

County Sheriff's Office
Property and Evidence Room
Audit Program

	Name	Date
Prepared by		
Reviewed by		
Reference:		
Page 1 of 17		

General Review Objectives

1. Review property within the scope identified in the risk assessment.
2. Be effective by focusing on high risk areas.
3. Be efficient by documenting processes and issues for current and future use.
4. Be considerate of the client.

Specific Objectives: Determine that:

1. The Property Room has implemented recommendations from the most recent audit, dated:
2. The Property Room has effective internal controls over property and cash.
3. The Property Room's intake procedures, both during work hours and non-work hours are strictly controlled.
4. The Property Room inputs property and cash into the Evidence and Property Management System (EPMS) in accordance with established procedures.
5. The Property Room is actively working old cases.
6. The Property Room safeguards all assets under its control
7. The Property Room disposes of cases in accordance with statutory requirements.
8. Property stored off-site is on-hand, secure, and in good condition.
9. The Property Room maintains and completes the proper documentation to support the chain of custody of the property.

Scope:

1. This review covers the identification, collection, and the safeguarding of property and cash that is maintained in the Property Room, _____ for the period of _____.
2. This review includes property identified as: abandoned, found and delivered to the Sheriff, recovered stolen property, seized, and property held by the sheriff for safekeeping.
3. This review also includes the completeness and accuracy of required reports during the same time period.

The following review steps are designed to fulfill the audit objectives.

County Sheriff's Office
Property and Evidence Room
Audit Program

	Name	Date
Prepared by		
Reviewed by		
Reference:		
Page 2 of 17		

Budget Hours	Review Procedures	Done by/ Date	W/P Ref
Pre-fieldwork			
	1. Complete the Pre-fieldwork Program.		
Fieldwork Phase			
Previous Audit			
Objective: Determine if the Sheriff's Office (SO) implemented recommendations from the most recent audit.			
	<p>Property Room:</p> <ol style="list-style-type: none"> 1. Are receipts being used for each chain of custody events for all agencies, individuals, etc...: <ol style="list-style-type: none"> a. Intake b. Transfer c. Disposal 2. Verify the Property Room Manager obtains and maintains the appropriate documentation for the release and disposal of Cash/Property. 3. Verify that the Property Room manager has established a records retention schedule. 4. Verify that the Auctioneer completes a Property Release form for property going to auction. 5. Determine if the Property Room has created policies and procedures for the handling and disposing of the various types of property maintained. <p>Re-working Old Cases:</p> <ol style="list-style-type: none"> 1. Have the storages boxes for the older cases been moved from the "Limbo Area" to a designated location? 2. Verify the older cases are reworked to determine their location and disposition? 3. Validate that the Property Room does not delete missing items from EPMS. 4. Determine if the Property Room maintains a list of the 		

County Sheriff's Office

Property and Evidence Room

Audit Program

	Name	Date
Prepared by		
Reviewed by		
Reference:		
Page 3 of 17		

	<p>missing items.</p> <p>Disposition of Old Cases</p> <ol style="list-style-type: none"> 1. Verify that a request for indemnification for the identified \$_____ in missing cash has been submitted. 2. If the Sheriff has not requested indemnification, determine if the Property Room has located the supporting documentation for the release of the cash. 3. Determine if the Property Room is returning found cash/property to the finder if the original owner could not be located. If so, has the Property Room identified the statutory authority to allow for the return of the cash/property. <p>Internal Controls</p> <ol style="list-style-type: none"> 1. Verify that pre-numbered receipt forms are being utilized. 2. Verify that all the cases listed in EPMS have all the required information and supporting documentation. 3. Determine if the supporting documentation is completed properly, including the receipts. 4. Validate that the Property Room is performing surprise cash counts. 5. Determine if the Property Room maintains a list of the safe contents. 6. Determine if the Property Room is receiving cash/property from the Central Magistrates Office that is over \$1,000. <p>System Issues</p> <ol style="list-style-type: none"> 1. Verify that EPMS now has a report that can list the data by property type. 2. Verify a back-up plan is in place for the EPMS in the event of a system crash or other disaster. 3. Determine if the security controls have been implemented or activated in EPMS. 		
Internal Controls			
Objective: Determine if the Property Room has effective internal controls in place over property and cash.			
	<ol style="list-style-type: none"> 1. Separation of incompatible duties. <ol style="list-style-type: none"> a. Verify through interviews, observation, or review of job descriptions who performs the following functions: <ol style="list-style-type: none"> i. Assuming custody of assets, 		

County Sheriff's Office

Property and Evidence Room

Audit Program

	Name	Date
Prepared by		
Reviewed by		
Reference:		
Page 4 of 17		

	<ul style="list-style-type: none"> ii. Authorization or approval of transactions affecting those assets, iii. Recording or reporting of related transactions. b. Verify that no employee has responsibility for more than one of the functions listed above. c. If impractical, verify that compensating controls such as supervisory oversight is utilized. 2. Sound Procedures. <ul style="list-style-type: none"> a. Verify that there are written procedures governing the following situations and that they are understood by all employees: <ul style="list-style-type: none"> i. Intake of property and cash during regular work hours. ii. Intake of property and cash during non-work hours. iii. Input of cash and property into the Evidence and Property Management System. iv. Safeguarding of property housed by the Property Room. v. Temporary release of property to the courts, investigators, the crime lab, etc. vi. Final disposition of cash and property. vii. Destruction of property. 		
Property			
Objective: Ensure that all property is disposed of in accordance with established statutes, laws, and local procedures.			
Abandoned Property (Seized by LEA)			
	<ul style="list-style-type: none"> 1. Obtain a report that lists all abandoned property maintained by the Property Room. 2. Select a statistical/judgmental sample from the report and prepare a lead schedule with the following attributes: <ul style="list-style-type: none"> a. Reference number, b. Case number, c. Respondent's name, d. Item name, e. Item make/model number, f. Date received, g. Serial number, h. Physical observation, i. In EPMS, j. W/P Reference, and k. Notes. 		

County Sheriff's Office

Property and Evidence Room

Audit Program

	Name	Date
Prepared by		
Reviewed by		
Reference:		
Page 5 of 17		

	<ol style="list-style-type: none"> 3. For the cases selected above perform the following procedures (as required by the § 18.17 of CCP): <ol style="list-style-type: none"> a. Determine if the property has not been ordered destroyed or returned to the owner and is unclaimed for a period of 30 days at a minimum. b. If the property has a fair market value of less than \$500, determine if the SO has mailed a certified notice to the last known address of the owner of the property. c. Verify that the notice contains the following information: <ol style="list-style-type: none"> i. Describes the property being held, ii. Gives the name and address of the officer holding the property, iii. States if the property is not claimed in 90 days, it will be disposed of and the proceeds, after deducting expenses, will be deposited in the County Treasury. d. Verify whether the property was sold or donated. e. Obtain a copy of documentation supporting the disposition, such as: <ol style="list-style-type: none"> i. A release form, and ii. A receipt. f. If the property has a fair market value of \$500 or more, determine that the same information as the notice to a property owner is published in a paper of general circulation. g. For property valued at \$500 or more, verify that the sale occurred no earlier than 14 days after the publication. h. Review the documentation supporting the sale, such as: <ol style="list-style-type: none"> i. A release form, and ii. A receipt. i. Determine if the property was converted to County use if not sold or donated. j. When the property is no longer of County use, verify its ultimate disposition. k. Review the documentation supporting disposal of property. l. Verify that EPMS reflects the final status of the property. 		
Found Property			
	<ol style="list-style-type: none"> 1. Obtain a report that lists all found property maintained by the Property Room. 2. Select a statistical/judgmental sample from the report and prepare a lead schedule with the following attributes: <ol style="list-style-type: none"> a. Reference number, 		

County Sheriff's Office

Property and Evidence Room

Audit Program

	Name	Date
Prepared by		
Reviewed by		
Reference:		
Page 6 of 17		

	<ul style="list-style-type: none"> b. Case number, c. Respondent's name, d. Item name, e. Item make/model number, f. Date received, g. Serial number, h. Physical observation, i. In EPMS, j. W/P Reference, and k. Notes. 		
	<ul style="list-style-type: none"> 3. For the cases selected above perform the following procedures: <ul style="list-style-type: none"> a. Determine if a receipt was issued to the person turning in the property. b. Verify the receipt contains the following information: <ul style="list-style-type: none"> i. A brief description of the property, ii. The case number, iii. A phone number of who to call with questions, iv. Legal requirements associated with the property. c. Determine if a good faith effort was made to locate the rightful owner of the property. d. Determine if the SO has established a time period for attempting to locate the owner of the property. e. Determine if the SO has established a policy for disposing of the property, if the owner could not be found, such as: <ul style="list-style-type: none"> i. Selling the property, ii. Donating the property, iii. Auctioning the property, iv. Converting the property to County use, or v. Giving the property to the finder. 4. Verify the disposition of the property. 5. Verify documentation is on file to support the final disposition of the property, such as: <ul style="list-style-type: none"> a. A release form, and b. A receipt. 6. Verify that EPMS reflects the final status of the property. 		
Abandoned Found Property (Valued at \$250 or More)			
	<ul style="list-style-type: none"> 1. Obtain a report that lists all abandoned property maintained by the Property Room that is valued at \$250 or more. 2. Select a statistical/judgmental sample from the report and prepare a lead schedule with the following attributes: 		

County Sheriff's Office

Property and Evidence Room

Audit Program

	Name	Date
Prepared by		
Reviewed by		
Reference:		
Page 7 of 17		

	<ul style="list-style-type: none"> a. Reference number, b. Case number, c. Respondent's name, d. Property owner's last known address, e. Item number, f. Item make/model number, g. Date received, h. Serial number, i. Property value, j. Date reported, k. Physical observation, l. In EPMS, m. W/P Reference, and n. Notes. 		
	<p>3. For the cases selected above perform the following steps (as required by the Property Code, Chapters 72 and 74):</p> <ul style="list-style-type: none"> a. Determine if the Respondent's last known address is in this state. b. Determine if the property has gone unclaimed for a period of three years. c. If the abandoned property is a traveler's check or money order, verify that it was purchased in the State of Texas. d. For a traveler's check, verify that it had gone unclaimed for a period of at least 15 years. e. For a money order, verify that it has been abandoned for a period of three years. f. Verify that for all property held on March 1st, that is valued at more than \$250, a notice is sent out no later than May 1st to the last known address of the owner. g. Verify that the notice states that the holder has the property and may be required to deliver the property to the Comptroller by July 1st if the property is not claimed. h. Verify that for all property held on March 1st a report is sent to the Comptroller by July 1st. i. Verify that the report contains the following information on the property owner, if known: <ul style="list-style-type: none"> i. Name, ii. Social security number, iii. Driver's license number/state identification number, iv. Email address, v. Last known address. vi. Property description, 		

County Sheriff's Office

Property and Evidence Room

Audit Program

	Name	Date
Prepared by		
Reviewed by		
Reference:		
Page 8 of 17		

	<ul style="list-style-type: none"> vii. Date the property became demandable, viii. Date of the last transaction with the owner, j. Verify that information on amounts due which are less than \$50 is reported in the aggregate. k. Verify that the records are maintained on file for ten years from the date the property is reported. 		
	4. Determine the amount of liability for not reporting to the Comptroller.		
	5. Verify that reported property is delivered to the Comptroller by July 1 st each year.		
	<ul style="list-style-type: none"> 6. Verify that the property delivered to the Comptroller includes the following statements: <ul style="list-style-type: none"> a. The property delivered is complete and accurate. b. The existence and location of the owners is unknown. c. The listed owners' have not asserted a claim to the Property 7. Verify that the statement is signed by the individual holding the property. 8. Verify that the status of the property is updated in EPMS. 		
Abandoned Found Property (Valued at \$100 or Less)			
	<ul style="list-style-type: none"> 1. Obtain a report that lists all abandoned property maintained by the Property Room that is valued at \$100 or less. 2. Select a statistical/judgmental sample from the report and prepare a lead schedule with the following attributes: <ul style="list-style-type: none"> a. Reference number, b. Case number, c. Respondent's name, d. Property owner's last known address, e. Item number, f. Item make/model number, g. Date received, h. Serial number, i. Property value, j. Date reported, k. Physical observation, l. In EPMS, m. W/P Reference, and n. Notes. 		
	3. For the cases selected above perform the following steps (as required by the Property Code, Chapters 72 and 76):		

County Sheriff's Office

Property and Evidence Room

Audit Program

	Name	Date
Prepared by		
Reviewed by		
Reference:		
Page 9 of 17		

	<ul style="list-style-type: none"> a. Verify that the property is valued at \$100 or less. b. Verify that all property under this category that is held on June 30th is reported to the Treasurer before the following November 1st. c. Verify that the report is submitted to the Treasurer each successive year after the initial submission. d. Ensure the report is verified in writing by the Chief Fiscal Officer. e. Verify that the record of abandoned property is maintained on file for a period of ten years from the date reported and that each item includes the following information: <ul style="list-style-type: none"> i. The last known address of the owner of the property, ii. The case number, iii. A brief description of the property, iv. The balance of each account. f. Verify that the holder of the property sent a notice to the last known address of the owner stating the County had found property that was now being treated as abandoned property. g. Verify that the holder of the property, on June 30th, delivered the property along with the report to the Treasurer by November 1st. h. Verify that the property is accompanied with a verification oath which states: <ul style="list-style-type: none"> i. The property delivered is complete and correct remittance of all money due. ii. The existence and location of the owners is not known. iii. The owner has not asserted a claim to the property. i. Ensure that the verification is signed by the fiscal officer. j. Verify that the status of the property is updated in EPMS. 		
Recovered Stolen/Seized Property			
	<ul style="list-style-type: none"> 1. Obtain a report that lists all stolen property that is maintained by the Property Room. 2. Select a statistical/judgmental sample from the report and prepare a lead schedule with the following attributes: <ul style="list-style-type: none"> a. Reference number, b. Case number, c. Respondent's name, d. Item name, e. Item make/model number, f. Date received, g. Serial number, 		

County Sheriff's Office

Property and Evidence Room

Audit Program

	Name	Date
Prepared by		
Reviewed by		
Reference:		
Page 10 of 17		

	<ul style="list-style-type: none"> h. Physical observation, i. In EPMS, j. W/P reference, and k. Notes. 		
	<p>3. For the cases selected above perform the following procedures (as required by Chapters 18 & 47 of the CCP):</p> <ul style="list-style-type: none"> a. Determine if the property was distributed in accordance with a court order issued based on the following: <ul style="list-style-type: none"> i. Trial not pending (CCP§47.01a), ii. Restored on Trial (CCP§47.02), or iii. Restored to Owner (CCP§47.06). b. Ensure documentation is on hand to support the distribution of property, such as: <ul style="list-style-type: none"> i. A release form, and ii. A receipt. c. If the owner is not known, determine if the property has gone unclaimed for a period of 30 days(CCP§47.01a(b)(2)). <ul style="list-style-type: none"> i. If the property has a fair market value of less than \$500, determine if the SO has mailed a certified notice to the last known address of the owner of the property. <ul style="list-style-type: none"> a) Verify that the notice contains the following information: <ul style="list-style-type: none"> 1. Describes the property being held, 2. Gives the name and address of the officer holding the property, 3. States if the property is not claimed in 90 days, it will be disposed of and the proceeds, after deducting expenses, will be deposited in the County Treasury. ii. Verify whether the property was sold or donated. iii. Obtain a copy of documentation supporting the disposition, such as: <ul style="list-style-type: none"> 1. A release form, and 2. A receipt. d. If the property has a fair market value of \$500 or more, determine that the same information as the notice is published in a paper of general circulation. <ul style="list-style-type: none"> i. For property valued at \$500 or more, verify that the sale occurred no earlier than 14 days after the publication. ii. Obtain a copy of documentation supporting the sale, 		

County Sheriff's Office

Property and Evidence Room

Audit Program

	Name	Date
Prepared by		
Reviewed by		
Reference:		
Page 11 of 17		

	<p>such as:</p> <ol style="list-style-type: none"> 1. A release form, and 2. A receipt. <ol style="list-style-type: none"> iii. Determine if the property was converted to County use if not sold or donated. iv. When the property is no longer of County use, verify its ultimate disposition. v. Review the documentation supporting disposal of the property. <ol style="list-style-type: none"> e. Verify that the property status was updated in EPMS. 		
Property for Safekeeping			
	<ol style="list-style-type: none"> 1. Obtain a report that lists all property maintained in the Property Room for safekeeping. 2. Select a statistical/judgmental sample from the report and prepare a lead schedule with the following attributes: <ol style="list-style-type: none"> a. Reference number, b. Case number, c. Respondent's name, d. Item name, e. Item make/model number, f. Date received, g. Serial number, h. Physical observation, i. In EPMS, j. W/P Reference, and k. Notes, 		
	<ol style="list-style-type: none"> 3. For the cases selected above perform the following procedures: <ol style="list-style-type: none"> a. Determine if a receipt was issued to the person turning in the property. b. Verify that the receipt contains the following information: <ol style="list-style-type: none"> i. A brief description of the property, ii. A case number, iii. A phone number of who to call with questions, iv. Legal requirements associated with the property. c. Determine if property was returned to the owner as quickly as practical. d. Ensure documentation is on hand to support return of the property to the owner, such as: <ol style="list-style-type: none"> i. A release form, and ii. A receipt. 		

County Sheriff's Office

Property and Evidence Room

Audit Program

	Name	Date
Prepared by		
Reviewed by		
Reference:		
Page 12 of 17		

	<ul style="list-style-type: none"> e. Determine if a good faith effort was made to locate the rightful owner of the property, if the property goes unclaimed. f. Determine if the Sheriff's Office (SO) has established a time period for attempting to locate the owner of the property. g. Determine if the SO has established a policy for disposing of the property, if the owner could not be found, such as: <ul style="list-style-type: none"> i. Selling the property, ii. Donating the property, iii. Auctioning the property, or iv. Converting the property to County use. h. Verify documentation is on hand to support disposing of the property, such as <ul style="list-style-type: none"> i. A release form, and ii. A receipt. <p>4. Verify that EPMS reflects the final disposition of the property.</p>		
--	--	--	--

Inventory			
------------------	--	--	--

	<ul style="list-style-type: none"> 1. Determine if the following inventories occur: <ul style="list-style-type: none"> a. Annual inventories, b. Upon change of the County Sheriff, c. Upon change of the Property Room Manager, 2. Review the inventory records to ensure they were conducted by disinterested personnel. 3. Perform a 100% inventory of the safe maintained in the Property Room: <ul style="list-style-type: none"> a. Obtain a list of inventory maintained in the safe. b. Schedule an inventory time with the Property Room. c. Trace the information on the envelope or storage container to the list. d. If the information is not listed on the inventory, prepare a Discrepancy worksheet with the information. e. Count the cash and trace the amount to the report. f. If there is a discrepancy with the cash count, request an employee from the Property Room verify the cash count. g. Annotate the variance on the Discrepancy worksheet. 		
--	---	--	--

Property Disposition			
-----------------------------	--	--	--

--	--	--	--

County Sheriff's Office
Property and Evidence Room
Audit Program

	Name	Date
Prepared by		
Reviewed by		
Reference:		
Page 13 of 17		

Objective: Ensure that all property is disposed of in accordance with established statutes, laws, and local procedures.			
	<p>1. Obtain a report that lists all property disposed of during the audit period, to include the following :</p> <ul style="list-style-type: none"> a. Property returned to the owner, b. Sold property, c. Donated property, d. Auctioned property, e. Property converted to County use, and f. Destroyed property. 		
	<p>2. Select a statistical/judgmental sample from the report and prepare a lead schedule with the following attributes:</p> <ul style="list-style-type: none"> a. Reference number, b. Case number, c. Respondent's name, d. Item name, e. Item make/model number f. Date received, g. Serial number, h. Disposition method, i. Disposition date, j. W/P reference, and k. Notes. 		
	<p>3. For cases selected above perform the following procedures:</p> <ul style="list-style-type: none"> a. Verify that the property was disposed of in accordance with established statutes, laws, and local policies, b. Verify that the disposition of the property is recorded in EPMS. c. Ensure proper documentation is on hand to support the disposition of the property, such as: <ul style="list-style-type: none"> i. A release form, and ii. A receipt. 		
	<p>4. For property converted to County use, ensure the following was accomplished:</p> <ul style="list-style-type: none"> a. When the property was no longer of County use, verify its ultimate disposition, and b. Review documentation supporting the ultimate disposition of the property. c. Verify that the disposition is recorded in EPMS. 		

County Sheriff's Office

Property and Evidence Room

Audit Program

	Name	Date
Prepared by		
Reviewed by		
Reference:		
Page 14 of 17		

	<p>5. For property that was destroyed, verify the following was accomplished:</p> <ul style="list-style-type: none"> a. A release form is on file documenting who the property was turned over to for destruction, b. A receipt is on file, and c. An entry is annotated in EPMS noting the destruction of the property. 		
Property Labels			
Objective: Ensure that all property has a tag attached to it.			
	<ul style="list-style-type: none"> 1. Obtain a report of all property received during the audit period. 2. Select a statistical/judgmental sample from the report and prepare a lead schedule with the following attributes: <ul style="list-style-type: none"> a. Reference number, b. Case number, c. Respondent's name, d. Item name, e. Item make/model number, f. Date received, g. Serial number, h. Physical tag observed, i. In EPMS, j. W/P Reference, and k. Notes. 		
	<ul style="list-style-type: none"> 3. For the cases selected above perform the following procedures: <ul style="list-style-type: none"> a. Verify that each piece of property has a physical tag attached to it. b. Ensure that each tag contains the following information: <ul style="list-style-type: none"> i. The case number, ii. The item description, iii. The quantity, iv. The owner, and v. The date received. 		
Property Security			
Objective: Verify that adequate security measures are in place to prevent unauthorized access to the Property Room.			
	<ul style="list-style-type: none"> 1. Verify that a written policy is in place addressing the following: 		

County Sheriff's Office

Property and Evidence Room

Audit Program

	Name	Date
Prepared by		
Reviewed by		
Reference:		
Page 15 of 17		

	<ul style="list-style-type: none"> a. Personnel authorized unescorted access to the Property Room. b. Access codes, c. Access logs, d. Key control, e. Key duplication, f. The changing of locks, g. The changing of access codes, h. Safe combinations, i. The changing of safe combinations, j. Alarm testing, k. Duress alarm testing, l. After-hours access, and m. Annual inventories of all keys, access codes, locks, safes, etc. 		
Property Stored Off-Site			
Objective: Ensure that the property maintained off-site is secure, on hand, in the right quantity, and that it agrees with EPMS			
	<ul style="list-style-type: none"> 1. Determine where property too large or bulky to be stored in the Property Room is maintained. 2. Obtain a report of all property stored off-site. 3. Select a statistical/judgmental sample from the report and prepare a lead schedule with the following attributes: <ul style="list-style-type: none"> a. Reference number, b. Case number, c. Respondent's name, d. Item name, e. Item make/model number, f. Date received, g. Serial number, h. Physical observation, i. In EPMS, j. W/P Reference, and k. Notes. 		
	<ul style="list-style-type: none"> 4. For the cases selected above perform the following procedures: <ul style="list-style-type: none"> a. Verify that a temporary release form was on file which indicated the location of the property. b. Verify that a receipt was issued to the individual storing the property. c. Verify that the receipt contained the following information: 		

County Sheriff's Office

Property and Evidence Room

Audit Program

	Name	Date
Prepared by		
Reviewed by		
Reference:		
Page 16 of 17		

	<ul style="list-style-type: none"> i. A case number, and ii. A brief description of the property. c. Verify that the property is on-hand, secure and that it is maintained in good condition. d. If property has been disposed of, verify the following: <ul style="list-style-type: none"> i. The disposition method, ii. A release form is on file,\ iii. Documentation is on file to support the method of disposition. iv. A receipt is on file. 5. Verify that the status of the property was updated in EPMS. 		
Chain of Custody of Property			
Objective: Verify that the Property Room documents the movement of property from the time it comes under their custody until final disposition.			
	<ul style="list-style-type: none"> 1. Obtain a report that lists the location of each property item from receipt through final disposition. 2. Select a statistical/judgmental sample from the report and prepare a lead schedule with the following attributes: <ul style="list-style-type: none"> a. Reference number, b. Case number, c. Respondent's name, d. Item name, e. Item make/model number, f. Date received, g. Serial number, h. Temporary release to department or agency, i. Temporary release date, j. Return date, k. EPMS input, l. W/P Reference, and m. Notes. 3. For cases selected above perform the following procedures: <ul style="list-style-type: none"> a. Verify that a chain of custody form is initiated whenever property is received in the Property Room. b. Verify that a chain of custody form is completed to document the movement of property from the Property Room to an external location. c. Verify that the chain of custody form is annotated to support the return of the property to the Property Room. 		

County Sheriff's Office
Property and Evidence Room
Audit Program

	Name	Date
Prepared by		
Reviewed by		
Reference:		
Page 17 of 17		

	<ul style="list-style-type: none"> d. Ensure the chain of custody form is completed to document the ultimate disposition of the property. e. Ensure that the movement of the property is reflected in EPMS. 		
--	---	--	--

Prepared By:

 Staff Auditor

Date: _____

Approved By:

 Director, Audit Services

Date: _____

 Director, Internal Audit

Date: _____