

COLLEGE OF SOUTHERN NEVADA
POLICE DEPARTMENT
Internal Audit Report
July 1, 2012 through September 30, 2013

GENERAL OVERVIEW

The CSN Police Department (CSNPD) is responsible for providing security and protection services on campus. They are also responsible for maintaining and investigating crimes and incidents on campus, notifying the campus community of crimes and concerns of public safety, and to annually publish and distribute the Jeanne Clery Disclosure of Campus Security Policy and Crime Statistics.

CSNPD is managed by a Chief that reports up to the Senior Vice President, Finance & Administration. Additional staff includes one Lieutenant, two Police Sergeants, eight Police Officers, an Assistant to the Chief (non-sworn) and fifty eight contract security officers (non-sworn).

CSNPD has offices located at each of its three main campuses; Charleston, Cheyenne and Henderson, and will dispatch individual officers to the Urban and Rural Learning Centers upon notice. CSNPD's Public Safety division operates 24 hours a day, 365 days a year. The department operates a 24 hour a day emergency phone line that is manned by a trained security officer. In addition, CSNPD maintains working relationships with numerous other law enforcement authorities, which are outlined in Memoranda of Understanding.

SCOPE OF AUDIT

The Internal Audit Department has completed a review of CSNPD for the period of July 1, 2012 through September 30, 2013.

Our review was conducted in accordance with the *International Standards for the*

Professional Practice of Internal Auditing issued by the Institute of Internal Auditors, and included tests of the accounting records and other auditing procedures, as we considered necessary. The tests included, but were not necessarily limited to these areas.

1. Reviewing evidence records and storage controls.
2. Testing expenditures for reasonableness, supporting documentation, and proper approval.
3. Examining and testing equipment inventory, telephone charges, and employee leave records.
4. Reviewing contracts for compliance with Board of Regents and Nevada System of Higher Education (NSHE) guidelines.
5. Reviewing personnel records for evidence of required officer training requirements.
6. Reviewing citation management records.
7. Testing compliance with state and federal reporting requirements.
8. Reviewing firearms controls, including testing of inventory.
9. Reviewing information technology (IT) controls.

In our opinion, we can be reasonably assured that CSNPD is operating in a satisfactory manner. However, implementation of the following recommendations would further improve operations.

EVIDENCE CONTROLS

Our review and testing of evidence noted it was properly identified, bagged, secured, and transported to the Cheyenne Campus for storage in the evidence room. However, we did note the logbook used to record the receipt and release of evidence was missing information required by the policy manual. Section 804.5 of the CSN Police Department policy manual notes the

property officer will record his/her signature to the logbook when signing evidence in or out, and will record various descriptive information to the logbook related to the evidence.

We recommend the evidence logbook be updated to include signature and description blocks to facilitate the property officer's entering of required information, which will strengthen chain of custody documentation.

Institution Response

The College of Southern concurs with this recommendation. The CSN Police Department revised the Evidence Log (Attachment A) to include an *item description* box to identify with greater specificity what the evidence is, and a *signature* box to record which personnel have had custody of the evidence and when, along with the reason for their handling of the evidence. These revisions to the *Evidence Log* will assist CSNPD personnel by improving the documentation and tracking of all evidence as it moves in and out of the evidence room.

Anytime an officer must access the evidence (for a court date, etc.), the officer must contact either the supervisory evidence technician or the secondary evidence technician (this is further described below). When one or the other of the technicians release the evidence, they will not only ensure that the log is filled out completely for that specific release of evidence, but will also spot check prior entries to ensure that the log is complete, accurate, and has been completed in a timely manner. In that way, each will provide a check on the other.

Our review also noted the annual unannounced inspections of the evidence storage areas, and the annual inventory of evidence by a supervisor not directly connected with evidence control, were not occurring as required by departmental Property and Evidence Policy 804.8.

We recommend the inspections and inventory of the evidence room be conducted as required by departmental policy.

Institution Response

CSN concurs with this recommendation. One important note is that the referenced departmental policy 804.8, *Property and Evidence Policy* is a part of the CSN Police Department Policy Manual which was fully implemented at the beginning of the current fiscal year (FY14), commencing on July 1, 2013. The period of this audit is July 1, 2012 through September 30, 2013. CSN Police Department is in the first half of the first year of implementation of the new policies. The unannounced inspection of the evidence storage area has not yet occurred, but will prior to June 30, 2014.

The annual inventory of evidence conducted by a supervisor not connected with evidence control will be conducted immediately upon reaching the anniversary date (June 30, 2014); the inspection will be conducted as specified within Policy 804.8.

Two CSN police department personnel are assigned to manage and operate the evidence room; a police sergeant as the supervisory technician, and an officer as a secondary evidence technician. Both attended a nationally-recognized training seminar entitled, *Managing the Property & Evidence Room* offered by the Public Agency Training Council as part of the National Criminal Justice Public Safety Continuing Education. Las Vegas Metro Police Department hosted the event which targeted the needs of small to mid-size agencies. The information gathered by CSNPD officers will be invaluable to the continued success of the department's appropriate handling and processing of case evidence. A syllabus of the training class is (Attachment B) is provided for your information.

STATEMENT OF REVENUES AND EXPENDITURES

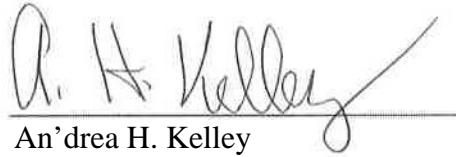
The statement of revenues and expenditures based on the activity of the department's accounts is provided below. The statement is provided for informational purposes only.

	State Funds	Auxiliary Accounts	Total
Balance, July 1, 2012	\$ -	\$ 42,563	\$ 42,563
Transfers-In	-	195,450	195,450
Revenues			
State Appropriation	3,268,585	-	3,268,585
Total Revenue	3,268,585	-	3,268,585
Transfers-Out	-	-	-
Expenditures			
Salaries	1,224,785	-	1,224,785
Travel	32,342	-	32,342
Operating	2,011,458	237,117	2,248,575
Encumbrances	-	-	-
Total Expenditures	3,268,585	237,117	3,505,702
Balance, June 30, 2013	\$ -	\$ 896	\$ 896
Balance, July 1, 2013	\$ -	\$ 896	\$ 896
Transfers-In	-	-	-
Revenues			
State Appropriation	3,463,100	-	3,463,100
Total Revenue	3,463,100	-	3,463,100
Transfers-Out	-	-	-
Expenditures			
Salaries	313,774	-	313,774
Travel	8,067	-	8,067
Operating	330,529	20,888	351,417
Encumbrances	2,578,450	293,033	2,871,483
Total Expenditures	3,230,820	313,921	3,544,741
Balance, September 30, 2013	\$ 232,280	\$ (313,025) 1	\$ (80,745)


Note: 1. Deficit due to encumbrances. Anticipate revenue to cover expenditures when due.

The Internal Audit Department appreciates the assistance and cooperation received from the CSN staff during this review.

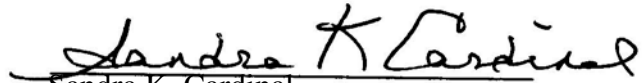
Las Vegas, Nevada
November 15, 2013



An'drea H. Kelley
Internal Auditor II



J. Vito Hite
Internal Audit Manager



Sandra K. Cardinal
Assistant Vice Chancellor for Internal Audit

College Of Southern Nevada Police Department
Evidence Log

Report #:	Date:	Officer:
Item Description:		
1.		4.
2.		5.
3.		6.
Comments:		
Evidence Date in:	Officer:	Signature:
Evidence Date Out:	Officer:	Signature:
Reason:		
Evidence Date in:	Officer:	Signature:
Storage Location:		

Report #:	Date:	Officer:
Item Description:		
1.		4.
2.		5.
3.		6.
Comments:		
Evidence Date in:	Officer:	Signature:
Evidence Date Out:	Officer:	Signature:
Reason:		
Evidence Date in:	Officer:	Signature:
Storage Location:		

**10 Day Spanish
Language Immersion
November 5, 2013 Thru
November 15, 2013
Indianapolis, Indiana
For Additional Information Call:
1-800-365-0119 or visit www.patc.com**

**Western States
Training Conference**
Las Vegas, Nevada
Law Enforcement
and Fire Science Training Classes
Dec 2-6 / Dec 9-13 / Dec 16-18, 2013

Course Name	Seminar ID #	Start	End	Fee
Electronic Evidence Conference: Emerging Trends	11726	Dec 2	Dec 4	\$350
Internal Affairs Conference & Certification	11638	Dec 2	Dec 6	\$595
Kinesic Interview & Interrogation Phase I & II	11637	Dec 2	Dec 6	\$525
Drug Investigation Conference	11639	Dec 2	Dec 6	\$495
Detective and New Criminal Investigator	11640	Dec 2	Dec 6	\$450
Fire / Arson Investigator Conference	11657	Dec 2	Dec 6	\$495
Legal Liability Issues in Schools	11718	Dec 5	Dec 6	\$295
Managing the Property & Evidence Room	11867	Dec 9	Dec 11	\$285
Use of Force	11841	Dec 9	Dec 13	\$525
Death and Homicide, 5 Day	11542	Dec 9	Dec 13	\$525
Hostage Phase I & II	11543	Dec 9	Dec 13	\$525
Leadership Academy	11544	Dec 9	Dec 13	\$485
New Fire & Arson Investigator Academy	11546	Dec 9	Dec 13	\$475
Child Death Investigation	11729	Dec 16	Dec 18	\$295
Interviewing the Sexual Deviant	11712	Dec 16	Dec 18	\$325
8th Annual Hostage Negotiators Training Conference	11547	Dec 16	Dec 18	\$325

~ 2 WAYS TO REGISTER ~

Online: www.patc.com - follow the Eagle!
Phone: 1-800-365-0119 - Our representatives will gladly assist you



Public Agency Training Council

5235 Decatur Blvd
Indianapolis, Indiana 46241

Phone: 1-800-365-0119

Fax: 317-821-5098

Email: information@patc.com

Visit us on the Web at:

www.patc.com

December 9, 10 & 11, 2013 • Las Vegas, Nevada

**Public Agency
Training Council**
Jim Alsop, Director



National Criminal Justice
Public Safety Continuing Education

Hosted By:
**Las Vegas Metro Police
Department**
Las Vegas, Nevada

BETHEL
UNIVERSITY
COLLEGE OF CRIMINAL JUSTICE
College Credit Hours Option
Contact:
criminaljustice@bethel.edu

Training Seminar
**Managing the
Property & Evidence
Room**

**"For Small to Mid-Size Agencies"
"Complies with CALEA Standards"**

Instructors:
Joseph Willis

Joseph Willis (retired) is a 25 year veteran of the Keene (NH) Police Department. He earned a Bachelor of Arts Degree magna cum laude from Franklin Pierce University. He is both a national instructor and an auditor in the property and evidence management field. He is a certified instructor through NHPS&T. While assigned as the department property and evidence officer, he was an integral member of the team to achieve CALEA recognition and certification for accreditation. Until his retirement he was the team leader for both the Collision Analysis and Hostage Negotiation units. Among many of his assignments, he served as a Juvenile Detective/Prosecutor, Major Crimes Detective, Pleason Case Manager, Undercover Narcotics Detective for the NH Attorney General's Drug Task Force and finally as the Property and Evidence Manager. He is a member of the International Association for Property and Evidence, New England Association for Crisis Negotiators and President of NH Property and Evidence Room Management Professionals.

December 9, 10 & 11, 2013
Las Vegas, Nevada

Register online at: www.patc.com

ATTACHMENT B

**Managing the
Property & Evidence Room
"For Small to Mid-Size Agencies"
"Complies with CALEA Standards"**

Course Objectives:

To provide participants with a basic understanding for the legal and ethical requirements in order to properly operate a professional evidence / property management system. Familiarize fellow law enforcement professionals with the techniques and responsibilities involved in the function of a property room environment. Encourage one another to exchange ideas to improve the understanding and functionality of the property management system within their own agency.

- **Property Room Problems and Solutions**
- **Policies and Procedures**
- **Packaging**
- **Security**
- **Management Theories**
- **Events and Trends**
- **Property Room Layout**
- **Storage Management**
- **Documentation**
- **Purging**
- **Dispositions**
- **Audits and Inventories**
- **Miscellaneous Handouts and Sample Forms**

**Seminar Agenda
Managing the Property & Evidence Room
"For Small to Mid-Size Agencies"
"Complies with CALEA Standards"
December 9, 10 & 11, 2013 •Las Vegas, Nevada**

Monday, December 9, 2013

- 8:00 a.m. — 8:30 a.m. **Registration**
- 8:30 a.m. — 12:00 p.m. **Welcome Introduction**
Property Room Issues
Policies / Procedures
Packaging
- 12:00 p.m. — 1:00 p.m. **Lunch (on your own)**
- 1:00 p.m. — 5:00 p.m. **Security**
Management Theories
Events / Trends
Layout / Storage

Tuesday, December 10, 2013

- 8:00 a.m. — 12:00 p.m. **Documentation**
Found / Safekeeping
General Numbering Systems /
Bar Coding
Firearms / Narcotics / Currency
- 12:00 p.m. — 1:00 p.m. **Lunch (on your own)**
- 1:00 p.m. — 4:00 p.m. **Purging / Diversion**
Destruction Methods
Audits / Inventories

Wednesday, December 11, 2013

- 8:00 a.m.—12:00 p.m. **Overview of Evidence /Property Room Managers Responsibility**
Overview of Evidence Room Supervisors Responsibilities
Security (Facility)
Security (High Value Items)
Accreditation Standards and Expectations
Inventories
Audits
- 12:00 p.m. **Certificate Presentation**

3 Ways to Register for a Seminar!

1. **Register Online** at www.patc.com — Yellow link upper left corner
2. **Fax Form** to Public Agency Training Council FAX: 1-317-821-5096
3. **Mail Form** to

Public Agency Training Council
5235 Decatur Blvd
Indianapolis, Indiana 46241

Federal ID# 35-1907871

*** Pre-payment is not required to register***

Upon receiving your registration we will send an invoice to the department or agency.

Checks, Claim Forms, Purchase Orders should be made payable to:
Public Agency Training Council

If you have any questions please call
317-821-5085 (Indianapolis)
800-365-0119 (Outside Indianapolis)



Seminar Title: Managing the Property & Evidence Room
Instructor: Joseph Willis
When: December 9, 10 & 11, 2013
Registration Time: 8:00 A.M. (December 9, 2013)
Seminar Location: Palace Station
2411 West Sahara Avenue
1-15 & Sahara Avenue Exit
Las Vegas, NV 89102
1-800-834-3101
\$65.00 S/D Sun.-Thurs. Tower Rooms (Plus \$5.95 and Tax)
\$85.00 S/D Fri. & Sat. Tower Rooms (Plus \$6.95 and Tax)
Note: \$4.95 Service Fee Per Night (Includes Scheduled Shuttle To and From Airport, Scheduled Shuttle to Strip, In-Room Internet Access and Fitness Facility.)
Registration Fee: \$295.00 Includes Hand-outs, Managing the Property & Evidence Room Manual, Coffee Breaks, and Certificate of Completion.

Seminar ID
#11867

Notice:
To receive special room rates,
please identify yourself with
the PCATS logo Public Agency
Training Council if you do
not identify with the code listed
above you will not receive the
discounted service fee.

Names of Attendees 1. _____
2. _____
3. _____
4. _____

Agency _____

Invoice To Attn: _____
(Must Be Completed)

Address _____

City _____ **State** _____ **Zip** _____

Email _____

Phone _____

Fax _____

Cut Along Dotted Line



Memorandum

Senior Vice President, Finance & Administration

TO: Scott Anderson, Audit Manager
NSHE

FROM: Patricia Charlton
Senior Vice President, Finance & Administration

SUBJECT: Response for College of Southern Nevada Police Department Audit
For the period July 1, 2012 through September 30, 2013

DATE: January 16, 2014

Attached is the initial response to CSN Police Department audit for the period from July 1, 2012 through September 30, 2013. The recommendations and status of corrective actions are provided below.

#	Recommendation	Agree	Completed
1.	Evidence Log Book <i>We recommend the evidence logbook be updated to include signature and description blocks to facilitate the property officer's entering of required information, which will strengthen chain of custody documentation.</i>	Yes	The Evidence Log was revised to include an <i>item description</i> box to identify with greater specificity what the evidence is, and a <i>signature</i> box to record which personnel have had custody of the evidence and when, along with the reason for their handling of the evidence. A copy of the revised form is included with the response as Attachment A. There are two evidence technicians: 1) a supervisory tech and 2) a secondary technician. When one or the other releases evidence, they will take the opportunity to spot check prior entries to ensure that the log is complete, accurate and has been completed in a timely manner. Each will provide a check on the other.
2.	Inspections of the evidence storage area <i>We recommend the inspections and inventory of the evidence room be conducted as required by departmental policy.</i>	Yes	CSN concurs and also advises that the departmental policy cited in this recommendation was not implemented until July 1, 2013 at which time the entire revised CSN Police Department Policy Manual was put into effect. Since the Department is now (in January 2014) within the first half of the first year of implementation, the unannounced inspection will occur prior to June 30, 2014; the annual inventory of evidence conducted by a supervisor not connected with evidence control will occur immediately upon reaching the anniversary date of June 30, 2014, as is specified in CSNPD Policy 804.8.

2.	Inspections of the evidence storage area (continued)		The evidence technicians attended a nationally recognized training seminar <i>Managing the Property & Evidence Room</i> offered by Public Agency Training Council as a part of the National Criminal Justice Public Safety Continuing Education and hosted by Las Vegas Metro Police Department. This training was directed towards small to mid-sized departments; a syllabus was included with the audit response as Attachment B.
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The Audit Committee Agenda Request form is also attached. Please let me know if you have any questions regarding this information.

Thank you!

PAC:mte

c: Michael D. Richards, President
Darryl Caraballo, Chief, CSN Police Department
Mary Kaye Bailey, Associate Vice President for Financial Services/Controller