



CITY OF GLENDALE, CALIFORNIA
Management Services Department
INTERNAL AUDIT

City of Glendale
Internal Audit
Report #: 2014-08

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December 19, 2013

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Robert Castro, Police Chief
Glendale Police Department

Dear Chief Castro,

Based upon a request Internal Audit performed procedures to verify the existence and completeness of the property records maintained by the Glendale Police Department (GPD) Property and Evidence section. This test work was completed December 10 through December 13, 2013 and was limited to property items categorized as money, narcotics and guns which are considered higher risk items.

As background, a previous audit dated February 11, 2013 on the GPD Property and Evidence Operations was performed by Internal Audit which found controls in place to provide assurance that property and evidence items are properly received, processed, stored, safeguarded, accounted for, and disposed. The five improvement areas noted in the audit were addressed and resolved by management with the exception of installation of updated proximity key software which is awaiting assistance from the Information Services Department.

As noted in the February 2013 audit, the GPD is charged with the responsibility of maintaining an accurate record of all property, which comes into its custody, storing the property safely and properly, timely restoring the property to the rightful owner or legally disposing of the property and recording its disposition.

Property and evidence items are tracked through a record management system from Tiburon. The property entry into Tiburon provides for a separate description of each property item. Items received and maintained by the unit include firearms, narcotics, jewelry, money, computers, bicycles, DNA samples, blood samples, homicide and sexual assault evidence, and other items of a more general nature. These items are stored in specific locations depending on the item and are accessible by a proximity key card assigned to individual property room staff.

The objective of the current review was to verify that specific property exists, is properly stored and accurately accounted for in the system. Inquiry and observation of staff processes performed in December found no significant changes in controls since the February 2013 audit which support the reliance on the previous understanding of

controls. Testing was accomplished by locating property, viewing the packaging and tracing the property from the system to the shelf and shelf to the system.

To develop a test universe the number of property items categorized as money, narcotics, and guns were quantified at 12,287 based on queries of the property system on December 10, 2013. A statistical sample size with confidence level of 90% was developed for each category of test item. The sample size was divided 50/50 for the items tested from the system to the shelf and items tested from the shelf to the system.

Individually the universe and test sample totals were broken down as follows:

Description	Universe	Original Sample Size	System to Shelf	Shelf to System
Guns	663	194	97	97
Money/Safe	288	140	70	70
Narcotics – Small	10,154	264	132	132
Narcotics – Large	884	208	104	104
Narcotics – Bag	225	124	62	62
Narcotics – Bulk	73	58	29	29
Total	12,287	988	494	494

To select the property items to test the system queries were downloaded to excel files and a random-number generator program was used for selecting the row of the items to test from the system to the shelf. Those items selected for testing from the shelf to the system were selected haphazardly without any conscious bias.

Initial testing of 300 items found no errors and supported that the property existed and was accurately accounted for in the property system. As a result of positive results the total test sample was decreased from 987 to 628 items. Testing of 628 items found the following by category:

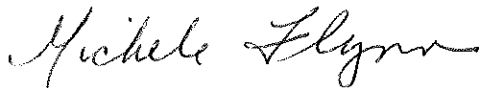
Description	Adjusted Sample Test Selection	System to Shelf	Shelf to System	Results
Guns	146	49	97	<ul style="list-style-type: none"> - Four guns from the 2005 and 2006 time frame were not in a sealed container. The 4 guns were in separate boxes with the case number hand written on the box. - The packaging of 5 guns did not include the initials of the submitting police officer on the tape seal. - The gun form internally produced

Description	Adjusted Sample Test Selection	System to Shelf	Shelf to System	Results
				was not completed for 5 guns. - One gun container was opened and not resealed with adhesive tape.
Money/Safe	123	55	68	- One cash envelope did not include the initials of the submitting police officer on the tape seal. - Two cash envelopes did not have a tape seal on the envelope. - One cash envelope was open and awaiting deposit.
Narcotics – Small	112	54	58	- One envelope reviewed was sealed but without tape.
Narcotics – Large	124	64	60	- Two packaged items did not include the initials of the submitting police officer on the tape seal.
Narcotics – Bag	76	48	28	- Five bags viewed showed signs of deterioration and contained either holes or tears. - The adhesive tape for ten bags did not provide a complete seal. - Four bags did not have a tape seal on the bag and no submitting officer initials on three of the bags. - One bag item from 1981 was open and not adequately packaged or sealed including no officer initials.
Narcotics – Bulk	47	18	29	- Bulky items from one case were contained in suitcases. One of the suitcases did not have adhesive tape around the outside. For the one suitcase with tape the submitting officer did not initial the sealed tape. - Three bulky items viewed did not include the initials of the submitting police officer on the tape seal.
Total	628	288	340	

Overall, from our testing we conclude that the property in the custody of the GPD Property and Evidence section exists and system property records are complete. It was noted that specific packaging requirements were implemented within the past 5 years and some property items tested may not comply with the current practices in place as detailed in the results portion of the table above. Internal Audit recommends that GPD consider improving the packaging on these older items in order to enhance safeguarding of these items.

Should you have any questions, please feel free to contact Eileen Donahue or myself.

Thank you,



Michele Flynn,
City Auditor

Enclosure

cc: Yasmin Beers, Assistant City Manager
Robert Elliot, Director of Finance
Theresa Goldman, Police Civilian Div. Commander
Jay Kreitz, Public Safety Business Administrator
Scott Ochoa, City Manager
Maria Perez, Police Budget/Property Supervisor
Carl Povilaitis, Deputy Police Chief
City Council
Audit Committee