

**Community Investment Tax, Audit 03-13**  
**Risk Analysis Work Sheet**

Risk	Control	Control In Place	Risk Assessment	Objective
Taxes were not used as authorized by the referendum.	Budget office is involved in the purchasing approval process through monitoring details of purchase orders before approved.	Yes / No	Medium	
Taxes were not used as authorized by Council resolution.	Budget office is involved in the purchasing approval process through monitoring details of purchase orders before approved. Additionally, Purchasing monitors for funding source - requires approval from either Budget and when required Council.	Yes / No	Medium	
Clerk of Court may not remit total amount due to the City of Tampa.	General Accounting receives revenues and a monthly / quarterly report of disbursements. The Chief Accountant reviews the amounts received. However, no further verification for accuracy is performed.	No	High	