

**City of Chicago
Police Department**



**Bureau of Organized Crime
of the
Chicago Police Department**

Financial Review of Evidence Funds 1505 and 657

Agreed-Upon Procedures Report

August 30, 2013

BRONNER
Professional Services, Inc.
dba Bronner Group, LLC

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Professional Services

Independent Accountant's Report on Applying Agreed-Upon Procedures

August 30, 2013

Lt. Maureen Biggane
Bureau of Organized Crime
Chicago Police Department
3510 S. Michigan Avenue
Chicago, IL 60653

RE: Bureau of Organized Crime– Agreed Upon Procedures

Dear Lt. Biggane:

On behalf of Bronner Professional Services (BRONNER), I am pleased to submit our Agreed-Upon Procedures Report for attestation services provided to the Bureau of Organized Crime of the Chicago Police Department.

The Bureau of Organized Crime (BOC) engaged BRONNER to provide Agreed-Upon Procedures for the tasks enumerated below, which were performed solely to assist the BOC in determining that controls over forfeited assets managed by BOC's Fiscal Unit are effective, compliant, and in accordance with generally accepted accounting principles and procedures.

The Agreed-Upon Procedures engagement was conducted in accordance with Attestation Standards issued by the American Institute of Certified Public Accountants (AICPA). The sufficiency of these procedures is solely the responsibility of the Bureau of Organized Crime of the Chicago Police Department. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

BRONNER agreed to perform a financial review of 1505, 191 and 657 funds for the calendar years 2010 – 2012, which included the following tasks:

Ensure BOC's accounting practices are compliant with generally accepted accounting principles and procedures.

1. Determine the efficiency and accuracy of the Fiscal Unit's record keeping system.
2. Research the applicable laws and regulations related to forfeited funds and property to ensure that BOC is adhering to the following federal and state statutory requirements:
 - a. State Statutes: 720 ILCS 550/12 and 720 ILCS 570/505 and 725 ILCS 150/1;
 - b. Federal Statutes: 21 U.S.C. 881 (e)(1)(A), 21 U.S.C. 881(e)(3), 18 U.S.C. 981 (e)(2) and 10 U.S.C. 1616a.
3. Ensure annual certification reports have been submitted within the time frames set by federal guidelines.
4. Offer ideas for improving procedures that are not effective.

Schedules summarizing the activity and balances in these funds during the audit period are included in Appendix A.

Summary of Findings

In performing the agreed-upon procedures, we identified the compliance issues, control weaknesses, and process inefficiencies that have been summarized in Appendix B.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on the evidence fund financial statements. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Very truly yours,

BRONNER Professional Services



Gila J. Bronner, CPA
President & CEO

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APPENDIX A

Financial Schedules:

1. Fund 1505 Revenues and Expenses (2010 - 2012)
2. Fund 1505 Cash Flows and Reconciliations (2010 - 2012)
3. Fund 191 Cash Flows and Reconciliations (2010 - 2012)
4. Fund 191 Open Deposits and Receipts
5. Fund 657 Revenues and Expenses (2010 - 2012)
6. Fund 657 Cash Flows and Reconciliations (2010 - 2012)

Common Abbreviations Used In the Report:

- CPD – Chicago Police Department
- BOC – Bureau of Organized Crime of the Chicago Police Department
- AFU – Asset Forfeiture Unit of the Bureau of Organized Crime
- ERPS – Evidence and Recovered Property Section of the Chicago Police Department

Funds Overview:

- Fund 1505 is a locally held fund used by BOC to account for seized and forfeited assets
- Fund 191 is a CPD fund used as a clearing account to pay for allowable expenses from City contracts and purchase orders
- Fund 657 is a CPD fund used to account for forfeitures received from federal agencies and related expenses

**CPD Bureau of Organized Crime
Fund 1505 Revenues and Expenses
For the Years Ended 2010, 2011 and 2012**

Revenue and Expense Schedule Per BOC Fiscal Unit Books and Records

	For the Year Ended December 31,		
	2010	2011	2012
<u>Receipts</u>			
Illinois State Police Drug Forfeitures	\$3,433,544.23	\$5,789,507.54	\$1,833,566.97
ISP Money Laundering	631,061.53	198,722.21	3,325,711.93
Unclaimed Evidence & Received Property	-	-	-
Interest - T/B Evidence & Received Property	-	-	-
U.S. Treasury Money Market Funds Interest	494.31	-	-
Checking Account Interest	-	-	-
Sweep Interest	-	-	-
Savings Interest	9,962.36	16,589.15	21,092.55
Fund 191 Interest	4,445.68	3,828.47	9,714.01
Justice Department Forfeiture Fund	338,365.42	-	-
Auctioned Vehicles	-	284,514.68	144,615.88
Miscellaneous Receipts	674,236.25	4,812.00	635.00
U.S. Treasury Money Market Redeemed	2,000,000.00	3,623,100.47	-
Cash Advance [REDACTED]	848,300.00	643,000.00	93,900.00
Cash Advance Purchase of Evidence	32,400.00	7,240.00	69,275.00
Refund Reimbursement	23,583.61	44,342.30	827,702.58
Travel	-	-	24.62
Total Receipts	\$7,996,393.39	\$10,615,656.82	\$6,326,238.54
<u>Disbursements</u>			
Controlled Purchase	\$298,654.00	\$226,149.00	\$199,537.00
Cooperating Individual	78,172.00	62,515.00	60,183.00
Database Public Record	207,663.53	338,469.27	502,044.48
Equipment and Tools	267,440.65	166,788.68	173,205.82
Forfeiture Related Expenditures	-	-	-
Fund 191	2,736,418.38	1,257,813.00	2,720,685.35
License Sticker for Vehicles	17,858.00	14,568.00	13,084.00
Office Supplies	28,444.83	8,721.86	2,403.95
Rental Vehicle and Facilities	74,009.53	78,256.05	56,683.76
Repairs and Maintenance of Equipment	33,067.14	3,167.00	987.00
Surveillance	6,507.63	11,294.23	12,461.04
Telephonic Equipment and Services	993,744.96	911,749.07	759,908.70

**CPD Bureau of Organized Crime
Fund 1505 Revenues and Expenses
For the Years Ended 2010, 2011 and 2012**

Revenue and Expense Schedule Per BOC Fiscal Unit Books and Records

	For the Year Ended December 31,		
	2010	2011	2012
<u>Disbursements (continued)</u>			
Training/Meeting/Travel/Lodging	63,695.99	57,850.66	37,993.25
Miscellaneous Expenses	820,713.58	22,978.54	40,967.64
JP Morgan Securities/MMKT/Savings	1,000,000.00	6,000,000.00	1,500,000.00
Cash Advance Buy Investigation	45,700.00	20,800.00	148,050.00
Cash Advance C.I.	88,870.00	86,000.00	79,500.00
Cash Advance [REDACTED]	848,300.00	643,000.00	93,900.00
Recorded Disbursements	\$7,609,260.22	\$9,910,120.36	\$6,401,594.99
Excess of Expenses over Revenues	\$387,133.17	\$705,536.46	\$(75,356.45)

**CPD Bureau of Organized Crime
Fund 1505 Cash Flows and Reconciliations to Cash Balances
For the Years Ended 2010, 2011 and 2012**

BREAKDOWN OF BANK BALANCES

Fund 1505 Cash Balance (Per Books)	As Of December 31,		
	2010	2011	2012
Checking and Money Laundering Fu	1,565,831.69	2,250,948.50	2,144,785.49
Savings	3,210,564.61	9,227,153.76	9,948,246.31
JP Morgan 100% U.S. Treasury Secur	3,623,100.47	-	-
Total Cash in Bank and Investments	8,399,496.77	11,478,102.26	12,093,031.80

RECONCILIATION OF CASH BALANCE

	For the Year Ended December 31,		
	2010	2011	2012
Beginning Cash Per Bank on 01/01	9,016,809.28	8,399,496.77	11,478,102.26
Excess of Expenses over Revenues	387,133.17	70,553,640.46	(75,356.45)
Transfer to (from) JP Morgan	(2,000,000.00)	(3,623,100.47)	-
Transfer to Money Market	1,000,000.00	6,000,000.00	1,500,000.00
Transfer from Money Market	-	-	(800,000.00)
Fund 191 Interest	(4,445.68)	(3,828.47)	(9,714.01)
Subtotals	8,399,496.77	11,478,108.29	12,093,031.80
 Actual Cash in Bank at 12/31	 8,399,496.77	 11,478,102.26	 12,093,031.80
Unreconciled Differences	-	6.03	-

CPD Bureau of Organized Crime
Fund 191 Receipts and Disbursements
For the Years Ended 2010, 2011 and 2012

Fund 191 Summary of Open F-10
Deposits and Disbursements Records

	2009 & Prior		2010	
	From BOC	From Comptroller's	From BOC	From Comptroller's
		Difference		Difference
Beginning Cash Balance per Bank				
Receipts	\$50,471,005	\$50,944,437	\$3,975,836	\$3,975,836
Interest	-	-	2,739,643	2,740,864
			4,446	
Disbursements	\$50,471,005	\$50,944,437	\$6,719,925	\$6,716,700
	32,960,090	48,877,756	2,446,421	2,450,916
				4,495
Ending Balance	\$17,510,915	\$2,066,681	\$4,273,504	\$4,265,785
				\$(7,720)

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CPD Bureau of Organized Crime
Fund 191 Receipts and Disbursements
For the Years Ended 2010, 2011 and 2012 (cont.)

Fund 191 Summary of Open F-10
Deposits and Disbursements Records

	2011		2012	
	From BOC	From Comptroller's	From BOC	From Comptroller's
Beginning Cash Balance per Bank	\$4,265,785	\$4,265,785	\$3,487,361	\$3,487,361
Receipts	1,261,611	1,267,831	2,730,399	2,930,360
Interest	3,828		9,714	
Disbursements	\$5,531,224	\$5,533,616	\$6,227,474	\$6,417,721
	2,043,863	1,962,733	2,036,343	2,654,801
Ending Balance	\$3,487,361	\$3,570,883	\$4,191,132	\$3,762,920
		\$83,521		\$(428,212)

The BOC Fiscal Unit does not receive the information required to record all Fund 191 expenditures or close out open transactions. Based on CPD Finance Division records, it is estimated that over \$15.8 million in excess funds should be returned to the 1505 Fund.

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CPD Bureau of Organized Crime
Fund 657 Revenues and Expenses
For the Years Ended 2010, 2011 and 2012

Fund 657 Activity Per The Annual Certification Reports:

	For the Year Ended December 31,	
	2010	2011
Receipts		
Forfeitures from U.S. Department of Justice	\$2,174,619.60	\$4,291,431.92
Forfeitures from U.S. Department of Treasury	684,400.08	279,093.08
Forfeiture Receipts	\$2,859,019.68	\$4,570,525.00
Interest Income - U.S. Department of Justice	\$0.00	\$6,562.14
Interest Income - U.S. Department of Treasury	21,647.00	426.77
Interest Receipts	\$21,647.00	\$6,988.91
Total Receipts	\$2,880,666.68	\$4,577,513.91
Disbursements		
From U.S. Department of Justice Funds	\$1,213,989.14	\$2,674,263.95
From U.S. Department of Treasury Funds	382,067.33	94,447.38
Total Disbursements	\$1,596,056.47	\$2,768,711.33
Net Increase (Decrease) in Cash	\$1,284,610.21	\$1,808,802.58

\$(1,450,787.89)

Annual Certification Reports were reconciled with the books and records of the CPD Finance Division

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CPD Bureau of Organized Crime
Fund 657 Cash Flows and Reconciliations to Cash Balances
For the Years Ended 2010, 2011 and 2012

Fund 657 Activity Per CPD Finance Division
Records:

	For the Year Ended December 31,		
	2010	2011	2012
Receipts			
Total Forfeitures	\$2,859,019.68	\$4,570,525.00	\$2,729,739.58
Total Interest Income	21,647.14	6,988.91	7,512.92
Total Receipts	\$2,880,666.82	\$4,577,513.91	\$2,737,252.50
Total Disbursements	\$1,596,056.47	\$2,768,711.33	\$4,188,567.26
Net Increase (Decrease) in Cash	\$1,284,610.35	\$1,808,802.58	\$(1,451,314.76)

CASH FLOW RECONCILIATIONS

	For the Year Ended December 31,		
	2010	2011	2012
Beginning Cash on 01/01	\$1,304,707.99	\$3,076,604.54	\$4,155,242.82
Net Increase (Decrease) in Cash	1,284,610.35	1,808,802.58	(1,451,314.76)
Expected Ending Balance at 12/31	\$2,589,318.34	\$4,885,407.12	\$2,703,928.06
Actual Cash Balance at 12/31	3,076,604.54	4,155,242.82	2,895,191.20
Difference	(487,286.20)	\$730,164.30	\$(191,263.14)

The cause of **unreconciled differences** in the 657 Fund could not be determined from Police Department records. This fund is managed and reconciled by the City Comptroller's Office.

APPENDIX B

Findings and Recommendations:

1. Need for Improved 191 Fund Monthly Reconciliation

Since the previous audit, the Bureau of Organized Crime (BOC) and the Finance Division worked together to make significant improvements in the reconciliation and reporting for the federal 657 Fund. These improvements were driven by the need to comply with federal reporting and certification requirements.

While some progress was noted with the 191 Fund, a monthly reconciliation process with specified deadlines has not been established for these transactions and accounts. While there are relatively few transactions processed through the 191 Fund each month, this information must also be reconciled with the City Comptroller's Office.

Fund 191 is managed by the CPD Finance Division in conjunction with the City Comptroller. Due to improvements in the City's vendor payment systems, BOC can look up vendor payments and its process for reconciling activity with the Finance Division has improved. However, only monthly activity can be reconciled – not fund balances.

Because excess funds in the 191 Fund have not been routinely transferred back to the 1505 fund, a large unreconciled difference remains open and outstanding. At December 31, 2012, there were unreconciled transactions totaling over \$15.8 million going back to the inception of the asset forfeiture program.

Recommendation:

It is recommended that BOC and Finance Division management establish a monthly process for the reconciliation of 191 Fund transactions and accounts. Information included in monthly reports to BOC management should contain fully reconciled data and provide explanations for any unreconciled items.

Over the next 90 days, the BOC Fiscal Unit and the CPD Finance Division should be required to reconcile all activity and transfer all excess funds to the 1505 Fund. On a monthly basis, completed transactions are to be reconciled and closed out with any excess funds returned to the 1505 Fund.

2. Need for Integrated Monthly Reconciliation and Reporting Process

Monthly reports submitted to BOC management do not contain the complete picture of monies available in the 1505, 191, and 657 Funds, as well as the seized assets awaiting forfeiture. Consequently, management does not have the information at hand to ensure all dollars have been fully reconciled and accounted for.

To properly control all seized and forfeited assets, BOC management should receive summarized information each month, including:

- A breakdown of monthly revenues, expenses, and balances by fund and category
- The status of major purchases planned or in progress using forfeited dollars
- An overview of monthly activity in the revolving funds held by the Bursar
- Summary of cash and other assets seized but not yet forfeited (held by ERPS)
- Summary of assets submitted to the State's Attorney for forfeiture
- Summary of assets approved for forfeiture
- The estimated CPD share of forfeited assets due from the Illinois State Police or the federal government
- Amount of seized but not forfeited assets to be refunded back to the recipient
- Amount of unclaimed assets awaiting transfer to BOC

We believe the monthly process needed to compile, analyze, and reconcile this data will lead to significant improvements in the flow of information and the quality of internal communications between the impacted units. A more comprehensive reporting process will allow BOC and Police Department management to hold discussions and make decisions using a common shared body of information. In the long run, information on seized and forfeited assets will be more complete, more accurate, and better managed.

Reports currently being submitted to BOC management on a monthly basis provide partial information on the activities of the funds held by BOC. The reports are very detailed while omitting the summary level data needed by management to make business decisions. Reports submitted to senior management should be designed to provide summarized information in as few pages as possible. While mid-level management may need more substantial monthly reports, including copies of spreadsheets, senior management should not need this level of detail.

In addition, the current reports lack information regarding processing backlogs. These backlogs impact the accuracy of financial information. For example, backlogs involving unclaimed assets significantly impact the 1505 fund balances being reported to management.

Recommendation:

The monthly financial reporting package should be redesigned to better meet the needs of BOC and CPD management. Each month, BOC and CPD management should receive the full picture of all seized and forfeited assets being managed by the Chicago Police Department, including the monies being held by ERPS. In addition, BOC should obtain summarized information on asset seizures from the Asset Forfeiture Unit and ensure this data is included in reports submitted to BOC management.

BOC Fiscal Unit should ensure its records are in agreement with those maintained by the CPD Finance Division before any monthly reports are submitted to management. The monthly reporting to management should clearly identify any processing backlogs impacting seized and forfeited assets and summarize the progress made since the previous month in reducing or eliminating these backlogs.

3. Oversight and Usage of 191 Fund

Our testing of 191 Fund expenditure transactions showed many instances of missing documentation surrounding the receiving of goods and services and the reconciliation of expense transactions.

Our testing generally found adequate documentation for those activities that took place in advance of a purchase being made from forfeiture funds. However, there did not appear to be documented procedures in place to ensure goods and services were received and accepted before vendor payments were processed. In addition, final vendor invoices to support actual expense amounts were sometimes missing.

We tested 15 purchases made using 191 Fund dollars and noted the following:

- Ten of the vendor payments lacked documentation that the goods or services had been received and accepted. The City voucher forms lacked the required departmental signatures
- Six of the payments were made more than three months after the vendor invoice date.
- Three of the payments were made in one calendar year for purchases received in the previous fiscal year.

To make purchases from City contracts and purchase orders, 1505 Fund dollars are transferred to the City's 191 Fund based on price quotes and estimated costs. When comparing these estimates to final costs, we noted instances in which invoice amounts differed from the amounts transferred to the 191 Fund with no evidence of additional transfers to return excess funds back to the 1505 Fund.

Recommendation:

Because the 191 Fund contains forfeiture monies received from the Illinois State Police for restricted purposes, the BOC Fiscal Unit needs to ensure all expenditures are fully documented, all goods and services have been received, and all excess funds in the 191 Fund have been returned to the 1505 Fund. This will require ongoing reconciliations to close out each transaction and ensure it has been properly accounted for.

4. Monthly Cutoff and Reporting of Bursar Operations

The processing delays in reconciling the BOC Bursar's Office (Bursar) cash activities have gotten worse and will require dedicated action to resolve. When we reviewed Bursar operations in 2010, there was an estimated six week delay in the reconciliation of Bursar cash transactions. This delay is now estimated at eight to twelve weeks

Under current BOC policy, the cash accounts maintained by the Bursar can only be replenished by submitting fully reconciled transaction records to the BOC Fiscal Unit. Consequently, processing delays can significantly reduce the level of cash available for undercover operations. The Bursar maintains a \$150,000 cash account from the 1505 Fund to handle the daily cash needs of undercover drug operations. During the review period, this amount was increased from \$100,000 to \$150,000 to ensure sufficient cash would be available. The Bursar also maintains a \$30,000 cash account from the federal 657 Fund.

Each cash transaction is separately tracked by the Bursar with the cash disbursed to undercover officers reconciled with the cash returned. Not only must the dollars be reconciled, but sometimes each serial number must be recorded and tracked. This results in multiple paper documents for each transaction that must be properly prepared, approved, collated, reconciled, and filed.

When some or all of the cash is spent during undercover operations, approved paperwork must be submitted to the Bursar to support each usage of cash. Reimbursement is delayed until every transaction for the month has been reconciled and all paperwork has been finalized. Required forms often lack required signatures and transactions cannot be finalized until all approvals have been obtained.

The process currently being followed to request money for an undercover transaction, obtain the cash, return the money, and reconcile every dollar (and sometimes every serial number) are very antiquated, labor intensive and paper driven. Due to high activity levels, monthly cutoffs, and small staff sizes, it now takes the Bursar 2-3 months to close out one month of activity, reconcile all transactions, and submit the required paperwork to the BOC Fiscal Unit for reimbursement. Further complicating matters, the cash counting machine used by the Bursar is broken, causing additional delays (and increasing potential error rates).

The inability of BOC and the Bursar to reconcile cash transactions in a timely manner should be considered a critical control weakness.

Recommendation:

Because some undercover transactions involve large amounts of cash, systems and processes are needed to ensure cash transactions can be fully reconciled by the Bursar's office within 7 days and submitted to the BOC Fiscal Unit for reimbursement within 30 days.

Improved systems, including computer based software solutions, may be required to effectively address processing delays and properly reconcile cash transactions. A computerized process for recording and authenticating cash transactions would improve controls and reduce processing delays while saving significant man-hours and dollars. In addition, the Bursar needs reliable machinery that will both count money and record serial numbers.

To ensure undercover operations are not impacted by processing delays, cash replenishments should be handled in batches. As the Bursar closes out a batch of transactions, the paperwork for these transactions should be submitted to the BOC Fiscal Unit for reimbursement. We would suggest a weekly process be explored. This would have the added benefit of staggering the workload throughout the month for both the Bursar and the BOC Fiscal Unit. Transactions awaiting final closeout could be held and included with the next reimbursement.

Monthly reports to BOC management should summarize the level of revolving fund dollars that have not been reconciled due to processing backlogs.

5. Processing of Unclaimed Funds

Unclaimed funds are not being efficiently processed or effectively utilized. When seized assets are NOT approved for forfeiture, the owner can reclaim their assets. If no claim is made within an allotted period, the assets become classified as Unclaimed Assets and should be transferred to BOC for deposit into the 1505 Fund. In past years, checks were written periodically to transfer unclaimed funds to the BOC Fiscal Unit so the monies could become available for expenditure. Until this transfer occurs, the dollars remain in limbo and cannot be effectively utilized.

During our three year review period (2010-2012), there were NO transfers of unclaimed funds made to the 1505 fund. BOC cites staffing reductions as the reason these transfers have not been made. As noted in Finding 4, page 15, monthly reporting to management excludes any information on the unclaimed assets available for transfer to BOC. Consequently, we were not able to determine the level of unclaimed assets owed to the 1505 Fund.

While ERPS manages all seized assets, the BOC Asset Forfeiture Unit is responsible for tracking the status of each seizure and determining when unclaimed funds can be transferred to the BOC Fiscal Unit. However, a 2008 internal audit indicated the Asset Forfeiture Unit had a 2-3 year backlog in processing these transactions.

While the 12/31/12 bank statements indicated the ERPS account had a balance of over \$9.3 million, we could not determine the portion of this balance relating to unclaimed funds.

Recommendation:

The BOC Asset Forfeiture Unit should develop a formal plan for eliminating the backlog in processing of unclaimed assets, including a timetable with specific milestones. AFU should also be required to prepare and submit monthly reports summarizing the status of seized, forfeited, and unclaimed assets based on the information being tracked.

6. 1505 Fund Accounting

After the 2009 audit, the BOC Fiscal Unit partially implemented a QuickBooks accounting system to record activity for the 1505 Fund. Currently, all 1505 Fund transactions are recorded in QuickBooks using journal entries. A more efficient methodology would include the recording of individual revenue and expense transactions using the transaction processing functions embedded into QuickBooks. This enhancement would allow BOC to track expenses by vendor, purchase orders, amounts due from other funds, and cash balances. Expanded usage of QuickBooks capabilities would also streamline the bank reconciliation process and allow BOC to cut vendor payment checks in batches.

An expanded usage of QuickBooks should allow the BOC Fiscal Unit to eliminate the Quattro Pro spreadsheets currently being maintained.

Recommendation:

BOC should revise its accounting processes for the 1505 Fund to ensure that each revenue and expense transaction is recorded into QuickBooks using the transaction processing capabilities of the system.

BOC may want to consider recording 191 Fund transactions into QuickBooks to aid in the monthly reconciliation with the Finance Division.

7. Communications

While many of the problems noted in the above findings can be attributed, in part, to staffing shortages, there are still some weaknesses with internal communications. While there have been significant improvements since the 2009 audit, BOC Fiscal Unit still does not receive the timely information needed to properly manage and account for activities and balances in the 191 and 657 Funds and does not receive information on 1505 Funds held by ERPS.

There is also a lack of sharing of electronic data. Operating units including ERPS, AFU, Bursar, BOC Fiscal and CPD Finance all maintain spreadsheets that should be shared with counterparts in other areas of CPD. Staffs working on transactions relating to seizures and forfeitures should fully utilize and build on the spreadsheets maintained by others instead of creating personal spreadsheets designed to meet individual needs.

Recommendation:

It is recommended that BOC work with the CPD Finance Division and others to establish strong internal communications that include a continual sharing of information between the affected operating units. The BOC Fiscal Unit should be promptly informed of all transactions impacting forfeiture funds – often within 48 hours. While there may be exceptions, this goal would help to ensure that effective communications are maintained.