



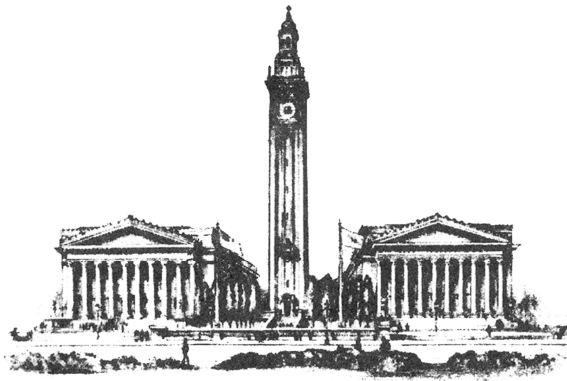
Review of the Springfield Police Department's Seized Cash Procedures

February 2016

Office of Internal Audit

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THE CITY OF SPRINGFIELD, MASSACHUSETTS

February 16, 2016

Re: Review of the Springfield Police Department's Seized Cash Procedures

Honorable Audit Committee Members,

At the request of Police Commissioner Barbieri, the Office of Internal Audit conducted a review of the Springfield Police Department's (SPD) Seized Cash Procedures. The accompanying report details findings and recommendations for improvement. The results of the review were discussed with SPD management who has taken numerous positive actions in response to these recommendations. SPD management's responses have been incorporated into the report.

This report is not intended to be an adverse reflection of the City or of its departments; rather it is intended to contribute to the improvement of the City's risk management, control, and governance processes.

We wish to personally acknowledge the support received throughout this process from the Springfield Police Department's management, their officers, the City's Law Department, and all others that helped to provide information during this review. We thank them for their cooperation and courtesies extended.

Respectfully submitted,

Yong Ju No, CPA

CC:	Honorable Mayor Domenic J. Sarno	Springfield City Council
	Police Commissioner John Barbieri	T.J. Plante, CAFO
	Deputy Commissioner Mark Anthony	Edward Pikula, City Solicitor
	Captain Rupert Daniel	Kathy Breck, Deputy City Solicitor
	Jennifer Winkler, Director of Business and Technology	Mike Nelligan, CPA, Powers & Sullivan

*Report information about fraud, waste, or abuse of City resources to the Office of Internal Audit:
(413) 886-5125 <http://www.springfield-ma.gov>*



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February 2016



Office of Internal Audit

Why We Did This Study

Commissioner Barbieri requested that the OIA review the policies and procedures in the SPD's evidence rooms as related to seized cash in the custody of the SPD.

What We Recommend

We made the following recommendations:

- Deposit seized cash into a financial institution utilized by the City.
- Once seized cash is deposited into the financial institution, the City Treasurer/Collector reconcile the bank account.
- Use armored car pickups to transport seized cash into the City's financial institution.
- Surveillance cameras be installed, maintained, and periodically tested in all evidence rooms.
- Use fire proof safes to store seized cash prior to deposit.
- Safe combinations/entry codes be changed after any turnover of employees in the evidence rooms.
- Implement a software application to log and track seized cash from its receipt to disposition.
- In the interim prior to the implementation of a software application, use an electronic spreadsheet to log and track seized cash activity.
- SPD's Business Office record all seized cash activity in the City's accounting system MUNIS and reconcile monthly accounting records in MUNIS to the seized logging/tracking records (i.e., electronic spreadsheet and eventually a software application).

(Continued on page 2)

Review of the Springfield Police Department's Seized Cash Procedures Executive Summary

Background

The Springfield Police Department (SPD) seizes property used during commissions of violations of Massachusetts General Laws including but not limited to the transportation, concealment, manufacture or protection of controlled substances. Seized property may be real or personal property. Often it is cash. The Springfield Police Department is responsible for the safe storage, tracking, and appropriate disposition of seized property.

In February 2015, Commissioner Barbieri sought guidance from the Massachusetts Attorney General's Office related to discrepancies of seized cash in the narcotics evidence room. On January 11, 2016, the Massachusetts Attorney General's Office announced that its investigation culminated in several indictments of a former SPD employee who allegedly stole cash in the narcotics evidence room between December 2009 and July 2014 from more than 160 drug cases totaling almost \$400,000.

Objectives and Scope

Our review was designed to be performed in three phases: Phase I: Understanding Procedures and Inventory/Count Seized Cash; Phase II: Transactional Testing; and Phase III: Review of Investigative Funds. Phase III of our project will be completed by the end of fiscal year 2016 and will be covered under a separate report. Phase II was suspended upon the SPD's discovery of discrepancies related to seized cash in the narcotics evidence room. As such, this report covers only Phase I of our review.

The primary objectives of our review were as follows:

- Evaluate policies and procedures related to the handling of seized cash stored in the SPD's property and narcotics evidence rooms.
- Determine if the control environment was sufficient to ensure that all cash seizures were properly received, documented, stored/secured, and maintained prior to appropriate and timely disposition.
- Determine if seized cash as received, recorded, and secured complied with appropriate standards and guidelines.

Our review covered cash held in the narcotics evidence room through November 30, 2015 and the property evidence room through April 16, 2015.

(Continued on page 2)

What We Recommend (continued)

- Review and approval of the electronic logging/tracking spreadsheet (and eventually a software application) and monthly reconciliation by SPD management.
- Develop and implement a method to routinely inquire as to the status of seized asset cases from the relevant courts/agencies and the status of seized cash which has been checked out by an authorized agency.
- Officers who are independent of the evidence room personnel conduct periodic physical inventories and perform a full physical inventory prior to the reassignment of officers staffing the evidence rooms.
- Disbursements adhere to the City's disbursement policy.
- Implement a two person cash count procedure: any time cash changes hands both persons should ideally stay to witness the count and sign off that they are in agreement.
- Limit the access to certain functions of the seized cash logging/tracking system, i.e., electronic spreadsheet and eventually a software application. Personnel who have access to these areas should not have the authority to alter data once they take property into their custody.
- Consider assigning additional qualified personnel to the evidence rooms.
- Obtain and utilize a cash counting machine that has counterfeit currency detection functionality.
- Work collaboratively with the United States Secret Service to confirm the preferred process for reporting the receipt of counterfeit currency and its ultimate disposition.
- Implementation of a consistent packaging system for seized cash that includes tamper resistant products and methods.
- A complete description should be documented for all seized cash in a manner that allows the reader to visualize the item without actually examining it and all personnel who handled the seized cash.
- Obtain additional insurance or have the evidence room personnel bonded if the City's crime policy is inadequate.
- Update policies and procedures to address the findings and deficiencies noted in this report.

For more information, contact Yong No at (413)784-4844 or yno@springfieldcityhall.com.

What We Found

- Large amounts of cash held in custody
- System for logging and tracking seized cash is inadequate
- No records of inventory performed on cash held in custody
- Cash on hand unaccounted for on the City's financial records
- Conflicting duties of SPD personnel
- No ability to detect counterfeit currency
- Packing and documentation of seized cash needs improvement
- No comprehensive policy or procedures related to seized cash and its disposition
- Additional insurance coverage/bonding may be needed



INTRODUCTION

Chapter 468 of the Acts of 2008 authorizes the Director of Internal Audit to examine the records of the City and its departments to prevent and detect waste, fraud and abuse and to improve the efficiency, effectiveness and quality of public services provided in and by the City. In accordance with this legislation, all offices and employees of officers, boards, commissions, agencies, and other units of City government are required to comply with requests for information or access to systems and records by the Office of Internal Audit (OIA). The following review aligns the authority and goals of the OIA with those of the City. Specifically, this review addresses the City's values related to accountability such as integrity, fiscal responsibility, and transparent practices. The review also supports the City's strategic priorities ensuring operational excellence, fiscal health, and sustainability in all divisions, departments, programs, and activities.

This report is not intended to be an adverse reflection of the City or any one of its departments. The intent is for City management to utilize these findings and recommendations to help in making future well-informed strategic decisions while ultimately meeting City objectives.

BACKGROUND

Certain assets may be either held or seized during the course of an arrest or investigation by the Springfield Police Department (SPD). In general, held items may include lost, stolen or abandoned property, property taken from persons held in protective custody or property held for evidence. Seized items may include controlled substances, related paraphernalia, records and data, money, or other assets that are used, or intended for use, in violation of Massachusetts General Laws.¹ The SPD in turn processes, securely stores, and tracks those assets. Each asset is in the SPD's custody until a court orders it returned to its rightful owner or if the SPD is ordered to forfeit it. The seized assets are stored and safeguarded as evidence in various locations throughout SPD under the direction of the Police Commissioner and the leadership of the assigned Deputy Chief and other designated officers.

In July 2014, Commissioner Barbieri asked the Office of Internal Audit to review the policies and procedures in the SPD's evidence rooms as related to seized cash in the custody of the SPD. The evidence rooms are located at 130 Pearl Street and are comprised of several rooms which specifically contain non-narcotics property ("property rooms") and two rooms for narcotics related items ("narcotics rooms"). The rooms contain various assets that were seized by the SPD including the separate storage of seized cash. Our project was designed to be performed in three phases: Phase I, Phase II, and Phase III. The status of the three phases is as follows:

Phase I – Complete

Phase I was planned to first focus on gaining an understanding of procedures utilized for the handling of cash in the property rooms and narcotics rooms and to perform a physical inventory of cash on hand. We completed our procedures related to Phase I of our project. This report includes the results of our fieldwork related to Phase I.

¹ Massachusetts General Laws, Chapter 94C, Section 47, Paragraph (a)



Phase II – Suspended

Phase II of our project was designed to include sampling procedures to test the completeness and accuracy of cash seizures. We selected a sample of seized cash transactions related to the narcotics evidence room to test. The sample was obtained from arrest records and property logs. This sample was provided to the SPD so that the supporting documentation could be provided to the OIA in order to determine whether the cash seizure should be in the custody of the SPD. Subsequent to our request, the SPD's Commissioner sought guidance from the Massachusetts Attorney General's Office regarding discrepancies related to cash seizures in the narcotics room. As such, our request remained open; and our Phase II transaction testing was suspended.

On January 11, 2016, the Massachusetts Attorney General's Office announced that its investigation culminated in several indictments of a former SPD employee. The AG's announcement stated that a former narcotics evidence officer at the Springfield Police Department was arraigned on charges that he stole nearly \$400,000 from the evidence room. According to the announcement, in some instances, the former officer allegedly "shorted" the cash count by taking money when he recounted it. The former officer also allegedly replaced money he stole from various evidence envelopes with previously seized counterfeit money or with newer money that was put into circulation after the original seizure date. According to the statement, the investigation also uncovered more than 160 empty evidence envelopes that were missing cash that was seized as evidence. These charges are allegations, and defendants are presumed innocent until proven guilty. According to the announcement, this matter is being prosecuted by Assistant Attorney General James O'Brien, Chief of the AG's Public Integrity Division, and Assistant Attorney General Heather Valentine, of AG Healey's Western Massachusetts Office, with assistance from the Massachusetts State Police, the U.S. Secret Service, the AG's Digital Evidence Lab, and the Hampden District Attorney's Office. The AG announcement states that the Springfield Police Department assisted in and fully cooperated with this investigation. Attached to the indictments is a spreadsheet of 162 cases indicating a total of \$385,317 was allegedly stolen. A copy of this spreadsheet is attached to this report as **Attachment A**.

Phase III – Not Started

Phase III of the project is intended to include a review of the policies, procedures, and transactions surrounding investigative funds which the SPD refers to as "buy money". Our goal is to initiate and complete the review of processes related to SPD buy money by the end of fiscal year 2016. The findings and recommendations related to Phase III will be covered in a separate report.

OBJECTIVES, SCOPE, AND METHODOLOGY

Objectives

The primary objectives of our review were as follows:

- Evaluate policies and procedures related to the handling of cash seizures in the property room and narcotics room.
- Determine if the control environment is sufficient to ensure that all cash seizures are received, documented, stored/secured, and maintained prior to appropriate and timely disposition.
- Determine if cash seizures as received, recorded, and secured comply with appropriate standards and guidelines.



Scope

Our review covered cash held in the narcotics room through November 30, 2015 and the property room through April 16, 2015. We submitted a request to the SPD for supporting documentation related to transactional testing of seized cash transactions from fiscal year 2013 to fiscal year 2015. Subsequent to our request, the Springfield Police Commissioner sought guidance from the Massachusetts Attorney General's Office regarding discrepancies related to cash seizures in the narcotics room. As such, our request remained open; and our testing was suspended.

In November 2014, our scope was expanded to include the review of the policies and procedures in the investigative fund (buy money). As mentioned in Phase III of the background section of this report, findings, and recommendations related to our review of the buy money process will be presented in a separate report.

The inventory of narcotics was not in the scope of our review as the SPD utilized an external specialized audit firm to perform the inventory. The inventory of non-narcotics related property other than cash in the evidence rooms was also not within the scope of our review.

Methodology

To accomplish our objectives, we performed the following procedures:

Phase I

- Observed current physical and access security of seized cash in the property room and narcotics property room to gain a general understanding of SPD processes.
- Observed current policies and procedures in the evidence rooms to gain an understanding of the methods used by evidence personnel.
- Interviewed SPD personnel to gain an understanding of current policies and practices.
- Researched police practices from other communities and organizations to identify best practices pertaining to evidence room procedures.²
- Counted cash on hand in the property room and the narcotics room through a certain date.

Phase II

- Sampled seized cash transactions (narcotics) from arrest records and property logs to test.
- Sampled cash and other transactions (non-narcotics) from arrest records and property logs to test.

Our findings and related recommendations related to Phase I are in the following sections of the report. The Springfield Police Department was given the opportunity to respond to the findings. The departmental responses are incorporated verbatim into the report following each finding and recommendation.

² We researched best practices and recommendations from various communities that underwent similar reviews as well as standards published by the International Association for Property and Evidence, Inc. (IAPE) and seized property guidelines and checklists published by the United States Government Accountability Office (GAO).



FINDINGS AND RECOMMENDATIONS

Finding 1: Large amounts of cash held in custody

We observed that seized cash is physically stored at the SPD resulting from numerous cases spanning multiple years. According to the SPD, all of the seized cash had little, if any, evidentiary value. Specifically we observed cash from several hundred cases with arrest dates from calendar years 2010 to 2015. The aggregate dollar value of these cases was approximately \$910,000 in the narcotics room as of September 30, 2015 and \$37,000 in the property room as of April 16, 2015. These rooms have some measures of enhanced security including restricted access to gain entrance to the rooms. However, we did not observe the use of video surveillance in the narcotics room. We were also advised by a narcotics evidence officer that there were concerns as to the degree of fire resistance of the existing safes. By physically maintaining such a significant amount of cash on site, this asset may be susceptible to theft, loss, fire, and other catastrophic events.

Recommendation

We recommend the following:

- The SPD work collaboratively with the Hampden County District Attorney's Office as well as the City's Law Department to determine if the seized cash currently on hand can be released for deposit to a financial institution and whether future cash seizures can also be timely deposited to a financial institution.
- If it is determined that seized cash can be released for deposit to a financial institution, the SPD then (1) immediately deposit current funds into a bank account established by the City Treasurer/Collector specifically for seized cash with appropriate accounting codes established by the City Comptroller to ensure that seized cash is not comingled with other City funds; and (2) implement a process for transferring future cash seized as soon as practical once it no longer has evidentiary value. A clear paper trail should be maintained as to the transfer of the seized cash from the SPD to the financial institution.
- The City Treasurer reconcile the bank account to seized cash recorded in the City's accounting system.
- The SPD use armored car pickups to transport seized cash to the City's financial institution.
- Surveillance cameras be installed, maintained, and periodically tested in all evidence rooms.
- The SPD research the actual fire rating and adequacy of the existing safes. The SPD invest in higher rated safes with enhanced security features, if deemed necessary.
- Safe combinations/entry codes be changed after any turnover of employees in the evidence rooms.

Management Response

We agree with the auditors recommendations.

SPD in consultation with DA Gulluni have created a policy where all seized cash is deposited into a bank. All cash seized with the exception of a 30 day hold period has been deposited. Armored car pickups are being utilized. Safe entry codes have been changed. We are currently researching the fire rating and will upgrade if deemed necessary. We are reconciling cash accounts with the City Treasurer. Surveillance cameras have been installed in all evidence rooms and the cash control area.

**Finding 2: System for logging and tracking seized cash is inadequate**

Massachusetts requires that full and complete records must be maintained for any property subject to forfeiture. These records should include who the property was received from, who it was delivered to, the kinds, quantities, and form of property, under what authority it was held or disposed of, and the date and manner of destruction or disposition.³ Also, according to the GAO checklist entitled *Seized Property and Forfeited Assets Systems Requirements*, each seized item should be assigned a value and unique identifier that facilitates tracking of the item from the point of seizure through final disposition in such a manner that at any time during the process a status, value, and location of a seized item can be determined.⁴ The SPD utilizes a set of manual log books to maintain this required information for seized assets. We noted that this manual system lacks the ability to readily report on the value and description of cash that have been seized over a specified time period; the total value of the seized cash in custody; or the net amount of actual proceeds that SPD has received on resolved forfeiture cases. In addition, we noted the following inherent deficiencies in the manual log books:

- Records can be misplaced, lost, or subject to unauthorized access and alteration.
- Data retrieval is labor intensive.

We also noted the following deficiencies in SPD logging and tracking procedures:

- Manual log books were not fully recorded or updated to include information regarding the case's disposition.
- Records regarding the disposition or movement of the money were not always easily accessible.
- There was no follow up process regarding status of seized money checked out as evidence.

If seized cash is not adequately logged and tracked, it increases the risk of theft and loss.

Recommendation

We recommend the SPD perform the following:

- Implement a software application that maintains and contains all pertinent information from its receipt to disposition. This system should contain information regarding transfers to a financial institution, a crime lab, court, or other agency, noting who authorized the transfer, the officer who released the cash, and the person who received the cash along with dates and times. Also, this system should allow data to be viewed and searched in ways that were previously a challenge. A modernized inventory tracking application could also provide a full audit trail of transaction entries and changes and the amount of seized cash as of a certain date.
- In the interim prior to implementing a software application, utilize an electronic spreadsheet to augment or replace the use of manual log books to log and track seized cash activity.
- Develop and implement a method to routinely inquire as to the status of seized asset cases from the relevant courts/agencies. Proactive monitoring of the status of cases will ensure that the SPD properly receives its share of forfeited assets as well as keeping the number of pending cases in its custody as current as possible.

³ Massachusetts General Laws, Chapter 94C, Section 47, paragraph (e)

⁴ United States General Accounting Office (GAO) Financial Management Series, *Seized Property and Forfeited Assets Systems Requirement*, October 2000, Seizure Activities Checklist



- Implement a follow up process to check on the status of unreturned evidence which has been checked out by an authorized party.
- Review and approve the electronic logging/tracking spreadsheet and eventually the computerized logging/tracking records by SPD management.

Management Response

We agree with the auditors recommendations. We are researching a software program for property and evidence. We currently are using an electronic spreadsheet to record all transactions. An electronic notification system has been set up with the DA to track forfeitures and disposal orders for evidence.

Finding 3: No records of inventory performed on cash held in custody

We were not provided records of any physical inventories of the contents of the safes in the property or narcotics rooms at 130 Pearl Street. There were also no records of any reconciliation of the contents of the safes in the property and narcotics rooms to manual seized cash records performed. As such, there was no record of the total amount of seized cash on hand that could be used to verify the accuracy of the manual seized cash records. At any given time an accurate determination of the values of cash seizures held in custody was not readily available. Regular periodic physical inventories of seized cash and reconciliations of seized cash records reduce the risk of theft and loss.

Recommendation

We recommend the following:

- Officers who are independent of the evidence room personnel conduct periodic scheduled and random physical inventories.
- SPD's Business Office, independent of evidence room personnel, reconcile differences identified to SPD's seized cash logging/tracking records.
- Officers who are independent of the evidence room personnel perform a full physical inventory of seized cash prior to the reassignment of officers staffing the evidence rooms.

Management Response

The SPD budget director reconciles all cash seized and deposited. SPD policy allows for inspections by the OIA. We will have the SPD Internal Affairs Unit conduct random, physical inspections of evidence. SPD will perform a full physical inventory of seized cash prior to any re-assignment of officers to the evidence rooms.

**Finding 4: Cash on hand unaccounted for on the City's financial records**

According to the GAO checklist entitled *Seized Property and Forfeited Asset Systems Requirements*, an effective system of control over seized property, among other things, includes the recording of the seized assets and its value on the governmental entity's financial records.⁵ We noted that the City's financial records did not include the seized cash held in custody by the SPD. Without such information, seized cash is difficult to monitor and subject to possible misuse, theft or loss. Also, the City's financial statements do not accurately reflect City transactions when seizure activity is not recorded.

Recommendation

We recommend the following:

- SPD's Business Office record all seized cash activity including amounts received and subsequent dispositions in the City's accounting system, MUNIS.
- SPD's Business Office reconcile monthly the SPD's seized cash logging/tracking records to the City's accounting system, MUNIS.
- SPD's management review and approve the monthly reconciliation.

Management Response

We agree with the auditors recommendations. All cash transactions are monitored and reconciled with the SPD budget director and entered into munis. The SPD Director of business and technology will review and approve the monthly reconciliations.

Finding 5: Conflicting duties of SPD personnel

There are a very limited number of SPD personnel responsible for the intake, storage, tracking, and disposition of seized cash. We agree that it is appropriate, in general, to discourage a large rotation of personnel in these areas as it increases the number of people accessing property which can result in the likelihood of tracking errors or a theft of property or evidence. However, these assigned employees also are responsible for numerous duties that sometimes require being off site (i.e., court appearances, taking evidence to the crime lab, etc.). The officer that intakes the seized cash is often the same officer that records the transaction and processes the cash for storage and disbursement. Also, at times, two of the SPD officers are not always present when cash is counted. A key tenet of internal controls calls for the division of duties to provide a system of checks and balances so that no one person has control over a complete transaction from beginning to end. Work flow should be established so that one employee's work is automatically verified by another employee working independently. By doing so, the opportunity for the misappropriation of that asset is mitigated.

⁵ United States General Accounting Office (GAO) Financial Management Series, *Seized Property and Forfeited Assets Systems Requirement*, October 2000, Reporting and Other Requirements Checklist and Interfacing System Checklist



Recommendation

We recommend the following:

- SPD's Business Office perform the accounting and reconciliation functions as detailed in our recommendations in Finding 4.
- The SPD adhere to the City's disbursement policy (i.e., a requisition has be generated by the evidence officers which the department head or his designee approves prior to the City Treasurer disbursing the funds by check).
- The SPD implement a two person cash count procedure: any time cash changes hands both persons should ideally stay to witness the count and sign off that they are in agreement. If this is not possible, for example if cash is dropped off at night when the room is not staffed, two officers should be present when the cash is ultimately counted.
- The SPD limit the access to certain functions of the electronic spreadsheet used to log and track seized cash and eventually the computerized logging/tracking system. Personnel who have access to these areas should not have the authority to alter data once they take property into their custody.
- The SPD consider assigning additional qualified personnel to the evidence rooms.

Management Response

We agree with the auditors recommendations. SPD policy requires purchase requisitions and a signed order from the court to be submitted and approved by the budget director and commanding officer of the Strategic Impact Unit before any funds are released. We are currently reviewing the staffing of the evidence room and have assigned an officer of rank to oversight of all property and evidence. SPD policy requires a supervisor and officer be present anytime cash changes hands. A SPD form requires the signature of a supervisor and officer verifying the cash seized.

Finding 6: No ability to detect counterfeit currency

Currency from each seized cash case was inventoried and counted by the OIA and the SPD utilizing a cash counting machine borrowed from the City Treasurer/Collector's Office. One of the features of the machine was the ability to detect counterfeit currency. While utilizing the cash counting machine during the physical inventory process, counterfeit cash was ultimately detected that was previously undetected and/or not noted in the detail for some of the cases by the SPD. Current SPD policies and procedures do not address required techniques as to the proper recording, handling, or ultimate disposition of counterfeit currency discovered within seized cash. As such, employee theft could go undetected without a method to detect or monitor the integrity or authenticity of cash on hand.

Recommendation

We recommend the SPD perform the following:

- Obtain and utilize a cash counting machine that has counterfeit currency detection functionality.
- Work collaboratively with the United States Secret Service to confirm the preferred process for reporting the receipt of counterfeit currency and its ultimate disposition.
- Update its internal seized cash policies and procedures to be in accordance with the requirements of outside agencies regarding the recording, handling, and disposition of counterfeit currency.



Management Response

We agree with the auditors recommendations. We have purchased a cash counter that detects counterfeit currency and also a cash machine that scans each bill and records it. We are currently working with the Secret Service to set up a formal process for handling counterfeit currency and will incorporate it into the SPD policy.

Finding 7: Packing and documentation of seized cash needs improvement

According to IAPE Standard regarding the packaging of seized cash, “money should be packaged in uniquely colored envelopes or in containers with unique labels attached. Information on the label or package should provide sufficient data to identify the case, submitting and verifying employees, person involved, contents and money listed by denomination and total.”⁶ We noted the methods utilized by the SPD for packaging the seized cash typically involved a combination of the use of various envelopes, boxes/containers, or plastic bags along with identifying multi-part paper property tags.

In addition, the IAPE Standard regarding the documentation of seized cash states that, “money should be described in a manner that enables the reader to visualize the item without physically examining it...documentation should provide a record of all parties that have handled the item, storage locations, and transaction dates and times.”⁷ We noted that in some instances it was not immediately discernable which officer(s) turned over the cash, made certain notes as to the amount counted, or which officer(s) counted the currency because the handwriting was not legible or had become faded with age.

Recommendation

We recommend the following:

- Implementation of a consistent packaging system for seized cash that includes tamper resistant products and methods.
- A complete description should be documented for all seized cash in a manner that allows the reader to visualize the item without actually examining it. In particular, the storage location and number and denomination of currency items should be recorded along with a subtotal for each denomination and an aggregate total. This can help to reduce any errors or inconsistencies in counting and recording currency.
- The documentation should provide a record of all parties that have handled the cash in a manner that indicates a sign-off every time cash changes hands or is verified. Chain of custody signatures should be accompanied by any related chronological documentation, details of the seizure, custody, control, transfer, and disposition of the cash.

Management Response

We agree with the auditors recommendations. All cash is placed in a clear heat sealed bag after verification. A receipt from the cash scanner is place in the evidence bag. The receipt records denominations. The evidence officer upon verification will assign a storage location.

⁶ International Association for Property and Evidence, Inc., Professional Standards, Section 10.1: Money - Packaging

⁷ International Association for Property and Evidence, Inc., Professional Standards, Section 10.2: Money - Documentation

**Finding 8: No comprehensive policy or procedures related to seized cash and its disposition**

Policies, in general, are statements that reflect the department's intent and mission as well as serve as a guide for consistency within the department. The detailed specific means of carrying out those policies are typically set forth as procedures. Well written policies and procedures outline responsibilities, establish employees' understanding of their roles within the internal control system, improve efficiency, and assist departments with consistency, especially during employee transitions. The SPD currently has rules and regulations regarding the handling of property. There is also an additional issued policy surrounding unclaimed or abandoned items that follows state law.⁸ However, these documents have not been recently updated and are applicable to non-narcotics related property rather than narcotics related property or cash. Without comprehensive and current policies and procedures, property room and narcotics room personnel ultimately rely on their own judgment when carrying out duties and responsibilities which can affect the integrity of the property and evidence.

Recommendation

We recommend the SPD perform the following:

- Establish new/updated internal policies and procedures surrounding the intake, deposit, disposition, and reconciliation processes of seized cash in all evidence areas to address the findings and deficiencies noted in this report.
- Implement training sessions where these policies are shared with all departmental employees to assist them in understanding the role they play in protecting the integrity of the property items in the custody of the property and narcotics rooms. Employees directly involved with property and narcotics room property should have easy access to these policies and procedures to be able to reference them during the course of their work.
- Conduct an annual review of the applicability of current policies and procedures.

Management Response

We agree with all the auditors' recommendations.

The SPD has a comprehensive cash handling policy in compliance with the auditor's recommendations. SPD has conducted training sessions with all supervisors in the proper handling of seized cash and handling procedures in accordance with the seized cash policy. The SPD will annually review our current policy and procedures.

Finding 9: Additional Insurance Coverage/Bonding May be Needed

The City currently has a crime policy in place that generally covers all City employees. Whether that policy covers SPD officers in the evidence room is being reviewed by the Law Department for purposes of making a claim. As such, the City may not be adequately covered by the current crime policy against theft or loss of seized cash.

⁸ Massachusetts General Law, Chapter 135, Section 8

**Recommendation**

We recommend that the SPD work collaboratively with the Law Department in determining if the City is currently covered against theft or loss of seized cash. If coverage is not applicable or inadequate, we recommend that the SPD and City Management consider either obtaining additional coverage or having the evidence room officers bonded in such an amount as the City Treasurer determines necessary to secure the evidence room officers' faithful performance of their duties in connection with handling seized cash.

Management Response**SPD**

The city of Springfield has a crime insurance policy in place that may cover the evidence officers. If it does not the SPD would encourage adding this area to the policy.

Law Department

We have submitted a claim to the insurance company. We are going to pursue all reasonable avenues to recover the funds.



ATTACHMENT A

#	FIRST NAME	LAST NAME	PROPERTY TAG #	DATE RECEIVED	CASH RECEIVED	CASH FORFEITED	CASH FOUND	CASH DISBURSED	MISSING CASH
1	Vincent	Washington	312941	12/04/09	\$25,338.00		\$0.00	\$0.00	\$25,338.00
2	Gerald Omar Jorge Carmen	Figueroa-Garcia Figueroa-Garcia Crespo Garcia	313109	01/28/10	\$4,996.00		\$0.00		\$4,996.00
3	Ardell	Innis	325360	02/23/11	\$1,600.00		\$0.00		\$1,600.00
4	Hector	Vargas	323594	03/15/11	\$342.00	\$342.00	\$0.00	\$0.00	\$342.00
5	Juan	Otero	323627	03/19/11	\$121.00	\$121.00	\$0.00	\$0.00	\$121.00
6	Levon	Johnson	323770	04/21/11	\$986.00		\$0.00	\$0.00	\$986.00
7	Tony	Murph	327753	07/13/11	\$115.00	\$30.00	\$30.00	\$0.00	\$0.00
8	Luis	Lebron	327839	07/23/11	\$20.00	\$20.00	\$0.00	\$0.00	\$20.00
9	James	Booker	332303	01/12/12	\$2,301.00	\$2,300.00	\$0.00	\$0.00	\$2,300.00
10	Jose	Pena	334425	01/29/12	\$129.00	\$129.00	\$0.00	\$0.00	\$129.00
11	Nelvin	Antigua	334214	02/02/12	\$260.00		\$0.00	\$0.00	\$260.00
12	Alfred	Lopez	332495	02/24/12	\$4,200.00		\$0.00		\$4,200.00
	Alfred	Lopez	332495	02/24/12	\$1,852.00		\$0.00		\$1,852.00
	Alfred	Lopez	332495	02/24/12	\$18,500.00		\$0.00		\$18,500.00
13	Eric	Finch	332586	03/16/12	\$1,225.00		\$0.00	\$0.00	\$1,225.00
14	Jessica	Espinosa	332586	03/16/12	\$257.00		\$0.00	\$0.00	\$257.00
15	William	Craig	332829	04/03/12	\$569.00		\$0.00	\$0.00	\$569.00
16	Jose	Ramirez	332898	04/11/12	\$75.00	\$93.00	\$0.00	\$0.00	\$93.00
	Jose	Ramirez	332898	04/11/12	\$18.00		\$0.00	\$0.00	
17	Hector	Perez	332917	04/17/12	\$990.00	\$990.00	\$0.00	\$0.00	\$990.00
18	Joseph	Zaitshik	332940	04/24/12	\$622.00	\$392.00	\$0.00	\$0.00	\$392.00
	Joseph	Zaitshik	332940	04/24/12	\$162.00		\$0.00	\$0.00	
19	Jama	Barbour	332950	04/26/12	\$102.00		\$0.00	\$0.00	\$102.00
	Jama	Barbour	332950	04/26/12	\$10.00		\$9.00	\$0.00	\$1.00
20	Andre	Williams	332958	04/26/12	\$4,180.00		\$0.00	\$0.00	\$4,180.00
	Andre	Williams	332958	04/26/12	\$49.00		\$49.00	\$0.00	\$0.00
21	Lashanda	Wilson	332958	04/26/12	\$82.00		\$0.00	\$0.00	\$82.00
22	Nelvin	Antigua	332999	05/03/12	\$489.00		\$0.00	\$0.00	\$489.00
23	Damon	Champagne	332999	05/03/12	\$459.00		\$0.00	\$0.00	\$459.00
24	Nelson	Nieves	332999	05/03/12	\$92.00		\$0.00	\$0.00	\$92.00
25	Alfredo	Santana	342267	05/04/12	\$245.00		\$0.00	\$0.00	\$245.00
26	Holvin	Garcia	334750	06/26/12	\$104.00	\$104.00	\$0.00	\$0.00	\$104.00
27	Shadeed	Mahdi	336784	07/15/12	\$1,377.00	\$1,377.00	\$0.00	\$0.00	\$1,377.00
28	Thomas	Pettaway	336262	08/03/12	\$625.00	\$1,843.00	\$0.00	\$0.00	\$1,843.00
29	Tashawn	Pettaway	336262	08/03/12	\$730.00		\$0.00	\$0.00	
	Thomas Tashawn	Pettaway Pettaway	336263	08/03/12	\$488.00		\$0.00	\$0.00	
30	Shannon	Yelinek	334955	08/08/12	\$2,212.00	\$2,212.00	\$0.00	\$0.00	\$2,212.00
31	Robert	Neal	337807	08/16/12	\$140.00	\$140.00	\$0.00	\$0.00	\$140.00
32	Darrell	Coppedge	337832	08/21/12	\$170.00	\$170.00	\$0.00	\$0.00	\$170.00
33	Eugene	Allen	337879	08/29/12	\$1,020.00		\$0.00	\$0.00	\$1,020.00
	Eugene	Allen	337879	08/29/12	\$500.00		\$0.00	\$0.00	\$500.00
	Eugene	Allen	337879	08/29/12	\$34.00		\$34.00	\$0.00	\$0.00
34	Luis Johan	Ramos-Nieves	338688	09/27/12	\$1,928.00	\$1,928.00	\$0.00	\$0.00	\$1,928.00
35	Daniel	Potvin	338778	10/19/12	\$1,320.00	\$1,320.00	\$0.00	\$0.00	\$1,320.00
36	Devin	Lopez	338660	12/14/12	\$290.00	\$290.00	\$0.00	\$0.00	\$290.00
37	Mark	Centeno	341262	12/23/12	\$1,227.00	\$1,227.00	\$0.00	\$0.00	\$1,227.00
38	Juan	Velasquez	339910	01/08/13	\$320.00		\$0.00	\$0.00	\$320.00

#	FIRST NAME	LAST NAME	PROPERTY TAG #	DATE RECEIVED	CASH RECEIVED	CASH FORFEITED	CASH FOUND	CASH DISBURSED	MISSING CASH
39	James	Yates	339953	01/11/13	\$877.00	\$877.00	\$0.00	\$0.00	\$877.00
40	Rodney	Orr	339981	01/18/13	\$1,500.00	\$2,512.00	\$0.00	\$0.00	\$2,495.00
41	Anjanette	Wright							
	Rodney	Orr	339981	01/18/13	\$500.00		\$0.00	\$0.00	
	Anjanette	Wright							
	Rodney	Orr	339981	01/18/13	\$495.00		\$0.00	\$0.00	
	Anjanette	Wright							
	Rodney	Orr	339981	01/18/13	\$17.00		\$17.00	\$0.00	
	Anjanette	Wright							
42	Gerardo	Perez	340012	01/24/13	\$176.00	\$841.00	\$0.00	\$0.00	\$841.00
	Gerardo	Perez	340012	01/24/13	\$665.00		\$0.00	\$0.00	
43	Enrique	Cuilan	340097	02/07/13	\$1,000.00	\$1,750.00	\$0.00	\$0.00	\$1,750.00
	Enrique	Cuilan	340097	02/07/13	\$700.00		\$0.00	\$0.00	
	Enrique	Cuilan	340097	02/07/13	\$1,440.00		\$0.00	\$0.00	
	Enrique	Cuilan	340097	02/07/13	\$50.00		\$0.00	\$0.00	
44	James	Harrison	343671	02/15/13	\$340.00		\$0.00	\$0.00	\$340.00
45	Kenny	Arocho	333921	02/17/13	\$380.00		\$0.00	\$0.00	\$380.00
46	Charlie	Santiago	340953	03/05/13	\$5,700.00		\$0.00	\$0.00	\$5,700.00
	Charlie	Santiago	340953	03/05/13	\$775.00		\$0.00	\$0.00	\$775.00
47	Giovanni	Morales	340995	03/14/13	\$1,289.00		\$0.00	\$204.00	\$1,085.00
	Vivian	Collazo							
48	Kevin	Lopez	345624	03/24/13	\$739.00	\$739.00	\$0.00	\$0.00	\$739.00
49	Mark	Perez	342310	03/30/13	\$2,800.00	\$2,931.00	\$0.00	\$0.00	\$2,931.00
	Mark	Perez	342310	03/30/13	\$120.00		\$0.00	\$0.00	
	Mark	Perez	342310	03/30/13	\$11.00		\$0.00	\$0.00	
50	Jenis	Deleon	342323	04/02/13	\$300.00		\$0.00	\$0.00	\$300.00
51	Shamall	Smith	342338	04/06/13	\$865.00		\$0.00	\$0.00	\$865.00
52	Mark	Alexander	341053	04/08/13	\$258.00	\$226.00	\$0.00	\$0.00	\$226.00
53	Christopher	Cobham	342394	04/13/13	\$229.00	\$898.00	\$0.00	\$0.00	\$898.00
	Christopher	Cobham	342394	04/13/13	\$50.00		\$0.00	\$0.00	
	Christopher	Cobham	342394	04/13/13	\$450.00		\$0.00	\$0.00	
	Christopher	Cobham	342394	04/13/13	\$121.00		\$0.00	\$0.00	
	Christopher	Cobham	342394	04/13/13	\$48.00		\$0.00	\$0.00	
54	Joshua	Hale	341056	04/14/13	\$436.00		\$1.00	\$0.00	\$435.00
55	Efrain	Morales	342415	04/19/13	\$207.00		\$0.00	\$0.00	\$207.00
56	Michael	Brown	342470	05/01/13	\$784.00		\$0.00	\$0.00	\$784.00
57	Joel	Cordero	342484	05/02/13	\$20.00		\$0.00	\$0.00	\$20.00
58	Jeymi	Cotto	342484	05/02/13	\$85.00		\$0.00	\$0.00	\$85.00
59	Jonathan	Velez	342484	05/02/13	\$915.00		\$0.00	\$0.00	\$915.00
60	Mitchell	Pelc	344912	05/14/13	\$116.00		\$0.00	\$0.00	\$116.00
	Mitchell	Pelc	342545	05/14/13	\$2,000.00		\$0.00	\$0.00	\$2,000.00
61	Paul	Jeannenot	342523	05/14/13	\$306.00		\$0.00	\$0.00	\$306.00
62	Edward	Arroyo	342539	05/17/13	\$755.00		\$0.00	\$0.00	\$755.00
63	Angel	Rivera	343806	05/23/13	\$1,323.00		\$0.00	\$0.00	\$1,323.00
64	Jason	Voisine	343846	06/03/13	\$510.00		\$0.00	\$0.00	\$510.00
65	Ayman	Willoughby	340974	06/12/13	\$953.00		\$0.00	\$0.00	\$953.00
66	Sharrid	Merriman	340974	06/12/13	\$25.00		\$0.00	\$0.00	\$25.00
67	Hector	Gonzalez	344008	06/14/13	\$499.00		\$0.00	\$0.00	\$499.00
68	Jose	Torres	343900	06/14/13	\$49.00		\$4.00	\$0.00	\$45.00
69	Jose	Marcano	343900	06/14/13	\$380.00		\$0.00	\$0.00	\$380.00
70	Garfield	Weston	344067	06/20/13	\$64.00		\$0.00	\$0.00	\$64.00
	Garfield	Weston	344067	06/20/13	\$416.00		\$0.00	\$0.00	\$416.00
71	Nelson	Janiero	345831	07/09/13	\$100.00		\$0.00	\$0.00	\$100.00
72	Joline	Rivera	345843	07/10/13	\$563.00	\$572.00	\$0.00	\$0.00	\$572.00
	Joline	Rivera	345843	07/10/13	\$9.00		\$0.00	\$0.00	
73	Luis	Oppenheimer	345850	07/12/13	\$1,046.00		\$0.00		\$1,046.00
74	David	Class	345860	07/15/13	\$1,194.00		\$0.00	\$0.00	\$1,194.00

#	FIRST NAME	LAST NAME	PROPERTY TAG #	DATE RECEIVED	CASH RECEIVED	CASH FORFEITED	CASH FOUND	CASH DISBURSED	MISSING CASH
75	Jaime	Navedo	345100	07/19/13	\$143.00	\$134.00	\$0.00	\$0.00	\$134.00
76	Luis	Santos	347958	07/19/13	\$197.00	\$197.00	\$0.00	\$0.00	\$191.00
	Luis	Santos	347961	07/19/13	\$6.00		\$6.00	\$0.00	
77	Omar	Rojas	347976	07/26/13	\$510.00		\$0.00	\$0.00	\$510.00
78	Peter	Roberts	346898	07/31/13	\$86.00	\$86.00	\$0.00	\$0.00	\$86.00
79	Vdremus	Covington	343931	08/02/13	\$42.00		\$0.00	\$0.00	\$42.00
	Vdremus	Covington	343931	08/02/13	\$2,600.00		\$0.00	\$0.00	\$2,600.00
	Vdremus	Covington	343931	08/02/13	\$410.00		\$0.00	\$0.00	\$410.00
	Vdremus	Covington	343931	08/02/13	\$1,200.00		\$0.00	\$0.00	\$1,200.00
80	Christopher	Rodriguez	343964	08/07/13	\$2,960.00	\$3,044.00	\$0.00	\$0.00	\$3,044.00
	Christopher	Rodriguez	343964	08/07/13	\$44.00		\$0.00	\$0.00	
81	Michael	Jones	343999	08/13/13	\$300.00	\$1,351.00	\$0.00	\$0.00	\$1,269.00
	Michael	Jones	343999	08/13/13	\$969.00		\$0.00	\$0.00	
	Michael	Jones	343999	08/13/13	\$27.00		\$27.00	\$0.00	
	Michael	Jones	343999	08/13/13	\$55.00		\$55.00	\$0.00	
82	Glenn	Hurst	346008	08/14/13	\$983.00	\$983.00	\$0.00	\$0.00	\$983.00
83	Nicholas	Berube	346025	08/15/13	\$2,600.00		\$0.00	\$0.00	\$2,600.00
	Nicholas	Berube	346025	08/15/13	\$285.00		\$0.00	\$0.00	\$285.00
	Nicholas	Berube	346025	08/15/13	\$80.00		\$0.00	\$0.00	\$80.00
84	Andrea	Lawson	346025	08/15/13	\$163.00		\$0.00	\$0.00	\$163.00
	Andrea	Lawson	346030	08/15/13	\$4,111.00		\$0.00	\$0.00	\$4,111.00
85	Carlos	Martinez	348196	08/15/13	\$550.00		\$0.00	\$0.00	\$550.00
86	William	DeFelice	338946	08/19/13	\$1,217.00	\$600.00	\$0.00	\$0.00	\$600.00
87	Michael	Oliverio	346052	08/20/13	\$3,640.00		\$0.00	\$0.00	\$3,640.00
88	Donald	Oliverio	346052	08/20/13	\$2,700.00		\$0.00	\$0.00	\$2,700.00
	Michael	Oliverio	346052	08/20/13	\$135.00		\$0.00	\$0.00	\$135.00
	Donald	Oliverio	346052	08/20/13	\$89.00		\$67.00	\$0.00	\$22.00
	Michael	Oliverio	346052	08/20/13	\$75.00		\$6.00	\$0.00	\$69.00
	Donald	Oliverio	346052	08/20/13	\$1,350.00		\$0.00	\$0.00	\$1,350.00
89	Larry	Daniels	346069	08/22/13	\$200.00		\$0.00	\$0.00	\$200.00
90	Rafael	Torres	346963	08/31/13	\$365.00		\$0.00	\$0.00	\$365.00
91	Xavier	Santos	346961	08/31/13	\$46.00	\$46.00	\$0.00	\$0.00	\$46.00
92	Daniel	Robles	348772	09/04/13	\$357.00	\$357.00	\$0.00	\$0.00	\$357.00
93	Alex	Perez	346983	09/05/13	\$5,250.00	\$6,278.00	\$0.00	\$0.00	\$6,278.00
	Alex	Perez	346983	09/05/13	\$541.00		\$0.00	\$0.00	
	Alex	Perez	346983	09/05/13	\$420.00		\$0.00	\$0.00	
	Alex	Perez	346983	09/05/13	\$36.00		\$0.00	\$0.00	
	Alex	Perez	346983	09/05/13	\$31.00		\$0.00	\$0.00	
94	Javier	Carrucini	347007	09/06/13	\$2,568.00		\$0.00	\$0.00	\$2,568.00
95	Harry	Torres	346984	09/06/13	\$517.00		\$0.00	\$0.00	\$517.00
	Harry	Torres	346984	09/06/13	\$93.00		\$1.00	\$0.00	\$92.00
	Harry	Torres	346984	09/06/13	\$40.00		\$0.00	\$0.00	\$40.00
96	Ivery	Downie	347031	09/18/13	\$625.00		\$0.00	\$0.00	\$625.00
97	Damian	Hicks	346915	09/26/13	\$105.00		\$0.00	\$0.00	\$105.00
98	Anthony	Spencer	346915	09/26/13	\$1,010.00	\$500.00	\$0.00	\$500.00	\$500.00
99	Raymond	Rodriguez	347085	09/27/13	\$452.00		\$0.00	\$0.00	\$452.00
	Raymond	Rodriguez	347085	09/27/13	\$330.00		\$0.00	\$0.00	\$330.00
100	Hector	Reyes	349254	10/02/13	\$19,335.00		\$2.00	\$0.00	\$19,333.00
101	Joshua	Inostroza	342996	10/02/13	\$66.00		\$0.00	\$0.00	\$66.00
102	Jose	Lopez	349247	10/04/13	\$355.00		\$0.00	\$0.00	\$355.00
103	Jacob	Savageau	347170	10/13/13	\$1,410.00		\$0.00	\$0.00	\$1,410.00
104	Errol	Green	349943	10/14/13	\$20,900.00		\$0.00	\$0.00	\$20,900.00
105	Jonathan	Mitchell	347270	10/23/13	\$1,065.00		\$0.00	\$0.00	\$1,065.00

#	FIRST NAME	LAST NAME	PROPERTY TAG #	DATE RECEIVED	CASH RECEIVED	CASH FORFEITED	CASH FOUND	CASH DISBURSED	MISSING CASH
106	Alex	Martinez	347285	10/24/13	\$48.00		\$0.00	\$0.00	\$48.00
	Alex	Martinez	347285	10/24/13	\$12.00		\$0.00	\$0.00	\$12.00
	Alex	Martinez	347285	10/24/13	\$551.00		\$0.00	\$0.00	\$551.00
107	William	Brantley	351649	10/25/13	\$814.00		\$0.00	\$0.00	\$814.00
108	Harry	Torres	346931	11/01/13	\$248.00		\$0.00	\$0.00	\$248.00
109	Daniel	Jimenez	348896	11/14/13	\$1,122.00		\$0.00	\$0.00	\$1,122.00
110	Xavier	Velasquez	348903	11/15/13	\$417.00		\$0.00	\$0.00	\$417.00
111	Jenis	Deleon	348829	11/20/13	\$1,650.00		\$0.00	\$0.00	\$1,650.00
	Jenis	Deleon	348829	11/20/13	\$300.00		\$0.00	\$0.00	\$300.00
	Jenis	Deleon	348829	11/20/13	\$270.00		\$0.00	\$0.00	\$270.00
	Jenis	Deleon	348829	11/20/13	\$220.00		\$0.00	\$0.00	\$220.00
	Jenis	Deleon	348829	11/20/13	\$100.00		\$0.00	\$0.00	\$100.00
	Jenis	Deleon	348829	11/20/13	\$85.00		\$0.00	\$0.00	\$85.00
	Jenis	Deleon	348829	11/20/13	\$80.00		\$0.00	\$0.00	\$80.00
	Jenis	Deleon	348829	11/20/13	\$30.00		\$0.00	\$0.00	\$30.00
112	Roberto	Delgado	348942	11/28/13	\$893.00		\$0.00	\$0.00	\$893.00
113	Sir Howard	Sanders	348845	12/06/13	\$295.00		\$0.00	\$0.00	\$295.00
114	Damaen	Melbourne	348849	12/11/13	\$190.00		\$0.00	\$0.00	\$190.00
115	Nicole	Melbourne	348849	12/11/13	\$17,100.00		\$0.00	\$0.00	\$17,100.00
116	Jose	Rodriguez-Ortiz	348855	12/19/13	\$2,350.00		\$0.00	\$0.00	\$2,350.00
	Jose	Rodriguez-Ortiz	348855	12/19/13	\$540.00		\$0.00	\$0.00	\$540.00
	Jose	Rodriguez-Ortiz	348855	12/19/13	\$420.00		\$0.00	\$0.00	\$420.00
	Jose	Rodriguez-Ortiz	348855	12/19/13	\$261.00		\$0.00	\$0.00	\$261.00
	Jose	Rodriguez-Ortiz	348855	12/19/13	\$57.00		\$0.00	\$0.00	\$57.00
	Jose	Rodriguez-Ortiz	348877	12/19/13	\$20.00		\$20.00	\$0.00	\$0.00
117	Jose	Hernandez	348855	12/19/13	\$225.00		\$0.00	\$0.00	\$225.00
118	Jammal	Williams	351451	01/09/14	\$60.00		\$0.00	\$0.00	\$60.00
119	Jalal	Williams	351448	01/09/14	\$800.00		\$0.00	\$0.00	\$800.00
120	Carlos	Arroyo	349015	01/15/14	\$1,911.00		\$0.00	\$0.00	\$1,911.00
	Carlos	Arroyo	349015	01/15/14	\$156.00		\$0.00	\$0.00	\$156.00
	Carlos	Arroyo	349015	01/15/14	\$37.00		\$37.00	\$0.00	\$0.00
121	Louis	Arroyo	349014	01/15/14	\$10.00		\$20.00	\$0.00	-\$10.00
122	Silvia	Olmeda	349014	01/15/14	\$125.00		\$0.00	\$0.00	\$125.00
123	Roberto	Ortiz	349015	01/15/14	\$90.00		\$0.00	\$0.00	\$90.00
124	Anthony	Rosa	348864	01/17/14	\$350.00		\$0.00	\$0.00	\$350.00
	Anthony	Rosa	348864	01/17/14	\$260.00		\$0.00	\$0.00	\$260.00
125	Jorge	Ramos	349078	01/29/14	\$3,686.00		\$0.00	\$0.00	\$3,686.00
126	Jaqueline	Perez	353005	02/04/14	\$24.00		\$4.00	\$0.00	\$20.00
	Jaqueline	Perez	353005	02/04/14	\$300.00		\$0.00	\$0.00	\$300.00
	Jaqueline	Perez	353005	02/04/14	\$1,000.00		\$0.00	\$0.00	\$1,000.00
127	Victor	Rivera	349086	02/12/14	\$428.00		\$0.00	\$0.00	\$428.00
128	Rashaad	Moultrie	353075	02/28/14	\$10.00		\$10.00	Held	\$0.00
129	Nicholas	Traylor	354025	02/28/14	\$1,161.00		\$0.00	\$0.00	\$1,161.00
130	Decovin	Hall	353075	02/28/14	\$190.00		\$0.00	\$0.00	\$190.00
131	Justin	Graham	353075	02/28/14	\$148.00		\$0.00	\$0.00	\$148.00
132	Khidhr	Moultrie	353075	02/28/14	\$501.00		\$0.00	\$0.00	\$501.00
133	Herman	Montes	353075	02/28/14	\$345.00		\$0.00	\$0.00	\$345.00
134	Najee	Qadir	353075	02/28/14	\$201.00		\$0.00	\$0.00	\$201.00
135	Yusuf	Qadir	353075	02/28/14	\$27.00		\$0.00	\$0.00	\$27.00
136	Robert	Campbell	353075	02/28/14	\$10.00		\$0.00	\$0.00	\$10.00
137	Trenton	Lewis	353075	02/28/14	\$27.00		\$0.00	\$0.00	\$27.00
138	Jarell	Smith	354003	02/28/14	\$1,466.00	\$1,466.00	\$0.00	\$0.00	\$1,466.00
139	Hector	Alvarado	349099	03/01/14	\$423.00		\$2.00	\$0.00	\$421.00
140	Jahmol	Washington	353080	03/01/14	\$89.00		\$0.00	\$0.00	\$89.00
141	Leonardo	Mendez	353080	03/01/14	\$376.00		\$0.00	\$0.00	\$376.00
142	Marcus	Lebron	349093	03/01/14	\$435.00		\$0.00	\$0.00	\$435.00
143	Yan	Caraballo	349097	03/01/14	\$453.00		\$0.00	\$0.00	\$453.00
144	Victor	Moctezuma	350133	03/05/14	\$291.00		\$0.00	\$0.00	\$291.00
145	Joseph	Ortiz	350133	03/05/14	\$54.00		\$54.00	\$0.00	\$0.00

#	FIRST NAME	LAST NAME	PROPERTY TAG #	DATE RECEIVED	CASH RECEIVED	CASH FORFEITED	CASH FOUND	CASH DISBURSED	MISSING CASH
	Joseph	Ortiz	350133	03/05/14	\$160.00		\$0.00	\$0.00	\$160.00
	Joseph	Ortiz	350133	03/05/14	\$85.00		\$0.00	\$0.00	\$85.00
	Joseph	Ortiz	350133	03/05/14	\$2,370.00		\$0.00	\$0.00	\$2,370.00
146	Alex	Garcia	350133	03/05/14	\$51.00		\$51.00	\$0.00	\$0.00
147	Ramon	Melendez	350133	03/05/14	\$204.00		\$0.00	\$0.00	\$204.00
148	Jose	Orta	350133	03/05/14	\$1,380.00		\$0.00	\$0.00	\$1,380.00
149	Edwin	Torres	350155	03/07/14	\$740.00		\$0.00	\$0.00	\$740.00
150	Luz	Gutierrez	350155	03/07/14	\$6,360.00		\$0.00	\$0.00	\$6,360.00
	Edwin	Torres	350155	03/07/14	\$7,490.00		\$0.00	\$0.00	\$7,490.00
	Luz	Gutierrez	350155	03/07/14	\$7,490.00		\$0.00	\$0.00	\$7,490.00
151	Jaqueline	Perez	353089	03/11/14	\$825.00		\$0.00	\$0.00	\$825.00
152	Erick	Orengo	350204	03/21/14	\$1,380.00		\$0.00	\$0.00	\$1,380.00
	Erick	Orengo	350204	03/21/14	\$100.00		\$0.00	\$0.00	\$100.00
153	Angel	Orengo	350197	03/21/14	\$107,950.00		\$139.00	\$0.00	\$107,811.00
154	Jose	Rivera, Jr.	350267	04/09/14	\$3,930.00		\$0.00	\$0.00	\$3,930.00
155	Luis	Rivera	350267	04/09/14	\$3,930.00		\$0.00	\$0.00	\$3,930.00
156	Sonia	Escalera	350267	04/09/14	\$3,930.00		\$0.00	\$0.00	\$3,930.00
157	Oscar	Caballero	333068	04/15/14	\$860.00		\$0.00	\$0.00	\$860.00
158	Christopher	Burgos	350289	04/17/14	\$4,404.00		\$0.00	\$0.00	\$4,404.00
159	Luis	Tirado	350326	04/30/14	\$2,798.00		\$0.00	\$0.00	\$2,798.00
160	William	Hernandez	352626	06/03/14	\$1,800.00		\$0.00	\$0.00	\$1,800.00
	William	Hernandez	352626	06/03/14	\$217.00		\$0.00	\$0.00	\$217.00
	William	Hernandez	352626	06/03/14	\$8.00		\$3.00	\$0.00	\$5.00
161	Miguel	Colon	352626	06/03/14	\$61.00		\$1.00	\$0.00	\$60.00
162	Abel	Delgado	356826	07/03/14	\$1,142.00		\$0.00	\$0.00	\$1,142.00
								TOTAL	\$385,317.00