

### 7.3 Property Audit and Inventory Management – **CRITICAL STANDARD**

#### ADMINISTRATION

##### **STANDARD 7.3**

The agency has a written directive requiring personnel not normally charged with the custody of evidentiary and non-agency property to annually perform both a sample audit and a sample inventory of all such property. The inventory and the audit are not to be conducted within four months of each other and will not include the same items unless total available sample size dictates otherwise.

- A. The property and evidence audit shall include an inventory and a review of the property records for each item to ensure compliance with written directives. The minimum amount of property to be sampled during the audit shall be five (5) percent of the agency's total property room inventory or fifty (50) items, whichever is less.
- B. The property and evidence inventory shall consist of an eyes-on inspection of items to ensure accountability. The minimum amount of items to be sampled during the inventory shall be ten (10) percent of the agency's total property room inventory or one hundred (100) items, whichever is less.
- C. A single property and evidence audit of all property shall meet the audit and inventory requirements as noted in A and B.

The inventories and audits must include a sampling of money, firearms, controlled substances, and high-value items each time they are conducted.

The directive requires a sample audit, utilizing the aforementioned sample size guidelines, to be conducted whenever a new property/evidence custodian is designated.

A report shall be completed identifying the property that was inventoried and audited.

##### *Commentary:*

*The audit and inventory of property may be conducted by an outside agency if desired. When determining sample items, a single item (e.g., a handgun) and a single package with multiple items (e.g., evidence bag with 50 tablets of a controlled substance) will both be considered a single item.*

*Agencies may conduct two audits annually versus an inventory and an audit if so desired.*

*A Property and Evidence Audit is defined as "a review and examination of property inventory and related documentation to ensure compliance with established written directives and to recommend changes to those directives if necessary."*

*A Property and Evidence Inventory is defined as "matching a piece of property or evidence to a list."*

#### Compliance Verification Strategies

Assessors may seek to verify compliance with this standard by using one or more of the strategies listed below. There may be other strategies identified by the agency which could also be acceptable.

1. A copy of the written directive is available for review.
2. Interview(s) with the property custodian(s) can be conducted to verify that a periodic inventory does occur.
3. Interview(s) with personnel who are not charged with the custody of property but who have periodically performed audits.

## New York State Law Enforcement Accreditation Program

### Standard 7.3 (Continued)

4. A review of completed agency records to determine that periodic inventories are being done and the records are correct and properly annotated.
5. A review of agency records or files that were completed the last time a new property custodian was designated.