

**City of Tampa
Internal Audit Department
Audit Program Guide
TPD Recruiting
Audit 00-03**

Budget Hours	Audit Procedures	Done By	W/P Ref.																														
<i>Background</i>																																	
	<p>Police officer and scholarship applicants are subjected to a more intensive screening process than the typical City of Tampa applicant. The Criminal Justice Standards and Training Commission (CJSTC) of the Florida Department of Law Enforcement mandate the minimum qualifications and screening requirements for police officers. Scholarship applicants follow an almost identical screening process because the City's goal is to hire them as police officers upon graduation.</p> <p>The Tampa Police Department's (TPD) minimum qualifications exceed the Commission's with respect to age and education. TPD applicants must be 21 years old and possess an Associate's Degree or its equivalent (60 semester hours of college credits).</p> <p>The City of Tampa Personnel Division is comprised of three primary sections: Applicant Services, which is responsible for the areas of recruiting, testing and certification; Test Validation/Classification, which is responsible for maintaining the testing program consistent with professional standards, as well as maintaining the classification plan in a current condition; and the Background Investigation unit, charged with responsibility for conducting a broad range of pre-employment background checks on applicants. During the first half of FY00, the average time for processing a police applicant's background was 90 days from the time the application was received, including TPD Personnel assistance during times of backlog. The Background Investigations Section is responsible for ensuring compliance with the applicable rules, regulations and laws for screening police officer and scholarship applicants.</p> <p>Continuous recruitment for Florida State certified police officers and yearly recruitment for the Police Scholarship Program for TPD generated about 10% of all applicants during the period covered by the audit. Because of the extensive background checking, verification of credentials and documents, physical fitness testing and behavioral assessment involved, these applicants require a disproportionate share of staff time to process. Additionally, all applicants for the Police Scholarship Program during FY00 were handled by TPD Personnel.</p>																																
<i>Statistics</i>																																	
	<table border="0"> <tr> <td></td> <td>FY98</td> <td>FY98</td> <td>FY99</td> <td>FY99</td> <td>FY00</td> </tr> <tr> <td></td> <td><u>1st Half</u></td> <td><u>2nd Half</u></td> <td><u>1st Half</u></td> <td><u>2nd Half</u></td> <td><u>1st Half</u></td> </tr> <tr> <td><u>Police Officer Candidates</u></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Applications Processed</td> <td style="text-align: center;">150</td> <td style="text-align: center;">160</td> <td style="text-align: center;">90</td> <td style="text-align: center;">130</td> <td style="text-align: center;">130</td> </tr> <tr> <td>Number placed on the Eligible List</td> <td style="text-align: center;">106</td> <td style="text-align: center;">104</td> <td style="text-align: center;">82</td> <td style="text-align: center;">97</td> <td style="text-align: center;">93</td> </tr> </table>		FY98	FY98	FY99	FY99	FY00		<u>1st Half</u>	<u>2nd Half</u>	<u>1st Half</u>	<u>2nd Half</u>	<u>1st Half</u>	<u>Police Officer Candidates</u>						Applications Processed	150	160	90	130	130	Number placed on the Eligible List	106	104	82	97	93		
	FY98	FY98	FY99	FY99	FY00																												
	<u>1st Half</u>	<u>2nd Half</u>	<u>1st Half</u>	<u>2nd Half</u>	<u>1st Half</u>																												
<u>Police Officer Candidates</u>																																	
Applications Processed	150	160	90	130	130																												
Number placed on the Eligible List	106	104	82	97	93																												

Budget Hours	Audit Procedures	Done By	W/P Ref.												
	<p><u>Scholarship Candidates</u></p> <table data-bbox="219 438 1203 532"> <tr> <td>Applications Processed</td> <td>45</td> <td>200</td> <td>25</td> <td>44</td> <td>112</td> </tr> <tr> <td>Number placed on the Eligible List</td> <td>29</td> <td>23</td> <td>23</td> <td>35</td> <td>0</td> </tr> </table> <p>Source: Personnel Division's semi-annual reports to the Civil Service Board</p> <p>Note: Applications for Police Scholarship are not accepted at all times.</p>	Applications Processed	45	200	25	44	112	Number placed on the Eligible List	29	23	23	35	0		
Applications Processed	45	200	25	44	112										
Number placed on the Eligible List	29	23	23	35	0										
<i>Planning the Audit</i>															
	<ol 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: <ol 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 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. 														
<i>Audit Scope</i>															
	<p>The audit period covered the screening activity for applicants deemed eligible by the Recruiting, Testing and Certification Section of the Personnel Division as of July 1, 2000. Original records, as well as copies, were used as evidence and verified through physical examination.</p>														

Budget Hours	Audit Procedures	Done By	W/P Ref.
<i>Audit Objectives</i>			
	<ol style="list-style-type: none"> 1. Ensure the screening process for police officer and scholarship applicants complies with applicable rules, regulations and laws. 2. Ensure procedures for background investigations for police officer and scholarship applicants are consistent. 		
<i>Objective 1: Ensure the screening process for police officers and scholarship applicants complies with applicable rules, regulations and laws.</i>			
	<ol style="list-style-type: none"> 1. Obtain the eligible listings for police officer and scholarship applicants. 2. Develop tests to ensure completeness of the listing. 3. After ensuring completeness, select a random sample of applicants using a confidence level of 90%, an expected error rate of 5%, and a desired precision of +/- 5%. 4. Schedule out screening requirements as described in applicable rules, regulations and laws. 5. Test sample to ensure compliance with selected screening requirements. 6. Discuss any exceptions with the management of the Personnel Division. 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 2: Ensure procedures for background investigations for police officer and scholarship applicants are consistent.</i>			
	<ol style="list-style-type: none"> 9. Obtain a copy of the Background Information Checklist. 10. Segregate eligible police officer applicants for FY00 from list used in objective one. 11. Segregate eligible scholarship applicants for FY00 from list used in objective one. 12. Select a random sample of applicants using a confidence level of 90%, an expected error rate of 5%, and a desired precision of +/- 5%. Fifty percent of the sample will consist of police officer candidates. Fifty percent will consist of scholarship applicants. 13. Test sample to ensure all items per the Background Information Checklist are addressed in each file. 14. Compare police officer applicant files to scholarship applicant files for differences in procedures, etc. 15. Discuss any exceptions with the Backgrounds Investigation Unit Personnel and/or TPD Personnel conducting FY00 scholarship applicant background investigations. 16. Discuss any audit findings with the Audit Supervisor, Deputy Director and Audit Director. After receiving their approval discuss audit findings with Auditee management. 17. Summarize and conclude. 		
<i>Audit Wrap Up</i>			
	<ol style="list-style-type: none"> 18. Complete and index working papers. 19. Prepare a preliminary draft of the audit report. 		

Budget Hours	Audit Procedures	Done By	W/P Ref.
	20. Clear review notes. 21. Forward draft to auditee and request responses within 10 working days. 22. Incorporate auditee responses into the final audit report. 23. If requested, schedule and hold exit conference. 24. Quality Control Checklist of the Quality Control Package to be completed by the Deputy Director. 25. Present the audit report to the Mayor.		