



Date: 4/28/15

Scope: The County Auditor examined the internal controls for the Sheriff's Office Evidence/Property Room for the period of 1/1/15-4/27/15.

Objectives: The objective of this audit was to review internal controls and to ensure compliance with policies and procedures. 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?
- Are the policies and procedures followed?

Report:

This Internal Audit was done at the request of the Sheriff when the 2015 Risk Assessment was prepared.

The Sheriff's Office uses "The Crime Fighter BEAST" evidence management system to track evidence and property. When evidence or property is collected by deputies it is brought to the evidence locker room at the Public Safety Building, items are then tagged with the required information (case #, description, etc.) and then placed into a locker. When Deputies close the locker they must take the key out of the locker door and put it through a small hole in the locker's door, so that the key is dropped into the locker and is now secured. Then the Evidence Technician is able to open the lockers from inside the evidence room to remove the contents then logs the evidence into the BEAST system and secures it in the designated location within the Evidence Room. The Sheriff's Office maintains a smaller evidence room upstairs behind the evidence lockers and a larger room in the basement of the Public Safety Building. All evidence/property rooms have key fob entry to allow and deny access to specific employees and track access as well. Wayne County Sheriff's Office Investigator Sgt. Kevin Kuntz is the assigned Evidence Technician which puts him in charge of the Evidence/Property Room per policies.

Evidence/ Property Inventory:

We requested a listing of all items in the custody of the Sheriff's Office Evidence Property Room; as of February 25th, 2015; the report contained 5,771 items on it. We divided the list into 4 categories; Cash/Currency, Firearms, Drugs & Alcohol, and Other

items. At the request of the Sheriff we audited all Cash/Currency items. The chart below details the number of items tested in each of the four categories.

<u>Category</u>	<u>Number of Selected Items</u>
Cash/Currency	245
Firearms	119
Drugs & Alcohol	119
Other Items	<u>119</u>
Total Sample Size	602
Total Reported Items	5,771

The County Auditor and Internal Audit Clerk opened all evidence bags containing cash in the presence of Investigator Kuntz and counted the contents, Investigator Kuntz then re-sealed bags in our presence. The 245 Cash/Currency items had a determined value of approximately \$108,904.23. After counting all 245 items on the inventory records 4 items from 4 different cases were not found for us to count totaling \$3,316.95. Further investigation found the following:

# of Cases	\$ Amount	Status
2	\$1,940.95	Known to be unaccounted for prior to our audit
1	\$750.00	Believed to be turned over to DSS per notes and check carbon copies.
<u>1</u>	<u>\$626.00</u>	No further information
4	\$3,316.95	Totals

Further we located 9 Cash/Currency items with a value of approximately \$1,849.49 that were not recorded in the BEAST system but stored with the Cash/Currency; we could not determine an exact value as some items contained foreign currency.

Of the 119 firearms we requested to see, 6 were not initially located. Further investigation determined 2 of those firearms were currently being used for training, 1 was returned to the Owner but the Receipt could not be found, 1 was possibly destroyed but the destruction record lacks a serial number (make and model match) and 1 was in the custody of the Emergency Response Team for training (returned to Investigator Kuntz for destruction when he inquired about it for this audit). In the end only 2 of the 119 firearms could not be located.

Our review of Drugs and Alcohol found that 32 of the 119 requested items initially could not be located, upon further investigation 12 items were located or documentation proving they were destroyed was provided. It is believed that some of the missing items were destroyed when the Sheriff's Office moved into its current location, but the BEAST system was not updated. Also, some of these items may have been in destruction barrels to be destroyed but we did not empty the destruction barrels looking for them.

The other items category was a “catch all” for everything else in the inventory records this category includes drug paraphernalia, fireworks, knives, electronics, etc. Of the 119 items we requested to see 32 were not located initially. Further investigation found that 10 of the 32 items were destroyed, returned, or currently being used for training.

During our review we noted a large number of items (Drugs and Firearms) that were prepared for destruction but had not been destroyed, we noted per the Evidence Technician that the last time Guns were destroyed was in 2013. Also drugs for destruction were not in locked cages like other drugs. We also note that items were being stored on the floor, due to a lack of available shelving unit space.

Policies and Procedures:

We reviewed General Order: #261-03 dated 12/31/03. The topic of this General Order is “To establish policy and uniformity of procedure in reference to all property that may come into the official possession of any member of the Wayne County Office of Sheriff” The policy states, “Property that is found, confiscated or otherwise obtained by any officer of the Wayne County Office of Sheriff, while acting in an official capacity, must be reported. In most circumstances the property will be turned into property management, along with the appropriate property receipt, for future recognition and legal disposition. Any alternate storage location will be appropriately reported to property management. (This does not include property obtained from persons entering the jail for incarceration purposes.)”

Our review found this policy to be adequate but is in need of updates as it is 11 years old. We did note the following:

- Section I. General Procedures Regarding Property; Letter I.; “Items of evidence are also scanned into Wayne County Sheriff’s Office Bar-Coded Evidence Analyst Statistic and Tracking system from a unique bar coded label.” Currently we found “The Crime Fighter BEAST” evidence management system is used to track all evidence and property in the possession of the Wayne County Sheriff’s Office and bar-coded labels are printed off of this system.
- Section III. Property Release; Letter A. Property disposition; “On every occasion when evidentiary property is to be released. Authorization for such release must be obtained from the investigation officer who originally impounded the property, a command officer, an authorized official of the Wayne County District Attorney’s Office or an authorized official of the court of jurisdiction involving the property.” Due the amount of items especially cash from cases over two years old we do not believe this is happening in an effective manner.
- As this policy pre-dates the New York State Secure Ammunition and Firearms Enforcement Act of 2013 (NYS SAFE ACT) we did not find any procedures for Firearms that come into the possession of the Sheriff’s Office, especially “safekeeping” firearms. The only specific firearms procedures in the policy is for the release of firearms. This procedure states: “No firearm shall be released until processed by a firearm technician.” And, “No handgun will be release unless the owner presents a valid New York State pistol permit for the specific weapon that

- is in custody. The permit shall be photocopied and the copy shall be attached to the Property Receipt.”
- Section II. Specific Procedures does not have a procedure for Cash evidence or property.
 - Section IV. Duties and Responsibilities of Crime Scene Technical Unit; Letter B Storage; Numbers 9,10, and 11; all discuss variation inspections and who is supposed to do them on Monthly, Semi-Annual, and Annual basis. We did not find evidence that these were happening.

Access to Evidence/Property Room

We requested the access logs for the last 6 months on April 3, 2015. For the downstairs evidence room we received the log on 4/13/15 for the time frame of 10/2/14 till 3/30/15. Our review of this log found that fobs were swiped across this reader 88 times; 4 of the swipes were from fobs that did not have access and entry was denied, 3 of the swipes were from the fob of Investigator Kuntz's direct supervisor, 4 were a Buildings and Grounds employee, and the rest were Investigator Kuntz's.

We received the access log for the upstairs evidence room for the period of 10/1/15 till 4/1/15 on 4/27/15. We found that this log contained 1,136 fob swipes. 12 of the swipes were from the fob of Investigator Kuntz's direct supervisor, 7 were from the fob for the Chief Deputy, 3 were from two different Sheriff Office Investigators, and the rest were Investigator Kuntz's.

We found that General Order: #261-03 does not state who should and should not have access to the Evidence/Property Room. Investigator Kuntz did state the Buildings and Grounds employees will contact him prior to entering the downstairs room as there is access to a crawl space area that runs under the building. It is understandable that they need access in case of fire or another emergency. However, we did have a concern as there are barrels of drugs to be destroyed unsecured in this area and it would be easy for something to “disappear” from the barrels and no one would know.

Recommendations:

- 1) The amount of Cash/Currency being kept in the Evidence/Property Room is of concern. Cash poses one of the biggest risks for misappropriation. We met with the District Attorney after doing our Count of Cash/Currency; in most cases proper documentation of the cash/currency collected will be sufficient for his office to prosecute cases. This would allow for the funds to be deposited into the bank and checks could be drawn on the account to disburse of the money; when the District Attorney notifies the Sheriff's Office that is appropriate to do so. We recommend that the Sheriff draft a policy outlining procedure for handling cash evidence/property; and further that a procedure be developed to ensure good communication between the District Attorney's Office and Sheriff Office regarding the disposition of Cash Evidence.
- 2) Resources should be allocated to the Evidence/Property Room to assist in a clean-up and adding more shelving units where necessary, so items are not stored on the floor.

- 3) The BEAST evidence system should be updated as soon as an item enters or leaves the custody of the Evidence Room, this will allow inventory records to more accurately reflect an items current status. Installing a computer with the BEAST software on it in the basement Evidence room would improve efficiency, as older or larger cases are stored down there. When an item is sent for destruction from the downstairs evidence room, information must be recorded and brought to the upstairs computer so the database can be updated.
- 4) Increase usage of features within the BEAST system that are currently not being used. Increasing the use of technology can reduce the human capital cost needed to maintain the Evidence/Property Room. We reviewed features of the BEAST system on their website and found that with the right additional equipment the system could generate exception reports if something is not in the right location or not scanned during an annual inventory. It appears that the software has the capability of connecting to a wireless scanner to assist with tracking items.
- 5) Non-evidence items should be disposed of in accordance with Policies of the Evidence/Property room based on the items value.
- 6) Evidence Room Policies and Procedures in General Order: #261-03 should be reviewed and updated.
- 7) Given the need for people outside of the Sheriff's Office to access the Evidence Room on limited occasions, Security Camera's should be installed especially if drugs or guns are going to be stored in an area that is not under another lock and key (i.e. cage area with key access). Further, Security Cameras can provide a compensating control over Investigator Kuntz as he is the only person with access to all of the evidence and property, including caged areas.
- 8) Routine reviews of the Evidence/Property Room access logs should be reviewed to ensure employees that need access for various reasons outside of the Evidence Technician are not routinely entering the Evidence/Property Room.

Management Response:

Per an email from Sheriff Virts on 6/24/15:

The Sheriff's Office Evidence Room (to my knowledge) has never had an external audit conducted, this audit now gives a base line to proceed forward.

The Evidence Room has two different systems of tracking with a paper and Beast Bar Coding System. As some items were not completely explained to their tracking and/or the disposal of those items this has been rectified by requiring better documentation of disposition and record keeping. I have no evidence or belief that any misconduct or maleficence was done in these items not being fully accounted for.

Barry C. Virts, Sheriff

Patrick Schmitt
County Auditor
6/29/15