



The Executive Summary should be interpreted within the context of the complete engagement report.

January 2024

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.

For our review, we selected 100 items from the inventory system report and selected another 100 items from property storage. We located all 200 items in storage and the inventory system, and no concerns were identified.

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.

OBJECTIVES

- Determine whether internal controls over property and evidence inventory function 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.

CONCLUSIONS

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 report.

KEY RECOMMENDATIONS AND RESPONSE

Access Vulnerability

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

Access Controls

Public Works Facilities: 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

Property and Evidence: 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.

Public Works: Public Works Management agrees with these recommendations.

View the complete audit report: [Link](#)