



RICHMOND OFFICE of the CITY AUDITOR

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AUDIT OF Richmond Police Department SPECIAL INVESTIGATIONS DIVISION and ASSET FORFEITURE UNIT

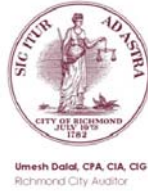
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OFFICIAL GOVERNMENT REPORT

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Richmond City Council

The Voice of the People

Richmond, Virginia

Office of the City Auditor

Executive Summary

March 10, 2015

The Honorable Members of the Richmond City Council
The Honorable Mayor Dwight C. Jones

Subject: Richmond Police Department – Special Investigations Division and Asset Forfeiture Unit Audit Report

The City Auditor's Office has completed a performance audit of the Richmond Police Department's (RPD), Special Investigations Division (SID) and Asset Forfeiture Unit (AFU). The auditors conducted this performance audit in accordance with Generally Accepted Government Auditing Standards.

A summary of the salient audit findings is as follows:

What worked?

- During this audit, the City Auditor's Office received full cooperation from the Police Department. RPD personnel were receptive and forthcoming, which allowed the auditors to complete this audit under the budgeted time established for the audit.
- Based upon audit test work, it was determined that SID and AFU have established a good internal control structure. However, there are opportunities for improvement in internal controls.
- SID personnel complied with the mandated training by the Code of Virginia.
- SID handled and documented cash transactions appropriately.
- SID performed background checks on all new confidential informants, as required.
- AFU's savings and checking accounts were properly maintained and expenditures were in compliance with Federal and State guidelines.

What Needs Improvement?

- Operational plans are an essential part of communication, safety, and increased efficiency for SID. According to General Order 7-12, all high risk operation plans must be completed before an operation takes place. SID did not require the detectives or their supervisors to maintain operational plans during FY14. Auditors could not determine whether all operational plans for FY14 were properly filed and approved by management due to a lack of documentation. Although the process shows improvement, inconsistent documented approval of operational plans remain an issue.
- The policies and procedures related to SID's operations do not specifically address the recording/documentation of expenditures relating to operations conducted with Federal and State agencies. Without guidance, staff will not track the expenditures and will not know what is due to the City.
- The complaints are expected to be prioritized based on associated violence, precinct requests, and solvability of the case. Furthermore, once a complaint is assigned, an update is required every 30 days from the Precinct Commander or assigned detective. Auditors were only able to verify proper documentation related to the status updates, prioritization, approval, and validation of proper closure in 1 of the 45 cases reviewed.
- AFU did not have formal policies and procedures to delineate the roles and responsibilities of the staff.
- Further background checks are not required when informants remain active for an extended period of time. This could compromise the reliability of information provided by the informant, thereby compromising the safety of the individuals involved in the operation.

A written response to this report is attached. The Police Department concurred with all recommendations and is targeting full implementation by June 30, 2015.

Sincerely,

Umesh Dalal

Umesh Dalal, CPA, CIA, CIG
City Auditor

cc: Christopher Beschler, Acting Chief Administrative Officer
The Richmond City Audit Committee
Chief Alfred Durham, Chief of Richmond Police Department
Deputy Chief John Buturla, Deputy Chief of Support Services

COMPREHENSIVE LIST OF RECOMMENDATIONS

#		PAGE
1	The Police Chief needs to require updating General Order 7-6 to contain guidelines requiring periodic background checks for informants who remain active for an extended period.	7
2	The Police Chief needs to require updating of SID Operating Manual to require: <ul style="list-style-type: none"> a. record retention guidelines for operational plans b. supervisory authorization of all operational plans 	10
3	The Police Chief needs to require updating the SID Operating Manual to reflect current training requirements for RPD, SID, and DCJS to reflect current practice.	10
4	SID needs to develop and implement policies and procedures requiring: <ul style="list-style-type: none"> a. Detailed accounting of expenditures on joint projects with Federal and State Agencies and document amounts due from these agencies in a separate log. All receipts for each operation from these agencies need to be documented in this log. b. Periodically follow up with Federal and State Agencies for amounts due. 	12
5	SID needs to establish monitoring processes to ensure compliance with the Complaints procedures.	13
6	AFU management needs to develop and implement formal policies and procedures that clearly identify the roles and responsibilities of the Unit.	18

COMPREHENSIVE LIST OF RECOMMENDATIONS

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Overview

Introduction

The City Auditor's Office has completed a performance audit of the Richmond Police Department's (RPD), Special Investigations Division (SID) and Asset Forfeiture Unit (AFU). This audit covers the 12-month period ended June 30, 2014. The objectives of this audit were to:

- Evaluate the operating effectiveness and efficiency of operations;
- Determine the existence and effectiveness of internal controls; and
- Evaluate compliance with laws, regulations, and policies and procedures, which include §19.2-386 and §9.1-102 of the Code of Virginia.

The auditors conducted this performance audit in accordance with Generally Accepted Government Auditing Standards. Those Standards require that the auditors plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for their findings and conclusions based on the audit objectives. The auditors believe that the evidence obtained provides a reasonable basis for their findings and conclusions based on the audit objectives.

Methodology

To complete this audit, the auditors performed the following procedures:

- Interviewed relevant Police employees and reviewed pertinent records, policies, and regulations to gain an understanding of Department operations;

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- Reviewed cash audits conducted by RPD Internal Affairs for AFU and SID;
- Examined reconciliations of the asset forfeiture bank accounts;
- Conducted a cash count of “Buy Funds”;
- Reviewed officer’s training records for compliance with §9.1-102 of the Code of Virginia;
- Examined forfeiture cases for compliance with §19.2-386 of the Code of Virginia; and
- Conducted other tests, as deemed necessary.

***Management
Responsibility***

The management of the City of Richmond is responsible for ensuring that resources are managed properly and used in compliance with laws and regulations; City programs are achieving their objectives; and services are being provided efficiently, economically, and effectively.

Background

Special Investigations Division

The Richmond Police Department, SID is responsible for investigating drug, gang, and other special investigations. Specifically, SID is responsible for working with precincts and the community to address drug complaints.

SID participates in the High Intensity Drug Trafficking Area (HIDTA) Program, which is administered by the Federal Government, Office of National Drug Control Policy. The Program’s mission is to improve interagency collaboration, promote the sharing of accurate and timely

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***SID participates
in the High
Intensity Drug
Trafficking Area
Program
administered by
the Federal
Government***

information and intelligence, and provide specialized training and other resources to participating law enforcement and treatment/criminal justice agencies. The SID operations relating to the HIDTA Program resulted in narcotics purchases of \$12,700 and \$8,700 in calendar years 2014 and 2013, respectively.

Observations and Recommendations

Internal Controls

According to Government Auditing Standards, internal control, in the broadest sense, encompasses the agency's plan, policies, procedures, methods, and processes adopted by management to meet its mission, goals, and objectives. Internal control includes the processes for planning, organizing, directing, and controlling program operations. It also includes systems for measuring, reporting, and monitoring program performance. An effective control structure is one that provides reasonable assurance regarding:

- Efficiency and effectiveness of operations
- Accurate financial reporting
- Compliance with laws and regulations

*SID has
established a good
internal control
structure*

Based upon audit test work, it was determined that SID has established a good internal control structure. However, there is room for improvement.

What is Working in SID?

Training

According to the SID Operating Manual, all officers initially assigned to the Division are to be provided with basic training as follows:

- Search Warrant Affidavit writing,
- Informant Management and Safety,
- Operational Planning,
- Surveillance Techniques, and
- Technological Resources

SID complied with the required training conducted internally and as required by §9.1-102 of the Code of Virginia

As required by §9.1-102 of the Code of VA, all law enforcement officers must obtain 40 hours of In-Service training every other calendar year by December 31st, subsequent to the entry-level training course completed by the officer. In-Service training for law enforcement officers must include four hours of legal, two hours of cultural diversity, and 34 hours of career development .

Based on testwork completed, auditors concluded that SID complied with the required training conducted internally and as required by §9.1-102 of the Code of Virginia.

Investigative Fund

Funds received for investigations by SID are maintained in a secured, alarmed safe. SID officers conducting operations and in need of money to conduct a “Buy” must work with the SID Lieutenant to have an

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***Cash was properly
handled and
documented***

account set up. Officers who are assigned a “Buy Fund” are responsible for maintaining the account and providing the SID Lieutenant with the necessary documentation to maintain the accounting records. RPD Internal Affairs conducts quarterly audits of the funds. They review SID’s records and submit a formal report to the Chief of Police on the findings, if any, during each review.

Auditor reviewed the audit reports issued by RPD Internal Affairs. Audits conducted by RPD Internal Affairs indicated that cash balances matched without exception for each of the cash audits conducted. Based on testing and review of financial documentation maintained by SID, auditors concluded that cash was properly handled and documented.

What Needs Improvement in SID?

Background Checks

Conducting periodic CI background checks may enhance officer safety

SID performs background checks on all new confidential informants (CIs). The background check is done when they become active. However, SID does not conduct further background checks once the CIs have been approved. SID relies on the CIs to inform the detectives of any changes, such as arrests and/or warrants. This means that a CI who has been working for SID for an extended period of time could have criminal charges that SID does not know about. This could compromise the reliability of information provided by the informant, thereby compromising the safety of the individuals involved in the operation. In addition, the CI may have a conflict of interest with the operation, which may hinder its effectiveness. Furthermore, the CI could fabricate stories to divert attention away from him/her.

General Order 7-6 does not address requiring a background check on CIs that remain active for an extended period of time. Conducting background checks more frequently would allow officers to have more current and updated information about their CIs.

Recommendation:

- 1. The Police Chief needs to require updating General Order 7-6 to contain guidelines requiring periodic background checks for informants who remain active for an extended period.***

***Operational
Plans***

Operational plans are an essential part of communication, safety, and increased efficiency for SID. Given the risks that can be involved in these operations, it is essential for SID staff to be properly informed and be aware of the tasks that lay before them. Any errors during these operations could be extremely harmful and/or costly for those involved, the City or the public. Furthermore, if litigation arises, the City may incur liabilities if supporting documentation is not available.

***Operational plans
are an essential
part of
communication,
safety, and
increased
efficiency for SID***

According to General Order 7-12, all high risk operation plans must be completed before an operation takes place. The plan must be approved by a supervisor and it must include provisions for the following:

- Familiarizing officers with the objective and details of the operation, the neighborhood, or target area;
- Determining operational procedures for observation, arrests, surveillance, and high-risks entries;
- Providing relief, backup security, and perimeter protection for officers;
- Supplying officers with false identities, disguises, and necessary credentials;
- Maintaining overall confidentiality and cover;
- Designating a single person as supervisor and coordinator;
- Searching for and seizing evidence and/or contraband;
- Requesting medical assistance;
- Maintaining constant radio communications capability;
- Maps and/or diagrams of the target location; and
- Operational briefing in which a supervisor must be present.

According to the Library of Virginia's Records Retention and Disposition schedule for county and municipal governments, once an investigation is complete, investigative files are to be maintained for a minimum of five years, depending on the severity of the offense.

*SID did not
mandate retaining
the approved
operational plans*

Based on discussions with supervising staff SID did not require the detectives or their supervisors to maintain operational plans during FY14. They required the detectives to compile the plans and present them to the operation staff and a supervisor before commencing the operation. Auditors were advised that a consistent method of discussing operational plans was not in place. SID sometimes prepared formal documentation of the operational plan and other times an informal presentation was made to the team and management for approval. There was no requirement for the approved plan to be signed and maintained by SID staff.

During observations, auditor noted that there were inconsistencies between detectives when filling out the operational plans. Some plans included the supervisor's approval signature, while others did not. Auditors could not determine whether all operational plans for FY14 were properly filed and approved by management due to a lack of documentation. Subsequently, during the audit, supervising staff indicated to the auditors that as of October 2014, the process had changed and that all operational plans were kept in a binder. Auditor validated this assertion by observing a few FY15 operational plans.

Although the process shows improvement, the issue of inconsistent documented approval of operational plans still exists. In addition, RPD has not updated General Order 7-12 with this change. The absence of retained operational plans is due to a lack of record retention guidelines in General Order 7-12.

Recommendation:

2. ***The Police Chief needs to require updating of the SID Operating Manual to require:***
 - a. ***record retention guidelines for operational plans***
 - b. ***supervisory authorization of all operational plans.***

Training Manual

As mentioned above, SID complied with all training requirements. However, auditors noted that the SID Operating Manual did not reflect current training requirements for RPD, SID, and DCJS. Having updated policies and procedures is one of the key internal controls. Policies and procedures that reflect current training requirements ensure employees have clear guidance of their required training within the Division. The lack of formal departmental procedures exposes SID to inefficiencies.

Recommendation:

3. ***The Police Chief needs to require updating the SID Operating Manual to reflect current training requirements for RPD, SID, and DCJS to reflect current practice.***

***Partnership with
Other Agencies***

Operations in Partnership with Federal and State Agencies

SID partners with other Federal and State Agencies to address specific criminal issues within the City. The City periodically funds expenditures required for these joint operations. Some of these payments must be reimbursed by the partners involved in the operation.

Cash is typically delivered to SID personnel and then transferred back into the “Buy Fund”. Since the expenditures are not tracked and receipts are not identified to a specific operation, auditors could not determine if SID was fully reimbursed for the operations conducted during FY14. There is a risk that operations conducted in conjunction with Federal and State agencies will not be reimbursed by these agencies.

***Proper accounting
of funds received
from other
agencies is needed***

Typically, Federal and State Agencies reimburse this amount in cash (currency) to the officers working on the case. The auditors did not find any formal documentation of the cash receipts at the time the payment was tendered. In addition, the exact amount to be received from the partner agencies was not known by the Division’s representative. No other documentation is created for these transactions until the funds are turned over to SID. This represents a significant internal control weakness because if funds are misappropriated, it would not be detected in a timely manner. Without proper accounting of amounts receivable for each operation, it may be difficult to verify the accuracy of the amount received. It appears that the accountability over these reimbursements could be improved.

The policies and procedures related to SID's operations do not specifically address the recording/documentation of expenditures relating to operations conducted with Federal and State agencies. Without guidance, staff will not track the expenditures and will not know what is due to the City.

Recommendation:

4. SID needs to develop and implement policies and procedures requiring:

- a. Detailed accounting of expenditures on joint projects with Federal and State Agencies and document amounts due from these agencies in a separate log. All receipts for each operation from these agencies need to be documented in this log.***
- b. Periodically follow up with Federal and State Agencies for amounts due.***

Complaints

SID receives complaints from a variety of sources, such as crime stoppers, citizen complaints, outside agencies, and internal police complaints. Complaints are entered into the Police Department's Record Management System, PISTOL. When the complaint is entered, the System automatically generates a due date of 14 days from the initial receipt for each case.

According to the SID Operating Manual, complaints are prioritized before they are assigned. The complaints are expected to be prioritized

Improvement in documentation of status updates, prioritization, approval, and proper closure is necessary

based on associated violence, precinct requests, and solvability of the case. Furthermore, once a complaint is assigned, an update is required every 30 days from the Precinct Commander or assigned detective. Progress on the complaint is expected to be recorded in PISTOL.

The auditors selected a sample of 45 cases for review, evaluating the status updates, prioritization, approval, and validation of proper closure. Auditors were only able to verify proper documentation consistent with the Division's expectations in 1 of the 45 cases reviewed.

Recommendations:

- 5. SID needs to establish monitoring processes to ensure compliance with the Complaints procedures.***

Asset Forfeiture

Background

The Asset Forfeiture function is responsible for:

- Maintaining seized assets;
- Submitting asset forfeiture cases to the Commonwealth Attorney for processing; and
- Reconciling and maintaining Asset Forfeiture savings and checking accounts

Asset forfeiture is a collaborative effort between the Police Department, Commonwealth Attorney, and the Department of Criminal Justice Services.

The Richmond Police Department seizes various types of assets through their daily operations. The seized asset type (e.g. drugs, vehicles, other assets) determines how they are processed by the Department. Virginia State Code §19.2-386.22 states that all property used in substantial connection with a drug violation relating to the manufacture, sale, distribution, and anything of value used in exchange for controlled substances can be seized by a law enforcement agency with certain exceptions.

What is Working in Asset Forfeiture?

Seized Assets

According to RPD General Order 7-16, an Asset Seizure Report must be submitted to the Property and Evidence Unit at the time of submission for seizures involving cash or any other assets. Auditors reviewed the daily activity logs maintained by SID to determine whether all seizures had been submitted to the Asset Forfeiture Unit, and found no exceptions.

Savings and checking accounts were properly maintained by AFU

Reconciliation of Asset Forfeiture Unit Funds

The Asset Forfeiture Unit maintains a savings account and a checking account for pending forfeiture cases. The checking account maintains a zero balance. AFU deposits funds to cover any written checks. The Unit reconciles the savings account on a weekly basis. In addition, Internal Affairs conducts quarterly audits of the bank accounts. They review AFU's bank records, earned interest, receipts, and a sample of pending and closed cases. A formal report is submitted to the Chief of Police on the findings, if any, during each review. Auditors reviewed quarterly reports, tested 15 reconciliations, and found no exceptions.

RPD Expenditures of Forfeited Funds

RPD Finance maintains Federal and State forfeiture accounts for closed cases. Prior to releasing funds from these accounts, a written request must be submitted, which is either approved or denied by the Deputy

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Chief of Support Services. Upon approval of the request, RPD Finance releases the funds to the requesting unit.

***Expenditures of
forfeited funds are
properly approved
and comply with
DCJS
requirements***

Auditors selected a sample of 56% of the total Federal and State expenditures during FY14 for testing. Auditors found no exceptions. All tested expenditures were properly approved by management and in compliance with the Federal and State guidelines.

Compliance with DCJS Manual

All seizures involving currency and other items, such as jewelry and electronics, greater than \$500 must be reported to DCJS. In addition, all seized vehicles, regardless of value, must be reported to DCJS. Usually, the allocation of funds is as follows:

- Richmond Police Department 70%
- Commonwealth Attorney's Office 20%
- Department of Criminal Justice Services 10%

This percentage may vary depending on the number of other agencies involved in the operation.

Auditors selected a sample of cases filed with DCJS to validate compliance with their requirement. Auditors tested 100% (33) of all seizures requiring filing with DCJS. Auditors found no exceptions. All cases were submitted in compliance with their requirement and the City received the correct allocation of funds.

Case Filing with the Commonwealth Attorney

According to Virginia State Code §19.2-386.3, when property is seized, a claim against that property must be filed with the Commonwealth Attorney's (CA) Office within 90 days of seizure or the property shall be released to the owner or lien holder.

Asset forfeiture cases are filed timely with the Commonwealth Attorney's Office

Auditors selected a sample of 51 cases to test compliance with the Code. Testing revealed that 50 out of 51 cases were submitted to the CA's Office within the 90 day filing requirement. Auditors noted one exception in which the case was sent to the CA's Office 149 days after the seizure. This was due to a stipulation agreement, which means that the defendant had already agreed to forfeit the money before a court hearing. Even though the case was not submitted before the 90-day deadline, the stipulation agreement was in place, so the money could still be forfeited to the City. The AFU Detective stated that the case was not submitted to the CA's Office in time due to human error. AFU established a new control to prevent this situation from reoccurring. The new Property and Evidence Records Management System automatically generates the required forms once an officer logs it into the System.

What Needs Improvement in Asset Forfeiture?

Policies and Procedures

Lack of formal policies and procedures exposes AFU to inefficiencies

The AFU does not have formal policies and procedures to delineate the roles and responsibilities of the staff. Having documented policies and procedures is one of the key internal controls. Policies and procedures ensure that job functions are performed in a consistent manner and employees have clear guidance of their job responsibilities. The lack of formal departmental procedures exposes the Asset Forfeiture Unit to inefficiencies.

Recommendation

- 6. AFU management needs to develop and implement formal policies and procedures that clearly identify the roles and responsibilities of the Unit.***

MANAGEMENT RESPONSE FORM

2015-05 Special Investigation Division and Asset Forfeiture Audit

#	RECOMMENDATION	CONCUR Y-N	ACTION STEPS
1	The Police Chief needs to require updating General Order 7-6 to contain guidelines requiring periodic background checks for informants who remain active for an extended period.	Y	Changes to the policy were discussed last week. Policy changes are to be reviewed by Chief. Policy updates are pending Chief's approval. Background checks on active informants will be conducted quarterly by SID.
	TITLE OF RESPONSIBLE PERSON		TARGET DATE
	SID Lieutenant		June 30, 2015
	IF IN PROGRESS, EXPLAIN ANY DELAYS		IF IMPLEMENTED, DETAILS OF IMPLEMENTATION
#	RECOMMENDATION	CONCUR Y-N	ACTION STEPS
2	The Police Chief needs to require updating of SID Operating Manual to require: a. record retention guidelines for operational plans b. supervisory authorization of all operational plans.	Y	A. SID will update SID Operating Manual to reflect required retention periods as mandated by the Library of Virginia. B. Implemented. Supervisors signature is required on all operational plans.
	TITLE OF RESPONSIBLE PERSON		TARGET DATE
	SID Lieutenant & RPD Planning Division		June 30, 2015
	IF IN PROGRESS, EXPLAIN ANY DELAYS		IF IMPLEMENTED, DETAILS OF IMPLEMENTATION
#	RECOMMENDATION	CONCUR Y-N	ACTION STEPS
3	The Police Chief needs to require updating the SID Operating Manual to reflect current training requirements for RPD, SID, and DCJS to reflect current practice.	Y	SID Operating Manual is in the process of being updated. These changes will reflect the training policies and DCJS required training being approved by the Chief to maintain consistency.
	TITLE OF RESPONSIBLE PERSON		TARGET DATE
	SID Lieutenant		June 30, 2015
	IF IN PROGRESS, EXPLAIN ANY DELAYS		IF IMPLEMENTED, DETAILS OF IMPLEMENTATION

MANAGEMENT RESPONSE FORM

2015-05 Special Investigation Division and Asset Forfeiture Audit

#	RECOMMENDATION	CONCUR Y-N	ACTION STEPS
4	SID needs to develop and implement policies and procedures requiring: a. Detailed accounting of expenditures on joint projects with Federal and State Agencies and document amounts due from these agencies in a separate log. All receipts for each operation from these agencies need to be documented in this log. b. Periodically follow up with Federal and State Agencies for amounts due.	Y	A. Current MOU's with Federal Agencies do NOT account for expenditures on joint projects. Legal Counsel will review current MOU. SID personnel and supervisors have been advised and will be creating separate expenditure accounts to track reimbursements for these investigations. Tracking will reflect expenditures and reimbursements by case conducted with other agencies. B. Follow up with other agencies will be conducted by SID every quarter for operation reimbursements due.
	TITLE OF RESPONSIBLE PERSON		TARGET DATE
	SID Lieutenant		June 30, 2015
	IF IN PROGRESS, EXPLAIN ANY DELAYS		IF IMPLEMENTED, DETAILS OF IMPLEMENTATION
#	RECOMMENDATION	CONCUR Y-N	ACTION STEPS
5	SID needs to establish monitoring processes to ensure compliance with the Complaints procedures.	Y	Procedures have been addressed with SID staff. Implementation of POP complaint reviews will be conducted and documented every 30 days. Upon closure, justification will be documented for the complaint.
	TITLE OF RESPONSIBLE PERSON		TARGET DATE
	SID Lieutenant		June 30, 2015
	IF IN PROGRESS, EXPLAIN ANY DELAYS		IF IMPLEMENTED, DETAILS OF IMPLEMENTATION
#	RECOMMENDATION	CONCUR Y-N	IF IMPLEMENTED, DETAILS OF IMPLEMENTATION
6	AFU management needs to develop and implement formal policies and procedures that clearly identify the roles and responsibilities of the Unit.	Y	AFU working on formal policies and procedures manual that will identify roles and responsibilities.
	TITLE OF RESPONSIBLE PERSON		TARGET DATE
	Deputy Director of Financial Management		April 30, 2015
	IF IN PROGRESS, EXPLAIN ANY DELAYS		IF IMPLEMENTED, DETAILS OF IMPLEMENTATION