

Second Follow-Up Review of
Audit of Homeland Security Practices, Policies, and Fiscal Matters

Report No. 07-19
September 21, 2007

The Office of Audit Services and Management Support has performed a second follow-up of our Audit of Homeland Security Practices, Policies and Fiscal Matters (Report No. 05-05), issued November 30, 2004.

Our procedures consisted of a review and discussion of the status of the recommendations, as provided by the Orlando Fire Department and Orlando Police Department management and members of the Homeland Security Advisory Group. Our follow-up was made in accordance with generally accepted government auditing standards, except that we did not perform substantial tests of evidence supporting the replies from the officials responsible for resolving audit findings and recommendations.

The distribution of this audit follow-up is restricted, unless specific permission is obtained from the City of Orlando's Office of Legal Affairs. This is because much of the information contained in this report is confidential and exempt from disclosure, pursuant to the provisions of sections 119.07(3)(d) and (3)(e), and section 119.071, Florida Statutes.