

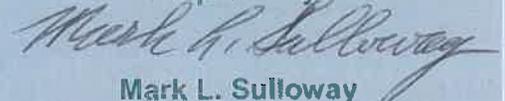
Audit #15-05:

Sarasota Police Department Property and Evidence

Executive Summary Report

Office of the City Auditor and Clerk
Internal Audit

Prepared by:



Mark L. Sulloway
Senior Internal Auditor



D. Edward Daugherty, CPA
Manager Internal Audit

Reviewed and Approved by:



Pamela M. Nadalini, MBA, CMC
City Auditor and Clerk

You can obtain copies of this report by contacting us at:
Office of the City Auditor and Clerk
1565 1st Street
Sarasota, FL 34236
(941) 954-4135

Or download and view an electronic copy by visiting:
www.sarasotagov.com



EXECUTIVE SUMMARY

AUDIT #15-05 SPD PROPERTY AND EVIDENCE

AUDIT PURPOSE AND SCOPE

This audit was undertaken to ensure that items located in property and evidence are properly recorded and safeguarded according to established standards. The completion of an independent internal audit of property and evidence was included in the 2013 City Risk Assessment.

The time period reviewed during the audit was April 1, 2014 to March 31, 2015.

REPORT CONTENT AND LIMITATION OF USE

This executive summary report is limited in detail. In order to obtain the full background on a particular item, please contact Internal Audit prior to drawing conclusions based on the limited information contained in this report. Objective ratings indicate the levels at which the objectives were met; rating definitions are included in Exhibit A included at the end of this report.

AUDIT CONCLUSIONS

The results of our review indicate that controls over the recording and accounting of items in property and evidence storage were generally satisfactory with the exceptions of the length of time currency was held in evidence and current vehicle location.

Physical security controls were generally adequate for the safeguarding of items placed within the property and evidence unit.

Compliance with state and internal standards was generally achieved. Drug weights should be documented in evidence records.

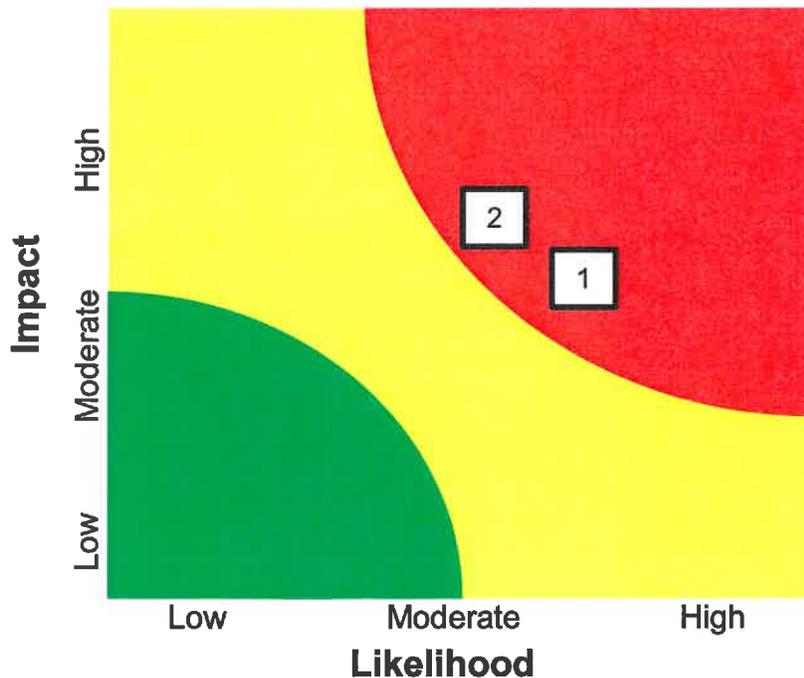
This audit focused on the following objectives:

| Audit Objective | Objective Rating | | |
|--|------------------|----------|--|
| 1.) Determine whether controls were in place and functioning as intended to provide reasonable assurance that items of property and evidence were properly accounted for and recorded; | | X | |
| 2.) Determine whether physical security controls were adequate for the safeguarding of items placed within the Property and Evidence Unit; and | X | | |
| 3.) Determine whether the department was in compliance with both internal policies and state accreditation standards related to property and evidence. | | X | |

The two significant audit observations (high-priority items) are highlighted below. For a complete list of audit items, see pages 4-5 of this report.

| Significant Observations | |
|--|-------------------|
| Observation | Original Priority |
| 1. Narcotics are not weighed during intake into the Property and Evidence Unit. | High |
| 2. Based upon our audit procedures, the ICAD software data dump of property and evidence items was incomplete. | High |

Risk Exposure Map



AUDIT #15-05 OBSERVATIONS AND RECOMMENDATIONS

| Management Action Plans | | | | | |
|--|----------|--------|---------------|--|----------------------|
| Audit Recommendation <i>Internal Audit Comment</i> <i>(red text)</i> | Priority | Concur | Do not concur | Proposed Management Action Management Response | Action Item Due Date |
| <p>1) Follow procedures in SOP 731.30 to weigh drugs.</p> <p>2) Review IAPE standards - Best Practices (Version 2.5.1/Rev. March 8, 2015) regarding weigh and document weight of all narcotics upon transfer into and out of P & E Unit.</p> <p>3) Review CFLEA standards manual (Edition 4.0.33 dated Feb 2015) regarding best practices.</p> <p>Weigh and document the weight of all narcotics upon each transfer into and out of the Property and Evidence Unit.</p> <p>Monitoring the weight of packaged narcotics will allow for better control over the contents and offer better detection to identify when packages are altered.</p> | High | SPD | | <p>All narcotics taken into Property will be weighed (packaging included) by the submitting officer and will be weighed again upon destruction. The weight will be measured in grams and will be designated on the property receipt. Narcotics sent to the SSO Lab for testing will be weighed upon receipt and return by the technician at the SSO Lab.</p> <p>A scale will have to be purchased and placed in the Property intake room for the weighing of the narcotics. This scale will be calibrated annually.</p> <p>GO 761.62.1 will be revised to reflect these changes.</p> | 2/15/16 |
| <p>2. Deposit all currency received by the Property and Evidence into SPD bank accounts unless there are evidentiary or other reasons to maintain the original currency (IAPE Standard 10.3: Money – Documentation of Movement Standard).</p> | High | SPD | | <p>The State Attorney's Office recommended that currency be retained in the Property Unit. Currency from cases that are over is taken to the Fiscal Dept. for deposit in the City Fund. Currency from forfeitures is taken to the Fiscal Dept. for deposit into the LETF as soon as the State Attorney's Office informs us it is no longer needed to be held as evidence.</p> | Completed |
| <p>3. Conduct complete physical inventory to identify all evidence items for transfer into New World Systems software.</p> <p>Possible ICAD errors should not be carried forward into the new system.</p> | High | SPD | | <p>A complete inventory of the Property Unit is currently in progress. The inventory is expected to be completed by March 1, 2016.</p> | 3/1/16 |

AUDIT #15-05 OBSERVATIONS AND RECOMMENDATIONS

| Audit Recommendation | Priority | Concur | Do not concur | Proposed Management Action Management Response (black text) | Action Item Due Date |
|---|----------|--------|---------------|---|----------------------|
| <p>4. Regularly review vehicle records and update to their current location.</p> <p>All evidentiary items should be able to be immediately located.</p> | Medium | SPD | | <p>Vehicles located in the SPD garage are vehicles that have been forfeited to the Police Department or are in the process of being forfeited. The Property Manager will check with the Narcotics Unit monthly to determine the status of these vehicles.</p> | 1/29/16 |
| <p>5. All samples removed from investigative use drugs should be measured in the same units of measure. The SOP should be updated to indicate the proper units of measure.</p> <p>Using the same system of measurement will allow for better accountability of drugs on hand.</p> | Medium | SPD | | <p>The unit of measurement for the weight of all narcotics will be in grams. This change will be noted in GO 731.</p> | 2/15/16 |
| <p>6. Staff should review software & receive additional training to allow the preparation of all available property & evidence reports.</p> <p>Additional reports should improve the tracking & control of property & evidence items.</p> | Medium | SPD | | <p>Additional training in the New World Records Management System was requested by the Property Manager on 12/29/15. Training was requested to take place within 30 days.</p> | 2/1/16 |
| <p>7. Confirm proper destination of all forfeiture funds. Funds transferred to the Law Enforcement Trust Fund should be identified as such.</p> | Medium | SPD | | <p>Location corrected 12/29/15.</p> | 12/29/15 |

EXHIBIT A

INTERNAL AUDIT RECOMMENDATION PRIORITIES

Internal Audit utilizes the following classification scheme applicable to internal audit recommendations and the appropriate corrective actions:

| Priority Level ¹ | Description | Implementation Action ³ |
|-----------------------------|---|------------------------------------|
| High | Fraud or serious violations are being committed or have the potential to occur, security issues, significant financial or non-financial losses are occurring or have the potential to occur. ² | Immediate |
| Medium | A potential for incurring moderate financial or equivalent non-financial losses exists. ² | Within 60 days |
| Routine | Operation or administrative process will be improved. | 60 days to 6 months |

1. The City Auditor and Clerk is responsible for assigning internal audit recommendation priority level categories. A recommendation that clearly fits the description for more than one priority level will be assigned the higher level.

2. For an audit recommendation to be considered related to a significant financial loss, it will usually be necessary for an actual loss of \$25,000 or more to be involved, or for a potential loss (including unrealized revenue increases) of \$50,000 to be involved. Equivalent non-financial losses would include, but not be limited to, omission or commission of acts on behalf of the City which would be likely to expose the City to adverse criticism in the eyes of its citizens.

3. The implementation time frame indicated for each priority level is intended as a guideline for establishing target dates. Determining proposed action dates is the responsibility of the Charter Official(s) over the area(s) or function(s) audited.

NOTE: Please note that this exhibit is a standard form which appears in every audit and is meant to be utilized to aid management in understanding the seriousness or potential seriousness of an audit observation. A "High" or "Medium" priority rating assigned to an audit observation should not be construed to mean that fraud or wrongdoing is, in fact, occurring but rather fraud or wrongdoing has the potential to occur in the absence of adequate internal controls.

