

COUNTY OF SACRAMENTO

DEPARTMENT OF FINANCE - AUDITOR-CONTROLLER DIVISION – INTERNAL AUDIT UNIT

INTERNAL AUDIT REPORT
EVIDENCE CONTROL/SECURITY
RISK ASSESSMENT AUDIT
SHERIFF’S DEPARTMENT



Audit Committee Submittal Date: 04/17/2020

SUMMARY

Background

The Sacramento County Sheriff's Department (Sheriff) is committed to provide high-quality public safety services to constituents, with a focus on protection of life and property, the preservation of the public peace, and the enforcement of laws.

Fiscal Year 2018-19 Sacramento Countywide risk assessment study assessed Sheriff Property Bureau (the Bureau)'s property warehouse (evidence storage facility) as a high-risk area for the Sacramento County operation. Accordingly, we conducted this performance audit to assess the Bureau's property warehouse.

Audit Objective

To assess the sufficiency of the Bureau's property warehouse and the extent to which it allowed for the safe handling of biological evidence while preserving the integrity of the evidence to ensure that damage, contamination, or inadvertent destruction of evidence did not occur for the Period from July 1, 2018 through April 30, 2019.

Summary

We found that the Bureau's chain of custody was well documented and followed. However, we noted several deficiencies concerning handling and preserving the evidence maintained in the property warehouse including incomplete procedures for property disposition, lack of storage space, inadequate climate controls, property booking and purging backlog, inadequate control over money count, and insufficient security camera system.

Department of Finance

Ben Lamera
Director



Auditor-Controller Division

Joyce Renison
Assistant Auditor-Controller

County of Sacramento

January 24, 2020

Scott Jones, Sheriff
Sheriff's Department
County of Sacramento
711 G Street
Sacramento, California 95814

Dear Sheriff Jones:

We have audited County of Sacramento, Sheriff's Department (Sheriff) Property Warehouse Bureau (Bureau)'s evidence storage facility for its evidence control/security for the period from July 1, 2018 through April 30, 2019.

We conducted this performance audit 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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit was conducted to assess the sufficiency of the Bureau's evidence storage facility and the extent to which it allows for the safe handling and security of biological evidence while preserving the integrity of the evidence to ensure that damage, contamination, loss, theft, or inadvertent destruction of evidence does not occur.

Sheriff's Management is responsible for the design, implementation, and maintenance of effective internal controls to ensure compliance with all applicable laws, regulations, and statutory requirements.

The scope of our audit included the Bureau's internal control activities, processes, and all evidence for evidence control/security from July 1, 2018 to April 30, 2019.

We performed our procedures at the Bureau's evidence storage facility on January 23, 2019 and April 18, 2019. The audit methodology utilized to conduct this performance audit included:

Regulatory Requirements and Industry Standards:

- We are not aware of any particular Federal and California State laws governing evidence storage facilities and the Bureau's staff confirmed that there are no particular Federal and/or California State laws governing evidence storage facilities. However, we noted that

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the Bureau and many other public law enforcement agencies use International Association for Property and Evidence (IAPE) Professional Standards as a guidance for managing their evidence storage facilities. Accordingly, the IAPE Professional Standards were used as a guidance to conduct our audit.

Internal Control Review:

- We conducted a preliminary survey of the internal control environment and identified key processes and controls for the Bureau's evidence control/security.

Document Review:

- We reviewed the Bureau's written policies and procedures related to evidence control/security.

Testing:

- Due to large volume of evidence inventoried and disposed, we randomly selected evidence booked on July 20, 2018, December 19, 2018, and March 5, 2019 and evidence disposed from July 1, 2018 through April 10, 2019. The populations of evidences booked and disposed of during the above described periods were 616 and 38, respectively. We judgmentally selected based on type of evidence and tested 21 existing and 5 disposed evidences for key internal control processes identified for the Bureau's evidence control/security to ensure that controls are in place and functioning as intended and in compliance with regulatory requirements and industry standards. We did not note any exceptions from our testing and determined that our sample size testing was sufficient.

We inspected the Bureau's evidence storage facility for its condition and physical security and reviewed evidence handling procedures.

However, we did not test evidence content itself as we do not have the expertise and proper equipment to determine whether the evidence was maintained in a way preserving its integrity without any biological damages or contaminations.

Based on our audit, the internal controls and condition of the Bureau's evidence storage facility was not sufficient to meet IAPE Professional Standards for safe handling and security of biological evidence while preserving the integrity of the evidence to ensure that damage, contamination, loss, theft, or inadvertent destruction of evidence does not occur. Since we did not test evidence content itself, we do not express opinion or conclusion regarding to the integrity of the evidence. See Attachment I, *Findings and Recommendations*.

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In addition, during the audit, the Bureau expressed certain concerns regarding to the condition of the evidence and the evidence storage facility. Since we do not have the specialized knowledge to evaluate these items, we did not include these items in our report. However, the Sheriff should evaluate these items further and take proper actions where needed.

Subsequent to the issuance of our original report dated on November 6, 2019, the Sheriff's management revised its responses to our audit findings and recommendations and requested us to reissue the report with the revised responses. Accordingly, we reissue this report to incorporate the revised responses, replacing the previous responses. We did not change our audit conclusions, findings and recommendations in this report.

The Sheriff's management responses to the findings identified during our engagement are described in Attachment I, *Findings and Recommendations*. We did not perform procedures to validate the Sheriff's management responses to the findings and, accordingly, we do not express an opinion on the responses to the findings.

This report is intended solely for the information and use of the Sacramento County Board of Supervisors, Sacramento County Audit Committee, Sacramento County Executive, and Sheriff's management, and should not be used for any other purpose. It is not intended to be, and should not be, used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

BEN LAMERA
DIRECTOR OF FINANCE



By: Hong Lun (Andy) Yu, CPA
Audit Manager

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CURRENT FINDINGS

Disclaimer: Our findings are based on our inspection of the Sheriff's Department Property Bureau (the Bureau)'s evidence storage facility and documentation and interviews with the Bureau's staff. However, we did not test the actual evidence as we do not have the expertise nor proper equipment.

1. Incomplete Procedures

Comment

Based on our review of the Bureau's written internal control policies and procedures regarding evidence control/security, we noted that the Bureau's property disposition procedural manual was incomplete. For example, it was missing references referred to in various sections of the manual. However, based on our test of disposed items, we did not note any incidents of non-compliance.

According to International Association for Property and Evidence (IAPE) Professional Standards, Section 2.1, *"The submission, handling, storage, and disposition of property and evidence needs to be documented in written policies and procedures. . . . All directives and manuals should be reviewed and updated annually by the supervisor or manager to ensure that policies and procedures are up to date, necessary, and feasible."*

Without or incomplete standardized policies and procedures for property disposition, errors may occur during property disposition process and not be detected in a timely manner. This may result in noncompliance with laws and regulations.

It appeared that the Bureau's management did not completely establish or updated its property disposition procedural manual.

Recommendation

We recommend the Bureau maintain a complete property disposition procedural manual, and review and update the manual annually.

Sheriff's Management Response

We agree the best practice is to have an up to date policy and procedure manual that is reviewed and updated annually.

A complete and thorough policy and procedure review is underway. As the Sheriff's Office is currently transitioning to a new Records Management System (RMS), we must ensure new standards be compatible with records tracking capabilities within the new RMS. Therefore, it

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is anticipated new and updated policies will be implemented in the months following the implementation of the department's new RMS.

2. Inadequate Climate Control

Comment

We visited the evidence storage facility on January 23, 2019 and April 18, 2019. Based on our inspection and interviews with the Bureau's staff, the warehouse was not equipped with adequate climate controls in accordance with IAPE Professional Standards:

According to IAPE Professional Standards Section 5.2, *"The property room should be ventilated in a manner that controls heat, cold, humidity, and odors. Special consideration should be given to DNA related storage areas to control heat and humidity that tends to degrade biological evidence. Maintaining the room temperature in a controlled environment (60 to 75 degrees, with relative humidity that does not exceed 60% is recommended)."*

In addition, according to IAPE Professional Standards, Section 5.4, *"The property unit should provide a safe and environmentally friendly work environment that addresses such concerns as: ventilating....."*

- i. **General Warehouse Area:** The general warehouse area lacked any climate control system for heating, cooling or humidity other than fans used when the temperature is high. Therefore, the general warehouse area's condition did not meet IAPE Professional Standards.
- ii. **Narcotic Evidence Storage Area:** Narcotic evidence was stored in an area of the warehouse that was separate from the general area.

According to IAPE Professional Standards Section 5.2, *"Any area that is used for storing drugs should be independently ventilated in a manner that noxious fumes are removed from the building, and not re-circulated into the building's heating, ventilation, and air conditioning (HVAC) system. The proper design of a drug storage area should include a "negative pressure" ventilation system that changes the air in the storage room approximately 10-12 CPH (changes per hour)."*

However, according to the Bureau's staff and our inspection, the narcotic evidence storage area was not equipped with the functions per above IAPE Professional

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Standards. Therefore, the narcotic evidence storage area did not meet IAPE Professional Standards.

As cited on the previous page of this attachment, according to IAPE Professional Standards, lack of climate controls and ventilation system tends to cause degradation of biological evidence and create unsafe work environment.

Recommendation

We recommend the Bureau identify any internal resources that can be utilized to mitigate the warehouse's inadequate climate controls identified above, or consider contracting industry experts to identify any changes necessary regarding warehouse facility and take appropriate actions to comply with IAPE Professional Standards.

Sheriff's Management Response

Under current conditions, the Sheriff's Office has consulted the District Attorney's Crime Lab for best available options for storing DNA and other biological evidence for all major and violent crimes. Lacking the appropriate conditioned storage space, the Crime Lab's recommendation remains freezing.

Although the narcotics storage room is not properly ventilated and the air exchange is not nearly enough, these issues are a condition of a problematic warehouse design not suited for the changing narcotic profile. In past years, the narcotic room contained roughly 80% Schedule I substances such as methamphetamine, cocaine, and heroin. Marijuana represented approximately 20% of the narcotics stored. Today those numbers have flipped. Due to the volume of wet marijuana booked, the moisture level and odor have increased. Three years ago the County Safety Office conducted an inspection and made recommendation to improve the atmosphere and conditions in the Narcotics Storage Room. The addition of air scrubbers and the improvement of negative pressure in the room was achieved. While this was a welcome improvement, the room falls short of meeting industry environmental standards. The current narcotics storage standards do not affect the viability of evidence stored in this room.

Modifying the current facility HVAC plan to condition all evidence storage would require major construction. Strategic considerations for this type of project are overwhelming and cost prohibitive.

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3. No Backup Power for the Freezer

Comment

We visited the evidence storage facility on January 23, 2019 and April 18, 2019. Majority of the Bureau's biological evidence were stored in the freezer with the exception of DNA kits. We noted that the warehouse's freezer was not equipped with backup power system. In addition, the Bureau did not have a formal action plan in the event of power outage or system failure to mitigate the situation besides calling an electrician out for emergency repair.

Based on inquiries with the Bureau's staff, we are not aware of any incidents where the Bureau was not able to repair the freezer by contracting an electrician for emergency. However, the integrity of evidence in the freezer is at risk in the event of the freezer's system failure and emergency repair is not available.

Recommendation

We recommend that the Bureau maintain backup electrical system for its freezer and establish a formal action plan in the event of the freezer's system failure to protect the integrity of evidence in the freezer .

Sheriff's Management Response

We are in agreement our facility needs to have systems in place to protect against freezer failure. Historically, during power outages or equipment failures, the freezer has maintained a sufficient temperature to protect the viability of biological evidence for a period long enough for restoration of power or to make repairs.

Emergency response plans for protecting biological evidence in the case of a major event will be developed.

4. Property Booking and Purging Backlog

Comment

As of April 15, 2019, the Bureau had about 75 boxes of unprocessed media evidence dating back a few years that needed to be booked in. Each box contains between 25 and 80 items in each of them. The Bureau's staff explained that the main cause of the backlog is the influx of property coming to the Bureau from the Sheriff's detectives unit and the limited staffing assigned to handling property booking within the Bureau.

In addition, the Bureau had a large quantity of backlog of evidence that should be purged from the warehouse. The Bureau's staff explained that, as of April 15, 2019, the Bureau was booking

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an estimated 68% more property than it was able to clear or dispose. This caused overcrowded warehouse space resulting in property booking backlog. Based on our observation, very limited space was available in the evidence storage facility for new evidence to be stored.

According to IAPE Professional Standards Section 1.3, "*The number of personnel assigned to the property unit should be adequate to perform the assigned duties in the property room within the hours they are scheduled to work.*" and Section 14.1, "*Law enforcement agencies should have a systematic review process assuring that each item of property and evidence is evaluated for possible purging on an annual basis.*"

According to the Bureau's staff, property booking backlog could delay retrieval of the properties for court hearings or return to rightful owner and may cause potential misplacement or loss of the properties.

It appeared that the Bureau lacks adequate staffing in order to stay current with property booking and purging.

Recommendation

We recommend the Bureau maintain adequate staffing level to handle the assigned duties in the property room within the hours they are scheduled to work either by hiring additional staff or reallocating personnel from other units.

Sheriff's Management Response

The Sheriff's Office is in the process of implementing a new RMS. In this system, the method for entering and tracking evidence will be streamlined, resulting in no backlog for evidence waiting to be located in the warehouse. The new RMS will also provide administrative processes for easily identifying evidence to be disposed, allowing for current personnel to dispose of property more efficiently. Space requirements for evidence storage will continue to be a problem despite enhanced evidence disposal practices as our incoming evidence numbers continue to grow faster than our ability to clear and dispose of old evidence.

5. Inadequate Money Count Procedure

Comment

Based on our inquiries to the Bureau's staff and our observation, we noted that only one designated person (Sheriff Records Officer I) counts money on her desk when booking and there was no surveillance camera in that area recording the money count. Also, see Finding #6 of this attachment. However, based on our review of property report and safe log, it appeared that chain of custody for money booking was properly followed.

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According to the Bureau's policies and procedures, all money should be counted by two officers. In addition, according to IAPE Professional Standards Section 1.3, "*A second person should be present when opening the money package to witness the transaction, or the release should be done under a recording surveillance camera to document the count and release of the money.*"

By handling money without dual control or other alternative controls such as the use of surveillance cameras, misappropriation or erroneous counts may occur and not be detected in a timely manner.

Recommendation

We recommend the Bureau implement its policies and procedures and have a second person be present when counting money and/or have a surveillance camera installed in the designated money counting area.

Sheriff's Management Response

We have implemented a two-person system where a witness is always present while the SROI is opening, counting or bagging currency. We are also moving forward with the installation of a new camera to monitor currency counting.

6. Insufficient Surveillance Camera System

Comment

As of April 15, 2019, the Bureau had 26 surveillance cameras on the warehouse property. However, we noted several blind spots not covered by security cameras inside and outside of facility during our facility inspection. In particular, as described in the Finding #5 of this attachment, only one designated person counts money on her desk and no surveillance cameras were around to safeguard money counting process against mishandling or unexplained discrepancies.

It appeared that the Bureau's surveillance camera system is insufficient to meet the Bureau's operational needs.

According to IAPE Professional Standards Section 8.9, "*Video surveillance cameras should be utilized whenever enhanced security or a long-term record of ingress, movement, and egress is desired. All doors into a secure area should be equipped with cameras in addition to those areas where guns, money and drugs are stored.*"

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Not having adequate surveillance camera system may limit the Bureau's ability to deter or dissuade unauthorized entry to the evidence storage facility area and to validate evidence movement activities within the evidence storage facility area.

Recommendation

We recommend the Bureau assess the evidence storage facility's current needs for surveillance camera system and install additional surveillance cameras to meet the warehouse's operational needs.

Sheriff's Management Response

A security assessment was completed several years ago that highlighted physical security system weaknesses. These weaknesses have been addressed in part, but require additional resources to meet industry standards. We are currently assessing viable options for increased physical security systems.