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OFFICE OF THE SHERIFF
SUMMARY OF PERFORMANCE AUDIT
NOVEMBER 2003

The Office of Audits and Investigations performed an audit of various Divisions and systems within the Office of the Sheriff in accordance with the County Charter.

Areas Examined:

- ❑ Internal controls over the Civil Division's cash collection function.
- ❑ Performance standards in the processing of warrants and civil papers in various Divisions of the Office.
- ❑ Information technology support within the agency, as well as, associated information technology organizational structure and controls.
- ❑ Policy pertaining to the assignment and use of overtime hours within the agency.
- ❑ The safeguarding and processing of recovered and confiscated property items handled by the agency.

Summary of Findings

- ❑ Lack of written procedures for the Civil Division's collection function, and inadequate controls over the cash handling processes.
- ❑ Untimely servicing of papers and warrants, due in part to staffing shortages.
- ❑ Delays in data entry to the MILES/NCIC system.
- ❑ Vulnerability of various data processing systems due to excessive reliance on a single staff person.
- ❑ Unstructured approach to training bureau staff responsible for handling critical Identification Card System.
- ❑ Unauthorized access to important databases was granted to certain user agencies in violation of State regulations.
- ❑ Lack of interconnectivity among certain databases may jeopardize the safety of sworn personnel.
- ❑ Excessive overtime compensation earned by deputies.
- ❑ Delays in the transfer of recovered and confiscated property to the Police Department.

We wish to thank the staff of the Office of the Sheriff for their assistance and cooperation. We are available to provide any further clarification relating to the recommendations contained in this report, or professional assistance in any other area where the agency may have concerns or questions.

OFFICE OF THE SHERIFF
PERFORMANCE AUDIT

CHAPTER 1

CIVIL DIVISION'S RECEIPTS

INTRODUCTION AND SCOPE

The Office of the Sheriff is responsible for the collection of fines, court costs, and judgments made by the Circuit Court and the District Court. Some of these collections include evictions revenue, peace order revenue, and emergency petition payments. The Civil Division is the arm of the agency that has the primary responsibility for the collection of these receipts.

The objective of our audit procedures on the cash collection function of the agency was to ensure that receipts were properly recorded, and safeguarded from collection through deposit. We further reviewed the internal controls over this function to determine if the misuse or misappropriation of receipts would be detected by existing controls in a timely manner, and to determine if management established appropriate procedures over this function to ensure that receipts are processed appropriately.

The scope of our testing included activity for fiscal years' 2001 and 2002, and encompassed a sample of various types of revenue collected by the agency.

FINDINGS, COMMENTS, AND RECOMMENDATIONS

Lack of Written Procedures for Revenue Collections

During our audit of the agency's cash collection function we determined that the agency does not have updated written procedures pertaining to this activity.

The General Accounting Office in its publication on internal control standards (GAO/AIMD-00-21.3.1) recommends the following:

“Internal control and all transactions and other significant events need to be clearly documented, and the documentation should be readily available for examination. The documentation should appear in management directives, administrative policies, or operating manuals and may be in paper or electronic form. All documentation and records should be properly managed and maintained.”

The cash collection function is a significant activity of the Office of the Sheriff and, as such, this function and its accompanying procedures should be properly documented. The Department’s staff was unable to provide us with an updated copy of this documentation.

Without written procedures, the continuity of an activity may be threatened if there is unexpected staff turnover and the introduction of new employees to an unfamiliar activity. The lack of written procedures may also result in the collection activity being carried out inconsistently by different staff. Written procedures may protect the agency from unplanned interruptions in that activity. Further, it establishes proper procedural guidelines to abide by which lends to the integrity of the process and reduces the risk of improper accounting or handling of funds. Written procedures serve to reinforce management’s objectives for the activity and to ensure that these objectives are consistently considered. We therefore recommend that:

- 1. The Sheriff develops and implements a cohesive, current set of written procedures for all the department’s fee/revenue collection activity and implements periodic quality control reviews to ensure staff compliance with those procedures.**

Inadequate Record Keeping and Reconciliation of Receipts

During the course of our examination we observed that the agency's use of their receipt logbook was inconsistent and that it was not being reconciled to actual deposits.

In order to maintain proper accountability over payments received, prudent business practice would suggest that a log of all receipts be prepared by the first person who handles those receipts and that a reconciliation of actual deposits to that receipt log be performed. As more individuals handle funds throughout the revenue collection process it creates the additional risk of funds being mishandled and, therefore, it is important that a log of receipts be done at the earliest stage of the process.

Administrative Procedure (AP) 346, which sets forth the County's revenue collection and transmittal procedures, also encourages the use of a permanent register to record funds received by an agency. AP 346 suggests that this register includes the individual making payment, the date received, the purpose, the amount, and any other relevant information. Furthermore, AP 346 requires that a reconciliation be performed between the amounts deposited at the Treasury to the permanent register.

During our audit test work, we observed that in some of the cases where the receipt logbook was used, the entries were illegible which led to difficulty in identifying and tracking the receipt to deposit. Additionally, receipts were not used in a sequential order which reduced our assurance that all receipts were properly accounted for. Receipt forms that are not used should be voided and the original copy left intact for internal control purposes.

If a logbook is not utilized for receipts, it reduces the assurance that all funds received actually made it to deposit at the Treasury Division. If reconciliation between

the receipt logbook and the actual deposit records is not performed, it decreases the chance that a misappropriation of receipts would be detected in a timely manner.

We recommend that:

- 2. The Sheriff emphasize the importance of the use of receipt logbooks to all staff responsible for the collection of funds, providing them with instructions for their proper completion and ensuring that periodic reconciliations are performed.**

Check Receipts Are Not Restrictively Endorsed

The Office of the Sheriff is not complying with County procedures in utilizing a restrictive endorsement on checks received by the agency.

Administrative Procedure 346 requires that checks received by County agencies should be immediately endorsed restrictively with a stamp that indicates “For Deposit Only to the Account of Prince George’s County, Maryland”.

In conducting our audit procedures, we observed the processing of checks received by the agency and examined several deposit packages noting that checks were not being restrictively endorsed. The lack of a restrictive endorsement may allow for a misplaced check to be negotiated by an unauthorized party.

We recommend that:

- 3. The Sheriff instruct all personnel that handle receipts to comply with Administrative Procedure 346 as it pertains to restrictively endorsing checks received.**

CHAPTER 2

WARRANTS AND CIVIL PROCESSES

INTRODUCTION AND SCOPE

The Office of the Sheriff serves as the law enforcement arm of the courts and as a provider of support services to other law enforcement agencies. The Office provides a number of services to the community including the service of all criminal warrants and indictments, the service of civil processes including landlord and tenant actions, all warrants and process service necessary in connection with child support enforcement and domestic violence activities.

We examined the papers served in each of the following Divisions:

- Domestic Violence Division
- Criminal Operations Division
- Civil Division
- Child Support Enforcement Division

In this chapter, we have selected for presentation those areas for which we are recommending improvements or which otherwise merit discussion. Additional findings and recommendations, relating to our examination of information system processes affecting these Divisions, are presented in Chapter 3 of this report.

FINDINGS, COMMENTS, AND RECOMMENDATIONS

Domestic Violence Papers

The service rate of the Domestic Violence Division is 75%, which is 15% below the State of Maryland's service rate, and 25% below the agency's desired target rate. Further, the Office was not meeting the data entry timing requirements of the Maryland Interagency Law Enforcement System (MILES) and the National Crime Information Center (NCIC) databases.

Title 4, Subtitle 5, Section 4-505, of the Domestic Violence Orders of Protection Article – Family Law of the Annotated Code of Maryland requires that the Domestic Violence Unit of the Office of the Sheriff serve temporary ex parte orders immediately. Title 3, Subtitle 15, Section 3-1504, of the Peace Orders Article – Courts and Judicial Proceedings of the Annotated Code also requires that temporary peace orders be served immediately upon the respondent.

Additionally, the Family Violence Council (FVC) recommends and MILES requires that entries in the MILES/NCIC systems be done within 24 hours of the issuance of an ex parte/protective order. Failure to comply with the timely entry of data into these systems could jeopardize the agency's access to critical databases. Domestic violence papers (ex parte and peace orders) provide relief and protection to victims of domestic violence. It is important that these papers be served in an urgent manner to prevent additional injuries to involved parties. Because of the elusive nature of the respondents being served, the time it takes to serve these papers can be prolonged. Additionally, service of these papers often requires additional staffing for field visits due to the respondent's inclination to be violent.

Based on statistics reported by the FVC, the State's service rate is approximately 90%, which means that the County's service rate falls short of the State's standards,

though the FVC does recommend a service rate of at least 75%. Therefore, the County is at the threshold of failing to meet the minimum of service standards.

The agency's staff informed us that one of the reasons for the current service rate percentage is that the County's Sheriff Department is responsible for a significant volume of the State's total of statewide protective and peace orders. This is reported at approximately 25%. Additionally, agency staff states that the Domestic Violence Division is severely understaffed and as such cannot serve papers in a timely manner.

In June 2002, we conducted a survey of neighboring jurisdictions staffing levels and the number of papers served by units responsible for serving domestic violence papers. We discovered that Baltimore City and Montgomery County had served an average of 400 and 173 domestic orders, with 18 and 12 assigned deputies, respectively. The Prince George's County's Sheriff Department averages 570 orders with 4 assigned deputies. As such, the Prince George's County's Sheriff Department deputies would have to serve an average of 142 orders monthly to keep pace with incoming orders, while Baltimore City and Montgomery County's deputies would only have to serve 22 and 14 orders respectively.

Sheriff staff also explained that the reason for the lack of timely updates to the MILES/NCIC system is due to staff turnover. The system requires specialized training for data entry clerks to ensure its accuracy and reliability. This training is also a requirement for participation/access to these databases.

Additionally, the demand for service of domestic violence orders is expected to increase since the passage of a law enabling District Court Commissioners to issue Interim Protective Orders 24 hours a day seven days a week.

We recommend that:

- 1. The Sheriff take the necessary steps to ensure that the Domestic Violence Unit has a sufficient amount of personnel, commensurate with industry standards, to ensure that ex parte and temporary peace orders are served in a timely manner in accordance with current standards.**
- 2. We further recommend that the Sheriff ensures that staff responsible for data entry to the MILES/NCIC system receive the adequate training and support necessary to ensure that data entry for ex parte and peace orders are done within 24 hours.**

Criminal Warrants Processing

Our review confirmed that the Office of the Sheriff continues to have a significant backlog of unserved warrants numbering approximately 38,000.

The Office of the Sheriff's, Criminal Operations Division (COD) investigates and serves all warrants and indictments issued by the Circuit Court and District Court. The Division also serves warrants sworn to by citizens, County agencies, and other jurisdictions. Additionally, the Division handles all extraditions from other jurisdictions. Incoming criminal warrants received by the agency approximates 30,000 per year.

The COD, in conjunction with the efforts of Municipal, State, and County law enforcement efforts, nets a service of approximately 28,000 criminal warrants annually. As such, the Division is having great difficulty in keeping up with the annual intake warrants and therefore cannot make a significant dent in reducing the existing backlog of outstanding warrants. Warrants should be served within 48 hours of receipt.

The servicing of warrants has been impaired due to insufficient staffing. At the time of our fieldwork, the Division had 5 sworn personnel. This unit alone, exclusive of their partnership with outside agencies, served approximately 9,032 warrants for the year completed, resulting in an average of 1,800 warrants served per deputy. This far exceeds

the average number served per deputy in neighboring jurisdictions, as well as, industry standards. This is largely a result of the larger staffs and smaller workloads of these jurisdictions. For example, in Montgomery County 12 deputies served 1,834 warrants in 2001 for an average of 153 warrants served per deputy. Widely accepted industry standard for staffing is based on a deputy serving an average of 20 warrants per month.

There are various efforts underway by the Office of the Sheriff to have wanted individuals peaceably turn themselves in. These efforts involve telephone contacts and mailings to certain offenders. However, these methods are not usually effective with the more serious offenders.

If warrants are not served in a timely manner it directly impacts the safety of the court system, and the general public. Additionally, an understaffed unit presents an unacceptable risk to skeleton crews that serve warrants to potentially dangerous respondents. From a financial perspective, it leads to excessive overtime costs for the department, cost that could be reduced with lower paid entry-level deputies.

We recommend that:

- 3. The Sheriff take steps to determine what level of staffing is necessary to operate the Criminal Operations Division at a safe level for deputies and at a level that could serve all incoming warrants and make some inroads into the backlog of old outstanding warrants.**
- 4. After making the determination referenced in the previous recommendation, the Sheriff should begin the process to recruit the needed level of deputies for the Division.**

CHAPTER 3

AUTOMATED DATA PROCESSING

INTRODUCTION AND SCOPE

The Office of the Sheriff uses a variety of software applications that are accessed from either personal computers or from terminals connected to mainframe computers. These applications include, among others, the County's standard suite of Microsoft Office Professional products, a specialized identification card creation application and its associated database files, as well as, high level applications used to track active warrants and civil orders issued by the District and Circuit Courts. The Department also has the capability to access computerized national crime information systems maintained by other State and Federal law enforcement agencies, e.g. the National Crime Information Center (NCIC) and Maryland Interagency Law Enforcement System (MILES).

During this audit, we evaluated the Department's internal data processing planning, internal data processing organization, and data processing policies and training. We also evaluated the internal data processing controls associated with the employee identification card systems, and the accessibility of major data base information to the Deputy Sheriffs. We have selected for presentation in this chapter those areas for which we are recommending improvements or which otherwise merit discussion.

FINDINGS, COMMENTS, AND RECOMMENDATIONS

Data Processing Planning

Rapidly evolving data processing technologies are assisting all levels of management in improving both productivity and resource utilization; however, it is becoming increasingly important that the using community match these technologies correctly to the appropriate resources if the full benefits of newly evolving technologies are to be achieved. This match can only be achieved through the judicious review of needs, timing, and funding.

During the course of the audit, we determined that the Sheriff had aggressively pursued these criteria and had formulated a plan that addressed the triad of needs, funds, and time. This effort has been promulgated in the Office of the Sheriff's Strategic Management Plan 2002/2003 (SMP-02/03).

Our review of the SMP-02/03 determined that both the short and long range planning horizons required to guide the technology needs of the Office of the Sheriff had been carefully identified and that quantifiable requirements had been defined within the plan. However, we were unable to ascertain that the Sheriff has put in place an on-going process to insure that the SMP-02/03 will be periodically revisited, reviewed, and amended to address changing situations in both the short and long range planning horizons of the Office of the Sheriff.

We recommend that:

- 1. The Sheriff develops and implements an on-going technology assessment and planning committee, or such other mechanism as deemed appropriate, to revisit the SMP-02/03 baseline document on a suggested quarterly basis but such reviews should not span a period longer than semi-annually.**
- 2. The recommended committee should prepare a written addendum to the SMP-02/03 document and submit this report directly to the Sheriff for his consideration and actions as considered appropriate. The committee reports should address the triad of needs, time, and funds; as well as, defining progress achieved toward the baseline report objectives.**

Data Processing Organization

Properly managing an organization's information assets has always presented unique challenges for all levels of management and staff. While it was once possible for an organization to copy and implement a successful static information management approach for their organization; the current volume of information that must be processed rapidly and the constantly evolving support technologies demand that internal organizations pursue more dynamic information management constructs.

As part of this audit we evaluated the Office's internal information management organization. Our evaluation indicated that only one position is actually assigned data processing related responsibilities and these duties range from providing direct technical support to managing data processing related security functions. The data processing related segments of the Office's Strategic Management Plan 2002/2003 indicates an awareness of the need to address the inter-relationships of these technologies with the operational and administrative aspects of the Office. However, the approach seems to have been an ad hoc effort and a formal internal structure does not exist to support coordination of technology resources in an ongoing fashion.

Generally accepted approaches for managing or coordinating data processing activities within a diverse organization span the range of a single point of responsibility, to a designated planning unit or, to a multi-user coordinating committee. Whatever structure is selected it is important that it have tenure and that its responsibilities and reporting structure be clearly defined.

We recommend that:

- 3. The Sheriff should evaluate the internal needs and existing responsibilities for managing the Office's data processing resources. From this evaluation the Sheriff should establish a data processing management structure charging staff with specific responsibilities for evaluating needs, coordinating resources, and developing plans to accomplish the short and long-range data processing requirements of the Office.**

Data Processing Policies and Procedures

Effective data processing (DP) policies and procedures may be developed using a variety of methods such as a specific staff assignment, formulation by a DP policies committee, or by the use of an outside source to formulate DP policies and procedures that are then adopted by management.

During the course of the audit activities, we evaluated the Office's process for insuring that staff is made aware of general County data processing policies that are distributed as formal administrative procedures. We also evaluated the Office's policies and procedures relating to specific internal data processing activities including the development responsibilities, periodic review responsibilities, and the internal distribution process associated with these policies and procedures.

At the time of the audit, the Office of County Executive had issued only two administrative procedures relating to data processing activities. Administrative Procedure 117, *Personal Computers in Prince George's County*, dated August 3, 1989, and Administrative Procedure 119, *Electronic Information Policy*, dated March 6, 2000.

Office of the Sheriff employees currently participating in new employee orientation are provided a copy of Administrative Procedure 119 and are required to sign an acknowledgement of receipt statement that is then made a part of their official personnel record. Exposing employees hired before Administrative Procedure 119 was

included in the new employee orientation was a much less structured process that did not insure that these employees would be made aware of the contents of Administrative Procedure 119 subsequent to its issuance. Administrative Procedure 117 has never been distributed as part of the new employee orientation program and we were unable to ascertain that any consistent method existed within the administrative structure of the Office of the Sheriff to insure that the contents of Administrative Procedure 117 were made known to the employees of the Office.

We recommend that:

- 5. The Administration Division of the Office of the Sheriff formulate a process, acceptable to the Sheriff, to insure that all Office employees are made aware of the contents of Administrative Procedures 117 and 119; as well as, any future data processing related administrative procedures that are deemed to be of significant interest to the employees of the Office. This process must make this type of information know to all current and future employees of the Office.**

While the Office of the County Executive issues the formal administrative procedures, there is always a need within an operating entity to disseminate policy or procedural information within the bounds of the organization. During our audit we determined that this internal distribution of information is accomplished by using the Sheriff's Department Standard Operating Procedures Manual (SOP), general orders, or specific memoranda. We reviewed specific SOP's, general orders, and memoranda relating to data processing activities and responsibilities and found this to be an acceptable process for distributing information and assigning specific data processing responsibilities. Discussions with staff indicated an awareness of the distribution process; as well as, knowledge of those items addressing data processing functions with which they were involved.

Data Processing Related Training

The Office of the Sheriff uses a variety of data processing devices and applications in the day-to-day functions of the Office, Bureaus, and Sections. During the audit we reviewed the methods and documentation used by the Office to provide user training for major data processing applications, i.e. the Warrant System, the Domestic Violence System, the Civil System and the Identification Card System. We also reviewed the level of training received by the staff responsible for maintaining the data processing related security systems of the Courthouse.

We determined that the training received by the only staffer responsible for the data processing related Courthouse security systems was adequate, that the systems were well documented, and that the documentation satisfactorily supplemented the level of training. While the current staffer is very knowledgeable and well trained we consider this reliance upon a single trained resource to be detrimental to the Office's long range efficiency. Redundancy or backup should be considered a basic tenet for any critical data processing system or related responsibilities.

We recommend that:

- 6. The head of the Bureau of Court Services should identify an additional individual to receive training on maintaining the Courthouse security systems and that this individual should then be designated by the Sheriff to share the Courthouse security system's maintenance responsibilities with the current designee.**

The other areas reviewed indicated that excessive reliance has been placed upon unstructured on-the-job training and minimal or outdated documentation. During the audit and discussions with Bureau of Court Services staff we determined that training in the proper use of the Identification Card System equipment and the overall procedures

consisted of a Public Safety Aide (PSA), who has limited knowledge of the system and the overall security process and without structured training material, was the principal trainer of another Public Safety Aide in the use of the application. We were advised that this was the normal training approach on this particular application. At the time of our fieldwork only three PSA's were considered, by the Bureau staff, to be adequately trained and all three had been trained in this manner. However, one of the three trained PSA's had already been reassigned to another security area and no longer had access to the System.

There was no organized training material available to guide the trainees or to assist the Bureau staff in evaluating their level of competence on the Identification Card System and knowledge of the related processes. The requirements to learn and to properly use the Identification Card System were not specifically documented in the position descriptions of the PSA's but were considered to fall under the "other duties" provisions of their position descriptions.

We recommend that:

- 7. The Sheriff should assign Identification Card System training responsibilities to a Deputy Sheriff from within the Bureau of Court Services or the Technical Services Section.**
- 8. The designated trainer should develop standard training material, including checklists that address both the identification card application and the equipment used with the system to produce the identification cards. Additional standard training material should also be developed that gives the trainee a working knowledge of the overall process and the importance the identification card system contributes to the complete Courthouse security program.**
- 9. The designated trainer should insure that upon completion of the training program, a letter designating the trainee as being fully qualified in working with the Identification Card System is placed within the personnel folder of the trainee.**

Identification Card System Internal Controls

Following the terrorist attacks of September 2001 attention to security systems and programs throughout the United States received renewed attention. Public buildings, gatherings of large numbers of people, and other high visibility elements of our infrastructure were believed to be potential targets for additional terrorist activities. Historically radical elements, whether foreign or domestic, have targeted law enforcement facilities for random terrorist attacks. Their intentions are not only to cause death and injury, but also to weaken the confidence of the public in the abilities of the law enforcement community to adequately protect the populace.

During this audit we selected for review the Office of the Sheriff's process of preparing, tracking, and utilizing identification documents granting access to the Upper Marlboro Court House and other facilities within Upper Marlboro for which the Sheriff had security responsibilities. However, because of the sensitive nature of the information and the recommendations based on the findings, this portion of the report has been given restricted distribution as our management letter of October 15, 2003.

Database Access and Security

Controlling access to and security of information maintained within any organization's database files requires a significant level of attention and resource commitment the importance of which cannot be over emphasized. Database files frequently contain sensitive information that must be protected either from tampering and unauthorized disclosure or information critical to the mission or functions of the organization that has created the database files.

During our audit work we evaluated the security and access rights to three files that were considered to be critical to the mission of the Office. The selected files are used to record and track civil papers, domestic violence orders, and warrants. Data associated with all three functions resides on the County's mainframe computer and is processed using applications that also reside upon the same mainframe computer. We concluded that the physical security afforded the County's mainframe computer also provides adequate physical security for the cited files and related applications.

However, our evaluation of user access to the database files revealed several significant weaknesses that jeopardize the inviolability of the database information. When a list of users having access to the warrants system was reviewed it was determined that three agencies had been given access in violation of COMAR Title 10, Subtitle 2 that restricts access to criminal justice agencies.

We recommend that:

10. The Information Technology Coordinator for the Office of the Sheriff develop and implement a user access monitoring procedure to insure compliance with the provisions of COMAR Title 10, Subtitle 2.

Additionally, approximately 14 Office users who had been given access to the database files based on the duties of their position were found to still have active access codes although they were no longer entitled to access because they had been reassigned to other duties within the Office, moved to another agency, retired or otherwise left County's employment.

We recommend that:

11. The Information Technology Coordinator, with the approval of the Sheriff, should develop a procedure to control acquiring, activating, and terminating user access codes to the database files governed by COMAR Title 10, Subtitle 2. The procedure should include provisions requiring Bureau and

Section heads to notify the Information Technology Coordinator of any personnel changes requiring the activation or termination of user access to the COMAR related database files. The procedure should also require that the Information Technology Coordinator periodically conduct, but not exceeding once a year, a complete review of all active user access codes. Following the review and any necessary corrective actions, the valid user access list should then be certified to the Sheriff as meeting the intent of COMAR Title 10, Subtitle

Data users and application planners have found it impossible to construct and implement a single database file that meets all the needs of the using community. Mission needs, requirements, data identification, and data availability frequently evolve at different stages of an application or database structure's development. Frequently mission requirements preceded the availability of automated data processing systems and relied upon paper records to support mission requirements; or legislative actions and legal precedents required that a complete paper trail be maintained in lieu of an electronic trail; or paper based information was the only practical way to insure that the information is accurately transferred from the originating source to the intended destination of the information. This complex combination of situations is not unusual when the origin of the information or data is within our legal system.

During our audit activities concerning database file source and processing patterns we determined that the Deputy Sheriffs encounter data availability problems that may present unique personal safety problems. The Sheriff is tasked with serving Court originated warrants, domestic violence orders, and civil papers. Information relating to these items is maintained in three separate database files and the Deputy Sheriffs who must serve these papers cannot extract information from all three files through a single report.

It is our opinion that this lack of interconnectivity can place the safety of a Deputy at risk. It is possible that when extracting information from one database file contained in any one of the three separate database files that critical information that could alert the Deputy to an increased threat or risk level will not be readily available to the Deputy because it is resident in one or more of the database files that was not interrogated.

We recommend that:

- 12. The Chief Administrative Officer task the Director of the Office of Information Technology, in cooperation with the Sheriff, to investigate and resolve the lack of database file interconnectivity with the intent of eliminating the risk of incomplete data access and to lessen the personal risk level of the Deputy Sheriffs when they are serving Court ordered documents while relying on extracted database information.**

CHAPTER 4

OVERTIME USAGE

INTRODUCTION AND SCOPE

The Prince George's County Office of the Sheriff routinely uses overtime compensation to provide necessary services of the department which cannot be accomplished in a regular work day. The scope of our review was to determine if the department has a general policy for the use and assignment of overtime, if time sheets are properly reviewed and signed by supervisors, and if the total daily work hours exceed what could reasonably be expected in a regular work day. During our audit, we examined the overtime usage of ten employees who had accumulated the highest dollar amount of overtime compensation during the past fiscal year.

FINDINGS, COMMENTS AND RECOMMENDATIONS

Upon our review of the financial records of the Office of the Sheriff, we found that the budgeted overtime compensation for fiscal years 2000, 2001 and 2002 was \$432,100, \$745,000 and \$740,000, respectively. During those same three fiscal years, actual overtime paid was \$3,597,809, \$2,028,060, and \$2,187,099, resulting in an over-expenditure for those three fiscal years of \$3,165,709, \$1,203,060 and \$1,447,099, respectively. Discussions with staff of the Office of the Sheriff and a review of written documentation revealed that the department aggressively used overtime to perform required services which could not be accomplished due to reduced staffing levels.

Beginning in July 2000, the Office of the Sheriff initiated a plan of action to use overtime hours for service of the large volume of court papers assigned to the department. The plan was to utilize up to ten employees each day to serve court papers in the evenings. The plan was offered on a voluntary basis to Deputy Sheriffs with the rank of Sergeant or below and appropriate civilian employees. Court papers to be served consist of (1) domestic violence/peace orders; (2) Emergency Psychiatric Evaluation orders; (3) landlord-Tenant tack-ups and (4) civil process/ex-parte orders and criminal warrants. In addition, overtime hours are used to perform Saturday evictions when necessary. According to the department staff, when assigning personnel the domestic violence and warrant papers are considered highest priority since they deal with potentially dangerous situations, and many of the papers have a time limit within which they must be served.

In an Inter-Office Memorandum dated June 26, 2000, the then Chief Assistant Sheriff outlined guidelines for what work is to be accomplished and the reporting requirements to track time expended by an employee assigned to the evening overtime project. The standard operating procedures did not contain guidelines for the number of overtime hours an individual employee can work in a day, a pay period or annually.

We reviewed the time sheets for the ten selected employees to determine how frequently each employee worked overtime in a pay period and the average number of hours worked in one day. These ten employees earned \$471,416 in overtime during FY 2001, and individual overtime earnings ranged from \$29,240 to \$88,593. We examined one time sheet for each of these employees for each month of calendar year 2001 to determine the number of hours and days each employee worked in a pay period and that

the time sheets were signed by supervisors. We found no reportable deficiencies. The average number of overtime hours worked in one pay period ranged from 37 to 68.5 hours, with one employee working 106 overtime hours in 13 days during one pay period.

Through our discussion with the staff from the Office of the Sheriff and a review of inter-office memoranda, the department's priority for selecting personnel to work overtime is determined by those employees who demonstrate they are high producers in critical areas that require overtime coverage. Although this guideline for assigning staff to work specific areas is directed to provide the most efficient use of personnel, continued use of the same employees over a long period of time could diminish their physical and mental preparedness to perform regular daily duties. We therefore recommend:

- 1. The Office of the Sheriff prepare written policies and procedures that establish guidelines for the number of overtime hours an employee may work in a given pay period. We suggest that the overtime hours permitted should not exceed 40 hours in one pay period for any one employee assigned overtime on a regular basis. The written procedures should also include the guideline that staff be rotated on overtime assignments to more evenly distribute the workload to a larger pool of employees.**

CHAPTER 5

RECOVERED/CONFISCATED PROPERTY

INTRODUCTION AND SCOPE

The Office of the Sheriff's Property and Evidence Section is responsible for maintaining current inventories of supplies and equipment for staff, as well as the custody and safeguarding of recovered and confiscated property found or seized by Deputy Sheriffs.

When property is recovered or confiscated, it is the responsibility of the Deputy Sheriffs and the Property and Evidence Section to maintain strict accountability and control over that property, while adhering to the Office of the Sheriff's policies and procedures. According to Office of the Sheriff Procedures, the Property and Evidence Section shall only accept weapons and property recovered directly pursuant to a court order, or evidence, other than drugs, in any case where the Deputy Sheriff is the arresting or primary charging officer. Other than these two exceptions, the policies and procedures direct Deputies to transmit all recovered property to the Prince George's County Police Department's Property Warehouse. Firearms are transmitted to the County Police Firearms Examination Unit and drugs to the County Police Drug Lab.

During our audit we reviewed the Office of the Sheriff's written policies and procedures for accuracy and completeness, compliance with those procedures, timeliness of the handling and transfer of property, and the final disposition of items recovered or confiscated.

FINDINGS, COMMENTS AND RECOMMENDATIONS

Policies and Procedures

Our review of the Office of the Sheriff's written policies and procedures for the handling of confiscated property revealed no significant deficiencies. At the time of our review we noted the Office of the Sheriff had issued an Inter-Office Memorandum dated August 1, 2000, which references General Order No. 403. General Order No. 403 and the memorandum provide the guidance for handling and processing recovered or confiscated property, however, both documents lack direction on the distribution of the property forms that are required to be completed by Deputy Sheriffs. We noted that General Order No. 403 has not been updated since 1993. The written policies and procedures should contain clear directions related to the distribution and record control of all required forms in order to properly track and safeguard the related confiscated property.

We recommend that:

- 1. The Office of the Sheriff review and revise General Order No. 403 and include direction related to the distribution of all required forms for the control and transfer of recovered or confiscated property.**

Preparation and Maintenance of Confiscated Property Record

In every case where property is recovered or confiscated, the Deputy Sheriffs are required to fill out an Office of the Sheriff Incident Report and a Prince George's County Property Recovered form (PGC form #1130). When property is transferred to the County's Police Department for storage or destruction, the Deputy Sheriffs are required to fill out a Prince George's County Police Department Incident Report form and a Prince George's County Police Department Record form. We reviewed the Property and

Evidence Section's confiscated property records for January 2000 through August 2001 to determine whether the required documentation was being prepared and maintained. During this period there were 103 confiscated property incidents. For the period reviewed we found that 10, or 9.7%, of the Incident Reports were missing, and 71, or 68.9% of the Property Recovered forms were missing.

Failure to prepare or maintain the proper documentation related to recovered or confiscated property severely diminishes internal control over such property.

We recommend that:

- 2. The Sheriff direct the appropriate Office of the Sheriff personnel to ensure that all required recovered and confiscated property records are properly completed and maintained by the Property and Evidence Section. Additionally, with the implementation of recommendation number 1, the Office of the Sheriff's written policies and procedures should include directives on the related document completion and maintenance.**

Transfer of Property to the Police Department

The Office of the Sheriff's General Order No. 403 states that all non-evidence property recovered or confiscated should be transferred to the Police Department Property Custodian no later than the next business day. Confiscated property records document the date property is taken into custody and the date property is transferred to the Police Department.

We reviewed property records to determine whether applicable recovered or confiscated property is being transferred to the Police Department in a timely manner. Out of 97 property cases reviewed, 43, or 44%, were transferred to the Police Department within the next business day. The remaining 54 items were transferred within a range of 4 days to 4 years. Based on the results of this testing, we feel that recovered or confiscated property is not being transferred in a timely manner.

In addition, on November 15, 2001, we conducted a complete inventory of property on hand to determine the number of items and the length of time the property has been in the custody of the Department.

The Property and Evidence Section uses a separate locked room specifically for the storage of any confiscated or recovered property brought back by the deputies. When we inventoried the property items on November 15, 2001, we found a total of 66 items in storage in the Property and Evidence Section. There was also corresponding paper work for all of these items. We found that 25, or approximately 38%, of all the items had been turned in to the agency in 1987 by the Town of Colmar Manor's Police Department. According to agency staff, these items, which included 10 weapons, were turned in by the municipality when their police department's functions were eliminated. The Office of the Sheriff staff informed us that the property would be transferred to the County's Police Department for disposition as soon as the agency obtained confirmation from the municipality that it no longer wanted the property.

Our review of the support for the other 41 items, which included 7 weapons, revealed that 2 items were taken as evidence in 1987, 26 items were confiscated or recovered in 1999, one item was recovered in 2000, and the remaining items were confiscated or recovered during 2001. It is our opinion that, although the agency has taken steps in 2001 to address excessive amounts of confiscated and recovered property being held in storage, they are still not in compliance with their policy and procedures pertaining to the transfer of property to the Police Department for storage or destruction.

We recommend that:

- 3. The Assistant Sheriff, Bureau of Administration and Family Services, ensure that deputies and staff working in the Property and Evidence Section adhere to General Order No. 403, and all recovered or confiscated property, which is not court evidence, should be turned into the Prince George's County Police Department's Property Section no later than the next business day.**