

OFFICE OF THE CITY AUDITOR AND CLERK
INTERNAL AUDIT



SARASOTA POLICE DEPARTMENT
PROPERTY & EVIDENCE UNIT

AUDIT #20-04

Audit Conducted by:
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Audit Reviewed and Approved by:

A handwritten signature in blue ink that reads "Shayla Griggs". The signature is written in a cursive style.

Shayla Griggs, City Auditor and Clerk

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Contents

- Executive Summary 1**
- Audit #20-04 Sarasota Police Department Property and Evidence Unit 1**
 - Audit Purpose, Scope and Time Period.....1**
 - Audit Objectives.....1**
 - Summary Background1**
 - Summary of Conclusions1**
- Detailed Audit Report 2**
- #20-04 Sarasota Police Department Property and Evidence Unit..... 2**
 - Background and Introduction2**
 - Audit Purpose, Scope and Time-period3**
 - Audit Objectives.....3**
 - Audit Standards3**
 - Testing Methodology3**
 - Audit Criteria4**
 - Noteworthy Accomplishments.....4**
 - Audit Observations and Testing4**
 - Final Comments5**

Executive Summary

Audit #20-04 Sarasota Police Department Property and Evidence Unit

Audit Purpose, Scope and Time Period

The scope of this audit included a review of items held in property and evidence, as well as a review of the Unit's internal controls. Auditor reviewed a random sampling of items with an emphasis on weapons, narcotics, and currency. The audit period was February 1, 2019 to January 31, 2020.

Audit 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.

Summary Background

The SPD Property and Evidence unit is solely responsible for the receiving, logging, maintenance and disposal of all items that enter police custody. The unit tracks property and evidence using software designed to keep a proper and accurate inventory of all items. As of January 31, 2020, SPD maintained 55,167 items of property and evidence.

Summary of Conclusions

The results of our audit indicate that controls are generally in place and functioning as intended to:

- Provide reasonable assurance items of property and evidence were properly accounted for and recorded;
- Physical security controls generally appeared adequate for the safeguarding of items placed within the Property and Evidence Unit;
- SPD generally appears to be in compliance with SPD internal policies and procedures, and State of Florida property and evidence accreditation standards.

Detailed Audit Report

#20-04 Sarasota Police Department Property and Evidence Unit

Background and Introduction

The Sarasota Police Department's (SPD) Property and Evidence Unit is the central repository for all items obtained by personnel during police operations. The Property and Evidence Unit is a component of the SPD Support Services Division. There are three full-time and one part-time positions within the Property and Evidence Unit, that consist of one Property Manager and three Property and Evidence Specialists. 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 including found property.

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 or New World Systems (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 or court appearances.

Beginning July 20, 2015, new property and evidence obtained by SPD is logged and tracked with New World Systems software. Prior to that date, SPD used ICAD software for recording and tracking evidence. Older property and evidence items, including disposed items, are still tracked in ICAD, and are maintained in ICAD until they can be transferred into New World Systems. Property and Evidence staff is working through ICAD evidence up to the final acceptance date of July 20, 2015 to release or destroy as many evidentiary items logged into ICAD as possible to reduce the need to transfer these items in NWS. The Property and Evidence Manager expects this to take the remainder of 2020 to accomplish.

Items obtained by the Property and Evidence Unit have varying dispositions depending on how they were obtained, the type of case associated with the item, and the statutes of limitation for the offense involved. Florida Statutes of Limitation govern the destruction and disposal of all items of criminal evidence. Evidence items may be required to be retained for as little as one year, or up to no time limit on major felonies. 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 (i.e., guns are shredded, and drugs are burned). The purging of evidence often requires staff research to confirm with the courts or other agencies that items in individual cases are no longer needed even after exceeding the statute of limitations. Regular purging of evidence items no longer required is a vital component of proper evidence management. Evidentiary hold requests to maintain items for future DNA testing can increase the time length for the storage of articles with possible DNA evidence.

As of January 31, 2020, there were a total of 55,167 evidence items in inventory with the Property and Evidence Unit. During the prior 12 months 17,291 items were destroyed, released to owners, or retained by the courts or other agencies.

Audit Purpose, Scope and Time-period

The purpose of this audit was to provide reasonable assurance that items within the City of Sarasota's Police Department Property and Evidence Unit are properly recorded and safeguarded in accordance with established standards.

The scope of this audit included a review of items held in property and evidence, as well as a review of the internal controls in place during the time period.

Time period audited was February 1, 2019 to January 31, 2020 (12 months).

Audit 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 conformance with the International Standards for the Professional Practice of Internal Auditing and Generally Accepted Government Auditing Standards. Those standards require 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 findings and conclusions based on the audit objectives.

Testing Methodology

- Interviewed appropriate SPD 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 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 New World property software system;
- Reviewed supporting documentation for a random sample of property items with dispositions including “released”, “destroyed”, and “donated”;

- 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 Standard Operating Procedure 731.00 relating to Property Control, and General Order 733.00 related to the Property and Evidence Unit;
- 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 unique property items on hand 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

- Commission for Florida Law Enforcement Accreditation Standards Manual Chapter 27 Evidence
- 2019 FSS Title XLVI Chapter 775.15 Time limitations
- International Association for Property and Evidence Professional Standards (Revised January 2019)
- SPD Standard Operation Procedure 731.00 Property and Evidence Control (Revised December 12, 2019)
- SPD General Order 733.00 Property and Evidence Unit (Revised October 23, 2019)

Noteworthy Accomplishments

Staff implemented a two-person data entry and review of scanned evidence items to identify potential scanning errors.

Audit Observations and Testing

For **objective one**, we determined that controls are in place and functioning as intended to provide reasonable assurance that items of property and evidence are properly accounted for and recorded.

System to Shelf Testing

All system tested items from both ICAD and New World Systems matched the physical location and description listed in the databases. For the currency items, amounts noted on sealed evidence envelopes were compared to amounts recorded in the software. All cash in the auditor's sample was accounted for.

Shelf to System Testing

All shelf tested items from both ICAD and New World Systems matched the correct location and description listed in the databases.

Currency Transfer

All tested currency transfer items indicated proper authorization, witnesses and receipt. Completed final disposition documentation was noted for each tested item.

Completed Destruction or Release

All tested documentation included signed destruction approvals, signed notarized return orders for drug items, and signed and witnessed weapon disposal forms were noted for each of the tested items.

Offsite Evidence Tracking

The Property and Evidence Manager prepared outstanding property reports for items released for laboratory examination, court proceedings, or detective use for both ICAD and New World Systems tracked evidence items. No unusual items or issues were identified.

For **objective two**, controls in place generally appear to be adequate to safeguard property and evidence items.

Restricted physical access and use of biometric access controls are in place and appear to be functioning as intended. We reviewed the physical security features and access controls of the Property and Evidence unit and determined they appeared adequate for the items and type of property on hand. Access logs are maintained and all personnel except for Property and Evidence unit staff are required to be signed in and out and escorted while in the unit. Audit was able to determine that unit access logs were reviewed by management. Additional controls and checks are in place for currency, drugs and weapons.

For **objective three**, SPD Property and Evidence appears to comply with SPD General Orders, Standard Operating Procedures and State of Florida Accreditation Standards with the following:

State Accreditation Standards - Auditor determined that compliance was achieved generally for the standards tested relating to Property and Evidence.

Standard Operating Procedure 731.00 Property & Evidence Control - Auditor determined that compliance was achieved for most of the provisions tested in the internal property and evidence policy. No relevant exceptions to compliance noted.

General Order 733 Property & Evidence Unit - Auditor determined that compliance was achieved for most of the provisions tested in the internal property and evidence policy. No relevant exceptions to compliance noted.

Final Comments

We would like to thank SPD personnel for providing their time and assistance during this audit.