

**CITY OF FORT LAUDERDALE
INTERNAL AUDIT DIVISION
AUDIT REPORT**

**Review of SID and CID Informant,
Investigative, FLASH and
Victim Advocate Funds,
and Operational Narcotics Controls**



**AUDIT NO. 02/03-XX-02
DATED January 30, 2003**

MEMORANDUM NO. 03-09

DATE: January 30, 2002

TO: Chief of Police/Bruce Roberts

SUBJECT: Review of SID and CID Informant, Investigative, FLASH and Victim Advocate Funds, and Operational Narcotics Controls

Enclosed is a copy of the Final Report of Audit on the Review of SID and CID Informant, Investigative, FLASH and Victim Advocate Funds, and Operational Narcotics Controls.

Allyson C. Love
Internal Audit Director

1 Attachment - Final Report of Audit

c: Floyd T. Johnson/City Manager
Bud Bentley/Assistant City Manager
Gregory Kisela/Assistant City Manager
Damon Adams/Finance Director

ACL/cs

REPORT OF AUDIT NO. 02/03-XX-02

Date: November 14, 2002

To: Police Chief/ Bruce Roberts

Via: Internal Audit Director/Allyson C. Love

From: Staff Auditor/James C. Hamill

Subject: Review of SID and CID Informant, Investigative, FLASH and Victim Advocate Funds, and Operational Narcotics Controls

BACKGROUND

The City of Fort Lauderdale (City) Police Department's Investigative Bureau is comprised of two divisions – Special Investigations (SID) and Criminal Investigations (CID). These divisions act proactively to reduce criminal activities and follow-up on committed crimes.

The CID provides administrative and operational programs that result in preliminary, follow-up, and special investigations to identify and apprehend offenders. Criminal investigations primary components are auto theft, burglary, economic crimes, homicide, special victims, and violent crimes. Additionally, CID has a victim advocate program to provide financial assistance to individuals who become victims of crime and need immediate assistance to alleviate the unforeseen circumstance.

The SID is comprised of 4 squads/units: (1) **Vice** unit major focus is for all organizational crimes such as gambling, escort services, organized crime figures, adult entertainment ordinances and acts on community concerns; (2) **Street Narcotics** (Raiders) unit is responsible for all street level illegal narcotic and prostitution enforcement and involved in the community policing concept; (3) **Strategic Investigations** unit is involved with criminal activities that involve more covert techniques of surveillance and infiltration; and (4) **Major Narcotics** unit operates under a multi-agency task force responsible for long term investigations into narcotic trafficking and sales organizations.

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SID has a FLASH fund, which is used strictly for the flashing of monies to show intent during investigations of criminal activities. Additionally, SID retains a cache of operational narcotics/drugs from prior confiscations for use during undercover investigations and reverse stings.

During investigations, the detectives use investigative and informant funds to surveil and infiltrate criminal activities. Funds are maintained by the sergeants(s) and distributed to the detectives as an advance/reimbursement for expenses. SID and CID detectives complete monthly expense sheets to account for their respective fund activities.

SCOPE

Our overall objective was to evaluate the effectiveness of internal controls established for Investigative, Informant, Flash and Victim Advocate funds. We also evaluated the internal controls used to account for the narcotics/drugs used for investigations. During this review, we used judgmental sampling of investigative/informant funds received and expended. We also inventoried and accounted for narcotics/drugs used in investigations. This review covered transactions for the period August 2001 through August 2002 and was done according to generally accepted government auditing standards. The review was performed during the month of September 2002.

OVERALL EVALUATION

Management can improve their effectiveness over the administration and accountability of Investigative; Informant, FLASH and Victim Advocate Funds by more closely adhering to the existing Standard Operating Procedures (SOP). Additionally, overall effectiveness should improve when the procedural enhancements recommended as a result of our audit are implemented. Accountability over physical quantities of operational narcotics also needs to be improved to decrease the risk of inventory losses. All inventory changes should be documented with a supplement to the Offense Report (OR) Master and quantities out for trial, as the result of an arrest should tie to the quantity deducted from inventory per the supplement to the OR Master for the same event.

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Criminal Investigations Division

FINDING 1

CID reimbursed victims in excess of the \$200 maximum authorized and victims are paid cash directly opposed to the City purchasing the items on their behalf. Furthermore, receipts were not always obtained.

Police Department Memo No. 00-33 dated 7/17/00 states (1) No victim will receive more than \$200 worth of assistance at any one time; (2) No monies will be paid directly to the victim; and (3) The requester will purchase the supplies or pay for the services and obtain a receipt.

Our audit revealed 5 (45%) of 11 victims were provided with cash directly totaling \$470 and receipts were not always obtained. Furthermore, two (2) victims were provided \$210 each exceeding the maximum authorized.

The Victims Advocate indicated a lack of awareness of the specific limitations and requirements specified in the memorandum and interpreted the procedural guidelines more broadly.

Proper use of the victims advocate funds will ensure monies are expended as intended.

RECOMMENDATION 1

The Sergeant should review support documentation (police reports and receipts), which accompanies the expenditure reports to confirm compliance with policy and procedures. The Sergeant should provide written feedback to the advocates when the requirements of the memo have not been fully satisfied or the monies have not been expended as intended.

MANAGEMENT COMMENT

Management concurred in principle with the finding and recommendation and stated: “Certain cases require cash disbursements and will not allow for receipts. An example might be an out of town family victimized that needs (cash) money to get on the road and buy gas and meals back home. We will place additional tracking and justification controls in place to insure that a

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supervisory review of the situation has been done and the special circumstances did in fact exist.” **This item is closed.**

FINDING 2

CID expended \$1,123 of investigative funds; even though the purpose of the expense was not directly tied to an investigation/case.

The investigative funds should be expended for the furtherance of investigative efforts and not for general operating expenses.

9 (43%) of 21 disbursements were not directly related to an investigation as follows (**Schedule 1**).

- 3 totaling \$644.90 were for travel and conference expenses; and
- 6 totaling \$478.10 were for retirement plaques.

The CID SOP did not specifically preclude expense monies from being used for purposes not directly linked to investigations.

Exclusive use of funds for investigative purposes fulfills budget intentions and objectives.

RECOMMENDATION 2

The Captain of CID should establish in the SOP a provision to only permit use of the monies for transactions, which have a clear investigative purpose. These funds should not be used for general expenses unrelated to the furtherance of investigative efforts.

MANAGEMENT COMMENT

Management concurred with the finding and recommendation and stated: “We have stopped this activity. Separate accounts will be established for those other uses.” **This item is closed.**

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FINDING 3

Internal controls, established to assure accountability over receipt and expenditure of investigative funds were not consistently followed which diminished their effectiveness.

Proper internal controls require transactions be documented and witnessed to account for appropriate use of the monies.

CID SOP par. 18(a) & (b) states disbursement of investigative funds will only be made with the approval of the Assistant Chief of the Investigative Bureau or his Designee. The Detective making the request for investigative funds must complete a Disbursement Voucher Form, which contains the amount and purpose of the payment

Problem(s) Found (Schedule 1)	# of Disbursements / Reports	Dollar Value
No receipt obtained from Confidential Informant.	1 of 21	\$ 25.00
No witness (detective) signature.	4 of 21	289.92
No Captain approval of Monthly Expense Reports.	9 of 12	1,032.19

CID’s SOP does not include specific provisions which require receipts be obtained from confidential informants and witnessed by a second detective. Furthermore, the monthly expenditure report does not include a separate line to reflect the approval of the CID Captain.

Implementation of proper controls will validate expenses are authorized, documented and approved.

RECOMMENDATIONS AND MANAGEMENT COMMENTS

The *Captain* should:

Recommendation 3. *Establish in the CID SOP a written procedure to require the Disbursement Voucher Form be signed by the Confidential Informant (CI) at time of payment and be witnessed by a second detective.*

Management Comment. *Management concurred with the finding and recommendation and stated: “A revision to the CID SOP is pending.” Estimated completion date April 1, 2003.*

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Recommendation 4. *Require the Sergeant who approves the Investigative Expenditure Reports to confirm all CI disbursements are properly receipted and witnessed.*

Management Comment. *Management concurred with the finding and recommendation and stated: “SOP amendments being developed to address these issues.” Estimated completion date April 1, 2003.*

Recommendation 5. *Require the Monthly Expenditure Report be revised to include a line for Captain Approval (Sample 1).*

Management Comment. *Management concurred with the finding and recommendation and stated: “SOP amendments being developed to address these issues.” Estimated completion date April 1, 2003.*

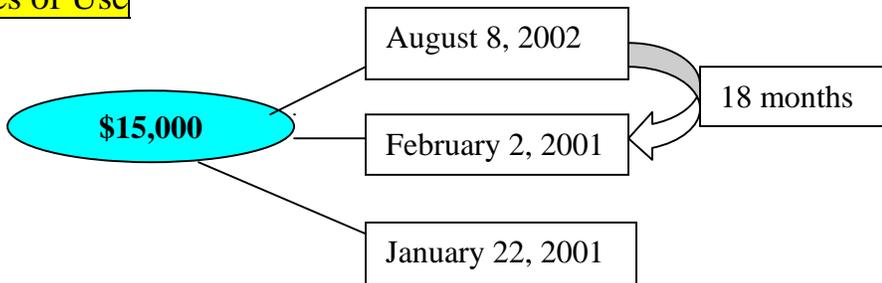
Special Investigative Division

FINDING 4

The City is losing the opportunity to maximize interest revenue by not depositing idle Flash Funds into an interest bearing account.

SID has two separate Flash funds – one \$5,000 and the other \$15,000. The \$15,000 has only been used once since 8/15/01 and only 3 times since 01/22/01.

Dates of Use



Idle cash not invested in an interest bearing account has lost opportunity cost of \$4,683. For instance, \$15,000 invested to earn a 5% annual compound return would appreciate to \$19,144.22 in 5 years (**Schedule 2**).

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RECOMMENDATION 6

The Police Chief should consider depositing the \$15,000 Flash Funds in an interest-bearing account to maximize the City's return, and a written policy should be established to document procedures to withdraw funds from bank on short notice.

MANAGEMENT COMMENT

Management non-concurred with the finding and recommendation and stated: We have confirmed the need to have this level of cash readily available 24/7. We expect to be utilizing it more in coming months. We also feel that additional movement of the monies in and out of a bank account would present additional accountability, control and security issues for no other reason than to make a very small amount of interest. We will evaluate the money usage over the next 6 months and re-evaluate again at that time.” **This item is closed.**

FINDING 5

Internal controls could be strengthened and the audit trail enhanced over SID investigative/informant logs if receipts/disbursements are properly acknowledged and documented.

SID SOP K2 (b) states all disbursements will be so noted on the Squad Sergeant's expense log sheet and initialed by the detective receiving the money.

During the review, we noted the following conditions.

- a. 43 disbursements were not initialed by the detective receiving the money and 18 were initialed by the Sergeant on behalf of the detectives (**Schedule 3**). This condition occurred since Sergeants do not require detectives, at the time of disbursement, to initial the log to acknowledge receipt of the funds.
- b. 34 deposits totaling \$73,500 recorded in the investigative/informant logs were not identified by check number, nor were the names of the Sergeants to whom the check were issued/payments were made to.

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No procedure was established to require the log include details of the source of the deposits.

Improved procedures to account for the receipt and disbursement of investigative/informant funds will establish increased accountability and enhance the audit trail.

RECOMMENDATIONS AND MANAGEMENT COMMENTS

The *SID Captain* should:

Recommendation 7. *Require the Sergeant to obtain the initials of the detective who receives the monies. Furthermore, inform the Sergeant initialing of the log on behalf of detectives is not an acceptable practice and nullifies the accountability aspect of the control objective.*

Management Comment. *Management concurred with the finding and recommendation and stated: “The recommended procedure has been implemented.” This item is closed.*

Recommendation 8. *Implement a procedure in the SOP to require the names of the Sergeant/Vendor who obtained the funds and check number be entered into the logs next to the details of the deposit. This will enhance the audit trail.*

Management Comment. *Management concurred with the finding and recommendation and stated: “The recommended procedure has been implemented.” This item is closed.*

FINDING 6

SID did not consistently and properly complete and document expenditures associated with investigations.

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SID SOP	Criteria
K 2. b. (1)	<i>An offense report number or intelligence report identification number will be recorded where applicable.</i>
K 2. b. (3)	<i>If there is no case number, an entry will be made as to the purpose of the expenditure.</i>
K 2. d.	<i>Whenever possible, and without jeopardizing an investigation, detectives will obtain written receipts for investigative expenses which will be submitted to the Squad Supervisor with their monthly expenditure sheets.</i>
K 2. b. (6)	<i>Squad Sergeants will verify and file signed expense sheets for auditing purposes</i>
K 2. c.	<i>Expense account monies will only be utilized in the furtherance of investigative efforts relating to the mission of the SID and/or the For. Lauderdale Police Department.</i>

14 (9%) of 162 investigative/informant expenditures from Monthly Expenditure Reports prepared by the squads¹ disclosed various internal control deficiencies such as no approvals, missing case numbers and no receipts (**Schedule 4**).

Established procedures are not followed consistently, which indicates a training need on the part of the detectives.

Adequate documentation is essential to assure investigative/informant funds are expended appropriately and has a direct link to an investigation.

RECOMMENDATION 9

The Captain should require Sergeants to meet with Detective(s) to discuss the documentation requirements for use of investigative funds. Prior to approving a monthly expenditure report, the Sergeant should evaluate the quality and sufficiency of the support documentation attached and if not properly completed (Case numbers/Intelligence report numbers, etc.) or if no clear investigative purpose exists, then actions should be taken to follow-up with the detective.

MANAGEMENT COMMENT

Management concurred with the finding and recommendation and stated: "The recommended procedure has been implemented." This item is closed.

¹ Vice, Strategic Investigations, Major Narcotics and Street Narcotics (aka Raiders).

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FINDING 7

Internal controls were not adequate to readily account for inventory quantities for operational narcotics used by the Street Narcotics Unit (aka, Raiders) and the Major Narcotics Unit.

SID SOP Q2b(3) states Documentation of the handling of all narcotics seized, whether it be for evidentiary purposes or not, will require an intelligence report and/or offense report supplement indicating those involved, times, dates and any pertinent information as to the circumstances causing the narcotics to be handled.

SID SOP S1c states Master offense report numbers have been created for each type of drug utilized for operational purposes. The Sergeant(s) will supplement these master offense report numbers after each operation is completed. These supplements will (1) reflect amount of drugs initially drawn from Evidence Section for the operation; (2) the amount of narcotics sold for each arrest/transaction; (3) the case number for each arrest/transaction; and (4) the balance of narcotics returned to Evidence at the end of the operation.

Street Narcotics

Missing Supplements at Police Records

Offense Report (OR) Master #	Supplement Date	Narcotic Type	Quantity	Total
97-124821	10/26/2001	Crack	12	
	1/18/2002	Crack	21	
	1/19/2002	Crack	16	
	2/15/2002	Crack	16	65
97-124820	2/22/2002	Cannabis	24	24

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Narcotic Inventory Discrepancies

Date	Case #	Narcotic Type	OR Master Qty	Police Report Qty	Difference
1/19/2002	02-8470	Crack	5	4	1
1/29/2002	01-60822	Crack	20	1	19
2/22/2002	02-24512	Cannabis	6	5	1
7/12/2002	02-91260	Cannabis	2	1	1

We were unable to identify the reasons for the missing supplements and narcotics quantity differences. However, Internal Audit believes the differences may be due to the narrative information documented by detectives not being explicit/specific.

Major Narcotics

Missing Supplements at Police Records

Offense Report (OR) Master #	Supplement Date	Cocaine Kilo Package #	Quantity
01-103100	9/24/01	3	Kilo
“	9/27/01	3	Kilo
“	10/25/01	14	Kilo
“	12/05/01	6	1 gram Sample
“	04/17/02	24, 25	2 Kilo's Lidocaine
“	04/18/02	24, 25	2 Kilo's Lidocaine
“	07/05/02	7	Kilo
“	7/24/02	7	6 gram sample
“	8/26/02	21	2.5 gram sample

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Narcotic Weight Variations

Internal audit weighed 23 packages of powdered cocaine and 5 packages of Cannabis, which revealed weight variations² (**Schedule 5 & 6**). We determined the weight discrepancies were largely attributed to environmental shrink factors and calibration differences between the City's scale and the Broward Sheriff Office (BSO) scale. With the exception of one package we were able to account for the differences.

No Follow up Procedures Established to Verify Disposition of Inventory Removed for Investigations

We noted package 14 (kilo) was physically located in the Narcotics area of the general evidence section of the shed and was marked pending. This package was removed from the drug safe on October 25, 2001 for use during an investigation. Initially, detectives thought an arrest was probable; however, an arrest did not occur. No follow up actions were initiated to return the narcotics to the drug safe inventory.

No Procedures Established to Remove Sham Narcotics from Inventory

We noted two packages (24 and 25, respectively) of suspect cocaine were used during an investigation. One package (24) was sold resulting in an arrest and the other (25) was placed back into inventory. The Broward Sheriff's Office performed a chemical analysis and determined packages 24 and 25 were lidocaine not cocaine. No actions were taken to remove the sham package (25) from the narcotics inventory.

Strict adherence to established procedures will provide evidence to properly account for narcotics inventory quantities.

RECOMMENDATIONS AND MANAGEMENT COMMENTS

The *SID Captain* should:

² Initial weights recorded were based on weights taken at BSO 8/15/01.

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Recommendation 10. *Require the Sergeant(s)/Detective(s) to complete a supplement to the OR Master to document all narcotics inventory activities as and when they occur. Additionally these supplements should be immediately filed with Police records.*

Management Comment. *Management concurred with the finding and recommendation and stated: “The recommended procedure has been implemented.” This item is closed.*

Recommendation 11. *Require the Sergeant(s) verify that quantities deducted from the OR Master by way of a supplement correspond exactly to quantities indicated on the related police report documenting an investigational use of the narcotic. Instruct Detective to be more specific about quantity details in the police report and references to words such as several, numerous, etc. should be replaced with specific quantities.*

Management Comment. *Management concurred with the finding and recommendation and stated: “The recommended procedure has been implemented.” This item is closed.*

Recommendation 12. *Require the Raiders Sergeant to implement use of the new Inventory Control spreadsheet (Sample 2) to completely capture all inventory activities.*

Management Comment. *Management concurred with the finding and recommendation and stated: “The recommended procedure has been implemented.” This item is closed.*

Recommendation 13. *Request the Captain of Police Administration to purchase a sample test weight to verify the correct calibration of the new Satorious scale and/or have the Florida Department of Agriculture verify the accuracy of the scale used to weigh narcotics.*

Management Comment. *Management concurred with the finding and recommendation and stated: “Will direct this be done.” Estimated completion date April 1, 2003.*

Recommendation 14. *Establish a written procedure to require Sergeant(s) to coordinate appropriate follow up with the detective conducting the investigation to determine final disposition of narcotics*

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held in General Evidence pending an arrest. This should occur one month after initially placing the narcotics in general evidence.

Management Comment. *Management concurred with the finding and recommendation and stated: “Both are being implemented. Estimated completion date April 1, 2003.*

Recommendation 15. *Establish a written procedure to describe the actions necessary for the disposition of narcotics inventory determined to be sham/fake.*

Management Comment. *Management concurred with the finding and recommendation and stated: “Both are being implemented. Estimated completion date April 1, 2003.*

EVALUATION OF MANAGEMENT COMMENTS

Management comments provided and actions taken and/or planned are considered responsive to the recommendations, with the exception of recommendation 6.

City of Fort Lauderdale - Internal Audit									
Analysis of CID Informant/Investigative Expenditures									
Disbursement Detail - Informant									
Ref #	Case#	Date	Detective	Expensed	Receipt	Signed by Detective & Witness	Signed by Informant	Sergeant Approval	Captain Approval
1	01-104559	10/08/01	JG	\$ 100.00	yes	yes	yes	yes	no
2	01-100348	11/06/01	JG	40.00	yes	yes	yes	yes	no
3	01-16698	12/06/01	JK	194.92	yes	no	yes	yes	no
4	02-12103	03/06/02	JG	30.00	yes	no	yes	yes	no
5	02-33486	03/21/02	JK	40.00	yes	no	yes	yes	no
6	02-5416	06/10/02	CM	25.00	no	no	no	yes	no
7	02-72695	06/25/02	CM	20.00	yes	no	yes	yes	no
				\$ 449.92					
Disbursement Detail - Investigative									
Ref #	Case#	Date	Detective	Expensed	Receipt	Sergeant Approval	Captain Approval		
8	01-16698	08/20/01	JK	\$ 500.00	no	yes	no		
9	01-16698	10/01/01	Sgt. T B	500.00	no	yes	yes		
10	02-3061	03/27/02	CS	37.37	no	yes	no		
11	02-6870	01/16/02	JG	260.00	no	no	yes		
12	n/a	04/09/02	Capt. L	250.00	no	n/a	yes		
13	n/a	05/09/02	JG	134.90	no	yes	no		
14	n/a	02/06/02	n/a	123.00	yes	n/a	yes		
15	n/a	02/08/02	n/a	74.10	yes	n/a	yes		
16	n/a	02/11/02	n/a	67.00	yes	n/a	yes		
17	n/a	03/04/02	n/a	67.00	yes	n/a	yes		
18	n/a	05/31/02	E R	50.00	no	yes	no		
19	n/a	06/10/02	n/a	73.50	yes	n/a	yes		
20	01-3061	07/11/02	JP	104.72	no	no	yes		
21	n/a	07/24/02	n/a	73.50	yes	n/a	yes		
				\$ 2,315.09					
			Total Expenditures	\$ 2,765.01					
Legend:									
	Travel & Conference Expenditure								
	Retirement Plaque for Sergeants and Detectives								

City of Fort Lauderdale - Internal Audit								
Analysis of SID \$15,000 Flash Cash Frequency of Use & Foregone Interest Revenue								
Dates of Use	Cluster Date	Approximate # of Months between Clusters	Calendar Year	Average Rate of Return*	\$	1/1/1997	Beg Value	
			1997	5.51	15,000.00	12/31/1997		
8/8/2002	8/8/2002	18.4	1998	5.43	15,826.50	12/31/1998		
			1999	5.11	16,685.88	12/31/1999		
			2000	6.29	17,538.53	12/31/2000		
2/2/2001			2001	4.08	18,641.70	12/31/2001		
2/1/2001	2/1/2001		2002 (9mos)	1.93	19,402.28	9/30/2002	Ending Value	
1/22/2001		2.4						
11/21/2000	11/21/2000	7.6	Lost Opportunity Cost:					
					Ending Investment Value		\$ 19,683.13	
4/7/2000	4/7/2000	8.2		Beginning Investment Value			15,000.00	
					Interest Revenue Foregone		\$ 4,683.13	
8/4/1999	8/4/1999	6.2	Frequency of Use Statistics					
7/27/1999			# of Clustered Uses 10/8/96 - 8/8/02 approx 6 years					7
			Average # of Months between use					10.14286
			Actual # of Uses					14
2/18/1999	1/30/1999	8.0	<div style="border: 1px solid black; padding: 5px;"> Conclusion: Management should consider depositing the \$15,000 Flash Cash into an interest bearing account to maximize interest revenue to the City based upon the infrequent use. Opportunity cost = \$4,683.13 </div>					
1/30/1999	1/29/1999							
1/29/1999	1/27/1999							
6/5/1998	6/5/1998	20.2	* Average annual Investment Activity rates - Local Government Surplus Trust Investment Pool. www.fsba.state.fl.us/pdf/investment/pool/rates					
10/8/1996	10/8/1996							

City of Fort Lauderdale - Internal Audit							
Analysis of SID Informant/Investigative Log Activity							
For the Period 8/15/01 - 8/15/02							
Ref #	Unit	Date	Type	Detective	Amount	Detective Initial Y/N	Sergeant Initial Y/N
1	Strategic	10/18/01	Investigative	M N	\$ 20.00	N	-
2	Strategic	02/13/02	Investigative	M N	300.00	N	-
3	Strategic	02/27/02	Investigative	J S	300.00	N	-
4	Major Narcotics	09/04/01	Inform	M H	350.00	N	-
5	Major Narcotics	09/10/01	Inform	M H	650.00	N	-
6	Major Narcotics	09/14/01	Inform	M H	3,000.00	N	-
7	Major Narcotics	10/18/01	Inform	M H	50.00	N	-
8	Major Narcotics	05/10/02	Inform	A P	400.00	N	Y
9	Major Narcotics	06/06/02	Inform	G B	1,500.00	N	Y
10	Major Narcotics	06/07/02	Inform	D T	200.00	N	Y
11	Major Narcotics	06/12/02	Inform	J F	500.00	N	Y
12	Major Narcotics	07/24/02	Inform	J F	400.00	N	Y
13	Major Narcotics	08/02/02	Inform	J F	500.00	N	Y
14	Major Narcotics	08/28/01	Investigative	K R	300.00	N	-
15	Major Narcotics	08/28/01	Investigative	A P	300.00	N	-
16	Major Narcotics	09/04/01	Investigative	M H	100.00	N	-
17	Major Narcotics	09/19/01	Investigative	M H	100.00	N	-
18	Major Narcotics	09/19/01	Investigative	K R	360.00	N	-
19	Major Narcotics	09/19/01	Investigative	A P	200.00	N	-
20	Major Narcotics	09/19/01	Investigative	J M	100.00	N	-
21	Major Narcotics	10/05/01	Investigative	J F	200.19	N	-
22	Major Narcotics	10/05/01	Investigative	K R	200.00	N	-
23	Major Narcotics	10/12/01	Investigative	M H	100.00	N	-
24	Major Narcotics	10/18/01	Investigative	M H	200.00	N	-
25	Major Narcotics	10/18/01	Investigative	J F	200.00	N	-
26	Major Narcotics	10/18/01	Investigative	K R	400.00	N	-
27	Major Narcotics	10/30/01	Investigative	J M	300.00	N	-
28	Major Narcotics	04/15/02	Investigative	L S	192.00	N	-
29	Major Narcotics	05/10/02	Investigative	J F	400.00	N	Y
30	Major Narcotics	05/10/02	Investigative	A P	180.00	N	Y
31	Major Narcotics	06/07/02	Investigative	J M	400.00	N	Y
32	Major Narcotics	06/07/02	Investigative	D T	300.00	N	Y
33	Major Narcotics	06/10/02	Investigative	J F	1,300.00	N	Y
34	Major Narcotics	06/26/02	Investigative	K R	500.00	N	Y
35	Major Narcotics	07/05/02	Investigative	J B	400.00	N	Y
36	Major Narcotics	07/05/02	Investigative	K R	300.00	N	Y
37	Major Narcotics	07/12/02	Investigative	A P	200.00	N	Y
38	Major Narcotics	08/02/02	Investigative	J F	900.00	N	Y
39	Major Narcotics	08/05/02	Investigative	K R	900.00	N	Y
40	Major Narcotics	08/14/02	Investigative	J B	300.00	N	Y
41	Raiders	01/17/02	Inform	J	260.00	N	-
42	Raiders	01/25/02	Inform	S	100.00	N	-
43	Raiders	01/17/02	Investigative	J	260.00	N	-
					Count	43	18

City of Fort Lauderdale - Internal Audit Division									
Analysis of SID Vice, Strategic, Raiders & Major Narcotics Investigative Expenditures									
Ref #	Unit	Case #	Date	Detective	Expenditure	Receipt	Purpose	Sergeant Approval	Captain Approval
1	Vice		04/05/02	BM	\$ 20.00	no	Surveillance Fuel	yes	yes
2	Vice	n/a	04/17/02	BM	22.00	no	Air & Sea Show Equip	yes	yes
			Vice sub-total		42.00				
3	Strategic	02-45466	04/06/02	JL	80.00	no	Entry, beverages, props	yes	yes
4	Strategic	02-45467	04/11/02	JL	65.00	no	Entry, beverages, props	yes	yes
5	Strategic		04/20/02	JL	72.00	no	Entry, beverages, props	yes	yes
6	Strategic	02-45466	05/24/02	JL	27.00	no	Entry, beverages, props	yes	yes
7	Strategic		06/07/02	JL	20.00	no	Beverage, gratuity	yes	yes
8	Strategic		06/08/02	JL	20.00	no	Beverage, gratuity	yes	yes
9	Strategic	02-91917	07/12/02	JL	20.00	no	Beverages/Cannabis transaction	yes	no
10	Strategic	02-91917	07/13/02	JL	20.00	no	Beverages/Cannabis transaction	yes	no
11	Strategic	02-91917	07/17/02	JL	25.00	no	Beverages/Cannabis transaction	yes	no
12	Strategic	02-90819	07/22/02	JL	20.00	no	Beverages/Heroin transaction	yes	no
			Strategic Investigations sub-total		349.00				
13	Raiders	n/a	05/25/02	DS	7.41	yes	Car Shade	yes	no
			Raiders sub-total		7.41				
14	Major Narcotics	02-20130	05/06/02	JB	51.26	no	Paid CI's cell (City phone)	yes	yes
			Grand Total SID		\$ 449.67				
	Legend:								
		No Case #							

**City of Fort Lauderdale Internal Audit
Analysis of SID Major Narcotics Cocaine Inventory
Master Case #01-103100**

Item#		Weight in Grams as of 8/15/01	Adds	Destructions	Samples for Trial Evidence	Placed for Trial Evidence	Case #	Calculated Balance	Weight in Grams as of 9/24/02	Difference in grams	Remarks
1	No Activity	1052.0						1052.0	1051.0	(1.0)	
2	No Activity	853.0						853.0	851.5	(1.5)	
3	Out -Trial	1076.0				1076.0	01-124958	0.0	0.0	0.0	
4	No Activity	1071.0						1071.0	1063.7	(7.3)	
5	Activity	1106.0						1106.0	1105.9	(0.1)	
6	Activity	608.0			2.2		02-50279	605.8	606.1	0.3	
7	Activity	1044.0			6.0		02-96813	1038.0	1040.2	2.2	
8	No Activity	1032.0						1032.0	1030.4	(1.6)	
9	No Activity	1015.0						1015.0	1014.5	(0.5)	
10	No Activity	1055.0						1055.0	1051.1	(3.9)	
11	No Activity	919.0						919.0	918.0	(1.0)	
12	No Activity	1019.0						1019.0	999.9	(19.1)	12.57 unexplained weight diff. Original weight incorrect?
13	No Activity	1006.0						1006.0	1004.7	(1.3)	
14	Activity	984.0						984.0	996.4	12.4	not in inventory; found in general evidence
15	No Activity	1124.0						1124.0	1121.6	(2.4)	
16	No Activity	1050.0						1050.0	1048.1	(1.9)	
17	No Activity	411.0						411.0	410.5	(0.5)	
18	No Activity	421.0						421.0	420.4	(0.6)	
19	No Activity	207.0						207.0	207.0	0.0	
20	No Activity	1077.0						1077.0	1072.1	(4.9)	
21	Activity	953.0			2.5		02-96813	950.5	950.1	(0.4)	
22	No Activity	1060.0						1060.0	1057.5	(2.5)	
23	No Activity	1072.0						1072.0	1065.7	(6.3)	
24	Out -Trial	0.0	1069.0			1069.0	02-64050	0.0	0.0	0.0	
25	Activity	0.0	1187.0					1187.0	1224.3	37.3	Sham Kilo (Lidocaine)
		21215.0	2256.0	0.0	10.7	2145.0	0.0	21315.3	21310.7	(4.6)	
Legend:											
	Internal Auditor did not weigh packages since out for trial										
	Environmental shrink and calibration discrepancy										

City of Fort Lauderdale Internal Audit							
Analysis of SID Cannabis Inventory Quantity Discrepancies							
Package#		Weight in lbs 8/15/01	adds (minus)	Offense #	Calculated * Balance in grams	Weight in grams 9/24/02	Difference in grams
A	No Activity	0.85	0.00	N/A	385.56	375.50	(10.06)
B	No Activity	0.95	0.00	N/A	430.92	417.50	(13.42)
C	No Activity	1.05	0.00	N/A	476.28	466.70	(9.58)
D	No Activity	0.80	0.00	N/A	362.88	332.60	(30.28)
E	No Activity	0.95	0.00	N/A	430.92	408.50	(22.42)
		4.60	0.00		2086.56	2000.80	(85.76)
* Conversion Rate one lb = 453.6 grams per Arizona Dept. of Weights And Measures							
Auditor Note: The cache of Cannabis (marijuana) hasn't been used for an investigative purpose since the last audit 8/15/01. A Detective indicated the Cannabis is shelf worn and will be destroyed in the next two weeks. If SID identifies the need for Cannabis in the future a new inventory will be created with a new OR master number.							



FORT LAUDERDALE POLICE DEPARTMENT - CRIMINAL INVESTIGATIVE DIVISION

SAMPLE 1

Investigative Expenditures

NAME: _____ CCN# _____ UNIT: _____ MONTH: _____ YEAR: _____

Confidential Informant Funds

Date	PAID TO (CI #)	OR #	COMMENTS	DEPOSIT	WITHDRAWAL	BALANCE
			Balance from Previous Month			
			Ending Balance			

Investigative/Expense Funds

Date	PAID TO	OR #	COMMENTS	DEPOSIT	WITHDRAWAL	BALANCE
			Balance from Previous Month			
			Ending Balance			

I, _____, certify that the above expenses were for investigative purposes and official Fort Lauderdale Police Department business.

Signed: _____ Date: _____

Sergeant's Signature: _____ Date: _____

SID/CID Captain's Signature: _____ Date: _____

