

City of Corpus Christi City Auditor's Office

Corpus Christi Police Department

Property Room Audit

AU17 - 003



Noteworthy Accomplishments

1. Passing external Semiannual Property Warehouse Inspections
2. Passing external Annual Property Warehouse Audits
3. 100% of items sampled were located (25 of 25 items)
4. Two of the six recommendations have already been implemented
5. No findings identified

1 & 2 are performed to receive accreditation with the Texas Police Chief's Association (TCPA) Accreditation Program.

Audit Objective & Scope

Objective:

Are sufficient controls in place over the evidence and property room function?

Scope:

January 1, 2023, through June 30, 2024

Due to Chain of Custody restrictions, the City Auditor's Office staff could not open the sealed envelopes, bags, or boxes to verify their contents.



Findings vs. Observations

Finding: An issue where the department is non-compliant with a contractual provision, a stated policy, or a procedure. A finding may also be identified as an effect on the schedule or budget or an immediate control risk.

Observation: The auditor has determined that the issue poses a possible risk of becoming a finding. An observation might also be a process improvement.

The City Auditor's Office did not identify any findings during this audit. However, six observations were made while conducting the audit.

Observations & Recommendations

1. Outdated Night Lockers
The night lockers should be replaced.
2. Guns Sent for Destruction
Certain valuable weapons could be sold to generate revenue.
3. Routine Inspections
Exposed piping in the warehouse should be inspected.
4. Property is Stored in Cardboard Boxes
Applicable items should be stored in plastic bins.
5. Cash Counts Conducted by Hand (*Implemented*)
A money counter should be used for every cash count.
6. Exposed Keys (*Implemented*)
All keys should be stored in a key safe.

1. Outdated Night Lockers

Observation:

- 33+ years old
- More than one key to open
- Frequently out of service

Recommendation:

- Replace lockers
 - One-time cost
 - More storage
 - Improve efficiency

Management agreed.



2. Guns Sent for Destruction

Observation:

- All weapons are destroyed
- High-dollar weapons destroyed

Recommendation:

- Send high-dollar weapons to auction.
 - Revenues for the department
 - Revenues for the City of Corpus Christi

Management did not agree.



3. Routine Inspections

Observation:

- Plumbing is running over the property room
- Exposed pipes in the property room

Recommendation:

- Perform routine inspections
 - Avoid potential damaged property
 - Maintenance avoids issues

Management agreed.



4. Property Stored in Cardboard Boxes

Observation:

- With plumbing running along the ceiling of the warehouse, items are at risk for damage being stored in cardboard boxes

Recommendation:

- Applicable items should be stored in plastic totes
 - Avoid water damage
 - Avoid items being moved/misplaced



Management agreed.

5. Cash Counts Conducted by Hand (Implemented)

Observation:

- Weekly cash deposits are counted by hand

Recommendation:

- Cash should be counted by a money counter
 - Identify counterfeits
 - Cash is counted accurately
 - Process efficiency

Management agreed.



6. Exposed Keys (Implemented)

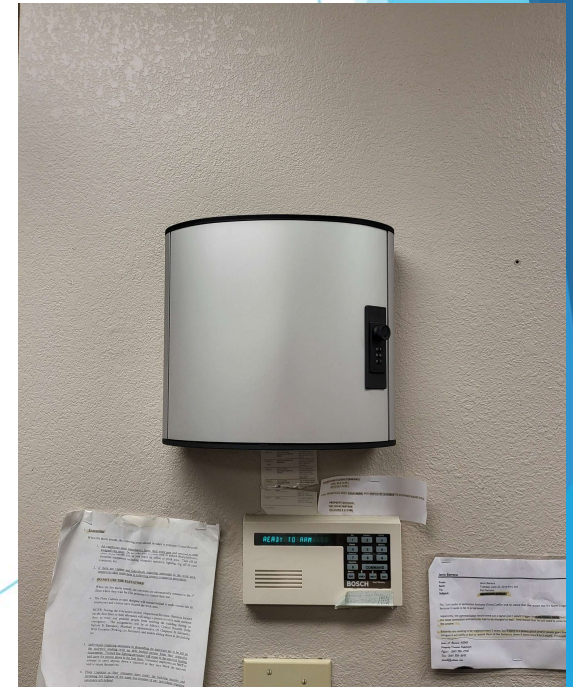
Observation:

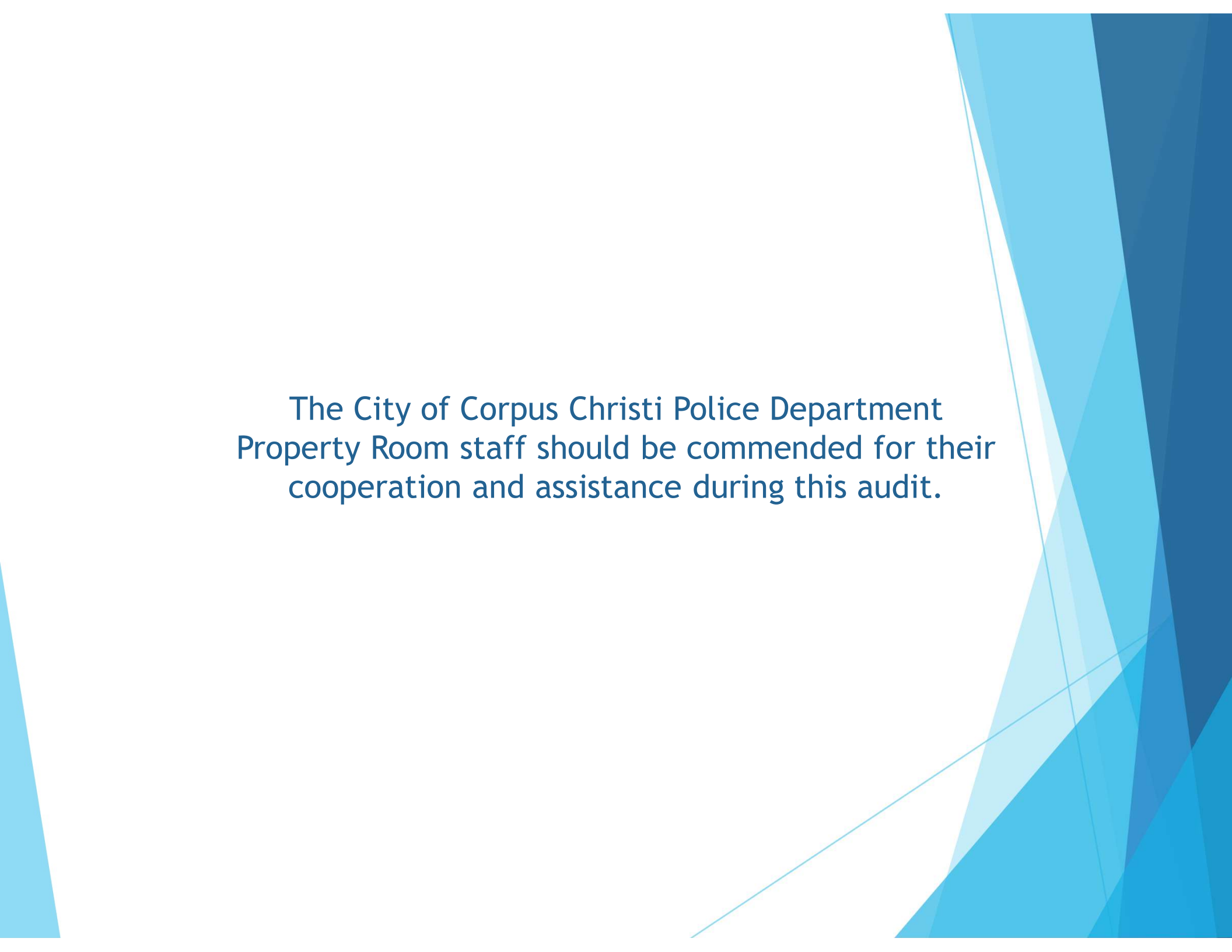
- Keys to enter areas within the property room were exposed, hanging on a wall

Recommendation:

- Install a key safe
 - Reduce risk of keys lost
 - Reduce risk of keys being taken

Management agreed.



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The City of Corpus Christi Police Department
Property Room staff should be commended for their
cooperation and assistance during this audit.