursement to determine if adequately supported and approved by department management.</p> <p>3. Review motor pool records for dates of reimbursement to determine if a vehicle was available. If vehicles were available, discuss with employee why not used.</p> <p>4. Discuss any discrepancies with Accounts Payable management.</p> <p>5. Discuss any audit findings with the Audit Supervisor, Deputy Director and Audit Director. After receiving their approval discuss audit findings with Auditee management.</p> <p>6. Summarize and conclude.</p>		
<b>Audit Wrap Up</b>			
	<p>7. Complete and index working papers.</p> <p>8. Prepare a preliminary draft of the audit report.</p> <p>9. Clear review notes.</p> <p>10. Forward draft to auditee and request responses within 10 working days.</p>		

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	11. Incorporate auditee responses into the final audit report. 12. If requested, schedule and hold exit conference. 13. Quality Control Checklist of the Quality Control Package to be completed by the Deputy Director. 14. Present the audit report to the Mayor.		