

## FHP Information and Evidence Fund Audit Report 202223-26

April 19, 2023

### 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 would otherwise be unavailable.

In accordance with Section 925.055, Florida Statutes, 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 \$5,000.00. The table below shows the fund's activity for the third quarter of the 2022-23 Fiscal Year (January, February, and March 2023).

Information and Evidence Fund Summary	
Quarter Ended March 31, 2023	
Beginning Balance	\$5,000.00
Receipts	\$0.00
Disbursements	\$0.00
Ending Balance	\$5,000.00

## Results

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Based on our examination of the I&E Fund activity, there were no receipts or disbursements for the third quarter of the 2022-23 Fiscal Year. Based on our examination, 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

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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 third quarter of the 2022-23 Fiscal Year (January, February, and March 2023).

Our methodology included reconciling the bank account, tracing all account activity from the I&E Quarterly report to the bank statements, and reviewing documentation related to expenditures and deposits.

## **Distribution, Statement of Accordance, and Project Team**

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### **Distribution**

Dave Kerner, Executive Director  
Robert Kynoch, Deputy Executive Director  
Jennifer Langston, Chief of Staff  
Gary Howze, Colonel of Florida Highway Patrol  
Troy Thompson, Lieutenant Colonel of Patrol Operations  
Mark Brown, Lieutenant Colonel of Support Operations  
Joseph Harrison, Chief of Special Services  
M. S. Mandell, Major of the Bureau of Criminal Investigations and Intelligence  
Lenita King, Captain of 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