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OFFICE OF THE CITY AUDITOR

TO: Mayor and Council Members  
THRU: Margaret Krym, City Auditor *MK*  
FROM: Kathy Magaw, Assistant City Auditor *CM*  
DATE: February 13, 2012  
SUBJECT: Police Department Review of Property and Evidence Procedures

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

In summary the report commends the officers and staff for the strong control environment within the Evidence/Property Storage Facility of the Cape Coral Police Department and reports that a physical inventory of the facility found no discrepancies in the selected test sample of 759 items.

We would like to thank Captain David Newlan, Professional Standards, who provided us with information and Detective Sergeant Dana Coston, Professional Standards, for his assistance during this engagement.

We will be happy to respond to any questions or concerns you may have about the information contained in this report.

C: Stephen Pohlman, Interim City Manager  
Dolores Menendez, City Attorney  
Rebecca vanDeutekom, City Clerk  
Jay Murphy, Chief of Police  
Captain David Newlan, Professional Standards  
Detective Sergeant Dana Coston, Professional Standards  
Audit Committee



CITY AUDITOR'S OFFICE

Police Department  
Review of Property and  
Evidence Procedures

Report

February 13, 2012

## **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 manner consistent with these standards.

CALEA was created in 1979 as a credentialing authority through the joint efforts of law enforcement's major executive associations:

- The International Association of Chiefs of Police (IACP)
- National Organization of Black Law Enforcement Executives (NOBLE)
- National Sheriff's Association (NSA)
- Police Executive Research Forum (PERF)

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 CCPD standards include a requirement for regular internal and external inspections and audits. The City Auditor's Office supports these efforts and participates as an external observer, providing an independent opinion regarding their compliance.

## **Scope**

Observation of the 2012 Annual Evidence and Property inventory audit performed in the Police Department by Police Department staff that is not associated with the responsibility for safeguarding the Evidence and Property.

## **Objectives**

The objectives of this engagement were:

- To participate in the process
- To observe the process as an independent outside observer for the purpose of providing assurance that the process is in compliance with the CALEA stated standards

### Methodology

We performed an Attestation – Agreed Upon Procedures engagement. These procedures included gaining an understanding of the CALEA standard and requirements, observing and participating in the annual inventory of property and evidence and forming an opinion about the department's compliance to the CALEA Standard 84.1.6.

We conducted our work in accordance with Generally Accepted Government Auditing Standards. These standards provide guidance on performing and reporting on the results of agreed-upon procedures. By specifying the procedures we agreed to perform, the department requesting the review is responsible for ensuring the procedures are sufficient to meet their purposes, and we make no representation in that respect. Our review was intended solely for the information and use of the management of the City and was not intended to be and should not be used by anyone other than these specified parties.

### Report

We participated in and observed the inventory process in various areas (narcotics, weapons vaults and general warehouse). We were provided an inventory listing and we worked with the police department personnel in teams of two to verify that the randomly selected sample of items were present, labeled, stored and easily retrieved. No discrepancies were found and all items were accounted for and in their proper place. The teams also pulled bins randomly from the general warehouse for cross referencing to the inventory database. **Again, no discrepancies were found and all items were accounted for.** All the items inventoried were present in their locations. A total of 759 items were examined during the course of this engagement.

The Committee of Sponsoring Organizations (COSO) of the Treadway Commission created an internal control - integrated framework for evaluating an organization's internal controls including the control environment. They have articulated five principles to consider when providing an assessment regarding the control environment. These are:

- Demonstrates commitment to integrity and ethical values
- Exercises oversight responsibility
- Establishes structure, authority and responsibility
- Demonstrates commitment to competence
- Establishes accountability

We observed that the staff members assigned the responsibility for safeguarding Property and Evidence have demonstrated a commitment to integrity and the department provides oversight on multiple levels. Evidenced of this can be seen in the 2011 Evidence/Property Facility Annual Audit Report outcome and in a prior audit review (2009) when the CCPD was required to relocate all the evidence and property they had on hand to the new Police Headquarters. At that time they had reported that

27, 206 items were transported. All items in recorded inventory records were accounted for with two exceptions that were later resolved.

We also observed that the risks in the area of managing, protecting and controlling evidence are well mitigated by documented policies and procedures, controls and numerous requirements for inspections, inventories and audits to ensure compliance. The control environment establishes structure, authority, responsibility and accountability.

**We commend** the officers and staff for the strong control environment within the Evidence/Property Storage Facility of the CCPD and we observed that **the process did comply with the CALEA Standard 84.1.6 for an annual audit of property and evidence held by the agency.**