

**City of Tampa
Internal Audit Department
Audit Program Guide
On Scene Section, 02-03**

Budget Hours	Audit Procedures	Done By	W/P Ref.
<i>Background</i>			
	<p>Identification (ID) is a Section of the Support Services Bureau, which is an organizational component of the Tampa Police Department Administration Division.</p> <p>The ID Section “maintains criminal arrest histories, provides identification services and forensic expertise to the Police department and the public and community.” It provides expertise at crime scenes through the use of photography, identification, evidence collection, processing and preservation. In addition, technicians perform latent fingerprint comparisons, forensic artistry and present expert court testimony.</p> <p>There are four categories of specialization within the ID Section:</p> <ul style="list-style-type: none"> • Crime Scene Technicians that provide mobile crime lab services at major crime scenes. • Latent Fingerprint Specialists that examine and evaluate the latent prints developed and lifted at crime scenes. • Photo Lab Technicians that process and print all Fire and TPD crime scenes photography. • Office Support Specialists that provide record keeping and data management support. <p>ID has three Mobile Crime Lab vehicles that respond to requests from TPD supervisory personnel for crime scene investigations.</p> <p>The ID Section utilizes the TPD Versadex System to input and record information relating to arrests made by TPD officers. The Arrest Record is provided electronically to TPD by the Hillsborough County Sheriffs Office, which detains all TPD arrestees.</p>		

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Statistics																											
	<p data-bbox="219 642 396 674"><u>STATISTICS</u></p> <table data-bbox="219 688 1247 1083"> <thead> <tr> <th data-bbox="219 688 711 720"></th> <th colspan="3" data-bbox="854 688 1162 720"><u>Number of Transactions</u></th> </tr> <tr> <th data-bbox="219 789 711 821"></th> <th data-bbox="737 789 802 821"><u>2001</u></th> <th data-bbox="954 789 1019 821"><u>2000</u></th> <th data-bbox="1182 789 1247 821"><u>1999</u></th> </tr> </thead> <tbody> <tr> <td data-bbox="219 890 711 921">Total Administrative Services</td> <td data-bbox="711 890 802 921">45,752</td> <td data-bbox="938 890 1029 921">41,562</td> <td data-bbox="1159 890 1250 921">38,463</td> </tr> <tr> <td data-bbox="219 932 711 963">Total Latent Fingerprints</td> <td data-bbox="727 932 802 963">7,053</td> <td data-bbox="954 932 1029 963">5,756</td> <td data-bbox="1175 932 1250 963">2,649</td> </tr> <tr> <td data-bbox="219 984 711 1016">Total Photography Lab</td> <td data-bbox="711 984 802 1016">40,430</td> <td data-bbox="938 984 1029 1016">39,045</td> <td data-bbox="1159 984 1250 1016">46,697</td> </tr> <tr> <td data-bbox="219 1047 711 1079">Total Technical Services</td> <td data-bbox="727 1047 802 1079">3,165</td> <td data-bbox="954 1047 1029 1079">3,552</td> <td data-bbox="1175 1047 1250 1079">3,329</td> </tr> </tbody> </table> <p data-bbox="219 1152 1219 1215">Source: The number of transactions was acquired from the ID Section records. Each year represented is a calendar year.</p>		<u>Number of Transactions</u>				<u>2001</u>	<u>2000</u>	<u>1999</u>	Total Administrative Services	45,752	41,562	38,463	Total Latent Fingerprints	7,053	5,756	2,649	Total Photography Lab	40,430	39,045	46,697	Total Technical Services	3,165	3,552	3,329		
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Planning the Audit																											
	<ol data-bbox="219 1572 1252 1871" style="list-style-type: none"> 1. Print Quality Control Package and process Auditor Assignment and Independence Statement page. 2. Prepare and send an entrance letter to applicable personnel in the area under review. 3. Prepare a planning program and include a time budget for the preliminary survey work. 4. Conduct an in-house review of the following: 																										

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	<ul style="list-style-type: none"> a) Financial Data b) Internal Policy & Procedures Manuals c) Applicable Rules, Laws and Regulations, and d) Prior internal audit reports and management comments <ol style="list-style-type: none"> 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. 6. Begin Preliminary Survey by interviewing the appropriate personnel in the Auditee Department. Document the interviews with narratives in the work file. 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.) 8. After gaining an understanding of various functions, conduct several transaction walk-throughs. Revise documentation as necessary. 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. 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. 11. Clear review notes and revise the audit program, if necessary. 		
Audit Scope			
	Based on the work performed during the preliminary survey and the assessment of risk, the audit period will cover the operations of Identification Section from January 1, 2001 to December 31, 2001.		
Audit Objectives			
	<ol style="list-style-type: none"> 1. Determine if evidence collected by Crime Scene Technicians was properly secured and identified until transferred to the Property Room. 2. Determine if the Hillsborough County Sheriff's Office Arrest Report information maintained in TPD's Versadex Computer System is up to date. 		

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	<ol style="list-style-type: none"> 3. Determine if vehicle inventory stock is maintained according to regulations. 4. Determine if the Identification Section's staffing level is comparable to that of similar sized law enforcement agencies. 		
<i>Objective 1: Determine if evidence collected by Crime Technicians was properly secured and identified until transferred to the Property Room.</i>			
	<ol style="list-style-type: none"> 1. Observe the Crime Scene Technicians in their duties at a crime scene. 2. Document the procedures followed during the collection of evidence and ascertain if they were consistent with established policies and procedures. 3. Discuss any audit findings with the Audit Supervisor, Deputy Director and Audit Director. After receiving their approval discuss audit findings with Auditee management. 4. Summarize and conclude. 		
<i>Objective 2: Determine if the Hillsborough County Sheriff's Office Arrest Report information maintained in TPD's Versadex Computer System is up to date.</i>			
	<ol style="list-style-type: none"> 5. Through observation and inquiry, ascertain the status of inputting SO Arrest Reports into TPD's Versadex System. 6. If status of Arrest Report input is not current, ascertain the value of the Versadex System. 7. Discuss any audit findings with the Audit Supervisor, Deputy Director and Audit Director. After receiving their approval discuss audit findings with Auditee management. 8. Summarize and conclude. 		
<i>Objective 3: Determine if the vehicle inventory stock is maintained according to regulations.</i>			
	<ol style="list-style-type: none"> 9. Obtain the TPD regulation that establishes the inventory of stock to be maintained in ID Section Crime Unit vehicles. 10. Perform an inventory stock check of a Crime Scene vehicle; verify stock and compare to TPD regulations and document any discrepancies 11. Discuss any audit findings with the Audit Supervisor, Deputy Director and Audit Director. After receiving their approval discuss audit findings with Auditee management. 		

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	12. Summarize and conclude.		
<i>Objective 4: Determine if the Identification Section's staffing level is comparable to that of similar sized law enforcement agencies.</i>			
	<p>13. Contact several comparable city law enforcement agencies and obtain staffing information of the ID section.</p> <p>14. Analyze staffing ratios of sworn officers to the various components with the ID section. To the extent possible and feasible, trend staffing and ID Section statistics for maximum effectiveness and efficiency.</p> <p>15. 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>16. Summarize and conclude.</p>		
<i>Audit Wrap Up</i>			
	<p>17. Complete and index working papers.</p> <p>18. Prepare a preliminary draft of the audit report.</p> <p>19. Clear review notes.</p> <p>20. Forward draft to auditee and request responses within 10 working days.</p> <p>21. Incorporate auditee responses into the final audit report.</p> <p>22. If requested, schedule and hold exit conference.</p> <p>23. Quality Control Checklist of the Quality Control Package to be completed by the Deputy Director.</p> <p>24. Present the audit report to the Mayor.</p>		