



**DALLAS COUNTY  
COUNTY AUDITOR**

**Memorandum**

**To:** Honorable Lupe Valdez  
Dallas County Sheriff

**From:** Virginia Porter  
Dallas County Auditor

A handwritten signature in blue ink that reads "Virginia Porter".

**Subject:** Review of Statutory Reporting and Compliance – Evidence/Property Room

**Date:** Issued: October 25, 2013  
Released: December 12, 2013

**SCOPE**

A review was performed in accordance with statutory guidelines on the Evidence/Property room records and reports of the Sheriff's Department for Fiscal Years 2012 through 2013.

**REVIEW PROCEDURES**

Standard review procedures were followed to test the internal controls for proper handling of the Sheriff's Department 'found', seized evidence/property, and county property stored in the Evidence/Property room. A random sampling of the total activity was selected for certain review steps based on risk, the volume of transactions, and noted internal control weaknesses.

A partial list of the review tests includes:

- Observed/reviewed processes for access to the property room
- Observed/reviewed processes for checking in property/evidence
- Observed/reviewed processes for storing property/evidence
- Verified the existence of property/evidence
- Verified property/evidence properly tagged with cause numbers
- Reviewed applicable state laws

**FINDINGS**

The Sheriff's Property Room secured evidence for 715 active FY12-FY13 cases. Forty (5.6%) items on the Property Room Evidence Log were traced to the evidence. Additionally, forty (5.6%) tagged evidence items were traced back to the Property Room Evidence Log.

1. Material compliance with policies and procedures for checking in and storing property/evidence. All items properly tagged and photographed by the Physical Evidence Section (PES) before storage in property room. Access to property is limited to the two evidence registrars (one clerk and one deputy I). Other authorized personnel requiring access are required to log in and out and be accompanied by an evidence registrar.
2. The Property/Evidence registrars perform a monthly sample inventory, but do not maintain documentation on the results.
3. Guns are logged by brand and serial number and kept in a secure location. Court orders were issued for guns forfeited/in use by the Sheriff's Department.

4. Over 150,000 pieces of evidence were destroyed in compliance with Code of Criminal Procedure, Articles 18.17 through 18.19. Evidence Log was properly/timely updated. Audit personnel reviewed items prior to destruction and accompanied Sheriff's personnel to the destruction site.
5. Formal written Evidence/Property room procedures were not provided.

Review of the Sheriff's seizure bank account for fiscal 2013 revealed:

1. Sheriff's Department deposited \$21,178.39 on February 22, 2013 from 13 seizures occurring between 2009 and 2012. The 30-day period for the District Attorney to file a forfeiture case after seizure and receipt of a sworn statement from the officer under Code of Criminal Procedure, Chapter 59 expired.
2. Sheriff's Department deposited \$872 on February 22, 2013 for 'found' property originating from one seizure occurring in 2011.
3. Sheriff's Department personnel indicated the \$22,050.39 from the 14 seizures was stored in the Property/Evidence room pending the outcome of defendants' criminal cases.

The Sheriff's Department recently transferred oversight of the Property Room from the Fiscal section to Internal Affairs (IA) which presents several internal control issues:

1. IA is responsible for conducting all investigations involving Dallas County officers. Investigations involving property/evidence present a conflict of interest due to self-review of an area that will be supervised by IA.
2. IA investigators and Property/Evidence Room custodians are now in the same section and report to the same captain.

#### **RECOMMENDATIONS**

1. Continue monitoring and tracking evidence and 'found' property in accordance with established departmental procedures.
2. Develop formal written Property/Evidence room procedures and train new staff on best practices related to the storing, documenting and securing of items in the Property/Evidence room.
3. Consider transferring oversight of the Property/Evidence Room to the Fiscal section or the Criminal Investigations Division (CID).
4. Return funds not held as evidence to defendants. Process abandoned or unclaimed money in accordance with Code of Criminal Procedure, Article 18.17(h).

#### **SUMMARY**

The report is intended for the information and use of the department. While we have reviewed internal controls and evidence/property room reports, this review will not necessarily disclose all matters of a material weakness. It is the responsibility of the department to establish and maintain effective internal control over compliance with the requirements of laws, regulations, and contracts applicable to the department.

Emphasis on outlined procedures should provide for improved departmental processes. Development of written internal procedures should be initiated to ensure compliance with recommended procedures, county policies, and state statutes.

cc. Darryl Martin  
Ryan Brown, OBE