



COUNTY OF ONONDAGA

Office of the
County Comptroller

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February 28, 2018

Onondaga County Legislature
Onondaga County Sheriff Gene Conway

**Re: Onondaga County Sheriff's Office
– Review of Inventory Controls**

Dear Legislators and Sheriff Conway,

The attached audit represents the fourth report detailing our findings on Onondaga County Sheriff's Office Inventory Controls. I am pleased to report through our collaborative efforts, new safeguards were implemented in the handling of these areas.

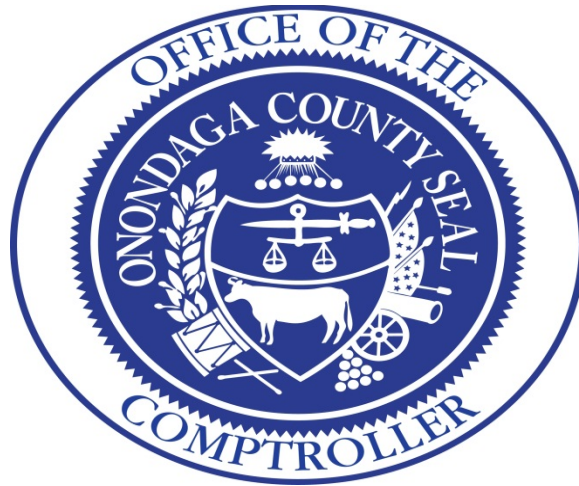
Multiple areas were open to improvement. The Comptroller's Office pointed out areas where new practices could be implemented to establish a system of checks and balances in accordance with general best practice standards. I am pleased to report every recommendation was either immediately implemented or the initial steps were taken to implement such recommendation.

I commend Sheriff Conway and his staff for asking for a review of the Sheriff's Office and for also having the vision to implement such changes. In order to ensure ongoing compliance with the new practices, it is my recommendation these matters be again reviewed in eighteen to twenty-four months.

Should you have any questions or concerns, please do not hesitate in contacting this office directly.

Sincerely,

Robert E. Antonacci II, CPA



**Report on the
Onondaga County Sheriff's Office
Inventory**

By Onondaga County Comptroller Robert E. Antonacci II, CPA, Esq.

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SECTION I

BACKGROUND AND EXECUTIVE SUMMARY

Background

In early January 2015, newly elected Onondaga County Sheriff, Eugene J. Conway asked Comptroller Antonacci to review the operations of the Sheriff's office. The overall objective of the review is to highlight areas where the Sheriff's Office needs to institute improved policies and procedures. Comptroller Antonacci enthusiastically agreed to conduct the requested review.

On January 28, 2015, Comptroller Antonacci and staff met with Undersheriff Jason Cassalia and the Chiefs of the Sheriff's Office Divisions to discuss and agree on a plan for the review. We agreed the Comptroller's staff would review the internal controls and operations of the revenue producing units, starting with the Information Management Section. We also agreed that we would report to the Undersheriff as we completed each area. Lastly, we agreed that we would decide at a later date the full scope and extent of any further, more detailed audit work that may be necessary.

This report is the fourth in a series we plan to issue on internal controls in the various areas of the Sheriff's Office. This report covers the inventory for the Justice Center, Services Stockroom and Fleet. Amory and Heliport Inventory will be audited at a later date and a report will be issued. Our objective was to review the detailed processes and procedures for each area to offer recommendations for improved:

- Internal controls
- Effectiveness
- Efficiency

We will be releasing additional reports on subsequent reviews and audits of various Sheriff's Office functions over the next 6 months to a year.

Please see page 5 for our full scope and methodology for this review.

Executive Summary of Findings and Recommendations

In 2016 and 2017, Sheriff's started transitioning to the Wasp Barcode Technology Inventory Control System. A barcode scanner accompanied the system.

During our review of the Sheriff's Office Inventory procedures for the Justice Center, Services Stockroom and Fleet we found the following:

1. According to the Onondaga County Sheriff's Office Fiscal Management Written Directive Number: SHR-046 in italics below:

Section IV. Duties and Responsibilities

A. The Fiscal Management Section Commander

1. *The Fiscal Section Commander shall report directly to, and have responsibility and authority over the daily operation of the Fiscal Section as delegated by the Administrative Division Commander including:*
 - a. *Ensuring compliance with all rules and regulations promulgated by the County Comptroller's Office.*
 - b. *Oversight of expenditures made in Sheriff's Office accounts, including operating, grant and project accounts.*
 - c. *Oversight responsibility for all billing of Sheriff's Office services.*
 - d. *Responsibility for preparation of fiscal reports as required by or directed by the Administrative Division Commander.*
 - e. *Oversight of all personnel assigned to the Fiscal Unit, Supply & Services and Warehouse.*
 - f. *Additional duties as assigned by the Administrative Division Commander.*

C. The Fiscal Section,

2. The Fiscal Section shall:

- f. *Be responsible for the requisitioning of all goods and services for the Sheriff's Office. All requisitions shall be in compliance with policies and procedures promulgated by the Onondaga County Comptroller and Purchasing Director.*

3. Supply & Services Unit and Justice Center Warehouse

- a. *The Supply and Services Unit and/or Justice Center Warehouse shall be responsible for receiving of all goods purchased by the office. The Supply and Services Unit shall be responsible for the issuance of all equipment and supplies to office members with the exception of firearms which shall be the responsibility of the Office's Armor. The Warehouse shall be responsible for maintaining adequate inventory of and the delivery of supplies required for the operation of the Justice Center.*

Section VI. Inventory

B. The Supply and Services Unit shall maintain inventories of the following:

1. *Batons, including Extendible Batons, the inventory shall document the name of the Office member and serial number of the baton assigned.*
2. *Body Armor, the inventory shall document the name of the Office member and serial number of the body armor assigned.*

3. All uniforms and personal equipment issued to Office Members, including badges and portable radios.

C. The Fleet manager shall maintain the inventory of all vehicles owned by the Sheriff's Office to include all watercraft and snowmobiles. The Fleet manager will not be responsible for the Office's Helicopter.

2. These operations include the following:

Sheriff's Office

- a. Preparing Procurement Request Forms for orders
- b. Comparing goods received to packing slip and PO
- c. Distribution of goods
- d. Tracking the inventory and updating it with additions and deletions
- e. Performing periodic physical counts of inventory

Financial Operations

- a. Preparing requisitions
- b. Payment of invoice

Division of Purchase

- a. Creating a Purchase Order (PO) in PeopleSoft

3. We noted the following overall internal control issues:

- a. Onondaga County Sheriff's Office Fiscal Management Written Directive Number: SHR-046, Section IV. Duties and Responsibilities, C. The Fiscal Section 2. is out of date as there is no fiscal section in the Sheriff's Office any longer.
- b. Inventory storage area contains items stored by other Sheriff Divisions and there is not consistent tracking of these items.
- c. WASP Inventory Control System is not complete as some items have not been received in or removed.
- d. Inventory storage includes obsolete items.
- e. Items stored in another Sheriff's division are on the WASP Inventory Control System.
- f. Item List Report used on a daily basis does not tie to WASP Inventory Control System.
- g. Segregation of duties is lacking.
- h. Non inventory personnel have access to inventory storage areas.
- i. WASP barcode scanner not utilized.

Our high level recommendation to the Sheriff's Office Management for these areas includes:

4. Fully utilize the WASP Inventory Control System and features for all the Sheriff's Office inventories.

5. Receipts and removals should be entered into the WASP Inventory Control System on a timely basis to keep an accurate account of the inventory. Location of item should be noted to track item.
6. Obsolete items should be removed and sent to auction.
7. WASP Inventory Control System Inventory Report should contain only items that respective individuals are responsible for.
8. Other Sheriff Divisions' inventory should be stored elsewhere.
9. Segregation of staff preparing the Procurement Request Form, receipting and recording the inventory item. The general rule should be that no one person can control enough of any transaction so an error or irregularity could occur, and during their normal course of duties, they could hide or falsify the transaction and conceal the errors to avoid detection.
10. Only authorized persons should have entry to the inventory storage area.

SECTION II

SCOPE AND METHODOLOGY

SCOPE AND OBJECTIVES

The purpose of this report is to provide information and recommendations to the Sheriff's Office Management on internal controls, processes and procedures for the Justice Center, Services Stockroom and Fleet Inventories.

Our objectives were to review:

- Policies and procedures related to the above areas in the Sheriff's Office.
- Specific inventory practices.
- Provide the Sheriff's Office Management with information and recommendations related to inventory processes and procedures to improve internal controls, effectiveness and efficiency.

METHODOLOGY

In order to complete our objectives we:

- Reviewed relevant County and Sheriff's Office required policies and procedures to determine the expectations for inventory practices.
- Interviewed Sheriff's Office personnel staff to determine specific practices.
- Analyzed and compared expected, required and best practices to current inventory practices and developed draft recommendations.
- Tested inventory counts.
- Finalized recommendations and included them in this report.
- Discussed draft recommendations with Sheriff's Office Management for their input and practicality evaluation.

SECTION III FINDINGS AND RECOMMENDATIONS

Findings and recommendations as a means to assist management and staff.

Justice Center Inventory Warehouse

- A. We noted the Justice Center Inventory Warehouse has items stored there by other Sheriff's Divisions. These items are on open shelves and not locked up separately from the Justice Center Inventory. There is no tracking record of these items and no sign-out form.

Recommendation

1. *We recommend Sheriff's Administration determine the feasibility of storing these items elsewhere or provide a more secure means in its current location. Until this is accomplished, we further recommend the Storekeeper-Justice Center Inventory Warehouse log these items and utilize a check out form.*

OCSO Action:

The items that were stored in the Warehouse for other Sheriff's Divisions have been removed.

- B. The Storekeeper is the only individual with security access and user knowledge to make changes to the inventory on the WASP Inventory Control System. There is no backup person.

Recommendation

2. *We recommend cross-training measures are implemented to strengthen internal controls by having another person perform these responsibilities periodically to keep the flow of work progressing.*

OCSO Action:

The lack of cross training is a result of limited staff. Other than the Storekeeper, we have one person in the Warehouse and one in the Supply and Services Unit. We will implement cross-training as time and staffing allow.

- C. We noted the Storekeeper orders, receives and records inventory items in the WASP Inventory Control System. This represents a lack of segregation of duties. The general rule should be that no one person can control enough of any transaction so an error or

irregularity could occur during their normal course of duties, whereby they could hide or falsify the transaction and conceal errors to avoid detection.

Recommendation

3. *We recommend separating the responsibility of the ordering and receiving functions to strengthen internal controls.*

OCSO Action:

This is a result of limited staff in the Warehouse. In addition to limited staff, we must ensure employees are not performing duties that are not part of their job description.

- D. Of the 45 items selected, the following 34 items did not agree to the inventory report as compared to the quantities on hand:

JC Warehouse-differences between the physical count and inventory report

| | Stock Code | Description | Actual Physical Count | Quantity per Inventory Report | Difference |
|----|-------------------|--------------------------------|------------------------------|--------------------------------------|-------------------|
| 1 | 165-76-002 | Sani 512 Sanitizer | 25 | 10 | 15 |
| 2 | 200-02-071 | Socks, Grey crew | 480 | 240 | 240 |
| 3 | 200-02-077 | T-Shirt, White X X - Large | 564 | 624 | (60) |
| 4 | 285-85-003 | Light Bulb, GE 17 Watt | 9 | 155 | (146) |
| 5 | 310-01-006 | Envelope, 10# Plain White | 71 | 79 | (8) |
| 6 | 365-80-001 | Vacuum, Sanitaire SC5845B | 4 | 18 | (14) |
| 7 | 435-67-002 | Hand Sanitizer W/Aloe 800ml | 84 | 111 | (27) |
| 8 | 450-04-002 | Padlock, # 10 Master K/A | 0 | 29 | (29) |
| 9 | 475-41-001 | Gloves, Vinyl Small | 80 | 81 | (1) |
| 10 | 485-02-003 | Pad, Magic Eraser Mr. Clean | 203 | 250 | (47) |
| 11 | 485-02-037 | Soap, Small Bar Bath 1 oz | 32,592 | 27,552 | 5,040 |
| 12 | 485-99-079 | Pad, 3 M Black 8550 | 260 | 2,436 | (2,176) |
| 13 | 605-60-001 | Electric Pencil Sharpener | 2 | 17 | (15) |
| 14 | 620-80-001 | Flex Pens, Flexible I/M Pens | 2,448 | 3,312 | (864) |
| 15 | 640-02-010 | Paper Towel Multi Fold, White | 304 | 381 | (77) |
| 16 | 665-01-016 | Binders, Velo Black | 625 | 38 | 587 |
| 17 | 665-02-003 | Bag, Lg Trash 56 Gal 43 X 48 | 5,200 | 6,799 | (1,599) |
| 18 | 665-02-006 | Bag, Clear Plastic 5 X 7 | 2,000 | 999 | 1,001 |
| 19 | 805-30-001 | Basketball, Voit XB20 | 14 | 38 | (24) |
| 20 | 485-02-063 | Cleaner, Topaz Restore | 22 | 18 | 4 |
| 21 | 800-68-001 | EVA Step Ins Small 5-6 | 90 | 48 | 42 |
| 22 | 800-68-002 | EVA Step Ins Med 7-8 | 180 | 120 | 60 |
| 23 | 800-68-003 | EVA Step Ins Lg 9-10 | 720 | 120 | 600 |
| 24 | 800-68-004 | EVA Step Ins XL 11-12 | 552 | 264 | 288 |
| 25 | 850-02-002 | Blanket, Isolation Poly | 28 | 5 | 23 |
| 26 | 200-02-089 | Grey Sweat Shirt 4XL | 106 | 46 | 60 |
| 27 | 285-85-004 | Lamp, F32T8/25W/SPX41/ECO | 575 | * | 575 |
| 28 | 200-02-070 | Grey Sweat Shirt 3XL | 36 | * | 36 |
| 29 | None | Grey Sweat Shirt 3XL | 36 | * | 36 |
| 30 | None | Orange Jumpsuits Various Sizes | 162 | * | 162 |
| 31 | None | Microfilm Machine | 1 | * | 1 |
| 32 | None | Low Speed Floor Buffers | 2 | * | 2 |
| 33 | None | AED's | 26 | * | 26 |
| 34 | None | Vacpack Vacuums | 3 | * | 3 |
| | * | Not on inventory report | | | |

The following other issues came to our attention:

- Items in the warehouse considered non-inventory items:
 - Microfilm Machine-not in use
 - Low Speed Floor Buffers-used in the building
 - Vacpack Vacuums -previously used for inmate maintenance training, not in use
 - AEDs-obsolete, waiting for supplier to pick up
- According to the internal control process described to us, inventory counts are conducted twice a year, however, during the test we were informed it did not take place. We also noted the Onondaga County Sheriff's Office Fiscal Management Written Directive Number: SHR-046 does not address frequency of inventory count.

Recommendations

4. *We recommend a complete physical inventory be conducted by the Justice Center Warehouse Staff. Any discrepancies between the physical counts and Inventory Report should be investigated and rectified. The Division of Purchase should be contacted to address obsolete items.*

OCSO Action:

A complete physical inventory has been conducted by the Warehouse staff. Obsolete items are being disposed of through the Division of Purchase. The microfilm machine will be sent to auction. The AEDs were picked up by the supplier.

5. *We further recommend the Onondaga County Sheriff's Office Fiscal Management Written Directive Number: SHR-046 is revised to include the desired frequency of inventory counts.*

OCSO Action:

The Fiscal Management Written Directive will be revised to include the desired frequency of inventory counts.

- E. We noted the barcode scanner which came with the WASP Inventory Management Software Package is not utilized.

Recommendation

6. *In lieu of using manual order pick tickets, we recommend Sheriff's Management consider using the barcode scanner to keep an updated inventory system.*

OCSO Action:

The WASP Inventory Management system was in use in the Warehouse and implemented in the Supply and Services Unit just before this audit began. Once all items are accurate in the system and all of the staff are familiar with the software, we will test the barcode scanner to determine if it increases efficiency and accuracy.

Services Stockroom Inventory

- F.** The Services Stockroom Inventory Report generated from the WASP Inventory Control System includes items on hand and items issued to officers.

Recommendation

7. *We recommend setting up 2 different reports: one for items in inventory and another for items issued. Separate reports will present a more accurate accounting of items on hand and items issued.*

OCSO Action:

Since the WASP system was implemented in the Supply and Services Unit just prior to this audit, we are not yet familiar with all of the features and reports that are available. As the Sheriff's Office becomes more familiar with the system, we will determine if it is possible to set up two different reports.

- G.** We observed individuals other than those authorized entry to the Services Stockroom reaching over the half closed door, opening it and coming into the stockroom.

Recommendation

8. *We recommend only authorized staff have access to the Services Stockroom in order to safeguard and maintain the integrity of the inventory.*

OCSO Action:

There is a desk within the Services Stockroom that is designed for employees to conduct business. This would require that individuals enter the Stockroom. However, since there is limited staff inside that space to control visitors, it would improve the integrity of the inventory to not allow those that do not work in the Stockroom to enter the Stockroom. To prevent individuals that do not work in the Stockroom from entering, the Sheriff's Office will request that Facilities Maintenance install a new ledge on the existing half door so that employees would not be able to reach the handle and gain entry.

- H.** Of the 45 items selected, the following 38 items did not agree to the inventory report as compared to the quantities on hand:

Services Stockroom-differences between the physical count and inventory report

| | Stock Code | Description | Actual Physical Count | Quantity per Inventory Report | Differences |
|----|-------------------|---|------------------------------|--------------------------------------|--------------------|
| 1 | 201-19-001 | Tie Bar | 81 | 1 | 80 |
| 2 | 680-12-001 | Duty Belt with Buckle | 79 | 475 | (396) |
| 3 | 680-93-011 | Alco-Sensor (FST) | 0 | 1 | (1) |
| 4 | 080-15-004 | Badge (Wallet) | 0 | 1 | (1) |
| 5 | 570-34-002 | Parking Plate | 0 | 1 | (1) |
| 6 | 080-15-003 | Badge (Breast) | 0 | 1 | (1) |
| 7 | 615-01-104 | Counterfeit Pens | 16 | 22 | (6) |
| 8 | 615-01-089 | Standard Staples | 105 | 35 | 70 |
| 9 | 615-01-078 | Post it Notes 3"X3" (Medium) | 197 | 224 | (27) |
| 10 | 207-01-071 | HP932 XL, Black Ink Cartridge | 4 | 5 | (1) |
| 11 | 200-85-002 | Polo Shirts, Long Sleeve | 0 | 598 | (598) |
| 12 | 345-92-001 | Traffic Vest | 0 | 1 | (1) |
| 13 | 520-40-003 | Radio Holster (Leather) | 6 | 431 | (425) |
| 14 | 680-08-003 | Vest (Ballistic) | 0 | 1 | (1) |
| 15 | 680-08-004 | Vest (Stab Proof) | 0 | 1 | (1) |
| 16 | 680-08-005 | Helmet (Police) | 0 | 1 | (1) |
| 17 | 680-08-006 | Gas Mask, Filter & Case (Sert/Swat) | 45 | 143 | (98) |
| 18 | 680-08-008 | Vest (Extraction) | 0 | 1 | (1) |
| 19 | 680-20-001 | Baton (Majic Wand) | 0 | 1 | (1) |
| 20 | 725-60-001 | Portable Radio (Serial# 407CJZ1170) | 0 | 1 | (1) |
| 21 | 725-60-001 | Portable Radio (Serial#130003604890/5275) | 0 | 1 | (1) |
| 22 | 800-08-003 | Leather Oxfords | 0 | 34 | (34) |
| 23 | 839-35-001 | Department Cell Phone | 0 | 32 | (32) |
| 24 | 936-57-001 | Taser | 0 | 168 | (168) |
| 25 | 990-22-001 | Access Card | 0 | 1 | (1) |
| 26 | 990-22-002 | Access Card | 0 | 1 | (1) |
| 27 | 990-22-003 | KRONOS Card (Serial #179) | 0 | 1 | (1) |
| 28 | 990-22-003 | KRONOS Card (Serial #80000000) | 0 | 1 | (1) |
| 29 | 200-85-013 | Watch Cap (Winter) | 26 | 33 | (7) |
| 30 | 680-12-026 | Xlarge Velcro Belt | 15 | 19 | (4) |
| 31 | 680-60-020 | Hinged Hand Cuffs | 15 | 13 | 2 |
| 32 | None | United Uniform Order - new deputy recruit | 1 | * | 1 |
| 33 | None | Tourniquets with Quick Clot | 10 | * | 10 |
| 34 | 207-01-120 | Staplers (New) | 16 | 20 | (4) |
| 35 | 605-01-004 | Stapler Remover | 9 | 7 | 2 |
| 36 | None | Foam Gel Wrist Rest | 1 | * | 1 |
| 37 | 450-06-006 | D Batteries | 218 | 216 | 2 |
| 38 | 615-01-034 | White out Correction Fluid | 102 | 100 | 2 |

* Not on inventory report

The following other issues came to our attention:

- Many of the differences are attributed to the inventory report including both unissued and issued inventory.
- Some of the item (duty belt with buckle) differences were due to deputy exchanges not recorded in the WASP Inventory Control System at the time of the exchange.
- Some items (leather radio holster; gas mask, filter & case (Sert/Swat)) destroyed due to obsolescence/damage and not removed from the WASP Inventory Control System.
- Entry errors and untimely postings of issued items (leather oxfords).
- Portable radios on the Services Stockroom Inventory Report are actually held in another Sheriff's division and distributed. According to the Onondaga County Sheriff's Office Fiscal Management Written Directive Number: SHR-046, Section VI. Inventory, B. *The Supply and Services Unit shall maintain inventory of: 3. All uniforms and personal equipment issued to Office Members, including badges and portable radios.*
- Access and Kronos cards on the Services Stockroom Inventory Report are also held in another Sheriff's division and distributed.
- Data entry errors, such as, the Services Stockroom Inventory Report listed the last name of the officer as the serial number for a traffic vest issued in one case and for a baton (Magic Wand) in another case; and an incorrect value as the serial number for a vest (ballistic) issued in another case. According to the Onondaga County Sheriff's Office Fiscal Management Written Directive Number: SHR-046, Section VI. Inventory, B. *The Supply and Services Unit shall maintain inventory of the following: 1. Batons, including Extendible Batons, the inventory shall document the name of the Office member and serial number of the baton assigned. 2. Body Armor, the inventory shall document the name of the Office member and serial number of the body armor assigned.*
- Different stock item numbers used for the same item (Gas Mask, Filter & Case).
- As part of the test, an order including four shirts and 2 pairs of pants for a new recruit was not on the Services Stockroom Inventory Report. There were also many other orders present too and not listed or accounted in the inventory. In regards to another item (tourniquets with quick clot) not on the inventory report, some were current and others expired.

Recommendations

9. *We recommend a complete physical inventory be conducted by the Services Stockroom Staff. Any discrepancies between the physical counts and Inventory Report should be investigated and rectified. The Division of Purchase should be contacted to address obsolete items. We recommend Sheriff's Staff practice due diligence in updating the WASP Inventory Control System accurately and timely. We further recommend date entry review procedures be implemented.*

OCSO Action:

The Sheriff's Office will conduct a complete physical inventory of the Stockroom. The Division of Purchase will be contacted regarding the disposal of obsolete items. Staffing limitations sometimes prohibit timely entries in the WASP system. However, an effort will be made to update WASP in a timely manner. The items that are in WASP were entered by various temporarily assigned staff just prior to the audit. Data entry review will be implemented as time allows.

10. *We recommend Sheriff's Administration implement a process to address obsolete, non-repairable or unusable items. The Administration should approve the destroying or sending items to auction.*

OCSO Action:

The Sheriff's Office will work with the Division of Purchase to ensure obsolete items are sent to auction.

11. *We recommend Onondaga County Sheriff's Office Fiscal Management Written Directive Number: SHR-046, Section VI. Inventory, B.3.be revised to correspond to current practice pertaining to portable radios.*

OCSO Action:

When the Written Directive is revised, it will reflect the current practice pertaining to the inventory of portable radios.

12. *We recommend Sheriff's Staff take due diligence to enter appropriate serial numbers in the Services Stockroom Inventory Report for issued batons and body armor to comply with Onondaga County Sheriff's Office Fiscal Management Written Directive Number: SHR-046, Section VI. B. 1 and 2.*

OCSO Action:

The baton and body armor inventory will be reviewed for accuracy. Discrepancies will be rectified.

13. *We recommend uniforms purchased for new hires be entered into the WASP Inventory Control System to properly account for them.*

OCSO Action:

Uniforms issued to new hires will be entered into the WASP system.

Fleet Inventory

- I. Virtually all of the County's Fleet is serviced through WEP (Water Environmental Protection). WEP verifies the need for repair and maintenance. If electrical or emergency equipment repairs are needed, WEP notifies the Fleet Manager who will bring the part to WEP. WEP will transport the vehicle and part to the vendor who will install the part.

The parts inventory excel spreadsheet maintained by the Sheriff's Fleet Manager does not include a history of parts ordered and where they went. Only a few invoices were provided as supporting documentation for verification of usage.

Recommendation

14. *We recommend the Sheriff's Fleet Manager's parts inventory excel spreadsheet include support of increases and decreases to each inventory item for reference and history purposes.*

OCSO Action:

The parts inventory spreadsheet will be revised so that future parts are better accounted for.

15. *We further recommend copies of all invoices be kept on file as support.*

OCSO Action:

All invoices will be kept on file.

- J. We noted an inconsistency in the administrative approval process of Fleet maintenance parts and repair invoices. It is our understanding invoices received by the Fleet Manager are reviewed and approved and submitted to FO-Ongov Payment in Lotus Notes for payment without administrative authorization.

Recommendation

16. *We recommend the Administrative Executive Officer-Sheriff's review and approve invoices for propriety before submission for payment.*

OCSO Action:

The fleet invoices for parts will be sent to the Administrative Executive Office for approval and submission for payment. The repair invoices will continue to be reviewed by the Fleet Manager and WEP if appropriate.

- K. A special order item (vehicle specific) is stored in the same area as the regular Fleet stock inventory and when the vehicle arrives, the Fleet Manager delivers the item to the vendor to install. We noted these items are not listed on the Vehicle Equipment Stock Inventory Spreadsheet.

Recommendation

17. *We recommend special order items be tracked on the Fleet Vehicle Equipment Stock Inventory Spreadsheet when received and removed to accurately account for the items.*

OCSO Action:

The special order items will be tracked on the spreadsheet for better accountability.

- L. We noted the Fleet stock inventory is tracked on excel spreadsheets.

Recommendation

18. *Since the WASP Inventory Control System is used by the Justice Center Warehouse and Services Stockroom, we recommend it be used for the Fleet stock inventory as a consistent practice for the Sheriff's Office.*

We understand from the Fleet Manager he anticipates learning the WASP Inventory Control System and commencing use by year end 2017.

OCSO Action:

The goal of the Sheriff's Office is to have all of the inventory items in the WASP system. This will be implemented as time allows.

- M. Of the 49 items selected, the following 9 items did not agree to the inventory spreadsheets:

Fleet parts/decals -differences between the physical count and inventory spreadsheet

| | Part Number per Inventory Spreadsheet | Description | Actual Physical Count | Quantity per Inventory Spreadsheet | Differences |
|---|--|---------------------------------------|------------------------------|---|--------------------|
| 1 | None | Stop Stick complete set | 45 | 48 | (3) |
| 2 | * | Consoles for Transport SUVs | 3 | * | 3 |
| 3 | * | Fire Extinguishers (New) | 9 | * | 9 |
| 4 | * | Fire Extinguishers (Old-Serviced) | 24 | * | 24 |
| 5 | * | Fire Extinguishers (Old-Need Service) | 8 | * | 8 |
| 6 | * | Red Light | 1 | * | 1 |
| 7 | * | Antenna | 1 | * | 1 |
| 8 | None | Crown Vic Decal-Red/White | 1 | 3 | (2) |
| 9 | * | Console for Transport Van | 1 | * | 1 |
| | * | Not on inventory spreadsheet | | | |

The following other issues came to our attention:

- The Vehicle Equipment Stock Inventory Spreadsheet and Vehicle Decal Inventory Spreadsheet did not list stock code numbers for the 49 items tested.
- The Vehicle Equipment Stock Inventory Spreadsheet or Vehicle Decal Inventory Spreadsheet did not list a part number or item number for 15 of 49 items tested.
- The part number per the Vehicle Equipment Stock Inventory Spreadsheet did not agree to the actual part for 4 (SpitFire Red/White, SpitFire Red, SpitFire Red/Blue and Siren Speaker) of 49 tested.
- Of the 49 tested, 3 appeared to be special order items (Consoles for Transport SUVs, Antenna and Console for Transport Van) not included in the Vehicle Equipment Stock Inventory Spreadsheet.

Recommendation

19. *We recommend for tracking purposes, the Fleet Manager consider noting the stock numbers on the inventory reports. In addition, part numbers should be listed consistently on the Fleet Vehicle Equipment Stock Inventory Report and item numbers added to the Fleet Decal Stock Inventory Spreadsheet.*

OCSO Action:

The stock numbers, part numbers, and item numbers will be added to the spreadsheet.

20. *We recommend the Fleet Manager update the inventory excel spreadsheet for all items he is responsible for.*

OCSO Action:

The spreadsheet will be updated to include all items the Fleet Manager is responsible for.

Onondaga County Sheriff's Office Written Directive

N. We noted the Onondaga County Sheriff's Office Fiscal Management Written Directive SHR-046, Section IV. Duties and Responsibilities, C. The Fiscal Section 1. and 2. needs to be updated to reflect current conditions with the creation of Financial Operations.

Recommendation

21. *We recommend Sheriff's Administration update the directive.*

OCSO Action:

The Sheriff's Office acknowledges the need for the update and it is under review at this time.