Audit #14-10:

Sarasota Police Department Property and Evidence

Executive Summary Report

Office of the City Auditor and Clerk
Internal Audit

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Final Report Issued: July 8, 2014

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EXECUTIVE SUMMARY

AUDIT #14-10 SPD PROPERTY AND EVIDENCE

AUDIT PURPOSE / 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 March 20, 2013 to March 21, 2014.

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 the appendix 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 exception of investigative use drugs.

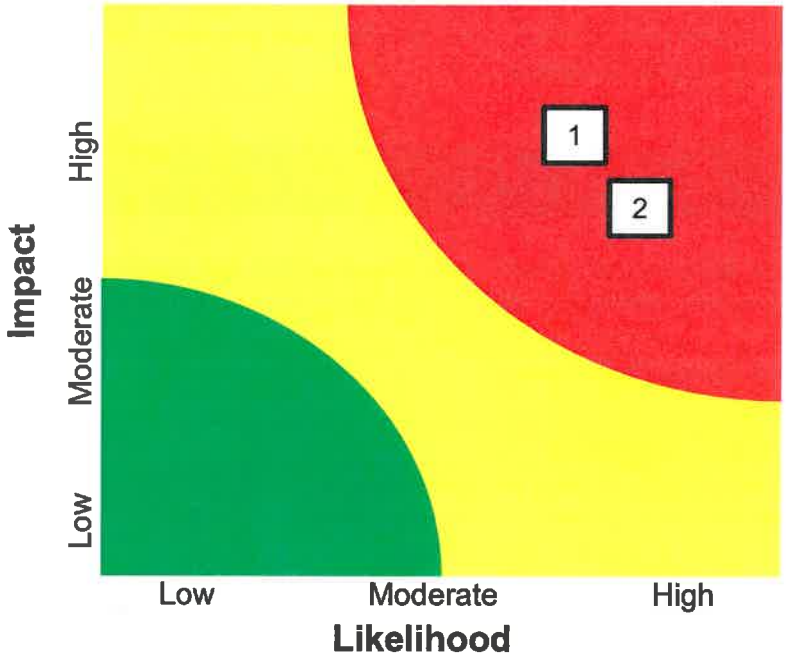
This audit focused on the following objectives:

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	

Two significant audit observations (high-priority items) are highlighted below. For a complete list of audit items, see pages 4-6 of this report.

Significant Observations	
Observation	**Original Priority**
1. 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.	**High**
2. 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.	**High**

Risk Exposure Map



AUDIT #14-10 OBSERVATIONS AND RECOMMENDATIONS

Management Action Plans

Audit Recommendation	Priority	Concur	Do not concur	Proposed Management Action	Action Item Due Date
1. Improve tracking of items made available for investigative use through the use of additional file tracking systems or other processes approved by SPD management. Investigative items will be more readily available for repeated use.	High	X		1) Chief DiPino appointed Corrinne Stannish as Captain of the Support Services Division (SSD) in June 2013. 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. Internal Audit Comment: A copy of this SPD Audit was not provided to the auditor. 3) On April 4, 2014, Accreditation Manager Jackson submitted a report on the audit. 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. 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 2007 SPD Memo is attached to the Detailed Audit Report as Exhibit B.	10/1/14
2. 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.	High	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.	Immediately

Audit Recommendation	Priority	Concur	Do not concur	Proposed Management Action	Action Item Due Date
3. All Property and Evidence Unit computers should be upgraded. Upgrade will help ensure SPD computer network integrity.	High		X	1) Upgrade all laptops and computers to Windows 7 is completed. Internal Audit Comment: Although non concurrence is indicated, staff indicated the SPD computers have been upgraded as recommended.	5/10/14
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	Medium	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. 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. 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.	Medium	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. 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.	Medium	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

Audit Recommendation	Priority	Concur	Do not concur	Proposed Management Action	Action Item Due Date
7. Clarify if weapons added to the Guns-for-Trade program are considered as being converted to department use. Revise general orders to clarify the procedure to be used for all weapons. All converted weapons will be easier to track in the property management system.	Medium	X		1) Discontinue practice effective immediately utilizing Guns-for-Trade program. 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. 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.	9/1/2014
8. Enclose the bicycle storage area to prevent unauthorized access or tampering. 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.	Medium	X		1) Enclose the bicycle storage area to prevent unauthorized access or tampering.	9/1/2014

APPENDIX A

AUDIT RATING SYSTEM

The audit ratings listed below are based on the auditor's assessment of whether the audit objectives were met.

Red – **A red control rating denotes significant business risk or exposure to the City that requires immediate attention and remediation efforts.** The controls reviewed do not appear to provide reasonable assurance that the control objectives are being met. The City is being exposed to a high level of business risk and exposure. Management is advised to immediately review the design and effectiveness of existing controls or consider implementing new or additional controls.

Yellow – **A yellow control rating denotes opportunities for improvement exist relating to the controls reviewed.** If this state of control is not improved, it could lead to higher than acceptable level of business risk or exposure to the City. The controls reviewed provide some, but not sufficient, assurance that control objectives are being met. Management is advised to review the design and effectiveness of existing controls or consider implementing new or additional controls on a priority basis.

Green – **A green control rating indicated that the controls reviewed at the time of the audit indicated a satisfactory or acceptable state of control, where risk appears to be minimized and appropriately managed.** Controls reviewed appear to provide a high degree of assurance that control objectives are being met. To maintain this rating management is advised to continue to assess the control systems and monitor existing controls for efficiency and effectiveness as business and organizational changes occur.