

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED UPON PROCEDURES**

**UNITED STATES CAPITOL POLICE
PHYSICAL INVENTORY COUNT
AS OF SEPTEMBER 30, 2006
OIG-2007-06**

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To the Inspector General
United States Capitol Police

We have performed the procedures described in Schedule A, which were agreed to by the United States Capitol Police's (USCP) Office of Financial Management (OFM) prior to the establishment of the Office of Inspector General (OIG), solely to assist OFM with respect to the property inventory records of the USCP as of September 30, 2006. USCP management is responsible for the agency's property inventory records. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and *Government Auditing Standards* issued by the Comptroller General of the United States. The sufficiency of these procedures is solely the responsibility of the USCP OFM. Consequently, we make no representation regarding the sufficiency of the procedures described in Schedule A, either for the purpose for which this report has been requested, or for any other purpose.

Our procedures and findings are described in Schedule A.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion on the property inventory records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of USCP Management and OIG, and is not intended to be and should not be used by anyone other than this specified party.

COTTON & COMPANY LLP

Alan Rosenthal, CPA
Partner

May 23, 2007
Alexandria, Virginia

SCHEDULE A

United States Capitol Police's (USCP) inventory of assets, equipment, supplies, and stock pile items are located throughout seventeen Capitol Campus and satellite facilities. USCP estimates that there are over 80,000 items. USCP engaged an inventory specialist to plan, conduct and value their property. ProBar, a Bondurant Enterprises, Inc. entity, was selected as the contractor. As part of its task, ProBar developed procedures for conducting a wall-wall physical inventory of all assets in USCP's possession, in all USCP locations as specified below.

- USCP Headquarters
- Fairchild Building
- GPO
- [REDACTED]
- [REDACTED]
- USCP Garage
- Blue Plains Complex
- Cheltenham
- Ford House Office Building
- Longworth House Office Building
- Cannon House Office Building
- Rayburn House Office Building
- Dirksen Senate Office Building
- Hart Senate Office Building
- Russell Senate Office Building
- Capitol Building
- [REDACTED]

With the exception of property in the custody of USCP's Security Services Bureau (SSB), all property was counted and tagged. SSB hired their own contractor, MCDean, and conducted their own inventory, and USCP is relying on the sufficiency of that work. The resulting product of the ProBar efforts was a complete listing of all USCP property including the location, description, manufacturer, model number, serial number, date found, and owner. USCP planned to input the resulting data into the USCP property system, [REDACTED]

Cotton & Company LLP was engaged to conduct the following agreed upon procedures related to the USCP physical asset inventory as of September 30, 2006:

- Obtain and read USCP's policies and procedures pertaining to conducting the inventory count and compare those procedures against best practices identified by the Government Accountability Office (GAO).
- Observe the physical inventory process.
- Conduct test counts.
- Verify the tagging or identification of obsolete and unusable items.

The accompanying report presents the results of each procedure and related findings and recommendations.

OBTAIN AND READ USCP'S POLICIES AND PROCEDURES PERTAINING TO CONDUCTING THE INVENTORY COUNT AND COMPARE AGAINST BEST PRACTICES IDENTIFIED BY GAO

We obtained and read the written procedures outlining the planned physical count procedures as of September 30, 2006. We compared those procedures against best practices for conducting inventory counts contained in the Government Accountability Office (GAO) *Executive Guide: Best Practices in Achieving Consistent, Accurate Physical Counts of Inventory*.

We noted the following departures from best practices identified by the GAO:

Finding 1. USCP Currently Lacks a Centralized Asset/Property System.

As of May 2007, USCP Property Asset Management Division (PAMD) is tracking inventory using a series of MS Excel reports extracted from the [REDACTED] database, maintained by its contractor Enlightened, Inc. Physical inventory counts were conducted by another PAMD contractor, ProBar, a Bondurant Enterprises, Inc. entity. The [REDACTED] database contains the aggregated count sheet data for all USCP sites, collected from the bar code scanners as uploaded by the ProBar count teams following each site count. Enlightened, Inc. contractors have then exported datasets from the [REDACTED] system in MS Excel format for each separate USCP site, and provided these files to the USCP PAMD.

As a result, USCP now has a separate, point-in-time report for each site, valid only for the date of the count. As changes and corrections are made to this data and multiple versions of this file propagate, it will be difficult, if not impossible, to reconcile to any one central file. These MS Excel files will not support tracking a perpetual inventory system, because no "as of" date is being tracked in the MS Excel files, and no process is in place to enter and track additions, disposals, and transfers of property.

This lack of a centralized system is due to a delay in the implementation of the USCP property database system, [REDACTED] which was purchased in Fiscal Year (FY) 2005, and has not yet been fully installed. With no centralized database to serve as the property system of record, count data is maintained temporarily on MS Excel spreadsheets, awaiting input to the new system.

Recommendation 1. We recommend that USCP implement a centralized, perpetual inventory management system without delay.

Finding 2. Double Counts Not Conducted.

It was noted that the written inventory procedures developed by ProBar, direct the count teams to conduct only a single count of items. It does not include an independent verification by a second team of the first count, for accuracy.

Government Accountability Office (GAO) *Executive Guide: Best Practices in Achieving Consistent, Accurate Physical Counts of Inventory*, identifies the need to perform as many counts as is necessary in order to ensure that a complete and accurate count is obtained.

Recommendation 2: We recommend that USCP consider adopting double counts for its physical inventory to ensure accuracy. This might entail having a second count team verify the data capture accuracy of the first team, resolving any discrepancies noted. Obvious data capture errors, such as fields left blank, or incorrect building numbers, would likely be detected and corrected on the spot using double counts.

Finding 3. Count Plan Did Not Include All USCP Locations

The following sites containing USCP property were not included in the initial ProBar count plan:

- Adams Building



- Madison Building

PAMD staff was not aware that USCP property was stored at these locations, and only learned of their existence when USCP divisions reported equipment at these locations during the last month of the count. Cotton & Company was not informed that these locations were added as count sites, and thus did not include them in testing for FY 2006.

Effective oversight of the count process should entail having a complete and accurate list of all sites where USCP equipment may be located, before the physical count begins. This is necessary to ensure that all site counts are adequately supervised and covered by quality control procedures, including the test counts conducted by Cotton & Company. Because these locations were omitted from the count schedule, no quality assurance or test counts were conducted for these sites.

Recommendation 3: We recommend that USCP confirm the complete list of sites for all USCP property to ensure that all locations are included in the physical inventory count and quality assurance process.

OBSERVING THE PHYSICAL INVENTORY PROCESS.

We observed the physical inventory process during the months of November 2006 through May 2007 at the following USCP field and headquarters offices:

- Property Asset Management Division Storeroom
- [Redacted] and Offsite Cargo Inspection Divisions
- Rayburn House Building
- Cheltenham Training Facility
- Fairchild Building
- Headquarters Building

The following exceptions were noted as a result of performing these procedures.

Finding 4. Pre-Inventory Site Preparation Was Not Completed For The Government Printing Office(GPO)-PAMD Storeroom.

During the inventory observation at the GPO-PAMD storeroom, it was noted that several property items were not unpacked from vendor shipping boxes to allow an individual item count. In addition, the rack and bin system was not sufficiently organized to allow count teams to correctly identify items on the shelves, and separate dissimilar items for count.

GAO Executive Guide: Best Practices in Achieving Consistent, Accurate Physical Counts of Inventory, identifies pre-inventory site preparation as an important step in ensuring that a complete and accurate count is obtained. Site preparation may include organizing the rack and bin system to group like-items, separating items that may have different asset ID#'s, and ensuring that all recent vendor deliveries are

unpacked and labeled. Per the ProBar count supervisor, this lack of organization significantly delayed the count teams, who were required to unpack vendor boxes, set up new bins for recently delivered items, and label the racks so that like-items could be grouped together and counted.

Recommendation 4: We recommend that:

- a. USCP storeroom staff receive training on physical inventory procedures, including pre-count organization and preparation.
- b. The GPO storeroom locations install a complete rack and bin system, separating each group of items that is assigned a unique asset ID# and affixing a label on each bin with the item description and ID#.
- c. All vendor boxes be unpacked upon delivery, and that the individual items be stored in the bins to allow efficient inspection and count.

Finding 5. On-Site Property Custodians Not Assigned.

At the time of the inventory count, on-site property custodians had not yet been assigned for the following USCP field locations:

- Blue Plains
- Rayburn House Building
- Cheltenham
- Fairchild Building
- USCP Headquarters Building

GAO *Standards for Internal Control in the Federal Government* requires agencies to establish physical control to secure and safeguard assets. Assigning a property custodian with the responsibility for property at a given location is a critical first step that should be completed before the count begins. As a result of not having officially designated property custodians, field site and headquarters personnel do not know which staff or USCP organizational level is ultimately responsible for the proper custody, tracking, and reporting of property assets.

Recommendation 5: We recommend that Property Custodians be assigned to each USCP organizational component/location, and that these assignments be documented by written agreement between each field and headquarters location and the Property Asset Management Division.

CONDUCT TEST COUNTS.

We conducted test counts during the months of November 2006 through May 2007 at the following thirteen USCP field and headquarters offices:

- Property Asset Management Division Storeroom
- Hazardous Materials Response Team (HMRT) Storeroom
- [REDACTED] and Offsite Cargo Inspection Divisions
- Vehicle Maintenance Division
- Hazardous Devices Section
- Rayburn House Building
- Cheltenham Training Facility
- Longworth House Building

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- Hart Senate Building
- Capitol Building
- Fairchild Building
- Headquarters Building
- Security Services Bureau

We selected a total sample of 520 property items, 40 from each of the thirteen sites. We then tested this data in two directions, from the record to the floor, and from the floor to the record, as described below.

RECORD TO FLOOR TEST:

For each of these sites, we selected a sample of 20 items to vouch from the completed count sheet. We recorded the following attributes from the count sheet for each item in our sample:

- Barcode/ID #
- Item Description
- Room#/Location
- Manufacturer
- Model #
- Serial #
- USCP Unit Assigned
- Status Condition

We then attempted to locate each of the items in our sample at the location as listed on the count sheet. If an item was successfully located, we compared the information recorded for that item in the count sheet to determine the accuracy of the data captured.

FLOOR TO RECORD TEST:

We then judgmentally selected 20 items from the floor at each test location, and traced the item to the count sheet, using the six digit barcode from the property ID tag as a reference. We compared the information listed on the count sheet with the physical characteristics we observed for each item selected.

The following exceptions were noted related to these procedures.

Finding 6. Property Items Tagged with Senate Asset Tags.

During our test counts at thirteen USCP field sites, we noted seven IT equipment items in use by Capitol Police divisions affixed with property tags of the U.S. Senate. These items had asset tags from both the U.S. Senate and U.S. Capitol Police. The following items were identified with U.S. Senate asset ID tags affixed:

- Four computer monitors in the GPO-PAMD Storeroom
- Two printers in the GPO-PAMD Storeroom
- One desktop computer at the Blue Plains Offsite Cargo Delivery facility

GAO *Standards for Internal Control in the Federal Government* requires agencies to establish physical control to secure and safeguard assets. Determining exactly which assets belong to the agency, and which do not, is an important step in ensuring adequate property accountability. USCP PAMD staff stated that these items were purchased on behalf of USCP by the U.S. Senate, and that the Senate asset tags are used to denote that the Senate IT department is responsible for the maintenance and support of these items. However, no supporting documentation was provided to establish USCP ownership of these property items.

Recommendation 6: We recommend that USCP research items affixed with U.S. Senate property asset tags, to determine the correct agency owner.

Finding 7. Incorrect Item Descriptions.

ProBar count teams did not correctly identify and record the actual physical descriptions of some items during the FY 2006 count. Our test counts at thirteen USCP locations revealed fifteen instances where the property item description field was not accurately recorded by the count teams. We noted the following exceptions in the "Item Description" field of the ProBar count sheets:

- Computer monitor incorrectly identified as a CPU (three instances)
- Computer monitor incorrectly identified as an inkjet printer
- CPU incorrectly identified as a computer monitor
- Television incorrectly identified as a computer monitor
- Uninterruptible Power Supply (UPS) unit incorrectly identified as a network file server
- CPU incorrectly identified as a "graphic disk compact"
- CPU incorrectly identified as a hard drive
- Traffic barrier incorrectly identified as a bike rack



In addition, we noted one instance where the incorrect serial number for a weapon was recorded, and two instances where either the barcode or serial number was incorrectly entered by the counter.

GAO *Standards for Internal Control in the Federal Government* requires agencies to establish physical control to secure and safeguard assets. Ensuring that items are correctly identified in the property system is an important step to help ensure accountability over assets to deter theft or improper use of government property. As a result of these errors, the USCP property inventory system does not reflect accurate physical descriptions of property items. This impedes the ability of USCP managers to locate, track, and catalog property items, and conduct subsequent physical counts.

Recommendation 7: We recommend that:

- a. Each site USCP Property Custodian review the ProBar count sheets for accuracy and correct identified errors.
- b. A USCP employee who is knowledgeable of the items/equipment being counted be physically present and directly supervise any contractor count teams used to conduct counts.

Finding 8. Incorrect Item Locations.

ProBar count teams did not correctly identify and record the actual physical location of some items during the FY 2006 count. Our test counts at thirteen USCP locations revealed twenty instances where the location of property items was not accurately recorded by the count teams. We noted the following exceptions in the "Item Building/Room#" field of the ProBar count sheets:

- Room# listed on count sheet does not correspond to any known location at site (10 instances).
- Item location info on count sheet is not sufficient to locate item (2 instances).

- Incorrect street address for item deployed outside buildings (4 instances).
- Record is missing location information, Bldg/Room# field is blank on count sheet (3 instances).
- Vehicle listed as being located in a room within a building (1 instance).

GAO *Standards for Internal Control in the Federal Government* requires agencies to establish physical control to secure and safeguard assets. Ensuring that the location of items is correctly identified in the property system is an important step to help ensure accountability over assets to deter theft or improper use of government property. As a result of these errors, the USCP property inventory system does not reflect accurate physical location of property items. This impedes the ability of USCP managers to locate, track and catalog property items, and conduct subsequent physical counts.

Recommendation 8: We recommend that a complete list of USCP locations, including each building room number, be pre-populated in the inventory property barcode system. Counters will be able to pick from a drop down list of locations, to ensure consistency in naming conventions, and the accurate identification of specific site locations.

Finding 9. Incorrect Unit/Owner Assignment.

ProBar count teams did not correctly identify and record the unit assigned responsibility for some items during the FY 2006 count. Our test counts at thirteen USCP locations revealed twenty-six instances where the USCP Unit/Division assignment for property items was not accurately recorded by the count teams. We noted the following exceptions in the "USCP Unit Responsible" field of the ProBar count sheets:

- Item listed as assigned to the Hazardous Materials Response Team, were located and being used by the Hazardous Device Section, a different unit under the Operational Services Bureau (17 instances).
- Item listed as assigned to Off-Site Cargo Delivery, was located and being used by the [REDACTED] (1 instance).
- Vehicle unit assignment on the ProBar count sheet did not agree to list of assigned vehicles maintained by unit/division (6 instances).
- Vendor owned item, a water cooler under a service delivery contract, was included on the ProBar count list (1 instance).
- Personal property item, belonging to a USCP employee, was included on the ProBar count list (1 instance).

GAO *Standards for Internal Control in the Federal Government* requires agencies to establish physical control to secure and safeguard assets. Ensuring that the owner/custodian of items is correctly identified in the property system is an important step to help ensure accountability over assets to deter theft or improper use of government property. As a result of these errors, the USCP property inventory system does not reflect the correct unit/division assignment for property items. This impedes the ability of USCP managers to locate, track, and catalog property items, and conduct subsequent physical counts.

Recommendation 9: We recommend that each site USCP Property Custodian for each site review the ProBar count sheets for accuracy and correct identified errors, as recommended in #6a above.

Finding 10. Inventory Movement Not Tracked.

Our test counts at thirteen USCP locations revealed sixty-five instances where a property item's location did not agree to the ProBar count sheets. Of these, we noted forty-nine instances where the USCP staff were not able to locate a property item listed on the ProBar count sheet, and sixteen instances where an item was found in a location different from its listed building/room# on the ProBar count sheet.

GAO *Standards for Internal Control in the Federal Government* requires agencies to establish physical control to secure and safeguard assets. Ensuring that the movement and transfer of property items are tracked and recorded in the property system is an important step to help ensure accountability over assets to deter theft or improper use of government property.

We were unable to determine a cause or the disposition of items that USCP staff was unable to locate, however, we were able to conclude, that USCP staff responsible for the physical custody of property items did not update inventory records when items were moved or transferred to a different location.

As a result of these errors, the USCP property inventory system does not reflect the correct location and disposition of property items. This creates a significant risk for the misappropriation of assets, outright theft, or improper use of government property.

Recommendation 10: We recommend that procedures be established to process real-time updates to the centralized inventory records to ensure the property accountability system remains current and accurate.

Finding 11. Items Not Recorded in USCP Inventory Listing.

Our test counts at thirteen USCP locations revealed thirty-seven instances where the data record for a property item we located at a site, was not found on the corresponding ProBar or SSB count sheet for that location.

During our test counts at a site, we would judgmentally pull a sample of items noted on-hand, to trace the item information to the property records. For this “floor to record” tracing of these thirty-seven items, we were not able to find the item record on the ProBar or SSB count sheet for the corresponding location. We noted the following exceptions by equipment type:

- **SSB Equipment:**
Fourteen items located in the Dirksen and Capitol buildings were not found on the SSB inventory listing. These items were all security related and IT equipment maintained by the contractor MC Dean.
- **IT Equipment (non-SSB):**
Sixteen IT equipment items were not found on ProBar count sheet across all 13 test sites.
- **Miscellaneous Equipment:**
Seven items of miscellaneous equipment, including furniture, storage lockers, a ventilator and a vacuum; were not found on ProBar count sheets across all 13 test sites.

GAO *Standards for Internal Control in the Federal Government* requires agencies to establish physical control to secure and safeguard assets. Ensuring that property items are correctly entered, tracked, and recorded in the property system is an important step to help ensure accountability over assets to deter theft or improper use of government property.


We were not able to determine a cause for these exceptions. Items may possibly have been moved after the ProBar or SSB count and before our test date, or the incorrect site may have been entered for an item at the time of initial count. We were able to conclude, however, that the count sheets for these test locations are not complete, and will require correction to properly reflect items on hand.

As a result of these errors, the USCP property inventory system does not reflect the correct location and disposition of property items. This creates a significant risk for the misappropriation of assets, outright theft or improper use of government property.

Recommendation 11: We recommend that USCP staff research the disposition of these assets to ensure they are included on the correct site count sheet. Quality Assurance spot checks at each site should then be conducted to ensure items on-hand, for a given site, are correctly recorded in the count sheet for that location.

Finding 12. Items Not Tagged/Bar-Coded.

Test counts at thirteen USCP locations revealed twenty-seven items that did not have a barcode tag. Of these twenty-seven items, we noted the following types of property items missing barcode tags:

- **IT Equipment:**
Fourteen items of IT equipment were located in various USCP buildings.
- 
- **Miscellaneous Equipment:**
Six items of miscellaneous equipment across all USCP test sites, including a refrigerator, toolkits, and exercise equipment.

GAO *Standards for Internal Control in the Federal Government* requires agencies to establish physical control to secure and safeguard assets. Ensuring that property items are correctly entered, tagged, tracked and recorded in the property system is an important step to help ensure accountability over assets to deter theft or improper use of government property.

We were not able to determine a cause for these exceptions. These items may have been missed by the ProBar count teams, or placed in service after their initial count date.

As a result of these errors, the USCP property inventory system has not captured all accountable property items that should be tracked. This creates a significant risk for the misappropriation of assets, outright theft, or improper use of government property.

Recommendation 12: We recommend that USCP staff ensure all accountable property items are affixed with a USCP asset property barcode tag, and entered into the property management system.

Finding 13. Unexplained Differences in Final Count Data

We compared the initial count results provided by ProBar as of April 2007, with the final count reports submitted in July 2007, and noted significant differences. We noted data inconsistencies relating to the barcode ID#'s and item descriptions for 26 items, and also noted 283 duplicate barcode entries.

Specifically:

- Fourteen items that were captured in the initial count do not appear on the final count sheets submitted by ProBar. These items include radio and computer equipment, a BlackBerry wireless device and two vehicles. We were not able to determine why these bar-coded items were removed from the final count listing.

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- There were eight blank entries in the barcode field on the final count sheets. These items were from the [REDACTED] site, and consist of two heavy duty fans, a color TV, a camera, and four printers. These are items that would normally be bar-coded and should be included in the final count listing. We were not able to determine why these items did not include a barcode ID# in the final count data.
- The item descriptions on the final count sheet for four items do not agree to the initial count data. We noted the following item description discrepancies in comparing the initial count results to the final count data submitted by ProBar:

| Barcode ID# | USCP Site | Item Description | |
|-------------|----------------|---------------------------------------|---------------------------------|
| | | Initial Count Results (April 2007) | Final Count Data (July 2007) |
| 012316 | Capitol Bldg | TimeClock | Handgun-Glock 23 |
| 021130 | Capitol Bldg | Inkjet Printer | Computer Monitor |
| 022480 | Fairchild Bldg | Body Armor | Cell Phone |
| 021334 | Longworth Bldg | Gym Locker | Computer Monitor |

- There are 283 duplicate barcode entries in the final count sheets. This is a potentially critical error, with the possibility that two different pieces of equipment are tagged with the same barcode ID#. This situation should be researched and resolved immediately to ensure that duplicate tag numbers were not issued to the count teams. Because the barcode ID# is the only database reference to identify property items, it is critical that this number remain unique for each distinct piece of equipment.

Recommendation 13: We recommend that USCP research and resolve the data inconsistencies in the final ProBar count data, and make adjustments as necessary to accurately reflect on hand inventory.

VERIFY THE TAGGING OR IDENTIFICATION OF OBSOLETE AND UNUSABLE ITEMS

We observed procedures for the identification and tagging of potentially obsolete or unusable items during the months of November 2006 through May 2007 at the following USCP field and headquarters offices:

- Property Asset Management Division Storeroom
- [REDACTED] and Offsite Cargo Inspection Divisions
- Rayburn House Building
- Cheltenham Training Facility
- Fairchild Building
- Headquarters Building

We noted the following exceptions related to this procedure.

Finding 14. Obsolete Items Not Separately Identified.

During inventory observations at the following five USCP field locations, we noted that procedures were not in place to separately identify and segregate obsolete items from regular inventory:

- Blue Plains Facility
- Rayburn House Building

- Cheltenham Training Facility
- Fairchild Building
- Headquarters Building

The ProBar count supervisor informed us that the count teams were instructed to count these items along with regular inventory, and denote that they were potentially obsolete by placing an "X" as the first digit of the asset ID# field. However, one item that we identified as potentially obsolete at the Blue Plains facility was not captured by the count teams and was excluded from the ProBar count for that site. We noted that the data fields available to the counters on the ProBar handheld scanners do not allow separate tracking of potentially damaged or obsolete items. There are only two options for the "Condition" field available to the counters, "In Use" or "Unissued." This information is useful to track whether or not an item is on-hand in storeroom, but is not useful to separately identify damaged/obsolete items.

GAO Executive Guide: Best Practices in Achieving Consistent, Accurate Physical Counts of Inventory, recommends segregating obsolete items from the regular inventory, to ensure they are not inadvertently counted as on-hand inventory. These items should be individually evaluated for serviceability and processed for disposal if deemed no longer serviceable.

As a result of these exceptions, on hand inventory balances may be overstated by the carrying amount of potentially obsolete, damaged, or unusable items.

Recommendation 14: We recommend that USCP staff survey sites to identify potentially damaged, unserviceable, or obsolete items and segregate these items from regular inventory.

Finding 15. Perishable Items Past Expiration Date.

It was noted that two separate quantities of perishable items located in the GPO-HMRT Storeroom were past their expiration date. Inventory records for these perishable items have not been updated to reflect expiration.

- [REDACTED]
Approximately 20-30 units of [REDACTED] with an expiration date of JAN-2007, were noted in on-hand inventory on 01-MAR-2007.
- [REDACTED]
Approximately 40-50 units of [REDACTED] with an expiration date of JAN-2007, were noted in on-hand inventory on 01-MAR-2007.

For the purposes of property accountability, these items would be considered obsolete/unusable, and should be taken off the USCP inventory. If tracked separately and marked for disposal, they should be segregated from regular stock and removed from the inventory listing for the HMRT Storeroom.

Aside from the operational concerns of carrying expired public safety consumables, the USCP property inventory is overstated by including these items.

Recommendation 15: We recommend that:

- a. USCP locations that may carry perishable items include a data field to track expiration dates.
- b. Expired items be properly segregated from regular stock, marked for disposal, and removed from the inventory records.

