

DeKALB COUNTY, GEORGIA



DEKALB POLICE DEPARTMENT

MANAGEMENT LETTER

2014 DEKALB POLICE PROPERTY ROOM

**PREPARED BY
INTERNAL AUDIT DIVISION**



**Finance Department
Internal Audit**

**Interim Chief Executive
Officer**

Lee May

Board of Commissioners

District 1
Nancy Jester

District 2
Jeff Rader

District 3
Larry Johnson

District 4
Sharon Barnes Sutton

District 5

District 6
Kathie Gannon

District 7
Stan Watson

Date: March 20, 2015
To: James Conroy, Interim Police Chief
From: Cornelia Louis, Deputy Director of Finance-Internal Audit
Subject: Police Department Property Room (Property Room)
Re: 2014 Management Letter

General Information

Internal Audit has reviewed the financial records of the Property Room for the period beginning January 1, 2014 and ending December 31, 2014. These records are summarized in our annual audit report. The Finding below addresses the financial operations of the Property Room.

Finding-Inexact Cash Amounts Entered into System

Cash receipt totals entered into the Ace Investigator system were sometimes inexact. This practice does not allow for accountability of cash received and can lead to possible misappropriation of funds. Attached is a schedule of several instances noted when reviewing the ACE Investigator's Cash on Hand Report.

Recommendation

We recommend that all cash receipts be entered accurately into the Ace Investigator system and that a monthly printout of receipts be obtained, reviewed for accuracy, initialed by the reviewer and maintained.

Internal Audit expresses appreciation for the assistance provided by your staff during our review. Please let us know if you have any questions or concerns.

Sincerely,

Cornelia Louis
Deputy Director of Finance – Internal Audit
DeKalb County, Georgia

cc: Board of Commissioners
Zachary Williams, Chief Operating Officer/Executive Assistant
Dr. Cedric L. Alexander, Deputy Chief Operating Officer of Public Safety
Gwendolyn Brown-Patterson, Interim Chief Financial Officer/Finance Director
Claudette Leak, Administrative Project Manager
Major Karen Anderson, DeKalb County Police Department
Captain Steven Fore, DeKalb County Police Department

POLICE DEPARTMENT PROPERTY ROOM
 TRUST & AGENCY AUDIT
 YEAR ENDING DECEMBER 31, 2014
 EXAMPLES OF INACCURATE ENTRIES

Source: Cash Received Report

Inv #	Location	Item Description	Cash Value	Case #
14000002	S08	Undetermined amount of US Currency in excess of \$500.00	1.00	13-140463
14002972	WES 08	Federal Reserve Note Over \$500.00 dollars stop counting once I reached 500.	500.00	14-023304
14003319	REL	undetermined amount of US currency in sealed plastic bag\$2490 ; COUNTED BY SGT KIM AND OFFICER	1.00	14-027478
14004251	LBS 08	Money Undetermined Amount LB/S08	0.01	14-038064
14004349	REL	UNKNOW AMOUNT, U.S. COINS (IN ZIPLOCK BAG)FILED IN JULY 2014BO/S18	1.00	14-039712
14004349	REL	UNKNOW AMOUNT, U.S. QUARTERS (IN ZIPLOCK BAG)FILED IN JULY 2014BO/S18	1.00	14-039712
14007304	C166	10-Federal Reserve Note SINGLE BILLSSER # E86027038 CSER# J30831879 BSER # F71620169 LSER# K0	1.00	14-076667
14009580	WES 08	unknown amount of \$1 bills werent in palin virew located inside a black pouch folded up	1.00	14-103447
14010234	REL	Undetermined Amount of U.S. Currency	0.10	2014107969
14010236	WES 08	Undetermined amount of U.S. CurrencyFILED FEB 2015	1.00	2014101082
14010853	WEM 32-O	2-\$20.00 dollar bills	20.00	14116316

Note: Cash Value is totaled for amount of cash on hand.