



CITY OF TAMPA

Jane Castor, Mayor

Internal Audit Department

Christine Glover, Internal Audit Director

March 22, 2021

Honorable Jane Castor
Mayor, City of Tampa
1 City Hall Plaza
Tampa, Florida

RE: Tampa Police Department – Evidence Control Section, Audit 21-05

Dear Mayor Castor:

Attached is the Internal Audit Department's report on Tampa Police Department – Evidence Control Section.

The Evidence Control Section has already taken positive actions in response to our recommendations. We thank the management and staff of the Tampa Police Department for their cooperation and assistance during this audit.

Sincerely,

/s/ Christine Glover

Christine Glover
Internal Audit Director

cc: John Bennett, Chief of Staff
Brian Dugan, Police Chief
Ruben Delgado, Assistant Police Chief
Dennis Rogero, Chief Financial Officer
Anna Richardson-Griffin, Police Major
Kimberly Hill, Police Lieutenant
Michele Sementilli, Evidence Control Section Assistant Supervisor
Brian Morrison, Assistant City Attorney

**TAMPA POLICE DEPARTMENT
EVIDENCE CONTROL SECTION
AUDIT 21-05
MARCH 22, 2021**

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/s/ Vivian N Walker

Senior Auditor

/s/ Christine Glover

Audit Director

**TAMPA POLICE DEPARTMENT
EVIDENCE CONTROL SECTION
AUDIT 21-05**

BACKGROUND

The Evidence Control Section (ECS) for the Tampa Police Department (TPD) is assigned the responsibility for receiving, recording, and permanently storing items that become the custody of TPD while carrying out their duties. These include the following:

- Homicide evidence
- Narcotics
- High value items,
- Small and large property
- Items requiring cold storage
- Vehicles
- Found Property

Items are held by ECS until they can be legally released back to the owner or disposed as required or permitted. ECS handled 59,935 pieces of evidence/found property in FY 2019 and 60,470 in FY 2020.

STATEMENT OF OBJECTIVES

This audit was conducted in accordance with the Internal Audit Department's FY 2021 Audit Agenda. The objectives of this audit were to ensure that:

1. The system of internal controls related to the chain of custody and preservation of evidence including the segregation of duties between intake, processing, and release of evidence are adequate.
2. Refused evidence is properly secured and tracked to ensure chain of custody.
3. TPD complies with the timeline and other regulatory requirements for impound vehicles.
4. The vendor contracted to dispose of unclaimed impound vehicles complies with their agreement.
5. TPD complies with the Florida Statutes regarding found property.

STATEMENT OF SCOPE

The audit period covered ECS activity that occurred from October 2019 to September 2020. Tests were performed to determine whether ECS personnel were fulfilling their stated duties and responsibilities in an effective and efficient manner. Original records as well as copies were used as evidence and verified through observation and physical examination.

STATEMENT OF METHODOLOGY

ECS uses the reporting module known as RMS in Versaterm software. Data reliability for Versaterm was evaluated in the previous audit of TPD-False Alarms and was deemed reliable. The following steps were performed to determine compliance with the established objectives:

- Reviewed documentation maintained when property is found and turned in to TPD to try and locate the owner.
- Reviewed documentation maintained when the evidence collected in the district offices is refused by the ECS Technician.
- Reviewed documentation maintained for vehicles that have been delivered to the impound lot and either released back to the owner/lienholder or auctioned.

STATEMENT OF AUDITING STANDARDS

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

AUDIT CONCLUSIONS

Based upon the test work performed and the audit findings noted below, we conclude that:

1. The system of internal controls related to the chain of custody and preservation of evidence including the segregation of duties between intake, processing, and release of evidence is adequate.
2. Refused evidence was properly secured and tracked to ensure chain of custody. However, documentation needs to be improved.
3. TPD complies with the timeline and other regulatory requirements for impound vehicles.
4. The vendor contracted to dispose of unclaimed impound vehicles is complying with their agreement.
5. Documentation to support compliance by TPD with the Florida Statutes regarding found property needs to be enhanced.

REFUSED EVIDENCE PROCESS

STATEMENT OF CONDITION: The district offices for TPD have temporary holding locations onsite for certain permitted types of evidence that can't be readily delivered to the impound lot. These items are to be transported to the impound lot the next business day.

Refusals occur when the ECS Technician does not accept an item due to improper packaging. If an item is refused, the evidence refusal log, for that district, is updated and requires the signature of the ECS Technician and the Shift Commander. Any refused evidence retained by the district is audited on a weekly basis, by the same individuals.

A review of activity for refused evidence, during the month of July 2020, identified that there is no information documented that identifies which case the observed evidence is related. This was observed when comparing the number of items on the evidence locker audit to the items on the refusal log that had not been “corrected” as of the locker audit date.

Evidence Locker Audit Date	Packages Accounted For	Refusal Log Not Corrected
July 9, 2020	9	11
July 16, 2020	3	8
July 23, 2020	2	7

Also, the logs for two districts were missing the signature of the district shift commander at the time of refusal.

CRITERIA: Standard Operating Procedure (SOP) 339 defines the requirement for refusing evidence improperly packaged and includes the requirement to have the refusals acknowledged by the district shift commander and the weekly audit.

CAUSE: Insufficient information being recorded during the review of outstanding evidence. No review of documentation for completeness.

EFFECT OF CONDITION: Insufficient information could delay the timely identification if there is missing evidence.

RECOMMENDATION 1: Management should revise the monthly refused evidence audit document to include identifying the report number or other identifier unique to the evidence to ensure all applicable items are observed. Additionally, the SOP should be reviewed to determine if the district shift commander is required to acknowledge when evidence is refused. If so, the districts and ECS Technicians should be reminded of this requirement and provided alternative actions to take when the prescribed requirement can't be met. To enhance the process, the ECS Supervisor should document a periodic review of the refusal logs and the weekly audits for completeness and accuracy.

MANAGEMENT RESPONSE: CONCUR: A new evidence refusal locker log and audit form will be created to include the case number and number of packages for items refused. The form will also include a space for the ECS Supervisor to document when they reviewed the log for accuracy.

Additionally, the Tampa Police SOP 339 and IDP 603.05 will be updated to “Shift commander or designee is required to acknowledge when evidence is refused or audited.

TARGET IMPLEMENTATION DATE: August 31, 2021

FOUND PROPERTY PROCESS

STATEMENT OF CONDITION: ECS does not retain documentation detailing the method used to identify the owner of found property. The "assessed" value is the basis used to determine whether to advertise in a local newspaper or post a notice on the Police Department's website. A discussion with the ECS Technician assigned to process found property indicated that any jewelry is appraised by a nearby jewelry store and that most other items are researched on the internet to determine the value. However, these efforts are not documented in the report supplement, after 90 days, when the property has not been claimed and is submitted to the impound section for disposal. Also, the advertisement in the local newspaper is only for one week.

CRITERIA: Florida Statute 705.103(b)1. requires that found property "if the value of the property is more than \$100" is to be advertised in a newspaper of general circulation for two consecutive weeks. Items with a value of less than \$100 is to be posted at the "law enforcement agency" for two consecutive weeks in a public place.

CAUSE: Intradepartmental procedure 603.09 – “Duties and Responsibilities of the Evidence Technician Assigned to Found Property” – doesn’t require attaching documentation detailing actions to ascertain values and determining methods of advertising.

EFFECT OF CONDITION: Potential for non-compliance with the statute if an item was valued greater than \$100 and not properly advertised.

RECOMMENDATION 2: Management should revise the found property process to include documenting the efforts used to determine the value of advertised property. Also, if possible, attach supporting documentation to the report. Items should be advertised for two consecutive weeks.

MANAGEMENT RESPONSE: CONCUR: A template will be created in Versadex RMS for the found property process to ensure compliance to Florida statute. It will include the step to document how the value of the property was determined and when and where it was posted or advertised for two consecutive weeks.

Additionally, IDP 603.09 will be updated under Duties and Responsibilities to add “Document efforts used to determine value of property and attach any supporting documents to the report.”

TARGET IMPLEMENTATION DATE: August 31, 2021