

POLICE AIR AND MARINE SERVICE

BACKGROUND

The Aviation and Marine Patrol units are the responsibility of the Tactical Division of the Tampa Police Department. The Aviation Unit has both fixed wing and rotary wing aircraft to assist with district patrol operations, to conduct surveillance flights and to transport government officials. The Marine Patrol Unit provides boating education to the public, monitors and patrols the navigable waters within Tampa City limits and assists other bureaus within the Tampa Police Department, and other law enforcement agencies with water related investigations and activities.

SCOPE

The audit will cover the period beginning October 1, 1994, and ending on the last day of field work. The work will focus on safety, operational effectiveness, training, maintenance of equipment and the use of aircraft for transporting city officials.

PLANNING

1. Prepare and send an entrance letter to the auditee division.
2. Begin in-house review, which includes the examination of :
 - a. prior audit report, if available,
 - b. applicable law such as Florida Statutes and FAA Regulations,
 - c. annual budget,
 - d. standard operating procedures, intra-division procedures, accreditation standards, and position descriptions.
3. Schedule and hold an entrance conference with the Chief of Police and his staff. Obtain the name of the primary department contact and arrange for workspace as needed.
4. Begin the preliminary survey portion of the field work by interviewing appropriate staff members. Document the interviews with narratives in the file.
5. Review and document the system of internal controls. Conduct several transaction walk-throughs. Revise documentation as necessary.
6. Prepare preliminary survey memo and risk analysis, and discuss possible audit objectives and steps with the Audit Supervisor.
7. Prepare the audit program and include a time budget for completion. Index the work file and turn in for review.
8. Clear review notes and revise audit program as necessary.

OBJECTIVE # 1:

Determine if the Police Aviation and Marine Units are meeting stated goals and objectives.

1. Obtain and review the Tampa Police Department's operating procedures relative to the Aviation and Marine Units to determine their goals and objectives.
2. Through discussions with relevant employees and review of monthly reports, determine if goals and objectives are being met. If they are not, attempt to identify problems.
3. Perform a telephone survey of similar departments to determine the validity of objectives and for comparative purposes.
4. Summarize and conclude.

OBJECTIVE #2:

Determine if the Aviation and Marine Units are operating safely and in accordance with safety guidelines.

1. Review appropriate material and interview pertinent personnel to determine what safety guidelines are in place. Observe safety procedures and locate safety equipment where possible.
2. Perform a telephone survey of similar departments and regulatory agencies for comparative purposes.
3. Discuss safety guidelines recommended by the insurance companies with risk management.
4. Summarize and conclude.

OBJECTIVE # 3:

Determine if all flight officers, mechanics and marine patrol officers are receiving and maintaining adequate training and certification.

1. Review appropriate materials and interview pertinent personnel to determine what training and certification requirements are in place.
2. Review employee's personnel folders to determine that requirements have been met.
3. Perform telephone surveys and interviews of similar departments and of regulatory agencies to determine adequacy of training program and requirements.
4. Summarize and conclude.

OBJECTIVE # 4:

Determine if all police department aircraft and boats are being maintained in accordance with applicable regulations and/or manufacturer's guidelines.

1. Review appropriate material and interview pertinent personnel to determine what aircraft and boat maintenance guidelines are in place.
2. Review maintenance logs to determine if guidelines are being adhered to.
3. Summarize and conclude.

OBJECTIVE # 5:

Determine if the use of police aircraft as transportation is appropriate.

1. Review appropriate materials and interview pertinent personnel to determine what guidelines are in place to govern use of police aircraft as transportation.
2. Review the transportation logs for FY 95 and FY 96 to determine if use has been appropriate.
3. Based on findings, assess the need for additional guidelines or controls.
4. Summarize and conclude.

WRAP-UP

1. Complete and index workpapers.
2. Prepare a preliminary draft of the audit report. Turn in to the Audit Supervisor with file for review.
3. Clear review notes and make changes, if necessary.
4. Send a draft of the report to the Police Chief for comments. Schedule an exit conference if necessary.
5. Prepare final audit report and send to the printer.