HOWARD COUNTY
POLICE DEPARTMENT
PROPERTY AND EVIDENCE CONTROL
APRIL 2001

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The County Council and County Executive

of Howard County, Maryland

Pursuant to Section 212 of the Howard County Charter and Council Resolution 22-1985, we have conducted a review of selected activities of the

POLICE DEPARTMENT
PROPERTY AND EVIDENCE CONTROL

and our report is submitted herewith. The scope of our examination related specifically to an evaluation of compliance with laws and written procedures governing the handling, security, and disposition of property. The body of our report presents our findings and recommendations.

The contents of this report have been reviewed with the Chief Administrative Officer, the Chief of Police and the employees of the property room. We wish to express our gratitude to the employees of the Police Department for the cooperation and assistance extended to us during the course of this engagement.

Ronald S. Weinstein, C.P.A.
County Auditor

Stephanie J. Kiser, C.P.A.
Auditor-in-Charge

DIGEST

Our office performed an audit of property and evidence control at the Police Department in 1993 and a follow-up audit in 1997. These audits included an evaluation of compliance with laws and written procedures governing the handling, security, and disposition of property as well as a determination as to how the overall property management system could be improved. Our original audit included 20 recommendations related to recordation, accountability, and verification of property. The results of this follow-up audit showed that all of the recommendations were implemented.

Our current audit included an updated evaluation of compliance with laws governing the handling, security and disposition of property. We compared property forms for money, property, controlled dangerous substances (CDS) and guns to actual evidence maintained and to computer records. We also reviewed property records that were noted as having been submitted for court evidence. The results of this audit can be found in the body of this report.

INTRODUCTION AND SCOPE

The Howard County Police Department, Property and Evidence Section, operates as a secure centralized location for the storage of found, recovered, stolen and evidentiary property and maintains detailed records of all property flow within its operation. This requires that strict controls be in place and fully operational at all times with respect to the handling, security and disposition of property. Our audit had two objectives:

- to determine whether controls already in place were adequate to safeguard property and prevent loss, and
- to determine whether the overall property management system could be improved.

Property is stored in secured areas of the property room and is accessible only to specifically authorized personnel. Four employees were assigned to this section at the time of our audit: one Civilian Supervisor, one Police Cadet and two civilians. Money, controlled dangerous substances and valuable jewelry are stored in a vault. Guns are stored in a separate secured area and general property is stored in a relatively less secured area. During the day, property is logged in and out by case number. When it is brought in at night, it is left in lockers to be logged in the next day. There are security measures on each entrance, so only authorized personnel may attain access. Also, the security system tracks everyone who enters the room and the time of entry.

FINDINGS AND RECOMMENDATIONS

Written Procedures

The key to the successful operation of a property management system are up-to-date policies and procedures that are being followed by all persons involved in the process. We were given a copy of procedures that had been issued by the Property and Evidence Section.

General Order #91-01 states that currency must be listed on the HCPD property form according to the denominations and quantity of each. This procedure was established to provide a control to prevent an employee from borrowing or stealing money. In addition to listing the currency by denomination the officer must also make a photocopy of the serial number and denomination of each bill. We tested 21 cash cases and found that in four of the 21 cases currency was not listed by denomination. We feel that when these procedures are combined the Property and Evidence Section will achieve maximum internal control and therefore recommend that:

1. ***The procedures be implemented and enforced by all Property Room employees.***

Administration's Response:

The police Department has reinforced existing procedures and established a more direct reporting mechanism to require compliance by Police personnel submitting money to the Property/Evidence Section.

General Order #91-01 also states that the submitting officer and a supervisor will both sign the property form as a verification of the amount of money being submitted. Also, Standard Operating Procedure Order #95-08 states that the person receiving the money will count it and compare it and initial the form if it agrees. Another section member will also count the money and initial the form. By having an employee other then the submitting officer verify the amount of money being submitted it is giving assurance that the amount reported on the form is correct. By having the money counted by two employees in the Property and Evidence Section, the department can be assured that the evidence being submitted is correct. In seven of the 21 cases we reviewed there was only one signature noting the amount of cash submitted. We feel that these procedures are necessary for overall property control and as we previously recommended the procedures should be enforced by all employees.

Standard Operating Procedure Order #95-02 states that if items are held by the court or

State's Attorney, the officer will complete an evidence court retention notice, which will be attached to the original property form. Also according to SOP Order #95-02 , if evidence is removed for court or related activities and is not returned or released to another agency within two work days, the Property and Evidence Section Supervisor will investigate the location of the property and its temporary disposition. This procedure is in place to ensure that the property can be located at all times and is not lost. We reviewed 18 cases that were in the "Court Evidence File" for calendar year 2000. We were only able to locate the property for three out of the 18 cases or 17% of the cases reviewed. We provided the property room with a list of cases for which we were not able to locate property. The property room supervisor inquired about these cases with the officers that signed the property out, through their combined efforts they were able to locate the property for 14 of the 15 cases. These cases were found both in the officers files and in the States Attorney's. We feel that these procedures are necessary and should be enforced. In addition we recommend that:

2. ***The employees of the property room, inform the State's Attorney's office and any other necessary Police Department employees, of the procedures for returning evidence to the property room. In addition, the time related follow up procedure set forth in SOP #95-02 be followed by the property room supervisor.***

Administration's Response:

The Police Department has completed the review of the 15 cases which were outstanding "at court." As stated in the audit report, the property for 14 of the cases has been located and returned to the Property/Evidence Section. The property in the 15th case was sent to Court offices in Annapolis as part of the Court record and is no longer needed. Police Department records have been adjusted.

Staff of the Police Department met with Deputy State's Attorney Dario Broccolino and is cooperating in the formalization of evidence handling procedures. This will insure the chain of custody of evidence that is retained and the timely return of evidence no longer needed for court purposes.

HCPD SOP 95-02 established unrealistic time tables for tracking items Officers sign out for court. There are not enough employees within the Property Evidence Section to meet those time frames. The SOP is currently being revised to incorporate new procedures and more realistic time frames for completion of these tasks.

Status of Property

Also fundamental to the operation of the property room is a records system that accurately reflects all activity with regard to that property from the time it is received until final disposition, including the results of all inspections, inventories and audits. This is necessary to maintain the integrity of the systems for investigative and prosecutory purposes as well as for the proper administration of agency resources. We began our review of the status of property by reviewing the annual and monthly inspections performed by staff of the Police Department. In the annual audit it was recommended that an examination of the computer system be performed for possible correction or upgrade, no other issues were noted. We randomly selected a total of 86 cases which included money, CDS, property or guns. For all cases we compared the property listed on the property form to that maintained by the Property and Evidence Section, all amounts agreed. We also compared the property form to information maintained in the computer system. We noted several differences caused by both data entry errors and the computer crash that occurred during which information was lost. The department is currently looking into purchasing a new computer system that will include bar coding capabilities. We agree that the department should look into purchasing a new computer system and therefore recommend that:

3. ***An examination of the computer system be performed for possible correction or upgrade***.

Administration's Response:

The examination was completed prior to the beginning of this audit, The Intergraph system has been purchased, however, it remains unclear if the Intergraph system can support bar coding and computerization of the P/E records in an efficient manner. Staff of the Police Department is actively working with Intergraph while examining several PC-BASED software products that may introduce more efficiency and still integrate the data within the Intergraph record's management system.

Status of Property per the Log Book

Property is signed out of and back into the log book whenever it is needed outside of the property room such as for court. The chain of custody section of the property form is also signed at

these times. If any of the items are held by the court or State's Attorney, a property held form is to be completed and attached to the property form. During a review of these sources, the following items came to our attention:

- There were numerous cases that were signed out for court evidence that did not have a property held form attached to the property form.
- We noted numerous property forms that were noted as being out to court for over a year.
- The State's Attorney's office is not familiar with the procedures for returning property to the property room.

It is imperative that the status of property be accounted for in the property room at all times. This requires tracking property that has been signed out for whatever reason until it is finally disposed of. Standard Operating Procedure Order #95-08 has established the guidelines to be followed for property that has been submitted for court evidence. As we mentioned earlier in this report we feel that the written procedures should be implemented by employees of the department.

Documentation for Destroyed Property

The current procedures state that when authorization is received for CDS to be destroyed, the CDS are removed from storage and placed in a large plastic container in the vault and the original property form is placed next to the vault. An officer will then verify the property forms with the contents, then accompanied by a supervisor will take the drugs to Howard County General Hospital for incineration. The supervisor will then make a list of case numbers that were destroyed, and, along with the officer, sign the list verifying that the CDS were destroyed and mark that the property was destroyed on the property form.

A similar procedure occurs when authorization is received for guns to be destroyed except they are periodically taken to Sparrows Point for incineration. In addition, a list is sent to the Maryland State Police of the guns that are destroyed.

Most of the other property to be destroyed goes out into the regular trash and has little or no monetary value.

On February 13, 2001 we observed the CDS being taken to Howard County General Hospital

for incineration. We reviewed the computer records for 42 of 436 of the destroyed items. All of the records we reviewed noted that the CDS had been destroyed. We were not able to observe the verification of the property form with the contents prior to destruction. These procedures appear to be adequate to ensure that all property to be destroyed actually is.

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