AUDITOR'S REPORT

CONSTABLE PRECINCT 1 KENNETH BERRY CLOSEOUT PROCEDURES

November 8, 2013

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HARRIS COUNTY AUDITOR

November 8, 2013

Constable Alan Rosen
Constable Precinct 1
1302 Preston, 3rd Floor
Houston, Texas 77002

RE: Constable Precinct 1 Kenneth Berry Closeout Procedures

With the change in officials of the Harris County Constable Precinct 1 (the Office), the Audit Services and Compliance Audit Departments performed closeout procedures. Although you were not the office holder during the period of our procedures, we are addressing the Auditor's Report to you as the current office holder. Our procedures included the following:

- Verified that time and attendance reports were accurately and properly approved, time is accurately recorded in the County's Daily Time Entry System, and payroll is paid to valid employees.
- Determined whether the cash in the Office reconciled to the imprest balance, and the balance is accurately recorded on the County's financial records.
- On a test basis, determined whether controlled and capital assets existed and are accurately recorded in the County's property and equipment inventory records.
- On a test basis, determined whether items in the evidence room existed and are accurately recorded in the File-On-Q Property Application system.
- Verified that revenues from law enforcement services are properly recorded and payments are deposited with the County Treasurer.
- Verified that fuel cards assigned to the Office are in the Office's possession and fuel usage data is accurately recorded.
- Verified that non-revenue EZ Tags assigned to the office are adequately controlled and properly affixed to the Office's vehicles.
- Determined that previously reported recommendations were implemented.

The engagement process included providing you with a combined engagement/scope letter and conducting an entrance and exit conference with your personnel. The purpose of the letter and two conferences was to explain the process, discuss issues identified during the engagement, and solicit suggestions for resolving the issues. A draft report was provided to you and your personnel for review.

Constable Alan Rosen
Harris County Constable Precinct 1

The enclosed Auditor's Report presents the significant issues identified during our procedures, recommendations developed in conjunction with your staff, and any actions you have taken to implement the recommendations. Less significant issues and recommendations have been verbally communicated to your staff.

We appreciate the time and attention provided by you and your staff during this engagement.

Sincerely,

Barbara J. Schott
County Auditor

cc: District Judges
County Judge Ed Emmett
Commissioners:
R. Jack Cagle
El Franco Lee
Jack Morman
Steve Radack
Devon Anderson
Vince Ryan
William J. Jackson

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ISSUES AND RECOMMENDATIONS				
Subject	**Background**	**Issue**	**Recommendation**	**Management Response**
Missing Items from the Property Room	All property collected by the Office is loaded into the File-On-Q system from Automated Reporting System (ARS). This system is an automated information system used to inventory items located in the Property Room. It lists all the property being guarded in the Property Room. Property collected from arrests, raids, etc. and identified, tagged and sealed by the arresting Deputies. The arresting report is housed within ARS where a case number is generated. If there was any property collected by the Deputies, it would be stated in the arresting report, and the ARS system will generate a pre-numbered identifier for the property. Pursuant to the Office's	Of the 544 total items selected for testing, the Office was unable to locate 14 (approximately 2.5%) of the following items: -7 from drugs; -4 from guns; -2 from cash - both property items (approximately 1.2%) totaling $537 could not be located in the Property Room; - Another item in the electronic category, 1 (which was listed in the File-On-Q system twice). As a result, the Office's property listing was missing seized property collected by Deputies, which could potentially impact pending court proceedings. Subsequent to our procedures, Management informed us a complete physical	The Office should continue to try to locate the missing property, and steps should be taken to identify and address the cause of the missing pieces of evidence. If unable to locate them, they should work together with the District Attorney's Office to determine the proper disposition of the evidence and delete them from the File-On-Q and ARS systems. Also, to adhere to the new Disciplinary Action policy to be implemented by the new Constable.	Since taking Office, we are addressing the past deficiencies from the prior administration as reflected in the report. Since taking office and performing our own audit, all of the Money has been found and accounted for.* During the audit we found 3 of the 7 items that were destroyed and showed the destruction orders to the Auditor's Office. Only 4 of the drugs were not located, the records showed some of the items were duplicated, some items were destroyed without tags being requested and some items showed that they were still at the Medical Examiners' since 2007 in the File-On-Q system, but documentation in ARS states that the evidence was picked up and stored in evidence at 1302 Preston.

ISSUES AND RECOMMENDATIONS				
Subject	**Background**	**Issue**	**Recommendation**	**Management Response**
(Continued) Missing Items from the Property Room	Standard Operating Procedures (SOPs) 41.001, "General Submission of Evidence" states that for Evidence Bags, "The evidence bag is to have been properly sealed, and initialed in the blank provided on the bag, by the submitting Deputy. An ARS Bar Code label is to have been placed on the evidence bag so as not to interfere with the legibility of the form portion of the evidence bag. Evidence Tags must have been completely and properly filled out by the submitting Deputy."	inventory was performed by the new Constable's Management to ensure a complete record of any/all property residing in the Property Room (by 3/31/13) was recorded in the File-On-Q system used to track their location/disposition.		Under Constable Rosen's administration, we have designated a location for every type item in the property room to be located by different categories; no items are accepted without a tag assigned. Out of the 14 items missing, we found 3 of the 7 drugs. We located all of the cash unaccounted for which left only 4 weapon type items not located.
Not Recorded items from Property Room	On 1/2/13, an accounting of the Office's Property Room, which is used for handling and safe keeping evidence items for criminal cases and for disposal, was taken on a surprise basis.	Of the 544 property items located and tested, the following 57 evidence items (approximately 10.4%) were not recorded in the File-On-Q system: - 46 firearms were not	The Office should ensure that evidence maintained in the Property Room is properly recorded into the appropriate systems (ARS and File-On-Q). The Office should ensure that	Since taking Office, we are addressing the past deficiencies from the prior administration as reflected in the report. As of March 2013 all items

ISSUES AND RECOMMENDATIONS				
Subject	**Background**	**Issue**	**Recommendation**	**Management Response**
(Continued) Not Recorded items from Property Room	The evidence items are held for various lengths of time depending on the reason it was brought in by the Office. There are various types of evidence items ranging from guns to counterfeit currency. Property held as evidence can only be released by a judge back to the original owner or sent to be destroyed. Pursuant to Harris County Constable Precinct 1 Standard Operating Procedure# 40.002 under I(c), Intake of Property and Evidence states to inspect all property or evidence submitted to the Property Room for proper handling in accordance with the Intake SOPs (Section 41) regarding the intake of property. ii. Document the entry of all property or evidence admitted into the	listed in the File-On-Q but were located in the Property Room. -10 pharmaceuticals (drugs) were located within the Property Room but were not properly loaded into the File-On-Q system. -1 credit card was not properly entered into the system and recorded. Based on the Office's SOP's, they have not taken the proper steps to ensure all property inventoried in the Property Room was loaded into the File-On-Q system correctly/completely. As a result, by not maintaining proper records of evidence, the Office had inconsistency in the data elements being captured in the property database of seized property collected by Deputies, which could potentially impact pending	the File-On-Q system is promptly updated when items are stored in the Evidence Room or when items are released to the responsible party(ies). Also, formal policies should be followed, along with adherence to the new Disciplinary Action Policy to be implemented by the new Constable.	in the Property Room was reorganized and checked for barcode labels and signatures. By organizing all property by categories and making each box containing the items its own physical location it will make it easy to locate evidence if the need arises. This was not done by the previous administration, but is being done by Constable Rosen. All items showed C1 main, lobby, M.E's, and destroyed. Most items show located in C1 main, which could have meant anything. * Of the 7 drugs dated back as old as 2008, only 4 have not been located. One of the items not located showed to be released. One case showed released to the courts and the other to the Medical Examiner's Office. We are still checking old destruction orders.

ISSUES AND RECOMMENDATIONS				
Subject	**Background**	**Issue**	**Recommendation**	**Management Response**
(Continued) Not Recorded items from Property Room	Property Room. Management informed us there have been several different employees working on maintaining the Property Room since the File-On-Q system was placed into production in mid-2007. Due to changing personnel, there was no consistent flow of operating the Evidence Room property intake.	court proceedings. Subsequent to our procedures, Management informed us a complete physical inventory was performed by the Office's Management to ensure a complete record of any/all property residing in the Property Room (as of 1/31/13) was recorded in the File-On-Q system used to track their location/disposition.		4 firearms (3 guns and 23 shotgun shell) were not located but research shows that these items were located in C1 Main which includes ammunition. We are still researching destruction paperwork; I have located most of our finds in destruction order paperwork. Records show that the item has already been destroyed but ARS and File-On-Q was never updated. The system show that the items are still sitting in C1 main location. We have ammo that we are still identifying. Under Constable Rosen's administration, and following his policies and procedures, we have one deputy managing the intake and release of property in File-On-Q system. Property room deputy checks every item submitted against the ARS/File-On-Q system to ensure a complete record of

ISSUES AND RECOMMENDATIONS				
Subject	**Background**	**Issue**	**Recommendation**	**Management Response**
(Continued) Not Recorded items from Property Room				any/ all property and to track their location/disposition.
Incorrect Evidence Location of Property	All property collected by the Office is loaded into the File-On-Q system from ARS. This system is an automated information system used to inventory items located in the Property Room. It lists all the property being guarded in the Property Room. (i.e., property collected from arrests, raids, etc. and identified, tagged and sealed by the arresting Deputies). The arresting report is stored within ARS where a case number is generated. If there was any property collected by the Deputies, it would be stated	Of the 157 items selected for testing, 1 item was located in the Property Room during the inventory observation; however, according to the Office's ARS system, this property item had already been sent over to the Harris County Sheriff's Office. As a result, the proper procedures for transporting and recording the evidence in the correct location were not being followed. Additionally, the Office's SOP 40.003 (Audit Cycle and Procedure) is not being followed.	The Office should ensure steps are taken to ensure proper identification and recording of evidence in the Property Room databases are accurately completed. Also, to validate the evidence being held is maintained in the correct property location. Also, Management should follow SOP 40.003 and begin performing the periodic regular self audits of the Property Room.	Since taking Office on January 1, 2013, we are addressing the past deficiencies, from the prior administration, as reflected in the report. This property was listed in our property inventory in error by the Harris County Sheriff Office. To verify this, we contacted the Sargent responsible and he confirmed that the HCSO property room did have the property in their possession in the property room with the tag numbers in question. HCSO transferred the evidence within the File-On-Q system

ISSUES AND RECOMMENDATIONS				
Subject	**Background**	**Issue**	**Recommendation**	**Management Response**
(Continued) Incorrect Evidence Location of Property	in the arresting report and the ARS will generate a pre-numbered identifier for the property. The Office's SOP 41.002 states under Section I(f)(ii), "It is the responsibility of the Property Room Evidence Technician to conduct ongoing research on the property and evidence under his/her control to determine if it may be released."	Subsequent to our procedures, Management informed us a complete physical inventory was performed by the new Constable's Management to ensure a complete record of any/all property residing in the Evidence Room (as of 1/31/13) was recorded in the File-On-Q system used to track their location/disposition.		to reflect the correct location of the evidence. We have verified this in our system to confirm. As of March 2013, all items have been audited. We are still reviewing all of our destruction forms to ensure that our Property Room and File-On-Q information matches. * Pursuant to our SOP we will perform Bi-annual self-audits starting the new year 2014.
Missing Denominations on Evidence Tag	The Office's SOP 41.001, General Submission of Evidence states that for Evidence Bags, "The evidence bag is to have been properly sealed, and initialed in the blank provided on the bag, by the submitting Deputy. An ARS Bar Code sticker is to have been placed on the evidence bag so as not to interfere with the legibility of the form portion of the	There are 24 items of 83 (approximately 28.9%) where the property description or the File-On-Q system did not indicate the different denominations on the Treasurer Receipts of how much currency was collected and had to be matched using the case number. Although not part of our sample selected for testing,	The Office should update their department procedures (in regards to monetary funds being recorded in the File-On-Q system) that different currency denominations be documented when seized by Deputies. Also, the Property Room Evidence Technician should validate the amounts recorded in the Property	Since taking Office, we are addressing the past deficiencies from the prior administration as reflected in the report. The 24 items did have the correct total dollar amount of money and documented in the ARS report. Unfortunately, there is not a mandatory field in ARS to enter the denominations. The denominations were

ISSUES AND RECOMMENDATIONS				
Subject	**Background**	**Issue**	**Recommendation**	**Management Response**
(Continued) Missing Denominations on Evidence Tag	evidence bag. Evidence Tags must have been completely and properly filled out by the submitting Deputy."	14 Treasurer Receipts were provided (totaling $1,694.76) that were not documented/recorded in the File-On-Q system. As a result, by not maintaining the proper documentation (either in the File-On-Q system and/or on the Treasurer Receipts), these Property items could potentially impact pending court proceedings.	Room Database(s) match what was deposited at the Treasurer's Office. Additionally, proper training should be provided to the Property Room Evidence Technician along with proper supervisory review being conducted using the existing SOP 40.003 of performing the regular audits of the Property Room.	normally broken down and documented in the body of the narrative. Nothing in the narrative is transferred into File-On-Q. At the time these items were entered there was not a policy or procedure to document the money other than in the actual total. Since Constable Rosen has taken office, we are verifying and ensuring that the total amount of money as well as the quantity of each denomination is properly documented in File-On-Q. The amount once verified to match will be deposited into the Treasury. Constable Rosen had the evidence technician take the property room management training course to ensure his staff was properly trained in handling evidence being managed by this office. This course was taken and completed in June 2013.

ISSUES AND RECOMMENDATIONS				
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Property Room Evidence Tags	A physical observation of the Property/Evidence Room ensuring its contents matched the File-On-Q database used to track the location of the property housed in Office's building. This property is collected from arrests, raids, etc., and identified, tagged, and sealed by the arresting Deputies. The arresting report is housed within the ARS where a case number is generate. If there was any property collected by the Deputies, it would be stated in the arresting report, and ARS will generate a pre-numbered identifier for the property(ies). All property collected by the Office is also loaded into the File-On-Q system from ARS. This system lists all the property being guarded in the Property/Evidence Room.	Of the 544 Property items selected for testing, 55 Property Room items (approximately 10%) had not been processed in accordance with the internal SOPs. Items that did not have the proper information documented on the property (i.e., evidence was not signed or dated by the arresting Deputy; description was recorded incorrectly between the tag and the database, etc.). As a result, the following number of property items were identified in each category: - 33 guns did not have the proper barcode sticker on the evidence; - 12 drug items - 6 did not have the barcode attached to the property item, 5 were not signed or dated, and 1 was signed but not dated by the arresting Deputy. In addition, 1	The Office should enforce current SOP that the Property Room Evidence Technicians validate all submitting property is complete and accurate prior to accepting the evidence into the property room, along with providing additional training to the Property Room Evidence Technician to ensure proper handling of Property Room items. In addition, Management should establish formal written procedures regarding disciplinary actions for not following the SOPs. They should be trained on all procedures, including the new Disciplinary Action Policy.	Since taking Office, we are addressing the past deficiencies from the prior administration as reflected in the report. The inconsistences with report writing and submission of evidence were not addressed or enforced under the previous administration. Based on the problems seen during the audit the "New Administration - Constable Rosen" requires weekly meetings with all the division heads to review polices and necessary changes. The Evidence division actively sends emails to every deputy once their evidence has been receive to let them know that we received their submission. If there are problems with the submission, we are able to make deputy aware in a

ISSUES AND RECOMMENDATIONS				
Subject	**Background**	**Issue**	**Recommendation**	**Management Response**
(Continued) Property Room Evidence Tags	Pursuant to the Office's SOP 41.001, Property Room Evidence Technicians are responsible for ensuring that all items are properly tagged and packaged in accordance with following rules before admitting them into the Property Room. - All items which will fit into an evidence bag are to have been placed into an evidence bag. - The data fields on the form portion of the evidence bag are to have been completely and properly filled out by the submitting deputy. - The evidence bag is to have been properly sealed and initialed in the blank provided by the submitting deputy. - An ARS barcode sticker is to have been place on the evidence bag.	property item was improperly coded with one too many digits, causing the evidence tag number to be incorrectly recorded in the File-On-Q system (tag#120006801001). The Property was correctly identified by matching the Case #120049937 and the description of the evidence; - 7 electronics - evidence was not signed or dated by the arresting Deputy. In addition, 1 evidence tag ID did not match what was recorded in the File-On-Q system. The barcode in the File-On-Q system was identified as #110011122001, which differed from label on evidence tag as #110011012001; - 1 credit card - no description on the package identifying itself; the property had to be matched using the case number;		timely manner. Capt. Gore requires anyone submitting evidence after hours must submit their items with an email explaining what was submitted, the case number and good contact number for the officer. During the reorganizing/retagging of evidence, a large number of supplements were created for the items in the property room that show tags were never requested or assigned in ARS. When we reviewed some of the records the Cases were not complete or the operators using ARS created an error, which caused the case not to process properly. As of March 2013, all reports are reviewed and approved by a supervisor, then Evidence Division prints the barcode labels and tags all submitted evidence in the drop box to ensure that

ISSUES AND RECOMMENDATIONS				
Subject	**Background**	**Issue**	**Recommendation**	**Management Response**
(Continued) Property Room Evidence Tags	- Items which will not fit into evidence bags must have been affixed to them as an evidence tag. - Evidence tags must been completely and properly filled out by the submitting deputy.	- 1 currency - a counterfeit bill was recorded incorrectly in the File-On-Q system. The system recorded 1 $20 bill; however, the destruction order stated there were 3 $20 counterfeit bills destroyed, and there was no description on the package identifying itself. Identification had to be matched using the using the case number. As a result, Property items that are not processed correctly could potentially impact pending court proceedings.		all items are tagged properly. The evidence bags are checked for signatures. Constable Rosen ordered that the evidence bags be changed to clear plastic self-sealing bags and the purchase of gun boxes to aid in organizing and storing of property. All items in the property were checked for barcodes and deputies signatures. Pursuant our SOP we will perform Bi-annual self-audits of our evidence and property.
Inconsistent Recording in File-On-Q	Pursuant to the Office's SOP 41.001, General Submission of Evidence states that for Evidence Bags, "the evidence bag is to have been properly sealed, and initialed in the blank provided on the bag, by the submitting Deputy.	Of the 360 items selected for testing of currency and firearms, the following 41 property items (approximately 11%) were identified - 35 guns did not have the proper documentation (Destruction/Release	The Office should take steps to ensure proper identification and recording into the Property Room database are accurately completed and evidence is signed and dated by the appropriate individuals. In addition, the Office should	Since taking Office, we are addressing the past deficiencies from the prior administration as reflected in the report. The inconsistences with report writing and submission of evidence were

ISSUES AND RECOMMENDATIONS				
Subject	**Background**	**Issue**	**Recommendation**	**Management Response**
(Continued) Inconsistent Recording in File-On-Q	An ARS Bar Code sticker is to have been placed on the evidence bag so as not to interfere with the legibility of the form portion of the evidence bag. Evidence Tags must have been completely and properly filled out by the submitting Deputy."	Orders) that matched what was reported in the File-On-Q system. - 6 currency items; 5 items stated on the Evidence Tag that they were counterfeit bills; however, the File-On-Q system had it recorded as currency. In one instance, there was a difference of $18 between what was accepted by the Treasury's Office (Receipt) and what was recorded in the File-On-Q system. Also, an additional 14 firearms had inconsistent documentation; 6 had only a case number documenting the case the weapon was identified with, and 8 firearms had no barcode or case number identifying it. As a result, the Office's property listing was missing seized property collected by Deputies, which could potentially	follow their SOPs in performing regular audits of the Property Room and matching it against what is recorded in the File-On-Q system.	not address or enforced under the previous administration. Based on the problems seen during the audit the New Administration under Constable Rosen has weekly meetings with all the division heads to review polices/procedures to determine necessary changes. During the reorganizing and retagging of evidence, a large number of supplements were created for the items that were submitted under the previous administration, documented submitted in ARS, but was never assigned a tag number and transferred into File-On-Q by the deputy. When we reviewed some of the records Cases weren't complete or the operators using ARS created an error, which caused the case not to process properly. As of 2013, all reports are

ISSUES AND RECOMMENDATIONS				
Subject	**Background**	**Issue**	**Recommendation**	**Management Response**
(Continued) Inconsistent Recording in File-On-Q		impact pending court proceedings. Subsequent to our procedures, the Property Room was inventoried (100%) by the new Constable's Management to ensure a complete record of any/all property residing in the Evidence Room (as of 1/31/13) was recorded in the File-On-Q system used to track their location/disposition.		reviewed /approved by a supervisor. The Evidences division prints the barcode labels and tags all submitted evidence in the drop box to ensure that all items are tagged properly. The evidence bags are checked for signatures. Constable Rosen ordered that the evidence bags be changed to clear plastic self-sealing evidence bags and the purchase of gun boxes to aid with storing and reorganizing of the property room.
Property Released but no Supporting Documentation Located	Pursuant to the Office's SOP 41.002, "Define Responsibilities of the Evidence Room Technician" under Section I (e) regarding the Release of Evidence or Property from the Property Room states, Property or Evidence shall not be released to civilians unless authorized by law; Evidence will be released	The File-On-Q system reported 2 of 203 items (approximately 1%), both firearms - 45 caliber and a black semi-automatic, as being released from the Property Room, as of 12/31/12; however, the Office was unable to provide supporting documentation for the firearms being released	The Office should maintain proper supporting documentation upon the release of property leaving the Property Room at all times (either to and from court or back to the owner). In addition, the Office should follow their SOPs in performing regular audits of the Property Room and matching it against the File-	Since taking Office, we are addressing the past deficiencies from the prior administration as reflected in the report. After researching the records in ARS and File-On-Q, we contacted the defendant whom the property belonged to, based on the ARS case Number (gun 45 cal.).

ISSUES AND RECOMMENDATIONS				
Subject	**Background**	**Issue**	**Recommendation**	**Management Response**
(Continued) Property Released but no Supporting Documentation Located	for court by (1) Releasing it to a Deputy requesting it or (2) Delivering the evidence to the court in person. Unless informed by the court otherwise, the Property Evidence Room Technician should be prepared to offer testimony to the court regarding the handling of the evidence..." As stated above, once approved by the courts, a Destruction Order or a Release to Owner document is generated with the proper court and Constable signatures, along with the owner of the firearm (in cases where the property is being returned to the owner).	back to the owner. As a result, we were unable to determine if there was an improper release of property, since the properly signed documents could not be located.	On-Q system.	Contact was made by acquiring his cell phone number listed on the ARS report. The defendant stated that he had already picked up his gun from the office. The ARS system documentation per the Deputy at that time stated that the claimant came in for his property and was escorted by a second Deputy downstairs and all property was returned to the defendant. The property room Deputy failed to update File-On-Q to show that the property was released back to the owner. No documentation was found for the release of the property. Currently, when property is released to deputy, claimant or court, a property release form is printed, identification is requested and required from the signee, The signee has to sign the release form and a copy of the identification is attached.

ISSUES AND RECOMMENDATIONS				
Subject	**Background**	**Issue**	**Recommendation**	**Management Response**
(Continued) Property Released but no Supporting Documentation Located				Both release form and identification is scanned into ARS. File-On-Q is documented and updated to show the property released.
Unreceipted Funds	In accordance with the County's Accounting Procedure A.1, "Cash Handling Guidelines", funds should be receipted at the time of collection.	At the time of our cash count on January 2, 2013, the Office had three envelopes of miscellaneous money containing $7.00, $140.00, and $3,973.20. Management stated that the first two envelopes were found in an old file cabinet at their annex location and placed in the safe at the main office. Management also stated that the third envelope contained charity money collected to purchase Christmas toys. That money had been approved by Commissioners Court to be transferred to another County department. Failure to issue a receipt	In the future, funds should be immediately receipted in IFAS and deposited in order to provide accountability and proof of payment. Subsequent to our procedures, on January 9, 2013, the Office receipted and deposited the $7.00 and $140.00 amounts. On January 16, 2013, the Office deposited the $3,973.20 with the County Treasurer, and the Treasurer issued the appropriate Treasurers Receipt.	Since taking Office, we are addressing the past deficiencies from the prior administration as reflected in the report. Procedures are in place to properly document and receive all funds and Treasurers Receipts.

ISSUES AND RECOMMENDATIONS				
Subject	**Background**	**Issue**	**Recommendation**	**Management Response**
Unreceipted Funds		and deposit the funds at the time of collection increases the risk that funds could be lost or inappropriately used.		
Serial Numbers	According to the County's Accounting Procedure A.1-1, "Property Handling Guidelines", for County controlled assets, the County department must ensure the inventory records reflect sufficient identifying information that includes unique identifying serial numbers.	Of the 38 assets selected for testing, four assets (11%) contained no unique identifying serial number in the County's property and equipment records. As a result, items cannot be completely reconciled with the County's property and equipment records, which results in noncompliance with the County's Accounting Procedure. See note "c" on the attached Appendix.	The Office should ensure the County's property and equipment records contain accurate information, including unique identifying numbers. To improve internal controls, the Office should consider generating a quarterly asset report and review the data entry fields to monitor quality of information and errors, such as recording serial numbers, and perform periodic property inventory audits.	Since taking Office, we are addressing the past deficiencies from the prior administration as reflected in the report. The office has done a complete audit of all Harris County Pct.1 assets since Constable Rosen took office. Procedure are in place to ensure all assets are being managed in compliance with Harris County Accounting Procedures.
Multiple Quantities	Pursuant to the County's Accounting Procedure A.1-1, "Property Handling Guidelines," assets recorded in the County's property and equipment	Frequently, one purchase order was used to acquire multiple quantities of a particular piece of equipment. For these items, the Office did not	The Office should follow the County's Accounting Procedure A.1-1, "Property Handling Guidelines," and ensure the property and equipment records contain	Since taking Office, we are addressing the past deficiencies from the prior administration as reflected in the report.

ISSUES AND RECOMMENDATIONS				
Subject	**Background**	**Issue**	**Recommendation**	**Management Response**
(Continued) Multiple Quantities	records should contain accurate information, such as unit values and serial numbers.	separate the individual assets purchased in the County's property and equipment records. Correct unit values and serial numbers were not recorded. As a result, the ability to detect missing assets in a timely manner is reduced. See note "a" on the attached Appendix.	accurate information, including unit values and serial numbers. For several items, subsequent to our procedures, the Office separated the individual assets; however, they have not recorded serial numbers. The Office should ensure that the remaining items are separated into individual assets and serial numbers are recorded for all assets. To improve internal controls, the Office should consider generating a quarterly asset report and review the data entry fields to monitor quality of information and errors, such as recording multiple quantities, and perform periodic property inventory audits.	The office has done a complete audit of all Harris County Pct.1 assets since Constable Rosen assumed the office. Procedures are in place to ensure all assets are being managed in compliance with Harris County Procedures.
Items Not Located	Assets that are no longer in the Office's control and considered missing should	Of the 38 assets selected for testing, 7 assets (18%) could not be located. These	The Office should attempt to locate these assets, and steps should be taken to	Since taking Office, we are addressing the past deficiencies from the prior

ISSUES AND RECOMMENDATIONS				
Subject	**Background**	**Issue**	**Recommendation**	**Management Response**
(Continued) Items Not Located	be removed from the County's property and equipment records by requesting Commissioners Court approval to remove the assets.	assets totaled $17,327 and are considered County controlled assets with a cost of at least $500 but less than the $5,000 capitalization threshold. As a result, the County's property and equipment records may be overstated. See note "b" on the attached Appendix.	identify and address the cause of the missing assets. If they are unable to do so, they should determine whether County Auditor's Form 3351, "County Property Deletion/Indemnification Request Form," should be submitted to Purchasing to obtain Commissioners Court approval to remove these assets from the County's property and equipment records. To improve internal controls, the Office should consider generating a quarterly asset report and review the data entry fields to monitor quality of information and errors, such as items not located, and perform periodic property inventory audits. Subsequent to our procedures, on March 4, 2013, the Office prepared	administration as reflected in the report. Assets that are no longer in the Office or considered missing were placed on the County's deletion/Indemnification request form#3351 and submitted to Harris County Purchasing. The Harris County Purchasing submits the form to Commissioner's Court for approval. The Commissioner's Court has already returned the #3351 Audit form approved to remove the assets. This office has worked closely with the Auditor's office to ensure all Assets are managed correctly.

ISSUES AND RECOMMENDATIONS				
Subject	**Background**	**Issue**	**Recommendation**	**Management Response**
(Continued) Items Not Located			and submitted County Auditor's Form 3351 to remove the seven items not located.	
Duplicate EZ Tags	The Harris County Toll Road Authority (HCTRA) provides non-revenue EZ Tags for use on vehicles assigned to the Office. Prior to March 2012, EZ Tags were placed on the vehicles by the Office's personnel. Subsequent to that date, EZ Tags are placed on the vehicles by the Purchasing Agent's Office – Fleet Services Section.	HCTRA's records for the Office reflected two vehicles that each had two active EZ Tags. License plates were exchanged on the two vehicles, and new EZ Tags were obtained; however, the original EZ Tags were not canceled after the new license plates were applied. This exchange occurred during the period the Office assumed responsibility for the EZ Tags. Failure to timely cancel EZ Tags could lead to unauthorized use.	The Office should ensure that HCTRA's records for the Office contain accurate information. Subsequent to our procedures, on February 13, 2013, the Office contacted their Fleet Services' representative for HCTRA to request that the EZ Tags be canceled. In the future, the Office should periodically review their EZ Tag records and notify Fleet Services so that corrections can be made in a timely manner.	Since taking Office, we are addressing the past deficiencies from the prior administration as reflected in the report. Harris County Vehicle Maintenance Center is responsible for all EZ tags for Harris County Vehicles. Precinct One will work closely with Harris County Vehicle Maintenance Center to ensure proper documentation of all EZ-Tags are maintained.
Incorrect Hours on Time and Attendance Record	At the end of each pay period, the Office enters the employees' hours from their Time and Attendance Record for each day in the County's Daily Time Entry (DTE) payroll system.	Three Time and Attendance Records contained calculation errors. In one instance, the employee worked from 6:00 AM to 12:00 PM with no lunch break. The Time and	The Time and Attendance Records and DTE should be revised to reflect the correct number of hours worked. In the future, to avoid computation errors on the manually completed	Since taking Office, we are addressing the past deficiencies from the prior administration as reflected in the report. We are presently working with the Auditor's Office to

ISSUES AND RECOMMENDATIONS				
Subject	**Background**	**Issue**	**Recommendation**	**Management Response**
(Continued) Incorrect Hours on Time and Attendance Record		Attendance Record listed 8 hours worked instead of 6 hours. Eight hours were entered in DTE. In the second instance, the employee worked from 7:00 AM to 8:00 PM with no lunch break. The Time and Attendance Record listed 8 hours worked, instead of 13 hours. Eight hours were entered in DTE. In the third instance, the employee worked from 8:00 PM to 6:00 AM with no lunch break. The Time and Attendance Record listed 14 hours worked instead of 10 hours. Fourteen hours were entered in DTE. As a result, both the Time and Attendance Records and DTE reflect the incorrect number of hours worked.	Time and Attendance Record, the Office should begin using the Excel format Time and Attendance Record found on the Auditor's intranet home page.	modify our current Timesheet to help correct these issues. If we are unable to revise our Timesheets to address the past issues, we will begin looking into the Excel format Time and Attendance Record that the Auditor's office has. We are currently working on a resolution for this problem.
Updated Policies and Procedures	The Office has SOPs detailing the roles and responsibilities of the	The Office has been using File-On-Q to help with processing the various	The Office should update their SOPs for the Property Room to include all written	Since taking Office, we are addressing the past deficiencies from the prior

ISSUES AND RECOMMENDATIONS				
Subject	**Background**	**Issue**	**Recommendation**	**Management Response**
(Continued) Updated Policies and Procedures	Property Room Evidence Technician and the Property Room Intake. Once evidence is collected from arrests, raids, etc., at the Office, evidence is placed in the Property Room and tracked in the File-On-Q system. This system tracks the evidence being taken in/out of the Property Room. Other law enforcement agencies within Harris County use the File-On-Q system to track their evidence. It identifies the Location, Case/Tag numbers, and a description of the evidence being held.	types of Property Room Evidence Items since 2007. But there are no formal written desk level procedures on the use and controls of the File-On-Q system and the process requirements within the SOPs. Upon review of the Office's SOPs, there was no mention of evidence being recorded/entered into the system. Many of the SOPs have been revised since 2010, but no mention of the File-On-Q system. Based on further discussions with the Office, the SOPs were originally implemented prior to the File-On-Q system was placed into Production in mid-2007. Without updated policies and procedures regarding File-On-Q, there is a potential that Property Room Evidence could be processed incorrectly,	desk-level procedures for the current controls and processes embedded within the File-On-Q system. In addition, at a minimum, documented standards should be defined for the File-On-Q system so that it is consistent with data from their judicial filing system (ARS). For example, having the proper system application controls "edit checks" when entering the case or tag numbers, naming conventions being so many characters in length, etc. Management should consult with the vendor and determine if it is possible to implement these edit checks going-forward. Although the Office has some detailed procedures, others need to be updated to reflect the current control environment.	administration as reflected in the report. We currently have SOP in place that gives detail responsibilities of the Property Room Evidence Technician and the Property Intake/disposition. However, the SOP is being updated to include the function of the File-On-Q system and how it is used In conjunction with ARS/RMS to keep track of the location/disposition of property and evidence. We are currently checking all records to make sure that File-On-Q and ARS system documentation match.

ISSUES AND RECOMMENDATIONS				
Subject	**Background**	**Issue**	**Recommendation**	**Management Response**
(Continued) Updated Policies and Procedures		which could negatively impact judicial processing.		

CONSTABLE PRECINCT 1
APPENDIX
INVENTORY RECORDS EXCEPTIONS

OrgKey	Asset ID	Notes	Description	Serial Number	Status	Cost	Quantity
23730101	P168709-001-001	a	ARBITRATOR MK2 CAMERA		UA	$52,788.00	12
ZAR30100	P176344-001-001	a	LAPTOPS *WINDOW 7 COA* INTEL CORE 2 DUO		UA	$50,372.00	14
ZAR30100	P172555-001-001	a	RADIO,XTS5000 MODEL II 3X2		UA	$31,075.20	18
10030101	P167786-001-001	a	GENESIS II RADAR SYSTEM PART NO. G-2S,		UA	$14,376.00	12
10030101	P103146-002-001	a	IN-CAR VIDEO, SYSTEM-7 MV-7-2 MOBILE-VI		UA	$12,250.00	5
10030101	P111052-001-001	a	GENESIS II SELECT MOUNTED RADAR		UA	$11,980.00	10
ZAR30100	P172555-012-001	a	RADIO, MODEL M20URS9PW1 XTL5000		UA	$8,383.20	7
10030101	0384076-001-003	b	CPU DP EP ICP 300A COMPUTER WITH MONITOR		PO	$1,375.00	1
100301ZZ	A044103-A01	b	RADIO MOTOROLA MX360 PORTABLE	ADE0130	TG	$1,404.59	1
10030101	P025700-001-002	b	COMPUTER DELL GX300 MINI TOWER	58DMB01	TG	$2,350.00	1
27530101	P050256-001-001	b	PROJECTOR INFOCUS SYSTEMS LP130 DLP	6XW22690866	TG	$2,585.47	1
10030101	P062305-001-001	b	LAPTOP INSPIRON 600 M, INTEL PENTIUM M,	GP88231	PO	$2,141.00	1
NMG30100	P110313-001-367	b	LAPTOP PANASONIC TOUGHBOOK W/DOCKMASTER	S6HKSA55939	UA	$3,485.00	1
10030101	P115527-001-015	b	PANASONIC LAPTOPS	6LKYA03789	TU	$3,986.00	1
10030101	P168709-015-001	c	STORAGE SERVER, TERASTATION III 6TB NAS		UA	$1,795.00	1
10030101	P199748-001-001	a	APPLE IPAD WIFI 4G 32GB BLK VZN,		UA	$1,406.52	2
10030101	P203009-001-001	a	RECONYX HYPERFIRE SM750 CAMERA.		UA	$1,905.00	3
10030101	P205628-001-001	c	NOTEBOOK COMPUTER - TITAN SILVER SAMSUNG		UA	$1,435.00	1
10030101	P205939-001-001	c	APPLE MACBOOK PRO 13.3 LAPTOP,"		UA	$1,175.02	1
10030101	P206315-001-001	c	OPTIPLEX 790 COMPUTER MINITOWER BASE,		UA	$816.65	1

Notes

a	Multiple quantities
b	Not located
c	No serial number on records

Status Codes

PO	Purchase order
UA	Department "User" Accepted
TG	Tagged by Purchsing
TU	Tagged by Department "User"