Fairfax County Internal Audit Office

Police Department
Property and Evidence Room Audit
Final Report

July 2008

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Background

The Police Department Property and Evidence Unit is the repository for property and cash acquired and held by the Police Department during the course of investigations or found and turned in by citizens. The Police Department installed a new property room management system, the Bar-coded Evidence Application System (BEAST), in May 2007 which is used to record, track and manage police evidence and found property from initial collection through disposition. The commercial-off-the-shelf client-server application performs functions including disposition tracking, chain-of-custody history, and query/reporting. The old system, the Recovered Evidence Management System (REMS), which operated on the county's IBM mainframe computer, was replaced by an interim application, which was then replaced by the BEAST. Currently there are more than 104,000 property items in the BEAST database including firearms, narcotics, jewelry, electronics, and currency. The system is accessible from all police district stations.

Executive Summary

Our audit found the Police Property and Evidence Unit to be managed effectively with adequate internal controls. Many improvements were made since the last audit performed in 2003 including the reorganization of the physical infrastructure of the property room to facilitate more efficient storage and recovery of items. Some of those changes were made in response to prior audit recommendations. The unit was in compliance with department policies and procedures concerning property inventory and had received accreditation from the Virginia Law Enforcement Professional Standards Commission.

We found that the application system controls including audit trails, data backups, and access controls were in place and functioning effectively. We also found physical access controls were adequate to safeguard the 100,000 plus inventory held in the property room and our tests of the physical inventory using a statistical sample did not identify any missing items. The records maintained for the property and evidence items were generally accurate and complete. We did note, however, that there was a lack of complete dual access control to the money vault.

Scope and Objectives

This audit was performed as part of our fiscal year 2008 Annual Audit Plan and was conducted in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The scope of this audit included an examination of internal control and a physical inventory of randomly selected property items. This project covered the period from January 1, 2006, through March 31, 2007. Our objectives for this audit were:

1) To determine that the property and inventory function was managed and operated effectively and efficiently.
2) To evaluate compliance with county, state and/or federal laws and regulations, as well as department policies, procedures and guidelines concerning property inventory;
3) To determine that all property and evidence was stored safely and adequately safeguarded from loss, fraud, or other mishandling.
4) To ascertain that complete and accurate records of all property and evidence including chain of custody were maintained.
5) To ascertain that adequate application controls were in place and operating effectively.

Included in this audit was a follow-up on an outstanding item from the previous audit completed in 2003. That recommendation was for the Police Property and Evidence Unit to develop a written purge policy documenting the procedures to be used to purge property records from the system, and dispose of the actual property from the property room. That document has been completed and the policy implemented.

Methodology

Our audit approach included reviewing the applicable system documentation, checking for compliance with internal county policies and procedures and any applicable state and federal regulations, interviewing management and staff of the Police Department Property and Evidence Unit, and observing the processes used to maintain the property and evidence. We also conducted a physical inventory of a randomly selected sample of items comparing against information contained in the automated database. Statistical sampling was used in order to project the conclusions of test work performed on the sample to the population as a whole.

We used as references Fairfax County's Information Technology Security Policy, the Standard Operating Procedures for the Fairfax County Police Department Property and Evidence Unit, The Handbook of Sampling for Auditing and Accounting by Herbert Arkin, Evidence and Property Management by J. T. Latta and G. E. Rush, Ph. D., and documents published by the International Association for Property and Evidence, Inc.

The Fairfax County Internal Audit Office is free from organizational impairments to independence in our reporting as defined by Government Auditing Standards. We report directly and are accountable to the county executive. Organizationally, we are outside the staff or line management function of the units that we audit. We report the results of our audits to the county executive and the Board of Supervisors, and reports are available to the public.

Findings, Recommendations, and Management Response

Dual Access Control

The unit supervisor of the Police Department Property and Evidence Unit and the assigned backup each had access to both locks via the passcard readers on the money vault. In addition, the unit supervisor had the ability to change access levels in the passcard system. Fairfax County Police Department standard operating procedure (memo dated March 30, 2007, Subject: Storage of Cash and Jewelry) requires dual access control to the money vault, whereby two individuals are required to access stored cash and other valuable items. This operating procedure was designed to protect the cash and other valuables stored in the money vault and preserve accountability for the individuals responsible for its security.

The capability to enter the money vault alone defeats the control that the dual access requirement provides and compromises the security of the money and valuables stored within it. The Police Department is working with the Department of Finance to develop a process which will be used to deposit large sums of money collected as evidence into a bank account rather than storing it in the money vault as is currently done.

Recommendation: We recommend that the access to the money vault be changed so that no one person has access to both locks and dual control will be maintained at all times. Further, we recommend that the unit supervisor for the unit not have the ability to change their own passcard access rules.

Management Response: The computer access control program which manages the security of doors within the Property and Evidence Section was recently changed from INET to WINPAK. The new WINPAK system allows more flexibility in establishing parameters for levels of control. Previously, it was necessary for the section supervisors to have dual access to the money vault. This ensured admittance to the money vault at any given time, regardless of which employees were present. This practice was continued when the WINPAK system was installed.

In accordance with the recommendation, the capabilities of the new access control system have been explored and a solution has been implemented. The security parameters of gaining access to the money vault have been modified. The locking mechanism now requires that two employees be present with their assigned proxy cards. The proxy cards must be swiped within 30 seconds of each other to allow access to the secured money vault. Under the new parameters, no individual employee has control over the locking mechanism, thus requiring dual control at all times.

The audit further recommends that the “unit supervisor not have the ability to change their own passcard access rules.” The security parameters are established and controlled by FMD. The Property and Evidence section supervisor does not have the ability to alter these parameters. The section supervisor only has the ability to assign a specific security parameter group to each employee of the Property and Evidence section. With the modification that has been made to the security requirements for the money vault, both the supervisors assigned to the section are allowed the highest level of security privilege.

Additionally, the supervisors are now assigned the same security restrictions as the evidence technicians. It is not possible for the section supervisor to increase their own security rights.