STATE OF WEST VIRGINIA

AUDIT REPORT

OF

WEST VIRGINIA STATE POLICE

DIVISION OF PUBLIC SAFETY FUND (0453)
WV STATE POLICE LOTTERY FUND (6394)
MISCELLANEOUS NON-FEDERAL GRANTS FUND (6502)
CRIMINAL INVESTIGATION FUND (6504)
FORFEITED PROPERTY INVESTIGATION FUND (6506)
CONTRACT SERVICES PAYMENT FUND (6508)
BASIC POLICE RECRUIT TRAINING COURSE FUND (6512)
SURPLUS REAL PROPERTY PROCEEDS FUND (6516)
ASSET FORFEITURE—U.S. TREASURY FUND (6518)
WV STATE POLICE—SURPLUS TRANSFER ACCOUNT (6519)
SUBROGATION PROCEEDS FUND (6528)
LOCAL LAW ENFORCEMENT BLOCK GRANT TRUST FUND (6530)
SEIZED ASSETS HOLDING ACCOUNT (6531)
BCI RESTITUTION CAMERA LOSS FUND (6537)
CONSOLIDATED FEDERAL FUNDS ACCOUNT (8741)
EVIDENCE ROOMS

FOR THE PERIOD

JULY 1, 2005 – JUNE 30, 2007

OFFICE OF THE LEGISLATIVE AUDITOR

CAPITOL BUILDING

CHARLESTON, WEST VIRGINIA 25305-0610
To the Joint Committee on Government and Finance:

In compliance with the provisions of the West Virginia Code, Chapter 4, Article 2, as amended, we have examined the Division of Public Safety Fund (0453), West Virginia State Police Lottery Fund (6394), Miscellaneous Non-Federal Grants Fund (6502), Criminal Investigation Fund (6504), Forfeited Property Investigation Fund (6506), Contract Services Payment Fund (6508), Basic Police Recruit Training Course Fund (6512), Surplus Real Property Proceeds Fund (6516), Asset Forfeiture—U.S. Treasury Fund (6518), West Virginia State Police—Surplus Transfer Account (6519), Subrogation Proceeds Fund (6528), Local Law Enforcement Block Grant Trust Fund (6530), Seized Assets Holding Account (6531), BCI Restitution Camera Loss Fund (6537), Consolidated Federal Funds Account (8741), and Evidence Rooms of the West Virginia State Police.

Our examination covers the period July 1, 2005 - June 30, 2007. The results of this examination are set forth on the following pages of this report.

Respectfully submitted,

[Signature]
Stacy L. Sneed, CPA, Director
Legislative Post Audit Division

SLS/gkc
WEST VIRGINIA STATE POLICE

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WEST VIRGINIA STATE POLICE

EXIT CONFERENCE

We held an exit conference on November 6, 2008 with the Superintendent, Deputy Superintendent, and the Comptroller of the West Virginia State Police. All findings and recommendations were reviewed and discussed. The above officials’ responses are included in bold and italics in the Executive Summary and after our recommendations in the General Remarks section of this report.
INTRODUCTION

The West Virginia State Police [State Police] was created in 1919 by Chapter 15, Article 2 of the West Virginia Code, as amended, and continues to operate in accordance with the following mission statement:

“It is the mission of the West Virginia State Police to provide direct and indirect law enforcement services, in a proficient and courteous manner, to the citizens of the state and to other law enforcement entities to ensure the continued security of persons, residential, governmental and business properties, and the safety of motorists operating on the state’s streets and highways.”

As West Virginia’s statewide law enforcement agency, the State Police is charged with the responsibility of general and special law enforcement criminal investigation services with concentration in rural, unincorporated areas of the state. Troopers conduct highway patrol and traffic enforcement for both unincorporated areas and highways, and provide security and police services throughout the state for many athletic events, fairs, and festivals.

The State Police also provides the following services to law enforcement agencies and governmental entities within the state: central criminal records repository for all state arrests and dispositions; central clearinghouse for law enforcement reporting data; forensic laboratory services; law enforcement training, certification, and annual in-service; West Virginia Motor Vehicle Inspection Program; legislative security; executive protection service; natural disaster or emergency assistance to other public agencies; and criminal investigation assistance to other law enforcement agencies.
In order to accomplish the mission and perform the duties and responsibilities required, the State Police is comprised of three divisions: Executive Services, Staff Services, and Field Operations. Personnel within the Staff Services and Executive Services perform the administrative, accounting, and executive services necessary to operate the State Police. Existing organizationally within the Executive Services is Planning & Research, Media Relations, and Legal Services. Staff Services is comprised of Accounting, Communications, Criminal Records, Forensic Laboratories, Personnel, Procurement, Traffic Records, and Uniform Crime Reporting. Professional Standards is a separate unit of State Police Headquarters reporting to the Deputy Superintendent. During Fiscal Year 2007, 41 uniformed members were assigned within Staff Services and Executive Services.

Field Operations is the operational and largest division of the State Police. Field Operations is responsible for providing necessary police functions to all citizens of this state. These functions are provided on a daily basis by seven uniformed Field Troops, which are divided into 20 Districts consisting of 65 detachments. In addition, Troop Eight, the Bureau of Criminal Investigations, provides personnel statewide for undercover and criminal investigations. Special Operations, Executive Protection and the Training Academy are organizationally within Field Operations.

As of June 30, 2007, there were 652 uniformed members assigned to the Field Operations Division. The State Police employed 349 civilian personnel during the 2007 fiscal year.*

*Information obtained from the West Virginia State Police 2007 Annual Report.
WEST VIRGINIA STATE POLICE
ADMINISTRATIVE OFFICERS AND STAFF
AS OF JUNE 30, 2007

Colonel D.L. Lemmon .................................................. Superintendent
Lieutenant Colonel S.C. Tucker. .................................. Deputy Superintendent
Vacant ................................................................. Chief of Staff Services
Lieutenant Colonel B.A. Sloan. ................................. Chief of Field Operations
Major D.G. Williams .................................................. Chief of Executive Services
Captain M.G. DeBord. ................................................. Deputy Chief of Staff
Captain D.W. Skeen .................................................. Director of Planning and Research
Captain J.A. Parsons .................................................. Director of Professional Standards
Major D.G. Williams .................................................. Director of Training
(January 17, 2007 – June 30, 2007)
Captain J.W. Gundy .................................................. Director of Training
(July 1, 2005 – January 16, 2007)
WEST VIRGINIA STATE POLICE

EXECUTIVE SUMMARY

Documenting and Safeguarding Evidence

1. During our audit of the evidence rooms we found inadequacies in seven out of the eight detachments (87.5%) selected for testing, as follows: (1) Excessive time lags between the seizure of evidence and the logging and storing of evidence in the detachment’s evidence room; (2) Required or pertinent information omitted from forms or reports; (3) Failure to document the destruction or release of evidence; (4) Failure to identify biohazard evidence; (5) Failure to properly secure cash and jewelry in a safe deposit box; (6) Failure to document the destruction or release of evidence with photographs; (7) Failure to perform quarterly internal audits; (8) Failure to enter into evidence an item reported as “seized;” (9) Failure to attach evidence tags to evidence; (10) Various other documentation errors.

Auditor’s Recommendation

We recommend the West Virginia State Police (WVSP) comply with their policy, Evidence Maintenance and Security, and strengthen their record keeping with regard to evidence that is collected, seized, or received by members of the WVSP.

Spending Unit’s Response

We will comply with the recommendation. (See pages 12 – 31.)

No Centralized Procedures and Record Keeping Over Gasoline Tanks

2. The WVSP owned and operated three gasoline tanks used as a primary fueling station for any WVSP issued vehicle located within the vicinity of the gasoline tanks. Even though gasoline purchases for these gasoline tanks constituted a significant portion of the WVSP’s budget, the WVSP had no centralized procedures in place to govern the monitoring and record keeping of gasoline usage. Gasoline purchased for these three locations totaled $410,306.47 and $324,625.04 for fiscal years 2007 and 2006, respectively.

Auditor’s Recommendation

We recommend the WVSP comply with West Virginia Code §5A-8-9(b) and develop procedures to maintain complete and accurate records of the gasoline used in their tanks.
**Spending Unit’s Response**

We will comply with the recommendation. (See pages 32 – 35.)

**Improper Inventory Management**

3. During our audit of asset disbursements, we noted 6 out of 40 assets (15%) that were not properly managed by the WVSP. First, we noted five items purchased in the amount of $33,007.00 where the location of the item was incorrectly recorded in the WVFIMS Fixed Asset Inventory System. Also, we noted a piece of laboratory equipment costing $42,500.00 that had not been entered into the WVFIMS Fixed Asset Inventory System.

**Auditor’s Recommendation**

We recommend the WVSP comply with the WV Purchasing Division’s Inventory Management/WVFIMS Fixed Asset System Training Manual and properly account for all assets in their possession. We also recommend the WVSP Procurement Section develop a policy to ensure all assets are properly recorded and tagged.

**Spending Unit’s Response**

We will comply with the recommendation. (See pages 35 and 36.)

**Invoice Not Paid in a Timely Manner**

4. The WVSP received an invoice in the amount of $5,200.00 for a police canine dog and failed to process the invoice within ten days as required by statute. The invoice was processed 90 days after receipt.

**Auditor’s Recommendation**

We recommend the WVSP comply with West Virginia Code §5A-3-54 and process all uncontested invoices within ten days of receipt.

**Spending Unit’s Response**

We will comply with the recommendation. (See pages 36 and 37.)
WEST VIRGINIA STATE POLICE

GENERAL REMARKS

INTRODUCTION

We have completed a post audit of the West Virginia State Police (WVSP) Division of Public Safety Fund (0453), West Virginia State Police Lottery Fund (6394), Miscellaneous Non-Federal Grants Fund (6502), Criminal Investigation Fund (6504), Forfeited Property Investigation Fund (6506), Contract Services Payment Fund (6508), Basic Police Recruit Training Course Fund (6512), Surplus Real Property Proceeds Fund (6516), Asset Forfeiture—U.S. Treasury Fund (6518), West Virginia State Police—Surplus Transfer Account (6519), Subrogation Proceeds Fund (6528), Local Law Enforcement Block Grant Trust Fund (6530), Seized Assets Holding Account (6531), BCI Restitution Camera Loss Fund (6537), Consolidated Federal Funds Account (8741) and Evidence Rooms. The audit covers the period from July 1, 2005 through June 30, 2007.

GENERAL REVENUE FUND

The West Virginia State Police was appropriated funds for the general operations of the department in the following accounts during the audit period:

<table>
<thead>
<tr>
<th>Fund Number</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>0453-001</td>
<td>Division of Public Safety Fund—Personal Services</td>
</tr>
<tr>
<td>0453-004</td>
<td>Division of Public Safety Fund—Annual Increment</td>
</tr>
<tr>
<td>0453-010</td>
<td>Division of Public Safety Fund—Employee Benefits</td>
</tr>
<tr>
<td>0453-090</td>
<td>Division of Public Safety Fund—Children’s Protection Act</td>
</tr>
<tr>
<td>0453-099</td>
<td>Division of Public Safety Fund—Unclassified</td>
</tr>
<tr>
<td>0453-451</td>
<td>Division of Public Safety Fund—Vehicle Purchases</td>
</tr>
<tr>
<td>0453-494</td>
<td>Division of Public Safety Fund—Barracks Maintenance &amp; Construction</td>
</tr>
<tr>
<td>0453-521</td>
<td>Division of Public Safety Fund—Trooper Class</td>
</tr>
<tr>
<td>0453-556</td>
<td>Division of Public Safety Fund—Barracks Lease Payments</td>
</tr>
<tr>
<td>0453-558</td>
<td>Division of Public Safety Fund—Communications &amp; Other Equipment</td>
</tr>
</tbody>
</table>
0453-605..............................Division of Public Safety Fund—Trooper Retirement Fund
0453-669..............................Division of Public Safety Fund—Barracks Maintenance & Construction Surplus
0453-747..............................Division of Public Safety Fund—Handgun Administration Expense
0453-755..............................Division of Public Safety Fund—Capitol Outlay & Maintenance
0453-775..............................Division of Public Safety Fund—Retirement Systems Unfunded Liability
0453-787..............................Division of Public Safety Fund—Law Enforcement Special Projects
0453-898..............................Division of Public Safety Fund—Automated Fingerprint Identification System
0453-913..............................Division of Public Safety Fund—BRIM Premium

The following account was utilized by the West Virginia State Police solely for the purpose of transferring collections into the State General Revenue Fund:

<table>
<thead>
<tr>
<th>Fund Number</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>0453-594</td>
<td>Division of Public Safety Fund—Concealed Weapons Fees</td>
</tr>
</tbody>
</table>

Expenditures from Fund 0453 account for approximately 88% of all WVSP expenditures.

**SPECIAL REVENUE FUNDS**

During our audit period the West Virginia State Police operated the following special revenue funds:

<table>
<thead>
<tr>
<th>Fund Number</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>6394</td>
<td>West Virginia State Police Lottery Fund</td>
</tr>
<tr>
<td>6502</td>
<td>Miscellaneous Non-Federal Grants Fund</td>
</tr>
<tr>
<td>6504</td>
<td>Criminal Investigation Fund</td>
</tr>
<tr>
<td>6506</td>
<td>Forfeited Property Investigation Fund</td>
</tr>
<tr>
<td>6508</td>
<td>Contract Services Payment Fund</td>
</tr>
<tr>
<td>6512</td>
<td>Basic Police Recruit Training Course Fund</td>
</tr>
<tr>
<td>6516</td>
<td>Surplus Real Property Proceeds Fund</td>
</tr>
<tr>
<td>6518</td>
<td>Asset Forfeiture—U.S. Treasury</td>
</tr>
<tr>
<td>6519</td>
<td>Surplus Transfer Account</td>
</tr>
<tr>
<td>6528</td>
<td>Subrogation Proceeds Fund</td>
</tr>
<tr>
<td>6529</td>
<td>Missing Children Advisory Council Fund</td>
</tr>
<tr>
<td>6530</td>
<td>Local Law Enforcement Block Grant Trust Fund</td>
</tr>
<tr>
<td>6531</td>
<td>Seized Assets Holding Account</td>
</tr>
</tbody>
</table>
FEDERAL FUND

During our audit period the West Virginia State Police operated the following federal fund:

<table>
<thead>
<tr>
<th>Fund Number</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>8741</td>
<td>Consolidated Federal Fund</td>
</tr>
</tbody>
</table>

These special revenue funds and the federal fund are described in detail below:

**Fund 6394—WVSP Lottery Fund**

The WVSP Lottery Fund was established in fiscal year 2005 by the passage of Senate Bill Numbers 3007 and 3008 to assist the WVSP with the purchase of a new helicopter.

**Fund 6502—Miscellaneous Non-Federal Grants Fund**

The Micellaneous Non-Federal Grants Fund is governed by West Virginia Code §15-2-12 and is used to receive and disburse grant monies received from non-Federal sources. Funding sources include the Division of Criminal Justice, the Department of Motor Vehicles - Highway Safety, the WV Resource Prevention Center, and private donations.

**Fund 6504—Criminal Investigation Fund**

The Criminal Investigation Fund is used to account for interest and funds received from the U.S. Department of Justice asset forfeiture program for criminal investigations. This fund is governed by West Virginia Code §15-2-24.

**Fund 6506—Forfeited Property Investigation Fund**

The Forfeited Property Investigation Fund was established under West Virginia Code §60A-7-706 & 707 to account for monies received under the State asset forfeiture law. These monies are used to pay costs of investigations and to purchase equipment.
Fund 6508—Contract Services Payment Fund

The Contract Services Payment Fund is used to receive monies paid by private sources to pay State Troopers contracted to guard private property or to perform traffic control at construction sites. Fund 6508 is governed by West Virginia Code §15-2-18.

Fund 6512—Basic Police Recruit Training Course Fund

The Basic Police Recruit Training Course Fund was established under West Virginia Code §15-2-3 & §30-29-4 to account for monies received from the WV Division of Criminal Justice Services for staffing the Basic Police Training Program used for training local law enforcement officers.

Fund 6516—Surplus Real Property Proceeds Fund

The Surplus Real Property Proceeds Fund is governed by West Virginia Code §15-2-12(j). It was established to account for revenues received from the sale of surplus real property owned by the WVSP. These proceeds are used to purchase additional real property and to make repairs to or construct detachment offices or other facilities required by the WVSP.

Fund 6518—Asset Forfeiture - U. S. Treasury

The Asset Forfeiture—U.S. Treasury Fund is used to account for the receipt and disbursement of monies pertaining to the asset forfeiture program of the U. S. Treasury.

Fund 6519—Surplus Transfer Account

The Surplus Transfer Account was established under West Virginia Code §15-2-12(k) to account for revenue received from the sale of vehicles, equipment, and other commodities belonging to the WVSP.
Fund 6528—Subrogation Proceeds Fund

The Subrogation Proceeds Fund is governed by West Virginia Code §15-2-10(e). Insurance reimbursements deposited into this account may be used for defraying the costs of medical or hospital services rendered to any State Trooper as a direct result of an illness, injury or death resulting from the performance of official duties.

Fund 6529—Missing Children Advisory Council Fund

The Missing Children Advisory Council Fund was inactive during our audit period.

Fund 6530—Local Law Enforcement Block Grant Trust Fund

The Local Law Enforcement Block Grant Trust Fund consisted of non-federal grants, transfers, and interest income used to fund the Local Law Enforcement Block program. Subsequent to 2006, this fund was inactive.

Fund 6531—Seized Assets Holding Account

The Seized Assets Holding Account is an interest-bearing fund used to hold forfeited monies until they are released by a court order. It is governed by West Virginia Code §60A-7-704(d4).

Fund 6537—BCI Restitution Camera Loss Fund

The BCI Restitution Camera Loss Fund was established to account for monies received from an individual who destroyed equipment belonging to the Bureau of Criminal Investigations.

Fund 8741—Consolidated Federal Fund

The Consolidated Federal Fund is used for the receipt and disbursement of all monies received directly from the Federal government.
COMPLIANCE MATTERS

Chapter 15, Article 2 of the West Virginia Code generally governs the WVSP. We tested applicable sections of the above, general State regulations and other applicable chapters, articles and sections of the West Virginia Code as they pertain to fiscal matters. Our findings are discussed below.

Documenting and Safeguarding Evidence

Evidence is collected, seized, or received by members of the WVSP in order to prove the existence or non-existence of a fact. In some instances, evidence is directly related to an alleged violation of the law. WVSP’s evidence procedures instruct Troopers on how evidence should be safeguarded, documented, and subsequently either destroyed, disposed of, forfeited, or released to the owner. Each of the 65 detachments of the WVSP has an evidence room which is used for securing and maintaining a proper chain of custody over evidence.

In order to protect the integrity of evidence and ensure its admissibility in court, it is crucial that records document how the evidence was obtained, who handled the evidence, and it’s ultimate disposition (if applicable). During our audit of the evidence rooms, we found inadequacies in seven out of the eight detachments (87.5%) selected for testing, as follows:

- Excessive time lags between the seizure of evidence and the logging and storing of evidence in the detachment’s evidence room;
- Required or pertinent information omitted from forms or reports;
- Failure to document the destruction or release of evidence;
- Failure to identify biohazard evidence;
- Failure to properly secure cash and jewelry in a safe deposit box;
- Failure to document the destruction or release of evidence with photographs;
• Failure to perform quarterly internal audits;
• Failure to enter into evidence an item reported as “seized;”
• Failure to attach evidence tags to evidence; and
• Other documentation errors.

These issues are detailed in the following paragraphs by detachment.

_Hundred Detachment_

Our sample of evidence items for the detachment included five items of evidence that had been released or destroyed. We noted one instance out of the five tested (20%) where Evidence #07-06 was released to the WVSP forensic laboratory on September 12, 2007 and this release was not properly documented on the Evidence Log Sheet, which is used to record the evidence room inventory. Although the release was documented on the Property Disposition Report (PDR—used to document the initial confiscation or receipt of evidence), the Evidence Log Sheet did not show the temporary removal of the evidence item from the evidence room. Failure to document this temporary disposition is in noncompliance with Section 1.31 of the Evidence Maintenance and Security Policy (Revised 1/1/99) which states, in part:

“Section 1.31 **When it becomes necessary to remove any evidence from the evidence room, the chain of custody information shall be entered on the Evidence Log Sheet** and on the reverse side of the Evidence Tag… (Emphasis Added)

Also, we noted one instance out of five items tested (20%) where the destruction of evidence was not documented on the Evidence Log Sheet. Evidence #05-08 was destroyed on September 4, 2007 and this destruction was recorded on the PDR; however, the Evidence Log Sheet did not support the destruction. Furthermore, we could not locate a photograph of this destroyed evidence. Pictures were on a disk, but two of the pictures failed to contain any
discernable image. The detachment believes the destroyed item may have been on one of these pictures that failed to develop. Failure to document the destruction of this evidence on the Evidence Log Sheet and maintain a proper photograph is in noncompliance with Section 1.23 of the Evidence Maintenance and Security Policy (Revised 1/1/99), which states, in part:

“...Section 1.23 If the evidence is to be destroyed, the primary investigator shall **photographically record the description and nature of the evidence** and shall obtain the appropriate destruction documentation from a court of competent jurisdiction. The evidence shall be destroyed in the presence of the Detachment/Assistant Detachment Commander according to reasonably accepted practices. **The date, time and manner of destruction shall be documented on the Evidence Log Sheet and Property Disposition Report...**” (Emphasis Added)

Finally, there were two instances out of five (40%) evidence items tested that had been released or destroyed where the destruction of evidence was indicated on the PDR; however, the PDR did not contain signatures of the witnesses to the destruction, as required. Failure to obtain signatures of witnesses to the destruction of evidence is in noncompliance with Section 1.23, which states, in part:

“Section 1.23 ...**The evidence shall be destroyed in the presence of the Detachment/Assistant Detachment Commander according to reasonably accepted practices. The date, time and manner of destruction shall be documented on the Evidence Log Sheet and shall be attested to by the primary investigator and the Detachment/Assistant Detachment Commander...**” (Emphasis Added)

According to the Detachment Commander the noncompliance errors were simply an oversight and the documentation has been corrected.

**Parkersburg Detachment**

We found a “typed” Safe Deposit Box Log Sheet in the evidence room as well as a handwritten Safe Deposit Box Log Sheet in the detachment’s safe deposit box. Apparently the

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typed document was a reproduction of the handwritten document; however, there were multiple errors found on the reproduction. According to the Commander at the Parkersburg Detachment, the re-created Safe Deposit Box Log Sheet only contains a listing of current items, whereas the original includes every item historically logged into the box. However, this account does not explain the numerous discrepancies found between the log sheets.

Each detachment is required to have quarterly evidence room inventories. For the eight inventory quarters during our test period, the Parkersburg Detachment was unable to provide us with two of the requisite inventory affidavits which attest that inventories were conducted and also list the findings. Failure to document quarterly inventories is in violation of Section 1.38 of the Evidence Maintenance and Security Policy (Revised 1/1/99), which states, in part:

“Section 1.38 Detachment Commanders shall perform inventory of the evidence room under their command during the first and third quarter of each calendar year to ensure that they are being maintained in a clean and orderly fashion…Additional inventories shall be performed by the Detachment Commander in concert with the District Commander during the second quarter and the Troop Executive Officer during the fourth quarter of each calendar year. The results of these inventories shall be recorded on WVSP Form #200, Detachment Inventory Affidavit…” (Emphasis Added)

In addition, we found a PDR for Evidence #07-19 was not completed in its entirety as there was no date, time or victim/accused noted. Failure to document this information is in noncompliance with Section 1.18 of the WVSP’s Evidence Maintenance and Security Policy (Revised 1/1/99), which states, in part:

“Section 1.18 The primary investigator shall complete, or cause to be completed, Part A of the Evidence Log Sheet, WVSP Form #109; the uppermost portion of a Property Disposition Report, WVSP Form #31; and an Evidence Tag,
**WVSP Form #118** prior to the receipt of the evidence by the Detachment/Assistant Detachment Commander…

A. These documents shall contain a complete description of the evidence being submitted for placement into the evidence room.

B. Descriptive information shall include the item’s make, model, serial number, color, quantity and denomination and total value if currency…” *(Emphasis Added)*

Also, we found significant time lags between the dates recorded on the PDRs and the dates recorded on the corresponding Evidence Log Sheets for five out of 15 (33%) evidence items tested. Time lags ranged from 16 days to 43 days as shown below:

<table>
<thead>
<tr>
<th>Evidence Number</th>
<th>PDR Date (M/D/Y)</th>
<th>Log Sheet Date (M/D/Y)</th>
<th>Lag Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>04-24</td>
<td>10/23/04</td>
<td>12/05/04</td>
<td>43 Days</td>
</tr>
<tr>
<td>07-124</td>
<td>11/27/07</td>
<td>12/13/07</td>
<td>16 Days</td>
</tr>
<tr>
<td>07-55</td>
<td>04/24/07</td>
<td>06/06/07</td>
<td>43 Days</td>
</tr>
<tr>
<td>05-35D</td>
<td>08/28/05</td>
<td>10/10/05</td>
<td>43 Days</td>
</tr>
<tr>
<td>05-35E</td>
<td>08/29/05</td>
<td>10/10/05</td>
<td>42 Days</td>
</tr>
</tbody>
</table>

We believe these time lags violate Section 1.24 of WVSP’s Evidence Maintenance and Security Policy *(Revised 1/1/99)*, which states, in part:

“Section 1.24 When a member is unable to immediately transfer evidence to the Detachment/Assistant Detachment Commander for placement in the evidence room…it shall be placed in a secure temporary storage area provided by the State Police until such time as the evidence can be transferred to the appropriate authority…

B. The Detachment/Assistant Detachment Commander shall examine the secure temporary storage on a daily basis…” *(Emphasis Added)*

The Detachment Commander stated the significant time lags between the dates recorded on the PDRs and the dates recorded on the corresponding Evidence Log Sheets were
because the detachment was waiting to consult with the County Prosecutor’s Office before they completed the evidence processing.

We noted that a bridal wedding ring set (Evidence #05-03), which was packaged inside of an envelope and stored inside a safe deposit box, did not have an evidence tag attached to the envelope. We were told by the Detachment Commander that the tag was loose inside the safe deposit box. Failure to attach this evidence tag to the actual evidence is in violation of Section 1.28 of the Evidence Maintenance and Security Policy (Revised 1/1/99), which states in part:

“Section 1.28 An Evidence Tag, WVSP Form #118, shall be attached to the individual piece of evidence using staples, string or wire as applicable to ensure that the tag and the evidence do not become separated.” (Emphasis Added)

We counted $3,025.02 in cash identified by Evidence #02-06 in the detachment’s safe deposit box; however, the total amount of cash listed on the Evidence Log Sheet was $251.02 and there was no cash reported on the corresponding PDR. Also, the Evidence Log Sheet listed the confiscated items on an “attached list” rather than listing the items directly on the form. This increases the risk that the attachment could be lost since the attachment did not contain the evidence number. Also, items were also “scratched out” on the attachment without providing any explanation for their removal from the list. Failure to document the total amount of the money confiscated for evidence is in noncompliance with Section 1.18 of the Evidence Maintenance and Security Policy (Revised 1/1/99), stated above. Also, we believe this omission to be in violation of Section 1.34(A) of the Evidence Maintenance and Security Policy (Revised 1/1/99), which states, in part:
“Section 1.34 The Detachment Commander shall secure a safety deposit box at an insured banking institution for the purpose of securing evidence considered to be sensitive, high in value or consisting of any currency or coin (regardless of amount), precious metals, jewelry or gemstones that may come into the possession of any member of the detachment and which would be subject to the provisions of this policy and procedure.

A. Items of evidence stored in the safe deposit box will be recorded in the detachment evidence log and a notation on the log documenting their presence in the safe deposit box....” (Emphasis Added)

A case originating in 1997 had a new PDR form attached to the original form and the case was assigned with an updated evidence number (#BD-8583) for the confiscated evidence items. However, the new PDR was not complete since the date and time had been omitted on the new form. Also, a stale dated check for $1,000.00 was incorrectly posted on the Evidence Log Sheet and PDR as $1,006.00. Failure to document this information properly is in noncompliance with Section 1.18 of the WVSP’s Evidence Maintenance and Security Policy (Revised 1/1/99), stated above.

For Evidence #04-24, the Evidence Log Sheet did not indicate the investigating officer and the PDR did not document confiscated cash totaling $16.21. Failure to document this information is in noncompliance with Section 1.18 of the WVSP’s Evidence Maintenance and Security Policy (Revised 1/1/99), stated above.

Eight non-cash items of evidence were selected for testing from the detachment evidence room. Seven of these evidence items were not properly documented on the Evidence Log Sheet, PDR or Evidence Tag, as follows:

(1) Evidence #07-124: The serial number of a gun was not listed on the PDR or on the Evidence Log Sheet;
(2) Evidence #07-104: Case number was incomplete on PDR;
(3) Evidence #07-055: No items listed on Evidence Log Sheet;

...
(4) Evidence #06-61: Quantities of prescription medication were not listed on Evidence Log Sheet;
(5) Evidence #06-02: Date and time was not documented on PDR;
(6) Evidence #05-35D: Evidence Log Sheet and PDR did not list quantities of confiscated compact discs and quantities of jewelry. Ammunition found in the evidence container was omitted entirely from both the Evidence Log Sheet and the PDR; and,
(7) Evidence # 05-35E: State Trooper’s name was omitted from Evidence Tag.

Failure of the detachment to include the information listed above violates Section 1.18 of WVSP’s Evidence Maintenance and Security Policy (Revised 1/1/99), which is quoted above.

While performing a trace from CI Reports to the corresponding Evidence Log Sheets and PDRs, we found five out of ten PDRs reviewed (50%) had the date and time omitted. Failure to document this information is in violation of Section 1.18 of the Evidence Maintenance and Security Policy (Revised 1/1/99), which is quoted above.

**Franklin Detachment**

During our review of CI Report #3130-6639 relating to a murder investigation, we noted several incomplete PDRs. One of the PDRs listed a bank bag containing $435.00 cash and another listed a Marlin Model 1894 Classic rifle with a scope. No evidence identification number was assigned to either of these items. Additionally, neither of these items was located in the evidence room or the safe deposit box, nor was there any record regarding the entering into evidence and subsequent disposition of these items. The Detachment Commander contacted the State Trooper who had prepared the report in order to obtain an explanation regarding the location of these items. The State Trooper stated that these items had been returned to the owners once it was determined the items did not relate to the investigation; however, the Detachment Commander was unable to locate any documentation in the file to support the
disposition of these items to the rightful owner(s). The Detachment Commander contacted the owner of the cash and obtained a signed statement from the individual stating that $435.00 in cash had been returned to him by the State Trooper. The Detachment Commander was unable to contact the individual to whom the State Trooper said the rifle had been returned. We believe the failure of this Trooper to properly collect and document the collection and subsequent disposition of these evidence items is in noncompliance with Sections 1.13, 1.16, 1.17, 1.18, 1.20, 1.28, and 1.32 of the Evidence Maintenance and Security Policy (Revised 1/1/99), which states in part:

“Section 1.13 Members of the West Virginia State Police who come into possession of evidence through collection, seizure, or receipt shall mark all such evidence for identification in accordance with the provisions of the Laboratory Field Manual…

Section 1.16 Evidence that is to be retained shall be turned over to the Detachment/Assistant Detachment Commander for placement into the detachment evidence room, submitted to the Forensic Laboratory or placed into a secure temporary storage area prior to the end of that member’s tour of duty…

Section 1.17 The Detachment Commander shall have full responsibility for the security and safe keeping of all evidence placed into the evidence room until such time as it is properly disposed of…

Section 1.18 The primary investigator shall complete, or cause to be completed, Part A of the Evidence Log Sheet, WVSP Form #109; the uppermost portion of a Property Disposition Report, WVSP Form #31; and an Evidence Tag, WVSP Form #118 prior to the receipt of the evidence by the Detachment/Assistant Detachment Commander…

A. These documents shall contain a complete description of the evidence being submitted for placement into the evidence room.
B. Descriptive information shall include the item’s make, model, serial number, color, quantity and denomination and total value if currency...

Section 1.20 Members releasing evidence to the lawful owner thereof or other person, as directed by a court of competent jurisdiction or appropriate prosecuting attorney, shall use a Property Disposition Report, WVSP Form #31, to document the release.

Section 1.28 An Evidence Tag, WVSP Form #118, shall be attached to the individual piece of evidence using staples, string or wire as applicable to ensure that the tag and the evidence do not become separated.

A. No form of tape shall be used when attaching evidence tags.

B. The evidence number shall also be placed on the evidence package with an indelible marker unless the nature of the evidence precludes such action.

Section 1.32 When a final disposition is obtained for any piece of evidence or the evidence is returned to the owner, the Detachment/Assistant Detachment Commander shall note the disposition on the Evidence Log Sheet and the Property Disposition Report…” (Emphasis Added)

While reviewing the evidence room records, we noted Evidence Log Sheets and PDRs indicated that numerous items of evidence had been destroyed. However, the method of destruction and the time of destruction were omitted from the Evidence Log Sheets and PDRs. These items of evidence, which were booked under evidence numbers 05-08A, 06-22, 06-23, 06-28, 06-34 and 05-08B, are listed below:

- Various Smoking Devices
- Rolling Papers
- Check Stubs
- Memo Pads
- Hunting License
- Marijuana
- Methamphetamines
- Various Bowls and Containers
- Test Packet
- Pellet Gun

Failure of the detachment to record the method and time of destruction is in noncompliance with Section 1.23 of the Evidence Maintenance and Security Policy (Revised 1/1/99) which was quoted above.

During our review of 11 evidence items that had been released from evidence by the detachment, we noted one instance where one men’s wedding ring and one women’s wedding ring (Evidence #05-01, CI Report #3130-6641) had been released to the owner; however, there was no photograph of these items present in the CI Report. As a result, the detachment failed to comply with Section 1.19 of the Evidence Maintenance and Security Policy (Revised 1/1/99), which states, in part:

“Section 1.19 When the evidence is to be released to the owner, the primary investigator shall photographically record the description and nature of the evidence…” (Emphasis Added)

During our review of 17 evidence items stored in either the evidence room or in the detachment’s safe deposit box, we noted three items identified in the Evidence Log Sheet as “contaminated/biohazard” items. However, these items were not marked as such with biohazard stickers. The items consisted of a fireproof safe containing various drug paraphernalia (Evidence #08-03) and a comforter and blanket (Evidence #07-06 and #07-07). Failure to mark contaminated items as a “biohazard” is in noncompliance with Section 1.30 of the Evidence Maintenance and Security Policy (Revised 1/1/99), which states, in part:

“Section 1.30 Biohazards should be stored in the same general area within the evidence room and shall be clearly labeled as such by the attachment of biohazard labels or placement into biohazard bags. Biohazard evidence shall not be stored in such a
manner so as to come into contact with any foodstuffs and shall not be stored outside the evidence room…” (Emphasis Added)

During our review of 17 items traced from the physical location in the evidence room or the safe deposit box to the Evidence Log Sheet, we noted four evidence items where the evidence tags were not attached to the items. These four evidence items, which consisted of two white towels (Evidence #04-105 and #04-106), a DNA blood stain card (Evidence #04-89), and a blood swab (Evidence #04-81), were all contained in a box and wrapped in brown paper. The Detachment Commander stated that the evidence tags had been removed when these items were sent to the lab for analysis. The failure of the Franklin Detachment to reattach the evidence tags to these items or their packaging upon receipt back from the lab is in noncompliance with Section 1.28 of the Evidence Maintenance and Security Policy (Revised 1/1/99), which was quoted above.

During our review of 24 items traced from the Evidence Log Sheet to the physical location, we noted two instances (8%) where cash evidence was being held in the evidence room rather than the safe deposit box. In the first instance (Evidence #05-39) $70.00 cash that was contaminated with blood was located in an envelope in one of three “biohazard” evidence bins. In the second instance (Evidence #07-20).90 cents was located in a storage bag along with other evidence on one of the shelves in the evidence room. We also noted one instance where jewelry (Evidence #04-88), consisting of one Timex watch, one necklace, and one pair of Christmas stocking earrings belonging to a murder victim, was located in a storage bag in one of the three “biohazard” evidence bins in the evidence room rather than the safe deposit box. We believe this is in noncompliance with Section 1.34 of the Evidence Maintenance and Security Policy (Revised 1/1/99), which states, in part:
“Section 1.34 The Detachment Commander shall secure a safety deposit box at an insured banking institution for the purpose of securing evidence considered to be sensitive, high in value or consisting of any currency or coin (regardless of amount), precious metals, jewelry, or gemstones…”

During our review of 24 items traced from the Evidence Log Sheet to the physical location, we noted two instances (Evidence #05-39 and #05-41) where the PDR did not list the time or location of the receipt of evidence. We believe this is in noncompliance with Section 1.18, quoted above, and Section 1.26 of the Evidence Maintenance and Security Policy (Revised 1/1/99), which states, in part:

“Section 1.26 Upon receipt of any evidence, the Detachment/Assistant Detachment Commander shall examine the Evidence Log Sheet, Property Disposition Report and Evidence Tag for completeness…”

During our review of 24 items traced from the Evidence Log Sheet to the physical location, we noted one instance where the CI Report number referenced on the Evidence Log Sheet and PDR was incorrect. The Evidence Log Sheet and PDR for Evidence #08-06 referenced CI Report #3130-7251; however, the correct CI Report number is #3130-7252. We also noted during our review of 17 evidence items traced from the physical location to the Evidence Log Sheet and PDR, another instance where the CI Report number referenced on the Evidence Log Sheet and PDR was incorrect. The Evidence Log Sheet and PDR for Evidence #05-34 referenced CI Report #3130-6707; however, the correct CI Report number is #3130-6710. We believe that this is in noncompliance with Section 1.18 of the Evidence Maintenance and Security Policy (Revised 1/1/99), which was quoted above.

For every detachment, the Troop Inspector is required to perform a quarterly evidence room audit every other calendar quarter. Each Detachment Commander is required to
perform an audit for the intervening quarters. At the Franklin Detachment, we noted these intervening quarterly audits have not been performed since the current Detachment Commander took over on March 16, 2006. The Detachment Commander stated that he was unaware of this requirement. He also stated that he believed the requirement has changed, although his WVSP Operational Policies and Procedures Manual was effective January 1, 1999, which was the same edition provided to us by the WVSP Headquarters. We believe Detachment Commanders are required to perform these quarterly audits by Section 1.38 of the Evidence Maintenance and Security Policy (Revised 1/1/99), which was quoted above. Additionally, we were unable to review the quarterly audits of this detachment that were performed by the Troop Inspector since copies of these audits were not maintained at the detachment.

We reviewed CI Reports #3130-6783, #3130-6796, and #3130-6809, which described the confiscation of four evidence items (two marijuana pipes, marijuana seeds and stems, and methamphetamine). We determined the detachment did not properly log the confiscated items into evidence since the detachment could not provide corresponding Evidence Log Sheets or PDRs. The Detachment Commander stated that in the past, drugs and drug paraphernalia were sometimes confiscated by State Troopers and not logged into evidence. He added that these items were used by the State Troopers as educational tools when they visit schools. Failure to document this information is in violation of Section 1.18 of the WVSP’s Evidence Maintenance and Security Policy (Revised 1/1/99), which was quoted above.

During our review of CI Report #3130-7186, we noted that the juvenile subject was found with a “bowl” type pipe containing marijuana residue, four packs of Camel cigarettes, two cigars, and a knife with a blade exceeding three inches. The CI Report does not state whether or not these items were seized by the investigating Trooper and added to the evidence
room. Further, we were unable to locate the evidence in the evidence room, documentation that these items were entered into evidence, or documentation regarding the disposition of the items. The Detachment Commander stated that because the accused was a juvenile, these items may have been left with the parent.

During our review of CI Report #3130-6639, we noted 12 PDRs which could not be traced to corresponding Evidence Log Sheets. The items listed on the PDRs included a pair of disposable pants, a disposable shirt, various ammunition, a gun case, a gun cloth, gun clips, two white blankets, and various financial and personal documents.

Also, while reviewing CI report files, we noted an original Certificate of Deposit (CD) was filed with CI Report #3130-6639. The CD, which was held with Pendleton County Bank, had belonged to the murder victim noted in the CI report. We believe the CD should have been logged into evidence and, if not needed for either investigative or prosecutorial purposes, returned to the victim’s family. Failure to properly secure this CD is in violation of Section 1.34 of the Evidence Maintenance and Security Policy (Revised 1/1/99), which was quoted above.

**Kingwood Detachment**

There were significant time lags between the dates recorded on the PDRs and the dates recorded on the corresponding Evidence Log Sheets for 9 of 31 (29%) evidence items tested. Time lags ranged from 11 days to 219 days as described in the following table:

<table>
<thead>
<tr>
<th>Evidence #</th>
<th>PDR Date (M/D/Y)</th>
<th>Log Sheet Date (M/D/Y)</th>
<th>Lag Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>00-17</td>
<td>2/4/00</td>
<td>3/4/00</td>
<td>30 days</td>
</tr>
<tr>
<td>07-13</td>
<td>9/9/06</td>
<td>4/16/07</td>
<td>219 days</td>
</tr>
<tr>
<td>07-26</td>
<td>5/7/07</td>
<td>7/16/07</td>
<td>70 days</td>
</tr>
<tr>
<td>08-03</td>
<td>11/24/07</td>
<td>2/19/08</td>
<td>87 days</td>
</tr>
<tr>
<td>08-04</td>
<td>3/2/08</td>
<td>3/13/08</td>
<td>11 days</td>
</tr>
<tr>
<td>06-43</td>
<td>5/14/06</td>
<td>7/28/06</td>
<td>75 days</td>
</tr>
<tr>
<td>06-51</td>
<td>3/13/06</td>
<td>1/20/06</td>
<td>52 days</td>
</tr>
<tr>
<td>Evidence #</td>
<td>PDR Date (M/D/Y)</td>
<td>Log Sheet Date (M/D/Y)</td>
<td>Lag Time</td>
</tr>
<tr>
<td>-----------</td>
<td>------------------</td>
<td>------------------------</td>
<td>----------</td>
</tr>
<tr>
<td>06-53</td>
<td>7/13/06</td>
<td>8/8/06</td>
<td>26 days</td>
</tr>
<tr>
<td>06-58</td>
<td>8/10/06</td>
<td>8/30/06</td>
<td>20 days</td>
</tr>
<tr>
<td>06-62</td>
<td>9/9/06</td>
<td>10/31/06</td>
<td>52 days</td>
</tr>
</tbody>
</table>

We believe these time lags to be in violation of Section 1.24 of the Evidence Maintenance and Security Policy, (Revised 1/1/99), which was quoted above. According to the Kingwood Detachment Commander, the significant time lags were a result of holding evidence in temporary storage for a long period of time. These items were properly secured to maintain the chain of custody; however, some Troopers failed to submit the items to the Detachment Commander in a timely manner. Since this issue was brought to their attention, a new temporary storage procedure has been put into place and the Detachment Commander held a meeting to discuss the proper completion of evidence paperwork and the timely submission of evidence.

A CI report documented the confiscation of $3,075.00 in cash. According to the CI report, the cash was seized on July 15, 2007, along with other evidence relating to a drug case. All evidence relating to this case was placed in the evidence room except for the money. The money was held in temporary storage until March 19, 2008, when it was placed into the Kingwood Detachment’s safe deposit box. A total of 258 days elapsed from the seizure of the money until it was placed in the safe deposit box. The delay in transferring the money to the safe deposit box violates Section 1.24 and Section 1.34 of the Evidence Maintenance and Security Policy (Revised 1/1/99), both of which were quoted above.

The Detachment Commander stated the money was held in temporary storage under the assumption it would be returned to the accused. A PDR was completed on September 14, 2007. On March 11, 2008, the accused was arraigned and it was clear that no immediate
disposition of the currency was forthcoming; therefore, the money was placed in the safe deposit box.

While determining that evidence listed in CI Reports were listed on the Evidence Log Sheets and corresponding PDR’s we noted one instance out of ten (10%), where the detachment could not locate the Evidence Log Sheet and the PDR for one CI Report. This is in noncompliance with Section 1.18 of WVSP’s Evidence Maintenance and Security Policy (Revised 1/1/99), which was quoted above.

_Gilbert Detachment_

Our sample of evidence items for the Gilbert Detachment included 30 items which we determined to be susceptible to theft. We noted three items did not have CI Report numbers documented on the Evidence Log Sheet and/or the PDR and one evidence item did not have an evidence tag completed and attached. This is in noncompliance with Section 1.18 and Section 1.28 of WVSP’s Evidence Maintenance and Security Policy (Revised 1/1/99), both of which were quoted above.

We also could not locate two CI reports in regards to two evidence numbers. We were informed it was possible the Bureau of Criminal Investigations (BCI) had the reports; however, they were unable to provide documentation verifying where the reports were located. We believe this is in noncompliance with the WVSP Operational Policy and Procedures Manual on Criminal Investigation – Report of Actual or Alleged Criminal Violation Section 1.04 which states:

> Section 1.04 “Any member who receives a report of an actual or alleged criminal violation shall be responsible for:
(a) Obtaining sufficient information pursuant to completing applicable portions of the first page of DPS Form 17-A, Report of Criminal Investigation…”

This is also in noncompliance with WVSP Department Memorandum Number 2002-07 issued on March 25, 2002 which states, in part:

“…As required by the detachment commander members will prepare a Report of Criminal Investigation utilizing WVSP Form 17A. ALL INITIAL CRIMINAL INVESTIGATION REPORTS WILL BE SUBMITTED TO THE DETACHMENT COMMANDER WITHIN 14 DAYS OF THE DATE OF COMPLAINT….”

During our review we also noted one evidence item was destroyed and not supported by a photograph. Also, the time and manner of destruction was not recorded on the Evidence Log Sheet and the PDR. This is in noncompliance with Section 1.23 of the Evidence Maintenance and Security Policy, which was quoted above.

The detachment could not provide us with any quarterly inventory reports, Detachment Inventory Affidavits for annual inventories for calendar years 2005 and 2006, or the Detachment Inventory Sheet to support the change of command audit. The last Annual Inventory was completed on December 6, 2007. We were informed by detachment personnel that the detachment did not have any other inventory records because the Detachment Commander took over approximately six months ago. This is in noncompliance with Section 1.38 of the Evidence Maintenance and Security Policy, (Revised 1/1/99), which was quoted above.

**Grantsville Detachment**

During our review of the evidence room items at the Grantsville Detachment we noted three of the 30 items (10%) selected for testing did not have evidence numbers on the
evidence tags. Failure to record these evidence numbers on the tags is in noncompliance with Section 1.18 of the Evidence Maintenance and Security Policy, (Revised 1/1/99), which was quoted above.

There were also significant time lags between the dates recorded on a CI Report and the dates recorded on PDR’s and Evidence Log Sheets for two items. The time lags were 70 days and 111 days. In the first discrepancy, the PDR involving a Marlin 30-30 Lever Action Rifle was not completed until the date at which the item was returned to the mother of the deceased, which was January 7, 2006. The CI Report indicated the items were recovered on September 18, 2005, a lapse of 111 days. The second instance involved a SIG Sauer 9mm semi-automatic pistol. The date the item was recovered according to the CI Report was November 18, 2005, however, the Evidence Log Sheet was not completed until 70 days later on January 27, 2006. This is in noncompliance with Sections 1.18 and 1.24 of the WVSP’s Evidence Maintenance and Security Policy (Revised 1/1/99), which was quoted above.

Martinsburg Detachment

We noted from a CI Report that eight pounds of marijuana had been seized; however, the detachment was unable to provide us with the corresponding Evidence Log Sheet and PDR, and they were unable to immediately locate the marijuana. Detachment personnel informed us the marijuana had been immediately forwarded to the forensic laboratory by the detachment. If this was the case, then the detachment failed to properly document the chain of custody.

During our initial inquiries about the location of the eight pounds of marijuana, detachment personnel were under the impression the marijuana was still in the possession of the laboratory. When detachment personnel called the laboratory they were informed that the
marijuana had been returned to the detachment under a different CI number. According to detachment personnel the confusion arose due to the use of four CI report numbers for the collection of this evidence.

When the marijuana was located, the PDR indicated there was 2,371 grams of marijuana (approximately 5.22 pounds) rather than the original eight pounds indicated in the CI report. This resulted in a discrepancy of approximately 2.88 pounds that we were unable to resolve from the documentation provided.

CI Report #2120-57175 stated that a “butterfly knife” had been seized from an individual; however, the detachment could not provide us with an Evidence Log Sheet or a PDR that documented the seizure and logged the knife into evidence. The detachment also was unable to provide the actual knife noted in the CI Report. Detachment personnel told us that the knife may have been returned to the suspect. They added that although the item was considered to be a concealed weapon, it is not illegal to have possession of a knife; therefore, it may have been returned to the suspect and never entered into evidence.

We recommend the WVSP comply with the WVSP’s Evidence Maintenance and Security Policy (Revised 1/1/99), and properly document the confiscation of all evidence, promptly log the items into evidence and properly safeguard and store the evidence. We also recommend the WVSP adequately document the receipt, destruction, disposal, forfeiture and release of all evidence.

**Spending Unit’s Response**

*We accept your findings as factual and we will work to implement changes that eliminate similar occurrences in the future.*
No Centralized Procedures and Record Keeping Over Gasoline Tanks

In addition to purchasing fuel for the WVSP vehicles from the Department of Highways and through the use of Automotive Rental Incorporated (ARI) fuel credit cards, the WVSP owns and operates three gasoline tanks located in Charles Town (Troop 2), South Charleston (Troop 4), and Institute (Academy). These gasoline tanks are used as a primary fueling station for any WVSP-issued vehicle such as police cruisers, unmarked undercover vehicles, maintenance vehicles, etc. that are located within the vicinity of these detachments.

Gasoline purchased by the WVSP for these three locations totaled $410,306.47 and $324,625.04 for fiscal years 2007 and 2006, respectively. Gasoline purchases made by WVSP during our audit period for these gasoline tanks constituted a significant portion of WVSP’s budget; nevertheless, the WVSP had no centralized procedures in place to effectively monitor gasoline usage.

According to agency personnel, a WVSP Gasoline & Oil Receipt Form (ticket receipt form) should be completed each time an employee pumps gasoline from any WVSP tank. A properly completed ticket receipt form includes information such as the number of gallons of fuel obtained and the vehicle’s assigned unit and car number. The original ticket receipt form is retained by the Trooper/employee receiving the gasoline and the carbon copy is inserted in a drop box at the gasoline storage tank. However, if a ticket receipt form is not completed, there is no procedure that would establish which Trooper/employee failed to do so.

During our audit period, the Institute Academy gasoline storage tank was measured every weekday, the South Charleston (Troop 4) Headquarters storage tank was measured “every few days”, and the Charles Town (Troop 2) Headquarters storage tank was measured every two weeks to determine when more gasoline needed to be purchased. This
measurement was recorded on the Academy’s and Troop 4’s respective gas log sheet—Troop 2 did not maintain a gas log. In addition to recording the tank measurement, the gas log was used to record the daily pump readings, gallons used (according to the pump readings), gallons remaining in the tank, gallons purchased and deposited into the tank, and gasoline used per ticket receipt forms.

We attempted to use the gas logs to reconcile the gallons of gasoline used per daily pump readings to the gallons used per ticket receipt forms as recorded on the log sheets. However, we were unable to perform such reconciliation due to: (1) A log sheet was not maintained by Troop 2; and (2) Gallons of gasoline pumped from the tanks per tickets were not always tallied and recorded on the log sheets by Troop 4 and the Academy at regular intervals.

Troop 4 and the Academy did attempt to perform such reconciliations; however, inconsistencies in recording ticket receipt form usage on the log sheet and failure to perform follow-up procedures rendered the procedure ineffective. According to WVSP personnel, discrepancies between the gallons used per pump readings and the ticket receipt forms could occur for numerous reasons. Two reasons given were (1) Ticket receipt forms may be completed on a different day than when the gasoline was obtained; and, (2) Failure of the person pumping gasoline to complete a ticket receipt form.

Chapter 5A, Article 8, Section 9, Subsection (b) of the West Virginia Code states, in part:

“The head of each agency shall:

Make and maintain records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the agency designed to furnish information to protect the legal and financial rights of the state...”
Failure to properly monitor or record gasoline increases the risk that management would not become aware of stolen gasoline. Furthermore, these risks were compounded due to the rising cost in fuel prices during our audit period. Lastly, we noted the WVSP has no alternative management review procedure over gasoline that would be an acceptable alternative for the lack of monitoring or record keeping.

We recommend the WVSP investigate the feasibility of implementing an electronic card reading system at their fuel stations. Each Trooper/employee authorized to obtain gasoline at WVSP tanks could be issued a card. In order to acquire gasoline, the card would need to be swiped. This system could be programmed to permit the cardholder to pump gasoline, identify the Trooper/employee obtaining gasoline and record the amount of gasoline obtained. Reports could be periodically run that would list the amount of gasoline obtained for a given period for each cardholder. These reports could be used by management to monitor the amount of gasoline used by a cardholder for any given time period. As a result, any excessive or unusual usage could be identified and investigated. Considering the current cost of fuel, we believe such a system may be beneficial in limiting unauthorized usage and reducing WVSP’s fuel cost.

In lieu of such an electronic system, we recommend the WVSP implement the following:

- A single employee at each of the three locations with gasoline tanks should be assigned the responsibility of monitoring usage;
- WVSP should require Troop 2 (Charles Town) to maintain a gasoline usage log for their fuel tank;
• WVSP should enter usage per pump reading and usage per ticket receipt forms on gasoline log sheets at the conclusion of each regular work day. In order to reconcile these two usage numbers, the time periods covered should be identical;

• WVSP should monitor the completion of ticket receipt forms by performing spot checks to ensure that employees pumping gasoline always complete forms and correctly enter the gallons of gasoline obtained; and

• Responsible employees should perform analytical procedures. These procedures could include: (1) Comparing usage by employee/Trooper for similar times periods; and (2) Comparing usage from ticket receipt forms to monthly transportation reports and/or to odometer readings directly obtained from the vehicle. Any unusual or inexplicable variances in gasoline usage should be investigated and reported to the appropriate management employee.

We recommend the WVSP comply with Chapter 5A, Article 8, Section 9(b) of the West Virginia Code. We further recommend the WVSP implement either the electronic card reader system or the manual recording system described above to enhance their internal controls over gasoline usage.

**Spending Unit’s Response**

*We accept your findings as factual and we will work to implement changes that eliminate similar occurrences in the future.*

**Improper Inventory Management**

During our audit of equipment purchases, we noted 6 out of 40 assets (15%) were not properly accounted for in the West Virginia Financial Information Management System (WVFIMS) Fixed Asset Inventory listing. First, we noted five items purchased in the amount of $33,007.00 where the location of the items was incorrectly recorded on the listing. We also noted laboratory equipment, which was purchased for $42,500.00 on February 15, 2007, had not been entered into the WVFIMS Fixed Asset Inventory System. Although we located the equipment, we observed that the equipment did not have an affixed identification tag number.
The WV Purchasing Division’s Inventory Management/WVFIMS Fixed Asset System Training Manual state, in part:

…Page 2: “Agencies are responsible for maintaining equipment from the date of purchase to date of retirement … including entering assets into the WVFIMS Fixed Asset System…”

Page 3: “… any item which has an acquisition cost of $1,000 or more and useful life of one (1) year or more is required to be entered into the WVFIMS Fixed Asset System…”

…Page 5: “All equipment over $1,000 will have a numbered equipment identification tag… tags are to be placed on all items of property/equipment in such a manner that it can easily be seen and read.”

…Page 18: “All fields are required [in the WVFIMS Fixed Asset System] as it applies to the equipment…tag number, item description, serial number…”

…Page 21: “Location: Enter the exact location of the equipment.”

We recommend the WVSP comply with the WV Purchasing Division’s Inventory Management/WVFIMS Fixed Asset System Training Manual and properly account for all assets in their possession. We also recommend the WVSP Procurement Section develop a policy to ensure all assets are properly recorded and tagged.

**Spending Unit’s Response**

*We accept your findings as factual and we will work to implement changes that eliminate similar occurrences in the future.*

**Invoice Not Processed in a Timely Manner**

Chapter 5A, Article 3, Section 54 of the West Virginia Code, also known as the “Prompt Pay Act of 1990,” states in part:
“... (d) The state agency initially receiving a legitimate uncontested invoice shall process such invoice for payment within ten days from its receipt...” (Emphasis Added)

During our test of disbursements, we noted one invoice out of a sample of eight invoices tested (13%) was not processed for payment by the WVSP until 90 days after receipt. This invoice, totaling $5,200.00, was received from Becks Canine Service for the purchase of a police canine dog.

The Assistant Comptroller stated the invoice was presented for payment without the sole source justification attached. According to the Assistant Comptroller, the sole source document was sent to the Superintendent for approval and no copy of the sole source justification was presented with the invoice to the Accounting Section; therefore, the invoice was not paid in a timely manner.

We recommend the WVSP comply with Chapter 5A, Article 3 Section 54 of the West Virginia Code, and process all uncontested invoices for payment within ten days of receipt.

**Spending Unit’s Response**

*We accept your findings as factual and we will work to implement changes that eliminate similar occurrences in the future.*
STATE OF WEST VIRGINIA

OFFICE OF THE LEGISLATIVE AUDITOR, TO WIT:

I, Stacy L. Sneed, CPA, Director of the Legislative Post Audit Division, do hereby certify that the report appended hereto was made under my direction and supervision, under the provisions of the West Virginia Code, Chapter 4, Article 2, as amended, and that the same is a true and correct copy of said report.

Given under my hand this __________ day of ______________________ 2008.

Stacy L. Sneed, CPA, Director
Legislative Post Audit Division

Copy forwarded to the Secretary of the Department of Administration to be filed as a public record. Copies forwarded to the West Virginia State Police; Governor; Attorney General; State Auditor; and, Director of Finance, Department of Administration; and, Cabinet Secretary of Military Affairs and Public Safety.