

Allen B. Wesson, CPA, CIA, CFE
Director
Internal Audit Services



Michael Hinojosa, Ed.D.
Superintendent of Schools

January 23, 2009

TO: Board of Education Audit Committee

CC: **Michael Hinojosa, Ed.D, Superintendent of Schools**
Arnold Viramontes, Chief of Staff
James Ponce, Deputy Chief of Staff
Calvin Howard, Lieutenant, Internal Affairs
Daniel Jay Claxton, Detective
Jeremy Liebbe, Forensics/Evidence Detective

FROM: Allen B. Wesson, Internal Auditor *Allen B. Wesson*
Internal Audit Services

SUBJECT: SCHOOL POLICE EVIDENCE ROOM AUDIT REPORT

Attached is the final report of the recently completed audit of the School Police Evidence Room. The evidence room is being maintained in compliance with all standards. No discrepancies were noted; therefore, no response to this report is necessary. Detective Liebbe and his staff are doing an excellent job in the evidence room.

If you have any questions, please call me at 972-925-4057.

Attachment (1)

**Dallas ISD Police Evidence Room Audit
2008-2009**



Dallas Independent School District

Allen Wesson, Internal Auditor
Patricia C. Ruiz, Senior Auditor

January 23, 2009

Michael Hinojosa, Ed.D., Superintendent of Schools

**Dallas ISD Police Evidence Room Audit
2008-2009**



Dallas Independent School District

Allen B. Wesson

**Allen Wesson, Internal Auditor
Internal Audit Services**

Audit Team

Allen Wesson, Internal Auditor
Patricia C. Ruiz, Senior Auditor

TABLE OF CONTENTS

INTRODUCTION	1
EXECUTIVE SUMMARY.....	1
SCOPE AND OBJECTIVE.....	1
METHODOLOGY	2
RESULTS AND CONCLUSION	2
OBSERVATIONS	2
REPORT DISTRIBUTION	3

INTRODUCTION

Dallas ISD Police Department's Property and Evidence Room receives, processes, stores, securely and properly disposes property, evidence, and contraband placed in the department's custody. Department personnel assigned access to the Property and Evidence Room strive to store property and evidence in such a manner that it will remain readily accessible to the appropriate party. Furthermore, the evidence is lawfully released or destroyed and the process is documented to the satisfaction of any court as prescribed in Chapters 12 and 18 of the Texas Code of Criminal Procedure. In 2006, the evidence room was assigned to a control officer to properly execute the policies and procedures.

EXECUTIVE SUMMARY

Our audit found the Dallas ISD Police Property and Evidence Room to be managed effectively with adequate internal controls. Many improvements were made since the reorganization of the physical infrastructure of the property room to facilitate more efficient storage and recovery of items. The evidence room was in compliance with department policies, procedures, and the **International Association for Property and Evidence (I.A.E.P.)** standards concerning property inventory. 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 2,093 inventory items held in the property room. Our tests of the physical inventory using a random sample did not identify any missing items. The records maintained for the property and evidence items were accurate and complete.

SCOPE AND OBJECTIVE

We examined internal controls and performed a physical inventory of randomly selected property items. This project covered the period from November 1, 2008 through January 12, 2009.

The objectives for the evidence room 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 I.A.P.E. standards, 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

METHODOLOGY

We conducted our audit by performing a preliminary survey to obtain an understanding of the business process. The preliminary survey was conducted using the COSO (Commission of Sponsoring Organizations) framework for gathering information about operational processes for the Dallas ISD Police Evidence Room. Controls were evaluated and tested to provide reasonable, but not absolute, assurance that control objectives were operating with sufficient effectiveness during the period specified.

Our audit approach included reviewing the applicable system documentation; checking for compliance with internal policies and procedures and any applicable county, state and federal regulations; interviewing management and staff of the Dallas Police Evidence Room; and observing the processes used to maintain the property and evidence inventory. We also conducted a physical inventory of a randomly selected sample of items comparing against information contained in the automated database.

We used as references the Standard Operating Procedures and documents published by the **International Association for Property and Evidence**.

We traced several samples of property to the records and from the records to storage. We reviewed the files for required documents to support the chain of custody of property and final disposition.

We performed a detailed review of the property management system [PRIM] and the property data in the system in order to determine the reliability of the system and validity of the data.

We physically inventoried 100% of the firearms and the currency balance of \$7,015.35, as of January 12, 2009.

RESULTS AND CONCLUSION

Based on the results of the areas reviewed and transactions tested, we concluded the evidence room was in compliance with department policies and procedures and with the **International Association for Property and Evidence (I.A.E.P.)** standards, for the areas reviewed on property inventory.

We would like to thank the staff of the Dallas ISD Evidence Room for their willingness to help us understand all aspects of evidence room operations. We also commend them for their excellent performance.

REPORT DISTRIBUTION

NAME

Michael Hinojosa, Ed.D

Arnold Viramontes

James Ponce

John Blackburn

Calvin Howard

Daniel Jay Claxton

Jeremy Liebe

TITLE

Superintendent of Schools

Chief of Staff

Deputy Chief of Staff

Chief of Police

Lieutenant, Internal Affairs

Detective

Forensics/Evidence Detective