
MEMORANDUM FROM THE INTERNAL AUDITOR

TO: Larry Klein, Colonel Bryan Carter
Cc: Audit Committee

FROM: Greg Crump, Internal Auditor

DATE: September 3, 2015

RE: Narcotics Disposal

In accordance with the Fiscal Year 2015-16 Annual Audit Plan, I participated in the Police Department's narcotics disposal process with Evidence Technicians, Dawn Bayless and Angie Keller on September 2, 2015. Compliance Officer, Allison Hudson also attended to gain an understanding of the narcotics disposal procedures, in case there is a need for a backup person to attend in the future. Allison was designated by the City Manager to perform as backup for the internal auditor's role in the process.

My involvement consisted of verifying that all narcotics transferred from the evidence packages to the destruction container, were in fact, destroyed in the Kenton County Animal Services incinerator. The Evidence Technicians were responsible for the actual destruction of the narcotics and updating the property disposition section of the Evidence Management System.

On September 2, 2015, the Covington Police Department destroyed 104 individual packages of narcotics and narcotics paraphernalia. The 104 packages represent evidence for 63 criminal cases from 2009 through 2015 that have been released for destruction.

Having an independent verification of the narcotics disposal process significantly strengthens the controls of the process and should protect Police Department personnel from potential fabricated complaints with respect to this high risk activity.

If you have any questions, please feel free to contact me.

