

# Police Internal Audit Report

## Property and Evidence Compliance Review





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## Auditor's Conclusion

January 26, 2024

The Office of Internal Audit has completed the Property and Evidence compliance review audit. We conducted this engagement as an addition to our 2023 Annual Police Audit Plan.

The audit objectives were:

- Determine whether internal controls over property and evidence inventory are functioning as intended.
- Determine if property and evidence records are accurate and complete.
- Determine if the intake process for property and evidence is efficient and effective.

To this end, Internal Audit:

- Interviewed APD employees,
- Observed and reviewed processes,
- Reviewed policies, procedures, and leading practices,
- Performed an inventory count,
- And other methods as needed.

Internal controls consist of all the measures taken by management to:

- Protect its resources against accidental loss, waste, fraud, and inefficiency,
- Ensure the completeness, accuracy, timeliness, and reliability of accounting and operating data,
- Ensure compliance with federal, state, and local laws; regulations; and internal policies and procedures,
- Promote efficient and effective operations, and,
- Monitor the achievement of management's goals and objectives.

Based on the results of our engagement procedures, we conclude that the controls observed, other than access controls, were functioning as intended, the inventory records reviewed were accurate and complete, and the intake process, as observed, was efficient and effective. Controls around access are not functioning as intended; we have detailed our issues and recommendations in the Findings and Recommendations section of this report. We want to acknowledge the cooperation of the Property and Evidence Unit leadership and employees throughout this engagement.

*Michelle Crawford*

Michelle Crawford, M.Acct., CIA, CFE, CRMA  
City Auditor

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## Audit Profile

### *Audit Team*

*Michelle Crawford, M.Acct, CIA, CFE, CRMA – City Auditor*

*Sheree Van Buren, CIA, CFE – Senior Auditor*

*Laiba Saqib, MPAcc – Reviewing Auditor*

### *Scope*

January 1, 2022, through September 30, 2023. Property and evidence in inventory as of the date of the inventory count on November 15, 2023.

### *Background*

The Property and Evidence Unit is responsible for the property and evidence for the police department. The Unit Lieutenant (Lt.) requested an audit of their inventory.

As of November 14, 2023, Property had the following items in their custody by category:

Articles	388,483
Drugs	19,517
Firearms	9,438
Securities	4,353
Jewelry	2,300

The categories and numbers of items selected for our inventory review included:

Drugs:	100
Firearms:	40
Securities:	20
Jewelry:	20
Articles:	20

For our review, we selected 100 items from the inventory system report. We then located each item, verified that the tag matched the inventory system, and verified that the item was properly packaged and sealed. We selected another 100 items from property storage and verified that they were correctly in the inventory system and properly packaged and sealed. We located all 200 items in storage and the inventory system, and no concerns were identified.

# Findings and Recommendations

## Issue 1 - Access Vulnerability

A significant vulnerability exists related to access across the City. This vulnerability was known to Public Works Facilities for months. However, it was not immediately addressed and continues to exist, impacting the controls related to access, including for the Property and Evidence unit. Upon learning about the vulnerability and its impact, we informed Police leadership and City leadership. Due to the nature of the vulnerability identified and per C.R.S. 24-72-204 (2) (a) (I), we cannot share details of the issue publicly.

Public Works addressed a portion of the vulnerability impacting property and evidence on January 16, 2024.

### Recommendation

We recommend that Public Works Facilities immediately prioritize and address the vulnerability impacting property and evidence.

### Management Response

Public Works Management agrees with these recommendations. Some of the work to address this issue has been completed. The remaining work will be completed by the end of the year.

*Targeted Implementation Date: December 31, 2024*

*Business Contact: Deputy Director of Public Works*

*Business Reviewer: Director of Public Works*

## Issue 2 - Access Controls

Access controls are not working as intended. Our review identified that 62% of individuals with access to an exterior door entering the property area should not have had access. In addition, one former employee who moved to another unit still had access.

The Property and Evidence Unit is a secure area with restricted access to preserve the chain of custody and securely store evidence. As part of our regular audit procedures, we request and review reports for who can access areas from the Public Works Facilities Division (Facilities). Our review of the access to the badge readers on doors entering the main property and evidence area identified multiple areas of concern relating to one door.

The access report for the badge reader for a door entering into Property showed that 28/45 or 62% of individuals should not have access; these included IT employees, IT contractors, Facilities employees, a Facilities contractor, an AFR employee, a former IT employee, a Courts employee, and two other Police employees.

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The Facilities Division manages access control for most of the City, including the police department. Facilities could not provide documentation to support who requested and authorized these 28 individuals to receive access to this restricted area. The Police Department was not aware that these individuals had access. This issue is citywide, impacting other departments' badge readers.

All non-property unit employees must be escorted inside any of the property and evidence areas. At our request, Facilities provided a report for the prior 90 days showing everyone who used the exterior access reader to enter. The Property Unit also reviewed the report, and we did not identify any unauthorized access during that time.

Additionally, Property and Evidence have secondary control measures to control access to their restricted areas, and no anomalies were noted. However, this doesn't alleviate our concern with how access was granted. By allowing themselves and others unauthorized access, Facilities overrode internal controls and increased the risk that evidence could have been stolen or tampered with, which could have impacted the chain of custody.

Additionally, the Property Unit's Standard Operating Procedure (SOP) 203 directs the Property Lieutenant to confirm with facilities semi-annually to determine who has access to all property and evidence locations. The last documentation for this review is from 2022; the reports provided by Facilities to the unit did not document access by badge reader. Regular access reviews are essential to detect anyone not authorized to obtain access.

We immediately reported this issue to the Aurora Police Department and Facilities to correct the issue. All unauthorized access to the exterior door was removed as of November 14, 2023.

### **Recommendation**

*Public Works Facilities:* We recommend that Facilities work with Property and Evidence to remove access for unauthorized individuals.

We recommend that Facilities cease adding themselves to access readers in restricted areas and develop procedures preventing their employees from granting access to restricted areas without proper approval.

*Property and Evidence:* We recommend that property and evidence request and review access for each badge reader quarterly or when an employee leaves the unit.

### **Management Response**

*Public Works Facilities:* Public Works Management agrees with these recommendations. As noted, the list of employees with authorization to access property and evidence areas has been reviewed and modified.

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An effort is currently underway to develop a city-wide access and key control policy and procedures. These documents include a process to authorize access for work areas to ensure access is properly approved and vetted prior to granting access. In addition, Facilities staff will explore options to provide access permission reports to authorized building occupants so they may review who has access and can report any changes that are needed.

*Police:* Property & Evidence has created a memo requesting an individual access list for each door in the unit. This request will be emailed to the Facilities Services Contract Supervisor quarterly and when an employee separates. In the past, we asked for "all doors." There was a misunderstanding regarding which specific doors we wanted information about. P&E has also explained to Facilities that no one may be added to P&E access without written permission from the Captain or Lieutenant of the unit. (SOP 1.4.05)

*Targeted Implementation Date: April 30, 2024*  
*Business Contact: Deputy Director of Public Works*  
*Business Reviewer: Director of Public Works*

*Targeted Implementation Date: June 30, 2024*  
*Business Contact: Property and Evidence unit Lt.*  
*Business Reviewer: Chief of Police*

### **Issue 3 - Inspections**

The Property and Evidence Unit did not comply with its policies for supervisor's inspections and key reviews.

No inspections occurred in 2023, the last supervisor inspection was in 2022.

*Property and Evidence SOP 2.04 states, "Unannounced inspections of the Property and Evidence Unit will be conducted by the Property Lieutenant with the aid of the Property Custodian or supervisor, per Directive 3.5.4 Duties and Responsibilities of the Property & Technical Services Section.*

*These inspections will consist of random comparisons of records with physical property to ensure property accountability and security, to identify and correct errors and/or irregularities, and to provide a psychological deterrent to pilferage.*

*The Property and Evidence Unit Lieutenant will conduct Quarterly, Semi-Annual and Annual inspections of the Property and Evidence Unit. The Annual inspection will be unannounced. These inspections will be conducted to determine that the property storage areas are being maintained in a clean and orderly fashion; that provisions of agency orders and directives concerning the Property Management System are being followed; that property is being protected from damage or deterioration; that proper accountability procedures are being maintained; and that property having no further evidentiary value is being disposed of promptly."*



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In addition, there is no documentation that an annual key review occurred during the current or prior year.

Standard Operating Procedure PRP 203 Key Control states, *"The Property Custodian will do an annual review of keys and proximity cards to ensure all are accounted for."*

The International Association of Property and Evidence recommends that Supervisors and Managers conduct periodic inspections of the property room, including defining when inspections are conducted and the scope of inspections. While the policies adhere to the leading practices, the inspections have not occurred. Non-compliance could result in evidence or keys going unaccounted for an extended period.

### **Recommendation**

We recommend that the Property and Evidence Unit conducts periodic inspections, as defined within policy, including accounting for inventory, keys, and policy compliance.

### **Management Response**

This error occurred due to our separation from CALEA. The SOPs were being rewritten, as the CALEA requirements (in SOP 204) are no longer necessary but have not yet been approved. In the future, the P&E Lieutenant or Custodian will conduct periodic inspections (minimum of two annually). Key inventory traditionally had been completed during the annual audit; it will now be conducted during the first quarter annually. The new SOPs have the reevaluated inventory/inspections enumerated and will be adhered to in the future. (SOP 1.4.04)

*Targeted Implementation Date: June 30, 2024*

*Business Contact: Property and Evidence Unit Lt.*

*Business Reviewer: Chief of Police*