

**City of Tampa  
Internal Audit Department  
Audit Program Guide  
TPD – Fiscal Bureau  
99-02**

Budget Hours	Audit Procedures	Done By	W/P Ref.
<b><i>Background</i></b>			
	The Fiscal Bureau is responsible for performing various functions within the Tampa Police Department. These include – payroll duties, accounts payable as well as budget preparation and monitoring.		
<b><i>Statistics</i></b>			
	The payroll budget for the department for FY99 was reported as more than \$77 million. Additionally, deposits from various Police activities are received on a daily basis. For FY99 (through July) more than \$6 million had been deposited from all Police activities.		
<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> <li>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.</li> <li>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.</li> </ol>		

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	11. Clear review notes and revise the audit program, if necessary.		
<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 Fiscal Bureau from October 1, 1998 through December 31, 1999.		
<b>Audit Objectives</b>			
	<ol style="list-style-type: none"> <li>1. Determine if controls over cash collections and deposits were adequate.</li> <li>2. Determine if petty cash accounts were properly monitored.</li> <li>3. Determine if contract monitoring was adequate.</li> </ol>		
<b>Objective 1:</b> Determine if controls over cash collections and deposits were adequate.			
	<ol style="list-style-type: none"> <li>1. Identify all deposits made during the audit period through bank statements.</li> <li>2. Using date of deposit, trace to cash transmittal or other source document from area depositing monies with Fiscal Bureau.</li> <li>3. Review dates counted by Fiscal Bureau with dates deposited on statement to determine timeliness. Identify any deposits made more than three business days after receipt.</li> <li>4. Identify funds to which deposited monies should be credited. Trace deposits to general ledger account entries. Identify dates of entries to determine timeliness. Identify any entries made more than three business days after deposit.</li> <li>5. 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>6. Summarize and conclude.</li> </ol>		
<b>Objective 2:</b> Determine if petty cash accounts were properly monitored.			
	<ol style="list-style-type: none"> <li>7. Perform surprise cash counts for all petty cash accounts issued through TPD.</li> <li>8. Determine if any discrepancies exist and obtain an explanation.</li> <li>9. Review surprise audits performed by Fiscal Bureau personnel during audit period. Determine if pattern for audits exist, or if performed on a relatively surprise basis.</li> <li>10. 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>11. Summarize and conclude.</li> </ol>		
<b>Objective 3:</b> Determine if contract monitoring was adequate.			
	<ol style="list-style-type: none"> <li>12. List all contracts or agreements TPD has with outside agencies for which the Fiscal Bureau is responsible for monitoring.</li> <li>13. Identify all requirements TPD has to comply with and obtain documentation to support they were met.</li> <li>14. Obtain an explanation for any requirements not met.</li> <li>15. 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>16. Summarize and conclude.</li> </ol>		

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<i>Audit Wrap Up</i>			
	17. Complete and index working papers. 18. Prepare a preliminary draft of the audit report. 19. Clear review notes. 20. Forward draft to auditee and request responses within 10 working days. 21. Incorporate auditee responses into the final audit report. 22. If requested, schedule and hold exit conference. 23. Quality Control Checklist of the Quality Control Package to be completed by the Deputy Director. 24. Present the audit report to the Mayor.		