

FHP Information and Evidence Fund Audit Report 202122-09

July 19, 2021

Background and Introduction

The Florida Highway Patrol's (FHP) 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.

In accordance with Section 925.055, Florida Statutes, (F.S.), the FHP's BCII Policy 9.01, *Information and Evidence Funds*, establishes guidelines for the use and accountability of the FHP 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 fourth quarter of the 2020-21 Fiscal Year (April, May, and June 2021).

| Information and Evidence Fund Summary | |
|---------------------------------------|-------------------|
| Quarter Ended June 30, 2021 | |
| Beginning Balance | \$4,739.10 |
| Receipts | \$11.49 |
| Disbursements | \$761.49 |
| Ending Balance | \$3,989.10 |



Results

Based on our examination of the I&E Fund transactions for the fourth quarter of the 2020-21 Fiscal Year, the FHP's BCII maintained, in all material respects, effective internal controls for the I&E Fund and operated the I&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&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 2020-21 Fiscal Year (April, May, and June 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