

# Portland Police Bureau Property-Evidence Center

---

February, 1995

A Report by the Audit Services Division  
Report #191



Office of the City Auditor  
Portland, Oregon





CITY OF  
**PORTLAND, OREGON**  
OFFICE OF CITY AUDITOR

Barbara Clark, City Auditor  
Audit Services Division  
Richard Tracy, Director of Audits  
1220 S.W. Fifth Ave., Room 120  
Portland, Oregon 97204  
(503) 823-4005

February 16, 1995

TO: Vera Katz, Mayor  
Commissioner Earl Blumenauer  
Commissioner Charlie Hales  
Commissioner Gretchen Kafoury  
Commissioner Mike Lindberg  
Chief Charles Moose, Bureau of Police  
Dan Noelle, Assistant Chief, Services Branch  
Dave Williams, Assistant Chief, Investigations Branch  
Al Akers, Manager, Property Evidence Center  
Nancy Dunford, Manager, Fiscal Services  
Sergeant Roger Hediger Forfeitures  
Nancy Ayres, Senior Deputy, City Attorney

SUBJECT: Audit of the City of Portland's Police Property/Evidence Center

Attached is Audit Report #191 on the City's Police Property/Evidence Center. The audit was conducted in accordance with our Fiscal Year 1993-94 Audit Schedule.

We reviewed a draft of the report with staff from the Mayor's Office, the Bureau of Police and the City Attorney's Office. Written responses from Mayor Katz and Chief Moose are included at the back of the report. In six months we will ask for a status report on actions taken to address the report's recommendations.

We appreciate the cooperation and assistance we received from staff at the Property/Evidence Center, Rivergate Vehicle Facility; Drugs & Vice Division; the Asset Forfeiture Section and the Fiscal Services Division, and staff from other bureaus, in conducting this audit and in preparing the report.

*Barbara Clark*

Barbara Clark, CPA  
City Auditor

Audit Team: Richard Tracy  
Amoy Williamson



---

# Table of Contents

<b>Chapter 1</b>	<b>Introduction</b>	1
	Background	1
	Receipt of Evidence and Other Property	2
	Disposition Process	4
	Asset Forfeiture Program	5
	Rivergate Vehicle Storage Facility	7
	Audit Objectives, Scope and Methodology	8
<b>Chapter 2</b>	<b>Audit Results</b>	10
	Summary	10
	Items Properly Received and Recorded	11
	Adequate Physical Security	12
	Need for Additional Space	12
	Lack of Property Center Inventory	13
	Controls Over Transferred Items	13
	Release and Disposal of Items	14
	Disposal and Use of Forfeited Assets	15
	Rivergate Vehicle Storage Facility	16
	Asset Forfeiture Revenues and Expenditures	16
<b>Chapter 3</b>	<b>Recommendations</b>	18
<b>Appendix</b>	Flowchart	21
<b>Responses to the Audit</b>	Mayor Vera Katz	26
	Police Chief Charles Moose	27
<b>List of Tables</b>	Table 1, Asset Forfeiture Revenues	17



---

# Chapter 1 Introduction

This report covers our audit of the receipt, storage, and disposal of evidence and other property that is held for safekeeping by the Property/Evidence Division of the Portland Bureau of Police. It is the third in a series of audits focusing on areas throughout the City that are susceptible to mismanagement, waste, or abuse. We limited our work to those areas specified in the Audit Objectives, Scope, and Methodology section of this report.

**Background** Chapter 3.20 of the City Code directs the Bureau of Police to maintain a property room for securing all evidence, prisoner property and other items held for safekeeping. The central storage facility, the Property/Evidence Center (Center), is located at 17th & Madison. A second facility for vehicles, the Rivergate Storage Facility, is located at 7027 St. Helens Road while a third facility for handling contaminated material is located at the Hazardous Material Storage Facility. In addition to a central storage facility, each police precinct maintains a temporary satellite storage area where evidence and other property can be held until it is transferred to the Center.

The Property/Evidence Division has a staff of one program manager, one stores supervisor, one senior storekeeper, one auto servicer, seven storekeepers, and two police clerical assistants. The Division had a FY 1993-94 annual personal services budget of approximately \$373,000.

**Receipt of Evidence and Other Property**

In FY 1992-93 and 1993-94, approximately 16,200 and 17,000 property/evidence receipts were filed in the Center representing approximately 83,230 property items; most of these items are evidence property. A small percentage of the items are prisoner's property, found items, and other property held in safekeeping. Evidence and other property may be accepted over-the-counter at the Center, at temporary satellite property areas in each precinct, or at the State Crime Lab.

**Over-the-Counter**

If evidence is received over the counter at the Center, the storekeeper checks the items against a description noted on a prenumbered receipt prepared by the submitting police officer. If they match, the storekeeper signs and dates the receipt. Before storage, the storekeeper puts the items in an evidence bag or package. The bag is sealed or an evidence tag is attached to the package.

**Satellite Property Areas**

Property items are picked up from the temporary satellite property areas by a storekeeper and taken to the Center on a daily basis. Evidence placed in a temporary satellite property area at one of the precincts is tagged, or the evidence bag sealed and then placed in a locker and locked.



Money can also be placed into a drop safe located at the Justice Center Building.

### **Identification Unit and State Crime Lab**

Evidence items that have been turned over to the Identification Unit for fingerprinting analysis or the State Crime Lab for testing are usually in sealed bags prior to being accepted and inventoried by a storekeeper at the Center.

All evidence, found or safekeeping property held by the Bureau of Police is accepted into the Center after it has been placed into a sealed evidence bag or packaged along with a copy of the property/evidence receipt. Storekeepers check the items, compare them to the property/evidence receipt, and place them in a temporary holding area until a matching copy of the property/evidence receipt is received from the Records Section of the Bureau of Police. Once the Records Section receipt copy is received and matched, a location is assigned to the property, noted on the receipt, and the item is placed in the location.

Money received at the Center is counted by a storekeeper in the presence of an officer and compared to the amount recorded on the property/evidence receipt. It is then placed in an evidence bag and sealed. The property/evidence receipt attached to the bag is signed and dated by the storekeeper who counted the money. The funds are then stored in a secured area.

Evidence money totalling \$10,000 or more should never be stored at a temporary satellite property area. Such evidence is to be taken directly to the Center, where it is stored in a vault.

On occasion, evidence items are also requested to be transferred from the Center to a court, the State Crime Lab, or other government agencies. Custody reports are prepared and signed by the storekeeper prior to sending the items out. When items are picked up by officers, the officers are required to sign the custody report showing that they received the item.

**Disposition Process**

The Police Bureau disposes of property held at the Center in a number of ways, depending on the type of property.

**Evidence**

Once an evidence case is complete and an order for property release has been properly authorized, the Center staff notifies the owner of the intended release of the property. The owner has 90 days within which to claim the property or to notify the Center regarding disposition. After 90 days, the City disposes of most property by transferring it to the State's property control warehouse where it will be sold. The proceeds from all sales are deposited into the General Fund. Contraband, damaged and unsalable items are destroyed in accordance with regulations.

**Found Property**

Attempts are made to notify the owner of found property held at the Center. If the owner is located, he/she has 30 days in which to claim the item. If the item is not claimed, it is disposed of by transferring it to the State's property control warehouse to be sold. Finders of property, may request to retain such property, if the rightful owner cannot be located.

**Safekeeping**

Prisoner's property and other property held for safekeeping are also stored at the Center. Owners have 90 days, after notification by letter, to claim the property or to notify the Center regarding disposition. After 90 days, the property will also be transferred to the State's property warehouse for sale.

**Controlled Substances and Firearms**

Controlled substances are disposed of by burning. Firearms which are not returned to the owner or used by the Police Training Division are disposed of by incineration. Knives and other metal weapons are also destroyed by incineration.

**Asset Forfeiture Program**

In 1989, the State of Oregon through its Oregon Revised Statutes, adopted regulations which allowed governments to seize personal and real property from parties engaged in certain prohibited activities. Based on these regulations and City Ordinances, the City entered into an agreement with the Multnomah County District Attorney's office to provide for legal counsel on forfeiture cases relating to violations of controlled substances, gambling, and felony prostitution. Motor vehicle offenses and misdemeanor prostitution cases receive counsel from the City Attorney's Office.

The Asset Forfeiture Program is managed by an Asset Forfeiture Unit manager within the Fiscal Services Division of the Portland Police Bureau. The Unit has a staff of four employees and a 1993-94 personal services budget of

\$137,500. The program is also monitored by an Oversight Advisory Committee of twelve members appointed by the State Legislature. In accordance with State Regulations, the City of Portland (or any other forfeiting agency) is required to submit quarterly reports to the Oversight Advisory Committee detailing the number and nature of forfeitures carried out. The Police Bureau provides a report of the total proceeds received from forfeited assets while the City Attorney's Office reports on the use and disposition of the proceeds.

Money and property associated with or realized from narcotics, gambling or prostitution can be seized by the Bureau of Police. If such money and property is forfeited, proceeds realized from sales of such items are divided between Multnomah County and the City, according to the terms of an intergovernmental agreement.

The City uses an Asset Forfeiture Trustee Account to account for all asset forfeiture funds prior to distribution.

The balance in the Trustee Account from asset forfeiture sales dropped from \$896,982 (FY 1992-93) to \$643,683 (FY 1993-94). Assets have declined because there are fewer seizures and case management by Multnomah County District Attorney's office is more timely.

Recent court decisions have called into question the constitutionality of civil forfeiture. As a result, both the City of Salem and Marion County have temporarily suspended their asset forfeiture programs in cases where both civil and criminal issues are involved. The City of Portland has not suspended its Program. However, the City Attorney's Office is engaged in discussions with Multnomah

County District Attorney's Office to determine how best to proceed with Portland's Asset Forfeiture Program in light of the changing case law throughout the country.

**Rivergate Vehicle  
Storage Facility**

Evidence vehicles, prisoners' vehicles and seized vehicles are kept at the Rivergate Vehicle Storage (RVS) facility on 7027 N.W. St. Helens Road. The facility is staffed with City personnel during business hours and monitored by a private security company during off hours. The RVS facility is under the management of the Property/Evidence Division.

Current practice is to hold vehicles seized as evidence during arrests for street prostitution, driving under the influence of intoxicants (DUII), and controlled substance charges until a decision is reached regarding disposition. A seized vehicle may be returned to the owner or lien holder, or it may be sold, depending on the proceeding and/or on the decision of the case. After the case is decided, if the vehicle is not returned to the owner or lien holder, the Police Bureau determines whether the vehicle will be retained for internal use by the Bureau or sold to the public. If the Bureau decides to sell a vehicle, the Asset Forfeiture Manager sends a notice to the RVS facility to request repairs and cleaning before transfer from the storage area to the auction site.

The auction is conducted by a private vendor contracted by the City. Once the sale is concluded, a report of the total proceeds and the amount received for each vehicle is sent by the vendor to the Asset Forfeiture Section manager.

Based on the intergovernmental agreement, appropriate proceeds are divided between the City and Multnomah County. The City's portion is deposited into the General Fund and credited to the Bureau of Police.

**Audit Objectives,  
Scope, and  
Methodology**

The objectives of this audit were to determine whether (1) internal controls within the Center and Rivergate Vehicle Facility are adequate and operating as intended, and (2) asset forfeiture property regulations are being complied with.

We reviewed Oregon Revised Statutes, City Code and Ordinances, Bureau of Police General Orders, and the standing operating procedures of the Property/Evidence Division. We interviewed the management and staff of the Police Bureau, Risk Management, and the City Attorney's office. Additionally, we interviewed a representative of the Asset Forfeiture Oversight Committee and the forfeiture counsel for the City of Salem.

During the field work, we reviewed internal controls over the physical facilities of both the Center and the Rivergate Vehicle Facility, and their system of property/record management. We conducted a risk analysis of the Property/Evidence Program in order to determine the areas most susceptible to mismanagement, waste and abuse.

At the Center, we examined records to determine the timeliness of property items filed, logs of firearms taken in as evidence or safekeeping, and records denoting firearms destroyed. We traced a sample of the ending inventory firearms to their reported locations and a sampling of

evidence items transferred out of the Center, to verify the existence and location of these items. We also traced and verified a sample of items released to the Bureau of Police. Finally we attended the destruction of forfeited firearms and controlled substances.

At the Rivergate Vehicle Facility, in addition to evaluating the physical location, we reviewed the logs of evidence and forfeited vehicles, and tested the ending inventory of forfeited vehicles to determine the timeliness of disposition. We also attended an auction of forfeited vehicles and other property.





---

## Chapter 2 Audit Results

**Summary** The Bureau of Police maintains adequate controls over property, evidence, and forfeited assets at the Center and at the Rivergate Vehicle Facility. Items held by police are appropriately received, catalogued, and stored. Physical security is in place and internal handling procedures are complied with. Our tests showed that cash, firearms, controlled substances, and other sensitive evidence items can be located and an adequate documentation trail is in place to indicate how property is disposed or used. In addition, the Center follows internal procedures to ensure property is returned to owners, sold, or destroyed in accordance with established policies. Our review also shows that property and cash proceeds acquired under asset forfeiture laws have been used for allowable purposes.

We found that the Bureau can strengthen controls over property and evidence by providing additional security to the facility, and eliminating unnecessary cash bookkeeping procedures. In addition, we believe controls over forfeited assets could be improved by assigning disposal authority from the Asset Forfeiture Unit to the Center. We also believe the Bureau should develop detailed policies that clearly establish how and what type of forfeited assets

---

can be used by the Bureau. Finally, the Bureau should develop a better system to track, monitor, and account for forfeited asset revenues.

**Items Properly  
Received and  
Recorded**

We reviewed a sample of 20 property/evidence receipts consisting of firearms, controlled substances, and various types of evidence items to determine compliance with procedures for the receipt, recording, and storage. We found that the items were properly processed and were found in the locations listed on the receipts. We also reviewed the sequence of property receipt numbers to determine whether any receipts had been lost, or if items were being stored with no corresponding receipt numbers. While property/evidence receipts are pre-numbered, we found that they are not generally used in sequence, and receipts which are voided or destroyed may not be reported to the Center.

In order to review the level of internal control placed on higher risk items, we examined the documentation of 20 property/evidence receipts relating to controlled substances currently located at the Center and traced each item to its location. All items were located without exception. We also tested the storage of 10 firearms by tracing the description and location of the firearms from the property/evidence receipts to their physical locations. All items were also verified in their assigned locations or had been returned to their respective owners.

**Adequate Physical Security**

We toured and evaluated the Center building. We found that the main entrance to the building is well secured. Access by the public is at a scheduled time during business hours and all visitors can be seen on closed-circuit television monitors. The building is also equipped with an electronic buzzer system which allows access to the building by staff and police during non-business hours. On the main floor of the building we noted that higher valued items were located in more secured areas which required two person access.

An additional floor of the building was recently acquired by the Property/Evidence Division. Currently this floor is not being used for storage until additional security is installed.

We also reviewed the physical layout and contents of the third floor of the facility. Generally, we found that while security is adequate, an addition to the existing system is needed.

**Need for Future Additional Space**

The Center may need additional storage space within the next three to five years. In reviewing the facility, we noted that the shelves and other storage areas are completely filled with property items.

The third floor, which is approximately 10,000 square feet, is two-thirds filled with evidence items representing more than 1,000 cases from 1985 to the present. The evidence items include household items, bags of controlled substance, other non-evidence items along with excess stored items belonging to another bureau.

All evidence items are required to be held until the applicable cases are resolved. Cases involving controlled substances usually span a period of three or more years before they are resolved, and the items are disposed of. If the number and type of arrests resulting in evidence property continues and case management levels also remain constant, an additional storage area may become necessary.

**Lack of Property  
Room Inventory**

In the past, the Bureau of Police did not know the total number of items stored at the Center or the total value of the items. If any disaster occurred, the City would have found it difficult and time consuming to verify the loss of its contents. We were unable to determine the total number of items and their value without taking a physical inventory. However, our test of items currently located at the facility demonstrated to us that records and items are well maintained. Prior to the conclusion of the audit, a computerized inventory system was installed. The new system will now permit the Center to develop and maintain a property room inventory.

**Controls Over  
Transferred Items**

We found that the procedures used to monitor and control the transfer of property items out of the Center to be adequate. Items may be picked up by police officers or transferred to the State Crime Lab or a court. We tested a sample of 21 items transferred out of the Center. We found the records relating to the transfer of these items to be well documented, with the name and identification

number of the officer and/or District Attorney receiving the property items. Once the Center transfers items to other locations, it no longer has responsibility for monitoring the items. We attempted to trace several items to federal agencies, the State Crime Lab or a court to verify their existence and location. Items delivered to the Multnomah County District Court were difficult to trace.

**Release and Disposal  
of Items**

The methods for releasing property from the Center are also in compliance with stated operating procedures. According to management, no property is released or disposed of until the case has been decided by stipulated agreement or court decision. After a decision or agreement has been reached, the Center notifies the owner that the items may be picked up within the allotted time. If the owner fails to claim the property or notify the Center regarding its disposition, that property, along with other unclaimed or surplus items, is transferred to the State of Oregon property warehouse to be sold.

Money and property held for safekeeping are released with proper identification of the owner or authorized person. If the owner of found money or property cannot be located, the finder may submit a formal request to acquire the money or item.

We found however that current procedures for the release of evidence money of \$100 or less requires an unnecessary cash handling procedure. The Center could eliminate this procedure with no impact on control.

**Disposal and Use of  
Forfeited Assets**

Forfeited items acquired by police agencies in accordance with state forfeiture laws may be sold or used by the agency for law enforcement purposes. We tested a sample of 20 forfeited items transferred to police precincts in order to verify their existence and appropriate use. We found that all items were at the locations specified and used for allowable purposes. We also found that cash proceeds from forfeiture activities were used for allowable purposes.

During our review of forfeited items, we found that a number of items acquired through drug and vice forfeiture are being used at the precincts. For example, we found television sets, exercise machines, weight lifting equipment, patio furniture, microwaves, and small tools at various precincts. While the law permits this practice, we believe this is questionable as it bypasses the City's budget appropriation process. Moreover, it appears inappropriate for the Bureau to benefit from criminal activity unless the assets are used more directly to deter and reduce drug and vice crime.

Within the Bureau of Police, three different units have a role in the disposal of items acquired through forfeiture laws. The Property/Evidence Division stores evidence items awaiting disposition of the case while the Asset Forfeiture Unit and the Drugs & Vice Division of the Investigative Branch both contact vendors and/or auctioneers to sell forfeited items. Since the Drugs & Vice Division and the Asset Forfeiture Unit are both actively involved in the administration of cases, we believe a clearer separation of duties is needed between the acquisition of items through civil forfeiture and the disposal of these items once the judicial and forfeiture processes are complete.

**Rivergate Vehicle  
Facility**

In reviewing the maintenance and sale of forfeited vehicles, we investigated whether storage and other costs associated with forfeited vehicles were being recovered. Our review of the sale of 595 vehicles during the last two years, revealed that towing and storage charges were recovered in 73 percent of the cases.

We found that 10 percent of the seized vehicles currently located at the Rivergate facility could not be properly identified. We obtained a list of forfeiture vehicles and with the assistance of the Bureau, identified the status of cases relating to these vehicles. We were told that there was no clear indication of the status of eighteen vehicles or (10 percent) of the cases. Although 12 of the eighteen vehicles are more than ten years old, and in questionable condition, retaining them in the facility indefinitely could affect the cost effectiveness of the program and also affect the number of available spaces for use by the Bureau.

**Asset Forfeiture  
Revenues and  
Expenditures**

We reviewed the asset forfeiture revenues reported to us by the Fiscal Services Division of the Bureau and compared them to the asset forfeiture revenues reported to the Asset Forfeiture Oversight Committee for the past two fiscal years. Revenues reported to the Oversight Advisory Committee by the Asset Forfeiture Unit did not agree with the revenues reported to us by the Fiscal Services Division of the Police Bureau for FY 1992-93. According to management, the difference represents federal asset forfeiture revenues which are not required to be reported to the committee. The results are as follows:

**Table 1 Asset Forfeiture Revenues**

	<b>FY 1992-93</b>	<b>FY 1993-94</b>	<b>TOTAL</b>
Reported by Fiscal Services	896,982	643,683	1,540,665
Reported to Oversight Committee	699,894	643,683	1,343,577
<b>DIFFERENCE</b>	<b>-197,088</b>	<b>0</b>	<b>-197,088</b>

SOURCE: City of Portland, Bureau of Police Fiscal Services Section, Asset Forfeiture Unit.

We also reviewed the expenditures paid from Asset Forfeiture revenues in FY 1992-93 and FY 1993-94 to determine compliance with State regulations governing the types of expenditures for which forfeiture proceeds may be used. We found such expenditures are in compliance, except for the following. We were told that the expenditures of the Rivergate Vehicle Facility for FY 1992-93 and FY 1993-94 of \$132,153 and \$320,605 are currently being paid out of forfeiture revenues. However, the facility is also used for storage of vehicles by other divisions of the Police Bureau (e.g., Traffic, Homicide, etc.). These vehicles and associated cases may not be part of the Asset Forfeiture program. If so, costs associated with these other programs should be paid from of the General Fund and not from the Asset Forfeiture Program.

We also selected four withdrawals from the Asset Forfeiture Trustee Account and traced the dispersal of funds for compliance with State regulations. We found that all dispersals were in compliance with regulations.



---

## Chapter 3 Recommendations

### **Property/Evidence Center**

To help improve the efficiency of processing cash disbursements to owners for amounts totalling \$100 or less, we recommend:

- 1. The Property/Evidence Center discontinue its procedure of preparing a duplicate petty cash reimbursement request for the funds which are later deposited into the General Fund.***

In order to improve the internal controls and security of the Property/Evidence Center, we recommend that the Bureau:

- 2. Install two additional security devices in the building in accordance with our discussions with Center management.***
- 3. Submit all void and destroyed property/evidence receipts to the Property/Evidence Center in compliance with the Bureau's General Order.***

---

## Asset Forfeiture Program

To improve compliance with reporting regulations of the Asset Forfeiture Program, and to strengthen controls over storage, use and disposal of forfeited items, we recommend:

- 4. The Bureau develop a system by which to track and monitor revenues and expenditures associated with the asset forfeiture program.***

Specifically, we recommend that the Fiscal Services Division develop a system for segregating and identifying the different components of the Asset Forfeiture Funds.

Such monitoring should attempt to allocate reasonable expenditures to forfeiture property. For example, Rivergate Vehicle Facility costs need to be tracked more closely by the Bureau and costs need to be allocated to agree with the forfeiture regulations.

- 5. The Bureau prepare policies and procedures outlining all steps in the process of handling and disposing of forfeited items.***

The Bureau should specifically define the purposes for which forfeited items can be used and establish more rigorous approval methods. In addition, once forfeiture cases have been resolved, all responsibility for sale and disposition of the assets should be assigned to the Property/Evidence Center

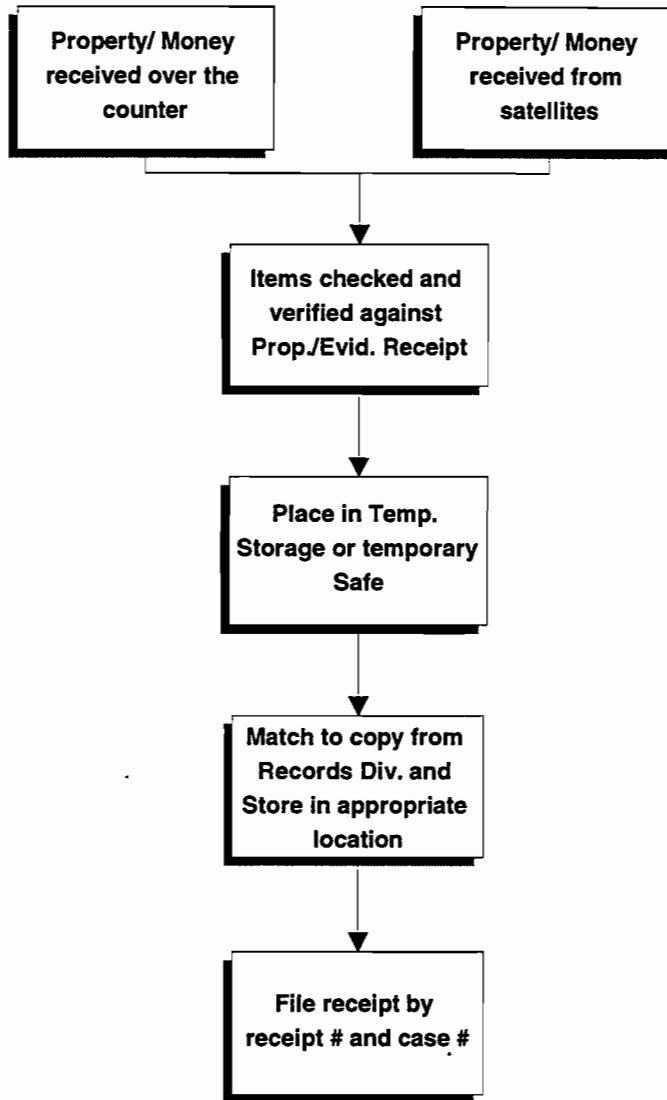
- 6. The Bureau should review and make a final determination regarding the status of the cases of the 18 vehicles which are currently unclear.***

# Appendix

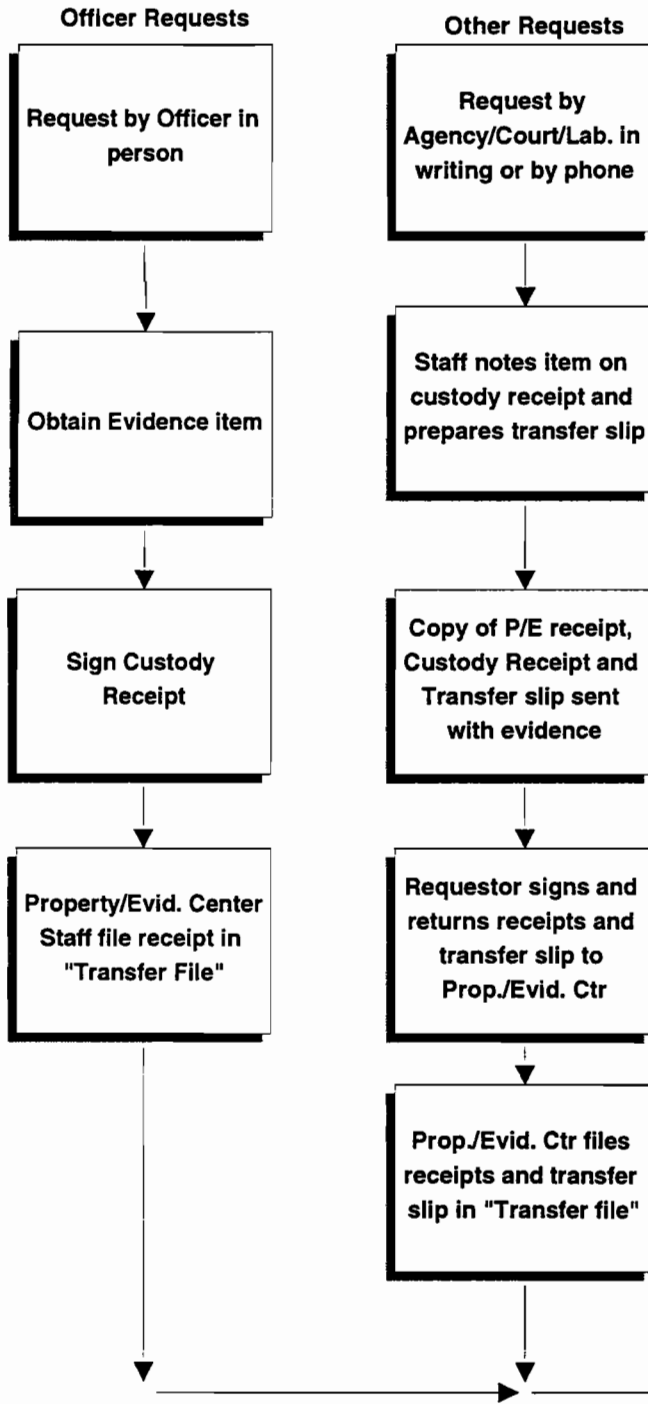
---



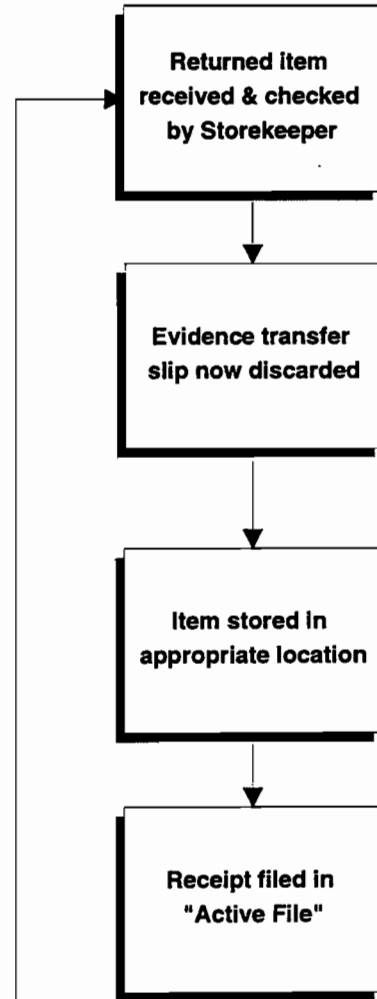
## Receiving Process Found/Safekeeping/Evidence (including Prisoners') Property



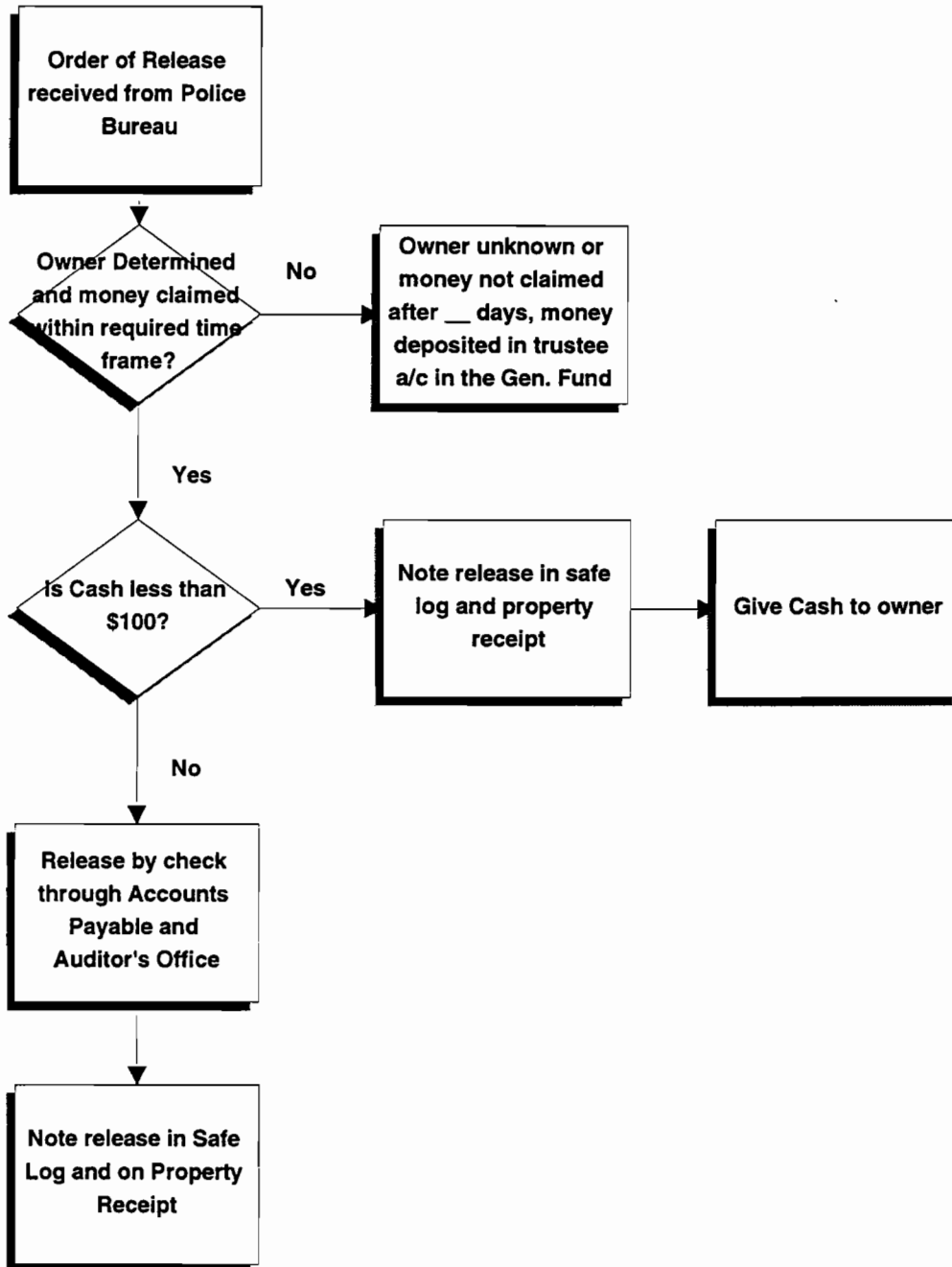
## Property/Evidence Retrieval and Transfer Process



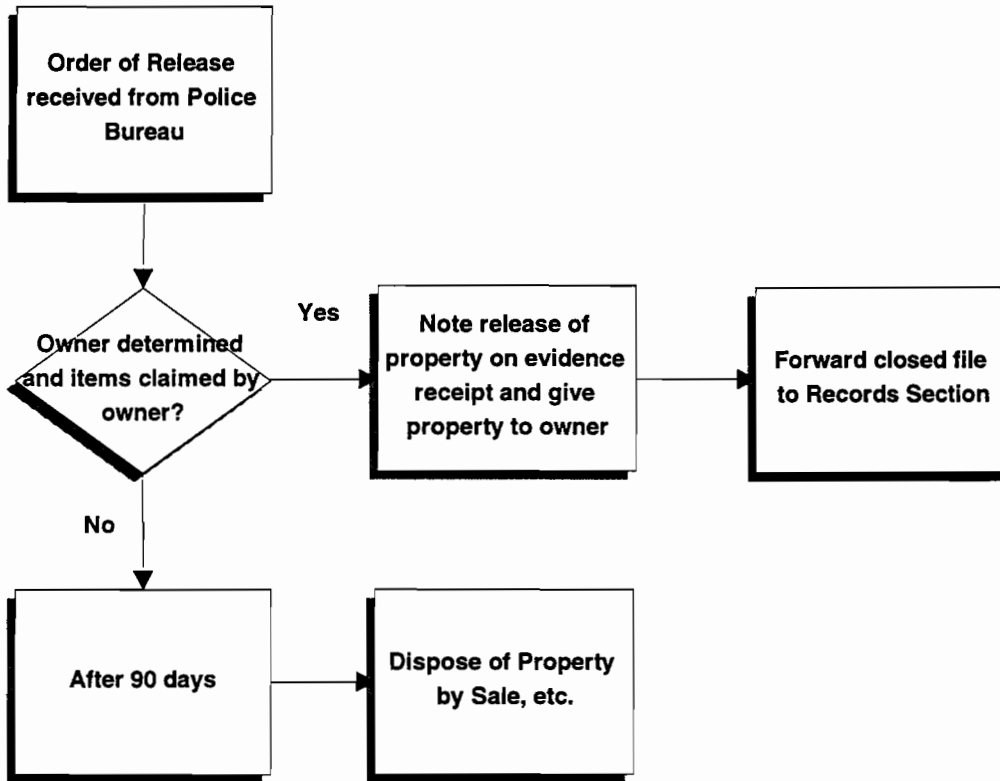
## Return of Property/ Evidence Items



## Release of Found/Safekeeping/Evidence Money Following Case Resolution



## Release of Found/Safekeeping/Evidence Property Following Case Resolution





# Responses to the Audit

---





**City of Portland**  
**Vera Katz**  
Mayor

February, 1995

Mr. Richard Tracy  
Office of the City Auditor  
1220 SW Fifth Ave., Room 120  
Portland, Oregon 97204

Dear Mr. Tracy, *Over*

Thank you for providing a draft copy of the Police Property audit. Your examination of the various components of the operation seems thorough and on target. I am particularly interested in Recommendations #4 and #5 dealing with the tracking of forfeiture revenues and the need for a policy on use of forfeited items. I will be working with Chief Moose on formulating responses to these concerns along with the others listed in the report.

Good work on an important issue.

With warm regards,

*Vera Katz*  
Vera Katz  
Mayor

VK:RW





---

CITY OF  
**PORTLAND, OREGON**  
BUREAU OF POLICE

---

**VERA KATZ, MAYOR**  
Charles A. Moose, Chief of Police  
1111 S.W. 2nd Avenue  
Portland, Oregon 97204

MEMORANDUM

February 1, 1995

TO: City Auditor Barbara Clark

RE: Audit Services Division Report #191  
Property-Evidence Centers

The Portland Police Bureau has reviewed your report on Property-Evidence Centers in the Portland Police Bureau.

We concur with the recommendations contained in this report and consider them valuable tools toward improving efficiency and effectiveness within our operations. During the course of this audit and prior to its conclusion, the bureau initiated action to comply with recommendations contained herein and specifically those related to security, cash refund processing and defined procedures for disposal of forfeited assets. Appropriate staff have met to discuss and plan refinements and further implementation of all recommendations, and we will advise your office as these recommendations are employed.

Thank you for your assistance in conducting this audit and for the professional manner in which your staff worked with Police Bureau personnel.

*Charles A. Moose*  
Charles A. Moose, Ph. D.  
Chief of Police

CAM:ND





THIS REPORT IS INTENDED TO PROMOTE  
BEST POSSIBLE MANAGEMENT OF PUBLIC RESOURCES

The first copy of audit reports published by the  
City Auditor's Office, Audit Services Division is free.

Additional copies are \$5 each. Orders should be sent to the following address,  
accompanied by a check or money order, if applicable, made out to the City of Portland.

Audit Services Division  
City of Portland  
1220 S.W. 5th Avenue, Room 120  
Portland, Oregon 97204

If you received a free copy and you no longer need it you may return it to the  
Audit Services Division. We maintain an inventory of past audit reports  
and your cooperation will help us save on printing and postage costs.