

Police Department Annual Review of Property and Evidence Procedures 2016

Report Issued: March 30, 2017

Audit Report No. # 17 A-1



TO: Mayor and Council Members

THRU: Margaret L. Krym, City Auditor 

FROM: Jessie Hon, Senior Auditor 

DATE: March 30, 2017

SUBJECT: Police Department Annual Review of Property and Evidence Procedures 2016

Attached is our report of the Police Department Annual Review of Property and Evidence Procedures 2016.

In summary, we observed a strong internal control environment within the Evidence/Property Storage Facility of the Cape Coral Police Department. We did provide one reportable condition to help strengthen the controls already in place.

We wish to thank the two Detective's that we closely worked with and Police Department staff of the Property and Evidence Facility for their assistance during this review. Should you have questions, please do not hesitate to contact Jessie Hon at 242-3381.

C: John Szerlag, City Manager
Michael Ilczyszyn, Assistant City Manager
Dolores Menendez, City Attorney
Rebecca van Deutekom, City Clerk
David Newlan, Chief of Police
Lisa Barnes, Deputy Police Chief
Lawrence Stringham, Forensic Supervisor
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Audit Committee

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EXECUTIVE SUMMARY

The City Auditor's Office observed the 2016 Annual Evidence and Property Inventory counting performed in the Police Department by Police Department staff not regularly associated with the responsibility for safeguarding the evidence and property. We also performed audit procedures to ensure the integrity of the process. Our audit participation was requested by the Police Department to assist them with their accreditation process. We performed our work in accordance with Generally Accepted Government Auditing Standards (GAGAS).

The objective of our participation was to provide assurance that the process was in compliance with established policies and procedures, Commission on Accreditation for Law Enforcements Agencies, Inc. (CALEA®), and other applicable requirements and that internal controls and best practices over the department inventory process for the Property and Evidence Unit were effective.

We concluded that the department inventory process generally has strong internal controls and procedures performed by the department were in compliance with the required standards. The results of our engagement show no material and apparent control deficiency. However, we noted one reportable condition.

BACKGROUND

The City of Cape Coral Police Department (CCPD) has consistently achieved accreditation from the Commission on Accreditation for Law Enforcements Agencies, Inc. (CALEA®) and the Commission on Florida Law Enforcement Accreditation. They have also demonstrated a commitment to the standards promulgated by these organizations and a desire to perform in a consistent manner with these standards.

The purpose of the CALEA® program is to improve the delivery of public safety services, primarily by:

- Maintaining a body of standards, developed by public safety practitioners, covering a wide range of up-to-date public safety initiatives.
- Establishing and administering an accreditation process.
- Recognizing professional excellence.

The City Auditor's Office has supported their efforts by participating as an external observer, providing an independent observation, and performing audit services during their annual evidence and property facility inventory process.

OBJECTIVE

The objective of this audit was to review the following:

1. To observe the process as an independent outside observer, providing assurance that the process complies with the CALEA® stated standards.
2. To provide assurance as to the control strength of the inventory count process and ensure inventory items were accurately recorded and accounted for.

SCOPE AND METHODOLOGY

The audit covered the Police Annual Review of Property and Evidence Procedures for 2016 performed by the Police Department staff not associated with the responsibility for safeguarding the Evidence and Property.

The audit scope focused primarily on the key controls, practices, and compliance with applicable laws and legal requirements.

To meet the above objectives,

- We conducted formal interviews and process walkthroughs with CCPD staff and management.
- We gained an understanding of the CALEA® Standard 84.1.6 and its requirements and Standard Operating Procedures (SOP).
- We observed the performance of the inventory counting process to ensure compliance to the department designed controls.
- We judgmentally selected a sample of inventory items for testing to ensure items were accurately recorded, accounted for, and securely located as designated.

STATEMENT OF AUDITING STANDARDS

We conducted this performance audit 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.

AUDIT RESULT AND RECOMMENDATION

In 2016, the command of the Police Department was changed by the appointment of a new Chief. When this occurs, it has been the department's practice to conduct a 100% count of every item in their Property and Evidence Storage Facility. This 100% count requires that every item listed in the inventory database is located, identified, and accounted for. In early December, the department completed this count of 40,109 items which represented 100% of all items in the property and evidence inventory.

The counting process identified only minor discrepancies, which were investigated and all but two of the 40,109 items were located and accounted for. The disposition of the two missing items was satisfactorily explained when records were examined. Further the department identified the causes of the discrepancies and follow up actions to address those causes were defined.

Our review of the controls over this process showed a strong control environment and no material and apparent control deficiencies.

REPORTABLE CONDITION¹

Reportable Condition # 1:

We observed that the outdoor impound area which houses large items is reaching its capacity limitation and has maintenance concerns. The landscape is overgrown with weeds in sporadic areas. This could result in the possibility of inviting insects and creating a muddy condition. Within the impound lot, there is also a container that stores all the smaller items containing biohazard substances. When we observed this container, it appeared to be reaching its capacity limitation. In our observation, it was not easy for the CCPD staff and the evidence clerk to gain access to the items stored there.

¹ Matters coming to the Auditor's attention relating to significant deficiencies in the design or operation of internal control that could adversely affect the organization's ability to fulfill future obligations or satisfaction of liabilities.

Suggestion Reportable Condition # 1:

We suggest that CCPD along with City staff establish a plan of expansion and regular maintenance of this impound lot. It is critical for the CCPD to maintain the evidence in its original shape and in good condition for future court proceedings and forensic laboratory reasons.

Management Response Reportable Condition # 1:

The smaller items containing biohazard are separately store due to having property with blood and/or human waste. These items are properly stored. The container is purged monthly to eliminate unnecessary property and evidence items. Based on timing of observation, the container can appear to be at or close to capacity.

The CCPD staff have requested facilities to take care of any overgrowth, this is done periodically to control exterior conditions. They are looking to possibly apply a better ground service to mitigate any weeds or overgrowth conditions.