

**City of Tampa
Internal Audit Department
Audit Program Guide
TPD – Gasoline Credit Card Program
02-02**

Budget Hours	Audit Procedures	Done By	W/P Ref.
<i>Background</i>			
	<p>The Tampa Police Department uses a credit card, issued through the Motiva Enterprises, LLC, to purchase gasoline for their vehicles. These credit cards are used at all Shell gasoline stations located in Hillsborough, Pinellas and Pasco counties. Currently, only three cards are coded to permit non-gasoline purchases. These cards are held by the Mayor, Police Chief and the Assistant Police Chief.</p>		
<i>Statistics</i>			
	<p>The FY02 budget expenditure for gasoline purchases is more than \$1.4 million; actual expenses for FY01 were \$1.5 million. There are 994 cards issued to all sworn personnel, 39 civilian personnel and six reserve officers. The reserve officers use vehicles in the performance of jobs through the Extra Duty program.</p>		
<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 		

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	<p>duties, supervision, reconciliations, computer-generated error and edit listings, exception reports, etc.)</p> <p>8. After gaining an understanding of various functions, conduct several transaction walk-throughs. Revise documentation as necessary.</p> <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>		
Audit Scope			
	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 and the Gasoline Credit Card Program from October 1, 2000 to September 30, 2001 (FY01).		
Audit Objectives			
	<ol style="list-style-type: none"> 1. Determine that gas purchases were for City of Tampa vehicles and for business purposes. 2. Determine that the process for bill payment is adequate. 		
Objective 1: Determine that gas purchases were for City of Tampa vehicles and for business purposes.			
	<ol style="list-style-type: none"> 1. Using a random number generator, select a sample of 23 officers to review attendance logs. 2. Request time and attendance calendars from Central Payroll for selected officers. 3. Identify any days recorded as leave (vacation, training, sick) during the audit time period. 4. Obtain gas card activity for selected employees and compare leave days to any recorded days for gasoline purchases. 5. Review records to determine if documentation exists to support reasons for purchases. 6. Discuss any audit findings with the Audit Supervisor, Deputy Director and Audit Director. After receiving their approval discuss audit findings with Auditee management. 7. Summarize and conclude. 		

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	Objective 2: Determine that the process for bill payment is adequate.		
	<ul style="list-style-type: none"> 8. Using random number generator, select five months during the audit time period and review billings. 9. If required, visit locations that maintain documentation to support amount paid. 10. Discuss any audit findings with the Audit Supervisor, Deputy Director and Audit Director. After receiving their approval discuss audit findings with Auditee management. 11. Summarize and conclude. 		
	Audit Wrap Up		
	<ul style="list-style-type: none"> 12. Complete and index working papers. 13. Prepare a preliminary draft of the audit report. 14. Clear review notes. 15. Forward draft to auditee and request responses within 10 working days. 16. Incorporate auditee responses into the final audit report. 17. If requested, schedule and hold exit conference. 18. Quality Control Checklist of the Quality Control Package to be completed by the Deputy Director. 19. Present the audit report to the Mayor. 		