

APPENDIX B – PROPERTY AND EVIDENCE AUDITS (revised August 23, 2024)

ANNUAL AUDIT

A random representative sample of general evidence and property items held by the Agency in the minimum and maximum numbers listed below must be audited annually. These numbers represent a minimum standard that can be exceeded by the individual agency, if desired by the Agency CEO.

High-Risk Items:

- Drugs – 10% of all drugs or 25 items, whichever is less
- Guns – 10% of all guns or 25 items, whichever is less
- Money – 10% of total money held or 25 items, whichever is less
- High value or sensitive items (as designated by the Agency) – 10% or 25 items, whichever is less

Remaining General Property and Evidence:

- 20% of total remaining property and evidence or 50 items, whichever is less

If during the audit an error rate of more than five percent (5%) of the audited items is discovered, a complete inventory of all property items must be performed.

CHANGE IN EVIDENCE CUSTODIAN/CEO AUDIT

A random representative sample of high-risk evidence and property items held by the Agency in the minimum and maximum numbers listed below must be audited when there is a change of Evidence Custodian or Agency CEO. This only applies in those circumstances when this is a change in Evidence Custodian or Agency CEO and represents a minimum standard that can be exceeded by the individual agency, if desired by the Agency CEO.

High-Risk Items:

- Drugs – 75% of all drugs or 100 items, whichever is less
- Guns – 75% of all guns or 100 items, whichever is less
- Money – 75% of total money held or 100 items, whichever is less
- High value or sensitive items (as designated by the Agency) – 75% or 100 items, whichever is less

Remaining General Property and Evidence:

- 40% of total remaining property and evidence or 100 items, whichever is less

If during the audit an error rate of more than five percent (5%) of the audited items is discovered, a complete inventory of all high-risk property items must be performed.