



Date: 12/22/2020

Scope:

The County Auditor's office performed an internal audit of the Sheriff's Office's Property Room (also known as the Evidence Room) in compliance with Standard 7.3 of the New York State Law Enforcement Accreditation Program.

Objectives:

The objective of this audit was to ensure compliance with Standard 7.3 of the New York State Law Enforcement Accreditation Program, by performing an independent audit of the Evidence/ Property room. This audit addressed the following related questions:

- Are proper controls in place to reduce the risk of lost or stolen items?
- Are items properly tracked?

Report:

We requested a listing of all items in the Evidence/Property Room on September 25<sup>th</sup>, 2020. Standard 7.3 requires that sample of 5% or 50 items whichever is less be used for a property and evidence room audit. We selected 59 items randomly from the list provided to be included in the property room audit.

The inventory audit was conducted on October 14<sup>th</sup>, 2020. The fifty-nine items selected for the audit included a sampling of currency, firearms, drugs including controlled substances, and high-value items. Fifty-six items selected for the audit were physically accounted for on October 14<sup>th</sup>. One item was found after the completion of the field work, and was physically accounted for by the Internal Audit Clerk the following week. Two items were listed as present in the property room, but were not located or accounted for. The location of these two items is currently unknown. The items that could not be located were not drugs, currency, guns, or any type of high value item.

Recommendations:

- 1) The status of each item in the Property Room must be updated routinely to ensure that the current list of items is as accurate as possible.

Management's Response

The following response was provided by Sheriff Virts in an email on 12/22/2020;

In response to the two items not located during the county's audit of the Property Room on October 14, 2020, Evidence Coordinator Sergeant Kuntz has taken the following action:

Case #13-13277, item #39: Express Mart receipt for Verizon Wireless. This item was collected during a "trash pull" on a narcotics investigation which has been disposed of in court. Sergeant Kuntz has not located this item, but continues to look for it or for paperwork documenting that the item was previously destroyed, which is a possibility.

Case #17-22151, item: #SW-48D- five 10 round .223 rifle magazines. These items had been designated for destruction following the conclusion of the case and were marked in the system as still being located in the "ammunition for destruction" bin. After not locating the item in that location, Sergeant Kuntz recalled that the WCSO Emergency Response Team had previously inquired about the availability of gun magazines marked for destruction and whether they could have been turned over to the ERT for department use. Sergeant Kuntz contacted Sergeant Matt Hilkert and he did recall that Sergeant Kuntz had turned over to him and Sergeant George Lorenz the five 10 round magazines in question for departmental training use.

Sergeant Kuntz did not recall the exact date when these magazines were turned over for department use, but Sergeant Lorenz recalled that Sergeant Kuntz wrote the items down at the time they were turned over to them. Sergeant Kuntz has been unable to locate this list at this time, but continues to look for this documentation.

It is believed the items were turned over to ERT sometime between March 16, 2019 and the end of the year 2019. Sergeant Kuntz was also advised by Sergeant Hilkert that the magazines were cracked and unusable to the team, and were subsequently destroyed.

Sergeant Kuntz has since updated the status of item SW-48D in the BEAST tracking system to "retained for department use" with the comment that they have since been destroyed.

Since the time of audit, to assist with enhanced tracking of evidence, Sergeant Kuntz has requested a second computer to be placed in the downstairs evidence room so evidence entries can be immediately done.

Kristen Scott  
County Auditor  
12/22/2020

Heidi Kronbeck  
Internal Audit Clerk  
12/22/2020