

## **POLICE PROPERTY ROOM**

### **BACKGROUND**

The Tampa Police Department (TPD) acquires thousands of items (evidence and found property) annually as a result of their law enforcement activities. These items are stored in the TPD Property Room. The Property Room is manned by a total of 14 employees. There are a total of 19 personnel assigned to the Property Section, however, this audit does not include the Impound Lot and Police Auction (see audit #95-02/03).

### **SCOPE**

This audit will be limited to those evidence items input to the property room from January 1, 1993 to December 31, 1994. The evidence items input during this period numbered This audit will address the disposition of excess weapons.

### **PLANNING**

1. Prepare and send an entrance letter to the Chief of Police.
2. Prepare a planning program and include a time budget for the preliminary survey work.
3. Conduct an in-house review of the following:
  - a. Prior internal audit reports and management comments from the external auditors.
  - b. The annual budget and Mission & Management Statement of the Police Department, and
  - c. The City Charter, Department Organizational Chart, and procedures manual.
4. Schedule and hold an entrance conference with the Police Chief. Obtain the name of the departmental contact person, and secure a place from which to conduct the field work portion of the audit.
5. Begin preliminary survey portion of the audit by interviewing the appropriate personnel in the Police Department. Document the interviews with narratives in the work file.
6. Review and document the system of internal controls. Include control points, such as the location within the system of approvals, authorizations, segregation of duties, supervision, reconciliations, computer-generated error and edit listings, exception reports, etc.
7. After gaining an understanding of various functions conduct several transactions walk-throughs. Revise documentation, if necessary.
8. Prepare a survey memo listing the strengths and weaknesses of the system. Discuss the areas of greatest risk and exposure to the City. Also, include suggested audit objectives and test procedures. Discuss with the Audit Supervisor and Deputy Director.
9. Prepare the audit program and include a time budget and estimated completion date. Index the work file and turn in for review.
10. Clear review notes and revise the audit program, if necessary.

### **OBJECTIVE # 1**

Evaluate internal controls over all evidence items which were received into the property room during the audit period.

11. Review operating procedures for entry and disposition of evidence which was stored in the Property Room.
12. Discuss potential problems with the appropriate personnel.
13. Summarize and conclude.

### **OBJECTIVE # 2**

Determine if items placed in the custody of the TPD property room are available or have been disposed of by the proper authority. Also, determine if located items are required to be retained.

14. Obtain a listing of property room evidence received during the audit period.
15. Develop a sample size for testing which will provide a desired confidence level of 95% with an expected error rate of %, and a desired precision of + or - 5%. The universe of items is 33,292.
16. Select a random sample of 80 using the random number generator.
17. Verify that each of the 80 items selected above have an acceptable audit trail concerning retention, and disposal (disposal can mean destruction, forfeiture, or return to the rightful owner).
18. Contact the appropriate police officers to determine if each item should be retained. Note: the police officer who signed the item into the property room is the only person who is authorized to remove it or change its status.
19. Summarize and conclude.

### **OBJECTIVE # 3**

Determine if all high valued items stored in the inner vault of the walk-in safe are accounted for and required to be retained (determine status of all items, 100% verification).

20. Trace all items from the log book to the safe and vice versa. Note any discrepancies.
21. Contact appropriate officers in order to determine the status of each item of high value.
22. Summarize and conclude.

#### **OBJECTIVE # 4**

Evaluate internal controls over excess weapons.

23. Obtain a complete list of all excess weapons under the custody of the Police Department.
24. Select a random sample and have the armoire produce the weapon for inspection.
25. Note any weapons that cannot be accounted for and immediately inform the Chief of Police.
26. Discuss ways of disposing of the weapons (there is a huge amount of weapons that need to be disposed of).
27. Summarize and conclude.

#### **WRAP-UP**

28. Write the draft audit report, complete the work file and index same. Turn in for review.
29. Clear review notes and make the necessary changes, if necessary.
30. Schedule an exit conference with the Police Chief, if necessary.
31. Prepare the final audit report with the auditee's written responses and send to the printer.
32. Update the permanent file.