



Date: April 22, 2021

To: Gina Hawkins, Police Chief

From: Elizabeth Somerindyke, Internal Audit Director

Cc: Audit Committee
Douglas J. Hewett, City Manager

Re: Follow-up Police Department's Evidence and Property Management Compliance Audit (A2018-01F) Originally Issued June 26, 2018

Objective and Scope

Determine whether management implemented corrective actions to the audit recommendations reported by the Office of Internal Audit related to the Police Department's Evidence and Property Management Compliance Audit.

The scope of the audit follow-up was limited to the findings and recommendations in the original audit of property and evidence. This approach included interviews with personnel and review of electronic files and documents, to include active and disposed property and evidence RMS reports from July 2020 through December 2020.

Background

The original audit report, dated June 2018, had 12 overall findings with a total of 32 recommendations. The audit provided improvements for management in areas including, safeguarding property and evidence, information systems (RMS) and compliance (policy, procedures and training).

As of the January 23, 2020 Corrective Action Plan provided to the Audit Committee, the Department reported 30 of 32 recommendations were fully implemented. For the remaining two recommendations, the Department either accepted the risk and did not concur or were unable to implement due to cost.

Summary Results

Testing included an evaluation of 30 agreed upon recommendations to determine if corrective actions were implemented. Recommendations were combined if corrective actions taken were identical. It should be noted that some agreed upon recommendations had not been implemented, however this does not in all cases reflect lack of action.

Due to the COVID-19 restrictions, Internal Audit could not perform on-site fieldwork. Therefore, the status of five recommendations could not be determined and were not included in the percentages presented. The review concluded that 25% of the recommendations had been fully implemented, 38% were in progress, 25% implementation had not started and 8% could not be implemented.

Status of Recommendations:					
Implemented	Partially Implemented	Not Implemented	Unable to Implement	Not Agreed Upon	Unable to Determine
6	9	6	2	1	5

Appendix A summarizes and provides the current status and steps taken by management to implement the recommendations made in the report.

Safeguarding

Status of Recommendations:					
Implemented	Partially Implemented	Not Implemented	Unable to Implement	Unable to Determine	Percent Implemented ¹
5	2	2	0	2	56%

The audit conducted in 2018 identified opportunities for security and control of property and evidence to be improved. The opportunities for improvement were associated with: ensuring all areas of the property and evidence unit were sampled during required audits, management review and acknowledgment of audits, facilitating the timely submission of all items to the property and evidence unit, camera utilization, conducting an inventory and maintaining currency in a fireproof safe, quality reviews and addressing the overall increasing inventory levels.

Five of the eleven safeguarding recommendations were *implemented* by improving the security of property and evidence, ensuring audits performed were forwarded for review, and securing high risk items in a fireproof safe. Additionally, the Department expanded and reorganized the property and evidence unit and continues to streamline the disposal process to reduce inventory levels.

The Department made progress related to inventories of currency but had not finalized and released Departmental procedures for implementation. Additionally, the use of cameras was observed within the property and evidence unit. However, the cameras were not used where high risk property and evidence were maintained. Therefore, two of the eleven recommendations were *partially implemented*.

Improvements to ensure audits consisted of a significant representative sampling of all property and evidence was *not implemented*.

Due to the COVID-19 restrictions, the remaining safeguarding areas comprised of the timely submission of all items to the property and evidence unit and quality reviews *could not be determined*.

Information Systems (RMS)

Status of Recommendations:					
Implemented	Partially Implemented	Not Implemented	Unable to Implement	Unable to Determine	Percent Implemented ¹
0	0	0	3	1	0%

Property and evidence records are maintained in the Records Management System (RMS). The recommendations identified in the original audit associated with RMS were data integrity, software capability and oversight of RMS administration.

During the conversion from Visionaire RMS to ONESolution RMS approximately ten years ago, data validation was not performed resulting in incomplete and inconsistent data. Improvements to address the risks identified in the original audit associated with data integrity was determined to be costly and funding was not available; therefore, management was *unable to implement* the recommendation.

¹ Percent implemented calculation does not include where recommendations could not be determined.

Software solutions were not available to allow the Department to enhance RMS to ensure reliable tracking of property and evidence; therefore, management was *unable to implement* the recommendation. However, the use of monitoring arrangements to ensure the risk is kept to a minimum has been recognized by management.

Internal Audit’s recommendation to update the converted data upon disposal *could not be determined* because converted items were not disposed within the audit scope of July 1, 2020 – December 31, 2020.

The remaining area related to oversight of RMS administration was *not agreed upon by management* and for reporting purposes is reflected as *unable to implement*.

Compliance (Policies, Procedures and Training)

Status of Recommendations:					
Implemented	Partially Implemented	Not Implemented	Unable to Implement	Unable to Determine	Percent Implemented¹
1	7	4	0	2	8%

Instances were noted during the initial audit in which operating procedures were not followed or lacked clarity to ensure compliance. Internal Audit recommended departmental procedures to be updated, to include confirming compliance with the North Carolina General Statutes. Additionally, providing updated training and guidelines to personnel was recommended.

One of the fourteen recommendations was *implemented* by providing a notification process to management when property and evidence was designated as missing. However, it is still recommended for management to formalize the process in written procedures.

Although meaningful movement towards amending operating procedures had been performed, the Department had not finalized and released it to Department personnel for implementation. Therefore, seven of the fourteen recommendations related to compliance were *partially implemented*.

Three of the fourteen recommendations were *not implemented* due to the draft amended operating procedures did not address defining database fields, use of RMS coding, adequate descriptions to prevent the substitution of items and a process to ensure user access rights were reviewed. Additionally, one of the fourteen recommendation was *not implemented* because finalizing procedures was required for training to be updated.

Due to the COVID-19 restrictions, the remaining compliance areas comprising of registration of qualified weapons with the State and returning to the rightful owner as soon as legally possible required on-site fieldwork to validate. Therefore, two of the fourteen recommendations *could not be determined*.

Conclusion

Based on the City of Fayetteville’s Internal Audit Charter, the Office of Internal Audit is responsible for appropriate follow-up and reporting on audit findings and recommendations and all significant findings will remain open until cleared. Management has communicated that although many recommendations remain outstanding, efforts to implement are in process. Internal Audit will continue to monitor for the successful implementation of recommendations associated with significant findings.

The Office of Internal Audit expresses appreciation for the efforts demonstrated by departmental management which resulted in many recommendations progressing towards full resolution.

Appendix A:

DEPARTMENT: Police

AUDIT: Evidence and Property Management Compliance Follow-up Audit

ORIGINALLY ISSUED: June 26, 2018

The Office of Internal Audit has completed the follow-up on the Police Department’s Evidence and Property Management Compliance Audit Report approved by the Audit Committee on June 26, 2018. Internal Audit’s objective was to determine whether management implemented corrective actions to the audit recommendations reported by the Office of Internal Audit.

Results

<i>IMPLEMENTED</i>	<i>PARTIALLY IMPLEMENTED</i>	<i>NOT IMPLEMENTED</i>	<i>UNABLE TO IMPLEMENT</i>	<i>NOT AGREED UPON</i>	<i>UNABLE TO DETERMINE</i>
6	9	6	2	1	5

Finding #	Summary of Original Recommendation Dated June 26, 2018	Current Observation	Implementation Disposition:		
			Initial Implementation Date	Reported Implementation Date	Status as of February 26, 2021
<i>1. The Fayetteville Police Department was not always in compliance with applicable procedures and North Carolina General Statutes.</i>					
1.1	Ensure compliance with operating procedures, specifically confirming the <i>annual audit</i> includes all areas where property and evidence are maintained, to include the Forensic Evidence Unit storage lockers and drying room. <i>(Safeguarding)</i>	An annual audit of property and evidence was conducted in August/September 2020 by sampling only high risk items (jewelry, firearms, currency and narcotics) recorded in the Property and Evidence RMS module. However, the annual audit did not include a significant representative sampling of all property as required by operating procedures. Based on Internal Audit inquiry, the intent of the annual audit is for items maintained by the property and evidence unit and recorded	<i>03/10/2019</i>	<i>01/23/2020</i>	<i>NOT IMPLEMENTED</i>

		within RMS. Therefore, this would exclude the temporary forensic areas. OP Chapter 6: Evidence, and the departmental operating procedures within the chapter that are associated with forensic evidence will need to be updated to reflect audit requirements for the temporary forensic areas.			
1.2	Ensure compliance with operating procedures, to include confirming documentation representing management review of audits and inspections of the Property and Evidence Unit was being maintained to ensure management was aware of potential issues. (<i>Safeguarding</i>)	The annual audit of property and evidence dated September 9, 2020 was acknowledged by appropriate management on September 22, 2020. Additionally, the change of command evidence audit (special audit) dated July 29, 2019 was acknowledged by appropriate management on August 1, 2019.	<i>03/10/2019</i>	<i>01/23/2020</i>	<i>IMPLEMENTED</i>
1.3	Ensure compliance with operating procedures, to include confirming a special audit for ALL types of property and evidence is conducted when there is a transition of personnel in and out of the Property and Evidence Unit. (<i>Safeguarding</i>)	Property and evidence items sampled in the special audit conducted in July 2019 were only high risk (jewelry, firearms, currency and narcotics). This observation is consistent with the original audit, all types of property and evidence were not included in the special audit as required by operating procedures.	<i>03/10/2019</i>	<i>01/23/2020</i>	<i>NOT IMPLEMENTED</i>
1.4	Ensure compliance with operating procedures, to include defining the circumstances when property receipts are required, the personnel responsible to maintain	Operating procedures continue to remain inconsistent when a property receipt is required. Based on Internal Audit inquiry, meaningful movement towards	<i>03/10/2019</i>	<i>01/23/2020</i>	<i>PARTIALLY IMPLEMENTED</i>

	them and ensure they are issued accordingly. <i>(Compliance)</i>	amending operating procedures 6.02 had been performed but were not finalized and released to Department personnel for implementation.			
1.5	Combined under Finding #5.1				
1.6	Stolen firearm checks should be generated for ALL firearms to determine if they have been reported stolen, as required by operating procedures. <i>(Compliance)</i>	<p>On-site fieldwork to review documentation was required to validate implementation related to this recommendation. Due to the COVID-19 restrictions, Internal Audit could not perform on-site fieldwork.</p> <p>Although Internal Audit was unable to validate implementation, the Department understands the importance of this recommendation. This procedure requires the Department to return the firearm to the rightful owner as soon as legally possible.</p>	<i>03/10/2019</i>	<i>01/23/2020</i>	<i>UNABLE TO DETERMINE STATUS</i>
1.7	Documentation should be maintained showing the firearm was entered in the Recovered Gun File, as required by operating procedures. <i>(Compliance)</i>	<p>On-site fieldwork to review documentation was required to validate implementation related to this recommendation. Due to the COVID-19 restrictions, Internal Audit could not perform on-site fieldwork.</p> <p>Although Internal Audit was unable to validate implementation, the Department understands the importance of this recommendation. This procedure requires the Department to register</p>	<i>03/10/2019</i>	<i>01/23/2020</i>	<i>UNABLE TO DETERMINE STATUS</i>

		qualified weapons with the State to allow for the return of the firearm to the rightful owner as soon as legally possible.			
1.8	Review the training given to officers/detectives on property and evidence processing, educate on the impact of property and evidence not processed correctly and provide refresher training to all applicable Department personnel. <i>(Compliance)</i>	Based on Internal Audit inquiry, training was not developed and provided to officers/detectives but will be required upon finalizing the operating procedures.	<i>03/10/2019</i>	<i>01/23/2020</i>	<i>NOT IMPLEMENTED</i>
<i>2. The data maintained within the Record Management System (RMS) was unreliable.</i>					
2.1	Conduct a full and complete inventory of all currency to determine the amount being maintained in the Property and Evidence Unit, to include counterfeit and foreign currency, and update RMS records accordingly. <i>(Safeguarding)</i>	Based on Internal Audit inquiry, significant efforts towards completing a 100% inventory of all currency had been performed by drafting a currency handling policy and establishing the necessary accounts for depositing all relevant currency into a financial institution instead of maintaining the currency in the Property and Evidence Unit. Once the currency handling policy is finalized, a full and complete currency inventory will be conducted when moving the currency into the financial institution.	<i>03/10/2019</i>	<i>01/23/2020</i>	<i>PARTIALLY IMPLEMENTED</i>
2.2	Amend Operating Procedure 6.2 to provide clear guidance consisting of defining database fields and use of coding for all types of property and evidence in RMS; to include how debit,	Although draft operating procedure 6.02 General Evidence and Property Management addresses the initial entry of all items should be accurate and identify required information, it	<i>03/10/2019</i>	<i>01/23/2020</i>	<i>NOT IMPLEMENTED</i>

	credit, gift or EBT cards and check or money orders should be classified and stored. (Compliance)	<p>did not address incomplete and inconsistent coding within RMS.</p> <p>Additionally, class code and category code were not required fields based on the draft policy.</p> <p>Based on Internal Audit inquiry, coding within RMS is extensive and not realistic to include within operating procedures. However, to ensure coding is consistent and complete the Department will develop and provide training upon completion of the updated operating procedure to enforce these expectations.</p>			
2.3	Review the property and evidence items converted from Visionaire RMS to ONESolution RMS to determine if disposing is an option, and update missing and inconsistent information upon disposal. (Information Systems RMS)	Based on Internal Audit review of reports provided, the Department did not dispose of items impacted from the Visionaire RMS conversion during July 1, 2020 to December 31, 2020.	03/10/2019	01/23/2020	UNABLE TO DETERMINE STATUS
2.4	For all other items required to be maintained, determine if the costs of using resources to “clean up” the data in ONESolution RMS for property and evidence outweigh the risk of missing and inconsistent data. (Information Systems RMS)	The Department determined the costs to “clean up” the data would exceed \$100,000 and funding was not available. Due to the cost, no further action was taken to “clean up” the data.	03/10/2019	Not implemented (Due to Cost)	UNABLE TO IMPLEMENT

3. Internal controls need strengthened					
3.1	Consider having RMS Administration supervised by the Information Technology Department to alleviate the current conflict of interest and allow personnel to supervise this position with knowledge of the need for segregation of duties, access controls and security over RMS. <i>(Information Systems RMS)</i>	Management did not concur; therefore, the recommendation was not implemented.	Management did not concur	Management did not concur	DEPARTMENT DID NOT CONCUR
3.2	Implement formal written procedures for software user account management to include developing a process to periodically review the access list and identify authorized users of RMS and specify access rights. <i>(Compliance)</i>	<p>Based on Internal Audit inquiry, the Department does not have departmental procedures and follows the City's IT Access Control Policy #604.</p> <p>The City's policy applies to all City users with access to the City's IT Network, to include software. It also defines user access rights and requires documented approval for access to the CoF network.</p> <p>However, the City's policy does not provide a process for the Police Department to manage user access, specify user access rights and review access periodically to ensure only authorized users have access.</p>	03/10/2019	01/23/2020	NOT IMPLEMENTED
3.3	Determine if RMS can be updated to assign the PR# after the record has been saved. If not, determine if a process can be	Based on Internal Audit inquiry, the RMS software cannot be updated to ensure the control numbers (PR#) are consecutive and	03/10/2019	10/24/2019	UNABLE TO IMPLEMENT

	implemented which would allow approval and tracking when a record is canceled after the PR# has been assigned. (<i>Information Systems RMS</i>)	<p>a full population exists. Therefore, the Department cannot rely upon the RMS software to accurately track and account for all property and evidence received.</p> <p>Additionally, a process to allow for tracking all PR#'s not identified within the RMS software would be time intensive and could not be relied upon for completeness.</p> <p>However, the Department acknowledged the importance of effective physical security controls to ensure property and evidence is accurately tracked. The Department currently has four cameras being utilized (see 7.2) and intends to enhance the use of the current cameras and expand the number of cameras for improved security controls within the property and evidence unit.</p>			
4. Items were not located					
4.1	Continue to research the whereabouts of the two items missing and notify the courts and attorneys as deemed necessary. (<i>Safeguarding</i>)	After the original audit was presented to the Audit Committee on June 26, 2018, both items were located and provided to Internal Audit for review.	<i>03/10/2019</i>	<i>08/23/2018</i>	<i>IMPLEMENTED</i>
4.2	Procedures for notifying management, to include Police Attorney, should be established when property and evidence is designated missing. (<i>Compliance</i>)	Although formal procedures were not established, notification was made by a memo to management during the special audit conducted in July 2019.	<i>03/10/2019</i>	<i>08/23/2018</i>	<i>IMPLEMENTED</i>

		It is still recommended for management to formalize the process into written procedures.			
4.3	Quarterly audits for high-risk items, cash, firearms, narcotics and jewelry, should be considered until steps can be taken to improve data integrity and reduce the inventory level of property and evidence through the disposal process. (<i>Safeguarding</i>)	Based on Internal Audit inquiry, the Department considered performing quarterly audits of high risk items. However, insufficient Departmental staffing levels prevented the quarterly audits from being conducted but the required audits during the year will be spaced in manner to provide bi-annual audits.	<i>03/10/2019</i>	<i>01/23/2020</i>	<i>IMPLEMENTED</i>
5. Procedures were not always clear and consistent with current processes.					
1.5, 5.1 and 5.2	<p>Ensure compliance with operating procedures, to include documenting complete and accurate descriptions of property and evidence and completing the database fields required within RMS. (1.5)</p> <p>Specific requirements should be listed in the operating procedures to ensure sufficient and consistent descriptions are documented for all property and evidence. (5.1)</p> <p>Clear realistic expectations of personnel's responsibilities to ensure the accuracy of the description, type, and amount of property should be clarified in the operating procedures.(5.2) (<i>Compliance</i>)</p>	<p>Controls could not be updated within RMS to require complete descriptions. Based on Internal Audit review, property and evidence descriptions continued to be recorded in RMS inconsistently and were incomplete.</p> <p>Draft operating procedure 6.02 General Evidence and Property Management addresses that the initial entry of all items should be accurate and identify required information, to include a complete item description (color, make, model, and caliber if applicable).</p> <p>However, the draft operating procedure did not provide the user the understanding that items should be described in a manner that enables the reader to visualize the</p>	<i>03/10/2019</i>	<i>01/23/2020</i>	<i>NOT IMPLEMENTED</i>

		<p>item without physically examining, to include ensuring the items could not be substituted.</p> <p>Based on Internal Audit inquiry, the Department will develop and provide training upon completion of the updated operating procedures, this training will enforce the expectations related to documenting property and evidence descriptions for completeness and consistency.</p>			
5.2	Combined under Finding #5.1				
5.3 and 5.4	<p>Improve operating procedures by addressing how the weight of narcotic evidence is to be determined and the requirements for determining the weight if the narcotic evidence does not go to a laboratory.</p> <p>Update operating procedures on the process change of using laboratories other than SBI. (Compliance)</p>	<p>Draft operating procedure 6.02 General Evidence and Property Management was amended to add “final” and now reads “the <i>final</i> weight of all narcotic evidence sent to the SBI for analysis is to be determined by the SBI Laboratory chemist.”</p> <p>Based on Internal Audit inquiry, if the narcotic evidence is not sent to the SBI Laboratory the “count” required by the officer of all narcotics as outlined in the draft operating procedure will be used.</p> <p>Additionally, feedback from the Department acknowledged that only the SBI Laboratory is used for narcotics or determining the weight of narcotics.</p>	03/10/2019	01/23/2020	PARTIALLY IMPLEMENTED

		Although meaningful movement towards amending operating procedures related to this recommendation had been performed, the Department had not finalized and released to Department personnel for implementation.			
5.4	Combined under Finding #5.3				
5.5	Improve operating procedures by clarifying what types of property and evidence can be opened to include the persons allowed to open each specific type of property and evidence. <i>(Compliance)</i>	<p>Draft operating procedure 6.02 General Evidence and Property Management was amended to read “packages of property/evidence shall only be opened by authorized persons and shall be documented by the investigating officer/case agent.”</p> <p>Although meaningful movement towards amending operating procedures to bring clarity related to this recommendation had been performed, they had not finalized and released to Department personnel for implementation.</p>	<i>03/10/2019</i>	<i>01/23/2020</i>	<i>PARTIALLY IMPLEMENTED</i>
5.6	Review and update operating procedures for areas impacted when ONESolution RMS was implemented. <i>(Compliance)</i>	<p>Draft operating procedure 6.02 General Evidence and Property Management was amended to remove outdated forms no longer being utilized due to the implementation of ONESolution RMS.</p> <p>Although meaningful movement towards amending operating procedures by removing references</p>	<i>03/10/2019</i>	<i>01/23/2020</i>	<i>PARTIALLY IMPLEMENTED</i>

		to outdated forms had been performed, they had not finalized and released to Department personnel for implementation.			
6. Potential safety concerns may exist in the Property and Evidence Unit					
6	Review and update the operating procedure as deemed applicable to ensure Department personnel understand the importance of the guidelines related to biohazard labeling and appropriate storage of food and liquid beverages. <i>(Compliance)</i>	<p>Draft operating procedure 6.02 General Evidence and Property Management was amended to provide clarity to “perishable items” and the circumstances that may require such storage.</p> <p>However, for items related to biological evidence the operating procedure referred the reader to operating procedure 6.7 Forensic Unit Evidence Collection procedures, management should ensure the draft operating procedure refers the reader to the applicable operating procedure related to biohazard labeling.</p> <p>Although meaningful movement towards amending operating procedures related to biohazard labeling and appropriate storage of perishable items had been performed, they had not finalized and released to Department personnel for implementation.</p>	03/10/2019	01/23/2020	PARTIALLY IMPLEMENTED
7. Security over property and evidence could be improved					
7.1	If currency continues to be maintained in Property and Evidence, consider maintaining	Internal Audit confirmed through payment documentation that a fireproof safe was purchased for the storage of currency. Due to the	03/10/2019	01/23/2020	IMPLEMENTED

	the currency in fireproof safes. <i>(Safeguarding)</i>	COVID-19 restrictions, Internal Audit did not observe the safe but a picture of the safe was provided to validate the use for currency.			
7.2	Install and utilize working cameras to provide surveillance in all areas where property and evidence are stored. <i>(Safeguarding)</i>	Internal Audit observed four working cameras within the property and evidence unit. However, the angles of the cameras did not capture areas being utilized to store property and evidence. Based on Internal Audit inquiry, the Department intends to enhance the use of the current cameras and expand the number of cameras for improved security controls within the property and evidence unit.	<i>03/10/2019</i>	<i>10/25/2018</i>	<i>PARTIALLY IMPLEMENTED</i>
<i>8. Property and evidence was not always submitted to the Property and Evidence Unit timely</i>					
8	Determine if delays in time between when the property and evidence was seized and turned over to the Property and Evidence Unit's custody appear reasonable and appropriate, and if appropriate, ensure the process is sufficient to safeguard the items and ensure the integrity of the chain of custody is maintained. <i>(Safeguarding)</i>	On-site fieldwork to review documentation was required to validate implementation related to this recommendation. Due to the COVID-19 restrictions, Internal Audit could not perform on-site fieldwork.	<i>03/10/2019</i>	<i>08/23/2018</i>	<i>UNABLE TO DETERMINE STATUS</i>
<i>9. Controls could be strengthened for the disposal of narcotic property and evidence.</i>					
9	Incorporate IAPE Standards 9.6 through 9.8 related to the destruction of drugs in the processes utilized by the Department, to include updating written operating procedures	Based on Internal Audit inquiry, the Department is unable to implement IAPE Standard 9.6 – Storage Pending Destruction due to lack of space. However, narcotics related to disposals remain secured	<i>03/10/2019</i>	<i>01/23/2020</i>	<i>PARTIALLY IMPLEMENTED</i>

	based on the management approved process. (<i>Compliance</i>)	<p>and separated from active narcotic evidence.</p> <p>The draft operating procedure identifies witnesses and requires an accurate record of narcotic destruction as identified in IAPE 9.7 – Destruction Documentation and IAPE 9.8 – Destruction Method. However, the draft operating procedure only addresses the destruction of found property and not evidence related to narcotics. Additionally, an independent witness outside the property unit to validate that all items were destroyed is not required.</p> <p>Although the draft operating procedure states “an accurate record of the destruction” is required, it is recommended to expand the documentation requirements.</p>			
10. Quality reviews were not conducted for the Property and Evidence Unit					
10	All aspects of property and evidence should undergo a review process by a supervisor or higher to ensure accurate information is recorded during the intake process; items are securely stored; items are processed correctly for disposal; and issues can be addressed in a timely manner. (<i>Safeguarding</i>)	On-site fieldwork to ensure quality reviews were conducted and effective was required to validate implementation related to this recommendation. Due to the COVID-19 restrictions, Internal Audit could not perform on-site fieldwork.	<i>03/10/2019</i>	<i>01/23/2020</i>	<i>UNABLE TO DETERMINE STATUS</i>

11. Operating procedures for disposals lacked necessary internal controls, needed clarity to ensure compliance and required updating for consistency with the North Carolina General Statutes					
11.1 – 11.6	Create or amend operating procedures addressing matter related to disposals observed during the audit. Emphasis should be placed on the classifications of property, methods of disposal, and procedures for disposition. (Compliance)	<p>Although the draft operating procedures addressed several of the recommendation related to disposals, not all recommendations were identified in the draft operating procedure.</p> <p>It is suggested for management to review the recommendations and update the draft operating procedure before finalizing.</p> <p>Based on Internal Audit inquiry, meaningful movement towards amending operating procedures had been performed related to disposal of property, but were not finalized and released to Department personnel for implementation.</p>	03/10/2019	01/23/2020	PARTIALLY IMPLEMENTED
12. Property and evidence levels have been increasing and without improvements to facilitate evidence disposition; storage space will soon be depleted					
12	Develop and implement a strategic plan to address the increasing levels of property and evidence. (Safeguarding)	<p>Based on Internal Audit inquiry, the Departments net intake of property and evidence continued to increase over the last 5 years. However, the average disposal rate improved.</p> <p>The Department expanded and reorganized the property and evidence unit. Additionally, the Department has been working to streamline the disposal process to</p>	03/10/2019	01/23/2020	IMPLEMENTED

		reduce the levels but has encountered external challenges.			
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