

# Office of the City Auditor and Clerk

## Internal Audit



### SARASOTA POLICE DEPARTMENT PROPERTY AND EVIDENCE UNIT

Audit #22-04

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# Executive Summary

## Audit #22-04 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, 2021 to January 31, 2022.

### 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.
3. Determine whether the department was in compliance with both internal policies and state accreditation standards related to property and evidence.

### Summary Background

The Sarasota Police Department (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 February 28, 2022, SPD maintained 44,664 items of property and evidence.

### Summary of Conclusions

Audit testing determined:

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

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This Executive Summary is limited in detail. To obtain the full background on a particular item, please read the Detailed Audit Report or contact Internal Audit prior to drawing conclusions based upon the limited information contained in this summary.

# Detailed Audit Report

## Audit #22-04 Sarasota Police Department Property and Evidence Unit

### Background and Introduction

The Sarasota Police Department (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. SPD has one part-time and four full-time positions within the Property and Evidence Unit, that consist of one Property Manager and four Property and Evidence Technicians. 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 property database and bar-coding computer systems (ICAD or New World Systems). 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.

Items acquired 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 statute of limitations for the offense involved. Florida Statute of Limitations 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 length of time needed to store articles with possible DNA evidence.

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 obtained before mid-2015, including disposed items, continue to be tracked in ICAD. Property and Evidence staff will continue to dispose of ICAD items in evidence until the remaining evidence items consist primarily of evidence requiring long term storage

(such as homicide cases). At that time Property and Evidence staff will transfer the remaining ICAD evidence items into New World Systems software.

As of February 28, 2022, there were a total of 44,664 evidence items in inventory with the Property and Evidence Unit. During the prior 12 months 15,636 items were destroyed, released to owners, or retained by the courts or other agencies.

## **Audit Standards**

The auditor 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.

## **Audit Purpose, Scope and Time Period**

The purpose of this audit was to provide reasonable assurance that items within the SPD 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, 2021 to January 31, 2022 (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.
3. Determine whether the department was in compliance with both internal policies and state accreditation standards related to property and evidence.

## **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.
- Witnessed the process for preparing and scanning property and evidence items to be sent for destruction.
- Observed the property and evidence intake process for receiving items prepared and left in the lockboxes by SPD officers.

- 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.
- 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.
- 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
- 2021 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

The Property and Evidence Unit maintains numerous refrigerated items for the preservation of certain types of evidence. Since the previous audit the Unit has added networked thermometers to allow staff to track the temperature of each refrigerator from their phones. If one of the refrigerators is unable to maintain the required temperature, staff will be notified immediately through the app at any time of the day.

### 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

The auditor randomly selected 68 items from the ICAD and New World database, 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 68 randomly sampled items, the auditor was able to physically locate them all. For 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**

The auditor randomly selected 20 items stored on shelves and in bins and noted the current location of each. The auditor then reviewed the ICAD or New World databases to determine whether the system appropriately reflected each item's actual location. Of the 20 randomly selected items in the auditor's sample, the ICAD and New World databases had accurate locations recorded for each item reviewed.

### **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 of 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.

For **objective two**, controls are in place that 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 that they appear to be 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. The auditors determined that the unit access logs were reviewed by management and that additional controls and checks are in place for currency, drugs, and weapons.

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

#### **State Accreditation Standards**

The auditor determined that the Property and Evidence personnel appear to generally comply with the State of Florida Accreditation Standards related to property and evidence.

#### **Standard Operating Procedure 731.00 Property & Evidence Control**

The auditor determined that compliance was generally achieved for the provisions related to the Standard Operating Procedure 731 for property and evidence.

#### **Standard Operating Procedure 731.84 - Disposition of weapons**

Standard Operating Procedure 731.84.7 requires that there must be at least 24 hours between the release of a firearm and ammunition to an individual. Generally, we found SPD to be in compliance with Standard Operating Procedure 731.84.7 with one exception being identified, which was considered to be an anomaly.



**Standard Operating Procedure 731.86 – Destruction and disposal of Property and Evidence**

Over the course of several months the Property and Evidence personnel identified items that no longer needed to be retained and could be disposed of. They created “burn boxes” and transferred items for final disposition into these boxes until enough items were gathered for them to be sent to be disposed of.

On February 17, 2022, the auditor observed the Property and Evidence Unit as they gathered the accumulated “burn boxes” and verified the amount and descriptions of the items. After the items were accounted for, they were scanned out of the system and then transported to the facility for final destruction. During the observation of this process, the auditor noted that although the Standard Operating Procedure 731.86 provides a general overview of requirements for the destruction and disposal of property and evidence, the department has not documented in detail how the Property and Evidence Unit processes items for final destruction. See internal audit recommendation below.

**General Order 733 Property & Evidence Unit**

The auditor determined that compliance was generally achieved for most of the provisions related to the General Order 733 for the Property and Evidence Unit. No issues of non-compliance were noted.

**Internal Audit recommends** management document, in detail, the Property and Evidence Unit’s process for preparing, staging, and processing items for final destruction.

**Management Response**

Sarasota Police Department will create an annex to S.O.P. 731 dealing with Property and Evidence Control within 90 days or by June 7, 2022.

**Final Comments**

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