

INTERNAL AUDIT OFFICE

VERSION REVISED
FEBRUARY 5, 2016



POLICE EVIDENCE SECTION AUDIT

WILLIAM BROWN, CIA, CGAP

CITY OF RIVIERA BEACH INTERNAL AUDITOR
600 WEST BLUE HERON BLVD., SUITE C-114
RIVIERA BEACH, FLORIDA 33404



City of Riviera Beach Internal Audit Office
"Promoting honest, efficient, effective, and fully accountable city government."

POLICE EVIDENCE SECTION AUDIT

Audit # IAO0415-01PD

February 2016

Ms. Ruth Jones
City Manager
600 West Blue Heron Blvd.
Riviera Beach, Florida 33404

November 19, 2015

Re: Audit of Police Evidence Section (IAO0416-01PD)

Enclosed is the audit report for the Police Department Evidence Section, approved as part of the 2015 Annual Audit Plan. The Police Department's Evidence Section is responsible for receiving, storing, managing and disposing of items collected as evidence. The audit included a review of: a) compliance to relevant laws and regulations, b) compliance to department policy and procedure, c) evaluation of internal controls, and d) evaluation of the USA Evidence Tracking computer system.

The Department's specific evidence-related policy and procedures are based upon law enforcement accreditation standards, as well as generally accepted law enforcement practices. However, the audit uncovered several recordkeeping and inventory deficiencies. In fact, two pieces of cash evidence were not located, leading the Department to conduct an internal investigation. Improvements to internal controls related to the safeguarding and security of evidence are recommended to provide assurance that evidence items are appropriately managed.

The Department's inventory records over the last five years show that evidence items placed into inventory averaged 5,483 per year. In contrast, the number of evidence items disposed averaged 566 items. The amount coming into inventory outpaces the amount of evidence leaving storage by 4,917 items per year. To lessen the need for additional storage facilities, the Department should establish a formal procedure to identify, track, and prepare inventory for disposal once all legal retention requirements have been met.

If you need additional information or have any questions, please contact me at (561) 845-3470.

Sincerely,

William Brown, CIA, CGAP
Internal Auditor, City of Riviera Beach
wbrown@rivierabch.com



City of Riviera Beach Internal Audit Office

POLICE EVIDENCE SECTION AUDIT

Executive Summary

Audit # IAO0415-01PD

February 2016

Purpose

During the City's Annual Risk Assessment process, the Riviera Beach Police Department (RBPd) submitted the Evidence Section as the Department's number one candidate for audit. The Internal Audit Office (IAO) performed appropriate testing to evaluate the internal controls associated with receipt, storage, management, and disposal of evidence.

Highlights

The Police Department's Evidence Section complies with the majority of department policy and procedures, but there are several critical procedures that are not followed.

The Section's evidence tracking inventory system lacks controls to: a) limit access, b) authorize changes, and c) maintain data history. These deficiencies allow changes to evidence data without the ability to prohibit, monitor, or track the changes. A perpetrator of fraud has both access to evidence and the ability to conceal an act of fraud (for example, a theft). Inventory sampling uncovered documentation inconsistencies at various places in the evidence process. For example, evidence data in the inventory tracking system did not always match the information on the evidence label, or the actual bin location where the evidence was found.

In fact, two pieces of cash evidence were not able to be located, leading to an internal investigation. Additional observations included: a) evidence tape, securing the seams of evidence containers, was not always found intact, and b) security tape did not always have the required Officer information written across it.

Management Response

The City of Riviera Beach Police Department generally agrees with the observations, findings, and recommendations of the report. Police Department responses follow each of the report's recommendations. The full Department response can be found in the report's appendix.

Recommendations

1. To address procedural lapses, Evidence Section Management should:

a. Conduct a complete review of existing procedures, adopt law enforcement best practices, and develop mechanisms to monitor and report on-going compliance.

b. Develop a training program for new employees and for use in monitoring on-going compliance. Investigate development of a compliance checklist to use as a convenient desk reference.

2. To address control deficiencies found in the Evidence Tracking System, Police Department Management should upgrade or replace the USA Evidence Tracking System.

3. Preventive and detective controls should be implemented to ensure complete, consistent, and accurate information throughout the evidence process: a) evidence container label, b) Property Receipt form, c) Evidence Tracking System, and d) the storage bin location.

(Continued on next page)



City of Riviera Beach Internal Audit Office

POLICE EVIDENCE SECTION AUDIT

Executive Summary

Audit # IAO0415-01PD

February 2016

Highlights *(Continued from previous page)*

During the audit period, the Police Department improved access controls (preventive controls) in the Evidence Section. The new controls prevent unauthorized access to the main evidence storage area by improving control over access to evidence room keys, and by installing a more secure door lock-key mechanism. While the emphasis on preventive controls is commendable, there still exists a lack of detective controls, such as access *monitoring*. For example, the dual access control designed by department management for the temporary evidence locker room, could not be verified, because it is not actively monitored and documented.

The Internal Audit Office found the Evidence Section to be overcrowded, with storage space quickly being depleted. Contributing factors include: a) the amount of evidence that is collected significantly outpaces the amount of evidence that can legally be disposed, and b) the Section's inventory management system does not easily identify case evidence eligible for disposal.

Records of evidence disposal were supplied for review, but only the firearms disposal, included indications that two people verified evidence data, such as the make, model, and serial numbers of guns being disposed. Current disposal practices do not document the *oversight, dual verification, or Separation-of-Duties* that one might expect. The practice of assigning one individual almost complete disposal control over one type of evidence, and the person having the ability to alter inventory control records without detection, results in a significant risk for abuse and/or fraud.

The accompanying detail report is intended to assist the Evidence Section in both establishing, and complying with, internal controls used to promote honest, efficient, effective, and accountable evidence storage and management operations. IAO commends the department on steps already undertaken, and on the evidence security planning already performed for the new Public Safety Building.

Recommendations *(Continued from previous page)*

4. Detective controls should be implemented to detect and report trouble in evidence areas, "trouble" includes anything from fire, to unauthorized access, to unusual staff access patterns, to misplaced evidence inventory.

An example of resources to use in creating detective controls are the "smart" Medeco Lock systems, swipe card panels, security cameras, and the alarm monitoring company. One possible control would be a report that lists the time and day of access by staff, or an exception report identifying staff access into evidence areas during weekends or "off hours." Security cameras, then document the actions of personnel. This data can then be evaluated to determine whether access was appropriate.

5. A systematic, strategic approach to evidence disposal should be developed. This includes clearly defining roles and responsibilities, separating non-compatible duties, documenting controls & oversight, and scheduling disposal activities throughout the year.

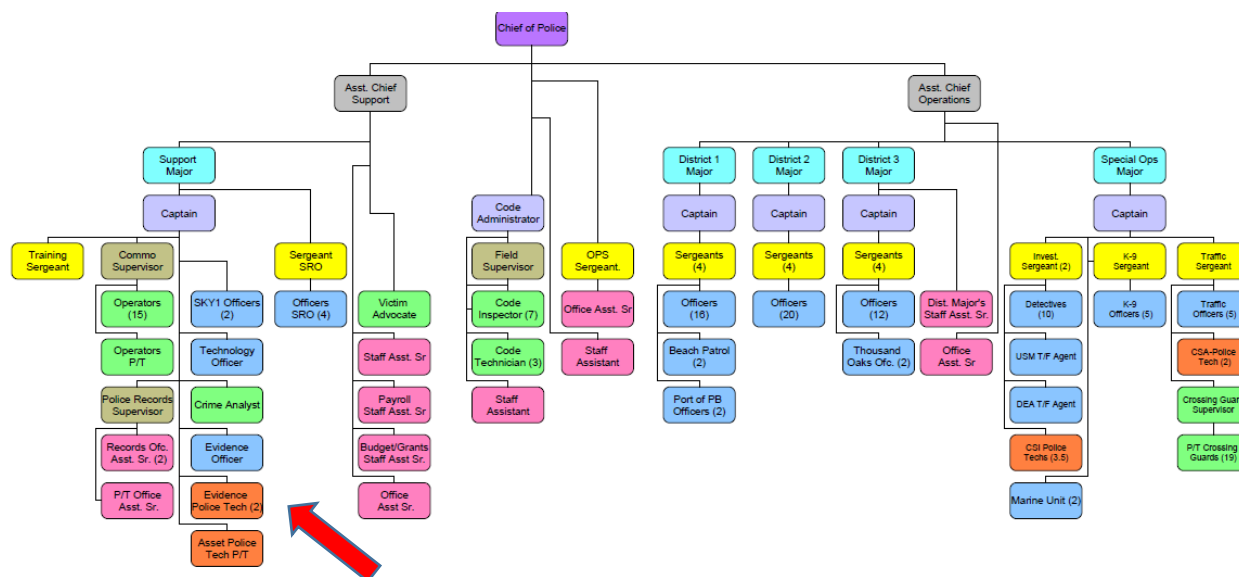
Table of Contents

I.	Background _____	Page 1
II.	Audit Scope & Audit Objectives _____	Page 3
III.	Methodology _____	Page 4
IV.	Findings & Recommendations	
	a. Finding 1 _____	Page 7
	b. Recommendation 1 _____	Page 10
	c. Finding 2 _____	Page 11
	d. Recommendation 2 _____	Page 11
	e. Finding 3 _____	Page 12
	f. Recommendation 3 _____	Page 14
	g. Finding 4 _____	Page 15
	h. Recommendation 4 _____	Page 15
	i. Finding 5 _____	Page 17
	j. Recommendation 5 _____	Page 20
	k. Finding 6 _____	Page 23
	l. Recommendation 6 _____	Page 24
	m. Finding 7 _____	Page 25
	n. Recommendation 7 _____	Page 29
V.	Appendix _____	Page 32

Background

During the City's Annual Risk Assessment process, the Riviera Beach Police Department (RBPd) submitted the Evidence Section as the Department's number one candidate for audit. The subsequent risk rating by the City Manager's Office placed the audit onto the 2015 Annual Audit Plan. The Evidence Section is an essential component of the Riviera Beach Police Department (RBPd), the Palm Beach County Sheriff's Office, and the Criminal Justice System of Palm Beach County. The primary responsibility of the Section is to protect the integrity of evidence stored and secured by the Evidence Section. The Section is accountable for the safe, efficient handling and preservation of evidence, including the maintenance of inventory records. The Section also serves a crucial role in documenting the chain of custody of evidence.

Riviera Beach Police Department 2015 Organization Chart



The Internal Audit Office (IAO), in concert with the Police Department, developed the scope and objectives of the audit. Additionally, IAO solicited and pursued additional areas of concern requested by the RBPd, specifically: a) analysis and acceptability of the USA Evidence Tracking System, b) input into staff size to volume of evidence stored, c) analysis of the Section's security systems, and d) identification of internal control weaknesses.

Evidence Inventory Management

There are two primary inventory records used by the staff of the Evidence Section. The first is the Property Receipt form, a hard copy paper form that accompanies all evidence into the Section (Intake). The Property Receipt (PR) is completed by the police staff who initially confiscates and packages the evidence (usually a Police Officer or Crime Scene Tech). The Property Receipt describes pertinent, required information about each item of evidence.

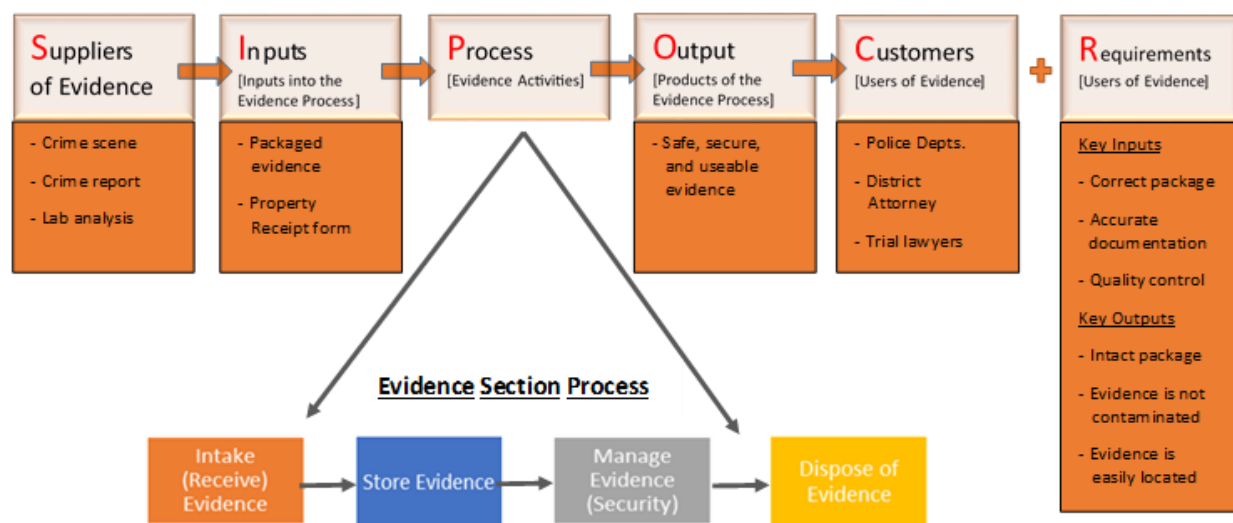
The second evidence record is the USA Evidence Tracking System (USA). Evidence Technicians use the PR as a source document to record pertinent information from the PR into the USA Evidence Tracking System. During the evidence **intake** activity, each evidence item is assigned a bar code and a storage bin location. The Evidence Tech affixes the bar code to the evidence package and to the Property Receipt form (PR).

Evidence is stored in a location depending on the case type and/or type of evidence. Evidence storage bins take many forms, including track shelving, open shelving, file cabinets, table tops, etc. The Evidence Section's **main storage** room contains three smaller rooms for high-value, high-profile evidence (Firearms, Narcotics, and Cash).

Management of evidence includes: a) processing requests for evidence testing, such as use at trial, authorized viewing, etc., b) the general storage security of evidence, and c) disposal of evidence. Chain of custody documentation on the Property Receipt, and notations are made in the USA Evidence system. Evidence is managed by the two Evidence Techs assigned to the Section. The primary location of evidence storage is on the second floor of the Police Headquarters located at 600 Blue Heron Boulevard.

In the early stages of the audit, the Internal Audit Office developed an understanding of the activities and responsibilities of the Evidence Section. A high-level representation of the Evidence Section is presented in Diagram 1.

Diagram 1, SIPOC Diagram of the Evidence Section Process

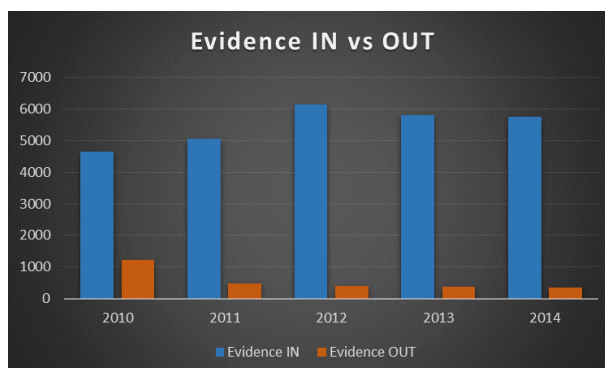


Evidence Characteristics and Trends

A visual examination, coupled with the trend data displayed in Table 1, leads to the impression that the current evidence storage facility is overcrowded, storage space is running out. The amount of new evidence being collected is outpacing the amount of evidence being disposed. It should be noted that the amount of evidence taken in *may* always outpace disposal of evidence due to the nature of evidence retention laws; however, this point stresses the importance of implementing a disposal plan that allows for an efficient and timely disposal of those items *that can be* legally disposed.

Table 1: Case Evidence Only Items into Custody vs. Disposed¹

Year	Evidence IN	Evidence OUT
2010	4655	1227
2011	5070	480
2012	6134	402
2013	5805	364
2014	5749	356
Total	27413	2829
Ave/Year	5483	566



Audit Scope & Audit Objectives

Prior to developing the audit scope and audit objectives, the Internal Audit Office (IAO) performed a risk assessment of the Evidence Section. With the risk assessment, the IAO: a) identified threats associated with the area, b) identified the controls established by management to prevent, detect, eliminate or minimize the threats, and c) determined the inherent risk associated with the identified threats.

The audit's scope included an examination of internal controls and a physical inventory of randomly selected evidence items located in the Evidence Section of the Riviera Beach Police Department Headquarters (RBPd). The audit covered the period from January 1, 2014, through March 31, 2015. The audit period was selected in order to provide a representative length of time to audit and to coincide with the recently completed verification of all homicide evidence in the USA Evidence Tracking System (USA).

The objectives for this audit were:

Objective 1: Determine the Evidence Section's compliance to the following: a) CRB Police Department Policy and Procedures, b) Laws, statutes, etc. c) Police Accreditation Standards, d) property and inventory industry best practices.

Objective 2: Determine the inventory accuracy of USA Evidence Tracking System.

Objective 3: Determine whether case evidence is received, stored and adequately safeguarded from loss, fraud, or other mishandling.

¹ Source: USA Evidence System Reports for 01/01/2010 to 12/31/2014, etc. for years 2010-14; Run by Assistant Police Chief Mike Madden in presence of Auditor on 04/29/2015

Methodology

This audit was conducted in accordance with generally accepted government auditing standards. Those standards require that the Internal Audit Office (IAO) plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on the audit objectives. The IAO believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on the audit objectives.

The methodology developed for this audit included an assessment of Internal controls placed by management to provide effective and efficient evidence operations, reliable financial and performance reporting, and compliance with applicable laws and regulations. The IAO seeks to provide reasonable assurance that internal controls are operating as management intends. Internal controls include the processes and procedures for organizing, managing, and controlling program operations, and management's system for measuring, reporting, and monitoring program performance.

During the audit planning stages the Internal Audit Office (IAO) reviewed documents pertinent to the audit objectives, including: a) the Police Department's Policy and Procedures Manual², b) Palm Beach County Crime Gun Protocol³, c) Police Department standards recommended by law enforcement accrediting bodies such as Commission on Accreditation for Law Enforcements Agencies, Inc. (CALEA)⁴ and Commission for Florida (Law Enforcement) Accreditation, Inc. (CFA)⁵, and d) Law Enforcement industry standards from organizations such as, the Property and Evidence Association of Florida (PEAF) Standards⁶ and the International Association for Property and Evidence (IAPE)⁷.

After a review of pertinent resources, the Internal Audit Office (IAO), along with management of the City's Police Department (RBPD), established criteria to use in evaluating the Evidence Section. The IAO used interviews, observations, data analysis, and various testing methods to document the current condition of the Evidence Section. The resulting gaps between criteria ("what is desired") and condition ("what actually exists") yielded the findings and recommendations contained within this report.

To accomplish the agreed upon audit objectives, IAO performed the following:

- Reviewed internal controls through interviews, observation and examination of documents.
- Met with appropriate staff to discuss existing procedures and practices.
- Performed site visits of the evidence storage areas.
- Observed physical security in place in and around the evidence storage areas.
- Obtained documentation related to current evidence processing and storage operations.
- Sampled the physical inventory of evidence, including, cash, guns and narcotics.
- Reviewed supporting documentation for a random sample of evidence items.
- Analyzed Chain of Custody, and other process documentation for completeness, and accuracy.

² City of Riviera Beach Police Department Policy Manual, Policy 2.14 Handling Property/Evidence

³ Palm Beach County Crime Gun Protocol, Policy Recommendations, Revised February 11, 2010

⁴ Commission on Accreditation for Law Enforcements Agencies, Inc. (CALEA), Standard 84.1.6

⁵ Commission for Florida (Law Enforcement) Accreditation, Inc. (CFA), CFA 3.0, Standard 36.02

⁶ Property and Evidence Association of Florida, <http://peaf.us/> and <http://peaf.us/id21.html>

⁷ International Association for Property and Evidence, Inc., www.iape.org

- Reviewed the physical and system security intended to control unauthorized access to the Evidence Section.
- Reviewed best practices and accreditation standards to compare with the policy, procedures, and practices of the Evidence Section.
- Reviewed Access Logs into evidence storage areas.

The IAO conducted a variety of testing in order to draw operational conclusions related to the current condition of the Evidence Section, including:

- Tested Property Receipt forms for procedural compliance
- Tested the USA Evidence System database for procedural compliance
- Tested evidence containers for procedural compliance
- Tested the accuracy of physical inventory locations
- Tested Evidence Disposition forms for procedural compliance
- Conducted a follow-up review on previous audit reports.
- Conducted additional risk based custom queries from the USA Evidence system database identifying high value evidence items (cash) for additional testing.
- Reviewed the audit trail/Chain of Custody documentation of the evidence disposal process.

The audit's systematic approach enabled the IAO to fully achieve the audit objectives, including assessing the risk that abuse or illegal acts could occur and go undetected, or that unintentional errors could otherwise impede the department's ability to efficiently and effectively operate the Evidence Section.

The audit steps specifically associated with **Audit Objective 1** ("determine compliance") included the following:

- 1) Review the Police Department's criteria used in the Evidence Section process, and then randomly sample and test for compliance. For example, test whether Property Receipts are complete compared with the criteria set forth in the Police Department's Policy and Procedures Manual.
- 2) Compare and contrast the requirements of the Department's policy manual with standards from law enforcement accrediting organizations such as, the Commission on Accreditation for Law Enforcement Agencies, Inc. (CALEA), and the Commission for Florida Law Enforcement Accreditation (CFLA) 3.0, as well as from, the Property and Evidence Association of Florida (PEAF) recommended best practices. Determine whether current Police Department Policy & Procedures conform to recognized accreditation and best practices standards.
- 3) Review and document the Department's compliance with Florida law.
- 4) Wherever the Department does not meet the established criteria, a) document the possible impact and, b) recommend ways that the Department can meet the agreed upon criteria.

The audit steps specifically associated with **Audit Objective 2** ("inventory accuracy") included the following:

- 1) The IAO tested the accuracy of evidence information in the USA Evidence System. The USA database information was compared with the information on the original/source document, the Property Receipt.

Accurate inventory data in the USA database begins with the input document, the Property Receipt (PR). It is completed by the impounding officer. IAO tested for data input errors by sampling various required input fields.

2) The IAO tested the accuracy of the bin location displayed in USA with the actual inventory location.

To assess the accuracy of the USA Evidence Tracking System, the IAO selected a stratified sample⁸ of evidence types and verified the location of each. The following evidence types were sampled, firearms, narcotics, cash, jewelry, ammo, and “all other”). The sampling methodology can be found in the Appendix of this document.

The audit steps associated with **Audit Objective 3** (“to safeguard and secure”) included testing whether current controls ensure the level of safety and security intended by management. The Internal Audit Office (IAO) conducted the following internal controls testing:

- 1) Chain of Custody / Separation of Duties
- 2) Property Receipt completeness
- 3) Authorization and access to evidence

Areas evaluated for security included the following evidence storage areas: a) the primary storage room (2nd floor Police Station), b) the temporary “after-hours” storage lockers (1st floor Police Station), c) the outside “large item” storage area, and the d) refrigerator DNA storage area. Evidence activities and internal controls were evaluated in the following areas:

- 1) Access to Evidence Lockers
- 2) Security of Evidence kept in Evidence Lockers
- 3) Access to USA Evidence System
- 4) Access to the Evidence Section
- 5) Access to Evidence Storage
- 6) Chain of Custody Documentation
- 7) Disposition (temporary and final)

As defined by Government Auditing Standards, the Riviera Beach Internal Audit Office (IAO) is free from organizational impairments to independence. We report directly and are accountable to the City Manager. Organizationally, the IAO is outside the staff or line management function of the units that we audit. We report the results of our audits to the City Manager, the Auditee, and the City Council. Audit Reports are available to the public.

⁸ The audit sample utilized was stratified by item type, with an emphasis on high-security items such as guns, narcotics and money; *high security items made up a larger percentage* of the sample size than general items.

Findings and Recommendations

The Internal Audit Office (IAO) performs audit work as an independent, outside observer for the purpose of providing assurance that the auditee is in compliance with the internal controls established by management. Management's internal controls promote honest, efficient, effective, and accountable operations. The following findings and recommendations have been developed in an impartial manner, based on sufficient and appropriate evidence, free from personal or organizational impairment. A response to each recommendation was provided by the management of the Police Department. Selected text from the response is provided following each recommendation. The full Police Department response is included in the appendix of this report.

The Internal Audit Office (IAO) evaluated each area contained herein by first establishing evaluation *criteria* with the client, then through interviews, observations, data analysis, and various testing methods, the IAO documented the current *condition* of the Evidence Section. The audit resulted in the findings and recommendations presented within this section of the report. A **Finding** statement is followed by the **Criteria** used to evaluate the area, the **Condition** found to exist during the audit, the resulting **Recommendations** to improve the audited area, and the Police Department's **Management Response**.

1. Finding: Although the Evidence Section complies with a majority of Police Department Policies & Procedures, it does not comply with several procedures critical to the purpose of the Section.

Criteria:

The City of Riviera Beach Police Department (RBPd) has developed and implemented policy and procedures "for the handling of found, recovered, evidentiary property or otherwise, which shall be collected and handled by using appropriate procedures which will permit the proper collecting, safekeeping and preservation of property/evidence through final disposition."⁹ Significant risk exists if policy and procedures, and other internal controls, are not followed.

In addition to the Police Department's Policy Manual, IAO consulted Law Enforcement Accrediting Organizations and law enforcement best practices organizations including: a) Commission for Florida (Law Enforcement) Accreditation (CFA), b) Commission on Accreditation for Law Enforcements Agencies, Inc. (CALEA), c) International Association for Property and Evidence, Inc. (IAPE), and d) Property and Evidence Association of Florida (PEAF).

AUDIT OBJECTIVE 1

Determine the Evidence Section's compliance to the following,

- A) Police Department Policy / Procedures,
- B) Laws, statutes, etc.
- C) Police Accreditation Standards,
- D) Evidence / inventory industry best practices.

⁹ City of Riviera Beach Police Department Manual, Policy 2.14 Handling Property/Evidence, Section 1.1 Policy

Condition:

Police Department Management are currently in the process of reviewing the policy and procedure requirements pertaining to the areas of non-compliance uncovered and listed in Table 1. **A condition exists whereby data residing in the USA Evidence database does not accurately or completely reflect** what is: a) on the Property Receipt – the document used to describe details about the evidence, or b) physically residing in the location listed in the USA Evidence system.

In the current condition, physical inventories *are not* routinely/periodically conducted, nor is the quality of data input checked, as such, **there is a real risk that if fraud or mismanagement occurs, it will go undetected for extended periods of time.**

Internal controls such as conducting and reporting: a) physical inventories, b) reviews of staff procedures, and c) security assessments, provide assurance that evidence operations are conducted in a safe, secure, efficient, and professional manner. These assurances are not found in the current condition.

The following table outlines the specific areas of non-compliance.

Table 2 Non-Compliance to Police Department Policy & Procedure Manual

	Policy Reference	Non-Compliance ¹⁰
1	Policy 2.14, Section 1.3, (B) - Verify the accuracy of records	Accuracy of the USA Evidence System to Property Receipt to actual inventory, is not verified.
2	Policy 2.14, Section 1.3 (C) - When there is a staff change in the Evidence Section, conduct an audit	Audits have not been conducted when there is a change in staff.
3	Policy 2.14, Section 1.3 (C.) - Regularly schedule inventory checks	Regularly scheduled inventory checks are not scheduled and documented. Note: The department did conduct a one-time 100% inspection of Homicide case evidence from 2006.
4	Policy 2.14, Section 1.3, (D.) - Conduct an annual inventory by the Police Staff Inspection Officer, or the Finance Department Director	An annual inventory is not conducted.
5	Policy 2.14, Section 1.3, (E.) - Perform inspections to determine if the Evidence Section is following procedures	There is no documentation to indicate that an inspection to determine whether Evidence Section is following procedures has been performed.
6	Policy 2.14, Section 1.3, (F.) - Perform unannounced inspections of the property storage area	There is no documentation to indicate that unannounced inspections of the property storage area have ever occurred.
7	Policy 2.14, Section 1.4 Chain of Custody & Section 1.5 Storage of Property / Chain of Custody - Chain of custody records reflect the unbroken control/custody of evidence - Any blood or perishable items taken by an officer will also be temporarily stored within the locked evidence box inside the refrigerator located near the Evidence/Property Section.	A random sampling of Property Receipts and the USA Evidence Tracking System found instances where the chain of custody appeared broken. Two cash Property Receipts had no Chain. There is no locked evidence box inside the refrigerators used to store blood or perishable evidence, not in the temporary evidence locker area, nor in the refrigerator located near the Evidence/Property Section.

Continued on the next page

¹⁰ Reference: Police Department management and staff interviews; sampling and analysis of Property Receipts; sampling and analysis of evidence containers; inspection of refrigerated evidence storage.

	Policy Reference	Non-Compliance ¹¹
8	Policy 2.14, Section 1.6, A. 11) a. 2) The money shall be counted by the employee who has taken it into custody and have another sworn employee count it to verify and witness the amount and have subjects verifying the money sign the appropriate lines on the evidence form.	There is no verification on the Property Receipt or on the evidence bag itself, indicating a second count has been made. Sampling Result: 0% of cash evidence bags sampled contained a "verifying signature."
9	Policy 2.14, Section 1.6, A. 11) a. 4) The money counted and verification shall be placed in an Evidence Bag and sealed with evidence tape...	There is no documentation to indicate that initial money counts are verified, all seams are not sealed with evidence tape. Sampling Result: All evidence bags were sealed across the open end of the bag where the cash evidence is inserted.
10	Policy 2.14, Section 1.6, A. 11) a. 4) (cont.) The impounding officer and verifying witness shall write their initials and ID number on the bag. The impounding officer shall further mark across the seals.	There is no documentation to indicate that a verifying witness writes their initials and ID number on the evidence bag. In some instances, the impounding officer did not mark across the seals of the evidence bag. Sampling Result: 1 of 18 cash evidence bags sampled did not have the Officers ID number written on the bag. 0% of cash evidence bags sampled had a verifying witness writes their initials and ID number on the evidence bag.
11	Policy 2.14, Section 1.6, A. 11) a. 5) Officers shall place the following information on the front of the bag: case number, incident type, officer's name, date, amount and officer verifying.	Evidence baggies containing cash are not always filled out as required by policy. The verifying officer's name is not listed on the front of the evidence bag. Sampling Result: 100% of cash evidence bags sampled contained case number, incident type, officer's name, date, and amount of cash. 0% of Cash Evidence bags sampled had verifying Officer information.
12	Policy 2.14, Section 1.6, A. 11) a. 7) The Evidence/Property Custodian will verify money taken into custody by an officer/employee.	There is no documentation on the Property Receipt or cash evidence bag to indicate that the Evidence Tech verifies money taken into custody. Sampling Result: 0% of cash evidence bags sampled were verified by the Evidence Technician.
13	Policy 2.14, Section 1.6, A. 11) a. C. 5. (below): The following procedure shall be followed whenever an officer collects a firearm that will be placed into the Property/Evidence Section, including known or suspected crime guns: 1. Run the gun through NCIC/FCIC. 5. A copy of the teletype printout for these entries or clearances should be included with the Evidence/Property Form as documentation."	A copy of the teletype printout (for NCIC/FCIC) is not filed with the Property Receipt.
14	Policy 2.14, Section 1.6, A. 11) a. C. 8. If the firearm is of evidentiary value to a crime, the weapon itself shall be marked for identification in an inconspicuous location and in a manner so as not to substantially reduce the market value. If the weapon is impounded for reasons other than being evidence, no markings shall be made, but the weapon string tagged for identification.	Firearms are not marked in the manner specified, the evidence box securing the firearm is marked with all pertinent information.
15	Policy 2.14, Section 1.6, A. 11) a. D. 2. When narcotics and dangerous drugs are taken into custody by an officer/employee for the purpose of turning it into the property and evidence section, the officer/employee shall: 2. Field test or Valtox test the narcotics. This information shall be noted on the Evidence/Property Form.	When narcotics are taken into custody, the results of field testing or Valtox testing is not noted on the Property Receipt form. Sampling Results: 7% of Property Receipt forms identified that the field test or Valtox test for narcotics was performed.
16	Policy 2.14 Section 1.7 TEMPORARY DISPOSITION A. 1. c. - A. Property items may be needed at times for investigative reasons, lab analysis and court presentations. In those instances, the following procedure will be adhered to: 1. Investigations/court presentations: c. The requester shall also take custody of the original Evidence/Property Form with duplicate copies maintained by the Evidence/Property Custodian. (CALEA 83.3.2b)	When evidence is sent out of the Evidence Section (to a lab or for use by the court) the original Property Receipt form is not sent with it, and copies are not retained by the Evidence Section as required by Policy – just the opposite happens!

¹¹ Reference: Police Department management and staff interviews; sampling and analysis of Property Receipts; sampling and analysis of evidence containers; inspection of refrigerated evidence storage.

Recommendation 1: To address the procedural lapses uncovered, the Internal Audit Office (IAO) recommends that Police Department Management:

1a. Conduct a full and complete review of existing policy and procedures: a) ensure that law enforcement best practices¹² are included, and b) adopt policies and procedures where there is a management commitment to monitor and report on-going compliance.

1b. Based on adopted policy and procedures, implement a formal training program of Evidence procedures with specialized tracts for each role in the evidence process, include periodic follow-up by management to verify training is being followed. Possible individualized training tracts are recommended, such as:

- Tract 1, for department personnel responsible for the initial gathering of evidence; training to include documentation, packaging, and monitoring requirements.
- Tract 2, for department personnel (Evidence Technicians) responsible for receipt (intake) of evidence; training to include a quality control focus, to monitor evidence documentation and packaging received - to ensure compliance to policy and procedures.
- Tract 3, for department personnel responsible for formal conducting, a) periodic inventory audits, b) reviews of staff practices, c) evidence database queries, and d) review of security reports – defining what “formal” means, scheduled monitoring, evaluation forms, reports, etc.

Note: Finding 3, and associated recommendations, will address deficiencies in inventory accuracy.

Management Response 1:

1a. The Department generally agrees with the finding. In fact, prior to the internal audit, the Police Department began the accreditation process, which includes a thorough review of all departmental standard operating procedures.

Department’s Implementation Status (2/5/16): Complete. The Evidence Policy has been reviewed and will be monitored throughout the ongoing accreditation process.

IAO scheduled verification: 2016

1b. The Department generally agrees. The Police Department has provided training to Evidence staff routinely and has a detailed Field Training Program for Police Officers. The department sees an opportunity to train all personnel in the coming year because of revised policies and new evidence software being procured. Formal training tracts will be implemented as recommended.

Department’s Implementation Status (2/5/16): Estimated completion: September 30, 2016. Evidence training is being incorporated into the training cycle and will be delivered to all personnel by the end of FY16.

IAO scheduled verification: 2016

¹² For example, International Association for Property and evidence, Inc. Standards, www.IAPE.org

2. Finding: The USA Evidence Tracking System exhibits deficiencies in both general and application controls.

Criteria:

General Controls for computer/technology systems provide access security and protect system databases from unauthorized access and corruption. To this end, users of computer systems should have unique passwords and usernames, aligned with their specific level of access and authorization. These types of controls are excellent ways to track changes and to create a history of, the change date, the user initiating the change, and the data that were altered. General controls should include periodic, mandatory password changes, encryption of databases, and automatic, scheduled back-up of system databases.

Application Controls for computer software are intended to ensure the accuracy and functionality of the data processing being performed by the program. Application controls deal with the specific program (or “application”) being accessed by a user, examples of application controls include, “making” the user fill out mandatory fields, ensuring only valid data has been input, and identifying that the user seeking to perform an operation is authorized to do so.

Condition:

The USA Evidence Tracking System used by the RBPB has significant control weaknesses. The software is not capable of assigning unique usernames and passwords; therefore, access controls are limited to the controls associated with the Microsoft operating system.

The significant risk associated with the current condition can be summarized as follows:

- Multiple staff (civilian and uniformed) are able to change virtually any database field without being identified. Multiple staff have unfettered access to the evidence storage areas. So, for example, narcotics evidence could be changed from 5 kilos to 2 kilos in the USA Evidence Tracking System - with no historical record of the change, neither the date nor the individual making the change. Then, the 3 kilos could be removed from evidence storage by the perpetrator. Many months or years later, at the time of narcotics disposal, the staff disposing the evidence would look to dispose the 2 kilos amount that would be listed in the USA Evidence Tracking System. Likewise, \$572 in confiscated cash, could be changed to \$125 in the system – the possibilities for fraud are significant.
- Additionally, even without theft of evidence, **the condition exists where a disgruntled employee could cause extreme hardship** to the Police Department - employees with access to the USA Evidence Tracking System could alter evidence bin locations, evidence descriptions, barcode information, etc. without detection.

Recommendation 2: To address control deficiencies in the USA Evidence Tracking system, the Internal Audit Office (IAO) recommends the following:

- 2a.** Upgrade, or replace, the USA Evidence Tracking System to one with appropriate **General Controls** - one where users have unique passwords and usernames; where there are periodic mandatory

changes of passwords, where the evidence database is encrypted, and an automatic database back-up is performed.

2b. Upgrade, or replace, the USA Evidence Tracking System to one with appropriate **Application Controls**, such as:

- Authorization levels depending on assigned responsibilities - where users must be authorized to make changes to certain parts of the database (for example, quantity of cash or narcotics evidence stored, or disposed).
- Change history logs - identifying and reporting data such as: what change was made, when the change occurred, the identity of the user making the change, and the identity of the person authorizing the change.

Management Response 2:

2a. The Department agrees. The Police Department recognized the need to replace USA Software as indicated in prior year budget requests. Working through the IT master planning process, replacing the evidence software has been identified as a priority and is scheduled in FY2016. The audit has validated the Department's position and the recommendations of the IT master plan consultant.

Department's Implementation Status (2/5/16): Estimated completion: September 30, 2016. New software has been identified; waiting on procurement.

IAO scheduled verification: 2016

2b. The Department agrees. New software will address the concerns identified in this portion of the audit.

Department's Implementation Status (2/5/16): Estimated completion: September 30, 2016. New software has been identified; waiting on procurement.

IAO scheduled verification: 2016

AUDIT OBJECTIVE 2

Determine the inventory accuracy of evidence held in the Evidence Section of the Riviera Beach Police Department.

3. Finding: The evidence and bin location information listed in the USA Evidence Tracking System does not always match: a) the label information on the evidence container, or b) the actual bin location where the evidence is stored.

Criteria:

The evidence intake process should encompass the following:

1) Evidence information should match as follows:

Property Receipt = evidence container = USA Evidence Tracking System

2) The evidence storage bin listed on the Property Receipt and the USA Evidence Tracking System should be accurate.¹³

3) The evidence documentation from the scene of the crime should be performed according to Police procedures.¹⁴

4) Evidence data should be input with a high degree of accuracy.

Condition:

Although the Police Department has recently audited all homicide cases, interviews with Evidence Section management and staff indicated that: a) annual inventory audits are not conducted, and b) the quality of data input, and c) the effectiveness of security and accountability controls, are not formally checked and monitored. The IAO tested the accuracy of inventory data residing in the USA Evidence Tracking System with the: a) information found on evidence containers, and b) bin locations where evidence was actually stored. **The IAO findings indicate that a condition of significant risk exists - if fraud or mismanagement occurs, it is likely to go undetected for extended periods of time.** The results of the testing are displayed in Table 3 and Table 4.

Table 3: Physical Inventory Results (from Inventory Sampling)

Exceptions ¹⁵	Description	Sampling Result
Evidence Information Discrepancy	Evidence information in the USA system does not match information found on evidence containers ¹⁶	36% (43 of 119)
Storage Bin Location Discrepancy	Evidence was found in a bin location other than what is listed in the USA Evidence Tracking System. Note: Two pieces of Cash Evidence were not located.	12% (14 of 119)

Table 4: Evidence Container Results (from Inventory Sampling)

Evidence Type	Items of Case Evidence Sample	Discrete Data Fields Audited	Container Finding / Exception Description
Cash	20	198 (18x11)	<ul style="list-style-type: none">10% (2 of 20 pcs) of cash evidence sampled have not been located, totaling \$1,510.0025% (5 of 20 pcs) of cash evidence were originally not found

¹³ City of Riviera Beach Police Department Manual, Policy 2.14 Handling Property/Evidence, Section 1.3 Control of Evidence / Property, B.

¹⁴ City of Riviera Beach Police Department Manual, Policy 2.14 Handling Property/Evidence, Section 1.6 Acquired Evidence/Property, A. 3. and 4.

¹⁵ An exception can be thought of as an occurrence that is not expected. For example, the description of the crime, or offense date found on the Property Receipt does not match the one found in the USA Evidence System, does not match what is found on the evidence container.

¹⁶ Example of fields found to not match: storage location, Offense Type, Date of Offense, or for cash evidence, documentation of a verifying count.

			<ul style="list-style-type: none"> • 50% (9 of 18 pcs) of cash evidence were originally found in a location other than what was specified in the USA Evidence Tracking System • No cash evidence contained documentation verifying the original count of the cash evidence"¹⁷
Narcotics	9	72 (9x8)	<ul style="list-style-type: none"> • All pieces of narcotics evidence sampled were located • 44% (4 of 9 pcs) of narcotics evidence contained exceptions
Gun	12	96 (12x8)	<ul style="list-style-type: none"> • All pieces of gun evidence sampled were located • 25% (3 of 12 pcs) of gun evidence contained exceptions
Ammo	11	88 (11x8)	<ul style="list-style-type: none"> • All pieces of ammo evidence sampled were located • 2 pcs of ammo evidence were originally not found • 27% (3 of 11 pcs) of ammo evidence contained exceptions
DNA	31	248 (31x8)	<ul style="list-style-type: none"> • All pieces of DNA evidence sampled have were located • 10% (3 of 31 pcs) of DNA evidence were originally not found • 20% (6 of 31 pcs) of DNA evidence contained exceptions

Recommendation 3: In order to address inconsistencies in evidence information listed between the Property Receipt, the USA Evidence Tracking System, the evidence container label, and the evidence storage bin, the Internal Audit Office (IAO) recommends the following:

3a. Police Department management should implement preventive and detective controls to ensure the consistency of evidence information, accuracy of storage bin locations, and staff accountability.

3b. The Department should take steps to correct the inaccuracies and/or deficiencies found in USA Evidence data, the IAO suggests that audits of cash, guns, and narcotics evidence be performed on a regular basis (monthly, quarterly, etc.).

The Internal Audit Office (IAO) concurs with the philosophy adopted by the **International Association for Property and Evidence, Inc. (IAPE)**¹⁸ - they find that, "Agencies that conduct regular inventories are far less likely to experience an internal loss of property or evidence."

The IAPE Standard 15:1 Inventories, states "In agencies where the size of the (Evidence Section) inventory is so large as to prohibit the complete inventory of the facility at one time, a plan should be developed which requires an inventory of specific locations on scheduled basis. For example, if 10% of the locations were inventoried each month, a complete inventory could be accomplished annually. Additionally, the inventory of guns, money and drugs should be done more often. It is suggested that these three high-risk categories of property or evidence be accounted for several times within a calendar year.

Further guidance for an annual evidence room inventory audit comes from the **Commission for Florida (Law Enforcement) Accreditation (CFA)** 3.0, Standard 36.02(A) which mandates an annual audit (of evidence) be conducted by a member not routinely or directly connected with control of (evidence).

¹⁷ City of Riviera Beach Police Department Manual, Policy 2.14 Handling Property/Evidence, Section 1.6 A. 11) a. 4,5,7

¹⁸ International Association for Property and evidence, Inc. Standard 15:1 Inventories, www.IAPE.org

Management Response 3:

3a. The Department Agrees. As part of the accreditation process, the Department is revising current policies to contain more precise language that outlines the audit/inventory intervals. The Department is also working to replace evidence software which will significantly enhance the ability to monitor/audit/inventory.

Department's Implementation Status (2/5/16): Complete. Implemented formalized process for scheduled and random audits.

IAO scheduled verification: 2016

3b. The Department Agrees. The Department is replacing its evidence software in FY16. New software will eliminate duplicate data entry and minimize errors. Staffing levels were not part of this audit, therefore the Department's next steps are to analyze workload and recommendations for "separation of duties."

Department's Implementation Status (2/5/16): Complete. Inventoried all guns and cash; implemented scheduled and random audits.

IAO scheduled verification: 2016

4. Finding: The security tape, used to seal the openings of evidence containers, does not always have the required information written across it; evidence tape used to seal evidence containers was not always found intact.

Criteria:

Security tape is used to secure the openings (seams) of the evidence container. The Department's practice is to write information *across* the security tape and over onto the container in order to visually indicate whether the seal has been broken – by misaligned written information. The information written across the seal is the name or signature of the person packaging the evidence, their ID number and the date sealed.

Evidence tape should remain undisturbed until a legitimate reason forces the evidence container to be opened. Following this occurrence, the evidence item should be placed back into the container and resealed with *new* security tape and information written across the tape.

Condition:

During physical inventory sampling, the Internal Audit Office (IAO) recorded 7 pieces of evidence (6%) where Evidence tape was not securely adhered to the container and/or security information was not written across the evidence tape seal. **Photographs of non-conforming evidence packaging are displayed in the Appendix.**

Recommendation 4: The Internal Audit Office (IAO) recommends that Police Department management implement preventive and detective controls where deficiencies were uncovered –

to verify the required information is written across evidence tape, and to confirm that the evidence tape remains secure.

4a. IAO recommends that the Department reinforce Evidence Technician's quality control responsibilities at "evidence intake," such as:

- Checking for accuracy and completeness of information on the Property Receipt (including Chain of Custody),
- Ensuring the evidence container is properly sealed (security tape),
- Checking for written information across the security tape seal.

4b. IAO recommends the Department institute a *formal* Evidence Quality Control program (reinforcing: evidence packaging requirements and the Evidence Technician's role in monitoring evidence packaging); for example, a formal program would entail scheduling visual inspections of evidence containers already placed into inventory¹⁹. The Quality Control program should be clearly defined (including schedule, methodology, roles and responsibilities) and program results to be reported.

Management Response 4:

4a. The Department agrees. With the planned implementation of new evidence software, Evidence Technicians will spend less time re-typing data and more time conducting quality control inspections. Furthermore, the Department is currently analyzing workload vs staffing levels and will likely seek to add an Evidence Supervisor. A supervisor would provide a second level of quality control and allow for "separation of duties."

Department's Implementation Status (2/5/16): Estimated completion: April 1, 2016. The Department has temporary employees working in evidence to assist with workload; Department will request an Evidence Supervisor during the midyear budget review.

IAO scheduled verification: 2016

4b. The Department agrees. The Department seeks to analyze workload vs staffing levels in order to implement the recommended quality control program. Inspections will be conducted on regular intervals. Random inspections and quality control inspections would be primarily completed by a supervisor. The Department currently lacks a supervisor position within the Evidence Section and will likely recommend such a position.

Department's Implementation Status (2/5/16): Complete. Implemented formalized process for scheduled and random audits; requesting Evidence Supervisor at FY16 midyear budget review to allow for separation of duties.

IAO scheduled verification: 2016

¹⁹ City of Riviera Beach Police Department Manual, Policy 2.14 Handling Property/Evidence, Section 1.3, CONTROL OF EVIDENCE/PROPERTY: F.

5. Finding: Recent actions by Police Department management have improved the physical security of evidence, but there remains some concern that evidence is not adequately safeguarded from loss, fraud, or other mishandling.

Criteria:

At each step of the evidence process, physical security controls are used to prevent and detect unauthorized access, contamination, mismanagement, corruption, or theft of evidence stored in the Evidence Section limit.

Physical controls designed to keep evidence safe and secure include:

- Doors and locks to prevent unauthorized access,
- Key controls, limiting the number of keys that can unlock security doors, and knowing who has keys to which doors,
- Alarm systems that detect unauthorized access, and that can track authorized access,
- Alarm codes that identify individual users, and alarm code monitoring that detect unauthorized access,
- Access Logs that monitor authorized access and that can be checked for unauthorized access,
- Packaging that prevents contamination and spoilage.

Physical controls established to keep staff safe include proper packaging for biohazardous evidence such as bloodborne pathogens, and biohazard labeling clearly identifying evidence that should be handled with personal protective equipment.

The Police Department's Policy and Procedure Manual outlines physical controls criteria for packaging, and labeling certain types of evidence, and for storage methods of certain types of evidence, for example, blood or perishable evidence (requiring refrigeration).

Condition:

During the audit period, Police Department management recognized existing security exposures and increased physical access controls to the main evidence storage area. IAO commends the department on these steps, and on the evidence security planning they have performed for the new Public Safety Building.

There are, however, ongoing conditions that should be addressed.

Main Storage Facility / Evidence Section

The Police Department has improved the physical security of the main storage facility, including the following:

AUDIT OBJECTIVE 3

Determine whether case evidence is received, stored and adequately safeguarded by the Evidence Section from loss, fraud, or other mishandling.

1. Installation of **Medeco door lock/key systems** to the two entry doors into the Evidence Section (Medeco locks use a patented process which makes it much harder to duplicate door keys²⁰).
2. Improving **key control** – reissuing the new Medeco keys, allowed the department to formally record staff who were issued door keys, authorizing their entry into the Evidence Section. The Police department also developed practices for assigning keys, and retrieving keys once the staff person is no longer authorized to enter.

Alarm System

An additional security feature associated with the main storage facility is the **Alarm System**. The Evidence Section has door alarms on the main entry door and the door to the gun room inside the main storage area. The alarm panel used to activate and deactivate the alarm is located in the Evidence Section lobby.

The Evidence Techs deactivate the alarm every morning, and activate the alarm every evening and on weekends and holidays. Interviews with the Evidence Techs indicated that both Techs were assigned the same alarm code. During the course of the audit, department management indicated that **alarm codes** had been changed and each authorized user, including the two Evidence Techs, had been reassigned individual alarm codes. In addition to the two Evidence Techs, there are three additional “authorized” staff with alarm codes.

Door Locks

The doors of the Evidence Section’s **interior evidence rooms**, for guns, cash, and narcotics, each have individual keys/locks. These doors do not have the Medeco lock/key system and the Evidence Techs keep the door keys on a peg hanging in the Evidence Section Office. These keys are accessible to anyone who has access to the Evidence Section office. The doors to the high-profile evidence rooms remain open during the day and are closed at the end of the business day as the Evidence Techs secure the inventory.

Access Logs

Access Logs identify people who physically access evidence at particular points in the evidence process. The first Access Log is located inside the Evidence Locker room, completed by the Officer depositing/securing evidence into a locker. This log also records the time and date when the Evidence Tech retrieves the evidence and transports it to the Evidence Section for processing and storage. The second Access Log is located in the Evidence Section, identifying persons (both Police department employees, and external parties) who access previously stored evidence. Although the Evidence Section could not provide a formal list documenting staff authorized to gain entry into the Evidence Section, the Access Log captures “visitor” information. A review of the Access Logs revealed the following condition:

- The same form is used for both Access Logs, even though different information is recorded and some of the columns on one log are not applicable to the other.
- Because the access log is not automated, access log data cannot be easily analyzed.

Access Log at Evidence Locker Room

(Temporary Storage on first floor of Police Station)

- There is no column on the log sheet where dual access control is verified - there is no column where the supervisor (Sargent) providing access into the storage area can sign indicating he/she accompanied the Officer inside the locker room.

²⁰ http://www.medeco.com/Other/Medeco/Downloads/1/ROA_Airport.pdf

- From 170 access log entries reviewed, 29 or 17% of Officer entries (depositing evidence) did not have the locker number recorded as required.

Access Log at Evidence Section Lobby

(Permanent Storage on second floor of Police Station)

- From 39 access log entries examined, 11 or 28% of internal staff did not record their ID # as required. Five of the entries reviewed (13%) did not record the case # they accessed.
- Audit observation: There is no column requesting “reason for access.”

A note on exterior access: The Evidence Section has exterior windows on two walls, which could normally be used by the Fire Department to access a fire in the Section; however the department has reinforced the security of window locks by installing hurricane shutters across all windows. This, coupled with the natural deterrent of a second floor location provides security from exterior entry. The downside of this condition will be discussed in Finding 6.

Security Cameras

Security cameras are installed at strategic points in the Evidence Section. Cameras concentrate on access *into* areas, for example cameras are located *outside the entrance* to the three high-profile evidence rooms, but not *inside* the room. Therefore, once entry is gained, the activities *inside* the room can be concealed. Likewise, there are no cameras outside or inside the storage room containing refrigerated evidence. Conversely, there are cameras located inside and outside the temporary evidence storage lockers.

It is the practice of Evidence Techs to turn all Evidence Section lights off at the end of the business day, remaining off on weekends and holidays. By turning the lights off, the Evidence Techs essentially renders the cameras ineffective during these times, thereby raising the risk for fraud and theft.

Temporary Storage / Evidence Locker Room

The **temporary storage evidence locker room** on the first floor of the Police Station, was not re-keyed with Medeco lock/key system at the time the Evidence Section entry doors were re-keyed. Police Officers depositing evidence request the on-duty Supervisor to use a swipe card to unlock the evidence locker room door, and to accompany the Officer into the room. Evidence Technicians retrieving evidence from the temporary storage lockers access the room by key or swipe card.

The IAO found that swipe card access is not monitored for unusual patterns, there is no way to verify that Supervisors are actually providing a dual access control and entering the evidence locker room with the officer (versus the Supervisor simply giving the Officer his access card to gain entry and to then return the card after evidence has been placed inside).

This is not inconsequential, since the practice of dual access control (not allowing one person to be alone with all of the evidence) is based on sound internal control principles. This is especially important given the fact that the evidence stored temporarily in the locker room refrigerator is not secured like other evidence, refrigerated evidence is not in a lock box or locking refrigerator.

Main Refrigerated Evidence Storage

Despite improving the physical access controls for the main evidence storage facility, the department has not provided the same degree of Medeco lock/key security to the room housing some of the *most*

important trial evidence - the refrigerated DNA evidence, which is located outside the security of the main Evidence Section. The door locks to the refrigerated evidence store room were not rekeyed with the Medeco lock/key system at the same time the two primary doors into the Evidence Section were upgraded.

Additionally, the key control for the refrigerated evidence store room is not documented, department management cannot say with certainty who has keys to this room, especially considering that the keys to this room can be easily duplicated.

IAO observed refrigerated evidence packaging that contained vials of blood and no biohazard labeling. Additionally, one of the refrigerators used to store blood evidence did not have a warning sticker as required by OSHA²¹.

Recommendation 5: To address deficiencies and/or inconsistencies in physical security controls, the Internal Audit Office (IAO) has developed the following eight recommendations (5.a-h.).

The following recommendations are intended to enhance the physical security improvements already begun by the department. Recommendations relate to the following internal control areas:

- Prevent unauthorized access to evidence (lock & key systems, alarm systems, procedures)
- Monitor all access to evidence (lock & key reports, swipe card reports, alarm panel reports, review of Access Logs)
- Detect unauthorized access to evidence (security cameras, alarm systems, report reviews)

5a. All Evidence Storage Rooms²² - IAO recommends all evidence storage rooms be equipped with Medeco lock/key systems and/or card swipe access systems. This will **establish a consistent level of access security** across all areas where evidence is stored.

5b. Refrigerated Evidence Storage Rooms - IAO recommends that refrigerated evidence be provided the same security as non-refrigerated evidence.

IAO recommends proper Biohazard / Bloodborne Pathogen labeling for both: a) refrigerated evidence containers, and b) the refrigerators used to store the evidence.

5c. High-Profile Evidence rooms - IAO recommends revisiting the practice of leaving the high-profile evidence rooms unlocked and open during business hours. Also, re-evaluating the appropriateness of having high-profile evidence room keys on a wall peg inside the Evidence Section office, especially after-hours, and weekends & holidays.

5d. Alarm System / Alarm Codes – IAO recommends that each person authorized to activate/deactivate the alarm system be assigned unique, non-sequential alarm codes.

²¹ Occupational Safety and Health Administration (OSHA) regulation 29 CFR 1910.1030, the Occupational Exposure to Bloodborne Pathogens Standard. The bloodborne pathogens standard requires that the biohazard label be affixed to containers of regulated waste and other containers used to store, transport, or ship blood or other potentially infectious materials; a red container may be substituted for the biohazard label. The design and coloring of the warning label must be consistent with the requirements of 1910.1030(g)(1)(i)(B) and (C) which require that the biohazard symbol and legend be in a contrasting color to a fluorescent orange or orange-red background.

²² Applicable to the Evidence Locker room, the Main Evidence Storage room, the High-Profile “Inner” Evidence Storage rooms, the Refrigerated Evidence Storage room, and the area where evidence disposal processing takes place.

Once this has occurred, the Police Department can notify the alarm monitoring company of each authorization code and the monitoring company will generate access reports by access code, date and time of access. The report should be reviewed by department management for unusual access. For example, a report can be run to highlight weekend activity or “off-hours” activity, and then management can verify the legitimacy of that access.

5e. Key Control / Alarm Code Procedures – IAO recommends the establishment of formal procedures dictating “key control” steps, roles, and responsibilities of management and staff alike.

An important aspect of the upgrade will be to formally document and assign responsibility for “**key control**”. For example, individuals should “sign” for keys, keys should be accounted for once an individual leaves the assignment requiring the access, etc.

Key control should extend to swipe cards and alarm codes, employees should specifically sign their understanding what they can and cannot do with these important access control assets. A formal list of which staff have what access should be maintained, and reviewed at least annually.

5f. All Evidence Storage Rooms²³ - IAO recommends a robust monitoring system that generates meaningful reports.

Access controls preventing unauthorized access should be paired with detective controls that record not only: a) unauthorized access, but also b) authorized access occurring during unusual times.

Each access control listed below has the ability to capture and generate reports specifying the identity of the person gaining entry, along with the day and time entry occurred. This information is critical in knowing where to review security tape for additional insight into the activities performed by the person gaining entry.

- Medeco key/lock systems (equipped with smart key microchips),
- Swipe card entry systems, and
- Alarm panels (where each user is assigned a unique alarm code)

5g. Access Logs - IAO recommends several enhancements to the Access Logs found in the Evidence Locker Room and at the Evidence Section Main Storage Facility, such as:

- Tailor each Access Log to record the access information that is pertinent to the area being accessed. For example, add a column to record Locker number on the Evidence Locker room log, and provide a column to record “reason for access” on the Main Evidence Section log.
- Add a column on the Evidence Locker room log that verifies dual access control is actually being conducted as intended. The Supervisor’s signature would serve to verify his presence in the room as the evidence is being secured by the Officer.
- Access logs should be forwarded to Evidence Section management for review, management should sign-off on the logs verifying that all required signatures are present.

²³ Applicable to the Evidence Locker room, the Main Evidence Storage room, the High-Profile Evidence Storage rooms, the Refrigerated Evidence Storage room, and the area where evidence disposal processing takes place.

- Perhaps in the new Public Safety Building, investigate technology that records access information, thereby allowing Department Management to monitor and report on relevant metrics.

5h. Security Cameras – IAO recommends that the Police Department add security cameras, in order to record those places where fraud most likely will occur and need to be detected.

Evidence Section lights should be equipped with motion sensors so that when movement is detected lights are on for some period of time increasing the effectiveness of the security cameras during “off-hours.”

Management Response 5:

5a. The Department agrees. Already Complete. The Department equipped all rooms and doors with Medeco locks. Access control is being reviewed for feasibility, due to the planned construction of a new police facility.

Department’s Implementation Status (2/5/16): Complete. All evidence locks were updated to Medeco locks.

IAO scheduled verification: 2016

5b. The Department agrees. The Department has already added video surveillance to the refrigerator storage rooms, added bio-hazard labels, and added locks to temporary storage refrigerators. Video surveillance was also added to the temporary storage rooms.

Department’s Implementation Status (2/5/16): Complete. A new video surveillance system was installed to cover all areas and is viewable by Police Department Managers

IAO scheduled verification: 2016

5c. The Department generally agrees. The Department now keeps high profile evidence doors locked until access is needed. Keys are now in the control of a Police Manager and new video surveillance cameras now cover inside and outside of rooms. The Police Department has designed state of the art biometric controls into the evidence areas of the new public safety building. The Department anticipated replacement of legacy systems with the new public safety facility. The Department did not anticipate for the extended construction timeline currently experienced.

Department’s Implementation Status (2/5/16): Complete. High profile storage rooms are now locked when not being accessed.

IAO scheduled verification: 2016

5d. The Department generally agrees. The Department has already implemented individual alarm codes.

Department’s Implementation Status (2/5/16): Complete. Individual alarm codes were updated for all personnel.

IAO scheduled verification: 2016

5e. The Department generally agrees. The Department issues keys using its Quartermaster Tracking System. The new public safety building will have dual authentication and biometric controls. Recommend reviews of logs will be incorporated into the revised policy currently being reviewed as part of the accreditation process.

Department's Implementation Status (2/5/16): Complete. The key-control process has been formalized.

IAO scheduled verification: 2016

5f. The Department generally agrees. Although new video surveillance was already implemented throughout the Evidence Section, the recommended "robust" access control monitoring will be contingent upon the construction of the new public safety building. The Department will monitor activity using new video surveillance capabilities.

Department's Implementation Status (2/5/16): Estimated completion: April 1, 2016. The current access control system cannot be extended to the Evidence Section; The Department is exploring the feasibility of upgrading the Police Department's legacy access control system; the cost to upgrade the access control system is estimated at 30K.

IAO scheduled verification: 2016

5g. The Department generally agrees. The Department has since installed new video surveillance cameras in the Evidence Locker-Room and throughout the main evidence storage facility. The Evidence Locker-Room also has swipe-card access control limited to supervisors. Newly added video surveillance will allow for inspections and the reinforcement of the policy that restricts access to this area. Reviewing cameras and logs will be part of the amended policies and scheduled/random inspections. Cameras are viewable by Support Services Command Staff.

Department's Implementation Status (2/5/16): Complete. New evidence log process was created per audit recommendations.

IAO scheduled verification: 2016

5h. The Department generally agrees. The Department recently replaced the legacy surveillance system with a new system that covers all areas outlined in the audit. The Department is reviewing the feasibility of the motion lighting that is recommended.

Department's Implementation Status (2/5/16): Complete. New video surveillance cameras were added to all areas as recommended in the audit.

IAO scheduled verification: 2016

6. Finding: The Evidence Section lacks controls to safeguard evidence against fire and smoke, including: a) heat sensors, b) smoke alarms, and c) a fire suppression system.

Criteria:

Common prevention or detection controls that serve to preserve and safeguard evidence from destruction and contamination includes: a) heat sensors, b) smoke detectors, c) automatic fire suppression equipment, d) dehumidifiers / air conditioners, and e) refrigeration equipment with appropriate backup systems in case of power failure.

Condition:

Police Department management have expressed the many limitations of an old building such as the current Police Station, and the apprehension of investing in a building that is nearing the end of its useful life; however, the IAO is compelled to note the environmental control weaknesses that exist. For example, the Evidence Section is not equipped with smoke detectors or heat sensors; there are no smoke or fire alarms, and there is no fire suppression system within evidence storage protecting evidence from contamination, destruction or damage from fire.

Smoke could cause the most damage to both evidence and Police assets. Currently, hurricane shutters encase the Evidence Section's windows, smoke could not be released through the Section's windows. This would potentially funnel smoke, even from a small fire, into rooms and hallways of the Police Station, causing damage to evidence and Police offices alike.

Police Department management, confirmed by the City's IT Manager, stated that the Police Station is equipped with an auto-on back-up generator. Therefore, the Evidence Section's storage areas are able to maintain evidence at a constant temperature and humidity. Likewise, refrigerated evidence appears to be fairly secure with the presence of the back-up generator.

Recommendation 6: The IAO recommends that the Police Department take the following steps in controlling the risk from environmental hazards:

6a. Install smoke and heat detectors in the Evidence Section, at a minimum in each of the high profile evidence rooms, in the general storage area, and the Evidence Section Office.

6b. The smoke and heat detectors should sound an audible alarm, and be wired to the Section's alarm panel (monitored by a third party), to an appropriate "station" within the Police Department, and if feasible, directly to the Fire Department which is located thirty yards from the Police Station.

6c. Police Department management should explore installing a non-water fire suppression system wherever evidence is stored - to protect evidence from destruction by fire. Ideally the fire suppression system could be relocated to the new Public Safety Building, Evidence Section.

Management Response 6:

6a. The Department generally agrees. The Department has issued a purchase order for monitored smoke detectors to be installed in the recommended areas. Installation should occur within 2-3 weeks.

Department's Implementation Status (2/5/16): Complete. Monitored smoke/heat detectors were installed throughout the evidence section.

IAO scheduled verification: 2016

6b. The Department generally agrees. The Department has scheduled the installation of new smoke/heat detectors which includes 3rd party monitoring. Direct notification of the Fire Department without the 3rd party is not feasible and no longer an industry standard.

Department's Implementation Status (2/5/16): Complete. Monitored smoke alarms were installed; Monitoring service notifies the Fire Department and Police Department during an event.

IAO scheduled verification: 2016

6c. The Department generally agrees. The Department is exploring the recommended fire suppression system and to determine the feasibility of a system that can be moved. The design of the new facility includes industry standard fire suppression systems.

Department's Implementation Status (2/5/16): Estimated completion: April 1, 2016. The Police Department is researching the feasibility of installing a gas fire suppression system in the evidence section.

IAO scheduled verification: 2016

7. Finding: The Evidence Storage room is overcrowded / Evidence with no further evidentiary value is not disposed in a timely manner.

Separation of Duties

Separation of duties is an internal control intended to prevent or decrease the occurrence of innocent errors or intentional fraud. This is done by ensuring that no single individual has control over all phases of a "transaction."

There are four general categories of duties: authorization, custody, record keeping, and reconciliation.

In an ideal system, different employees perform each of these four major functions. In other words, no one person has control of two or more of these responsibilities.

Criteria:

The Evidence Section must consider many levels of criteria prior to disposing of evidence. A well-documented disposal/destruction process should contain the following criteria:

- Disposal / Destruction Schedule – defining the length of time evidence must be held, based on:
 - Florida State Statute (Florida State Statute §775.15, §925.11 and §925.12, and General Records Schedule GS2)
 - Type of evidence, type of crime, length of time held, etc.
 - Police Department policies and procedures
- Method to identify and "flag" evidence that is eligible for disposal,
- Disposal verification process involving the Case Officer over evidence,
- Method to efficiently gather evidence that "flagged for disposal" to a central packaging/holding area,
- Documentation of the evidence disposal *preparation activities*, verifying that proper separation of duties and dual-access controls are used throughout,
- Documentation of the evidence disposal *packaging and transportation activities*, including dual verification of the evidence into aggregate disposal containers, and transportation to the disposal destination,

- Documentation of the disposal or destruction of the evidence from the third party responsible for assuming control of evidence and appropriately disposing.

Common elements of an automated inventory system are as follows:

- Barcoding for evidence tracking. There are two important reasons for the Evidence Section to have a barcode system – accuracy and speed when conducting inventories.
- The use of a barcode system is as follows: scan items on the shelves for comparison with existing computer records. When taking a physical inventory, the inventory/barcode system should provide two exception reports: a list of items missing that should be present, and a list of items on the shelf that appear in the computer at another location, e.g. (released, disposed, etc.).

Disposition / Disposal of Evidence Inventory: The Police Department’s Policy and Procedures Manual offers the following general guidelines on an evidence disposal schedule:

- “1.8 FINAL DISPOSITION: Final disposition of found, recovered and evidentiary property shall be accomplished within six months after all legal requirements have been met.
- A. In conformance with Florida State Statute §775.15, evidence can be destroyed according to the following timeframe...
 - B. In accordance with Florida State Statutes §925.11 and §925.12, DNA collected in a Misdemeanor/Felony case where there is either a conviction or plea,...
 - E. In the event a Closed Case Letter is received by the department ordering the destruction of the evidence in a Criminal Case, the Evidence Custodian will comply with the mandate of the Court.”

The Department did not supply additional written “operating” guidelines outlining the roles and responsibilities of staff carrying out disposal activities. Department management indicated that oversight is provided to the individual’s assigned disposal responsibilities, but that each individual maintains their own disposal records.

Condition:

IAO conducted a series of interviews and reviewed documentation supporting disposal efforts (spreadsheets, videotaped documentary evidence of drug disposal, etc.). Disposal records for Ammo were provided on an excel spreadsheet, listing: a) Case Number, b) Crime Type, c) Date the evidence was gathered for disposal, d) the evidence description, e) date to the disposal facility and the f) results of a STAC web search. The Officer responsible for firearm disposal provided similar spreadsheets, as well as a signed receipt from the Officer at the Palm Beach County Armory responsible for receiving and destroying the firearms. Excel forms indicating cash disposal were supplied; however those provided did not contain transmitter or receiver signatures. The individual responsible for narcotics disposal supplied only an excel spreadsheet listing cases that had been disposed, without second person verification that the disposal actually took place. Videos supposedly documenting the entire drug disposal process were incomplete.

Inventory Overcrowding: A formal space capacity evaluation was not included in the scope of the audit; however, anecdotal comments from Evidence Section staff, and a visual inspection of the Evidence Section

gives the appearance that the storage facility is overcrowded and rapidly running out of organized storage space (see evidence storage pictures below). Evidence retention / disposition practices can contribute to overcrowding of evidence storage areas.



There appears to be at least four primary causes of the current overcrowding:

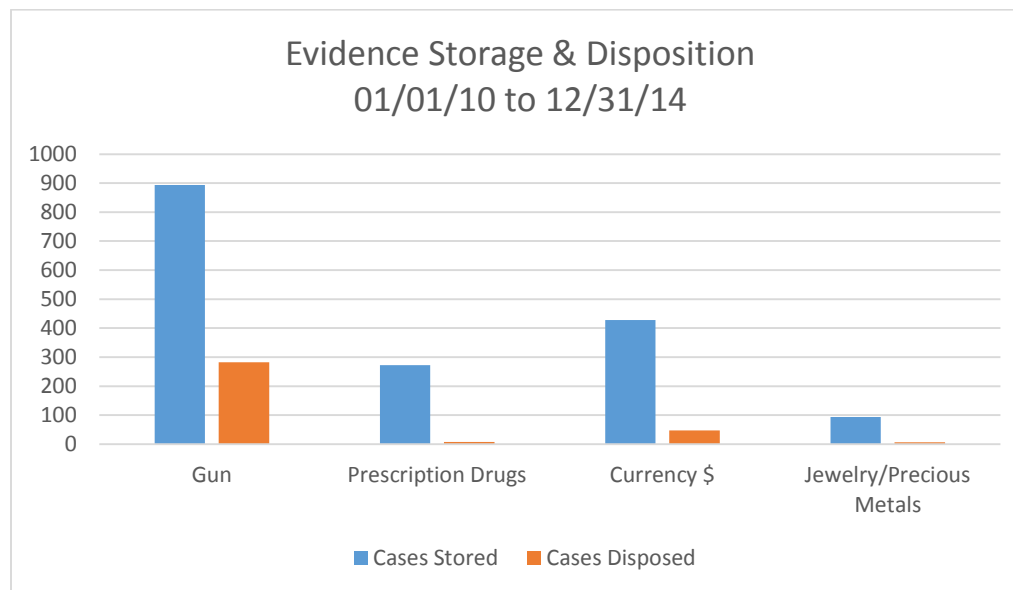
1. A large amount of evidence, existing prior to 2006, was relocated from the prior evidence storage facility. This evidence fills an inner room of the current Evidence Section and is not documented in the USA Evidence Tracking System, so any analysis of whether this inventory can be disposed is a time-consuming, manual process. Photographs of this inner storage room are displayed below:



Due to staffing limitations, the department has not prioritized the manual review and evaluation for disposal of this pre-2006 body of evidence.

2. The amount of evidence inventoried versus the amount disposed over a five year period is represented in Table 5 below. More evidence comes in, than goes out.

Table 5 Evidence Storage and Disposal Trend (by type of evidence)



3. The Police Department has a well-defined understanding of when evidence is eligible to be disposed, the Disposition Schedule. Operational procedures and system capabilities (and perhaps staffing) to proactively identify, prepare, and coordinate evidence disposal are not fully developed and implemented. This condition prevents the Evidence Section's ability to adhere to the Department Policy that states, "Final disposition of found, recovered and evidentiary property shall be accomplished within six months after all legal requirements have been met."²⁴

4. The Police Department's USA Evidence Tracking software, used by the department's Evidence Technicians to inventory evidence does not adequately provide the automated identification and reporting of evidence eligible for disposal. Based on interviews and observations, it is not entirely clear whether the USA Evidence software is not used to its fullest potential, or whether the capabilities of the software are inadequate. Most likely, a bit of each contributes to the inability of the software to deliver reports that would make the evidence disposition process proceed in an efficient manner.

Police Department actions to reduce evidence room overcrowding:

Over the past eighteen months the Police Department has taken action to alleviate the overcrowding of the Evidence Section. By expanding job responsibilities of non-Evidence Section staff, the Department has increased resources to conduct the arduous task of identifying, gathering, and disposing evidence no longer legally required to be held.

Records provided to the Internal Audit Office (IAO) indicate a demonstrated focus to dispose of back-logged evidence. Disposal activities including those indicated below, are primarily coordinated by one individual for narcotics, one individual for cash/jewelry, and one individual for firearms.

Evidence Disposal Activities:

- Identifying evidence eligible for disposition

²⁴ City of Riviera Beach Police Department Manual, Policy 2.14 Handling Property/Evidence, Section 1.8 Final Disposition

- Gathering/grouping together evidence
- Packaging evidence for disposal
- Transport to and coordination with the entity disposing of the evidence
- Updating records indicating disposal status

The current disposal documentation does not document the *oversight, dual access control verification, or separation of duties* that one might expect to find in an evidence disposal process. There are separation-of-duties concerns (one person primarily controlling all activities for a single type of evidence, and having the ability to alter USA Evidence system records without detection). **As a result, there exists a significant risk for abuse and/or fraud within current disposal practices**, primarily due to the following conditions:

- Lack of documented process controls (written guidelines outlining separation of duties, dual access control, and responsibilities for verification/monitoring that guidelines are followed,
- Narcotics, cash/jewelry, and firearm evidence is high-value, high-risk evidence, coupled with the ability of staff to easily alter evidence records, without being identified.

Recommendation 7: The IAO recommends that Evidence Section management proactively address the overcrowded condition, and at the same time develop a systematic approach for ongoing evidence disposition.

In order to address the increasing amounts of evidence, decreasing storage space and backlog of evidence eligible for disposal, Police Department management should explore the following recommendations.

IAO recommends that the Police Department develop the capability to: a) periodically search the USA Evidence database for evidence potentially eligible for disposition, and b) develop a written disposition plan that will address the activities below.

Written Disposition Plan Activities:

- Identify evidence eligible for disposition
- Authorize evidence for disposition
- Securely group and store evidence for disposal
- Document the security precautions observed during the evidence disposal process

Suggested areas for improvement are as follows:

7a. High-value, high-profile evidence gathered for disposition, such as narcotics and firearms, should always be stored in a designated area of the Evidence Section with enhanced security.²⁵

The International Association for Property and Evidence (IAPE) states in the referenced standard that, (high-value, high-profile) evidence “*pending destruction have the greatest likelihood of being pilfered from storage. Storing these items in a locked room, sealed container, secured locker, safe, or locked file cabinet provides an enhanced level of security. This segregation may occur in the same room as active cases. Policy should define a threshold that, when met, will initiate the destruction process. A threshold can be based upon the calendar, for example, twice a year. A threshold may also be based upon quantity, such as every 20 lbs. (for narcotics), or such as every \$2,000 (for*

²⁵ IAPE Standard 9.6: Drugs - Storage Pending Destruction

cash). *Thresholds make all parties in the destruction process accountable and ensure that the process occurs before the drugs become a target of theft.”*

7b. The high-value, high-profile evidence disposition process should be thoroughly documented at each point, this includes defining, and then monitoring, the detailed documentation required by all personnel involved in the destruction process. Important in this line of thinking, is that there should be verification of what was gathered to be disposed, packaged to be disposed, transported to be disposed, and verification from an independent party validating that each and every evidence item was destroyed.

The IAPE recommends that a general case report be written for each evidence disposition, providing a written official record of the disposal process. A general case report format might include the following:

- Identify who authorized the drug item for destruction
- Identify who staged and verified the item being disposed
- Identify who sealed the item in a destruction container
- Identify who transported the destruction container to the destruction location
- Identify who witnessed the physical destruction of the drugs

7c. In order to address the increasing amounts of evidence, decreasing storage space and backlog of evidence eligible for disposal, **the Evidence Section should adopt a systematic, formal, and orderly disposition process.**

- Identify what is eligible for disposal: *Incorporate an on-going, perhaps daily, staff responsibility to identify evidence currently eligible for disposition. Use resources like “Case Closed” letters from the State Attorney’s Office and Stac-web research to systematically, proactively identify evidence eligible for disposal.*
- Improve the efficiency of the Disposal process: *Expand the functionality of the current USA Evidence system to increase the efficiency of the current disposition process.*
 - Obtain a USA system generated list of possible evidence to dispose, sort the USA database by crime type, by Offense date, analyze results starting with the most stale cases, develop a methodology to identify which case evidence on the list can be disposed, mark it as such in the USA Evidence system (see next bullet).
 - Once evidence is identified as eligible for disposition, code a data field currently not used to flag all evidence where the case is closed, then sort by case type, by offense year, depending on the Disposition Schedule to identify what evidence to gather for disposal first.
 - Develop a systematic, strategic approach to evidence disposal, clearly define staff roles and responsibilities, document oversight, schedule disposal activities throughout the year, and even review the layout of evidence storage bins. For example, for non-active homicide cases requiring long-term evidence storage, consider storing these in an area

Rule-of-Two

A “rule –of- two” is a principle that requires two persons to jointly move or stage the high-value evidence awaiting destruction. A “rule- of-two” may be created by using two different locks on the storage container, locker, or room/vault.

Each person would possess one of the keys, requiring both to be present to access the secure items.

located further away from active cases, or consider a storage area with extra security for evidence being held for disposal (this evidence may be particularly susceptible for theft.)

Management Response 7:

7a. The Department generally agrees. There are no uniform state or federal guidelines that provide concise timelines for evidence disposal. The Department, however, has worked with legal counsel to develop a process which is currently used. The Department is replacing software in FY16 which will assist in the disposition process. The audit did not address staffing levels vs workload, therefore the Department is now doing that analysis. The Department will likely recommend the addition of an Evidence Section Supervisor in order to implement the separation of duties and the "rule of two" recommendations. The automation of processes with the new software will provide more time for staff to dispose of evidence.

Department's Implementation Status (2/5/16): Estimated completion: September 30, 2016. The Department will request an evidence supervisor during the midyear budget review; the Supervisor is required in order to implement rule-of-two recommendations and separation of duties; additional staff and new software will assist in the evidence disposal backlog.

IAO scheduled verification: 2016

7b. The Department generally agrees. The recommendations will be addressed largely by the new evidence software scheduled for implementation in FY16. The procedures related to the disposal processes will be addressed in policy revisions that are occurring with the ongoing accreditation process. The addition of an Evidence Supervisor will provide for separation in duties, which is critical to the disposition process.

Department's Implementation Status (2/5/16): Estimated completion: September 30, 2016. New software will assist in administering the disposal process; new software has been selected and is now being procured; the Evidence Supervisor will provide oversight of the destruction/disposal process.

IAO scheduled verification: 2016

7c. The Department generally agrees. With the current level of inventory, the disposition of evidence requires daily attention. Current staffing levels do not provide for daily purging of evidence. A systematic evidence disposal plan will be addressed by the new software, policy revisions, and with the allocation of additional staff. The Police Department may need to allocate additional staff to temporarily address a backlog. Once the new software and processes are fully implemented, the Department would again review staff allocations to determine if any efficiencies were gained.

Department's Implementation Status (2/5/16): Estimated completion: September 30, 2016. The Department will request an evidence supervisor during the midyear budget review; the Supervisor is required in order to implement rule-of-two recommendations and separation of duties; additional staff and new software will assist in the evidence disposal backlog. The Department is currently using temporary personnel in the Evidence Section to assist with the current workload.

IAO scheduled verification: 2016

Appendix

Police Department Management Response

CITY OF RIVIERA BEACH

P.O. BOX 10682

RIVIERA BEACH, FLORIDA 33419

POLICE DEPARTMENT

INTER-DEPARTMENT COMMUNICATION

TO: RUTH C. JONES, CITY MANAGER

FROM: ROBERT E. COPPIN, ACTING CHIEF OF POLICE

DATE: NOVEMBER 16, 2015

RE: MANAGEMENT RESPONSE - 2015 POLICE EVIDENCE AUDIT

The Police Department has reviewed the recommendations made by the Internal Auditor and is providing this management response to each recommendation.

The Department welcomed the opportunity to have its Evidence Section audited and is always seeking ways to improve its processes. In fact, upon the creation of the City's internal audit function, the Department identified the Evidence Section as its number one priority for audit. The evidence audit was requested, not out of a specific concern, but rather an acknowledgement and understanding of the important role evidence plays in the Criminal Justice System.

The Department has identified three major areas that will address essentially all of the recommendations outlined in the audit. Those areas are policy revisions, software replacement, and facility replacement.

Prior to the opportunities provided by the City's Internal Auditor, the Department began a comprehensive accreditation process with the Commission for Florida Law Enforcement Accreditation, Inc. One of the barriers to accreditation for the Department has always been the condition of the Police facility itself. The Department began the policy review portion of the accreditation process while continuing our pursuit of a new police facility. The new facility will address many areas related to evidence, to include state of the art biometric access controls, security systems, storage solutions, fire protection, refrigeration, temporary storage lockers, and video surveillance.

The Department has also worked diligently with the City's IT staff and the IT Master Plan Consultant and hopes to have new evidence software implemented by the end of FY16. The new evidence software will streamline processes, provide greater reporting capabilities, improve accuracy, and enhance internal controls.

The Department will address all facility improvements at the current location that are feasible, acknowledging that construction of the new facility could begin in the next six months.

Please feel free to contact me should you need additional information. The management responses are as follows:

1a. The Department generally agrees with the finding. In fact, prior to the internal audit, the Police Department began the accreditation process, which includes a thorough review of all departmental standard operating procedures. The accrediting agency provides standards related to the evidence processes outlined in the audit. In many of the circumstances noted, the actual processes and practices are sound and comply with industry standards; the policies simply need updating. The Department has implemented electronic workflows and electronic forms, which no longer coincide with the terminology in the current policy. Again, the Department is actively engaged in the accreditation process and has already revised policies related to a majority of items addressed in this section.

1b. The Department generally agrees. The Police Department has provided training to Evidence staff routinely and has a detailed Field Training Program for Police Officers. Evidence personnel are members of The Property and Evidence Association of Florida which provides resources on best practices. The Department has utilized USA Software to train staff on the evidence software. The department sees an opportunity to train all personnel in the coming year because of revised policies and new evidence software being procured. Formal training tracts will be implemented as recommended.

2a. The Department agrees. The Police Department recognized the need to replace USA Software as indicated in prior year budget requests. Working through the IT master planning process, replacing the evidence software has been identified as a priority and is scheduled in FY2016. The audit has validated the Department's position and the recommendations of the IT master plan consultant.

2b. The Department agrees. The Police Department recognized the need to replace USA Software as indicated in prior year budget requests. Working through the IT master planning process, replacing the evidence software has been identified as a priority and is scheduled in FY2016. The audit has validated the Department's position and recommendations of the IT master plan consultant. New software will address the concerns identified in this portion of the audit.

3a. The Department Agrees. As part of the accreditation process, the Department is revising current policies to contain more precise language that outlines the audit/inventory intervals. The Department is also working to replace evidence software which will significantly enhance the ability to monitor/audit/inventory.

3b. The Department Agrees. The Department is replacing its evidence software in FY16. Many manual processes and duplicate entry processes will be replaced with automated processes. Evidence Technicians currently re-type exhaustive data fields that have already been handwritten or typed in disparate systems. New software will eliminate duplicate data entry and minimize errors. Staffing levels were not part of this audit, therefore the Department's next steps are to analyze workload and recommendations for "separation of duties." Preliminary

review indicates that an Evidence Supervisor is needed to assist with the workload and to implement "rule of two" and separation of duty recommendations

4a. The Department agrees. With the planned implementation of new evidence software, Evidence Technicians will spend less time re-typing data and more time conducting quality control inspections. Furthermore, the Department is currently analyzing workload vs staffing levels and will likely seek to add an Evidence Supervisor. A supervisor would provide a second level of quality control and allow for "separation of duties."

4b. The Department agrees. The Department seeks to analyze workload vs staffing levels in order to implement the recommended quality control program. Inspections will be conducted on regular intervals. Random inspections and quality control inspections would be primarily completed by a supervisor. The Department currently lacks a supervisor position within the Evidence Section and will likely recommend such a position. Staffing levels were not part of this audit, therefore the Department is analyzing the current levels as it seeks to implement the recommendations related to "separation of duties."

5a. The Department agrees. Already Complete. The Department equipped all rooms and doors with Medeco locks. Access control is being reviewed for feasibility, due to the planned construction of a new police facility.

5b. The Department agrees. The Department has already added video surveillance to the refrigerator storage rooms, added bio-hazard labels, and added locks to temporary storage refrigerators. Video surveillance was also added to the temporary storage rooms.

5c. The Department generally agrees. The Department now keeps high profile evidence doors locked until access is needed. Keys are now in the control of a Police Manager and new video surveillance cameras now cover inside and outside of rooms. The Police Department has designed state of the art biometric controls into the evidence areas of the new public safety building. The Department anticipated replacement of legacy systems with the new public safety facility. The Department did not anticipate for the extended construction timeline currently experienced.

5d. The Department generally agrees. The Department has already implemented individual alarm codes.

5e. The Department generally agrees. The Department issues keys using its Quartermaster Tracking System. The new public safety building will have dual authentication and biometric controls. Recommend reviews of logs will be incorporated into the revised policy currently being reviewed as part of the accreditation process.

5f. The Department generally agrees. Although new video surveillance was already implemented throughout the Evidence Section, the recommended "robust" access control monitoring will be contingent upon the construction of the new public safety building. The around the clock monitoring of activity requires a modern access control system. The Department currently uses manual locks, therefore, access logs and real-time alerts are not possible. The Department will monitor activity using new video surveillance capabilities.

5g. The Department generally agrees. The Department has since installed new video surveillance cameras in the Evidence Locker-Room and throughout the main evidence storage facility. The Evidence Locker-Room also has swipe-card access control limited to supervisors. The Department seeks to eliminate paper logs and rely on the logs provided by the Access Control System. Newly added video surveillance will allow for inspections and the reinforcement of the policy that restricts access to this area. Reviewing cameras and logs will be part of the amended policies and scheduled/random inspections. Video Surveillance camera recordings will be retained in accordance with Florida Retention Schedules GS1 and GS2. Cameras are viewable by Support Services Command Staff.

5h. The Department generally agrees. The Department recently replaced the legacy surveillance system with a new system that covers all areas outlined in the audit. The Department previously planned on these upgrades to be accomplished with the construction of the public safety facility, which had an unplanned extended timeline. The Department is reviewing the feasibility of the motion lighting that is recommended.

6a. The Department generally agrees. The Department has issued a purchase order for monitored smoke detectors to be installed in the recommended areas. Installation should occur within 2-3 weeks.

6b. The Department generally agrees. The Department has scheduled the installation of new smoke/heat detectors which includes 3rd party monitoring. Direct notification of the Fire Department without the 3rd party is not feasible and no longer an industry standard.

6c. The Department generally agrees. The Department is exploring the recommended fire suppression system and to determine the feasibility of a system that can be moved. The design of the new facility includes industry standard fire suppression systems.

7a. The Department generally agrees. There are no uniform state or federal guidelines that provide concise timelines for evidence disposal. The Department, however, has worked with legal counsel to develop a process which is currently used. The Department is replacing software in FY16 which will assist in the disposition process. The audit did not address staffing levels vs workload, therefore the Department is now doing that analysis. The Department will likely recommend the addition of an Evidence Section Supervisor in order to implement the separation of duties and the "rule of two" recommendations. The automation of processes with the new software will provide more time for staff to dispose of evidence.

7b. The Department generally agrees. The recommendations will be addressed largely by the new evidence software scheduled for implementation in FY16. The procedures related to the disposal processes will be addressed in policy revisions that are occurring with the ongoing accreditation process. The addition of an Evidence Supervisor will provide for separation in duties, which is critical to the disposition process.

7c. The Department generally agrees. With the current level of inventory, the disposition of evidence requires daily attention. Current staffing levels do not provide for daily purging of evidence. Current staff time is allocated to incoming evidence, public records requests, lab requests, and requests by other criminal justice entities (i.e trial requests, evidence viewing, etc.). A systematic evidence disposal plan will be addressed by the new software, policy revisions,

and with the allocation of additional staff. The Police Department may need to allocate additional staff to temporarily address a backlog. Once the new software and processes are fully implemented, the Department would again review staff allocations to determine if any efficiencies were gained.

REC/mbm

cc: Danny D. Jones, Deputy City Manager
Michael Madden, Assistant Chief of Police
William Brown, Internal Auditor

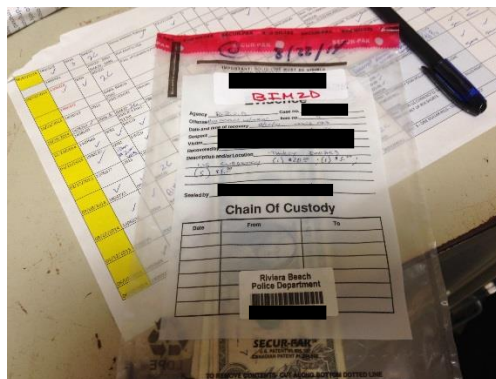
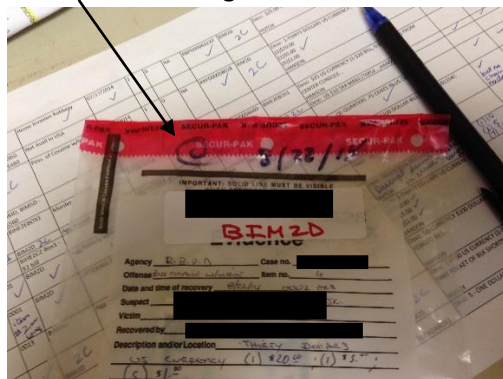
**2015 Evidence Audit Recommendations
Police Department Implementation Matrix (2/5/16)**

#	Status/Est. Completion	Comments
1a	Complete	The Evidence Policy has been reviewed and will be monitored throughout the ongoing accreditation process.
1b	9/30/16	Evidence training is being incorporated into the training cycle and will be delivered to all personnel by the end of FY16.
2a	9/30/16	New software has been identified; waiting on procurement.
2b	9/30/16	New software has been identified; waiting on procurement.
3a	Complete	Implemented formalized process for scheduled and random audits.
3b	Complete	Inventoried all guns and cash; implemented scheduled and random audits.
4a	4/1/16	The Department has temporary employees working in evidence to assist with workload; Department will request an Evidence Supervisor during the midyear budget review.
4b	Complete	Implemented formalized process for scheduled and random audits; requesting Evidence Supervisor at FY16 midyear budget review to allow for separation of duties.
5a	Complete	All evidence locks were updated to Medeco locks.
5b	Complete	A new video surveillance system was installed to cover all areas and is viewable by PD Managers
5c	Complete	High profile storage rooms are now locked when not being accessed.
5d	Complete	Individual alarm codes were updated for all personnel.
5e	Complete	The key control process has been formalized.
5f	4/1/16	The current access control system cannot be extended to the Evidence Section; The Department is exploring the feasibility of upgrading the Police Department's legacy access control system; the cost to upgrade the access control system is estimated at 30K.
5g	Complete	New evidence log process was created per audit recommendations.
5h	Complete	New video surveillance cameras were added to all areas as recommended in the audit.
6a	Complete	Monitored smoke/heat detectors were installed throughout the evidence section.
6b	Complete	Monitored smoke alarms were installed; Monitoring service notifies the Fire Department and Police Department during an event.
6c	4/1/16	The Police Department is researching the feasibility of installing a gas fire suppression system in the evidence section.
7a	9/30/16	The Department will request an evidence supervisor during the midyear budget review; the Supervisor is required in order to implement rule of two recommendations and separation of duties; additional staff and new software will assist in the evidence disposal backlog.
7b	9/30/16	New software will assist in administering the disposal process; new software has been selected and is now being procured; the Evidence Supervisor will provide oversight of the destruction/disposal process.
7c	9/30/16	The Department will request an evidence supervisor during the midyear budget review; the Supervisor is required in order to implement rule of two recommendations and separation of duties; additional staff and new software will assist in the evidence disposal backlog. The Department is currently using temporary personnel in the Evidence Section to assist with the current workload.

Evidence Packaging Deficiencies

Photographic Reference

- [A] - Case # [REDACTED]: The Officer ID number is not written over the seal on the cash evidence. Notice also the "signature."



- [B] - Case # [REDACTED]: The signature of the person taking the narcotics evidence into custody, their ID number, and the date the evidence was sealed, are not written on the evidence bag, across the evidence tape seal.

Front



Back

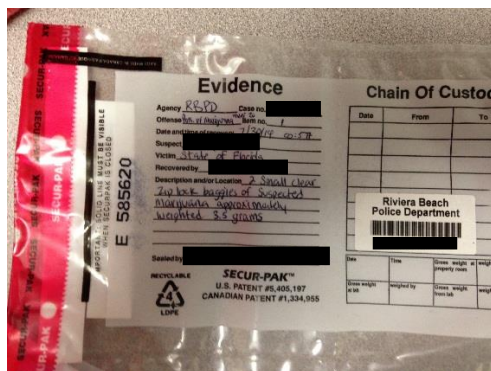


- [C] - Case # [REDACTED]: The signature of the person taking the narcotics evidence into custody, ID number, and the date the evidence was sealed, are not written across the evidence bag seal. It is written on the evidence tape, not across the seal as is the practice.

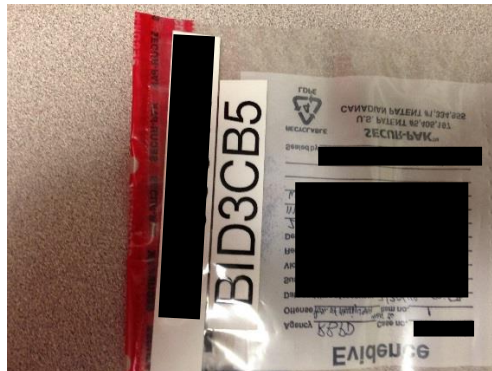


- [D] - Case # [REDACTED]: The signature of the person taking the narcotics evidence into custody, ID number and date sealed are not written on the evidence bag, across the evidence tape seal.

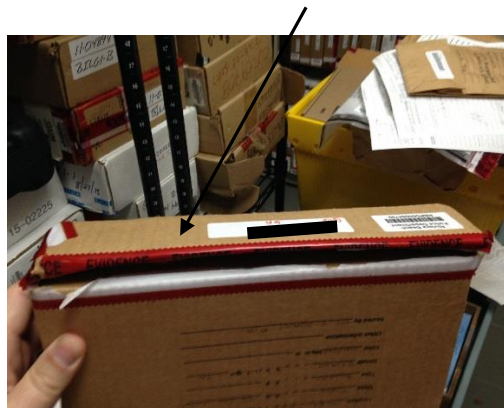
Front



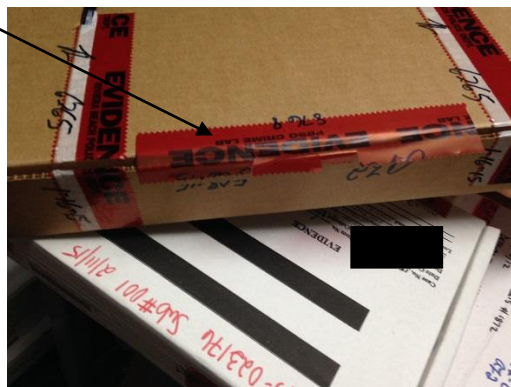
Back



- [E] - Case # [REDACTED]: The gun evidence packaging has one side whereby a package flap is not sealed with evidence tape, and another side where there is a space indicating that the evidence tape has been pulled up, repositioned and re-sealed.



- [F] - Case # [REDACTED]: The evidence tape is coming off the gun package. The ID number across the evidence tape seal is not aligned, there is a space where the tape has been pulled up and repositioned and sealed.



- [G] - Case # [REDACTED]: The signature of the person taking the DNA evidence into custody is not written over the evidence tape seal.

Front



Back



Audit Terms and Definitions

Cause:	"Cause" is the "who, how or why" the problem occurred.
Chain-of-Custody:	The Chain-of-Custody is the written record of all individuals who have maintained unbroken control/custody of evidence. The Chain-of-Custody begins when an item of evidence is collected and is maintained through final disposition.
Compliance:	Adherence to policies, plans, procedures, laws, regulations, contracts, or other requirements.
Condition:	"Condition" is what currently exists, the condition describes what is currently practiced.
Control:	Any action taken by management, and the board to manage risk and increase the likelihood that established objectives and goals will be achieved.
Control Process:	The policies, procedures (both manual and automated), and activities that are part of a control framework, designed to ensure that risks are contained within the level that an organization is willing to accept.
Criteria:	"Criteria" is what should exist. Criteria are the standards used to determine if a program meets or exceeds expectations. Criteria provide a context for understanding the results of the audit. The audit plan, where possible, should state the criteria to be used.
Effect:	"Effect" is the gap between the condition and criteria. Effect documents the impact (actual or potential) in services, dollars, or people resulting from the stated condition. The harm that could occur from the condition.
Fraud:	Any illegal act characterized by deceit, concealment, or violation of trust. Frauds are perpetrated by parties and organizations to obtain money, property, or services; to avoid payment or loss of services; or to secure personal or business advantage.
Internal Audit:	A department, an office, or other practitioners that provides independent, objective, assurance and consulting services designed to add value and improve an organization's operations. The internal audit function helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management and control processes.
Recommendations:	"Recommendations" are actions that will address the cause of the condition.
Risk:	The possibility of an event occurring that will have an impact on the achievement of objectives. Risk is measured in terms of impact and likelihood.

Separation-of-Duties: SOL is an internal control intended to prevent or decrease the occurrence of innocent errors or intentional fraud. This is done by ensuring that no single individual has control over all phases of a transaction.

There are four general categories of duties: authorization, custody, record keeping and reconciliation. In an ideal system, different employees perform each of these four major functions. In other words, no one person has control of two or more of these responsibilities. The more negotiable the asset, the greater the need for proper Separation-of-Duties, especially when dealing with cash, negotiable checks and inventories.

Significance: The relevant importance of a matter within the context in which it is being considered, including quantitative and qualitative factors, such as magnitude, nature, effect, relevance, and impact. Professional judgement assists internal auditors when evaluating the significance of matters within the context of the relevant objectives.

Inventory Sampling Methodology

The Internal Auditor's physical inventory sampling included all on-hand locations, with special emphasis on the items that the Commission on the Accreditation of Law Enforcement Agencies (CALEA) recognizes as sensitive—money, drugs, and guns. A random statistical sample was drawn from the evidence database and compared to actual items in inventory, evidence packaging and labeling was inspected. In order to provide sufficient, competent, and relevant evidence to achieve the audit's objectives, the IAO determined that the statistical sample would be augmented with a second judgmental sample. A stratified sampling scheme to make sure all perceived high-value, high-risk evidence types are sampled was used. The IAO used randomly generated numbers to sample within each sensitive evidence group.

Sampling Definitions

Confidence Level: Also called confidence coefficient, Confidence level represent the possibility that the confidence interval is to contain the parameter. e.g. 90% confidence level.

Population Size: In statistics, population is the entire entities concerning which statistical inferences are to be drawn. The population size is the total number of the entire entities.

Percentage: The percentage of a particular deficiency that observed, or answer was chosen.

For *statistical* sampling, as a rough rule of thumb, your sample should be about 10% of your universe, but not smaller than 30 and not greater than 350. If you want to be more pedantic, you should define what confidence level you want and what margin of error is acceptable to you. A confidence level of 90% tells you that 90 times out of 100 you will draw a sample that is representative of the population – you draw the right conclusion about your data; and an error margin of 10% tells you that your result will be within 10% of the true answer (so for a 26% defect rate, the true answer is between 23% and 29%)

90% of the time you run the survey. So if you tested 100 samples, 90 of them would return a result that was within 10% of the truth. So, if the initial sampling returns that 26% of the inventory sampled had some sort of deficiency, then you could expect that 90 percent of the time you sample, the population would show a defect rate of between 23% and 29% - there is only a 10% chance that the true defect amount resides outside this range.

The correct sample size is a function of three elements--your universe (how many people (pieces of evidence) make up the group who you are trying to represent), your desired error margin (10%), and your preferred confidence level (90%). For many audit purposes, a 10% error margin at 90% or 95% confidence level, possibly augmented by stratification using auditor judgement, is acceptable.

The following terms are used to define the adequacy of audit evidence:

- *Sufficiency* refers to whether there is enough evidence (e.g., different sources, large sample, statistical support, number of examples) to justify a finding. Individual items of evidence, which when standing alone would be insufficient, may be combined to be sufficient to support conclusions.

Sufficiency of evidence is a judgmental decision based on the risk the auditor is willing to assume. The risk should be held as low as practical by assuring that the evidence is complete, accurate, and reliable, and that the data acquisition, measurement, and analytical methods are appropriate.

- *Competency* refers to the validity and reliability of audit evidence. Information is valid if it measures and documents the issue being reviewed or the inference being made. For example, an incomplete or inaccurate quote from a law or from the wrong law is invalid.

Factors Impacting Evidence Retention

Riviera Beach Police Department Policy Manual

HANDLING PROPERTY/EVIDENCE

Policy 2.14

1.8 FINAL DISPOSITION:

Final disposition of found, recovered and evidentiary property shall be accomplished within six months after all legal requirements have been met.

- A. In conformance with Florida State Statute §775.15, evidence can be destroyed according to the following timeframe:

1. Capital / Life Felony: 100 Years
2. First Degree Felony: 7 Years

3. First Degree Misdemeanor: 5 Years
 4. Second and Third Degree Felony: 6 Years
 5. Second Degree Misdemeanor: 4 Years
 6. Child Abuse / Neglect: 7 Years
 7. Degree of Crime Unknown / no charges filed: 4 Years
 8. Elder Abuse/Neglect/Exploitation: 8 Years
 9. Felony, Destructive Device: 13 Years
 10. Felony, Environmental Control: 8 Years
 11. Fraud: 8 Years
-
- B. In accordance with Florida State Statutes §925.11 and §925.12, DNA collected in a Misdemeanor/Felony case where there is either a conviction or plea, the evidence will be held until the completion of the Defendant's sentence. All DNA will be held for 60 days after the execution of the sentence in a Death Penalty case, according to Florida State Statute §925.11.
 - C. DNA collected, but not utilized to identify a suspect, will be destroyed in accordance with the General Time Limitations listed above.
 - D. The above standards will not apply to those items held for safekeeping. In that case, Florida State Statutes §705.103 and §705.105 will govern. In those instances, the Evidence Custodian may dispose of found and unclaimed property and evidence which does not have an identifiable owner retained in excess of 90 days by the Department once sufficient legal notice has been provided to the public.
 - E. In the event a Closed Case Letter is received by the department ordering the destruction of the evidence in a Criminal Case, the Evidence Custodian will comply with the mandate of the Court.
 - F. In all circumstances where the property/evidence is disposed of, proper notation will be made on the Evidence/Property Form and in the Property Control System.