FHP Information and Evidence Funds

July 31, 2014

Audit Report 201415-01

Executive Summary

The Florida Highway Patrol's Bureau of Criminal Investigations and Intelligence is responsible for the use and maintenance of an Information and Evidence (I and E) Fund. This 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 and Department policies and procedures. The scope of this audit included a review of documentation supporting I and E Fund deposits and expenditures for the fourth quarter of the 2013-14 Fiscal Year (April, May, and June 2014).

Based on our examination of I and E Fund transactions for the quarter ended June 2014, 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 to determine if the fund is used in compliance with Florida Statutes and Department policies and procedures for the fourth quarter of the 2013-14 Fiscal Year (April, May, and June 2014).

In accordance with Section 925.055, Florida Statutes, the Florida Highway Patrol's 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 June 2014	
Beginning Balance	**$4,840.00**
Receipts	$13.62
Disbursements	$13.62
Ending Balance	**$4,840.00**

Findings and Recommendations

Based on our examination of I and E Fund transactions for the quarter ended June 2014, 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 fourth quarter of the 2013-14 Fiscal Year (April, May, and June 2014).

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 forwarded to the Department of Financial Services.

Distribution, Statement of Accordance, and Project Team

Distribution

Terry L. Rhodes, Executive Director
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Melinda M. Miguel, Chief Inspector General
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:
Virginia Gaskins, Auditor

Under the supervision of:
David Ulewicz, Audit Director

Approved by:

Julie M. Leftheris, Inspector General