



FHP Information and Evidence Funds

Audit Report 201314-24

March 6, 2014

Executive Summary

The Florida Highway Patrol's Bureau of Criminal Investigations and Intelligence is responsible for the use and maintenance of the Information and Evidence (I and E) Fund. The fund is available to investigators to purchase materials as evidence or pay confidential sources for information that could otherwise be unavailable.

The purpose of this audit was to evaluate the internal controls over the I and E Fund and compliance with Florida Statutes, Department policies and procedures. The scope of this audit included a review of documentation supporting I and E Fund deposits and expenditures for the second quarter of the 2013-14 Fiscal Year (October, November, and December 2013).

Based on our examination of I and E Fund transactions for the quarter ended December 2013, the Florida Highway Patrol's Bureau of Criminal Investigations and Intelligence maintained, in all material respects, effective internal controls for the I and E Fund and operated the I and E Fund in compliance with applicable laws and Department policies and procedures.

Background and Introduction

The purpose of this audit was to evaluate the internal controls over the I and E Fund, and compliance with Florida Statutes, Department policies and procedures for the second quarter of the 2013-14 Fiscal Year (October, November, and December 2013).

In accordance with Section 925.055, Florida Statutes, the Florida Highway Patrol Bureau of Criminal Investigations and Intelligence Policy 9.01, establishes guidelines for the use and accountability of the Florida Highway Patrol I and E Fund. This policy authorizes the purchase of information or physical evidence relating to criminal activity and requires a quarterly report of the I and E Fund transactions.

The authorized maximum amount for this fund is \$5,000.

Information and Evidence Fund Summary	
Quarter Ended December 2013	
Beginning Balance	\$5,000.00
Receipts	\$3,010.10
Disbursements	\$3,010.10
Ending Balance	\$5,000.00

Findings and Recommendations

Based on our examination of I and E Fund transactions for the quarter ended December 2013, the Florida Highway Patrol's Bureau of Criminal Investigations and Intelligence maintained, in all material respects, effective internal controls for the I and E Fund and operated the I and E Fund in compliance with applicable laws and Department policies and procedures.



Purpose, Scope, and Methodology

The purpose of this audit was to evaluate the internal controls over the I and E Fund, and compliance with Florida Statutes and Department policies and procedures.

The scope of this audit included a review of documentation supporting the deposits and expenditures of the fund for the second quarter of the 2013-14 Fiscal Year (October, November, and December 2013).

Our methodology included:

- Reconciling the bank account;
- Tracing all account activity from the I and E Fund Quarterly Report to the bank statements;
- Reviewing documentation related to expenditures and deposits; and
- Verifying interest earned was timely forwarded to the Department of Financial Services.

Distribution, Statement of Accordance, and Project Team

Distribution

Julie L. Jones, Executive Director
Colonel David Brierton, Director of Florida Highway Patrol

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David W. Martin, Auditor General

Statement of Accordance

Section 20.055, Florida Statutes, requires the Florida Department of Highway Safety and Motor Vehicles' Inspector General to review, evaluate, and report on policies, plans, procedures, accounting, financial, and other operations of the Department and to recommend improvements. This audit engagement was conducted in accordance with applicable *International Standards for the Professional Practice of Internal Auditing* published by the Institute of Internal Auditors and *Principles and Standards for Offices of Inspector General* published by the Association of Inspectors General.

Project Team

Engagement conducted by:
Megan Frink, Auditor
Virginia Gaskins, Auditor

Under the supervision of:
David Ulewicz, Audit Director

Approved by:


Julie M. Leftheris, Inspector General