

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

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



**AUDIT NO. 03/04-XX-12
DATED July 22, 2004**

MEMORANDUM NO. 04-65

DATE: July 22, 2004

TO: Police Chief/Bruce Roberts

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

Enclosed is the “subject” Final Report of Audit.

Allyson C. Love
Internal Audit Director

Attachment - Final Report of Audit

c: City Commission
Acting City Manager/Alan Silva
Assistant City Manager/Bud Bentley
Finance Director/Terry Sharp
Special Investigations Division/Captain Paul Kiley
Criminal Investigations Division/Captain Bob Lamberti

ACL/cs

REPORT OF AUDIT 03/04-XX-12

Date: May 18, 2004

To: Police Chief/Bruce Roberts

Via: Internal Audit Director/Allyson C. Love

From: Staff Auditor/Rubiela Mendieta (954)522-2604 ext. 11

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

BACKGROUND

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

The CID provides administrative and operational programs that result in preliminary follow-up and special investigations to identify and apprehend offenders. Criminal investigation components include homicide, auto theft, economic crimes, juvenile crimes, special victims and others. It generally investigates crimes that have already occurred. Additionally, CID has a victim advocate program to provide financial assistance to individuals who become victims of crime and need immediate assistance to alleviate the unforeseen circumstance.

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

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SID FLASH fund is used strictly to flash monies to show intent during investigations of criminal activities. Flash funds are not spent under any circumstance and are used solely for the purposes of “flashing” currency for investigative needs. Additionally, SID retains inventory of operational narcotics/drugs from prior confiscations for use during undercover investigations and reverse stings.

During investigations, the detectives use investigative and informant funds to surveil and infiltrate criminal activities. Funds are maintained by the units’ sergeants and distributed to the detectives as an advance/reimbursement for expenses. SID and CID detectives should complete periodic expense reports to account for their respective fund activities including receipts and disbursements.

SCOPE

Our overall objective was to evaluate the effectiveness of internal controls established for Investigative and Informant funds and to evaluate the adequacy of controls used to account for operational narcotics. During the review, we used judgmental sampling of investigative/informant funds received and expended and inventoried/accounted for narcotics/drugs used in investigations. Also, we performed cash verifications of all cash on hand related to the investigative and informant funds and the Flash Fund. This review covered transactions for the period October 2002 through September 2003 and was done in accordance with generally accepted government auditing standards. The review was performed during the months of January and February 2004.

OVERALL EVALUATION

Management can improve their effectiveness over the administration and accountability of Investigative, Informant, FLASH and Victim Advocate Funds by more closely adhering to the existing Standard Operating Procedures (SOP). Internal controls to assure accountability over receipt and expenditure of investigative funds were not consistently followed which diminished their effectiveness. We identified transactions disbursed from the fund totaling \$2,007 for credit card charges and other related types of expenses which did not have adequate support documentation. The City is losing the opportunity to maximize interest revenue by not depositing idle Flash Funds into an interest bearing

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account. SID did not consistently/properly complete and document expenditures/deposits associated with investigations, which creates weaknesses in the operating internal controls. Furthermore, internal control procedures could be strengthened if a requirement was in place to routinely inventory and account for operational narcotics used by the Street Narcotics Unit (aka, Raiders) and the Major Narcotics Unit.

Criminal Investigations Division

FINDING 1

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

CID SOP par. 18(a) states disbursement of investigative funds will only be made with the approval of the Assistant Chief of the Investigative Bureau or his Designee. Approval for payment transactions shall only be given for clear investigation purposes. The Captain of CID will review and sign all payment requests that have been approved by the requesting Detective's Supervisor.

CID SOP par. 18(b) states the Detective making the request for investigative funds must complete a Disbursement Voucher Form containing the following: (1) the amount and purpose of the payment, (2) information or material purchased, (3) Detective's name and signature along with the Confidential Informant (CI) signature and a second witness detective signature on the disbursement voucher... (7) The Sergeant who approves the Investigative expenditure report will review and confirm that all CI disbursements are properly receipted and witnessed, (8) The CID Captain or his designee will fill out, on a monthly basis, a monthly Expenditure Reporting Form that is reviewed and approved by the CID Captain.

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

Based on our review of CID investigative/informant transactions, we noted the following internal control concerns (**Schedules 1 and 2**).

✘ A receipt was not obtained to support the expenditure of monies and monthly expense reports were not always prepared, completed and approved by a Supervisor. Furthermore, the SOP indicates the CID Captain or his designee should complete the monthly report and review and approve the report. Having the CID Captain both complete and

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review the monthly report does not provide for a check and balance of the system/proper oversight of investigative and informant transactions. (**Asset Accountability/Segregation of Duties**)

- ✧ Disbursements (2) were made directly to a vendor out of the investigative funds opposed to going through the City's procurement/accounts payable process totaling \$260. These disbursements were made for the purpose of securing a vendor to draw a composite sketch of a suspect. Internal audit was unable to validate the basis for why these transactions could not be processed through the City's procurement process. Since these transactions were paid through the investigative fund, accumulated payments which determine whether a 1099-Miscellaneous form should be issued will not be calculated and the vendor's income will not be reported to the Internal Revenue Service. (**Asset Accountability**)
- ✧ Investigative/Informant monies totaling \$220 were provided to detectives without the respective detective signing the log to evidence transfer and receipt of the monies. (**Fixed Responsibility/Asset Accountability**)

Implementation of adequate internal controls will ensure expenses are complete, properly processed and authorized.

RECOMMENDATIONS AND MANAGEMENT COMMENTS

The *Captain* should:

Recommendation 1. *Require Expenditure Reports which include a line for Captain Approval per CID SOP paragraph 18 be used exclusively. Discard any obsolete forms/reports.*

Recommendation 2. *Prepare Monthly Expenditure Report of transactions/expenditures made. If no expenditures are made in a given month, a report should also be completed to indicate no expenditures for that month in order for management to be aware of activity per the SOP. Also, the SOP should be revised to identify the Sergeant in charge of the investigative/informant funds as the individual responsible for the*

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preparation of the monthly report and the Captain for the review/ approval of the activity.

Recommendation 3. *Require the Sergeant to only use investigative funds for expenses directly related to an investigation and not to pay for services from these funds.*

Recommendation 4. *Require the Sergeant to obtain the signatures/initials of detectives who receive funds for investigative/informant purposes in order to evidence the transfer of funds.*

Management Comments. *Management concurred with the finding and recommendations 1 through 4 and stated: “Personnel have been advised and immediate implementation has taken place.” Estimated completion date July 21, 2004.*

Special Investigative Division

Flash Cash Fund

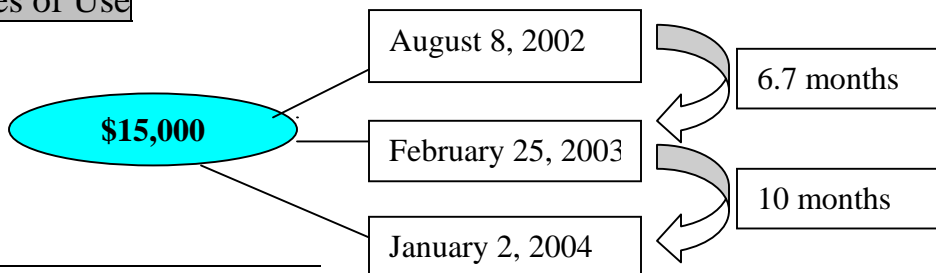
FINDING 2

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

A deposit in an interest bearing bank account will safeguard the asset and generate interest revenue as time passes, which results in additional income to the City.

SID has two separate Flash funds – one \$5,000 and the other \$15,000. The \$15,000 has not been consistently used since 8/15/01. We reviewed the usage from our last audit report¹ which revealed the following:

Dates of Use



¹ Report of Audit 02/03-XX-02 issued January 2003 contained this same issue.

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SID's Captain stated their work unit needs to have this level of cash readily available at all times to avoid delays in accessing the cash expeditiously for specific investigations. Furthermore, no actions were taken since our last audit to reevaluate its usage; even though management indicated they would evaluate the money usage within 6 months of our prior audit report issuance.

Idle cash not invested in an interest bearing account has lost opportunity cost of \$5,046. For instance, \$15,000 invested to earn a 5% annual compound return would appreciate to \$20,046 in 7 years (**Schedule 3**).

RECOMMENDATION 5

The Police Chief should again consider depositing the \$15,000 Flash Funds in an interest-bearing account, per previous audit recommendation, to maximize the City's return since usage of funds does not support the need to have this amount/level of cash readily available. Also, a written policy should be established to document procedures to withdraw funds from the City's bank on short notice.

MANAGEMENT COMMENT

Management non-concurred with the finding and recommendation and stated: "The flash fund has been used as recently as March 2004. SID narcotics detectives find complying with this recommendation counterproductive to their mission. Same day availability of the flash funds is essential." **This item is closed.**

Funds Expenditures/Receipts

FINDING 3

SID did not consistently/properly complete and document expenditures/deposits associated with investigations, which creates weaknesses in the operating internal controls.

SID SOP	Criteria
K 2. b.	All disbursements will be so noted on the Squad Sergeant's expense log sheet. The detective shall sign a voucher to verify they received funds. The

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SID SOP	Criteria
	<i>detective shall receive a copy of the voucher....</i>
K 2. b. (2)	<i>An offense report number or intelligence report identification number will be recorded where applicable.</i>
K 2. b. (3)	<i>If there is no case number, an entry will be made as to the purpose of the expenditure.</i>
K 2. b. (6)	<i>Squad Sergeants will verify and file signed expense sheets for auditing purposes. Prior to approving a monthly expense sheet, the sergeant will evaluate the quality and sufficiency of the support documentation (receipts, case number, intelligence report, etc.). If no clear investigation purpose exists, follow up action will be taken with the detective.</i>
K 2. c.	<i>Expense account monies will only be utilized in the furtherance of investigative efforts relating to the mission of the SID and/or the Fort Lauderdale Police Department.</i>
K 2. d.	<i>Whenever possible, and without jeopardizing an investigation, detectives will obtain written receipts for investigative expenses which will be submitted to the Squad Supervisor with their monthly expenditure sheets.</i>
K 2. e.	<i>All monies paid to informants will be documented via a signed voucher, without exception. At least two officers will be present during payment to the informant.</i>
L. 2 Procedure	<i><u>Investigative Funds:</u> Investigative Funds are intended to be used by authorized Departmental personnel involved in the investigation of criminal activity, conducting confidential investigations and for the purpose of purchasing illegal narcotics and stolen property...</i>
BB 2 a	<i><u>Travel Charge Cards:</u> The City has instituted an American Express Travel Charge program. If you have a charge on the 25th you should be getting an invoice around the 1st day of the month. That should allow about a 20-day float before you must mail your check. If you have a charge on the 27th day you would have a 50-day float.</i>
BB 2 f	<i><u>After the Fact Travel:</u> If there is a need to travel prior to submitting travel request forms, you must fill out a Travel Expense Certificate when you return. Attach all receipts and send it to the Purchasing Division. Also include at the bottom the time you left and returned</i>

85 (35%) of 248 investigative/informant expenditures/deposits from selected Monthly Expenditure Reports prepared by the squads² disclosed various internal control deficiencies such as no approval, missing case numbers and receipts were not always available to support the basis for expenditures. Furthermore, no deposit vouchers/cash receipts were provided to evidence the amount of monies transferred to detectives and who actually received the monies. Additionally, training and travel related expenditures were disbursed from the investigative/informant fund. However, we were unable to identify the investigative nature of the expenditures to support the use of these monies for those purposes (**Schedules 4 and 5**).

² Vice, Strategic Investigations, Major Narcotics and Street Narcotics (aka Raiders).

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Established procedures are not followed consistently, which indicates a training need on the part of the detectives and supervisor(s) who are not enforcing the SOP provisions which outline the requirements on how these expenditures should be processed/reported.

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

RECOMMENDATIONS AND MANAGEMENT COMMENTS

The *Captain* should:

Recommendation 6. *Obtain evidence (receipts/paid invoices) to support payments were specifically made for the credit card transactions highlighted on Schedule 4 totaling \$2,007. If unobtainable, the detective responsible must reimburse the fund for the expenditure(s).*

Management Comment. *Management concurred with the finding and recommendation and stated:* “This concern was discussed with and clarified by the Staff Auditor. The recommendation suggests that credit card bills be recorded as paid with the receipt of payment, from the credit card company, attached to the expense sheet from the month when the expense was incurred. The sergeants have been advised for immediate compliance. Furthermore, the SID Captain will request detectives obtain a copy of the credit card statement from the bank to evidence payments were made for the \$2,007 currently without support documentation. **Estimated completion date September 10, 2004.**

Recommendation 7. *Require the Unit Sergeant(s) to meet with Detective(s) and discuss the documentation requirements for use of investigative funds. Prior to approving a monthly expenditure report, the Sergeant should evaluate the quality and sufficiency of the support documentation attached and if not properly completed (Case numbers/Intelligence report numbers, etc.), actions should be taken and expenditures should not be approved until adequate support/documentation is provided. Disbursement support documentation should include adequate receipts evidencing payments to*

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specific parties for identified disbursements (e.g., subsequent month's credit card statements evidencing prior month's payment).

Management Comment. *Management concurred with the recommendation and stated:* "Completed. The sergeants have been advised and will comply immediately." **Estimated completion date July 21, 2004.**

Recommendation 8. *Establish in the SOP a provision to only permit use of the monies for transactions which have a clear investigative purpose. These funds should not be used for general expenses unrelated to the furtherance of investigative efforts (e.g. Beverages during Training).*

Management Comment. *Management concurred with the recommendation and stated:* "Completed. The sergeants have been advised and will comply immediately." **Estimated completion date July 21, 2004.**

Narcotic Inventory

FINDING 4

Internal control procedures could be strengthened if a requirement was in place to routinely inventory and account for operational narcotics used by the Street Narcotics Unit (aka, Raiders) and the Major Narcotics Unit.

Periodic inventory of narcotics will allow for a full accounting and timely investigation of the basis for differences.

Street Narcotics

Inventory (Crack/Cocaine) Discrepancy

Descriptions	Dates	Offense #	Add	Reduce	Calculated Balance per supplement	Physical Count	Diff.	Remarks
Beg. Balance	03/08/02				147			Per Prior Audit
Supplement	10/23/02	02-138139		135	12			Destruction

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Descriptions	Dates	Offense #	Add	Reduce	Calculated Balance per supplement	Physical Count	Diff.	Remarks
Supplement	10/23/02	02-59853	27		39			
Supplement	10/23/02	01-87625	47		86			
Supplement	10/24/02	02-138470		1	85			
Supplement	10/24/02	02-138602		2	83			
Supplement	10/24/02	02-138471		1	82			
Supplement	10/24/02	02-138610		1	81			
Physical Count	2/17/04	None			81	80	1	Difference

SID Sergeant(s) of the Raiders Unit were unable to identify the reason for the narcotics quantity difference during the physical count.

Major Narcotics

Narcotic Weight Variations

Internal audit witnessed the weighing of the following packages of narcotics: (1) 21 new packages of powdered cocaine; (2) 4 old packages of powdered cocaine marked for destruction; (3) 4 packages of cannabis (marijuana) marked for destruction; and (4) 5 remaining packages of cannabis which included 4 new packages. Physical counts revealed weight variations (**Schedules 6 and 7**). We determined the weight discrepancies were largely attributed to environmental shrink factors, original packaging removed and calibration differences of the City's scale.

Periodic, independent verification to account for narcotics will alert if a loss exists to facilitate early investigation and increase accountability.

RECOMMENDATION 9

The Police Chief should, via a written policy, require SID to have semiannual physical counts of narcotics on hand (Shed/Evidence Room) in order to determine whether all narcotics are properly accounted for. This should be accomplished by an individual who is not the custodian

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of the narcotics and the result of the count should be communicated to the appropriate supervisor and maintained for audit purposes.

MANAGEMENT COMMENT

Management concurred with the finding and recommendation and stated: “Completed. A change in Policy 105 has been submitted through the Office of Staff Inspection.” **Estimated completion date July 21, 2004.**

EVALUATION OF MANAGEMENT COMMENTS

Management comments provided and actions taken and/or planned are considered responsive to the recommendations with the exception of recommendation 5.

**City of Fort Lauderdale - Internal Audit Office
Analysis of CID Investigative Expenditures**

SCHEDULE 1

Reference Number	Per Investigative Expenditure Reports										Was the Monthly Expenditures Report Prepared?	Per IA Remarks
	Date	Case Number	Detective Initials/ Vendor name	Amount of Expenditure	Receipts	Disbursement Voucher	Purpose	Sergeant Approved	Captain Approved	Was Initiated by Detective in Manual Log?		
October-02											No	
1	10/01/02	02-132430	CM	\$ 50.00	N/A	Yes	2 Arrests from Prior Homicide	Yes	No	Yes		
2	10/08/02	02-76292	CM	100.00	N/A	Yes	Murder Fugitive Investigation	Yes	No	Yes		
3	10/11/02	02-132319	CM	60.00	N/A	Yes	Ski Mask Robbery/Burglary	Yes	No	Yes		
4	10/21/02	02-136561	CM	100.00	N/A	Yes	2 Arrests Battery & Robbery	Yes	No	Yes		
5	10/23/02	02-76292	CM	500.00	N/A	Yes	Bahamas-Murder Fugitive	N/A	Yes	Yes		
November-02											No	
No Investigative Expenditure												
December-02											No	
6	12/12/02	02-158745	JK	20.00	N/A	Yes	Info. on Homicide	Yes	No	Yes		
January-03											No	
7	01/09/03	02-159939	CM	300.00	N/A	Yes	Int'l. Murder Fugitives -Bahamas	N/A	Yes	Yes		1 Report for 1/03 to 3/03
February-03											No	
8	02/04/03	02-159280	CS	100.00	N/A	Yes	Armed Robbery	Yes	Yes	Yes		1 Report for 1/03 to 3/03
9	02/06/03	02-65148	CM	40.00	N/A	Yes	Parental Abduction	Yes	Yes	Yes		
10	02/13/03	02-166597	CM	100.00	N/A	Yes	Armed Robbery	Yes	Yes	Yes		
March-03											Yes	
No Investigative Expenditure												1 Report for 1/03 to 3/03
April-03											Yes	
No Investigative Expenditure												
May-03											Yes	
No Investigative Expenditure												
June-03											Yes	
No Investigative Expenditure												
July-03											Yes	
No Investigative Expenditure												
August-03											Yes	
11	08/13/03	03-103672	RG	100.00	N/A	Yes	Grand Theft Auto	Yes	No	Yes		

**City of Fort Lauderdale - Internal Audit Office
Analysis of CID Investigative Expenditures**

SCHEDULE 1

Reference Number	Per Investigative Expenditure Reports										Was the Monthly Expenditures Report Prepared?	Per IA Remarks
	Date	Case Number	Detective Initials/ Vendor name	Amount of Expenditure	Receipts	Disbursement Voucher	Purpose	Sergeant Approved	Captain Approved	Was Initiated by Detective in Manual Log?		
12	08/18/03	01-34388	JC	10.00	Yes	N/A	Graphic Facial Analysis-Photo Enhancement	Yes	No	Yes		Letter Detailing Work
13	08/18/03	01-34388	JC	20.00	No	No	Lunch after Grand Jury	Yes	No	Yes		Noted Returned No Receipts
14	08/25/03	03-112025	TB	220.00	Yes	N/A	Hotel Stay for Investigation into Threats	Yes	No	No		
15	08/25/03	03-11964	JM	21.44	Yes	N/A	Gas and Lunch to Coco	Yes	No	Yes		
September-03											Yes	
No Investigative Expenditure												
Payment to Third Party:												
16	06/06/03	03-30197	Vendor: Ted Tyco	130.00	Yes	N/A	Composite/Sketch Suspect	N/A	Yes	Yes	N/A	Captain Signed Monthly Report
17	06/12/03	03-76704	Vendor: Ted Tyco	130.00	Yes	N/A	Composite/Sketch Suspect	N/A	Yes	Yes	N/A	Captain Signed Monthly Report
Third Party Subtotal				260.00								
				\$ 2,001.44								
				# of "No"s	1	1		0	10	1	4	
Legend:												
Months Identified												
Payment to Third Party for Services												

**City of Fort Lauderdale - Internal Audit Office
Analysis of CID Informant Expenditures**

SCHEDULE 2

Reference Number	Case Number	Date	Detective	Amount Expensed	Receipt/Voucher	Signed by Detective & Witness	Signed by Informant	Approved by Sergeant	Captain Approved	Purpose
1	03-2328	01/06/03	CM	\$ 50.00	Yes	Yes	Yes	Yes	No	Parole Violation Murder
2	03-2866	01/07/03	CM	50.00	Yes	Yes	Yes	Yes	No	Fugitive Arrest
3	02-168741	01/21/03	CM	50.00	Yes	Yes	Yes	Yes	No	Arrest & Confiscated Vehicle
4	03-4838	01/27/03	CM	25.00	Yes	Yes	Yes	Yes	No	2 Arrests of Fugitives
5	03-15835	02/04/03	CM	50.00	Yes	Yes	Yes	Yes	No	Fugitive Arrest
6	03-32677	03/14/03	EE	40.00	Yes	Yes	Yes	Yes	No	Assist in Investigation
7	03-50290	05/02/03	CM	200.00	Yes	Yes	Yes	Yes	No	Robbery of Business (Armed)
8	03-45151	05/02/03	CM	150.00	Yes	Yes	Yes	Yes	No	Robbery Arrest Firearm Recov.
9	03-56009	05/02/03	CM	20.00	Yes	Yes	Yes	Yes	No	Recovery of \$25K Stolen Jewelry
10	03-61317	05/14/03	CM	100.00	Yes	Yes	Yes	Yes	No	Aggravated Battery & Stabbing
11	03-67418	05/29/03	CM	150.00	Yes	Yes	Yes	Yes	No	Murder Fugitive
12	03-67418	05/29/03	CM	150.00	Yes	Yes	Yes	Yes	No	Murder Fugitive
13	03-69361	06/11/03	CS	50.00	Yes	Yes	Yes	Yes	No	Strong Armed Robbery
14	03-102587	08/12/03	CM	50.00	Yes	Yes	Yes	Yes	No	Aggravated Battery
15	03-93477	08/25/03	CM	100.00	Yes	Yes	Yes	Yes	No	Arrest Armed Robbery and Others
16	03-107261	08/25/03	CM	100.00	Yes	Yes	Yes	Yes	No	Arrest & Felony Arrest Warrants
17	03-75139	08/25/03	CM	100.00	Yes	Yes	Yes	Yes	No	Arrest for Arson & Battery
18	03-100316	09/09/03	CM	100.00	Yes	Yes	Yes	Yes	No	Fugitive Arrest
19	03-115830	09/09/03	CM	100.00	Yes	Yes	Yes	Yes	No	Fugitive Arrest
20	03-122912	09/09/03	CM	1,000.00	Yes	Yes	Yes	Yes	Yes	Murder Fugitive Arrest; 4 Vouchers
				\$ 2,635.00						
				# of "No"s	0	0	0	0	19	

**City of Fort Lauderdale - Internal Audit Office
Review of CID/SID Funds and Narcotics Controls
FLASH Cash Use History**

SCHEDULE 3

<u>Flash Cash Use History</u>		
#	Date of Use	Number of Months between Uses
1	01/02/04	10.37
2	02/25/03	6.70
3	08/08/02	18.43
4	02/01/01	-
5	01/22/01	2.40
6	11/21/00	

<u>Return Projections</u>			
Calendar Year	Average Rate of Return	Interest Projected	Amount (Fund + Carryover Interest)
			\$ 15,000.00
1997	5.51	\$ 826.50	15,826.50
1998	5.43	859.38	16,685.88
1999	5.11	852.65	17,538.53
2000	6.29	1,103.17	18,641.70
2001	4.08	760.58	19,402.28
2002	1.90	368.64	19,770.93
2003	1.39	274.82	\$ 20,045.74

\$ 5,045.74

<u>Frequency of Use Statistics</u>		<u>Lost Opportunity Cost</u>	
# of Clustered Uses 11/21/00 to 1/2/04	4	Ending Investment Value	\$ 20,045.74
Average # of Months between Use	9.475	Beginning Investment Value	15,000.00
		Interest Foregone	\$ 5,045.74

**City of Fort Lauderdale Internal Audit Office
Analysis of SID Selected Investigative Funds Expenditures/Receipts**

SCHEDULE 4

#	Unit	Per Expenditure Reports Selected										Per IA
		Date	Case #	Detective's Initials	Deposit \$	Expenditure \$\$	Supporting Document	Voucher	Purpose	Sgt. Approved	Division Commander Approved	Remarks
	Vice Squad											
1		10/02/02	N/A	GD		\$10.00	No	N/A	Gambling Investigation	N/A	Yes	
2		10/02/02	N/A	GD	\$50.00		N/A	026415	Deposit	N/A	Yes	Designee of Capt. is the Sgt. Receiving fund
3		10/05/02	N/A	WW		16.00	No	N/A	Gambling investigation-Business Establishment	N/A	Yes	
4		10/09/02	N/A	WW		18.00	No	N/A	Gambling investigation-Business Establishment	N/A	Yes	
5		10/16/02	N/A	WW		16.00	No	N/A	Gambling investigation-Business Establishment	N/A	Yes	
6		10/18/02	N/A	WW		15.00	No	N/A	Gambling investigation-Business Establishment	N/A	Yes	
7		10/23/02	N/A	WW		19.00	No	N/A	Gambling investigation-Business Establishment	N/A	Yes	
8		10/24/02	N/A	WW	100.00		N/A	026416	Deposit	N/A	Yes	
9		10/26/02	N/A	WW		12.00	No	N/A	Gambling investigation-Business Establishment	N/A	Yes	
10		10/18/02	N/A	WS		17.00	No	N/A	Activity follow up - Intel/ Paid to Business Establishment	N/A	Yes	
11		10/18/02	02-4109	BM		13.00	N/A	N/A	Business Establishment - Final nuisance abatement visit	Yes	Yes	Sgt. and Capt. designee is same individual
12		12/13/02	02-161530	WS		24.00	N/A	N/A	Business Establishment - 4 arrests made (nudity/alcohol)	Yes	Yes	
13		12/20/02	02-128487	WS		13.00	N/A	N/A	Activity follow up - Intel/ Paid to Business Establishment	Yes	Yes	
14		12/20/02	02-128487	WS		11.00	N/A	N/A	Activity follow up - Intel/ Paid to Business Establishment	Yes	Yes	
15		12/05/02	N/A	WW		10.00	No	N/A	gambling investigation	Yes	Yes	
16		12/06/02	02-150061	WW		11.00	N/A	N/A	gambling investigation	Yes	Yes	
17		12/11/02	N/A	WW	100.00		N/A	026418	Deposit	Yes	Yes	
18		12/11/02	N/A	WW		7.00	No	N/A	gambling investigation	Yes	Yes	
19		12/13/02	N/A	WW		9.00	No	N/A	alcohol/nudity - violation check	Yes	Yes	
Legend:												
XX	Identifies Training/Travel Related Expenditures				ND	Not Documented						
XX	Identifies Credit Card/Late Fees totaling \$2,006.86				N/A	Not Applicable						

**City of Fort Lauderdale Internal Audit Office
Analysis of SID Selected Investigative Funds Expenditures/Receipts**

SCHEDULE 4

#	Unit	Per Expenditure Reports Selected										Per IA
		Date	Case #	Detective's Initials	Deposit \$	Expenditure \$\$	Supporting Document	Voucher	Purpose	Sgt. Approved	Division Commander Approved	Remarks
	Vice Squad											
20		12/19/02	02-150061	WW		7.00	N/A	N/A	gambling investigation	Yes	Yes	
21		12/20/02	N/A	WW		20.00	No	N/A	alcohol/nudity - violation check	Yes	Yes	
22		02/05/03	N/A	WW	100.00		N/A	026421	Deposit	Yes	Yes	
23		02/05/03	02-150061	WW		33.00	N/A	N/A	gambling investigation	Yes	Yes	
24		02/14/03	N/A	WW		16.00	No	N/A	gambling investigation	Yes	Yes	
25		02/21/03	N/A	WW		7.00	No	N/A	gambling investigation	Yes	Yes	
26		02/22/03	N/A	JM	100.00		N/A	No	Deposit	Yes	Yes	
27		02/22/03	02-24690	JM		10.00	N/A	N/A	abt 5 arrest bev violations	Yes	Yes	
28		02/03/03	03-25003	WS		20.00	N/A	N/A	after hour alcohol sales	Yes	Yes	
29		02/04/03	01-56470	WS		54.00	Yes	N/A	hotel rm for attached escort	Yes	Yes	
30		02/05/03	N/A	WS	100.00		N/A	026422	Deposit	Yes	Yes	
31		02/11/03	N/A	WS		18.00	No	N/A	activity follow up / Intel Business Establishment	Yes	Yes	
32		02/22/03	03-24690	WS		27.00	N/A	N/A	4 arrest for sales to minor - Business Establishment	Yes	Yes	
33		02/26/03	01-133332	WS		39.00	N/A	N/A	underage activity follow up	Yes	Yes	
34		02/28/03	01-133332	WS		28.00	N/A	N/A	under age sales 6 arrests	Yes	Yes	
35		04/02/03	N/A	GD	50.00		N/A	026427	Deposit	N/A	Yes	Detective receiving \$\$ and Sgt. are the same
36		04/02/03	03-43080	GD		15.00	N/A	N/A	beer sale, crack stems	N/A	Yes	
37		04/23/03	N/A	GD	500.00		N/A	026429	Deposit	N/A	Yes	Detective receiving \$\$ and Sgt. are the same
38		04/23/03	N/A	GD		500.00	Yes	N/A	UC checking transfer	N/A	Yes	
39		04/30/03	N/A	GD		20.00	No	N/A	Nudity/alcohol check lingerie - Business Establishment	N/A	Yes	
40		04/09/03	03-46752	WW		55.00	N/A	N/A	prostitution investigation - Business Establishment	Yes	Yes	
41		04/17/03	03-50806	WW		45.00	N/A	N/A	prostitution investigation - BSO	Yes	Yes	
42		04/29/03	03-27370	WW		10.00	N/A	N/A	First week security	Yes	Yes	
43		04/28/03	03-27300	RL		16.38	N/A	N/A	UC Fleet w/c Surveillance-Business Establishment	Yes	Yes	
44		04/28/03	03-27300	RL		6.36	N/A	N/A	UC Fleet w/c Surveillance-Business Establishment	Yes	Yes	
45		04/28/03	03-27300	RL		12.36	N/A	N/A	UC Fleet w/c Surveillance-Business Establishment	Yes	Yes	

**City of Fort Lauderdale Internal Audit Office
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SCHEDULE 4

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	Vice Squad											
46		04/29/03	03-27300	RL		20.90	N/A	N/A	UC Fleet w/c Surveillance-Business Establishment	Yes	Yes	
47		04/30/03	03-27300	RL		30.03	Yes	N/A	UC Fleet w/c Surveillance-Business Establishment	Yes	Yes	
48		04/30/03	03-27300	RL		15.00	N/A	N/A	UC Fleet w/c Surveillance-Business Establishment	Yes	Yes	
49		04/30/03	03-27300	RL		10.00	N/A	N/A	UC Fleet w/c Surveillance-Business Establishment	Yes	Yes	
50		04/30/03	03-27300	RL		16.97	N/A	N/A	UC Fleet w/c Surveillance-Business Establishment	Yes	Yes	
51		04/30/03	N/A	RL	100.00		N/A	026430	Deposit	Yes	Yes	
52		04/10/03	N/A	DD	850.00		N/A	026428	Deposit	Yes	Yes	
53		04/10/03	03-27300	DD		730.00	Yes	N/A	Air & Sea Show Surveillance. Room	Yes	Yes	
54		04/11/03	N/A	DD		100.00	No	N/A	re deposit	Yes	Yes	
55		04/16/03	03-4338	DD		30.00	N/A	N/A	sanitation workers - trash pulls	Yes	Yes	
56		04/04/03	01-133332	WS		12.00	N/A	N/A	invest complain of nudity - Business Establishment	Yes	Yes	
57		04/04/03	01-133332	WS		9.00	N/A	N/A	complain nudity/sexual ac	Yes	Yes	
58		04/17/03	03-50806	WS		20.00	N/A	N/A	escort eye candy arrests	Yes	Yes	
59		04/18/03	01-133332	WS		16.00	N/A	N/A	activity follow up re Business Establishment	Yes	Yes	
60		04/09/03	03-48987	JM		60.00	N/A	N/A	2100 block St.. fed - Business Establishment	Yes	Yes	
61		04/14/03	N/A	JM		20.00	No	N/A	Surveillance for complain - calk	Yes	Yes	
62		06/10/03	N/A	GD		10.00	No	N/A	video slot check-Business Establishment	N/A	Yes	
63		06/13/03	N/A	GD		12.00	No	N/A	video slots gambling-Business Establishment	N/A	Yes	
64		06/23/03	03-83109	GD		6.00	N/A	N/A	Off. patrol under age, beer sales (convenience stores)	N/A	Yes	
65		06/13/03	N/A	WW		18.00	No	N/A	Gambling investigation -Business Establishment	Yes	Yes	
66		06/20/03	N/A	WW		65.00	No	N/A	prostitution investigation - Business Establishment	Yes	Yes	

**City of Fort Lauderdale Internal Audit Office
Analysis of SID Selected Investigative Funds Expenditures/Receipts**

SCHEDULE 4

#	Unit	Per Expenditure Reports Selected										Per IA
		Date	Case #	Detective's Initials	Deposit \$	Expenditure \$\$	Supporting Document	Voucher	Purpose	Sgt. Approved	Division Commander Approved	Remarks
	Vice Squad											
67		06/09/03	N/A	RL		9.24	Yes	N/A	UC meeting with CI Ret sex assault - Business Establishment	Yes	Yes	
68		06/23/03	N/A	RL		8.68	Yes	N/A	UC meeting with CI Ret sex assault - Business Establishment	Yes	Yes	
69		06/23/03	N/A	RL		2.00	Yes	N/A	Parking (getting records)-Business Establishment	Yes	Yes	
70		06/30/03	N/A	RL		5.08	No	N/A	UC install g. new owner -Business Establishment	Yes	Yes	
71		06/04/03	N/A	DD		6.00	No	N/A	Bar check - Business Establishment	Yes	Yes	
72		06/04/03	03-73753	WS		12.00	N/A	N/A	re equip to assist w/warrant	Yes	Yes	
73		06/21/03	03-82255	WS		20.00	N/A	N/A	re entrance fee to Inn Leather Party	Yes	Yes	
74		08/26/03	N/A	GD		10.00	No	N/A	formerly Business Establishment	N/A	Yes	
75		08/01/03	N/A	WW		23.00	No	N/A	gambling / bookmaking invest - Business Establishment	Yes	Yes	
76		08/08/03	N/A	WW		32.00	No	N/A	gambling/ bookmaking invest - Business Establishment	Yes	Yes	
77		08/22/03	03-111316	WW		19.00	N/A	N/A	bookmaking	Yes	Yes	
78		08/01/03	03-101191	JM		20.00	N/A	N/A	props for reverse sting/Business Establishment	Yes	Yes	
79		08/18/03	N/A	JM		41.92	Yes	N/A	12 arrests, beer sale water, two lanterns for reverse sting operation	Yes	Yes	
80		08/26/03	N/A	JM		21.00	No	N/A	UC at club - Business Establishment	Yes	Yes	
81		08/26/03	N/A	JM		18.00	No	N/A	UC at club - Business Establishment	Yes	Yes	
82		08/26/03	N/A	JM		3.00	No	N/A	UC at club - Business Establishment	Yes	Yes	
83		08/21/03	N/A	JW	50.00		N/A	026439	Deposit	Yes	Yes	
84		08/26/03	N/A	JW		20.00	No	N/A	UC at local club - Business Establishment	Yes	Yes	
85		08/27/03	N/A	JW		40.00	No	N/A	UC at local club - Business Establishment	Yes	Yes	
86		08/27/03	N/A	JW		10.00	No	N/A	UC at local club - Business Establishment	Yes	Yes	
87		08/11/03	01-56470	WS		21.00	Yes	N/A	mail documents for subpoena (Bell South)	Yes	Yes	
88		08/15/03	03-112290	WS		12.00	N/A	N/A	re bookmaking invest - Business Establishment	Yes	Yes	

**City of Fort Lauderdale Internal Audit Office
Analysis of SID Selected Investigative Funds Expenditures/Receipts**

SCHEDULE 4

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		Date	Case #	Detective's Initials	Deposit \$	Expenditure \$\$	Supporting Document	Voucher	Purpose	Sgt. Approved	Division Commander Approved	Remarks
	Vice Squad											
89		08/22/03	01-56470	WS		28.00	N/A	N/A	sting (& OR03-110876)-Marriott Hotel	Yes	Yes	
	Strategic											
90		11/06/02	02-144678	JL		80.00	N/A	N/A	Crystal Meth Transaction	Yes	Yes	
91		11/13/02	02-144687	JL		100.00	N/A	N/A	Crystal Meth Transaction	Yes	Yes	
92		11/16/02	N/A	JL		20.00	No	N/A	beverage, gratuities @ Business Establishment	Yes	Yes	
93		11/16/02	N/A	JL		20.00	No	N/A	beverage, gratuities @ Business Establishment	Yes	Yes	
94		12/04/02	N/A	JL	300.00		N/A	0231	Deposit	Yes	Yes	
95		11/02/02	N/A	KK		50.00	Yes	N/A	CI Phone bill	Yes	Yes	
96		11/08/02	02-145529	KK		100.00	N/A	N/A	search warrant buy	Yes	Yes	
97		01/08/02	02-145530	KK		50.00	N/A	N/A	search warrant buy	Yes	Yes	
98		11/15/02	N/A	KK	200.00		N/A	0227	Deposit	Yes	Yes	
99		01/06/02	ND	JF		20.00	No	N/A	Crystal Meth Transaction	Yes	Yes	
100		11/15/02	N/A	JF	200.00		N/A	0228	Deposit	Yes	Yes	
101		11/15/02	02-145529	JF		60.00	N/A	N/A	search warrant buy	Yes	Yes	
102		11/25/02	02-153363	JF		20.00	N/A	N/A	search warrant buy	Yes	Yes	
103		11/15/02	N/A	JS	300.00		N/A	0226	Deposit	Yes	Yes	
104		11/16/02	N/A	JS		65.00	No	N/A	Business Establishment - drinks and cover	Yes	Yes	
105		11/21/02	02-151598	JS		100.00	N/A	N/A	buy walk for warrant 1 oz cannabis	Yes	Yes	
106		02/04/03	N/A	JL		8.00	Yes	N/A	DEA conference parking- Marriot Miami	Yes	Yes	
107		02/05/03	N/A	JL		8.00	Yes	N/A	DEA conference parking- Marriot Miami	Yes	Yes	
108		02/11/03	N/A	JL		40.00	No	N/A	beverages, gratuities Business Establishment	Yes	Yes	
109		02/27/03	N/A	JL		15.00	Yes	N/A	Total tire service patch repair-leased vehicle	Yes	Yes	
110		02/28/03	N/A	JL		30.00	No	N/A	DABT/2nd St. enforcement	Yes	Yes	
111		02/01/03	N/A	KK		45.00	No	N/A	s02-026 phone bill - informant phone service	Yes	Yes	
112		02/10/03	N/A	KK	300.00		N/A	0240	Deposit	Yes	Yes	
113		02/11/03	03-19155	KK		100.00	Yes	N/A	search warrant	Yes	Yes	
114		02/12/03	03-19155	KK		100.00	Yes	N/A	Hand to hand	Yes	Yes	

**City of Fort Lauderdale Internal Audit Office
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SCHEDULE 4

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		Date	Case #	Detective's Initials	Deposit \$	Expenditure \$\$	Supporting Document	Voucher	Purpose	Sgt. Approved	Division Commander Approved	Remarks
	Strategic											
115		02/13/03	N/A	KK	200.00		N/A	0241	Deposit	Yes	Yes	
116		02/13/03	03-19155	KK		100.00	N/A	N/A	Hand to hand	Yes	Yes	
117		02/14/03	03-20697	KK		650.00	N/A	N/A	buy/walk	Yes	Yes	
118		02/16/03	N/A	KK		13.34	Yes	N/A	Office supplies- Office depot phone of CI	Yes	Yes	
119		02/19/03	02-128487	JS		18.00	N/A	N/A	Business Establishment	Yes	Yes	
120		02/07/03	N/A	JF	1,250.00		N/A	0238	Deposit	Yes	Yes	
121		02/07/03	03-20526	JF		1,250.00	Yes	N/A	rent for undercover apt.	Yes	Yes	
122		02/17/03	N/A	JF	1,300.00		N/A	0243	Deposit	Yes	Yes	
123		02/18/03	03-22431	JF		1,300.00	N/A	N/A	2 oz drug deal	Yes	Yes	
124		02/19/03	N/A	JF	700.00		N/A	0244	Deposit	Yes	Yes	
125		02/21/03	N/A	JF	300.00		N/A	0245	Deposit	Yes	Yes	
126		02/21/03	03-23950	JF		650.00	N/A	N/A	1 oz drug buy	Yes	Yes	
127		02/21/03	03-23950	JF		40.27	Yes	N/A	video tapes	Yes	Yes	
128		02/28/03	N/A	JF	300.00		N/A	0247	Deposit	Yes	Yes	
129		02/28/03	03-27399	JF		600.00	N/A	N/A	1 oz drug buy	Yes	Yes	
130		06/18/03	N/A	KK	300.00		N/A	047456	Deposit	Yes	Yes	
131		06/23/03	03-83001	KK		60.00	N/A	N/A	SW buys	Yes	Yes	
132		06/05/03	N/A	JL	300.00		N/A	047454	Deposit	Yes	Yes	
133		06/05/03	03-73817	JL		50.00	N/A	N/A	Crystal Meth Transaction	Yes	Yes	
134		06/21/03	N/A	JL		20.78	No	N/A	beverage, gratuities-Business Establishment	Yes	Yes	
135		06/09/03	Deposit	JF	100.00		N/A	047455	Deposit	Yes	Yes	
	Street Narcotics											
136		12/12/02	02-160925	AD		20.00	Yes	N/A	Money not recovered - Buy bust	Yes	Yes	
137		12/12/02	02-161004	AD		40.00	N/A	N/A	Money not recovered - Buy bust	Yes	Yes	
138		12/12/02	02-160926	AD		5.20	N/A	N/A	Undercover Props	Yes	Yes	
139		12/12/02	02-160926	AD		10.80	N/A	N/A	Undercover Props	Yes	Yes	
140		12/06/02	02-158185	LF		20.00	N/A	N/A	Lost in buy bust	Yes	Yes	
141		12/19/02	02-163844	LF		20.00	N/A	N/A	Lost in buy bust	Yes	Yes	
142		12/13/02	N/A	DC		7.96	Yes	N/A	Undercover Props	Yes	Yes	
143		12/20/02	02-164386	CF		20.00	N/A	N/A	Lost in buy bust	Yes	Yes	
144		12/20/02	02-164385	CF		10.00	N/A	N/A	prop for buy bust	Yes	Yes	
145		12/13/02	02-161478	MH		40.00	N/A	N/A	lost during buy bust	Yes	Yes	

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		Date	Case #	Detective's Initials	Deposit \$	Expenditure \$\$	Supporting Document	Voucher	Purpose	Sgt. Approved	Division Commander Approved	Remarks
	Street Narcotics											
146		09/25/03	03-126509	KH		20.00	N/A	N/A	SW buy	Yes	Yes	
147		09/26/03	03-126962	KH		20.00	N/A	N/A	SW buy	Yes	Yes	
148		09/16/03	various	RN		140.00	N/A	N/A	Various SW buy - different locations (see report for details)	Yes	Yes	
149		09/30/03	03-128807	CF		20.00	N/A	N/A	SW buy	Yes	Yes	
150		09/10/03	ND	CF		30.00	No	N/A	Buy bust props wig	Yes	Yes	
151		09/25/03	03-126499	BM		20.00	N/A	N/A	SW buy	Yes	Yes	
152		09/30/03	03-128509	BM		40.00	N/A	N/A	SW buy	Yes	Yes	
153		09/05/03	03-104835	TB		40.00	N/A	N/A	SW buy	Yes	Yes	
154		09/12/03	03-104835	TB		80.00	N/A	N/A	SW buy intel	Yes	Yes	
155		09/23/03	N/A	MF	200.00		N/A	047345	Deposit	Yes	Yes	
156		09/23/03	03-127066	MF		60.00	N/A	N/A	buy bust not recovered	Yes	Yes	
	Major Narcotics											
157		01/24/03	N/A	AP	800.00		N/A	No	Deposit	Yes	Yes	No receipt evidenced but adequately numbered & initialled on the fund log
158		01/24/03	ND	AP		20.00	Yes	N/A	Fuel during surveillance w/ FAA @exe	Yes	Yes	
159		01/24/03	ND	AP		1,102.00	No	N/A	Money order (s) for U/C credit cards @ Post Office, also for vessel storage/costs	Yes	Yes	No evidence of payment for vessel storage
160		01/03/03	02-25613	JOF		465.00	Yes	N/A	UC hangar January rent	Yes	Yes	
161		01/10/03	N/A	JB	300.00		N/A	No	Deposit	Yes	Yes	No receipt evidenced but adequately numbered & initialled on funds log
162		01/13/03	N/A	JB		50.46	No	N/A	paid CI cell phone	Yes	Yes	No receipt evidencing payment of Cell phone bill
163		01/13/03	ND	JB		17.16	No	N/A	paid FedEx for (DEA)	Yes	Yes	No investigative purpose or case # identified or receipt evidencing payment of credit card charge
164		01/13/03	ND	JB		0.89	No	N/A	Money Order	Yes	Yes	No investigative purpose or case # identified
165		01/27/03	N/A	JB		4.00	Yes	N/A	Parking in Miami (Case)	Yes	Yes	
166		01/27/03	N/A	JB		6.00	Yes	N/A	Tolls for Miami (case/Miami DEA)	Yes	Yes	
167		01/30/03	ND	JB		35.00	Yes	N/A	Beverages for unit SW training unable to leave	Yes	Yes	Training related expense

**City of Fort Lauderdale Internal Audit Office
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	Major Narcotics											
168		01/13/02	ND	KR		56.75	No	N/A	credit card payment Nextel power adapter/car payment	Yes	Yes	No support document evidenced or case # identified
169		01/13/03	ND	KR		0.89	No	N/A	Money Order	Yes	Yes	No support document evidenced or case # identified
170		01/13/03	ND	KR		7.40	No	N/A	Stamps for Money Orders	Yes	Yes	No support document evidenced or case # identified
171		01/30/03	ND	KR		50.80	Yes	N/A	s... for search warrant training w/ raiders	Yes	Yes	Training related expense
172		01/27/03	N/A	KR	1,000.00		N/A	47303	Deposit	Yes	Yes	
173		01/27/03	N/A	KR		2.25	Yes	N/A	Tolls for Miami w/ DEA	Yes	Yes	
174		01/31/03	N/A	JD		1.50	Yes	N/A	Tolls for Miami w/ DEA	No	Yes	
175		01/27/03	N/A	KR	2,000.00		N/A	198350	Deposit	Yes	Yes	
176		01/13/03	ND	KR		346.72	Yes	N/A	credit card payment car rental	Yes	Yes	2 car rental on same report with no investigative purpose or case # identified
177		01/13/03	ND	KR		346.72	Yes	N/A	credit card payment car rental D_____	Yes	Yes	2 car rental on same report with no investigative purpose or case # identified
178		01/23/03	ND	KR		925.00	Yes	N/A	payment to Florida state system for POG camera installation	Yes	Yes	No investigative purpose or case # identified
179		01/29/03	02-112635	KR		1,000.00	N/A	N/A	ci buy crack cocaine 29 grams from _____ target	Yes	Yes	
180		01/23/03	ND	KR		1.38	No	N/A	money order for P_____	Yes	Yes	No investigative purpose or case # identified
181		01/24/03	N/A	DT	700.00		N/A	47302	Deposit	Yes	Yes	
182		01/01/03	02-30956	DT		263.81	Yes	N/A	ACB Travel reimburse apply Nat'l Car Rental	Yes	No	Car rental location Albuquerque Airport (travel related rental)
183		01/17/03	02-30956	DT		44.52	No	N/A	Fed X P/C ALB & LA CI	Yes	No	Enclosed tape with total but no receipts detail evidenced or investigative purpose identified
184		01/21/03	02-30956	DT		15.00	Yes	N/A	Fuel Vero Beach	Yes	No	
185		01/22/03	02-30956	DT		45.00	No	N/A	Stays (ineligible comments)	Yes	No	No evidence of payment provided
186		01/21/03	02-30956	DT		6.00	Yes	N/A	parking (ineligible)	Yes	No	
187		01/21/03	02-30956	DT		3.00	No	N/A	parking HWD Mia (ineligible)	Yes	No	
188		12/17/02	N/A	JM		3.30	Yes	N/A	2 keys for drug shed	Yes	Yes	
189		07/07/03	02-112039	KR		870.00	No	N/A	Money order to covenant Teho.. Mobitax Services	Yes	Yes	No receipt evidencing the payment to recipient enclosed
190		07/10/03	N/A	KR	1,100.00		N/A	826276	Deposit	Yes	Yes	

**City of Fort Lauderdale Internal Audit Office
Analysis of SID Selected Investigative Funds Expenditures/Receipts**

SCHEDULE 4

#	Unit	Per Expenditure Reports Selected										Per IA
		Date	Case #	Detective's Initials	Deposit \$	Expenditure \$\$	Supporting Document	Voucher	Purpose	Sgt. Approved	Division Commander Approved	Remarks
	Major Narcotics											
191		07/14/03	02-112039	KR		650.00	No	N/A	rental vehicle	Yes	Yes	No receipt evidencing the payment to credit card enclosed
192		07/17/03	02-112039	KR		397.49	No	N/A	computer lease 1st month	Yes	Yes	No receipt evidencing the payment enclosed
193		07/18/03	N/A	AP		72.43	N/A	826278	redeposit - returned to Sgt.	Yes	Yes	
194		07/07/03	02-112039	KR		1.38	No	N/A	money order for ___ (ineligible)	Yes	Yes	No support document evidencing investigative purpose
195		07/14/03	02-112039	KR		21.89	No	N/A	money order & finance charge credit card	Yes	Yes	No support document evidencing investigative purpose
196		06/16/03	02-112039	KR		1.98	No	N/A	arrestee bought Drink/services	Yes	Yes	No support document evidencing investigative purpose
197		07/07/03	ND	JB		34.07	No	N/A	paid late fee on U/C credit card	Yes	Yes	Paid late fees on credit card
198		07/07/03	02-20130	JB		55.70	No	N/A	Paid CI cell phone	Yes	Yes	No receipt evidencing the payment to recipient enclosed
199		07/30/03	N/A	JOE		45.12	No	N/A	Paid U/C cell phone	Yes	Yes	No receipt evidencing the payment to recipient enclosed
200		07/22/03	03-90193	JOE		2.95	No	N/A	Tolls to (Grow house)	Yes	Yes	No receipt evidencing the payment to recipient enclosed
201		07/10/03	N/A	MN	400.00		N/A	826274	Deposit	Yes	Yes	
202		07/15/03	02-128487	MN		25.00	N/A	N/A	Business Establishment expenses	Yes	Yes	
203		07/17/03	DEA case	MN		26.69	No	N/A	U/C meet 6/11/03	Yes	Yes	No receipt evidencing the payment to the U/C credit card enclosed
204		07/17/03	DEA case	MN		0.99	No	N/A	m/o fee	Yes	Yes	No receipt evidencing the payment enclosed
205		07/21/03	03-87861	MN		20.34	No	N/A	misc expenses / meta lab	Yes	Yes	
206		07/30/03	03-100775	MN		300.00	N/A	N/A	u/c purchase 18 moma pills	Yes	Yes	
207		07/01/03	N/A	DT		44.00	Yes	N/A	MBNA bill for Hess charges and late fee of 29.00	Yes	Yes	Paid late fees on credit card - Detective explained statement was not received until after
208		07/23/03	02-30956	DT		54.04	Yes	N/A	record exp for - Business Establishment	Yes	Yes	
209		07/21/03	N/A	DT		5.95	Yes	N/A	Postage cert fuel to El Paso TX	Yes	Yes	
					\$ 14,650.00	\$ 16,660.84						
	Total # of "ND"s		16		Total # of "No"s	66	3	Total # of "No"s	1	6		

Our review of 209 transactions from the Investigative Funds totaling \$16,660.84 on disbursements and \$14,650.00 on receipts revealed the following:

**City of Fort Lauderdale Internal Audit Office
 Analysis of SID Selected Investigative Funds Expenditures/Receipts**

SCHEDULE 4

#	Unit	Per Expenditure Reports Selected										Per IA
		Date	Case #	Detective's Initials	Deposit \$	Expenditure \$\$	Supporting Document	Voucher	Purpose	Sgt. Approved	Division Commander Approved	Remarks
6	No approvals.											
16	Missing case #s (not documented).											
66	Missing adequate disbursement documentation/receipts totaling \$4,391.91.											
3	Missing deposit voucher evidence.											
3	Training and travel related expenditures.											
2	Late fees on credit cards.											

**City of Fort Lauderdale Internal Audit Office
Analysis of SID Selected Informant Funds Expenditures/Receipts**

SCHEDULE 5

#	Unit	Per Expenditure Reports Selected													Per Log	Remarks
		Date	Case #	Detective's Initials	\$\$ Deposit	\$\$ Disbursed	Invoice/ Supporting Documents	Disbursement Voucher	Purpose	Detective Signed	Informant Signed	Witness Signed	Sgt. Approved	Captain /Designee Approved	Agreed to Log	
	Strategic															
1		11/08/02	02-145208	KK		\$200.00	N/A	Yes	1/2 kilo deal	Yes	Yes	Yes	Yes	Yes	N/A	
2		11/15/02	N/A	KK	\$200.00		Yes	0229	Deposit	N/A	N/A	N/A	N/A	N/A	Yes	
3		11/20/02	02-150522			50.00	N/A	Yes	s-14 on wanted s57 dealer	Yes	Yes	Yes	Yes	Yes	N/A	
4		11/25/02	02-153339			50.00	N/A	Yes	search warrant buys	Yes	Yes	No	Yes	Yes	N/A	
5		11/15/02	N/A	JF	200.00		Yes	0230	Deposit	Yes	Yes	Yes	Yes	Yes	Yes	
6		11/15/02	02-145529	JF		30.00	N/A	Yes	search warrant buys	Yes	Yes	Yes	Yes	Yes	N/A	
7		11/15/02	02-145530	JF		30.00	N/A	Yes	search warrant buys	Yes	Yes	Yes	Yes	Yes	N/A	
8		11/25/02	02-152011	JF		40.00	N/A	Yes	cannabis arrest	Yes	Yes	Yes	Yes	Yes	N/A	
9		02/01/03	ND	KK		20.00	No	Yes	search warrant buys	Yes	Yes	Yes	Yes	Yes	N/A	
10		02/02/03	ND	KK		45.00	No	Yes	s14 ref ins warrant	Yes	Yes	Yes	Yes	Yes	N/A	
11		02/12/03	03-19155	KK		40.00	N/A	Yes	NE 14 Street	Yes	Yes	No	Yes	Yes	N/A	
12		02/13/03	N/A	KK	200.00		Yes	0242	Deposit	Yes	Yes	Yes	Yes	Yes	Yes	
13		02/13/03	03-19155	KK		40.00	No	Yes	NE 14 Street	Yes	Yes	No	Yes	Yes	N/A	
14		02/07/03	N/A	JF	100.00		Yes	0239	Deposit	N/A	N/A	N/A	N/A	N/A	Yes	
15		02/07/03	ND	JF		40.00	No	Yes	intelligence gathering	Yes	Yes	Yes	Yes	Yes	N/A	
16		02/11/03	03-19155	JF		50.00	N/A	Yes	search warrant buys	Yes	Yes	Yes	Yes	Yes	N/A	
17		06/18/03	N/A	KK	300.00		Yes	047457	Deposit	N/A	N/A	N/A	N/A	N/A	Yes	
18		06/23/03	03-83001	KK		60.00	N/A	Yes	Sw buys	Yes	Yes	Yes	Yes	Yes	N/A	
	Street Narcotics															
19		09/25/03	03-126509	kH		20.00	N/A	Yes	SW buy CI 98010	Yes	Yes	Yes	Yes	Yes	N/A	
20		09/16/03	N/A	RN	100.00		N/A	47344	Deposit	N/A	N/A	N/A	N/A	N/A	Yes	
21		09/16/03	various	RN		210.00	N/A	Yes	various Sw buys on different locations (see report for detail)	Yes	Yes	Yes	Yes	Yes	N/A	
22		09/20/03	03-128807	CF		25.00	N/A	Yes	Sw buy	Yes	Yes	Yes	Yes	Yes	N/A	
	Legend:															
	ND	Not Documented														
	N/A	Not Applicable														

**City of Fort Lauderdale Internal Audit Office
Analysis of SID Selected Informant Funds Expenditures/Receipts**

SCHEDULE 5

#	Unit	Per Expenditure Reports Selected													Per Log	Remarks	
		Date	Case #	Detective's Initials	\$\$ Deposit	\$\$ Disbursed	Invoice/ Supporting Documents	Disbursement Voucher	Purpose	Detective Signed	Informant Signed	Witness Signed	Sgt. Approved	Captain /Designee Approved	Agreed to Log		
	Street Narcotics																
23		09/18/03	03-123423	RF		40.00	N/A	Yes	Beeper deal - pay informant	Yes	Yes	Yes	Yes	Yes	N/A		
24		09/23/03	03-125742	RF		40.00	N/A	Yes	Beeper deal - pay informant	Yes	Yes	Yes	Yes	Yes	N/A		
25		09/25/03	03-126499	BM		20.00	N/A	Yes	Sw buy	Yes	Yes	Yes	Yes	Yes	N/A		
26		09/30/03	03-128509	N		25.00	N/A	Yes	Sw buy	Yes	Yes	Yes	Yes	Yes	N/A		
27		09/05/03	03-104835	TB		40.00	N/A	Yes	Sw buy	Yes	Yes	Yes	Yes	Yes	N/A		
28		09/12/03	03-104835	TB		40.00	N/A	Yes	Sw buy	Yes	Yes	Yes	Yes	Yes	N/A		
29		09/23/03	N/A	MF	200.00		N/A	47346	Deposit	N/A	N/A	N/A	N/A	N/A	Yes		
	Major Narcotics																
30		01/14/03	02-36708	JOF		40.00	N/A	109___	Assist w/ heroin investigation	Yes	Yes	Yes	Yes	Yes	N/A		
31		01/10/03	N/A	JB	300.00		N/A	No	Deposit	N/A	N/A	N/A	Yes	Yes	Yes	receipt # identified on funds log	
32		01/27/03	N/A	KR	200.00		N/A	198348	Deposit	N/A	N/A	N/A	Yes	Yes	Yes		
33		01/29/03	02-112039	KR		500.00	N/A	Yes	ci payment 1 1/2 ounce purchase	Yes	Yes	Yes	Yes	Yes	N/A		
34		01/31/03	02-112039	KR		200.00	N/A	Yes	ci payment info	Yes	Yes	Yes	Yes	Yes	N/A		
35		07/10/03	N/A	KR	400.00		N/A	826277	Deposit	N/A	N/A	N/A	Yes	Yes	Yes		
36		07/18/03	N/A	AP		320.00	N/A	826279	Returned funds to Sergeant	N/A	N/A	N/A	Yes	Yes	Yes		
37		07/30/03	03-101087	JOF		50.00	N/A	195___ (ineligible)	Paid CI for cocaine investigation	Yes	Yes	Yes	Yes	Yes	N/A		
38		07/10/03	N/A	MN	200.00		N/A	No	Deposit	N/A	N/A	N/A	Yes	Yes	Yes	receipt # identified on funds log	
	Major Narcotics																
39		07/30/03	03-101087	JOF		80.00	N/A	N/A	Purchase powder cocaine (active case)	No	No	No	Yes	Yes	Yes	FBI Buyback Funds	
					\$ 2,400.00	\$ 2,345.00											
	Total # of "ND"s		3		Total of "No"s		4	2	Total of "No"s	1	1	4	0	0	0		

**City of Fort Lauderdale Internal Audit Office
 Analysis of SID Selected Informant Funds Expenditures/Receipts**

#	Unit	Per Expenditure Reports Selected														Per Log	Remarks
		Date	Case #	Detective's Initials	\$\$ Deposit	\$\$ Disbursed	Invoice/ Supporting Documents	Disbursement Voucher	Purpose	Detective Signed	Informant Signed	Witness Signed	Sgt. Approved	Captain /Designee Approved	Agreed to Log		
Our review of 39 transactions from the Informant Funds totaling \$2,345 on disbursements and \$2,400 on receipts revealed the following:																	
3	Missing case #s																
4	Missing adequate disbursement documentation/receipt.																
2	Missing deposit voucher evidence																
1	CI informant vouchers not signed by the detective.																
1	CI informant vouchers were not signed by the informant.																
4	CI informant vouchers were not signed by the detective witness.																

City of Fort Lauderdale - Internal Audit Office
Analysis of Major Narcotics Inventory
Cocaine Inventory

SCHEDULE 6

#	Event	Date	Case #	Weight in grams as of 9/24/02	Adds	Samples for Future Sales	Placed for Trial Evidence	Transfer to Evidence Property Section	Marked for Destruction	Calculated Balance	Weight in Grams as of 2/23/04	Diff.	% Variance	Remarks	
1	narcotic case	09/26/03	03-126775	1,051.00				1,051.00		0.00	0.00	0.00	N/A		
2	marked for destruction	01/22/04	04-9023	851.50					851.50	0.00	0.00	0.00	N/A		
3	narcotic case	09/27/01	01-124958	0.00						0.00	0.00	0.00	N/A		
4	marked for destruction	01/22/04	04-9023	1,063.70					1,063.70	0.00	0.00	0.00	N/A		
5	narcotic case	08/16/03	03-17537	1,105.90				1,105.90		0.00	0.00	0.00	N/A		
6	marked for destruction	01/22/04	04-9023/ 03-60879/ 03-84268	606.10		10.60			595.50	0.00	0.00	0.00	N/A		
7	narcotic case	07/24/02	02-96813/ 03-60879	1,040.20		8.00		1,032.20		0.00	0.00	0.00	N/A		
8	marked for destruction	01/22/04	04-9023	1,030.40					1,030.40	0.00	0.00	0.00	N/A		
9	marked for destruction	01/22/04	04-9023	1,014.50					1,014.50	0.00	0.00	0.00	N/A		
10	marked for destruction	01/22/04	04-9023	1,051.10					1,051.10	0.00	0.00	0.00	N/A		
11	marked for destruction	01/22/04	04-9023	918.00					918.00	0.00	0.00	0.00	N/A		
12	marked for destruction	01/22/04	04-9023	999.90					999.90	0.00	0.00	0.00	N/A		
13	marked for destruction	01/22/04	04-9023	1,004.70					1,004.70	0.00	0.00	0.00	N/A		
14	marked for destruction	01/22/04	04-9023	996.40					996.40	0.00	0.00	0.00	N/A		
15	Turned over to Miami Police Dept	04/04/03	02-147239	1,121.60			1,121.60			0.00	0.00	0.00	N/A		
16	marked for destruction	01/22/04	04-9023	1,048.10					1,048.10	0.00	0.00	0.00	N/A		
17	marked for destruction	01/22/04	04-9023	410.50					410.50	0.00	0.00	0.00	N/A		
18	marked for destruction	01/22/04	04-9023	420.40					420.40	0.00	0.00	0.00	N/A		
19	marked for destruction	01/22/04	04-9023	207.00					207.00	0.00	0.00	0.00	N/A		
20	marked for destruction	01/22/04	04-9023	1,072.10					1,072.10	0.00	0.00	0.00	N/A		
21	marked for destruction	01/22/04	04-9023	950.10		2.50			947.60	0.00	0.00	0.00	N/A		
22	marked for destruction	01/22/04	04-9023	1,057.50					1,057.50	0.00	0.00	0.00	N/A		
23	marked for destruction	01/22/04	04-9023	1,065.70					1,065.70	0.00	0.00	0.00	N/A		
24	narcotic case	05/16/02	02-64050	0.00					0.00	0.00	0.00	0.00	N/A	Lidocaine Inventory	
25	narcotic case	10/18/02	02-16657	1,224.30				1,224.30		0.00	0.00	0.00	N/A	Lidocaine Inventory	
26	New inventory	01/16/04	04-9023	0.00	1,097.00					1,097.00	1,021.70	-75.30	-6.864%	unwrapped and broken for future sample. Nothing was	
27	New inventory	01/16/04	04-9023	0.00	1,086.50					1,086.50	1,086.50	0.00	0.000%		
28	New inventory	01/16/04	04-9023	0.00	1,115.40					1,115.40	1,115.00	-0.40	-0.036%	environment/scale	
Legend															
n/a	not applicable														
	No supplement to evidence the transfer of lidocaine to Evidence Property Section.														

**City of Fort Lauderdale - Internal Audit Office
Analysis of Major Narcotics Inventory
Cocaine Inventory**

SCHEDULE 6

#	Event	Date	Case #	Weight in grams as of 9/24/02	Adds	Samples for Future Sales	Placed for Trial Evidence	Transfer to Evidence Property Section	Marked for Destruction	Calculated Balance	Weight in Grams as of 2/23/04	Diff.	% Variance	Remarks
29	New inventory	01/16/04	04-9023	0.00	1,115.00					1,115.00	1,114.50	-0.50	-0.045%	environment/scale
30	New inventory	01/16/04	04-9023	0.00	1,141.00					1,141.00	1,140.70	-0.30	-0.026%	environment/scale
31	New inventory	01/16/04	04-9023	0.00	1,101.70					1,101.70	1,101.50	-0.20	-0.018%	environment/scale
32	New inventory	01/16/04	04-9023	0.00	1,070.90					1,070.90	1,070.60	-0.30	-0.028%	environment/scale
33	New inventory	01/16/04	04-9023	0.00	1,097.40					1,097.40	1,097.00	-0.40	-0.036%	environment/scale
34	New inventory	01/16/04	04-9023	0.00	1,109.80					1,109.80	1,109.40	-0.40	-0.036%	environment/scale
35	New inventory	01/16/04	04-9023	0.00	1,108.60					1,108.60	1,108.40	-0.20	-0.018%	environment/scale
36	New inventory	01/16/04	04-9023	0.00	1,124.20					1,124.20	1,123.50	-0.70	-0.062%	environment/scale
37	New inventory	01/16/04	04-9023	0.00	1,127.00					1,127.00	1,126.70	-0.30	-0.027%	environment/scale
38	New inventory	01/16/04	04-9023	0.00	1,125.30					1,125.30	1,125.00	-0.30	-0.027%	environment/scale
39	New inventory	01/16/04	04-9023	0.00	1,116.50					1,116.50	1,116.70	0.20	0.018%	environment/scale
40	New inventory	01/16/04	04-9023	0.00	1,104.80					1,104.80	1,104.50	-0.30	-0.027%	environment/scale
41	New inventory	01/16/04	04-9023	0.00	1,113.20					1,113.20	1,112.80	-0.40	-0.036%	environment/scale
42	New inventory	01/16/04	04-9023	0.00	1,111.10					1,111.10	1,110.70	-0.40	-0.036%	environment/scale
43	New inventory	01/16/04	04-9023	0.00	1,113.00					1,113.00	1,112.60	-0.40	-0.036%	environment/scale
44	New inventory	01/16/04	04-9023	0.00	1,121.60					1,121.60	1,120.90	-0.70	-0.062%	environment/scale
45	New inventory	01/16/04	04-9023	0.00	1,113.90					1,113.90	1,113.70	-0.20	-0.018%	environment/scale
				21,310.70	22,213.90	21.10	1,121.60		15,754.60	22,213.90	22,132.40	-81.50		

Notes:

- 1 Weight Scale was last calibrated on 7/03 and is due for calibration on 7/04.
- 2 During 2nd physical count of 2/23/04, items # 1 to 24 had been removed due to specific case investigation or because it was marked for destruction.
- 3 Item # 26 was unwrapped and unsealed from original packaging and broken to prepare 2 samples for future sales; however, no sales have taken place so supplement seem not required.
- 4 **Detective stated during 2nd physical count on 2/23/04, that no sample has been removed from the Drug Shed for item 26. He explained the difference is due to the removal of the original packaging.**

**City of Fort Lauderdale - Internal Audit Office
Analysis of SID Major Narcotics Inventory
Marijuana (Cannabis) Inventory**

SCHEDULE 7

Label Reference	Movement	Date	Case #	Weight in Grams as of 9/24/02	Adds	Samples for Future Sales	Marked for Destruction per Physical Count 1/22/04	Balance After Count 1/22/04	Weight in Grams per Physical Count 2/23/04	Diff.	% Variance	Remarks
A	marked for destruction	01/22/04	00-95828	375.50			375.70	(0.20)	-	(0.20)	100.00%	
B	marked for destruction	01/22/04	00-95828	417.50			415.20	2.30	-	2.30	100.00%	
C	marked for destruction	01/22/04	00-95828	466.70			467.40	(0.70)	-	(0.70)	100.00%	
D	marked for destruction	01/22/04	00-95828	332.60			333.40	(0.80)	-	(0.80)	100.00%	
E	marked for destruction	01/22/04	00-95828	408.50			404.50	4.00	-	4.00	100.00%	
51	New inventory	09/17/03	03-19407	0.00	2,414.90		0.00	2,414.90	2,417.20	(2.30)	-0.10%	environmental changes
52	New inventory	09/17/03	03-19407/ various	0.00	2,403.70	11.60	0.00	2,392.10	2,393.00	(0.90)	-0.04%	environmental changes
53	New inventory	09/17/03	03-19407	0.00	2,144.20		0.00	2,144.20	2,145.20	(1.00)	-0.05%	environmental changes
54	New inventory	09/17/03	03-19407	0.00	2,362.30		0.00	2,362.30	2,362.60	(0.30)	-0.01%	environmental changes
				2,000.80	9,325.10	11.60	1,996.20	9,318.10	9,318.00	0.10		
Label Reference	Movement	Date	Case #	Balance per Evidence Property Form	Adds	Samples for Future Sales	Marked for Destruction per Physical Count 1/22/04(a)	Calculated Balance	Weight in Grams per Physical Count 2/23/04	Diff.	% Variance	Remarks
50	narcotics investigation	08/15/03	03-19407/ 03-60879	17.8		0.004		17.80	17.80	(0.00)	-0.02%	