

**TAMPA POLICE DEPARTMENT
INFORMANT FUND & OTHERS
AUDIT 19-09
APRIL 22, 2019**



CITY OF TAMPA

Bob Buckhorn, Mayor

Internal Audit Department

Christine Glover, Internal Audit Director

April 22, 2019

Honorable Bob Buckhorn
Mayor, City of Tampa
1 City Hall Plaza
Tampa, Florida

RE: Informant Fund & Others, Audit 19-09

Dear Mayor Buckhorn:

Attached is the Internal Audit Department's report on Informant Fund & Others.

We thank the management and staff of TPD, Criminal Investigations Division, for their cooperation and assistance during this audit.

Sincerely,

/s/ Christine Glover

Christine Glover
Internal Audit Director

cc: Dennis Rogero, Chief of Staff
Sonya Little, Chief Financial Officer
Brian Dugan, Chief of Police
Ernest Mueller, Chief Assistant City Attorney
Michael Hutner, Police Major

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/s/ Stephen Mhere

Auditor

/s/ Christine Glover

Audit Director

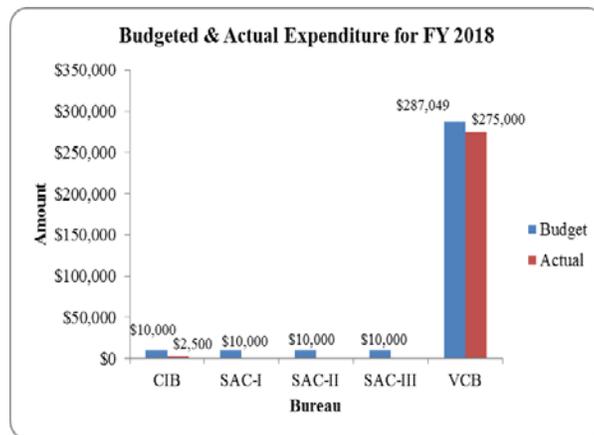
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BACKGROUND

Tampa Police Department (TPD) describes the core of its mission as the reduction of crime and the enhancement of people’s quality of life through cooperative partnership with all citizens. To achieve this mission, TPD undertakes both overt police work through uniformed officers as well as covert operations through its Criminal Investigations Division (CID). The CID comprises two bureaus, the Major Crimes Bureau (MCB) and the Violent Crimes Bureau (VCB). Among other crimes, the former handles homicides, sex crimes, child abuse, and fugitive apprehension. The latter handles narcotic and gang enforcement, undercover operations, and firearm investigations. As of the beginning of December 2018, VCB had a total of 78 sworn officers, including a lieutenant, a captain, and a major.

Whenever necessary, TPD enlists the help of confidential informants in its investigative endeavors. Informants are members of the civilian population who may have useful, specific information and are willing to share it in the aid of police investigations. Informants are often criminals themselves, but they are an essential part of proactive law enforcement and are considered crucial in drug trafficking and other serious crimes investigations.¹

Most operations involving confidential informants are undertaken by the VCB, with some carried out by units from the Criminal Intelligence Bureau (CIB) and Street Anti-Crime (SAC) units I, II, and III. The figure below shows budgeted and actual expenditures for the confidential informant fund and related investigations. As illustrated, there was zero informant fund and related expenditure for SACs I, II, and III, \$2,500 for CIB, and \$275,000 for VCB.



Source: Data provided by Tampa Police Department

¹ Justice Professional Journal, (2001), Volume 14, Pgs. 3-18. University of Colorado at Denver.

STATEMENT OF OBJECTIVES

This audit was conducted in accordance with the Internal Audit Department's Fiscal Year (FY) 2019 Audit Agenda. Its objectives were to determine if the Informant Fund program:

1. Is compliant with requirements of Florida's confidential informants statute, otherwise known as Rachel's Law.
2. Has sufficient preventive internal controls to provide reasonable assurance that informant funds are secure and that informant files confidentiality is protected.
3. Has sufficient detective internal controls to provide reasonable assurance for proper accounting of informant funds used during operations.

STATEMENT OF SCOPE

The period included in the scope of this audit is FY 2018. Our focus was mostly on the VCB, but activities of SAC units I, II, and III were also reviewed. To preserve the confidentiality of informants for purposes of their safety as required by law, this audit did not include a review of confidential informant files or interviewing of informants. Nor were these activities deemed necessary to accomplish our objectives or to ascertain the adequacy of the internal control system in place.

STATEMENT OF METHODOLOGY

We reviewed Florida statute that guides confidential informant activities. We evaluated internal controls, reviewing TPD's policies and intra-divisional procedures that guide the use of informants as well as payment approval protocols followed when informants are paid.

We observed security measures implemented to safeguard both the cash and informant files. We interviewed personnel responsible for the confidential informant program, including a police major who is in direct command of informant activities.

We consulted with personnel in Revenue & Finance Department (R&F) regarding the process to issue funds for undercover investigations. We reviewed documents produced when the Banking Division issues such funds as well as documents showing the division's expense confirmation process. We also discussed the Grants Division's oversight of High Intensity Drug Trafficking Areas grant funds provided by the federal government.²

STATEMENT OF AUDITING STANDARDS

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

² City of Tampa's HIDTA grant expenditures for FY 2016 and FY 2017 amounted to \$260,338 and \$257,550, respectively.

AUDIT CONCLUSIONS

Based on our review of documented policies and procedures, and observations of practices, we make the following conclusions. The Informant Fund program:

1. Is compliant with requirements of Florida's confidential informants statute, otherwise known as Rachel's Law.
2. Has sufficient preventive internal controls to provide reasonable assurance that informant funds are secure and that informant files confidentiality is protected.
3. Has sufficient detective internal controls to provide reasonable assurance for proper accounting of informant funds used during operations.