

CENTRAL OKLAHOMA METRO INTERDICTION TEAM

JANUARY 1, 2007 THROUGH
DECEMBER 31, 2007

SPECIAL AUDIT



Jeff A. McMahan

Oklahoma State Auditor
& Inspector

CENTRAL OKLAHOMA METRO INTERDICTION TEAM

OKLAHOMA COUNTY

SPECIAL AUDIT REPORT

JANUARY 1, 2007 THROUGH DECEMBER 31, 2007



STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

Jeff A. McMahan
State Auditor and Inspector

May 28, 2008

Honorable David W. Prater
District Attorney – District No. 7
320 S. Robert S. Kerr Ave., Suite 505
Oklahoma City, Oklahoma 73102

Transmitted herewith is the Special Audit Report of the Office of the Central Oklahoma Metro Interdiction Team. We performed our special audit in accordance with the requirements of **74 O.S. 2001, § 212(H)**.

A report of this type tends to be critical in nature; however, failure to report commendable features in the present accounting and operating procedures of the entity should not be interpreted to mean they do not exist.

The Office of the State Auditor and Inspector is committed to serve the public interest by providing independent oversight and by issuing reports that serve as a management tool to the State. Our goal is to ensure a government, which is accountable to the people of the State of Oklahoma.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our Office during the course of our special audit.

Sincerely,

A handwritten signature in blue ink that reads "Michelle R. Day".

Michelle R. Day, Esq.
Deputy State Auditor and Inspector

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OKLAHOMA COUNTY
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**CENTRAL OKLAHOMA METRO INTERDICTION TEAM
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BOARD OF GOVERNORS

David W. Prater.....Oklahoma County District Attorney
John WhetselOklahoma County Sheriff
William CittyOklahoma City Chief of Police

PROJECT DIRECTOR

Glen Mullins



STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

Jeff A. McMahan
State Auditor and Inspector

Mr. Glen Mullins, Project Director
Central Oklahoma Metro Interdiction Team
4307 N. Walnut
Oklahoma City, Oklahoma 73105

Dear Mr. Mullins:

Pursuant to the District Attorney's request and in accordance with the requirements of **74 O.S. 2001, § 212(H)**, we performed a special audit with respect to the Central Oklahoma Metro Interdiction Team, for the period January 1, 2007 through December 31, 2007.

The objectives of our special audit primarily included, but were not limited to the concerns expressed by the District Attorney. Our findings related to these procedures are presented in the accompanying report.

Because the above procedures do not constitute an audit in accordance with generally accepted auditing standards, we do not express an opinion on the account balances or financial statements of the Central Oklahoma Metro Interdiction Team for the period January 1, 2007 through December 31, 2007. Further, due to the test nature and other inherent limitations of a special audit report, together with the inherent limitations of any internal control structure, there is an unavoidable risk that some material misstatements may remain undiscovered. This report relates only to the accounts and items specified above and do not extend to any financial statements of the Central Oklahoma Metro Interdiction Team.

This report is intended solely for the information and use of the District Attorney and the Central Oklahoma Metro Interdiction Team and should not be used for any other purpose. This report is also a public document pursuant to the **Oklahoma Open Records Act (51 O.S. § 24A.1 et seq.)**; and shall be open to any person for inspection and copying.

Sincerely,

A handwritten signature in blue ink that reads "Michelle R. Day".

Michelle R. Day, Esq.
Deputy State Auditor and Inspector

April 7, 2008

INTRODUCTION

The Central Oklahoma Metro Interdiction Team (COMIT) is a multi-agency criminal interdiction unit operating under an agreement with the Oklahoma County District Attorney's Office, Oklahoma County Sheriff's Department, and the Oklahoma City Police Department.

COMIT is designed in concept and strategy to detect and apprehend in-transit criminals through aggressive traffic enforcement. The specific objectives of COMIT include:

- Rigorous enforcement of traffic laws focusing on violators who jeopardize the safety of others on the highways;
- Apprehending criminals from the highways with a special emphasis on terrorism, traveling criminals and fugitives involved in drug trafficking, auto theft, abduction of children, gang violence, transporting stolen property and transporting illegal weapons or dangerous devices;
- The increased seizure of illegal drugs, currency derived from narcotics trafficking, illegal weapons, dangerous devices and other contraband; and
- To improve public safety and promote public confidence by providing a deterrent to the criminal element.

The Office of the State Auditor and Inspector (OSAI) conducted a special audit of the records of COMIT, primarily those records relating to objectives expressed by the District Attorney in his request. The results of the special audit are in the following report.

OBJECTIVE	Review currency seizures.
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FINDING	In three (3) cases, the final deposit amounts were higher than the preliminary counts performed by COMIT members.
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OSAI was provided access to the files maintained by COMIT for ten (10) cases involving cash seizures occurring in the 2007 calendar year. OSAI tested these files to determine if the amount of currency seized was consistent throughout the involvement of COMIT.

OSAI examined the initial offense reports where currency was seized, subsequent documentation including evidence logs, supplemental reports and deposit records.

According to the COMIT Director, the following procedure is used when COMIT performs a search and subsequent seizure of currency:

- When a COMIT member has determined sufficient indicators during a traffic stop to warrant a search, other COMIT members, including a narcotics dog, may respond to the location of the traffic stop.
- If a search is conducted at the location of the stop and contraband is found, the vehicle is then driven to the COMIT headquarters where a more detailed search will be conducted.
- When currency is found, it is taken to a cash counting room where it is counted by no less than three (3) COMIT members. This count is considered a preliminary count.
- If the currency seized is under \$100,000.00, it is secured in a safe until such time as it can be deposited. If the currency is over \$100,000.00, it is taken to another law enforcement facility and secured.
- The seized currency is deposited with the Oklahoma County Treasurer.

OSAI examined two (2) areas concerning the handling of seized currency:

- Does the amount of the currency remain consistent throughout the process?
- Is the currency being deposited in a timely manner?

RECOMMENDATION	OSAI recommends management develop and implement internal controls to prevent the variances in the original cash count and final deposit.
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Does the amount of currency remain consistent throughout the process?

OSAI examined ten (10) seizure cases totaling \$1,144,763.00 based on the final deposit amounts.

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In the first instance, the preliminary count reflected the seizure of \$91,605.00. The final deposit amount was \$92,210.00, a variance of \$605.00 more being deposited than was reflected in the preliminary count. COMIT supplemental reports reflect \$20.00 appeared to be counterfeit.

In the second instance, the preliminary count reflected the seizure of \$13,980.00. The final deposit amount was \$14,000.00. In this instance, \$20.00 more was deposited than was counted in the preliminary count.

In the third, instance the preliminary count reflected the seizure of \$320,640.00. The final deposit amount was \$320,770.00. The deposit amount was \$130.00 more than the preliminary count.

OSAI noted one instance where the deposit amount was lower than the preliminary count performed by COMIT members. A COMIT member report reflected the seizure of "approximately \$531,000.00". The final deposit amount was found to be \$530,970.00, a variance of \$30.00.

The COMIT member making the deposit completed a report reflecting the \$30.00 variance. The report reflects that a COMIT supervisor had noted a \$20.00 bill was mixed in a bundle of \$50.00 bills.

Is the currency being deposited in a timely manner?

Of the ten (10) seizures, OSAI found eight (8) were deposited in a timely manner, usually the following day after the currency was seized. OSAI identified two (2) instances where seized funds were not deposited for several days.

According to the COMIT Director, the delay in depositing the funds was due to the seizures having occurred on days when the COMIT members making the seizures were working 'overtime' shifts. When the normal COMIT shifts resumed the following week, the deposits were made.

The COMIT Director advised OSAI he was going to implement procedures to ensure COMIT members report funds seized during 'overtime' shifts to a supervisor so the supervisor could make the deposit in a timely manner.

OTHER ISSUES:	Review disposition of contaminated currency.
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OSAI noted one instance where the COMIT member report reflected the seizure of \$19,530.00 in currency. The deposit ticket indicated \$19,530.00 had been deposited, however; \$300.00 of that deposit was listed as being a check.

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OSAI interviewed a COMIT member who stated she had replaced, using a personal check, \$300.00 because the currency was contaminated. She stated she had done this at the direction of her former supervisor and had noted on her personal check what the purpose of the check was.

OSAI obtained the source documentation for this deposit from the Oklahoma County Treasurer and found the source of the \$300.00 was a personal check from the COMIT member and included the notation, "Tradeout for Blood Money".

OSAI interviewed an employee of the Oklahoma County Treasurer's Office who stated that if contaminated currency is found in a deposit, the bank would reject the entire deposit. Additionally, the manner and method of dealing with contaminated currency is up to each depositor.

The current COMIT Director stated COMIT would be changing the procedures on how contaminated funds are handled to prevent a similar occurrence in the future.

RECOMMENDATION No recommendation necessary.



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