



## FHP Information and Evidence Fund Audit Report 202021-26

June 23, 2021

### Executive Summary

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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&E) Fund. This fund is available to investigators to purchase materials as evidence or pay confidential sources for information that could otherwise be unavailable. BCII Policy 9.01, *Information and Evidence Funds*, establishes guidelines for the use and accountability of the fund and requires a quarterly report of the I&E Fund transactions.

The purpose of this audit was to evaluate the internal controls over the I&E Fund, and compliance with Florida Statutes, (F.S.), Florida Administrative Code, (F.A.C.), 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 third quarter of the 2020-21 Fiscal Year (January, February, and March 2021).

Overall, the internal controls over the BCII I&E Fund were adequate; however, we noted an opportunity for improvement.

We determined ensuring the I&E Fund Expenditure Forms are properly completed would enhance accountability of funds and improve compliance with BCII policy. For one expenditure, we noted the expenditure form was not fully completed, as required by BCII Policy 9.01. We recommend BCII ensure Information and Evidence Funds Total Expenditure of Funds and Returned Funds forms are completed properly and in accordance with BCII Policy 9.01.

### Background and Introduction

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The Florida Highway Patrol's BCII is responsible for the use and maintenance of an I&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, F.S., 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&E Fund. This policy authorizes the purchase of information or physical evidence relating to criminal activity and requires a quarterly report of the I&E Fund transactions. The authorized maximum amount for this fund is \$5,000. The table below shows the fund's activity for the third quarter of the 2020-21 Fiscal Year (January, February, and March 2021).

Information and Evidence Fund Summary	
Quarter Ended March 31, 2021	
<b>Beginning Balance</b>	<b>\$2,869.10</b>
Receipts	\$1,900.00
Disbursements	\$30.00
<b>Ending Balance</b>	<b>\$4,739.10</b>

## Findings and Recommendations

### *Properly Completed Forms*

**Finding No. 1:** Ensuring I&E Fund Expenditure Forms are properly completed would enhance accountability of funds and improve compliance with FHP Policy.

BCII Policy 9.01.4(G)(3), requires the Investigator must complete the Information and Evidence Funds Total Expenditure of Funds and Returned Funds form to include the amount and purpose of the payment and a brief, specific account of how the funds were expended and the results obtained, along with the date and case number.

For the expenditure associated with case number FHPA20OFF025511, the expenditure form was provided after audit inquiry. Upon review, we noted the form did not include a brief, specific account of how the funds were expended and the results obtained.

Not ensuring the Information and Evidence Funds Total Expenditure of Funds and Returned Funds forms are properly completed results in noncompliance with BCII Policy and decreases the accountability of expended funds.

### **Recommendation**

We recommend BCII ensure Information and Evidence Funds Total Expenditure of Funds and Returned Funds forms are completed properly and in accordance with BCII Policy 9.01.



## Management Response

BCII concurs with the recommendation. Properly completing forms will enhance accountability and improve efficiency. BCII management will strive to ensure all forms are completed in the correct manner.

## Purpose, Scope, and Methodology

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The purpose of this audit was to evaluate the internal controls over the I&E Fund, and compliance with F.S., F.A.C., 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 third quarter of the 2020-21 Fiscal Year (January, February, and March 2021).

Our methodology included:

- Reconciling the bank account;
- Tracing all account activity from the I&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

Terry L. Rhodes, Executive Director  
Jennifer Langston, Chief of Staff  
Colonel Gene Spaulding, Director of Florida Highway Patrol  
Lt. Colonel Troy Thompson, Deputy Director of Patrol Operations  
Chief Mark Brown, Deputy Director of Special Services  
Major M. S. Mandell, Commander of the Bureau of Criminal Investigations and Intelligence  
Captain Lisa Barnett, Policy, Accreditation, Inspections and Forms

Melinda M. Miguel, 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:  
Bethany Vickerman, Auditor

Under the supervision of:  
Erin Mook, Audit Director

Approved by:

  
Mike Stacy, Inspector General

## Attachment – Management Response



**Terry L. Rhodes**  
Executive Director

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### MEMORANDUM

DATE: June 23, 2021  
TO: Erin Mook, Audit Director  
FROM: M.S. Mandell, Bureau Commander  
SUBJECT: FHP Information and Evidence Fund (202021-26)

The following is our response to the findings and recommendations presented in the report.

#### **Finding 1: *Properly Completed Forms***

Ensuring I&E Fund Expenditure Forms are properly completed would enhance accountability of funds and improve compliance with FHP Policy.

#### **Recommendation**

We recommend BCII ensure Information and Evidence Funds Total Expenditure of Funds and Returned Funds forms are completed properly and in accordance with BCII Policy 9.01.

#### **Management Response**

BCII concurs with the recommendation. Properly completing forms will enhance accountability and improve efficiency. BCII management will strive to ensure all forms are completed in the correct manner.