

Audit #14-10:

Sarasota Police Department Property and Evidence

Detailed Audit Report

Office of the City Auditor and Clerk
Internal Audit

Prepared by:

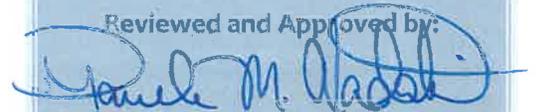


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**OFFICE OF THE CITY AUDITOR AND CLERK
Internal Audit Division**

Date: July 8, 2014

To: Mayor Willie Charles Shaw, Vice Mayor Susan Chapman, Commissioner Suzanne Atwell,
Commissioner Paul Caragiulo, Commissioner Shannon Snyder

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

Subject: Audit #14-10: Sarasota Police Department Property and Evidence

Attached for your information and review are copies of the above-mentioned detailed and executive summary audit reports.

If you have any questions, please do not hesitate to call me at (941) 954-4169.

Attachment(s):

Detailed Audit Report #14-10
Executive Summary Audit Report #14-10

Cc: Thomas Barwin, City Manager
Robert Fournier, City Attorney
Heather Essa, MPA, CIA, CGAP, CFE, Deputy City Auditor and Clerk
Ed Daugherty, CPA, Manager Internal Audit
Mark Sulloway, Senior Internal Auditor
File



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Executive Summary Audit Report #14-10

Cc: Robert Fournier, City Attorney
Marlon Brown, Deputy City Manager
Chief Bernadette DiPino, Sarasota Police Department
Colonel Stephen Moyer, Sarasota Police Department
Captain Corinne Stannish, Sarasota Police Department
Ken Hoydic, Property and Evidence Unit Manager
Heather Essa, MPA, CIA, CGAP, CFE, Deputy City Auditor and Clerk
Ed Daugherty, CPA, Manager Internal Audit
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BACKGROUND AND INTRODUCTION

Property and Evidence Unit vaults are clean and organized with locator information affixed to the fronts of bins.



The Sarasota Police Department's (SPD) Property and Evidence Unit is the central repository for all items obtained by personnel during the course of police operations. Property and Evidence storage areas are maintained within the SPD. Certain SPD security related aspects of the audit are not included within this report.

The Property and Evidence Unit has the sole responsibility for receiving, logging, maintaining, and disposing of all items that enter its custody. Items received and maintained by the unit include high-security items, such as weapons, narcotics, jewelry and money; large items, such as bicycles and cars; perishable and biohazard materials, such as DNA samples and blood; homicide and sexual assault

evidence; and other items of a more general nature. The unit is also responsible for tracking the official chain of custody for each item (which is critical to proving the validity of evidence in trials) and maintaining accurate records of inventory. For this purpose, employees in the Property and Evidence Unit track each item's history, including current location, custodian, and times/dates of movements in the unit's ICAD system (property database and bar coding computer system). Items can only be checked in and out of storage by employees of the Property and Evidence Unit for specific allowable purposes, such as evidence processing and court appearances. Since the time of the last audit, a new requirement has been implemented to enhance the integrity of the Chain of Custody which stipulates that individuals who check items in and out of the Unit must physically sign for the receipt and return of items to the Unit. Audit observation confirmed this procedure was implemented.



Property and Evidence Unit individual item shelf storage

Items obtained by the Property and Evidence Unit have varying dispositions depending on the manner in which they were obtained or the type of case associated with the item. Dispositions of items in storage include: "found", "safekeeping", "evidence", etc. Items, depending upon type and disposition, are released or disposed of in different ways. Where some items are ultimately retrieved by an owner or a finder, others might be converted to department use where needed, destroyed in a manner appropriate to the item type (ie, guns are shredded and drugs are burned), or sold at auction to the highest bidder if the item is unclaimed and has some perceived value.

There are three full-time positions within the Property and Evidence Unit, which consist of one Property Manager and two Property and Evidence Specialists. Over the course of the 2013 calendar year, the ICAD system recorded 115,787 transactions for 74,486 unique property items related to the receipt of new items, movements of items, inventories, releases, and disposals of property items.

AUDIT PURPOSE

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.

AUDIT SCOPE

The time period reviewed during the audit was March 20, 2013 to March 21, 2014.

AUDIT OBJECTIVES

The audit focused on the following objectives:

- 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;
- 2) Determine whether physical security controls were adequate for the safeguarding of items placed within the Property and Evidence Unit; and
- 3) Determine whether the department was in compliance with both internal policies and state accreditation standards related to property and evidence.

AUDIT STANDARDS

The auditors conducted this audit in accordance with generally accepted government auditing standards. Those standards require that the auditor plan and perform the audit to provide a reasonable basis for findings and conclusions based on audit objectives. The auditor believes that the evidence obtained provides a reasonable basis for findings and conclusions based on the audit objectives.

The Internal Audit Division strives to follow the guidance included in the Institute of Internal Auditors (IIA) International Professional Practices Framework however the Standards do not allow the department to note that reports are prepared in accordance with IIA Standards until the peer review process indicates such compliance.

TESTING METHODOLOGY

In order to fulfill the audit objectives, Internal Audit:

- Interviewed appropriate personnel;
- Performed several site visits of the property and evidence storage areas;
- Observed physical security in place in and around the property and evidence storage areas;
- Conducted an unannounced inspection of items utilizing both system-to-shelf and shelf-to-system testing of items to determine whether items were located in the indicated areas and recorded appropriately both in the ICAD property system and on Property Record Forms;



The packaging and intake area is equipped with the necessary tools and reference materials to ensure successful submission to the Property and Evidence Unit.

- Reviewed supporting documentation for a random sample of property items with dispositions including “released”, “destroyed”, “converted to department use” and “vehicle forfeiture”;
- Conducted additional risk based custom queries from the data dump identifying other Property and Evidence Unit items for additional testing.
- Reviewed and evaluated SPD’s General Order 731.00 relating to Property Control and General Order 733.00 related to the Property and Evidence Unit;
- Reviewed notes regarding the most recent visit from the State Accreditation Team related to Property and Evidence;
- Compared best practices and accreditation standards to actual SPD practices; and
- Reviewed system-generated biometric access logs and individuals with entry rights to the property storage areas.

To achieve the audit objectives, sampling techniques were utilized to select a random testing sample of property and evidence items from a population of 74,486 unique property items with recorded transactions during the audit period. The auditor’s sample was stratified by item type, with an emphasis on high-security items such as weapons, narcotics and money; high-security items made up a much larger percentage of the sample size than general items.

AUDIT CRITERIA

Conditions observed during audit fieldwork were evaluated against the following sources:

- Commission for Florida Law Enforcement Accreditation, Inc. (CFLEA) Standards Manual (Edition 4.0.24 dated February 2012),
- SPD General Orders (GO):
 - GO 731.00- Property Control (last revised February 6, 2014), and
 - GO 733.00- Property and Evidence Unit (last revised November 7, 2012)
- International Association for Property and Evidence (IAPE) Standards- Best Practices (Version 2.4/Rev 30 Sep 2012), and
- Property & Evidence Association of Florida, By-Laws (Revised February 26, 2013).

NOTEWORTHY ACCOMPLISHMENTS

In the 2011 audit of SPD Property and Evidence (EX 11-01), Internal Audit recommended several enhancements be implemented to augment physical security. During audit fieldwork in 2014, Internal Audit noted that the previous recommendations concerning physical security had been addressed by SPD. See page 8 of this report for further comments on security enhancements.



AUDIT CONCLUSIONS

Observations and recommendations in this report are offered as independent guidance to management for their consideration in strengthening controls. A complete list of Internal Audit's observations and recommendations begins on page 12 of this report. For information on priority levels assigned to audit recommendations, please see [Exhibit A](#).



Property and Evidence
Unit lockers

Internal Audit determined through fieldwork and testing:

CONTROLS OVER THE RECORDING AND ACCOUNTING OF ITEMS IN PROPERTY AND EVIDENCE STORAGE WERE GENERALLY SATISFACTORY WITH THE EXCEPTION OF INVESTIGATIVE USE DRUGS.

Controls tested were in place and functioning as intended to appropriately account for and record items maintained by SPD's Property and Evidence Unit.

- **System-to-Shelf Testing-** The auditor randomly selected 72 items¹ from the ICAD computer system, noted the item description and expected location of each item and physically visited each location to ensure each item was stored where the system indicated.

Of the 72 randomly selected items in the auditor's sample, the auditor was able to physically locate all items. For currency items, physical cash counts were compared to amounts recorded on Property Record Forms; all cash in the auditor's sample was accounted for.

- **Shelf-to-System Testing-** The auditor randomly selected 16 items² stored on shelves and in bins and noted the current location of each. The auditor then consulted the ICAD property system to determine whether the system appropriately reflected each item's actual location. Of the 16 randomly selected items in the auditor's sample, the ICAD property system had accurate locations recorded for all of the items.
- **Proper Audit Trail/ Documentation-** Internal Audit reviewed documentation for 20 randomly selected items with dispositions including "released", "destroyed", "converted to department use" and "vehicle forfeiture," to ensure that the dispositions were appropriately recorded and the items accounted for. Of the items tested:

- Documentation for items maintained for SPD investigative use was not always updated to reflect the current inventory status.
 - 31 Kilograms of cocaine had a property location in the ICAD inventory noted as "Unknown."
 - 839 Pounds of marijuana was reflected in the ICAD system as transferred to DEA on August 3, 1999. Location was changed to "Unknown" in the ICAD inventory on October 26, 2011. Auditor was unable to find further documentation and therefore, could not verify regarding the transfer to or receipt by the DEA.
 - Property record #243377 0400 – Kilo of Cocaine Box #1, 1102.9 grams; Last noted activity date was October 23, 2003. Location changed to unknown on April 3, 2012. No additional information was available on this item.

¹ 100% of the system-to-shelf sample was comprised of high-security items.

² 100% of the shelf-to-system sample was comprised of high-security items.

- Narcotics were not weighed during intake into the Property and Evidence Unit unless the volume appeared to constitute a trafficking violation.
 - Kilograms of cocaine could not be individually identified and sorted by property tag number. The exact quantity of cocaine kilogram packets assigned to property tag #243377 could not be determined during the audit.
- Items with no further evidentiary value were not cleared from the Property and Evidence Unit by final disposition or disposal in a timely manner. A significant portion of older items, excluding major crime evidence, should be reviewed to determine if disposal or destruction is appropriate in accordance with GO 731.71.4.
 - There were 6,911 drug evidence items on hand from 1995 through 2009 including small quantities of drugs and paraphernalia.
 - There were 621 cash items on hand from 1993 through 2009. A significant number of the cash items were dollar amounts under \$50. Final disposition of these cash items should be determined and completed.
- Records for forfeited items are not always tracked and updated to include the default final judgment and order of forfeiture.
- Property converted to department use was not always identified as such in the Property and Evidence Unit software management system.
- Bicycles classified as “safekeeping” or “found” property were stored in the SPD parking garage. While the bicycles were chained to bicycle racks and protected from inclement weather conditions, they were still vulnerable to tampering as they are not encaged.

The auditor was unable to test appropriateness of destruction documentation and activities because destruction did not take place for either weapons or narcotics during the audit period.

PHYSICAL SECURITY CONTROLS WERE GENERALLY SATISFACTORY AND HAVE IMPROVED SINCE THE LAST AUDIT REPORT.

In 2011, Internal Audit performed an audit of the Property and Evidence Unit. The most critical conclusion from the audit was that opportunities existed to enhance physical security in and around the property storage areas. To specifically address the issue of security, the auditor issued a multi-pronged recommendation with which the SPD concurred.

The below table outlines actions taken by SPD to address security risks:

Security Recommendations from Audit #EX 11-01	Current Status of Recommendation
- Biometric access readers be installed at all points of entry to property storage areas.	<p>✓ Due to the cost of installing a biometric reader, keypad security access system was instead installed on the room that was previously without security. Adequate security has been added and access is limited to Property Unit staff.</p> <p>✓ A room located in the parking garage which was previously accessible to all officers and contained some evidence items is appropriately no longer utilized for property and evidence storage purposes.</p>
- Alarms be installed in property storage areas, especially where high-security items are stored.	<p>✓ SPD Management has accepted the risk of not having alarms in vaults that connect to the main property storage/ office area. Per staff, the Assessors who recently visited from the Commission for Florida Law Enforcement Accreditation, Inc. accepted the decision</p>

	<p>due to adequate security in place throughout the rest of the building. A duress alarm was installed.</p> <p>⇒ Further consideration should be given to moving the unused biometric reader to the one storage room with keypad access not connected to the main property storage/ office area; Or installing an alarm that would alert Property and Evidence Unit staff to any security breaches. The duress alarm has yet to be tested.</p>
- The pass-through tray at the receiving window be made larger and the window lockable so that it is usable prior to expiration of the warranty on the SPD headquarters building.	✓ The pass-through window has been replaced and now slides open to allow Property and Evidence Unit staff to accept large items at the intake counter. The window is now lockable and a security bar is used to further secure the window when the Unit is closed.
- A security camera be installed in the public viewing area of the main property storage to capture all activity that occurs at the pass-through window and in the public viewing area.	✓ A new security camera has been installed to capture activity in the public viewing area and at the pass-through window.
- The Commander of the Criminal Investigations Division be removed from the list of individuals with unescorted access to the property storage areas to avoid potential accusations of tampering and conflict of interest.	✓ Security access logs reviewed by the auditor confirm that only Property and Evidence Unit staff have been granted biometric access to each of the property doors. The Commander of the Criminal Investigations Bureau is not included on that list.
- Property and Evidence Unit staff should be encouraged to enter the property storage areas utilizing the biometric access reader to ensure that their entry is captured on the electronic access log.	✓ Entry to the property storage areas via the biometric access reader was verified through the auditor's review of the access logs and visual observation.

COMPUTER AND NETWORK SECURITY – DURING THE TIME OF THE AUDIT FIELDWORK, THE PROPERTY AND EVIDENCE UNIT WAS STILL USING WINDOWS XP THAT WENT END-OF-LIFE IN APRIL 2014.

During the time of the audit fieldwork, the Property and Evidence Unit was still using Windows XP, after the Microsoft end of support date. This makes all data stored on the network potentially vulnerable to attacks and viruses until the upgrade to Windows 7 is completed. Per staff, the scheduled upgrade for the Property and Evidence Unit was completed May 10, 2014.

SPD is in the processing of upgrading their entire department to New World Systems software on Windows 7. ICAD, the current property and evidence management system will continue to be used until the upgrade is completed. The Property and Evidence Unit is scheduled for implementation in January 2015. After conversion, the current ICAD property management system will no longer be used.

COMPLIANCE WITH STATE AND INTERNAL STANDARDS WAS GENERALLY ACHIEVED WITH THE EXCEPTION OF DOCUMENTATION OF INVESTIGATIVE USE DRUGS. OPPORTUNITIES EXIST TO ENHANCE PHYSICAL SECURITY OF BICYCLES AND TO BETTER DOCUMENT INFORMATION ABOUT ITEMS CONVERTED TO DEPARTMENT USE.

For areas tested by Internal Audit, it was determined that SPD was generally in compliance with the majority of the state's property and evidence accreditation standards and SPD's own internal General Orders.

- **Commission for Florida Law Enforcement Accreditation, Inc. (CFLEA) Standards** – The auditor determined that compliance was generally achieved for standards tested relating to Property and Evidence. SPD should consider enhancing physical security for designated property storage spaces in order to ensure full compliance with Standards 36.03M and 36.04M, specifically concerning physical security of bicycles.
- SPD staff informed the auditor that upon their visit to SPD, Accreditation Assessors from CFLEA expressed concern over the current storage situation for bicycles classified as “safekeeping” and

"found" property. While "evidence" bicycles are securely stored in the Property and Evidence vaults, "safekeeping" and "found" bicycles are stored in the building's garage. To control access, bicycles are stored on locked bicycle racks in an area of the garage which is not accessible to the public and shades them from unfavorable weather conditions. The control weakness, however, is that the bicycles are still accessible to alteration by those who have the ability to walk past them (see Standards 36.03M and 36.04M below).

Standard 36.03M: All property held by the agency is kept in designated secure area(s) with controlled access.

Standard 36.04M: Access to evidence areas is controlled to prevent the alteration, unauthorized removal, theft, or other compromise of evidence stored by the agency and to maintain chain of custody.



Property and Evidence Unit intake window

- **SPD Internal General Order 731.00-** Based on test results for the auditor's sample, compliance was achieved for the majority of provisions tested in the internal property policy.

- A relevant exception is that documentation for items maintained for SPD investigative use was not always updated to reflect the current inventory status.

731.60 TEMPORARY RELEASE OF PROPERTY:

731.62 When an article is checked out of the Property and Evidence Unit, a computer tracking entry will be done. The I.D. number of the person releasing and the person receiving the property and the reason for release will be noted in the Chain of Custody screen. A property sheet shall be signed by the person receiving the article(s).

731.63 When an article is returned to the Property and Evidence Unit a computer tracking entry in the Chain of Custody screen indicating the return will be made immediately. The I.D. numbers of the persons returning and receiving the property will be indicated. The property will be shelved in its proper location immediately. A property transfer sheet shall be signed by the person returning the article(s).

- A relevant exception is that all items converted to department use are not identified as such in the Property and Evidence property management system.

General Order 731.81.6 The Property Record will be marked, "Department Use", and the appropriate entry will be made in the Property and Evidence computer.



Bicycle Racks

AUDIT OBSERVATIONS AND RECOMMENDATIONS

Issue #	Subject	Priority	Observation	Recommendation	Concur	Do not Concur	Management Response (black text) Internal Audit Comment (red text)	Committed Action Item Due Date
1	Investigative Use Drug Items	High	Documentation for items maintained for SPD investigative use was not always updated to reflect the current inventory status. Inter-Agency transfers were not updated in a timely fashion.	<p>Improve tracking of items made available for investigative use through the use of additional file tracking systems or other processes approved by SPD management.</p> <p>Investigative items will be more readily available for repeated use.</p>	X		<p>1) Chief DiPino appointed Corrinne Stannish as Captain of the Support Services Division (SSD) in June 2013.</p> <p>2) Chief DiPino moved the management of the Property Room Function under SSD and requested a comprehensive audit of all items at SPD. Captain Stannish directed Accreditation Manager Alfreda Jackson to conduct an audit which began in August 2013 and was concluded in February 2014. The comprehensive audit showed that there were incomplete records for 2,167 items out of a total 53,621 items.</p> <p>Internal Audit Comment: A copy of this SPD Audit was not provided to the auditor.</p> <p>3) On April 4, 2014, Accreditation Manager Jackson submitted a report on the audit.</p> <p>4) On April 14, 2014, Chief DiPino directed Deputy Chief Moyer to conduct a comprehensive review of the property and evidence section that is still ongoing.</p>	10/1/14

Issue #	Subject	Priority	Observation	Recommendation	Concur	Do not Concur	Management Response (black text) Internal Audit Comment (red text)	Committed Action Item Due Date
2	Weighing of Narcotics	High	Narcotics are not weighed during intake into the Property and Evidence Unit unless the volume appears to constitute a trafficking violation. Excluding this measurement makes it difficult to determine whether drugs are tampered with at any point during custody by the Property and Evidence Unit or during check-in and check-out.	Weigh and document the weight of all narcotics upon each transfer into and out of the Property and Evidence Unit. Monitoring the weight of packaged narcotics will allow for better control over the contents and offer better detection to identify when packages are altered.	X		5) During Deputy Chief Moyer's review to date, a memorandum from Property and Evidence Manager D. Harrington dated May 9, 2007 identified 2,392 items with incomplete records. See attached memo. No action was taken to correct this identified deficiency in 2007. Internal Audit Comment: A copy of this SPD Memo is attached to this Audit as Exhibit B. The memo was provided at the conclusion of this audit, and the issues mentioned in the memo have not been reviewed for accuracy by Internal Audit.	Immediately
3	Computer Security	High	The P&E Unit is still using Windows XP, after the Microsoft end of support date. SPD is upgrading all computers to Windows 7. This should be accomplished by 5/31/14. This makes all data stored on the network potentially vulnerable to attacks and viruses until the upgrade is complete.	All Property and Evidence Unit computers should be upgraded. Upgrade will help ensure SPD computer network integrity.		X	1) Review IAPE standards - Best Practices (Version 2.4/Rev. 30 Sept 2012) regarding weigh and document weight of all narcotics upon transfer into and out of P & E Unit. 2) Review CFLEA standards manual (Edition 4.0.24 dated Feb 2012) regarding best practices. 3) Implement recommendations in SPD G.O. 731-Property Control. 1) Upgrade all laptops and computers to Windows 7 is completed. Internal Audit Comment: Although non concurrence is indicated, staff indicated that the SPD computers have been upgraded as recommended.	5/10/14

Issue #	Subject	Priority	Observation	Recommendation	Concur	Do not Concur	Management Response (black text) Internal Audit Comment (red text)	Committed Action Item Due Date
4	Evidence Management	Medium	Final disposition or disposal of items with no further evidentiary use should be cleared from the Property and Evidence Unit in accordance with GO 731.71.4.	Track evidence through the Property and Evidence Unit property management software for disposition or disposal. Update records to reflect the final location of items where further ICAD review identified their disposition. Total inventory to be tracked will be reduced.	X		1) Prepare a report reflecting the current status of all evidence in the Property & Evidence Unit to determine the dates of items on hand. 2) Make a recommendation in writing on how to bring the items on hand current with statute of limitation guidelines. 3) Meet with executives in the 12th Judicial Circuit to determine best practices on storing drugs and money on site. 4) Train and implement on new RMS system with New World's Property Room program.	3/1/2015
5	Duress Alarm	Medium	A duress alarm was installed in the Property and Evidence Unit main storage area in March 2011. As of the time of audit fieldwork, it had not been tested since the time of installation. Testing the alarm will not only help to ensure staff that the alarm is in working condition, but also judge the efficiency of assistance response time.	Perform periodic surprise tests of the Property and Evidence Unit's duress alarm, document test results as well as the date and time of the test, and take corrective action, where necessary.	X		1) Immediately test the duress alarm. 2) Add language to G.O. 733 call for random test of the duress alarm no less than twice per year.	8/1/2014
6	Vehicle Forfeiture	Medium	Property and Evidence Unit is not always copied when Final Judgment and Order of Forfeiture is received at SPD. Example: 2005 Chrysler 300 seized 7/27/2012, Final Judgment 2/19/13, property tag #319590	Track receipt of final judgment on all forfeited items. SPD management should ensure that the Property and Evidence Unit is added to all pertinent forfeiture distribution correspondence. Forfeited items can be deleted from the Property and Evidence Unit reducing the unit inventory.	X		1) Add language to G.O. 424.80 to notify Property & Evidence Unit upon notification of Final Judgment and Order of Forfeiture is received.	8/1/2014

Issue #	Subject	Priority	Observation	Recommendation	Concur	Do not concur	Management Response (black text) Internal Audit Comment (red text)	Committed Action Item Due Date
7	Items Converted to Department Use under the Guns-for-Trade Program	Medium	<p>Weapons identified for destruction, either found or released evidence, are reviewed by SWAT, for a Guns-for-Trade program. With command approval, selected weapons are transferred to SWAT for further disposition in trade for credit to Phoenix Law Enforcement Distributors, Feasterville, PA. The property location for these weapons (SRT) does not indicate the items have been converted to department use. Chief's approval was obtained for the conversion.</p> <p>GO 731.00 appears to offer conflicting directives:</p> <p>GO 731.81.5 The Property Record pertinent to any weapon transfer will be signed by the supervisor of the Unit receiving the transferred weapon and the supervisor of the Property and Evidence Unit.</p> <p>GO 731.81.9 Weapons converted to Department use shall be turned over to the Department Armorer for inspection and issuance.</p>	<p>Clarify if weapons added to the Guns-for-Trade program are considered as being converted to department use.</p> <p>Revise general orders to clarify the procedure to be used for all weapons.</p> <p>All converted weapons will be easier to track in the property management system.</p>	X		<p>1) Discontinue practice effective immediately utilizing Guns-for-Trade program.</p> <p>2) Have the Office of the Chief of Police send a special order to the Property & Evidence Unit notifying them of the discontinuation of this practice.</p> <p>3) G.O. 731 will no longer appear to offer conflicting directives regarding whether weapons added to the Guns-for-Trade program are considered as being converted to department use.</p>	9/1/2014
8	Bicycle Storage	Medium	<p>Bicycles classified as "safekeeping" or "found" property are stored in the SPD parking garage. While the bicycles are chained to bicycle racks and protected from inclement weather conditions, they are still vulnerable to tampering as they are not encaged.</p>	<p>Enclose the bicycle storage area to prevent unauthorized access or tampering.</p> <p>Securing the bicycles further will ensure that they cannot be altered or stolen. This may take the form of a locked chain link enclosure in the area already established within the garage.</p>	X		<p>1) Enclose the bicycle storage area to prevent unauthorized access or tampering.</p>	9/1/2014

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.



Interoffice Memorandum

Date: May 9, 2007

To: Chief of Police

Thru: COC

From: Property and Evidence, D. Harrington

Subject: Property Computer System

The computer system used by the Property and Evidence Unit is an excellent system. It has gone through many changes since it was first adopted in late 1990 – early 1991. Some of the changes were simple upgrades under the Main Frame concept.

The first problematic change was under the move to *Visions*. That was, to say the least, as close to a disaster as possible. We then returned to ICAD. The two transitions, to and from *Visions* downloading and uploading on discs obviously created data corruption. The most common problem I have found is the loss of tracking histories.

The second change was in late 2002 through ICAD. Along with the upgrades it was discovered that the handheld units were not properly uploading correct transactions. They were replaced. This again apparently has created loss to tracking histories.

In reviewing what was in the system, I found what seemed like anomalies'. The system was loaded with old locations long since changed through upgrades and streamlining. The majority of these old locations still showed items stored in them. Since the location no longer physically existed, obviously the items shown to be in them could not exist either.

In late 2005 I began to eliminate the old locations and try to figure out what the status was of the items supposedly in them. This project lasted through August of 2006. By then we had eliminated 1282 old locations. In reviewing each item in each old location we were able to determine its status in the vast majority of cases. Those with no tracking history were moved to a location I created and designated as Unknown.

In about February of 2006 I discovered another issue that compounded the problems with locations. On occasion, as items were processed for one thing or another, a “?” would appear in the block designated as ‘location’. The actual location would be determined and the “?” replaced with the correct one. As I looked at these items as they cropped up, I found a pattern. Some entry data was missing. Apparently during one change or another, the system could not read some piece of data and therefore did not know where to put an item and on its own created the “?”. Since we did not have a location designated as “?”, I decided to create one and see if all the computer designated “?” would migrate there so we would know how many we had. It worked, and unfortunately we discovered there were over 42,000 items. This became a second project to coincide with the first. Items without tracking history were also sent to the ‘Unknown’ location.

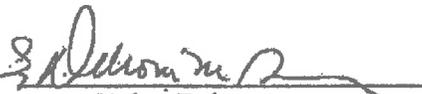
The location project was completed in August 2006 and the “?” project was completed in November 2006.

032.C055.1096

Since the December Inspection showed another possible problem, I began going through the "Property Types" to see if there were any other issues. There are currently 1064 Property Types. These types have also gone through transitions since the inception of the program. I found several hundred items without tracking histories and an additional several hundred with incomplete location or status entries. These I corrected or moved to 'Unknown'.

There are currently 2392 items in Unknown. There have been, since the inception of this Property System, over 208,000 items in the computer. With all the changes and upgrades to this system, it would be naïve to think errors could not occur. I believe having purged this system as we have over the last year, many issues have been resolved. However, I would not guarantee we have eliminated them all.

DAH/dah

<input checked="" type="checkbox"/> Approved	<input type="checkbox"/> Not Approved	 Debra Rainey Sergeant	<u>5-9-07</u> Date
<input checked="" type="checkbox"/> Approved	<input type="checkbox"/> Not Approved	 Ron Rossnagle Lieutenant	<u>5-9-07</u> Date
<input checked="" type="checkbox"/> Approved	<input type="checkbox"/> Not Approved	 M. Hollaway Captain	<u>5-10-07</u> Date
<input checked="" type="checkbox"/> Approved	<input type="checkbox"/> Not Approved	 Peter J. Abbott Chief of Police	<u>5/11/07</u> Date

SARASOTA POLICE DEPARTMENT CHAIN OF COMMAND DOCUMENT

Subject: Computer Damage

From: COP Date: 5/11/07

- Approved Not approved For your approval Review & advise Discuss with me
- Prepare response for my signature Prepare response for your signature Copy me File FYI
- Schedule a meeting with _____ For investigation For inquiry Other

Comments: COP approved memorandum

Due date: _____

Forward to: Cap. Haseman cc: Dir. Prigonte & Residence

From: _____ Date: _____

- Approved Not approved For your approval Review & advise Discuss with me
- Prepare response for my signature Prepare response for your signature Copy me File FYI
- Schedule a meeting with _____ For investigation For inquiry Other

Comments: _____

Due date: _____

Forward to: _____ cc: _____

From: _____ Date: _____

- Approved Not approved For your approval Review & advise Discuss with me
- Prepare response for my signature Prepare response for your signature Copy me File FYI
- Schedule a meeting with _____ For investigation For inquiry Other

Comments: _____

Due date: _____

Forward to: _____ cc: _____

SARASOTA POLICE DEPARTMENT CHAIN OF COMMAND DOCUMENT

Subject: Computer Issues

From: D. Harrington Date: 05/09/07

- Approved Not approved For your approval Review & advise Discuss with me
- Prepare response for my signature Prepare response for your signature Copy me File FYI
- Schedule a meeting with _____ For investigation For inquiry Other

Comments:

Due date: _____

Forward to: Capt. Hollaway thru COC cc: _____

From: LT. Rosin Date: 5-9-07

- Approved Not approved For your approval Review & advise Discuss with me
- Prepare response for my signature Prepare response for your signature Copy me File FYI
- Schedule a meeting with _____ For investigation For inquiry Other

Comments: _____

Due date: _____

Forward to: Capt. Hollaway cc: _____

From: [Signature] Date: _____

- Approved Not approved For your approval Review & advise Discuss with me
- Prepare response for my signature Prepare response for your signature Copy me File FYI
- Schedule a meeting with _____ For investigation For inquiry Other

Comments: _____

Due date: _____

Forward to: Chick Abbott cc: _____

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