

**City of Tampa  
Internal Audit Department  
Audit Program Guide  
TPD – Extra Duty  
Audit 00-01**

Budget Hours	Audit Procedures	Done By	W/P Ref.
<b><i>Background</i></b>			
	The primary obligation and responsibility for all Tampa Police Department personnel is their on-duty assignment. However, in an effort to provide a benefit to the officers and a service to the community, officers were allowed to participate in outside employment through the Extra Duty program. On October 1, 1992, this program was formally organized. Officers who were not actively on duty were made available to assist private citizens, organizations and businesses in ensuring safety and security in a number of situations. While not an inclusive list, extra duty services were available for the following: private parties, social events, store sales events, parades, civic celebrations and heavy traffic control.		
<b><i>Statistics</i></b>			
	Revenues for fiscal year 1999 increased a little more than 9% from \$4.76 million to more than \$5.2 million. Salaries and other expenditures actually decreased by more than \$5,000 between fiscal years 1998 and 1999. The decrease in expenditures was attributed to employee turnover, which resulted in decrease in salary expense. There was an extended period of time between employees leaving and being replaced. The new employee started at a lower salary.		
<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>		

Budget Hours	Audit Procedures	Done By	W/P Ref.
	<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 the Extra Duty Program from October 1, 1998 to March 31, 2000.		
<b>Audit Objectives</b>			
	<ol style="list-style-type: none"> <li>1. Determine if officers enrolled in the Extra Duty program complied with the approval and attendance requirements of Standard Operating Procedure 672 and any General Orders issued.</li> <li>2. Determine if officers were paid properly based on number of hours worked.</li> <li>3. Determine if officers were assigned based on identified availability.</li> <li>4. Determine if only those officers not on regular duty received extra duty pay for funeral escorts.</li> <li>5. Determine if permittee fees and billings were properly recorded and collected in a timely manner.</li> </ol>		
<b>Objective 1:</b> Determine if officers enrolled in the Extra Duty program complied with the approval and attendance requirements of Standard Operating Procedure 672 and any issued General Orders.			
	<ol style="list-style-type: none"> <li>1. Using the random number generator, select a sample of _____ officers for testing compliance with objective.</li> <li>2. Obtain time and attendance schedules for the selected officers for the audit time period and test the following attributes: (seven day period is identified as from Sunday through Saturday) <ol style="list-style-type: none"> <li>a. Officer eligible to work assignment.</li> <li>b. Availability form in file.</li> <li>c. Regular 40 hours performed; if availability form – extra duty hours were <math>\leq</math> 30 hours; if no form – extra duty hours were <math>\leq</math> 24 hours in a seven day period. For the months of October through January the allowable hours increased to 36.</li> <li>d. Officer worked no more than 15 straight hours of time (regular + extra duty).</li> <li>e. Officer received at east 6 contiguous hours of rest between regular and extra duty assignments.</li> <li>f. Officer did not work extra duty when personal sick leave recorded.</li> </ol> </li> </ol>		

Budget Hours	Audit Procedures	Done By	W/P Ref.
	<ul style="list-style-type: none"> <li>g. Reserve or Auxiliary Officer only used when regular or Reserve (in the case of Auxiliary) officer was not available, or assignment approved by the Chief of Police.</li> <li>3. For any discrepancies, determine if proper approval was obtained from either the shift commander or the Chief of Police.</li> <li>4. Discuss any audit findings with the Audit Supervisor, Deputy Director and Audit Director. After receiving their approval discuss audit findings with Auditee management.</li> <li>5. Summarize and conclude.</li> </ul>		
<b>Objective 2:</b> Determine if officers were paid properly based on number of hours worked.			
	<ul style="list-style-type: none"> <li>6. Using the random number generator, select _____ officers and _____ months during the audit period to perform the following test: <ul style="list-style-type: none"> <li>a. Pay voucher properly completed</li> <li>b. Pay voucher signed by permittee</li> <li>c. Amount recorded on voucher agrees with amount paid to officer</li> </ul> </li> <li>7. Research any differences noted.</li> <li>8. Discuss any audit findings with the Audit Supervisor, Deputy Director and Audit Director. After receiving their approval discuss audit findings with Auditee management.</li> <li>9. Summarize and conclude.</li> </ul>		
<b>Objective 3:</b> Determine if officers were assigned based on identified availability.			
	<ul style="list-style-type: none"> <li>10. Identify a sample of events during the audit period.</li> <li>11. Schedule all officers assigned to the event. Trace assigned officers to availability schedules.</li> <li>12. Identify any substitutions, trace to availability schedules.</li> <li>13. Determine any situations where officers assigned were not traced to an availability schedule. Discuss with management.</li> <li>14. Discuss any audit findings with the Audit Supervisor, Deputy Director and Audit Director. After receiving their approval discuss audit findings with Auditee management.</li> <li>15. Summarize and conclude.</li> </ul>		
<b>Objective 4:</b> Determine if only those officers not on regular duty received extra duty pay for funeral escorts.			
	<ul style="list-style-type: none"> <li>16. Obtain a listing of all officers who escorted funerals during the audit period. Using the random number generator, select a sample of _____ officers and test for the following: <ul style="list-style-type: none"> <li>a. Review payroll records to ensure that only “off-duty” personnel performed the escort.</li> <li>b. For on-duty personnel, review extra duty system to ensure no payment was made.</li> </ul> </li> <li>17. Research any instances where on-duty personnel received extra duty pay for funeral escorts.</li> </ul>		

Budget Hours	Audit Procedures	Done By	W/P Ref.
	18. Discuss any audit findings with the Audit Supervisor, Deputy Director and Audit Director. After receiving their approval discuss audit findings with Auditee management. 19. Summarize and conclude.		
<b>Objective 5:</b> Determine if permittee fees and billings were properly recorded and collected in a timely manner.			
	20. Obtain a listing of all new permittees activated during the audit period. Using the random number generator, select a sample of _____ to perform the following tests. 21. Review permittee file for proper documentation and to ensure that the applicable fee was collected and properly recorded. 22. Identify all personnel assigned to the permittee and trace to properly completed voucher, billing and identify if payment was timely. 23. Identify all delinquent accounts and review collection efforts. Review officer assignments to ensure delinquent permittees did not receive any services. 24. Discuss any discrepancies with management. 25. Discuss any audit findings with the Audit Supervisor, Deputy Director and Audit Director. After receiving their approval discuss audit findings with Auditee management. 26. Summarize and conclude.		
<b>Audit Wrap Up</b>			
	27. Complete and index working papers. 28. Prepare a preliminary draft of the audit report. 29. Clear review notes. 30. Forward draft to auditee and request responses within 10 working days. 31. Incorporate auditee responses into the final audit report. 32. If requested, schedule and hold exit conference. 33. Quality Control Checklist of the Quality Control Package to be completed by the Deputy Director. 34. Present the audit report to the Mayor.		