

**City of Tampa  
Internal Audit Department  
Audit Program Guide  
e-Government  
Audit 02-25**

Budget Hours	Audit Procedures	Done By	W/P Ref.
<b><i>Background</i></b>			
	<p>On November 16, 2000, the City of Tampa entered into a 3 year contract with eTampa Interactive, Inc. (now called Florida Local Interactive (FLI)), a wholly owned subsidiary of National Information Consortium (NIC), a Colorado Corporation. The purpose of the contract was to engage FLI to serve as Network Manager to establish, develop, operate, and maintain the electronic payment system on the City's web site so that citizens and businesses can conduct electronic business transactions with the City. The contract term is for three years with two-year automatic renewals.</p> <p>The Management Information Systems Department (MIS) manages the City of Tampa home page and web site and FLI manages the electronic payment system with oversight by MIS.</p>		
<b><i>Statistics</i></b>			
	<p>Revenue collected through the online payment applications for the period of January 1, 2001 to December 31, 2001:</p> <p style="padding-left: 40px;">Business Tax – Renewal Payments \$12,161</p> <p style="padding-left: 40px;">Construction Services – Express Permits \$4,146</p> <p style="padding-left: 40px;">Parking – Monthly permit application &amp; payments \$22,089</p> <p style="padding-left: 40px;">Parking – Ticket Inquiries and payments \$83,739</p> <p style="padding-left: 40px;">Police – Request a copy of a report \$5,495</p> <p style="padding-left: 40px;">Tampa Museum of Art online store \$275</p> <p style="padding-left: 40px;">Utility Service – Bill inquiries and payments \$89,334</p>		
<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> </ol>		

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	<ol style="list-style-type: none"> <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> <li>11. Clear review notes and revise the audit program, if necessary.</li> </ol>		
<b><i>Audit Scope</i></b>			
	Based on the work performed during the preliminary survey and the assessment of risk, the audit period will cover the operations of the electronic business portal from January 16, 2001 to December 31, 2001.		
<b><i>Audit Objectives</i></b>			
	<ol style="list-style-type: none"> <li>1. To ensure that online payments received through the City's web site are properly accounted for and remitted to the City by the Network Manager in a timely manner.</li> <li>2. To ensure that adequate security measures are in place to ensure that confidential citizen information used in the online payment process are protected.</li> </ol>		
<b><i>Objective 1: To ensure that online payments received through the City's web site are properly accounted for and remitted to the City by the Network Manager in a timely manner.</i></b>			

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	<ol style="list-style-type: none"> <li>1. Judgmentally select 10 days of electronic payments received through the electronic business portal during the period of January 1, 2001 to December 31, 2001 and perform the following:               <ol style="list-style-type: none"> <li>(a) Verify that the reconciliation of the Tampa Daily Kash Report listing the electronic payment transactions to the Central Cashiering system reports was performed by the City's Banking Section.</li> <li>(b) Verify that the funds transferred from the Network Manager to the City's web site bank account agree to the total electronic payment transaction amount per the Tampa Daily Kash Reports and the funds were transferred in a timely manner from the date of transaction.</li> </ol> </li> <li>2. 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>3. Summarize and conclude.</li> </ol>		
<p><b><i>Objective 2: To ensure that adequate security measures are in place to ensure that confidential citizen information used in the online payment process are protected.</i></b></p>			
	<ol style="list-style-type: none"> <li>4. The installation of a digital certificate turns the Secure Sockets Layer (SSL) encryption capabilities on. Verify that the City has obtained a digital certificate issued by a Certification Authority.</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>		
<p><b><i>Audit Wrap Up</i></b></p>			
	<ol style="list-style-type: none"> <li>7. Complete and index working papers.</li> <li>8. Prepare a preliminary draft of the audit report.</li> <li>9. Clear review notes.</li> <li>10. Forward draft to auditee and request responses within 10 working days.</li> <li>11. Incorporate auditee responses into the final audit report.</li> <li>12. If requested, schedule and hold exit conference.</li> <li>13. Quality Control Checklist of the Quality Control Package to be completed by the Deputy Director.</li> <li>14. Present the audit report to the Mayor.</li> </ol>		