



Internal Audit Division

Auditor-Controller-Treasurer-Tax Collector

Sonoma County Sheriff's Office Property/Evidence Unit Audit

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Executive Summary

As part of the 2025/2026 Annual Audit Plan, the Internal Audit Division of the Auditor-Controller-Treasurer-Tax Collector (IA), conducted an audit of the Sonoma County Sheriff's Office Property/Evidence Unit.

The objectives of the audit were to determine whether:

1. Documented policies and procedures and applicable Government and Penal codes are being adhered to by Property/Evidence Unit personnel.
2. Property/Evidence Unit records are accurate and maintained in accordance with policies and procedures.

A summary of the six findings and seven related recommendations is provided below. Detailed information is included in the Findings, Recommendations & Management Responses section beginning on page 6. All seven recommendations are considered medium priority 2 and should be implemented within six months of this report's issuance. See page 10 for Priority Ratings and Definitions.

Overall, Property/Evidence Unit personnel generally adhere to documented procedures and applicable Government and Penal Codes. However, further policy development is needed, specifically the addition of policy approval and revision dates, clear assignment of responsibility, and expectations for periodic reviews of policies and access to storage areas and the evidence system.

Records for items entered into the evidence system during fiscal year 2025/2026 are generally accurate and appropriately maintained. However, inaccuracies are present for "checked-out" items that have been in the evidence system for more than one year and more than 41,000 items with past-due retention dates have not been updated. Several of these issues are repeat findings from the prior audit. Although some progress has been made, they have not been fully resolved.

We would like to thank the Sheriff's Office management and Property/Evidence Unit staff for their time, information, and cooperation throughout the engagement.

Introduction

IA completed an audit of the Property/Evidence Unit. We reviewed Sheriff's Office procedures and controls over Property/Evidence Unit operations. We conducted our audit in accordance with the Global Internal Audit Standards (Standards). These Standards require that we identify, analyze, evaluate, and document sufficient information and evidence to achieve our audit objectives. We believe that the evidence obtained provides a reasonable basis for the results contained in our report.

The purpose of this report is to furnish management with independent and objective analysis, recommendations and other information concerning the activities reviewed. The audit report is a tool to help management identify and implement improvements.

Background

The Sheriff's Office is responsible for retrieving, securely storing, and lawfully disposing of evidence collected from crime scenes within its jurisdiction. The Property/Evidence Unit plays a critical role in ensuring the integrity and accountability of all items in its custody.

The Property/Evidence Unit manages the intake, cataloging, and secure storage of evidence, found property, and items held for safekeeping. It is responsible for the integrity of these items throughout their lifecycle, ensuring they are preserved for investigative and judicial purposes.

In addition to storage responsibilities, the Property/Evidence Unit must return property to rightful owners when appropriate and ensure the lawful disposition of items no longer needed. This includes the release or disposal of drugs, weapons, biological evidence (e.g. DNA), and personal property, all while maintaining a clear and documented chain of custody for use in court proceedings.

The Sheriff's Office operates two evidence storage facilities: the Main Evidence Room and the Warehouse. Together, these facilities support key public safety functions and play a central role in law enforcement operations.

Effective evidence management is essential. Inadequate controls can result in inaccurate records, misplacement or loss, theft, or inefficient use of storage space. To safeguard the integrity of the chain of custody and ensure accountability, the Sheriff's Office must consistently maintain and monitor evidence in accordance with established policies and procedures.

Scope

The scope of the audit included an evaluation of the Sheriff's Office policies and procedures governing the Property/Evidence Unit operations, as well as an assessment of the internal controls related to chain of custody, and tracking of evidence and property. We reviewed records for items entered into the evidence system during the audit period of July 1, 2025 to June 30, 2026, as well as items classified as "checked-out" and items with a retention review date prior to November 17, 2025.

Methodology

To address our audit objectives, the Internal Audit Division conducted the following activities:

- Reviewed the Property/Evidence Unit policies and procedures to assess alignment with applicable laws, regulations, and best practices for evidence management.
- Conducted a preliminary survey to update our understanding of the current operating environment. This included identifying changes in laws and regulations, systems, personnel, and organizational structure that may impact Property/Evidence Unit operations.
- Evaluated internal controls designed to ensure compliance with current requirements and to mitigate identified risks related to evidence handling, storage, and disposition.
- Performed walkthroughs and interviews with Property/Evidence Unit staff to gain insight into day-to-day operations and validate the implementation of documented procedures.
- Conducted compliance testing to determine whether internal controls are functioning as intended and achieving their design objectives. This included verifying the accuracy of chain-of-custody records, the proper documentation and storage of evidence, and adherence to retention and disposal policies.

Results

Objective 1:

Documented procedures and applicable Government and Penal codes are generally being adhered to by Property/Evidence Unit personnel. The Property/Evidence Unit operates under a set of documented procedures that guide the handling of evidence from intake through final disposition. The procedures provide detailed instructions for managing a wide range of property, including firearms, narcotics, and biological items, and they serve as a reliable reference for staff. Property/Evidence Unit personnel appear to follow these procedures in their day-to-day operations, and the documents are generally well developed and accessible.

However, policies do not include approval or revision dates, do not appear to undergo regular review, and lack high-level guiding principles that articulate the Sheriff's Office's expectations, industry standards and law enforcement best practices. As a result of these issues, risk exists that policies and procedures being followed do not reflect current operations and legal requirements.

Additional details are provided in the Findings, Recommendations, and Management Response section beginning on page 6.

Objective 2:

Current-year evidence system records are generally accurate and maintained in accordance with established policies and procedures. However, inaccuracies exist in older evidence system records and existing policies do not address ongoing record maintenance or the monitoring of items with past-due "retention review dates".

We reviewed the Security and Access policy, evidence access reports, and evidence system user-access reports, to assess whether only authorized staff have access to the evidence system and the evidence storage areas. While access is appropriately restricted, security access reviews are not documented and policies do not assign responsibility or specify how frequently these reviews should occur.

We tested a sample of 22 out of 1,806 items entered into the system during the audit period. For these items, chain-of-custody records were accurate, inventory item descriptions matched corresponding case files, and items were stored in their documented locations.

At the time of this audit, 964 evidence items were classified as "checked-out", which is 299 fewer than reported in the prior audit dated October 30, 2020. We tested a sample of 13 checked-out items to verify existence and accuracy:

- 3 items could not be located.
- 5 items had been physically removed from evidence, and explanations for their disposition were provided during the audit; however, the evidence system was not updated to reflect their disposition.
- 5 items were located with no discrepancies.

Although staff have reduced the number of checked-out items and updated some records, a substantial number remain unreviewed, and many may no longer be in the Sheriff's Office's custody.

We also reviewed items that had exceeded their retention review dates. More than 41,000 evidence items had past-due "retention review dates" at the time of the audit, approximately 5,000 fewer than reported in 2020. While progress has been made, many items remain unreviewed and may be overdue for return or disposal.

Failure to address these internal control gaps increases the risk of misplaced or lost evidence, particularly items checked out and not physically secured in one of the Property/Evidence Unit locations. It also increases the likelihood of retaining evidence longer than necessary or failing to dispose of or return items as required. Several of these issues were noted in the prior audit, indicating that corrective actions have not been fully implemented.

Additional details are provided in the Findings, Recommendations, and Management Response section beginning on page 6.

Findings, Recommendations & Management Responses

No.	Criteria	Findings & Recommendations	Management Responses
1	Industry standards and law enforcement best practices require agencies to maintain current, accurate, and well-documented policies governing critical operations. This includes establishing formal review schedules, assigning responsibilities for maintaining policies, and periodically updating key control processes such as access authorizations, key management, and audit requirements. Access to evidence storage areas must also be strictly limited to personnel with a job-related need and supported by documented approval procedures, periodic access reviews, and audits of access logs. Policies and procedures should also define allowable check-out durations, required documentation, and expectations for periodic monitoring to ensure accountability. Regular monitoring reports should confirm the location and status of all checked-out items and ensure timely follow-up or return.	Findings: 1.1) The Property/Evidence Unit does not have a documented process to ensure that its policies and procedures include approval/revision dates, undergo periodic review or are assigned to designated policy owners. 1.2) The Security and Access policy for evidence storage areas lacks sufficiently developed language related to reviewing physical and system access, and documenting evidence system maintenance activities. 1.3) The Sheriff's Office does not have documented policies and procedures for key portions of the evidence check-out process, including allowable check-out durations, required follow-up, and routine monitoring. 1.4) Existing policies and procedures do not assign responsibility for reviewing, maintaining or resolving evidence items with past due retention dates. Recommendations: Medium / Priority 2 1.1) Sheriff's Office management should strengthen Property/Evidence Unit policies by requiring an annual review of all policies and procedures. Updated policies should include assigned policy owners, documented review dates, and a	1.1) Sheriff's Management agrees with and will implement this recommendation.

No.	Criteria	Findings & Recommendations	Management Responses
		centralized tracking process to monitor policy review status. 1.2) Sheriff's Office management should update the Security and Access policy to assign responsibility and establish expectations for periodic reviews of employee access to the evidence system and storage areas. The policy should also incorporate duty-based authorization criteria, formal access approval and revocation processes, and clearly defined access log audit requirements. 1.3) Sheriff's Office management should establish formal policies and procedures for the evidence check-out process, including allowable check-out durations, required maintenance of evidence records, and expectations for periodic monitoring and follow-up. 1.4) Management should establish policies and procedures that define expectations and assign responsibility for reviewing, maintaining and resolving property and evidence items with past due retention dates.	1.2) Sheriff's Management agrees with and will implement this recommendation. 1.3) Sheriff's Management agrees with and will implement this recommendation. 1.4) Sheriff's Management agrees with and will implement this recommendation.
2	Property/Evidence systems should be maintained regularly, and all items checked into or out of the evidence storage areas should be recorded accurately, tracked and updated on a timely basis.	Finding: The evidence system contains records that have not been updated in a timely manner. As of the audit date, 964 items were classified as checked-out, some dating back to 2008. Of the 13 checked-out items tested, 8 were no longer in the custody of the Sheriff's Office.	

No.	Criteria	Findings & Recommendations	Management Responses
		Recommendations: Medium / Priority 2: 2.1) Sheriff's Office management should develop a strategy for addressing older or labor-intensive records, such as through batch reviews, prioritization criteria, or standardized decision checklists, where legally appropriate. Quarterly monitoring reports should also be generated to verify the location and status of all checked-out items and ensure timely return or resolution in accordance with retention requirements. 2.2) Sheriff's Office management should work with the evidence system vendor to enable or obtain a module capable of generating automated notifications for items that are checked out or approaching or exceeding retention timelines.	2.1) The Property/Evidence Unit staff will review and update the status of all checked-out items identified during the audit. The Unit will also ensure that checked-out items are routinely reviewed going forward. Written policies will be established to formalize the monitoring process, and Unit procedures will be updated to clarify requirements related to retention dates for evidence items. The revised procedure will apply prospectively as of the effective date of the new policy, currently estimated to be November 1, 2026. 2.2) The Sheriff's Office agrees with the recommendation and will work with the evidence system vendor to evaluate the feasibility and cost of implementing automated notifications for items that are checked out or approaching or exceeding retention timelines. If system changes are not feasible, the Property/Evidence Supervisor will develop and maintain documented monitoring procedures to support timely follow-up and accountability. Once implemented, the revised process will assist with monitoring retention dates moving forward. The Property/Evidence Unit will address the backlog of past-due items as time and staffing levels allow.

No.	Criteria	Findings & Recommendations	Management Responses
3	Items held as evidence must be managed in accordance with applicable laws, regulations, and departmental policies, including the timely review of retention periods and the proper disposition of evidence. Departments should maintain effective monitoring controls to ensure that items past their retention dates are promptly identified, reviewed, and either retained, destroyed, or returned to the owner as required.	Finding: Approximately 41,000 items in the evidence system have past-due "retention review dates". Recommendations: Medium / Priority 2: Management should develop and implement a plan to review evidence records with past-due retention dates. Where appropriate, retention dates should be updated and items should be retained, returned to their owner or disposed of in accordance with legal requirements.	The Sheriff's Office is actively addressing all items with past-due retention dates as staff time allows. The Property/Evidence Unit will formalize monitoring procedures to ensure evidence records are reviewed timely, and that any required follow-up actions including updating retention dates, returning property, or disposing of items in accordance with legal requirements are clearly documented and completed. The revised procedures will apply prospectively as of the effective date of the new policy, currently estimated to be November 1, 2026

Priority Ratings and Definitions

Priority Ratings	Definition of Priority Ratings and Suggested Implementation Timeframe
High / Priority 1	Priority 1 recommendations are assigned to the highest assessed level of risk. For these recommendations, internal controls are considered poor or insufficient, and there is a high likelihood of significant financial loss, waste, misappropriation of assets, or errors for the area(s) evaluated. Priority 1 recommendations also include significant issues related to non-compliance with laws, regulations or policies and procedures. Management should urgently implement these recommendations within 3 months after issuance of the final audit report to avoid risk exposure.
Medium / Priority 2	Priority 2 recommendations are assigned to the moderately assessed level of risk. For these recommendations, internal controls are considered poor or insufficient, and there is a moderate likelihood of financial loss, waste, misappropriation of assets, or errors for the area(s) evaluated. Priority 2 recommendations also include moderately severe issues related to non-compliance with laws, regulations or policies and procedures. Management should promptly implement these recommendations within 6 months after issuance of the final audit report to improve internal control processes.
Low / Priority 3	Priority 3 recommendations are assigned to the lowest assessed level of risk. For these recommendations, there are opportunities to improve the design and or operation of internal controls and there is a potential of financial loss, waste, misappropriation of assets, or errors for the area(s) evaluated. Priority 3 recommendations may include minor issues related to non-compliance with laws, regulations or policies and procedures. These recommendations are desired actions to enhance current practices. Management should consider implementing these recommendations within 12 months after issuance of the final audit report to provide additional confidence in the internal control system.
Opportunity for improvement/ Priority 4	Priority 4 recommendations are assigned to matters which do not involve internal controls, they typically involve opportunities for improvement or efficiency/effectiveness issues that require management's consideration to implement or enhance processes.