

## FHP Information and Evidence Fund

Audit Report 201819-08

September 10, 2018

### Introduction and Background

The Florida Highway Patrol's Bureau of Criminal Investigations and Intelligence (BCII) 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.

In accordance with Section 925.055, Florida Statutes, the Florida Highway Patrol's BCII Policy 9.01, *Information and Evidence Funds*, 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. The table below shows the funds activity for the fourth quarter of the 2017-18 Fiscal Year (April, May, and June 2018).

| Information and Evidence Fund Summary |                   |
|---------------------------------------|-------------------|
| Quarter Ended June 2018               |                   |
| <b>Beginning Balance</b>              | <b>\$4,250.05</b> |
| Receipts                              | \$16.86           |
| Disbursements                         | \$35.61           |
| <b>Ending Balance</b>                 | <b>\$4,231.30</b> |

## Results of Audit

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Based on our examination of I and E Fund transactions for the fourth quarter ended June 2018, the Florida Highway Patrol's BCII 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

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The purpose of this audit was to evaluate the internal controls over the I and E Fund, and compliance with Florida Statutes, Florida Administrative Code, 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 2017-18 Fiscal Year (April, May, and June 2018).

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

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### Distribution

Terry L. Rhodes, Executive Director  
Jamie Deloach, Chief of Staff  
Colonel Gene Spaulding, Director of Florida Highway Patrol  
Lt. Colonel Troy Thompson, Deputy Director of Patrol Operations  
Chief Ernesto Duarte, Chief of Special Services  
Major M. S. Mandell, Commander of the Bureau of Criminal Investigations and Intelligence  
Major Gary Howze, Office of Strategic Services  
Emily Balza, Policy and Accreditation

Eric Miller, Chief Inspector General  
Sherrill F. Norman, 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:  
Molly Papania, Auditor

Under the supervision of:  
David Ulewicz, Audit Director

Approved by:



David Ulewicz, Acting Inspector General