



# CITY OF ORLANDO

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Office of Audit and Evaluation Director

## MEMORANDUM

To: Michael J. McCoy, Chief of Police

From: Beryl H. Davis, Audit and Evaluation Director

Re: Follow-Up Review Of Airport Police Billing Processes  
(Report No. 05-01)

Date: October 7, 2004

Attached is a summary of the status of recommendations as determined from our follow-up review of the Airport Police Billing Processes (*Report No. 03-17*), issued September 12, 2003. Our review procedures consisted of staff inquiries and a review of the status of the recommendations provided by Department management.

Our follow-up was made in accordance with generally accepted government auditing standards, except that we did not perform substantial tests of evidence supporting responses from the officials responsible for resolving audit findings and recommendations.

**Four of the six recommendations contained in the original report have been implemented. Two recommendations regarding the provision of actual versus budget variance reports and personal leave buy downs are planned for implementation.**

Internal "actual versus budget" reports are currently generated on a monthly basis with plans to begin providing these reports, with appropriate explanations, on a quarterly basis to GOAA. The recommendation concerning personal leave buy downs is being discussed as part of the current City/GOAA contract negotiations.

We wish to thank the officials and personnel of the Police Department for their cooperation and prompt response to the follow-up request.

Jack Sirak, Audit Program Manager, performed this follow-up review.

BHD/jts

Attachment

c: Honorable Buddy Dyer, Mayor  
Jose I. Fernandez, Jr., Chief of Staff  
Richard L. Levey, AICP, Chief Administrative Officer  
Dykes C. Everett, City Attorney  
Jody Litchford, Deputy City Attorney  
Michael Holloway, Police Captain