

**Impound/Auction & Property Room, Audit 04-02 &04**  
**Risk Analysis Work Sheet**  
**July 15, 2004**

<u>Risk</u>	<u>Control</u>	<u>Control In Place</u>	<u>Risk Assessment</u>
<u>Property Room/Impound Lot</u>			
High value evidence (e.g., drugs) is not adequately secured after receipt in the property room.	SOP 339.2 - Special procedures were implemented for the control of high value property. It is secured in separate locked containers utilizing dual access controls.	Yes; However, this is an inherent risk because of the evidence's high value and the assumption it is properly identified.	Medium
Seized cash is lost or misappropriated.	SOP 339.2 - Seized cash is segregated from other evidence. Transfers of custody are documented. Independent counts of cash are conducted by Fiscal Services for verification purposes.	Yes; However, this is an inherent risk because of the nature of the evidence.	Medium

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The property is released or destroyed before the case is adjudicated or maintained after release authorization is issued.	Policies and procedures should be implement that provide definitive guidelines for the release and or destruction of property. SOP 339 requires in part that seized property is not released or destroyed without the approval of the officer or detective assigned to the case. Property with such approval is segregated from other inventory.	Yes; However, given the volume of evidence processed, there is an inherent risk regarding premature evidence disposal or conversely, retention of evidence longer then necessary.	Medium
Property is lost, misplaced or inadequately stored.	All property is assigned a unique case number, a unique property record number and is barcoded with its location and entered into the Records Management System. Storage facilities should be conducive to maintaining the integrity of evidence held.	Yes; except for the Impound Lot storage facilities, which appear inadequate in maintaining the integrity of evidence stored there.	Medium

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<b><u>Property Room/Impound Lot</u></b>			
<b><u>Auction</u></b>			
Cash utilized as "the bank" at auctions is not adequately accounted for.	A petty cash fund should be established and in place in accordance with the City's Petty Cash Policy.	No; the assistant ESS represented that her own money is used as the bank at auctions.	High
Lack of segregation of duties in cash collection, writing receipts and issuing bills of sale diminishes cash control and monitoring thereof. Cash collected may not be properly accounted for.	Intra-Division Procedure should be in place that provides for an employee from a section other than Property Room be utilized during auctions for cash collection, writing receipts, and bill of sales. IDP 606.05 III B requires an employee outside of the Property Room to perform these functions.	Yes; Intra-Division policy in place but is not being followed.	High