

**Police Property Room Follow-Up Audit
March 2009**

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City Auditor's Office

March 13, 2009

Honorable Mayor and Members of the City Council:

I am pleased to present the City Auditor's Office's follow-up on the Police Property Room Audit released in November 2007. The purpose of the follow-up audit was to determine the implementation status of prior audit recommendations.

Our follow-up audit results indicate that management fully implemented four of the nine prior audit recommendations, but did not implement the remaining five. The recommendations that were not implemented related to storage space and managerial reports.

Documentation reviewed during the audit indicated that management attempted to produce managerial reports from the existing software. However, management concluded that the reports did not meet the intended purpose. Budgetary constraints prevented management from acquiring additional storage space.

We would like to thank the Arlington Police Department for their full cooperation and assistance during the project.

A handwritten signature in cursive script that reads "Patrice Randle".

Patrice Randle, CPA
City Auditor

- c: Jim Holgersson, City Manager
- Fiona Allen, Deputy City Manager
- Bob Byrd, Deputy City Manager
- Gilbert Perales, Deputy City Manager
- Trey Yelverton, Deputy City Manager
- Theron Bowman, Police Chief

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Police Property Room Follow-Up Audit



Office of the City Auditor
Patrice Randle, CPA
City Auditor

Project #09-04

March 13, 2009

Executive Summary

*Four of nine
recommendations were
fully implemented*

Fully Implemented

- *Efforts to bar-code existing property and evidence*
- *Evidence tracked in the property management system*
- *Signed witness statements for drug destructions*
- *Recording drug destructions in the property management system*

Not Implemented

- *Additional storage space*
- *Managerial reports to enhance Property Room efficiencies*

The City Auditor's Office has completed a follow-up to the November 2007 Police Property Room Audit. The follow-up audit was conducted 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. The objective of the follow-up was to determine the implementation status of prior audit recommendations.

The initial Police Property Room Audit included nine recommendations for which management concurred. The follow-up audit indicated that management fully implemented four of the nine prior audit recommendations, but did not implement the remaining five. Management fully implemented recommendations related to bar-coding, witness statements for drug destructions, tracking evidence in the Tiburon property management system and recording drug destructions in Tiburon. Management did not implement prior audit recommendations related to additional storage space and managerial reports.

Management indicated that due to budgetary constraints, additional storage space has not been acquired. Management is, therefore, considering other options (e.g., more effective/efficient storage systems, procedures, technology, etc.). In addition to observing rooms too small for the amount of evidence being stored, audit follow-up results indicated that due to inadequate spacing, management rented pods to house eight-liners that were confiscated from illegal gambling facilities.

Documentation observed during the audit follow-up indicated that managerial reports were developed from the Tiburon software. However, management identified data inaccuracies and concluded that the reports did not meet the intended purpose. Management is currently considering the purchase of evidence management software to increase Property Room efficiencies. Forfeiture funds will be used to fund the new software.

Audit Scope and Methodology

The City Auditor's Office reviewed Police Property Room activity since November 2007, the initial audit release date. The following methodology was used in completing the audit.

- Interviewed police department staff responsible for and knowledgeable of actions taken to implement initial audit recommendations
- Selected a sample of drug destructions and verified proper recording in Tiburon
- Observed evidence stored throughout the Police Property Room

Status of Prior Audit Recommendations

Recommendation:

The Police Chief should ensure that sufficient space exists to adequately store and safeguard evidence related to murder cases.

Management's Response:

The Police Department is currently exploring a variety of options for additional storage space.

Target Date: On-going
Responsibility: Property Room Sergeant

Implementation Status:

Not Implemented. Management indicated that due to budgetary constraints, no additional storage space has been acquired. Follow-up audit results indicated that storage is still an issue, especially in the Murder Room.

Since murder evidence is usually kept for a longer duration of time, it seems likely that the current storage capacity for murder evidence will worsen if additional spacing is not obtained. Management has chosen not to commingle murder evidence with evidence stored in the general warehouse for the following reasons.

- If murder evidence is commingled with other evidence, frequent moving could result in tears to the storage containers, possibly resulting in tainted murder evidence.
- Since murder evidence often includes bodily fluids, storage within the general warehouse could create a foul odor within the general warehouse.

During the follow-up audit, the City Auditor's Office observed the police department's use of rented pods to store eight-liners confiscated from illegal gambling facilities. The City rented the pods for approximately \$12,000 for the period May 2008 through February 2009. The Arlington Police Department is required to store the eight-liners until a court order authorizes destruction. Photos of the rented pods are below.



Recommendation:

The Police Chief should require that the Police Department Information Services Division coordinate with Property Room management to automate the identification and recording of property ready to be released. This effort may include, but not be limited to, establishing methods to record release authorizations on the property management system and creating reports identifying property on hand that is ready for disposal.

Management's Response:

Personnel from the Property Room and Police Research and Development will meet to determine what can be automated, define report structures to identify property eligible for release, and will look at determining if the property management system will allow for this process.

Target Date: January 31, 2008
Responsibility: Arlington Police Research and Development and Property Room Sergeant

Implementation Status:

Not Implemented. Efforts were made to produce reports recommended in the initial audit report. However, management indicated that the data could not be extracted to meet the intended purpose. Management is considering the procurement of new evidence management software, from forfeiture funds.

Recommendation:

The Police Chief should require that the Police Department Information Services Division coordinate with Property Room management to identify, create and distribute useful management reports based on property management system data. Such reports could include, but not necessarily be limited to, the reports discussed in this section [Reports discussed included report of property items not booked in, report of items checked out but not returned, report of property by case type, and identification of property authorized for release/destruction but still held in the Property Room].

Management's Response:

Personnel from the Property Room and Police Research and Development, upon identifying the abilities of the property management system, will establish reports that can be created to help effectively manage Property Room operations or increase control over property.

Target Date: January 31, 2008
Responsibility: Arlington Police Research and Development and Property Room Sergeant

Implementation Status:

Not Implemented. Efforts were made to produce reports recommended in the initial audit report. However, management indicated that the data could not be extracted to meet the intended purpose. Management is considering the procurement of new evidence management software, from forfeiture funds.

Recommendation:

The Police Chief should require that the Police Department Information Services Division, in conjunction with Property Room management, identify all needed field edit and audit trail controls and determine the feasibility of inclusion in future system upgrades.

Management's Response:

Personnel from the Property Room and Police Research and Development, upon identifying the abilities of the property management system, will look at additional needed field edit and audit trail controls and determine the feasibility of inclusion in future system upgrades.

Target Date: January 31, 2008
Responsibility: Arlington Police Research and Development and Property Room Sergeant

Implementation Status:

Not Implemented. Tiburon is "off the shelf" software and is not custom programming. Management indicated that audit and field edit capabilities will be evaluated in consideration of future upgrades or when deciding upon a replacement of the evidence management segment of the Tiburon system.

Recommendation:

Until needed field edit controls are established, the Police Chief should require that the Police Information Services Division create exception reports that would identify potential data input errors and unauthorized system access.

Management's Response:

The Property Room Sergeant will work with Police Research and Development to define exception reporting requirements and develop on-demand reports to identify data input errors and unauthorized system access.

Target Date: January 31, 2008
Responsibility: Property Room Sergeant and Police Research Development Staff

Implementation Status:

Not Implemented. Efforts were made to produce reports recommended in the initial audit report. However, management indicated that the data could not be extracted to meet the intended purpose. Management is considering the procurement of new evidence management software, from forfeiture funds.

Recommendation:

The Police Chief should ensure that the Property Room staff continues its efforts to barcode existing property and evidence (as appropriate) with priority given to the drug vault, money vault and murder rooms.

Management's Response:

To date, items including money, jewelry, and guns have been bar-coded. Since new items submitted to the Property Room are bar-coded, current bar-coding efforts will focus on drugs and other older items in the general warehouse. Once the entire warehouse is bar-coded, a complete inventory will exist.

Target Date: On-going
Responsibility: Property Room Sergeant

Implementation Status:

Fully Implemented. Internal Audit observed that money, jewelry, guns and evidence stored in Murder Room II had been bar-coded. Murder Room II is used to store more recent murder evidence. Items recently checked into the general warehouse and the drug vault had also been bar-coded.

Recommendation:

The Police Chief should require that Property Room staff record all activities on the property management system, except for the destruction of any older property that has not been input to the system.

Management's Response:

All activities related to property will be recorded in Tiburon when practical. As the property technicians come across property that is not bar-coded, the destructions will be recorded on the evidence transmittal. For other transactions, such as release for court proceedings or moves within the storage area, evidence without barcodes will be bar-coded.

Target Date: On-going
Responsibility: Property Room Sergeant

Implementation Status:

Fully Implemented. Evidence that is booked-in and/or checked in or out is bar-coded and entered into Tiburon.

Recommendation:

The Police Chief should require that all drug destructions be documented by signed witness statements.

Management's Response:

The Property Room Sergeant will insure that signed witness statements accompany each destruction event. This is being accomplished and began with the drug destruction on 10/28/07.

Target Date: Completed
Responsibility: Property Room Sergeant

Implementation Status:

Fully Implemented. Two signatures affixed to witness statements accompanied the one drug destruction that was conducted since the initial Property Room Audit.

Recommendation:

The Police Chief should require that the actual date and method of destruction be recorded on the property management system for those items already recorded on the system.

Management's Response:

Personnel from both the Property Room and Police Research and Development will determine if this recommendation is possible and practical utilizing our current system and resources. If attainable, destruction dates and methods of destruction will be documented on bar-coded property.

Target Date: January 31, 2008
Responsibility: Arlington Police Research and Development and Property Room Sergeant

Implementation Status:

Fully Implemented. Test results from a random sample of drug destructions indicated that drug destructions had been properly recorded in Tiburon.