



Office of the City Auditor and Clerk

Sarasota Police Department Property and Evidence

Executive Summary Report

Audit # EX 10-03

Performed by:

A handwritten signature in blue ink that reads "Heather Riti".

Heather Riti, MPA, CIA
Senior Internal Auditor

Reviewed and Approved by:

A handwritten signature in black ink that reads "Pamela M. Nadalini".

Pamela M. Nadalini
City Auditor and Clerk

EXECUTIVE SUMMARY

Sarasota Police Department Property and Evidence

Audit Scope

The scope of this audit included a review of items held in property and evidence, as well as a review of the internal controls management noted were in place over this area during the 2009 Risk Assessment. The time period audited was March 20, 2009 to March 31, 2010.

Report Content and Limitation of Use

The executive summary report is an excerpt from the full detail audit report. In order to obtain the full background on a particular audit comment, please refer to the detailed audit report prior to drawing conclusions based on the limited information contained in this report. Objective ratings indicate the levels at which the objectives were met; rating definitions are included in the appendix.

Audit Conclusions

The results of our audit indicate

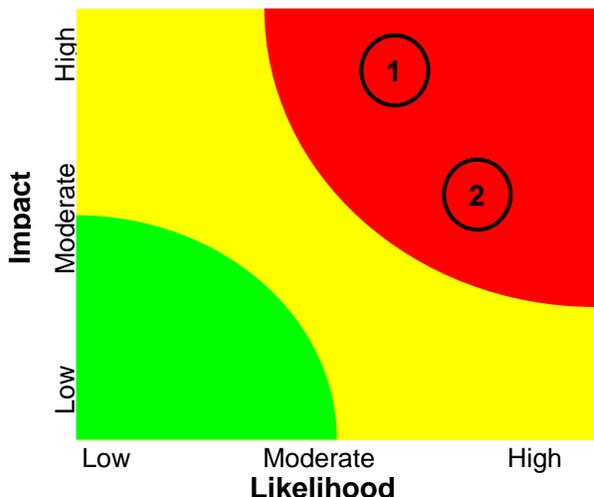
OPPORTUNITIES TO ENHANCE CONTROL DESIGN.

This internal audit focused on the following objectives:

Audit Objectives	Objective Ratings		
1. Determine whether controls are in place and functioning as intended to provide reasonable assurance that items of property and evidence are properly accounted for, recorded, and safeguarded;	X		
2. Determine whether controls are designed to adequately mitigate or reduce risk; and		X	
3. Determine whether the department is in compliance with both internal policies and state accreditation standards related to property and evidence.		X	

Significant audit observations (high-priority items) are listed below. For a complete list of audit items, see page 3 of this report.

Risk Exposure Map



Significant Issues	
Observation	Priority
1. Complete detailed chain of custody information is not recorded in SPD's current property system (ICAD).	High
2. Responsibility for reviewing biometric access logs and following up on failed access attempts on a regular basis has not been assigned to any specific individual.	High
Further, there is no periodic review of all users' location access rights to determine the appropriateness of the rights granted.	

Sarasota Police Department Property and Evidence Observations and Recommendations

Management Action Plans					
Audit Recommendation	Priority	Concur	Do not concur	Proposed Management Action	Action Item Due Date
1. Chain of custody information should be enhanced to fully comply with Accreditation Standard 35.02M and General Order 731.72.5 and to maintain a more thorough and accurate history of the transfer of evidence.	High	X		<p>731.72.5 is used by Criminalistics for Evidence Processing Procedures, this procedure is followed by Criminalistics.</p> <p>Property and Evidence follow the procedure listed in 731.71.2 & 731.71.3 under Temporary Release of Property.</p> <p>All transfers will be documented on stored video.</p>	6/1/10
<p>2. Develop a process for monitoring biometric access entry logs to ensure appropriate security is in place, especially over high-security areas within SPD.</p> <p>User access rights should be reviewed for all users periodically to ensure that access is in line with each user's job needs.</p>	High	X		<p>Biometric access entry logs are being printed on a weekly basis and forwarded to the Property and Evidence Manager for review.</p> <p>Biometric access to Property and Evidence will only be granted with the approval of the Commander of the Criminal investigations Division.</p> <p>Video recordings are available to document any biometric access denials.</p>	6/1/10
<p>3. To avoid any perception of conflict of interest and to ensure the integrity of items collected, the property function should be independent of patrol and investigation personnel.</p> <p>Consider placing the Property Unit under a different functional area, as indicated by International Association of Property and Evidence (IAPE) Standards.</p>	Medium		X	<p>Uniform Officers, Detectives, and Property and Evidence Specialist do not have the same chain - of - command.</p> <p>Detectives report to a Detective Sergeant, Property and Evidence Specialist report to the Property and Evidence Manager and Patrol Officers report to a Patrol Sergeant.</p> <p>The current assignment arrangement is consistent with accreditation standards.</p>	N/A
4. To ensure appropriate disposition and use of items, document all instances in which an item is converted to department use as prescribed in General Order 731.86.9.	Medium	X		<p>All instances where items are converted to Department use will be documented and comply with General Order 731.86.9.</p> <p>All transfers will require written permission from the Chief of Police; original approvals will be maintained in Property and Evidence files.</p>	6/1/10

APPENDIX

Audit Rating System

The audit ratings listed below are based on the auditor's assessment of whether the audit objectives were met.

Red- A red control rating denotes significant business risk or exposure to the City that requires immediate attention and remediation efforts. The controls reviewed do not appear to provide reasonable assurance that the control objectives are being met. The City is being exposed to a high level of business risk and exposure. Management is advised to immediately review the design and effectiveness of existing controls or consider implementing new or additional controls.

Yellow- A yellow control rating denotes opportunities for improvement exist relating to the controls reviewed. If this state of control is not improved, it could lead to a higher than acceptable level of business risk or exposure to the City. The controls reviewed provide some, but not sufficient assurance that control objectives are being met. Management is advised to review the design and effectiveness of existing controls or consider implementing new or additional controls on a priority basis.

Green- A green control rating indicates that the controls reviewed at the time of the audit indicated a satisfactory or acceptable state of control, where risk appears to be minimized and appropriately managed. Controls reviewed appear to provide a high degree of assurance that control objectives are being met. To maintain this rating management is advised to continue to assess the control systems and monitor existing controls for efficiency and effectiveness as business and organizational changes occur.