



Date: 08/28/2017

Scope: The County Auditor's office performed an internal audit in compliance with Standard 7.3 of the New York State Law Enforcement Accreditation Program.

Objectives: The objective of this audit was to ensure compliance with Standard 7.3 of the New York State Law Enforcement Accreditation Program, by performing an independent audit of the Evidence/ Property room. This audit addressed the following related questions:

- Are proper controls in place to reduce the risk of lost or stolen items?
- Are items properly tracked?

Report:

Previous Recommendations:

The Sheriff's Office is working to continue efforts to deposit cash with the treasurer's office as recommended by previous internal audits. Since the last audit, 2012 and 2013's cash has been deposited with the treasurer's office. 2014 and 2015's cash is currently being processed for transfer to the treasurer's office for deposit.

Evidence and Property Audit:

We requested a listing of all items in the Evidence/Property Room on 8/9/2017. Standard 7.3 requires that sample of 5% or 50 items whichever is less be used for a property and evidence room audit. We selected 51 items randomly from the list, which included 2,710 items. The items selected for this audit are items that were not reviewed in the previous property and evidence inventory conducted by the Sheriff's Office in February of this year.

The audit was conducted on 8/14/2017 and 8/28/2017. The fifty one items selected for the audit included a sampling of money, firearms, controlled substances, and high-value items. All fifty one items selected for the audit were physically accounted for. Two of the fifty one items were located on a different shelf or in a different area than listed on the Sheriff's records provided to us, but those items were ultimately accounted for.

Recommendations:

- 1) Items need to have their status's updated more routinely to ensure that the list of items in the Evidence/Property room is as accurate as possible.
- 2) Continue efforts to deposit cash currently held in the evidence room with the treasurer's office until it can be returned to its rightful owner.

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County Auditor
08/28/2017