

**Audit of the Department of Public Safety's
Confidential Informant Fund and Prostitution Fund
For Fiscal Year Ended September 30, 1999**



EXECUTIVE SUMMARY

Department of Public Safety - Audit of the Confidential Informant Fund and Prostitution Fund for Fiscal Year Ended September 30, 1999

Report No. LT-01-08, November 30, 2001

Summary

On September 27, 1999, the Department of Public Safety (DPS) Commissioner requested an audit of confidential funds being handled by the Criminal Investigation Bureau's Special Investigation Unit. The Commissioner wanted to determine the accuracy and disposition of confidential funds before the responsibility over the funds are transferred to a different custodian.

This report presents the result of the audit of the DPS Confidential Informant Fund (CIF) and Prostitution Fund for Fiscal Year ended September 30, 1999. The report also shows the accounting of the funds' actual cash balances until the transfers to a new custodian¹ on March 29, 2000 and May 5, 2000. The objectives of the audit were to: (1) determine whether the cash balances of the CIF and the Prostitution Fund were properly accounted for, (2) determine the accuracy of fund balances prior to the transfer to the new custodian, and (3) account for any fund balance discrepancies. This audit was conducted in accordance with Government Auditing Standards.

After the surprise cash counts on November 19, 1999 and subsequent analyses of receipts and disbursements under the CIF and Prostitution Funds, cash shortages were found, of which \$400 remains unrecovered from the custodian. The results of our audit is summarized below.

	CIF	Prostitution Fund	Total
Fund accountability or total fund balance	\$20,000.00	\$7,530.41	\$27,530.41
Balance accounted for during surprise count	18,691.21	5,993.45	24,684.66
Unaccounted balance after cash counts	1,308.79	1,536.96	2,845.75
Less: Documents and cash presented after cash counts			
1. Additional cash advances	(400.00)		(400.00)
2. Additional cash excluded from count		(752.45)	(752.45)
Cash shortage	908.79	784.51	1,693.30
Less: Cash subsequently paid by custodian	(508.79)	(784.51)	(1,293.30)
Balance of cash recoverable from custodian	\$400.00	\$0.00	\$400.00

It appears that the former custodian of the CIF and Prostitution Fund did not properly account for payment documents, and did not ensure that only legitimate cash payments were taken from the cash in his custody. Specifically, (a) \$908.79 in the CIF and \$784.51 in the Prostitution Fund were paid back by the former custodian and an investigator because of cash shortages discovered during the count, (b) cash advances were outstanding beyond the permissible periods, (c) support for expenses incurred were inadequate, and (d) a cash shortage remains unpaid. These occurred because the (1) former custodian did not properly monitor and record fund transactions, and (2) accounting policies and control procedures were inadequate. Consequently, \$1,693.30 was found missing after the cash counts, and although \$1,293.30 was recouped, \$400 remains to be recovered from the custodian.

¹ In accordance with statutory restrictions in the Auditing and Ethics Acts, names of individuals and corporations are not disclosed in this report.



Our audit also shows that DPS improperly used a dormant bank account of the Special Operations Task Force. Instead of requesting the Department of Finance to open a separate bank account for the Prostitution Fund, the dormant bank account was used for the Prostitution Fund collections. As a result, the \$557.59 balance in the old account was mistakenly used for Prostitution Fund related expenses. The \$557.59 in the dormant account was the balance of the 1996 lapsed funds belonging to the Special Operations Task Force. It should have been reprogrammed or appropriated before use. The Commissioner said that he was unaware that reopening the dormant bank account was improper.

Recommendations and Response

We recommend that the DPS Commissioner:

- (1) improve the current control procedures used to monitor and record fund transactions by: (a) instructing the new custodian to develop accounting procedures that will ensure proper recording and liquidation of cash advances, and (b) establishing guidelines for turnover of funds to a new custodian;
- (2) enforce compliance with the 48-hour limit for liquidation of cash advances by reporting violations to DPS management;
- (3) collect the \$400 Confidential Funds advance from the former custodian unless the disbursement can be adequately supported; and
- (4) transfer responsibility of the Prostitution Fund's bank account to DOF, and return the \$557.59 previously in the Special Operations Task Force account to the General Fund.

In his letter response dated November 23, 2001, the DPS Commissioner agreed to comply with the recommendations provided in the report. In addition, the current custodian of the CIF has sought our assistance in establishing accounting forms that will ensure proper recording and liquidation of cash advances and proper turnover of funds. In our follow-up, the current custodian provided us copies of the accounting forms adopted by DPS. The accounting forms provided to us sufficiently addressed Recommendation 1. We therefore consider Recommendation 1 closed. However, recommendations 2, 3, and 4 remain open.

We appreciate the efforts of DPS to improve its current controls over the CIF and Prostitution Fund. The new procedures and accounting forms developed by DPS will ensure proper recording and liquidation of cash advances and proper turnover of funds.



A copy of this report is available at the Office of the Public Auditor

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November 30, 2001

Mr. Charles W. Ingram, Jr.
Commissioner
Department of Public Safety
Caller Box 10007, Civic Center Susupe
Saipan, MP 96950

Dear Commissioner Ingram:

Subject: Final Letter Report - Audit of the Department of Public Safety's Confidential Informant Fund and Prostitution Fund for Fiscal Year Ended September 30, 1999 (Report No. LT-01-08)

This report presents the results of our audit of the Department of Public Safety's (DPS) Confidential Informant Fund and Prostitution Fund for Fiscal Year ended September 30, 1999. The audit addressed fund balances transferred to a new custodian¹ on March 29, 2000 and May 5, 2000. The objectives of the audit were to: (1) determine whether the cash balances of the CIF and the Prostitution Fund were properly accounted for, (2) determine the accuracy of fund balances prior to the transfer to the new custodian, and (3) account for any fund balance discrepancies.

Our audit shows that the former custodian for the Confidential Informant Fund (CIF) and Prostitution Fund had neither properly accounted for both funds nor ensured that advances were promptly liquidated. More specifically, we found: (a) that \$908.79 in the CIF and \$784.51 in the Prostitution Fund were recoverable from the former custodian and an investigator, (b) cash advances outstanding for long periods, (c) inadequate support for expenses incurred, and (d) cash shortages. These occurred because the (1) former custodian did not properly monitor and record fund transactions, and (2) accounting policies and control procedures were inadequate. As a result, at the surprise cash counts conducted on November 19, 1999, the former custodian was accountable for \$1,693.30. The former custodian and the investigator, however, subsequently reimbursed DPS \$1,293.30 of this amount. Thus, \$400 remains recoverable.

Our audit also shows that for the Prostitution Fund, DPS improperly reopened a dormant bank account previously used by a Special Operations Task Force instead of requesting the Department

¹ In accordance with statutory restrictions in the Auditing and Ethics Acts, names of individuals and corporations are not disclosed in this report.

of Finance to open a separate bank account. The reopened bank account was intended to be used for the deposit of mandatory fees collected from convictions of prostitution-related offenses. The balance of \$557.59 in the dormant account consisted of 1996 lapsed funds belonging to the Special Operations Task Force. The funds were subsequently withdrawn and commingled with the Prostitution Fund. The Commissioner advised us that he was unaware that reopening the dormant bank account was improper.

We recommend that the DPS Commissioner (1) improve the current control procedures used to monitor and record fund transactions by: (a) instructing the new custodian to develop accounting procedures that will ensure proper recording and liquidation of cash advances, and (b) establishing guidelines for turnover of funds to a new custodian; (2) enforce compliance with the 48-hour limit for liquidation of cash advances by reporting violations to DPS management; (3) collect the \$400 CFA from the former custodian unless the disbursement can be adequately supported; and (4) transfer responsibility of the Prostitution Fund's bank account to DOF and return the \$557.59 previously in the Special Operations Task Force account to the General Fund.

In his letter response dated November 23, 2001 (**Appendix A**), the DPS Commissioner agreed to comply with the recommendations provided in the report. In addition, the current custodian of the CIF has sought our assistance in establishing accounting forms that will ensure proper recording and liquidation of cash advances and proper turnover of funds. In our follow-up, the current custodian provided us copies of the accounting forms adopted by DPS which sufficiently addressed Recommendation 1. Based on the letter response and the subsequent action taken by DPS, we consider Recommendation 1 closed. However, recommendations 2, 3, and 4 remain open. The additional information or action required to close the remaining recommendations is presented in **Appendix B**.

BACKGROUND

In a memorandum dated September 27, 1999, the DPS Commissioner requested that the Office of the Public Auditor (OPA) conduct an audit of the Criminal Investigation Bureau's Special Investigation Unit. The Commissioner, however, subsequently clarified that his interest was limited to the accuracy and disposition of fund balances being transferred to a new Criminal Investigation Bureau fund custodian. The completion of this audit was temporarily suspended due in part to the delayed transfer of custodianship of the Confidential Informant Fund and Prostitution Fund from the former to the new custodian. In addition, priority was given to an investigation of the Confidential Informant Fund for Fiscal Years ended September 30, 2000 and 2001.

The DPS Commissioner, appointed by the Governor with the advice and consent of the Senate, is responsible for law enforcement and protection activities in the CNMI. The DPS police force has a Special Investigation Unit within its Criminal Investigation Bureau which maintains the Confidential Informant Fund (CIF) and the Prostitution Fund. A Criminal Investigation Bureau officer is designated as custodian over both funds. The CIF is used to finance undercover operations,

and to purchase evidence and related information involving drugs and organized crimes. The Prostitution Fund is used to finance surveillance and other operations against prostitution.

According to Department of Finance (DOF) records, the CIF and Prostitution Fund had balances of \$20,000 and \$5,527, respectively, on September 30, 1999. The CIF represents federal funds received during Fiscal Year 1999². The Prostitution Fund, as authorized under Public Law 11-19, represents mandatory fees collected from convictions of prostitution-related offenses.

OBJECTIVES, SCOPE AND METHODOLOGY

The objectives of the audit were to: (1) determine whether the cash balances of the CIF and the Prostitution Fund were properly accounted for, (2) determine the accuracy of fund balances prior to the transfer to the new custodian, and (3) account for any fund balance discrepancies.

The scope of our audit covered the CIF and Prostitution Fund for Fiscal Year 1999. We conducted our audit at the offices of DPS and the DOF in Saipan from November 19, 1999 to May 5, 2000. To accomplish our objectives, we: (1) conducted surprise cash counts on November 19, 1999, (2) accounted for the cash balances of both funds by reviewing supporting disbursement documents, (3) reviewed applicable laws and regulations related to establishing and accounting for both funds, and (4) interviewed knowledgeable DPS officials and employees.

As part of our audit, we performed a limited review of internal controls over the administration of both funds. We found internal control weaknesses in those areas which are discussed in the Findings and Recommendations section of this report. Our recommendations, if implemented, should improve controls in those areas.

This audit was conducted in accordance with Government Auditing Standards issued by the Comptroller General of the United States. Accordingly, we conducted such tests of records and other auditing procedures as considered necessary.

PRIOR AUDIT COVERAGE

During the past ten years, no audit reports were issued by OPA involving the CIF and Prostitution Fund.

² The CIF, which was received by DPS through DOF in Fiscal Year 1999, represents federal funds received from the Interagency Finance Crimes/Drug Enforcement Task Force Program (Account No. J75794) for calendar year 1997.

FINDINGS AND RECOMMENDATIONS

A. Funds Recoverable From Former Custodian and Investigator

Although federal guidelines require that federal funds be properly accounted for and any unused cash advances promptly liquidated, we found that the former custodian for the CIF and Prostitution Fund had neither properly accounted for both funds nor ensured that advances were promptly liquidated. More specifically, we found: (a) that \$908.79 in the CIF and \$784.51 in the Prostitution Fund were recoverable from the former custodian and an investigator, (b) cash advances outstanding for long periods, (c) inadequate support for expenses incurred, and (d) cash shortages. These occurred because the (1) former custodian did not properly monitor and record fund transactions, and (2) accounting policies and control procedures were inadequate. As a result, at the surprise cash counts conducted on November 19, 1999, the former custodian was accountable for \$1,693.30. The former custodian and the investigator, however, subsequently reimbursed DPS \$1,293.30 of this amount. Thus, \$400 remains recoverable.

Accounting for Funds

To properly monitor and account for the CIF and Prostitution Fund, a funds custodian is required to adhere to federal guidelines prescribed in the Office of Justice Program's Financial Guide Manual. Among other requirements, the guidelines require that investigators for undercover and surveillance operations document cash advances using a Confidential Funds Advance (CFA) form. To liquidate such CFA forms, investigators are required to submit receipts or vouchers explaining the use of the funds. Also, investigators must return or liquidate funds within 48 hours unless management authorizes an extension in writing. Finally, the custodian is required to maintain a ledger to record transactions for each fund.

Results of Surprise Cash Counts

On November 19, 1999, we conducted surprise cash counts of the CIF and Prostitution Fund. The results of our cash counts and our subsequent investigations showed cash amounts recoverable from the former custodian and an investigator as described below.

	CIF	Prostitution Fund	Total
Fund accountability	\$20,000.00	\$7,530.41	\$27,530.41
Fund per count	18,691.21	5,993.45	24,684.66
Differences per OPA cash counts	1,308.79	1,536.96	2,845.75
Less: Advances subsequently presented	(400.00)		(400.00)
Cash initially excluded from count		(752.45)	(752.45)
Cash recoverable from the former Custodian/Investigator	908.79	784.51	1,693.30
Less: Cash recovered	(508.79)	(784.51)	(1,293.30)
Balance of Cash Recoverable	\$400.00	\$0.00	\$400.00

- ***CIF Fund*** – During Fiscal Year 1999, the CIF received \$20,000 from a \$66,667 sub-grant allocated to the Criminal Investigation Bureau. Of the \$20,000, we accounted for \$18,691.21 during our cash count (\$278.55 in cash and \$18,412.66 in disbursements), leaving a difference of \$1,308.79 to be accounted for. While doing additional reconciliation to account for the \$1,308.79 difference, the former custodian presented two CFA forms (dated December 22, 1998 and July 29, 1999) for \$400 in additional cash advances. He explained that the forms were misplaced and, thus, were not recorded in the CIF ledger. Our review indicates that both CFA forms were properly authorized and liquidated. The remaining \$908.79 recoverable from the former custodian of the CIF consisted of a cash shortage of \$508.79 and another outstanding cash advance of \$400 dated June 18, 1999. The former custodian repaid the \$508.79 cash shortage. The long outstanding cash advance of \$400 remains recoverable from the former custodian.
- ***Prostitution Fund*** – During Fiscal Year 1999, the Prostitution Fund custodian was accountable for \$7,530.41 consisting of mandatory fees collected from prostitution-related offenses, leftover bank funds, and reprogrammed funds to cover bank overdrafts. Of the \$7,530.41, we accounted for \$5,993.45 during our cash count (\$701.60 in cash and \$5,291.85 in disbursements), leaving a difference of \$1,536.96 to be accounted for. Of the \$1,536.96 initial difference per cash counts, \$752.45 was in an envelope attached to the CFA files inside the vault. The former custodian apparently was unaware that this should have been included in the cash counted. The remaining \$784.51 recoverable in the Prostitution Fund represents \$380 in unsupported expenses, and an actual cash shortage of \$404.51. The investigator initially claimed that the \$380 in unsupported expenses were used for legitimate operations, but he later repaid the amount when he was unable to provide supporting documents. The former custodian also repaid the remaining cash shortage of \$404.51.

Cash Advance Outstanding for more than 48 hours

According to federal guidelines, a funds custodian should ensure that cash advances obtained by investigators are returned or liquidated within 48 hours, unless management authorizes an extension in writing. During our cash counts, we noted at least one CFA form, dated December 1, 1998 for \$1,000, which remained unliquidated beyond the 48-hour limit.

Inadequate Procedures

Inadequate fund accounting procedures and non-compliance with the 48-hour limit for cash advances may have contributed to the former custodian's inability to account for \$1,693.30 from the two funds. It appears that the former custodian did not properly record fund transactions, as several CFA forms were misplaced and not recorded until detected by our audit. This likely occurred because procedures did not require CFA forms to be pre-numbered. Also, there were no documents summarizing receipts submitted in support of the liquidation, because the procedures did not address this. Consequently, the amounts liquidated could not be readily determined without an independent computation conducted after a document review. Furthermore, fund expenditures were not recorded

because the former custodian did not maintain a ledger for the Prostitution Fund as required. Finally, there were no procedures to guide the former custodian in transferring funds to a new custodian.

Former Custodian Initially Accountable for \$1,693

As a result, at the surprise cash counts conducted on November 19, 1999, the former custodian was accountable for \$1,693.30. The former custodian and the investigator, however, subsequently reimbursed DPS \$1,293.30 of this amount. Thus, \$400 remains recoverable.

Transfer of Former Custodianship

On March 29, 2000, the former custodian transferred the cash balance of \$2,238.56 in the Prostitution Fund to the new custodian. This consisted of: (a) \$784.51 in cash repaid by the investigator and the former custodian, (b) \$752.45 cash initially excluded during the cash count, and (c) \$701.60 cash counted. On May 5, 2000, the former custodian transferred the CIF fund's cash balance of \$787.34, consisting of \$508.79 he had repaid plus \$278.55 in cash, to the new custodian.

B. Improper Reopening of Bank Account Used For Prostitution Fund

DOF policies require that before setting up a bank account, government agencies are required to request DOF to open an account in its name, and include the CNMI Treasurer as one of the signatories³. Our audit also shows that for the Prostitution Fund, DPS improperly reopened a dormant bank account previously used by a Special Operations Task Force instead of requesting the Department of Finance to open a separate bank account. The reopened bank account was intended to be used for the deposit of mandatory fees collected from convictions of prostitution-related offenses. The balance of \$557.59 in the dormant account consisted of 1996 lapsed funds belonging to the Special Operations Task Force. The funds were subsequently withdrawn and commingled with the Prostitution Fund⁴. The Commissioner advised us that he was unaware that reopening the dormant bank account was improper.

Conclusion and Recommendations

The former custodian of the CIF and Prostitution Fund did not ensure that the cash balances of both funds were fully accounted for at all times. Also, accounting procedures followed are inadequate. The \$557.59 improperly withdrawn from the dormant account should be returned to the CNMI General Fund and not be used for prostitution-related operations.

³ In the December 21, 1999 letter of the Secretary of Finance (SOF) to the DPS Commissioner, the SOF stated that the bank account was improperly opened as it was not authorized by DOF and does not include the CNMI Treasurer as a signatory to the account.

⁴ The reopened bank account was subsequently overdrawn by \$1,446. Apparently, DPS withdrew more than the remaining balance and the bank failed to notice the overdraft. On December 27, 1999, DPS requested that DOF cover the overdrawn amount by reprogramming DPS funds for professional services. DOF approved the request on January 3, 2000.

We recommend that the DPS Commissioner:

1. Improve the current control procedures used to monitor and record fund transactions by: (a) instructing the new custodian to develop accounting procedures that will ensure proper recording and liquidation of cash advances, and (b) establishing guidelines for turnover of funds to a new custodian. We suggest that the DPS Commissioner:
 - a. Establish a separate form for Prostitution Fund Advances (PFA) and revise the CFA form. Both forms should be pre-numbered so the custodian can account for all documents. Both forms should require sufficient information to facilitate recording and liquidation of cash advances.
 - b. Implement the use of a Confidential Fund Voucher (CFV) and a Prostitution Fund Voucher (PFV) to document the liquidation of cash advances. The vouchers should be pre-numbered, and should contain sufficient information to document the nature and type of expenses.
 - c. Amend the Confidential Fund Ledger and maintain a Prostitution Fund Ledger. Both ledgers should facilitate monitoring of fund replenishment and disbursements, and tracking of cash advance liquidations.
 - d. Establish guidelines for turnover of funds to a new custodian. These could include the use of cash count sheets, written acknowledgment of accountability, and preparation of a memorandum to document the turnover of funds.
2. Enforce compliance with the 48-hour limit for liquidation of cash advances by reporting violations to DPS management.
3. Collect the \$400 CFA from the former custodian unless the disbursement can be adequately supported.
4. Transfer responsibility of the Prostitution Fund's bank account to DOF. Also, return the \$557.59 previously in the Special Operations Task Force account to the General Fund.

Department of Public Safety Response

In his letter response dated November 23, 2001 (**Appendix A**), the DPS Commissioner agreed to comply with the recommendations provided in the report. In addition, the current custodian of the CIF has sought OPA's assistance in establishing accounting forms that will ensure proper recording and liquidation of cash advances and proper turnover of funds. In our follow-up, the current custodian provided us copies of the accounting forms adopted by DPS.

OPA Comments

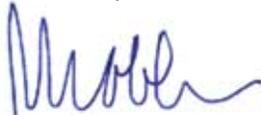
We appreciate the efforts of DPS to improve its current controls over the CIF and Prostitution Fund. The new procedures and accounting forms developed by DPS will ensure proper recording and liquidation of cash advances and proper turnover of funds. The accounting forms provided to us sufficiently addressed Recommendation 1. We therefore consider Recommendation 1 closed. However, recommendations 2, 3, and 4 remain open. The additional information or action required to close the remaining recommendations is presented in **Appendix B**.

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Our office has implemented an audit recommendation tracking system. All audit recommendations will be included in the tracking system as open or resolved until we have received evidence that the recommendations have been implemented. An *open* recommendation is one where no action or plan of action has been made by the client (department or agency). A *resolved* recommendation is one in which OPA is satisfied that the client cannot take immediate action, but has established a reasonable plan and time frame of action. A *closed* recommendation is one in which the client has taken sufficient action to meet the intent of the recommendation or the recommendation has been withdrawn.

Please provide us with the status of recommendation implementation within 30 days along with documentation showing the specific action that was taken. If corrective action will take longer than 30 days, please provide us additional information every 60 days until you are notified that the recommendations have been closed.

Sincerely,



Michael S. Sablan
Public Auditor

xc: Governor
Lt. Governor
Twelfth CNMI Legislature (27 copies)
Secretary of Finance
Special Assistant for Management and Budget
Attorney General
Press Secretary

11/28/01 MON 07:52 FAX 670 6649027

DPS Commissioner's Office

001



COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
Department of Public Safety



November 23, 2001

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Emergency (24 hrs.) 911

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Mr. Michael S. Sablan
Public Auditor
Office of the Public Auditor
J. E. Tenorio Building, Gualo Rai
Saipan, MP 96950

Dear Mr. Sablan:

In reference to the audit report, I apologize for not responding on or before the deadline due to emergency and security matters that prompted priority addressing.

After reviewing the drafted audit report, it will be our intention to comply with the recommendation provided in the report. I appreciate your understanding.

Sincerely,

Charles W. Ingram, Jr.
Commissioner

284-7812
FAXED
By: Rita
11/28/01

**AUDIT OF THE DEPARTMENT OF PUBLIC SAFETY'S
CONFIDENTIAL INFORMANT FUND AND PROSTITUTION FUND
FOR FISCAL YEAR ENDED SEPTEMBER 30, 1999**

STATUS OF RECOMMENDATIONS

Recommendations	Agency to Act	Status	Agency Response/ Action Required
<p>1. The DPS Commissioner should improve the current control procedures used to monitor and record fund transactions by: (a) instructing the new custodian to develop accounting procedures that will ensure proper recording and liquidation of cash advances, and (b) establishing guidelines for turnover of funds to a new custodian. We suggest that you:</p> <p>a. Establish a separate form for Prostitution Fund Advances (PFA) and revise the CFA form. Both forms should be pre-numbered so the custodian can account for all documents. Both forms should require sufficient information to facilitate recording and liquidation of cash advances.</p> <p>b. Implement the use of a Confidential Fund Voucher (CFV) and a Prostitution Fund Voucher (PFV) to document the liquidation of cash advances. The vouchers should be pre-numbered, and should contain sufficient information to document the nature and type of expenses.</p> <p>c. Amend the Confidential Fund Ledger and maintain a Prostitution Fund Ledger. Both ledgers should facilitate monitoring of fund replenishment and disbursements, and tracking of cash advance liquidations.</p> <p>d. Establish guidelines for turnover of funds to a new custodian. These could include the use of cash count sheets, written acknowledgment of accountability, and preparation of a memorandum to document the turnover of funds.</p>	DPS	Closed	<p>In his letter response dated November 23, 2001, the DPS Commissioner stated that it will be their intention to comply with the recommendations provided in the report. Subsequently, the current custodian of the CIF sought OPA's assistance in establishing accounting forms that will ensure proper recording and liquidation of cash advances and proper turnover of funds. In our follow-up, the current custodian provided us copies of the accounting forms adopted by DPS.</p> <p>We appreciate the efforts of DPS to improve its current controls over the CIF and Prostitution Fund. The new procedures and accounting forms developed by DPS will ensure proper recording and liquidation of cash advances and proper turnover of funds. The accounting forms provided to us sufficiently addressed Recommendation 1. We therefore consider Recommendation 1 closed.</p>

**AUDIT OF THE DEPARTMENT OF PUBLIC SAFETY'S
CONFIDENTIAL INFORMANT FUND AND PROSTITUTION FUND
FOR FISCAL YEAR ENDED SEPTEMBER 30, 1999**

STATUS OF RECOMMENDATIONS

Recommendations	Agency to Act	Status	Agency Response/ Action Required
2. The DPS Commissioner should enforce compliance with the 48-hour limit for liquidation of cash advances by reporting violations to DPS management.	DPS	Open	Provide OPA copy of actions taken to enforce compliance with the 48-hour limit for liquidation of cash advances.
3. The DPS Commissioner should collect the \$400 CFA from the former custodian unless the disbursement can be adequately supported.	DPS	Open	Provide OPA proof of collection of the \$400 from the former custodian or supporting documents for the disbursement.
4. The DPS Commissioner should transfer responsibility of the Prostitution Fund's bank account to DOF. Also, return the \$557.59 previously in the Special Operations Task Force account to the General Fund.	DPS	Open	Provide OPA documents showing establishment of the Prostitution Fund's bank account through DOF and receipt evidencing return of the \$557.59 to the General Fund.

