



Port of Seattle Police Department Memorandum

DATE: June 20, 2014
TO: Audit Committee
FROM: Chief Colleen Wilson
SUBJECT: Internal Audit – Police Forfeiture Funds

The police department has complied with the recommendations of the 2014 Internal Audit Report of Police Forfeiture Funds. The report provided three recommendations:

1. Reimburse the state forfeiture fund from other appropriate resources for the unallowable expenditures.
 - a. The state forfeiture fund has been reimbursed. AFR has completed transfers using the source documents from the audit.

2. Develop precise and clear guidance and authorization forms to ensure that forfeiture expenditures meet the legal requirements of federal and state law.
 - a. New procedures were adopted that clearly describe the seizure and forfeiture process including spending approvals. The procedures require legal review before expenditures are made for, "...unusual, questionable, or that are a type of expenditure that has not been previously approved..."
 - b. Responsibility for oversight and management of the process is defined
 - c. A revised spending authorization form was adopted that requires explanation of the nexus to narcotics for state expenditures and what federal rule allows for the proposed federal expenditure

3. Implement processes to review expenditures from the federal, state and VNET funds, to ensure that any improper charges are detected timely.
 - a. New procedures require a quarterly review of each account by the CID Commander. Reviews are presented to a Deputy Chief for concurrence and then filed.

The Seizure/Forfeiture Procedures and the Forfeiture Fund Expenditure Request Form are attached.