

Jacksonville Sheriff's Office Aviation Audit

March 7, 2012

Report #718

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AUDIT REPORT #718

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OFFICE OF THE COUNCIL AUDITOR
Suite 200, St. James Building



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Honorable Members of the City Council
City of Jacksonville

INTRODUCTION/BACKGROUND

Pursuant to Section 102.118 of the Municipal Code, each of the constitutional officers is to be audited by the Council Auditor's Office at least once every five years. Additionally, pursuant to Section 5.10 of the City of Jacksonville Charter, all agencies of the Consolidated Government are subject to audit by the Council Auditor's Office.

The Jacksonville Sheriff's Office (JSO) Aviation Unit consists of eight aircraft; four helicopters and four fixed-winged aircraft. The helicopters are used primarily for patrol operations and ground support. The fixed-winged aircraft are used primarily for prisoner transport and occasionally for the transportation of JSO personnel. Prior to transporting any prisoners, the JSO Aviation Unit and the Corrections Fugitive Unit prepare estimates of the trip cost to transport the prisoner(s). The Chief of Jails receives both cost estimates and selects the mode of prisoner transport based on the estimates.

STATEMENT OF OBJECTIVES

The objectives of the audit were as follows:

1. To assess the reasonableness of Jacksonville Sheriff's Office aviation fuel usage during calendar year 2011.
2. To review Jacksonville Sheriff's Office fixed-wing trips during calendar year 2011 for public purpose.
3. To assess the reasonableness of the Jacksonville Sheriff's Office travel estimates in determining the most cost effective method of prisoner transport.

STATEMENT OF SCOPE AND METHODOLOGY

The scope of our audit was January 1, 2011 through December 31, 2011. We conducted interviews with applicable personnel and reviewed supporting documentation relating to flight

operations for the JSO Aviation Unit. We reviewed fuel purchases and fuel usage in the various aircraft. We reviewed the cost estimates for prisoner transport trips prepared by the JSO Aviation Unit and the Corrections Fugitive Unit and we compared those estimates to the actual costs incurred.

Our report is structured to identify Internal Control Weaknesses, Audit Findings, and Opportunities for Improvement as they relate to our audit objectives. Internal control is a process implemented by management to provide reasonable assurance that they achieve their objectives in relation to the effectiveness and efficiency of operations and compliance with applicable laws and regulations. An Internal Control Weakness is therefore defined as either a defect in the design or operation of the internal controls or is an area in which there are currently no internal controls in place to ensure that objectives are met. An Audit Finding is an instance where management has established internal controls and procedures, but responsible parties are not operating in compliance with the established controls and procedures. An Opportunity for Improvement is a suggestion that we believe could enhance operations.

STATEMENT OF AUDITING STANDARDS

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

AUDITEE RESPONSES

Responses from the auditee have been inserted after the respective finding and recommendation. We received these responses from the JSO Department of Investigations and Homeland Security, via John P. Hartley, Director, in a memorandum dated June 27, 2012.

AUDIT CONCLUSIONS

By Objective

1. Based on our testing of the JSO Aviation Unit's fuel usage, it appears that the amount of fuel used during calendar year 2011 was reasonable for JSO operations performed.
2. Based on our testing, it appears that JSO's calendar year 2011 fixed-wing trips were for public purpose for either prisoner transport or transport of law enforcement personnel on official business.

3. Based on our testing of calendar year 2011 JSO travel estimates, it appears that the JSO Aviation Unit's travel estimates were reasonable, however, the Corrections Fugitive Unit's travel estimates were not.

AUDIT OBJECTIVE #1

To assess the reasonableness of JSO aviation fuel usage during calendar year 2011.

Internal Control Weakness 1 - 1 *Weak Accounting Controls for Fuel on Hand*

Although the fuel system computer measures the current amount of fuel on hand, the JSO Aviation Unit does not keep records of fuel inventory as of specific dates or prior to receiving a new shipment of fuel. This prevents JSO from being able to identify fuel usage discrepancies in a timely manner and may prevent identifying the exact cause of a fuel discrepancy.

Recommendation to Internal Control Weakness 1 – 1

The JSO Aviation Unit should reconcile fuel usage monthly and whenever fuel deliveries are received. Fuel on hand should be reconciled to the prior month's inventory level. Computer print-outs of fuel quantities should be kept as accounting documentation.

JSO Aviation Unit Response to Internal Control Weakness 1-1

Agree Disagree Partially Agree

Fuel usage will be documented on the flight log after every flight. The unit commander will audit fuel usage each month and report his findings in his monthly report.

Finding 1 – 1 *System that Monitors Fuel Inventory is Not Accurate*

We obtained a fuel level reading of the three tanks on site prior to fuel being pumped into an aircraft. After 25.5 gallons of Jet A fuel was pumped into a helicopter, we obtained a fuel level reading again. The amount of fuel that was dispensed according to the pump was different from the change in the fuel levels according to the fuel quantity computer printout. The computer showed 2.5 gallons less than the pump showed for the amount dispensed. This occurred again later on the same day. After 18.9 gallons was pumped, the computer showed 3.9 gallons less than the pump showed for the amount dispensed. It was also noted that during this time the level of Avgas (fixed-wing aircraft fuel) increased by two gallons when no fuel had been dispensed from the pump.

Recommendation to Finding 1 – 1

The JSO Aviation Unit should get the fuel pump and computer system recalibrated and should periodically compare the amount dispensed per the pump to the amount dispensed per the computer.

JSO Aviation Unit Response to Finding 1 – 1

Agree Disagree Partially Agree

We have contacted the City of Jacksonville Fleet Management and their third party contractor regarding the calibration of the fuel pump system. The system has been recalibrated and the Unit Commander will ensure that the system calibration is checked on a yearly basis.

Finding 1-2 *Fuel Usage Not Always Recorded in Aircraft Flight Logs

We found that JSO helicopter pilots did not always record the amount of fuel dispensed when refilling the helicopters.

Recommendation to Finding 1-2

JSO pilots should record all fuel used to fill up the aircraft in the individual aircraft flight logs.

JSO Aviation Unit Response to Finding 1-2

Agree Disagree Partially Agree

Effective 01/19/2012, all pilots are required to document fuel usage after every flight in their flight log.

AUDIT OBJECTIVE #2

To review JSO fixed-wing trips during calendar year 2011 for public purpose.

Opportunity for Improvement #1 *All Documentation for JSO Personnel Trips not kept on-site*

While the JSO Aviation Unit keeps supporting documentation on file for the transportation of prisoners, it does not keep all supporting documentation for flights of JSO personnel on-site. Although the Aviation Unit will sometimes note the detective name/unit and purpose for the flight in their airplane trips database or in the pilot’s individual flight logs, the supporting documentation is kept by the JSO division that had personnel transported.

Recommendation for Opportunity for Improvement #1

We recommend that the Aviation Unit keep complete supporting documentation on file for all flights.

JSO Aviation Unit Response to Opportunity for Improvement #1

Agree Disagree Partially Agree

Effective 06/08/2012, all trips of JSO personnel using the JSO Aviation Unit airplanes will require a copy of the documentation and justification of the flight with the approval of an Assistant Chief or higher in the flight file.

Opportunity for Improvement #2 *All Hobbs/Tachometer Readings not Logged in Aircraft Flight Logs*

During our testing of the JSO Aviation Unit’s fixed-wing aircraft, we noted that a small number of hours were not documented in the flight logs of the aircraft. The Hobbs meters will run when the switches are in the on position and the landing gear is raised even if the engine is not running. This can occur when maintenance personnel have the power switches on and the landing gear up while working on the plane. These times are not recorded in the flight logs causing a discrepancy in the Hobbs readings on the flight logs.

Recommendation for Opportunity for Improvement #2

We recommend logging all hours in which the Hobbs meter is running (including maintenance work in-house and off-site) in the flight logs of all aircraft for full accountability.

JSO Aviation Unit Response to Opportunity for Improvement #2

Agree Disagree Partially Agree

Effective 05/28/2012, all Hobbs meter time due to maintenance will be documented in the flight log.

AUDIT OBJECTIVE #3

To assess the reasonableness of JSO travel estimates used in determining the most cost effective method of prisoner transport.

Finding 3 – 1 *JSO Aviation Unit Not Including Overtime in Travel Estimates*

The JSO Aviation Unit did not include overtime when estimating the cost of prisoner transport trips. We reviewed sixteen prisoner transport flights and found that overtime was incurred on six of the sixteen flights. If overtime had been included, the Aviation Unit’s estimates would have been more accurate.

Recommendation for Finding 3 – 1

The JSO Aviation Unit should factor in overtime costs for those trip estimates where overtime is likely, such as long distance flights and/or those with multiple stops.

JSO Aviation Unit Response to Finding 3 – 1

Agree Disagree Partially Agree

Overtime will be a factor on every flight estimate where overtime is likely.

Finding 3 – 2 *Corrections Fugitive Unit Not Including Overtime in Travel Estimates*

The Corrections Fugitive Unit did not include overtime when estimating the cost of prisoner transport trips. We reviewed eleven prisoner transport trips taken by the Fugitive Unit and found that overtime was incurred on all eleven trips. The Fugitive Unit’s actual costs exceeded the estimated costs on all eleven trips.

Recommendation for Finding 3 – 2

The Fugitive Unit should factor in overtime costs for all of its trip estimates.

Corrections Fugitive Unit’s Response to Finding 3 – 2

Agree Disagree Partially Agree

Overtime will be considered on each trip estimate.

Finding 3 – 3 *Corrections Fugitive Unit Not Including Known Charges in Travel Estimates*

Fugitive Unit travel estimates did not include known charges such as Travel Agent fees, prisoner meal expenses, or parking charges at Jacksonville International Airport. Of the eleven prisoner transport trips taken by the Fugitive Unit, there was no cost estimation for any of the above mentioned expenses in any of the prisoner transport trips. The accurate estimation of costs is an important part of these transport trips, since cost is the major factor in determining which unit (Aviation or Fugitive) will make the trip.

Recommendation for Finding 3 – 3

The Fugitive Unit should factor in all known and reasonably estimated costs when calculating the estimates for prisoner trips. The Fugitive Unit should prepare a template for use in estimating the cost of prisoner transport trips. The template should include all potential travel costs and

force the estimator to fill in the blank or mark it as N/A. Also, the Fugitive Unit should prepare an after-action report that would compare the estimated cost of the trip to the actual cost of the trip. This would serve as a mechanism to track how accurate the Fugitive Unit is on its' estimates and alert them to substantial deviations between their estimates and actual expenses.

Corrections Fugitive Unit's Response to Finding 3 – 3

Agree Disagree Partially Agree

A reevaluation of the methodology of estimating travel was completed. This included a new template used for estimating all costs for all trip comparisons between the Aviation Unit and the Fugitive Unit. The Fugitive Unit also has started using after action reports to determine and document the comparison between estimated and actual trip costs.

Finding 3 – 4 *Corrections Fugitive Unit Per Diem Expenses Not Accurately Estimated*

The Fugitive Unit did not reasonably estimate its' per diem expenses for prisoner trips. We found that in ten of eleven of the trips reviewed, the Fugitive Unit used the same amount for its per diem estimate and in all ten instances; the per diem expense was under-estimated. The Fugitive Unit used the same amount even though the trips were to varying locations which would obviously require varying amounts of travel time.

Recommendation for Finding 3 – 4

The Fugitive Unit should more accurately estimate the amount of per diem to be incurred for each trip, by taking into consideration the number of officers traveling and the length of the trip.

Corrections Fugitive Unit's Response to Finding 3 – 4

Agree Disagree Partially Agree

Travel per diem will be based on the number of officers/days of travel.

Additional Opportunity for Improvement *Airplane not Used*

During the course of our audit we noted that the JSO Aviation Unit has a Cessna 172 airplane that stays in the hanger. Per conversations with the Commander of the Aviation Unit, the Cessna is not used, but it is kept in running condition in case it needs to fly out of the area due to a hurricane.

Recommendation for Additional Opportunity for Improvement

We recommend that JSO investigate the sale or surplus of the Cessna 172 if it is truly not needed.

JSO Aviation Unit's Response

Agree

Disagree

Partially Agree

The Jacksonville Sheriff's Office attempted to auction the Cessna 172 as was referenced in City Ordinance 2008-98. Due to the high minimum bid there were no bids on the aircraft. JSO will investigate the sale/auction of the above mentioned aircraft.

We appreciate the assistance and cooperation we received from Director Hartley and Chief Williams and the JSO Aviation Unit, as well as Chief Wildes and the Corrections Fugitive Unit through the course of this audit.

Respectfully submitted,

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