INTERNAL AUDIT REPORT FOR

Sheriff Evidence Management
Sheriff's Office
Audit Plan Year 2025

August 29, 2025

Gwinnett

GWINNETT COUNTY
INTERNAL AUDIT DIVISION
75 Langley Drive | Lawrenceville, GA 30046
O: 770.822.7871
GwinnettCounty.com

Auditors: Jonathan Miller, CFE, CIA, Senior Internal Auditor
Keenan Nietmann, CFE, Operational Audit Division Director

Distribution:

To: Jeremy Brown, Sheriff's Office Support Operations Division Chief

CC: Dena Bosten, CPA, Gwinnett County Audit Committee
Kirkland Carden, Board of Commissioners – District 1, Gwinnett County Audit Committee
Tiana Garner, Clerk of Court, Gwinnett County Audit Committee
Greg Johnson, CPA, Gwinnett County Audit Committee
Ben Ku, Board of Commissioners – District 2, Gwinnett County Audit Committee Chairman
Buffy Rainey, CPA, Chief Financial Officer, Gwinnett County Audit Committee
Glenn Stephens, County Administrator, Gwinnett County Audit Committee

Jonathan Kandel, Deputy County Attorney

This report is intended solely for the individuals contained in the distribution list. Do not send to any other recipients without written authorization.

Table of Contents

Background & Scope

Gwinnett County Sheriff's Office (the Sheriff's Office) serves and protects the public through law enforcement operations, jail and courthouse management, and community initiatives. The Field Operations Division (the Division) is responsible for investigating criminal violations of the law by providing crime scene and evidence recovery services, which includes preparing criminal and incident reports. The Evidence Custodian is responsible for the safekeeping of evidence that is collected for court and temporary order proceedings. The Sheriff's Office Evidence Policy (the Policy), last updated January 2025, outlines key evidence actions, timelines, and storage protocols. Key provisions of the Policy include collection, storage, inventory, and disposal responsibilities of the Evidence Custodian and staff. For evidence to be accepted into inventory, it must be accompanied by a crime or incident report and signed by the collecting officer and supervisor. The chain of custody is maintained in the Records Management System (RMS), and evidence can only be physically removed from custody for limited reasons. Once evidence is no longer needed, a judge's order must authorize disposal, and disposal must follow the Policy. Evidence held and maintained by the Sheriff's Office totaled approximately 2,600 items at the end of the audit period of January 1, 2024, to March 31, 2025. Management's key objectives for evidence management are as follows:

- Accurately document evidence from crime reports in RMS.
- Store evidence in secure physical locations preventing unauthorized access.
- Maintain proper chain of custody for all criminal and civil proceedings.
- Dispose of evidence timely and appropriately based on court orders and ownership.

The purpose of this audit was to assess compliance with key guidelines and evaluate the adequacy and effectiveness of control activities that are designed to provide reasonable assurance of achieving the objectives. Internal Audit (IA) conducted this audit in accordance with the *Global Internal Audit Standards* (Standards). The Standards require that we plan and perform the audit to identify and evaluate sufficient information to support engagement results. We interviewed employees, observed certain control activities, and reviewed business documents on a sample basis for the audit period. We believe the evidence provided a reasonable basis for our assessment. See **Exhibit A** for a summary of our audit procedures.

Assessment

Management's control activities were generally adequate and effective in providing reasonable assurance of achieving their control objectives. We made two recommendations to improve control activities. The recommendations are improvement opportunities rather than significant weaknesses that could prevent management from achieving their control objectives.

Recommendations

1. Inventory data may have opportunities for improvement.

Officers collect and return evidence to the Sheriff's Office, enter it into RMS, and deposit it in a locker. The Evidence Custodian reviews the evidence listing, approves the evidence for custody, and physically moves it to the appropriate storage location. RMS contains information such as evidence description and class. The Division performs periodic audits to confirm the accuracy of inventory data and availability of evidence. Accurately listed evidence can be more easily located. To assess this control, IA selected a sample of 260 evidence items out of a population of 2,594 (see **Exhibit B** for evidence inventory and sample information by class). We evaluated the accuracy and completeness of RMS records compared to crime reports and evidence in physical custody. In our sample, 27 items (10%) had missing or incorrect evidence classes. The Division uses barcodes to quickly look up evidence information and associated cases, but 39 items in our sample (15%) lacked barcodes, and some RMS records had little detail. We also noted that barcodes were not being leveraged for location updates in RMS. Instead, the Division relied on manual RMS input completed from the jail's office space. Evidence labels were sometimes cut off or missing.

RECOMMENDATION

During fieldwork, the Division identified the need to reprint labels and evidence barcodes with sufficient evidence and case information for all current and legacy items. The Division should also consider using the barcode reading system for additional process improvements. This may include using evidence location barcodes for on-site adjustments in RMS. The Division should confirm the accuracy of evidence classes in RMS when performing periodic audits.

Management Response

Based on the recommendations we have had our Policy Unit make the Evidence Class a mandatory field so the submission of evidence or property should not be completed without entering the information needed. The labels we use capture the first four words of the description placed into the RMS system. Sometimes staff would place the location found information first. We have consulted with the Lieutenant over the Special Investigations Section and expressed that all evidence needs to have a description of the item entered first. For older items that do not have a label, the labels for these items have already been printed and need to be affixed to the items. This will be completed on or before October 1st, 2025.

The Division uses the barcode and scanner system to ensure the individuality and uniqueness of the number generated to prevent unintentional duplication or assignment to any other item. This supports Verification, Accuracy, and Independent Identification of evidence. All these items will be added to our evidence room policy.

2. Evidence disposal could be expedited (previously identified by management).

When evidence is no longer needed for court proceedings, the Division disposes of it by destruction, auction, deposit (cash), return to owner, or donation. The most common method is destruction by

incinerator due to the high quantity of illegal substances. IA selected a sample of 50 dispositions to review for proper method, approval, and signatures. We also sought to confirm destruction was complete. A total of 11 dispositions (22%) were approved for disposal by court order in 2024 but still in evidence as of the end of fieldwork. Court orders from July 26, 2024, and October 11, 2024, had items yet to be disposed.

Currently, the Division uses an incinerator at Animal Welfare and Enforcement to destroy narcotics and a recycling plant for non-narcotic evidence. Some evidence is also destroyed by the Georgia Bureau of Investigation (GBI), usually after substance testing. The Division indicated that it is not cost effective to destroy evidence through the recycling plant without having enough to fill a vehicle transporting it to the location. In addition, multiple departments use the incinerators at Animal Welfare and Enforcement, requiring advanced scheduling. Preserving evidence longer than needed may heighten the risks of stolen or misplaced evidence and take up limited storage space.

RECOMMENDATION

Disposal of evidence should occur as soon as possible after approval. The Division should use RMS functionality to assign all evidence with follow-up dates for disposition review. The Division should prioritize the disposition of evidence by creating an aging report and consistent schedule for evidence destruction or auction. A recurring appointment at Animal Welfare and Enforcement may help reduce scheduling challenges that can delay disposal. The Sheriff's Office should evaluate the costs, benefits, and legal considerations associated with other evidence destruction services or equipment should available methods remain insufficient after process improvements.

Management Response
The Division has been added to the email chain between GCPD Evidence and GC Animal Welfare and Enforcement to schedule dates to be able to purge burnable evidence. The evidence technician will set up recurring appointments at Animal Welfare and Enforcement to destroy items at least once a quarter. We are also exploring the option of purchasing our own incinerator. We are currently trying to finalize the policy and figure out any county, state, or federal laws that we will have to comply with. Our goal is to add this to the 2027 operational budget requests.

A more intense scheduling for items going to SA Recycling will be adhered to where a scheduled monthly reservation will be made. Items other than illegal drugs are destroyed at SA Recycling. Items that can be sent to the Propertyroom.com site for sale will be completed at least once a quarter starting in the third quarter of 2025. There is a backlog of firearms associated with cases on Court Orders. Firearms take more intense background checks to purge because of the value and ownership rights. The Division will proceed by completing, at the minimum, (10) of these background checks per month, which will reduce the number of firearms from the inventory.

Disposition dates have only been entered into the RMS system since 2022. There is a five-year waiting time for items to reach their final disposition because of Habeus Corpus. Once this five-year time frame expires, we will be able to use the RMS system to track evidence disposition dates. We will continue to use our current method of tracking disposition dates until that time. The evidence room staff will be more vigilant in processing and removing items out of the evidence room. The above listed deadlines will be added to our evidence room policy.

Other Considerations

IA observed opportunities to potentially improve certain business activities. The advisory comments are for consideration only, and management is not required to provide written responses or corrective action plans.

- The Sheriff's Office should consider performing a quarterly review of RMS user access and administrative rights for employees and contractors. A quarterly review should confirm appropriate RMS access for all employees and serve as an opportunity to catch inappropriate access that needs to be removed.

- The Sheriff's Office should consider requiring periodic training in evidence submission procedures for officers and other personnel responsible for evidence collection. In addition to existing policies and procedures, they should consider the following guidelines during the training:

  - Officers should thoroughly evaluate the condition of cash evidence prior to depositing. Cash that is not acceptable to deposit, such as bills used in conjunction with illicit substances, should be handled separately.

  - Cash should be counted using an automated counting machine and submitted with a printed receipt.

  - Cash from multiple cases should not be combined, and supporting documentation should show a clear delineation of court cases amongst deposited amounts.

  - Personal identification documentation, such as social security cards, should be evaluated for whether the governing authority requires returning the documentation rather than destruction.

Exhibit A: Summary of Audit Procedures

IA performed the following procedures to assess compliance with key guidelines and evaluate the adequacy and effectiveness of control activities:

- Completed walkthroughs with departmental management to confirm understanding of evidence inventory control activities and processes.

- Reviewed policies along with County and State codes for key compliance requirements.

- Reviewed 260 evidence items to verify existence, accuracy, and reporting to records maintained in RMS (**Recommendation 1**). Also, evaluated chain of custody reports to determine appropriate handling of evidence throughout evidence life cycle.

- Confirmed physical existence of legacy evidence (prior to RMS implementation) for 10 evidence cases.

- Obtained GBI reports for evidence not in custody of the Sheriff's Office to confirm substance tests. Compared GBI dates of receipt to the chain of custody reports for appropriateness.

- Reconciled Evidence Cash Deposit Account for all deposits made during the audit period. Reviewed 20 deposits and verified accuracy of general ledger, bank deposit slips, and bank statements.

- Reviewed 50 sample dispositions for approval, signatures, and appropriateness of disposition method (**Recommendation 2**). Evaluated background check procedures related to returned firearms for sufficiency.

- Confirmed availability of past 30 days of security footage for evidence holding locations.

- Obtained and reviewed maintenance schedules and testing results on disaster provisions, such as fire extinguishers, sprinklers, alarm system, and generators.

- Reviewed a recent daily and quarterly user report provided by Human Resources to the Sheriff's Office. Compared to active personnel in RMS to confirm removal of employees no longer in need of access.

Exhibit B: RMS Evidence Inventory

We used sampling procedures to select evidence items for review (see audit procedure associated with **Recommendation 1** in **Exhibit A**). Our sampling objectives were to select representative samples of the population with the smallest sample sizes necessary for evaluating compliance and control effectiveness. Based on our risk assessment and engagement objectives, we used a nonstatistical sampling approach. We randomly selected samples to cover at least 10% of the current inventory. We believe the sample sizes and selection methods provided sufficient evidence for our evaluation.

Sheriff Evidence by Class as of End of Audit Period, March 31, 2025		Test Samples
Class of Evidence	Count	Count
Alcohol	1	-
Automobiles	12	1
Chemicals	1	-
Clothes/Furs	21	1
Collections/Collectibles	2	1
Computer Hardware/Software	29	4
Credit/Debit Cards	23	4
Crops	2	-
Documents/Personal or Business	164	23
Drug/Narcotic Equipment	79	5
Drugs/Narcotics	1,051	134
Explosives	1	-
Firearm Accessories	49	5
Firearms and Ammunition	146	12
Gambling Equipment	1	-
Identity Documents	18	4
Identity-Intangible	3	-
Jewelry/Precious Metals/Gems	1	1
Law Enforcement Equipment	2	-
Medical/Medical Lab Equipment	4	-
Merchandise	1	-
Metals, Non-Precious	1	1
Other	145	16
Other Motor Vehicles	1	-
Photographic/Optical Equipment	2	-
Portable Electronic Communication	8	2
Purse/Handbags/Wallets	8	1
Radios/TVs/VCRs/DVD Players	1	1
Recordings− Audio/Visual	21	1
Temporary Orders	151	10
Tools	2	-
Vehicle Parts/Accessories	12	2
Weapons- Other	27	4
(Blank) - Did not have assigned class	226	27
Legacy Evidence*	378	-
Totals	**2,594**	**260**

* Confirmed evidence physically in custody for 10 legacy evidence cases from before RMS implementation.

Data Source: Sheriff RMS Inventory System as of March 31, 2025. Does not include cash evidence.