
New South Wales Auditor-General's Report

Performance Audit

Managing drug exhibits and other high profile goods

NSW Police Force



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In accordance with section 38E of the *Public Finance and Audit Act 1983*, I present a report titled **Managing drug exhibits and other high profile goods: NSW Police Force**.

A handwritten signature in black ink that reads 'Peter Achterstraat'.

Peter Achterstraat

Auditor-General

28 February 2013

Contents

Executive summary	2
Background	2
Conclusion	2
Supporting findings	3
Supporting data	5
Recommendations	6
Response from the NSW Police Force	7
Introduction	14
1.1 Drug exhibits and other high profile goods	14
1.2 High profile goods and other items collected and managed by NSW Police	14
1.3 Managing drug exhibits and other high profile goods	15
1.4 The risks of managing drug exhibits and other high profile goods	15
Key findings	16
2. Does NSW Police effectively and efficiently manage drug exhibits?	16
2.1 Background	16
2.2 Does NSW Police have risk based procedures and does it ensure that drug exhibits are well managed?	16
2.3 Does NSW Police minimise the cost of transporting drug exhibits?	19
2.4 Does NSW Police promptly dispose of drug exhibits?	20
3. Does NSW Police effectively and efficiently manage firearms and ammunition?	25
3.1 Background	25
3.2 Does NSW Police have risk based procedures and does it ensure that firearms and ammunition are well managed?	25
3.3 Does NSW Police minimise the cost of transporting firearms and ammunition?	27
3.4 Does NSW Police promptly dispose of firearms and ammunition?	27
4. Does NSW Police effectively and efficiently manage vehicles and vessels?	29
4.1 Background	29
4.2 Does NSW Police have risk based procedures and does it ensure that vehicles and vessels are well managed?	29
4.3 Does NSW Police minimise the cost of transporting vehicles and vessels?	30
4.4 Does NSW Police promptly dispose of vehicles and vessels?	30
Appendices	32
Appendix 1: Drug exhibits and other high profile goods collected by police region 2011-12	32
Appendix 2: Outline of drug exhibit destruction process	33
Appendix 3: About the audit	34
Performance auditing	36
Performance audit reports	37

Executive summary

Background

The NSW Police Force (NSW Police) collects, receives, records, analyses, stores and disposes of exhibits as part of any investigation into an offence. Exhibits range from documents, cash, clothing, drugs, chemicals and weapons to bulky items such as motor vehicles and boats. NSW Police also manages other goods that are collected and held for safety reasons, such as firearms, or goods handed in as lost property.

In 2011-12, NSW Police collected over 313,000 exhibits and other goods. At the end of 2012, NSW Police held at least 368,000 exhibits and other goods. Exhibits and other goods are stored in various locations around the State. NSW Police has also established two central storage facilities in Sydney. One is for drug exhibits, which currently holds 12,669 items. The other facility was opened in 2012 to hold long-term exhibits centrally rather than at various locations around the State.

Some exhibits and goods can be described as high profile because they:

- present a significant risk to officers' health or safety
- generate significant public interest if mishandled, lost, stolen, damaged or misplaced
- generate significant costs for NSW Police if not efficiently managed.

These high profile exhibits and goods are the focus of this report. They include drug exhibits, including precursors, firearms and ammunition, motor vehicles and vessels. The risks associated with these goods, such as corruption, theft, health and safety or damage, can present significant problems for NSW Police. Around 58,000 of these goods were collected in 2011-12.

Drug exhibits create specific problems because they can deteriorate. With the changing nature of drug crime and the rise in the number of clandestine laboratories for the manufacture of illicit drugs, drug exhibits today include chemical precursors that can be unstable, posing serious environmental, health and safety risks. While the day-to-day management of exhibits and high profile goods rests with officers assigned to those duties, it is up to the officer in charge of the investigation to advise when these items may be disposed of.

This audit examines how well NSW Police manages the storage and disposal of drug exhibits and other high profile goods once they are recorded in Police systems and stored in secure police facilities. It does not examine the collection or safe keeping of such goods before that point. NSW Police takes a video recording when it executes a search warrant to document the collection of evidence on site. This video recording is available for review by investigation agencies such as the Police Integrity Commission if any allegations of corruption are raised.

Conclusion

NSW Police manages the recording, storage and tracking of drug exhibits and other high profile goods well. These items are kept securely in NSW Police storage facilities, are routinely audited and there are few recorded instances where they have gone missing or been damaged. However, there is room for improvement, mainly in regard to the effective disposal of drug exhibits and other goods, and improving efficiency by reducing the need to transport drug exhibits for testing.

Nearly 7,000, or around a third, of the drug exhibits recorded in NSW Police's electronic tracking system EFIMS have been on hand for more than a year, and some for over five years. See Exhibit 1.

Some drug exhibits could pose a significant risk to the health and safety of officers, and this risk may increase over time. Police in other jurisdictions reduce the risk by documenting, analysing and destroying drug exhibits as soon as possible, with only a sample of the drug exhibit retained for court proceedings. However, in New South Wales, unlike most other jurisdictions, Police must hold onto some drug exhibits until a court order is obtained for their destruction.

During 2012, NSW Police undertook a strategic review of its management of drug exhibits and has proposed changes to legislation to enable it to destroy drug exhibits without a court order. Even if the proposed legislative change proceeds, NSW Police still needs to ensure it is disposing of drug exhibits in a timely manner.

Some NSW Police practices are also not as efficient or cost effective as they could be. Drug exhibits, as well as the samples taken from the exhibits for analysis, are currently moved around the State, tying up NSW Police resources.

The disposal of firearms and ammunition could also be timelier. The number of firearms collected has increased over time, the majority for safety reasons rather than as part of a criminal investigation. These goods are also held for long periods. Nearly 6,500, or 47 per cent, of the firearms and ammunition items recorded in EFIMS are still on hand after more than a year and some for over ten years. See Exhibit 1.

NSW Police has good risk based procedures for recording and tracking drug exhibits and firearms and ammunition, and for storing drug exhibits. However, it does not have guidelines on managing vessels, and not all vehicles and vessels are being recorded in EFIMS.

Generally, firearms and ammunition are well managed. However, there are no corporate procedures on the safe storage and transport of these items to require them to be separated for safety reasons. In addition, more than half of the firearms and ammunition items that have been on hand for more than a year have not been audited as required.

We also found that NSW Police is not managing some contract holding yards for vehicles and vessels in accordance with their contracts. Contracts require officers to inspect the holding yards quarterly, and require fortnightly reports from the contractors. Not all commands do this. However, quarterly inspections may not be necessary, especially where the security risk may be low.

Supporting findings

Does NSW Police effectively manage drug exhibits and other high profile goods it holds?

NSW Police effectively manages most aspects of handling drug exhibits and other high profile goods it holds. This has been strengthened with the introduction of its electronic Exhibits, Forensic Information and Miscellaneous Property System (EFIMS) in 2011. EFIMS replaces the manual system of recording items in books held at NSW Police storage facilities and police stations.

However, there is room for improvement.

Where NSW Police holds onto drug exhibits and other high profile goods longer than needed, the risks increase, particularly to officers' health and safety. We also found that guidelines for storing bulk drug exhibits do not reflect the capacity and security available in some locations.

NSW Police has developed new health and safety procedures and standards (Safety Management System) for all officers working with or near drug exhibits, including risk assessments. NSW Police advises that these procedures are currently being implemented.

NSW Police aims to dispose of drug exhibits and other high profile goods at the earliest opportunity. It requires items still on hand after 180 days, or six months, to be reviewed and disposed of if no longer required. Around 60 per cent of drug exhibits, firearms and ammunition items are held for more than six months from the date collected. See Exhibit 2. However, many are held well beyond this timeframe. For example, nearly 3,500 drug exhibits collected before 1 July 2011 were still on hand at the time of the audit.

The requirement to do a monthly audit of every drug exhibit at most storage locations provides comfort that the exhibit exists intact. For example, a drug exhibit held for three years would have been audited 36 times. However, the audit does not always check if the exhibit should be retained and is undertaken regardless of the security in place.

Firearms and ammunition that need to be held indefinitely are still reported in EFIMS age profile data, although they should not be on the disposal schedule.

Does NSW Police efficiently manage drug exhibits and other high profile goods it holds?

NSW Police practices have recently improved with the introduction of EFIMS. Nonetheless, there is still room for efficiency gains in the transport and disposal of drug exhibits and other high profile goods.

Currently, some drug exhibits are transported by officers from wherever they are collected to a Sydney laboratory for analysis. Once weighed and samples taken by the laboratory, the drug exhibit is then either transported back to its original location or to the central drug exhibit storage facility. In 2011-12, over 15,000 of the nearly 40,000 drug exhibits collected in New South Wales were from regions where trips to Sydney often require overnight stops. Although the actual number of trips is unknown, the volume suggests many officers are involved in escorting drugs to and from Sydney.

Not all drug exhibits need to be analysed. For example, no analysis is required where the drug exhibit is a small quantity and the offender enters a guilty plea. NSW Police submits on average 40 per cent of all drug exhibits for analysis. The residual of drug exhibit samples not used up in the analysis process need to be collected by officers and returned to police storage, creating additional administration and transport costs.

NSW Police has identified this as an issue and has recommended that NSW adopts a similar approach to that used by the Australian Federal Police. That is, drug exhibits are weighed and samples are taken locally in the regions and only the samples are transported via courier to Sydney for analysis. These samples are then destroyed during testing. This would release officers to frontline duties as well as save money.

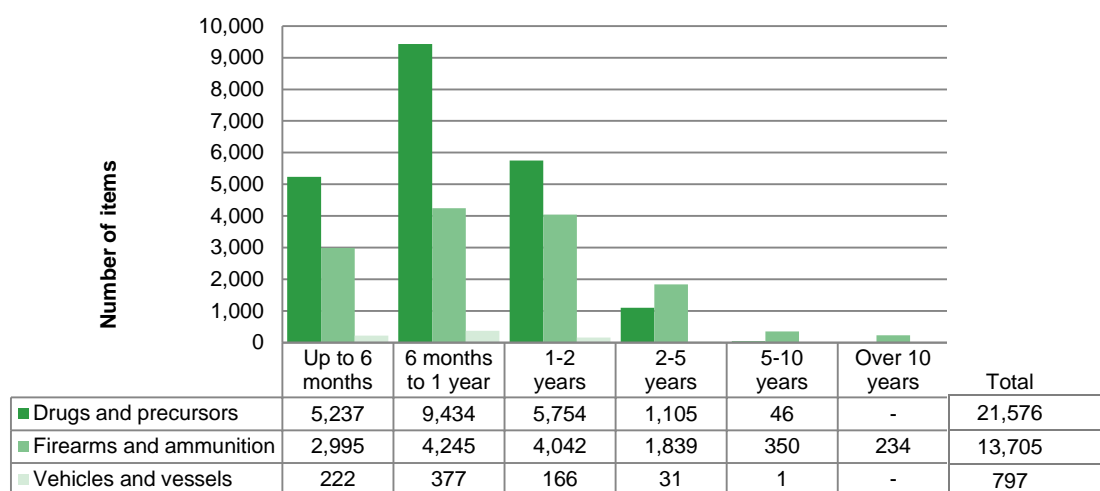
Some police commands have taken the initiative to dispose of drug exhibits locally and reduce the time and effort in transporting them, particularly in regional locations. Local businesses such as timber mills, crematoriums, and those with industrial furnaces allow NSW Police to use their facilities to destroy drug exhibits. However, according to the Environment Protection Authority, such premises may not be appropriate for the destruction of some drug exhibits.

NSW Police advises that it is currently addressing the issues raised by the Environment Protection Authority.

In regard to vehicles and vessels, NSW Police minimises its transport and storage costs by arranging competitive contracts for towing and storage. NSW Police also minimises transport costs by undertaking mechanical and forensic testing on site. It also disposes of most vehicles and vessels in a timely manner.

Supporting data

Exhibit 1: Age of drug exhibits and other high profile goods on hand at 18 October 2012



Source: NSW Police Force 2012.

Note: This data was extracted from NSW Police's EFIMS system on 18 October 2012, and includes drug exhibits, firearms, ammunition, vehicles and vessels recorded in EFIMS with a collection date on or before 30 June 2012. This data excludes drug exhibits, firearms, ammunition, vehicles and vessels not recorded in EFIMS.

Exhibit 2: Items collected in 2011-12 and disposed of within 180 days (six months)

	Number collected	Number disposed of within 180 days	%	Number not disposed of within 180 days	%
Drugs and precursors	39,887	16,495	41	23,392	59
Firearms and ammunition	15,887	5,863	37	10,024	63
Vehicles and vessels	2,044	1,267	62	777	38
Total	57,818	23,625	41	34,193	59

Source: NSW Police Force 2012.

Note: This data was extracted from NSW Police's EFIMS system on 18 October 2012.

Recommendations

We recognise that the NSW Police Force wishes to adopt a model where drug exhibits are destroyed as soon as they are analysed, independent of court proceedings, as is the case in most other Australian jurisdictions. There are benefits in this approach and we encourage the NSW Police Force to continue its efforts to introduce such a model.

Regardless of whether this new model for disposing of drug exhibits is introduced, the NSW Police Force needs to implement the following recommendations to improve its management of drug exhibits and other high profile goods.

In regard to all drug exhibits and other high profile goods, the NSW Police Force should, by December 2013, review all drug exhibits and other high profile goods held for more than two years and dispose of any no longer required. (pages 24, 28 and 31)

In regard to drug exhibits, the NSW Police Force should:

- by June 2013:
 - introduce a risk based approach to determining the frequency of drug exhibit audits and check if drug exhibits should be disposed of as part of the audit (page 18)
 - review the procedure for storing bulk drug exhibits based on the capacity and security at each storage location (page 18)
 - consult with the Forensic and Analytical Science Service to amend the sampling procedure for drug exhibits to ensure there is no residual of the sample that needs to be returned to NSW Police (page 20)
 - in consultation with the Environment Protection Authority, identify appropriate facilities across the State for the disposal of drug exhibits. (page 24)
- by December 2013:
 - improve the quality of information recorded in EFIMS for drug exhibits. (page 18)

In regard to firearms and ammunition, the NSW Police Force should:

- by June 2013:
 - complete its review of practices for storing and transporting firearms and ammunition to ensure compliance with the *Firearms Act 1996* (page 26)
 - ensure firearms and ammunition audits are conducted as required (page 26)
- by December 2013:
 - consider introducing a way to identify any firearms and ammunition exhibits that must be retained indefinitely. (page 28)

In regard to vehicles and vessels, the NSW Police Force should:

- by June 2013:
 - incorporate management of vessels in corporate standard operating procedures (page 30)
 - ensure all vehicles and vessels, whether exhibits or miscellaneous property, are recorded in EFIMS (page 30)
 - ensure that contract holding yards are inspected and monitored according to risk. (page 30)

Response from the NSW Police Force



NSW Police Force

OFFICE OF THE COMMISSIONER

Mr Peter Achterstraat
NSW Auditor General
GPO Box 12
SYDNEY NSW 2001

Your ref: PA6521
Our ref: D/2013/11715

Dear Mr Achterstraat,

PETER

I write to you regarding the final Performance Audit Report "Managing drug exhibits and other high profile goods" (the 'Report'), prepared by your Office.

The NSW Police Force response to the recommendations in the Report is detailed in the attached table.

The Report's recommendations are generally supported, noting that the NSW Police Force was cognisant of many of the items canvassed and is currently in the process of negotiating and undertaking restorative actions.

Thank you for the opportunity to provide formal comment on the Report.

Yours sincerely,

A P Scipione APM
Commissioner of Police

18 FEB 2013



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NSW Police Force response to Audit Office recommendations – managing drug exhibits and other high profile goods.

RECOMMENDATION	POSITION	TARGET COMPLETION DATE	PROPOSED ACTION FOR IMPLEMENTATION (specific details)
In regard to all drug exhibits and other high profile goods, the NSW Police Force should, by December 2013, review all drug exhibits and other high profile goods held for more than two years and dispose of any no longer required. (Pages 18, 23 and 26)	Supported	September 2013	<p>It is proposed, subject to funding, that the capability to provide an audit/report function will be built into EFIMS¹. This will include:</p> <ul style="list-style-type: none"> • confirmation of business requirements via stakeholder workshops, • building new capability into the EFIMS platform, • building training support materials, and • communicating the release of EFIMS changes statewide. <p>An annual report on the quantity of drugs and high profile exhibits, as defined by the Audit Office, which have remained in NSWPF possession longer than two years, will be provided to the DCOP Field Operations.</p> <p>Following this, a directive will be issued to Commanders to review and/or appropriately dispose of relevant exhibits.</p>

¹ Note: The implementation of all EFIMS enhancements are subject to funding being available.

RECOMMENDATION	POSITION	TARGET COMPLETION DATE	PROPOSED ACTION FOR IMPLEMENTATION (specific details)
<p>In regard to drug exhibits, the NSW Police Force should:</p> <ul style="list-style-type: none"> by June 2013: <ul style="list-style-type: none"> introduce a risk based approach to determining the frequency of drug exhibit audits and 	Supported in principle	June 2013	<p>The NSWPF will review the frequency of drug exhibit audits. This will examine modifying the Command Management Framework (CMF)² to clarify that Local Area Commanders can conduct audits less frequently provided appropriate risk assessments have identified adequate storage facilities and processes that do not warrant monthly audits.</p> <p>The Police Handbook will be reviewed and amended to reflect the above changes.</p> <p>The issue of the timely disposal of exhibits will be incorporated into the CMF.</p> <p>The NSWPF has submitted a proposal for legislative change to the Drug Misuse and Trafficking Act to make procedures for the analysis and destruction of drugs more efficient. Under the proposed model, police could destroy drugs without first having to obtain a court order. This would address the problems associated with the long term retention of drugs.</p>
check if drug exhibits should be disposed of as part of the audit (Page 13)	Supported	Subject to legislative amendments being progressed through Parliament	

² The Command Management Framework (CMF) is a risk-based, self-assessment process, focussing on the audit function. CMF addresses legislative compliance issues. It is designed to be a tool to better manage operations and improve accountability at a local level and to give auditors at a region and state level a tool to enable them to monitor and manage risk more proactively.

RECOMMENDATION	POSITION	TARGET COMPLETION DATE	PROPOSED ACTION FOR IMPLEMENTATION (specific details)
<ul style="list-style-type: none"> Review the procedure for storing bulk drug exhibits based on the capacity and security at each storage location (Page 13) 	Supported	June 2013	<p>This is currently an objective of the Strategic Drug Exhibit Project.</p>
<ul style="list-style-type: none"> Consult with the Forensic and Analytical Science Service (FASS) to amend the sampling procedure for drug exhibits to ensure there is no residual of the sample that needs to be returned to NSW Police (Page 15) 	Supported	<p>June 2013</p> <p>November 2013</p>	<p>This is currently an objective of the Strategic Drug Exhibit Project. The NSWPF is consulting widely. This would be redundant if the proposed legislative model, referred to above, were adopted.</p> <p>Subject to the proposed legislative changes, the EFIMS platform will be reviewed to reflect stakeholder requirements. This will include:</p> <ul style="list-style-type: none"> stakeholder consultation, development of appropriate training support materials, and communicating the release of EFIMS changes.
<ul style="list-style-type: none"> In consultation with the Environment Protection Authority, identify appropriate facilities across the State for the disposal of drug exhibits. (Page 19) 	Supported	June 2013	<p>The NSWPF will update the CMF system with clear instruction and/or affirmation that destructions are carried out at authorised destruction facilities in accordance with the EPA guidelines. At present only one location within NSW has been authorised as a destruction facility.</p> <p>The NSWPF is working with guidance from the EPA to realise an increase in the number of authorised destruction facilities and ensure disposals of drug exhibits are conducted within EPA guidelines. This includes reviewing all drug exhibit disposal procedures and the developing SOPs for exhibit operations.</p>

RECOMMENDATION	POSITION	TARGET COMPLETION DATE	PROPOSED ACTION FOR IMPLEMENTATION (specific details)
<ul style="list-style-type: none"> by December 2013: <ul style="list-style-type: none"> Improve the quality of information recorded in EFIMS for drug exhibits. (Page 13) 	Supported	June 2013	<p>The EFIMS Working Group will ensure sufficient advice is provided to employees to enable consistent and accurate recording of exhibits data. A test will be added to CMF requiring dip sampling of entries.</p> <p>The planned EFIMS 'Mobility' Package includes hand held devices called Personal Digital Assistants (PDAs). These devices will provide the ability to count drug exhibits with a high degree of efficiency and record the subsequent audit results in EFIMS. These PDAs are expected to be rolled out to Commands by 30 June 2013.</p>
<p>In regard to firearms and ammunition, the NSW Police Force should:</p> <ul style="list-style-type: none"> by June 2013: <ul style="list-style-type: none"> complete its review of practices for storing and transporting firearms and ammunition to ensure compliance with the Firearms Act 1996 (Page 21) 	Supported in principle		<p>The NSWPF has completed a review of legislative requirements and policies governing the storing and transporting of firearms and ammunition. The <i>Firearms Act</i> 1996 and the <i>Weapons Prohibition Act</i> 1998 both contain overriding legislation and regulations controlling the possession, use and handling of firearms, ammunition and prohibited weapons by the general public.</p> <p>Under s 6(2)(a)³ the <i>Firearms Act</i> and section 6(2)(a)⁴ of the <i>Weapons Prohibition Act</i>, a person is not guilty of an offence under these Acts and Regulation while acting in the course of their duties as a police officer and as a member (other than a police officer) of the Police Force.</p> <p>The exemption afforded to Police is complemented by various SOPs, policies and directives, including the Police Handbook and a Commissioner's Permit which prescribe the practical requirements for dealing with firearms, weapons and ammunition.</p>

³ Refer also to section 6(3)© of the Firearms Act 1996

⁴ Refer also to section 6(3)© of the Weapons Prohibition Act 1998

RECOMMENDATION	POSITION	TARGET COMPLETION DATE	PROPOSED ACTION FOR IMPLEMENTATION (specific details)
			<p>Together these provide comprehensive guidance on the appropriate storage and transportation of firearms and ammunition and are considered adequate.</p> <p>To address issues of non compliance, as noted in the Audit Office Report, a statewide email message will be issued reiterating the need to adhere to the relevant legislation and SOPs.</p>
<ul style="list-style-type: none"> – Ensure firearms and ammunition audits are conducted as required (Page 21) 	Supported	June 2013	The EFIMS Working Group will ensure clear instruction is developed and communicated to Commands. If deemed appropriate a CMF test will be developed to bridge any identified deficiencies.
<ul style="list-style-type: none"> • by December 2013: <ul style="list-style-type: none"> – consider introducing a way to identify any firearms and ammunition exhibits that must be retained indefinitely. (Page 23) 	Supported	December 2013	To be progressed in EFIMS by developing and incorporating new business requirements following stakeholder consultation.
<p>In regard to vehicles and vessels, the NSW Police Force should:</p> <ul style="list-style-type: none"> • by June 2013: <ul style="list-style-type: none"> – incorporate management of vessels in corporate SOPs (Page 25) 	Supported in principle	<p>June 2013</p> <p>April 2013</p>	<p>SOPs will not be required however the NSWPF Handbook will be amended to accommodate marine vessels/boats.</p> <p>The management of vessels will be undertaken through EFIMS. Compliance will be managed through CMF.</p>

RECOMMENDATION	POSITION	TARGET COMPLETION DATE	PROPOSED ACTION FOR IMPLEMENTATION (specific details)
<ul style="list-style-type: none"> ensure all vehicles and vessels, whether exhibits or miscellaneous property, are recorded in EFIMS (Page 25) 	Supported	June 2013	As part of the CMF, the NSWPF will ensure all vehicles and vessels, whether exhibits or miscellaneous property, are recorded appropriately in EFIMS.
<ul style="list-style-type: none"> ensure that contract holding yards are inspected and monitored according to risk. (Page 25) 	Supported	June 2013	The NSWPF will undertake internal consultation to develop an appropriate reporting structure, in consultation with Regions, to ensure compliance with current NSWPF SOPs. The feasibility of monitoring the relevancy of exhibits through EFIMS will be explored and, if appropriate, considered for inclusion within CMF.

Introduction

1.1 Drug exhibits and other high profile goods

NSW Police can collect goods as part of any investigation that may be used as evidence in court proceedings. These are called 'exhibits' and can range from electronic records, paper documents, cash, clothing, drugs and weapons, to bulky items such as motor vehicles and boats.

NSW Police also holds a range of goods that are not related to an investigation. These include lost property handed in at police stations or items that are confiscated for safety reasons, such as firearms.

High profile goods are considered those which can:

- present a significant risk to officers' health or safety
- generate significant public interest if mishandled, lost, stolen, damaged or misplaced
- generate significant costs for NSW Police if not efficiently managed.

Based on these factors we looked at:

- drug exhibits, including prohibited and restricted drugs, prohibited plants and chemical precursors
- firearms and ammunition
- motor vehicles and vessels, such as boats and jet skis.

NSW Police collects and disposes of drug exhibits and other high profile goods according to a number of pieces of legislation:

- *Law Enforcement (Powers and Responsibilities) Act 2002*
- *Crimes (Appeal and Review) Act 2001*
- *Drug Misuse and Trafficking Act 1985*
- *Drug Misuse and Trafficking Regulation 2011*
- *Firearms Act 1996*
- *Firearms Regulation 2006*
- *Road Transport (General) Amendment (Vehicle Sanctions) Act 2012*
- *Confiscation of Proceeds of Crime Act 1989*
- *Protection of the Environment Operations Act 1997*
- *Protection of the Environment Operations (Waste) Regulation 2005.*

1.2 High profile goods and other items collected and managed by NSW Police

In 2011-12 NSW Police collected 313,963 exhibits and other items. Nearly one in five of these items (57,818) were either drug exhibits or other high profile goods.

Exhibit 3 – Exhibits and other items collected by NSW Police 2011-12

	Number collected	Percentage of total	Number still held at 18 Oct 2012
High profile goods			
Drug exhibits	39,887	12.7%	18,083
Firearms and ammunition	15,887	5.1%	9,026
Vehicles and vessels	2,044	0.7%	685
Total high profile goods	57,818	18.4%	27,794
Other items	256,145	81.6%	137,671
Total all exhibits and other items	313,963	100%	165,465

Source: NSW Police Force 2012.

The audit examined high profile goods such as drug exhibits, firearms, ammunition, vehicles and vessels

NSW Police collected over 313,000 items in 2011-12

NSW Police must maintain good records of the items it holds to prevent loss or damage

1.3 Managing drug exhibits and other high profile goods

NSW Police collects or receives, records, stores and disposes of exhibits and other items across the State. Its Standard Operating Procedures (SOPs) set minimum standards for managing these items. NSW Police must maintain good records of the items it holds to prevent loss or damage.

Prior to 2011, NSW Police recorded items in Exhibit, Drug or Miscellaneous Property Books. By mid-2011, the electronic Exhibits, Forensic Information and Miscellaneous Property System (EFIMS) was implemented to record and track items collected and held by NSW Police. This replaced the paper based books. While all new exhibits and other items are now being entered into EFIMS, NSW Police is also transferring records of existing items from the books into EFIMS.

While most items are stored and analysed or tested locally, drug exhibits and firearms are transported by officers to and from Sydney for analysis and forensic testing. Large drug exhibits that are difficult to secure locally are transported to a bulk storage facility in Sydney, and firearms and ammunition are sent to Sydney for destruction.

For exhibits, it is the officer in charge of the investigation who is responsible for arranging their analysis, testing and disposal.

1.4 The risks of managing drug exhibits and other high profile goods

Drug exhibits and other high profile goods present specific risks to NSW Police. Some drug exhibits could pose serious environmental and health and safety risks. These items require officers to adopt safety procedures during collection, analysis, storage and disposal to prevent mishaps. The risks may increase the longer they are held.

For example, cannabis plants may degrade and these decomposing plants can emit fumes. Other drug exhibits may become unstable over time, creating by-products that may eat through the bags which are used to store them.

Other risks include:

- damage
- loss
- degradation
- theft
- breaks in the chain of custody.

Chain of custody is an important component in criminal prosecutions. It proves that an exhibit being relied on as evidence is the same as that which was seized by NSW Police. Prosecutions have been challenged successfully when a clear chain of custody could not be proven.

Key findings

2. Does NSW Police effectively and efficiently manage drug exhibits?

NSW Police effectively manages the recording, storage and tracking of drug exhibits. These are kept securely in NSW Police storage facilities, are routinely audited and there are few recorded instances where drug exhibits have gone missing. This has been strengthened with the introduction of its electronic Exhibits, Forensic Information and Miscellaneous Property System (EFIMS) in 2011.

However, there is room for improvement in efficiency through reviews of audit frequency, how much gets sent for analysis, and disposal practices.

2.1 Background

All prohibited and restricted drugs, plants and chemical precursors held by NSW Police are treated as exhibits, even where no offender is identified. In 2011-12, NSW Police collected nearly 40,000 drug exhibits.

NSW Police is required to retain drug exhibits until they can be lawfully disposed of. In some cases this requires a court order, which NSW Police can seek before, during or after court proceedings and any appeal periods have expired.

NSW Police can destroy drug exhibits without a court order if:

- no one is likely to be charged and the quantity is below a prescribed amount in the *Drug Misuse and Trafficking Act 1985*
- the quantity is so large that it could not be reasonably secured
- an analyst has declared that the substance is dangerous and needs to be destroyed
- an officer has issued a caution under the Cannabis Cautioning Scheme or the *Young Offenders Act 1997*.

Generally, the longer that drug exhibits are stored the greater the risk. As noted in the previous section, drugs and their precursors may become unstable and release fumes. There is also the risk of loss and excessive storage costs. For these reasons, we would expect that NSW Police would dispose of drug exhibits at the earliest opportunity.

2.2 Does NSW Police have risk based procedures and does it ensure that drug exhibits are well managed?

Finding: NSW Police has good risk based procedures for recording, storing and tracking drug exhibits and there are few recorded instances where drug exhibits have gone missing. These controls have been further strengthened with the introduction of EFIMS in 2011. However, there is room for improvement, especially around the timely disposal of drug exhibits.

We found that NSW Police holds onto drug exhibits longer than needed which may increase risks, particularly to officers' health and safety. NSW Police has developed new work health and safety procedures and standards (Safety Management System) for all officers working with or near drug exhibits, including risk assessments, and this is currently being implemented.

The requirement to audit every drug exhibit held at most storage locations on a monthly basis provides comfort that the exhibit exists intact. However, the audit does not always check if the exhibit should be retained and is undertaken regardless of the security in place.

NSW Police has set up a central facility where large quantities of illicit drugs can be stored securely rather than at every police station. However, the guidelines for storing bulk drug exhibits do not reflect the capacity and security available in some locations.

We also found that the drug exhibits data that has recently been loaded into EFIMS was incomplete or incorrect, indicating that quality assurance at data entry could be improved.

NSW Police collected nearly 40,000 drug exhibits in 2011–12

NSW Police has good risk based procedures for recording, storing and tracking drug exhibits

Procedures

The NSW Police Force Handbook is the primary source of corporate procedures for managing drug exhibits and other high profile goods. Procedures can be developed separately to the Handbook and endorsed as Standard Operating Procedures (SOPs). The Handbook and various SOPs address risks such as work health and safety, theft, preserving evidence, storage, transport, disposal and use of EFIMS.

During the course of this audit, NSW Police developed a Safety Management System (SMS) to consolidate all policies and procedures around work health and safety. This included undertaking risk assessments and setting the minimum personal protective equipment that must be used when handling different types of drug exhibits and hazardous chemicals. NSW Police advised that the SMS is currently being implemented.

The procedures for working safely with drug exhibits are well established in NSW Police. Despite this, we found:

- personal protective equipment was not easily accessible where drug exhibits were stored in six locations
- safety signage was not displayed at all locations
- where personal protective equipment was available, only two locations used it when opening the drug safe.

The SMS mandates the minimum personal protective equipment to be used for different types of substances including drug exhibits. It also makes commanders accountable for managing work health and safety risks, by requiring them to assess local risks and report on the implementation of the SMS.

These policies and procedures should address some of the issues we observed.

Controls

Overall, NSW Police has very good controls for storing drug exhibits. We observed a minimum of five levels of control - accountable and tamper-evident drug exhibit bags, two independent and locked access points on each drug exhibit safe, the drug exhibit safe is secured in a police station, and there are regular audits of drug exhibits.

Exhibit 4 – NSW Police drug exhibit safe

Overall, NSW Police has very good controls for storing drug exhibits



Source: Audit Office fieldwork 2012.

Drug exhibits are audited monthly even where there are very good controls in place

We also observed some locations that had up to four additional levels of security - drug exhibit safes were located inside a secure room with restricted access, an alarm system, swipe card access, and CCTV.

The risk of loss or tampering reduces with increased security. Overall in 2011, there were only ten such incidents recorded, and 37 in the last five years.

Drug exhibit audits are one of the key controls to ensure exhibits stored remain intact and in place. They are required to be undertaken monthly rather than at a frequency determined by risk.

The exception to this is the central drug exhibits storage facility that has approval to conduct less frequent audits.

Elsewhere, we found that the frequency of audits varied, often dependent on the volume of drug exhibits on hand and the time needed to conduct the audit. For example, two locations we visited, which held over 600 drug exhibits each, conducted audits every six to 12 weeks.

And in most cases, the audit does not check if the exhibit should be retained or disposed of.

NSW Police advised that it will introduce greater capabilities in EFIMS to assist auditing and analysis of exhibits.

Recommendation: The NSW Police Force should, by June 2013, introduce a risk based approach to determining the frequency of drug exhibit audits and check if drug exhibits should be disposed of as part of the audit.

NSW Police stores some drug exhibits at or above the trafficable quantities at its central storage facility in Sydney after samples for analysis are taken. The central storage facility has the capacity, security and ventilation to store large quantities of bulk drug exhibits. Currently this facility is holding approximately one-third of all drug exhibits collected in 2011-12. However, eight locations we visited regularly store bulk drug exhibits. While these locations may have adequate storage capacity and security, there may be a risk that some large drug exhibits are held in less secure premises and conditions.

Recommendation: The NSW Police Force should, by June 2013, review the procedure for storing bulk drug exhibits based on the capacity and security at each storage location.

Recording

NSW Police has made a significant improvement in recording and tracking exhibits but further work is needed on data quality

NSW Police has made a significant improvement to its system for recording and tracking drug exhibits with the introduction of EFIMS. Prior to EFIMS, books were kept in each police station to record all details of exhibits and other items, as well as movements, audits and disposal. These manual records prevented NSW Police from obtaining state-wide data on exhibits, including drugs.

EFIMS has given NSW Police the ability to better manage all exhibits and has improved the efficiency of recording movements and disposals.

However, we found some data recorded for drug exhibits in EFIMS was incorrect or incomplete. For example, the quantity recorded was not consistent with drug type, where some cannabis plant quantities were being recorded as a weight rather than the number of plants collected.

In addition, drug exhibits collected from clandestine laboratories are not currently included in EFIMS.

Recommendation: The NSW Police Force should, by December 2013, improve the quality of information recorded in EFIMS for drug exhibits.

Transporting drug exhibits takes around 1,000 officers away from frontline duties for two days each year

2.3 Does NSW Police minimise the cost of transporting drug exhibits?

Finding: Transporting drug exhibits takes the equivalent of around 1,000 officers away from frontline duties for two days each year.

NSW Police tries to minimise the cost of transporting drug exhibits by combining as many other duties as possible with each trip.

However, the residual of drug exhibit samples not used up in the analysis process gets collected by officers from the Sydney laboratory and returned to local storage. This creates additional administration and transport costs.

Officers transport drug exhibits for storage, testing and disposal in the ordinary course of their work. In the Sydney metropolitan area, this may only involve a few hours out of an officer's day. However, for officers stationed in regional locations, transporting drug exhibits can mean several days away from frontline duties. For example, officers stationed in some regional areas may be away from duties for two operational shifts for each trip, others from more distant regions may be away for four to five operational shifts.

Since drug exhibits are prohibited, high value and hazardous, they are transported by road with officers in attendance. Drug exhibits are frequently transported from regional locations to Sydney for analysis, in many cases this can be at least one trip each month. Due to distances involved, overnight stops are common.

In 2011-12, NSW Police collected nearly 40,000 drug exhibits. We estimate that NSW Police took over 15,000 of these, or around 40 per cent, to the Forensic and Analytical Science Service (FASS) in Sydney for sampling and analysis. It also transported over 21,000 drug exhibits to disposal facilities. Over 15,000 drug exhibits were collected in regional areas. Due to the extra travel distances involved these need greater police resources for transportation to Sydney for testing. See Appendix 1 for data on drug exhibits and other high profile goods collected in 2011-12 by police region.

Although the actual number of trips is unknown, the volume of drug exhibits being analysed suggests that many officers are involved in escorting drug exhibits to and from Sydney.

Ten of the 15 regional locations we visited advised that they try to reduce the number of trips to Sydney by arranging additional activities such as vehicle change-over, transport of firearms and ammunition, officers attending training courses or meetings, as part of the one trip. Others reported coordinating trips to Sydney with other locations in their region.

Exhibit 5: Cost of transporting drug exhibits

Two police regional commands reported they make from one to three trips to Sydney each month to take drug exhibits to FASS. One officer usually makes this trip and is away for a minimum of one and up to four operational shifts. They estimated that the average cost for these trips ranged from \$1,200 to \$3,500 in direct staff and vehicle expenses.

Officers that convey drug exhibits to Sydney are selected based on availability and not duty or rank. Officers conveying drug exhibits to Sydney, where possible, also perform other duties, such as, taking firearms and ammunition to the weapons disposal facility, or doing a police vehicle change-over

Source: NSW Police Force 2012.

Based on this case study, a conservative estimate of the cost to NSW Police of transporting drug exhibits is around \$1.2 million per year. More importantly, we estimate that each year the equivalent of around 1,000 officers are away from frontline duties for two days each to transport drug exhibits.

Drug exhibit samples are not used up in testing and have to be collected and returned to police storage

The Drug Misuse and Trafficking Regulation 2011 requires all drug exhibits over certain quantities to be analysed. In 2011, FASS analysed on average over 1,200 drug exhibit samples per month. Drug exhibits that are less than the prescribed amounts may be analysed if the officer determines it is needed for the case. Where it is only a small amount, and the offender enters a guilty plea, analysis is not required.

When an officer delivers the drug exhibit to FASS, an analyst:

- conducts a pre-emptive identification test
- weighs the exhibit
- extracts a sample for analysis
- repackages the remaining exhibit and returns this to the officer.

The officer returns the remaining exhibit to the local area command or to the central storage facility in Sydney.

The FASS analyst conducts the required tests and prepares a certificate. The drug sample residual is collected by an officer after analysis and stored with the remainder of the drug exhibit.

We found that this practice requires an officer to collect and account for the residual of each drug exhibit sample after testing.

In contrast, the Australian Federal Police provides the analyst with a sample of the drug exhibit that will be completely used up in the testing process, leaving no residual that has to be disposed of.

Recommendation: The NSW Police Force, by June 2013, should consult with the Forensic and Analytical Science Service to amend the sampling procedure for drug exhibits to ensure there is no residual of the sample that needs to be returned to NSW Police.

2.4 Does NSW Police promptly dispose of drug exhibits?

NSW Police does not dispose of drug exhibits in a timely manner

Finding: NSW Police does not dispose of drug exhibits in a timely manner. It aims to dispose of drug exhibits at the earliest opportunity and requires items still on hand after 180 days, or six months, to be reviewed and disposed of if no longer required. Around 60 per cent of drug exhibits are held for more than six months from the date collected. See Exhibit 2. However, many are held well beyond this timeframe. For example, nearly 3,500 drug exhibits collected before 1 July 2011 were still on hand at the time of the audit..

In NSW, unlike most other jurisdictions, NSW Police must hold onto some drug exhibits until a court order is obtained for their destruction.

The longer drugs are held the greater the risks.

Some police commands have taken the initiative to dispose of drug exhibits locally and reduce the time and effort in transporting them, particularly in regional areas. Local businesses such as timber mills, crematoriums, and those with industrial furnaces allow NSW Police to use of their facilities to destroy drug exhibits. However, according to the Environment Protection Authority, such premises may not be appropriate for the destruction of some drug exhibits.

NSW Police advises that it is currently addressing the issues raised by the Environment Protection Authority.

In New South Wales, unlike most other jurisdictions, there are complex rules for when drug exhibits can be disposed of. Timing depends on the type and quantity involved, whether there is an offender, the court hearing the matter, or the risk to health and safety. See Appendix 2 for an outline of the drug exhibit destruction process.

Exhibit 6 – Drug disposal practices in other jurisdictions

In the Northern Territory, Tasmania, South Australia, Queensland, Western Australia and Commonwealth jurisdictions, drug exhibits can be destroyed by police without a court order. Although prosecutors or investigators may decide to retain the drugs until the conclusion of proceedings, they are not forced to do so because a court has failed to issue an order.

Victoria's system is similar to circumstances in New South Wales where court orders are required to authorise destruction of some drug exhibits.

Source: NSW Police Force 2012.

NSW Police needs to obtain a court order to destroy some drug exhibits. Court orders should be obtained at the first hearing, or if not, during or following court proceedings. Generally, court orders are not obtained and drug exhibits are held for long periods of time.

NSW Police has the authority to destroy some drug exhibits without a court order. Most commonly this occurs where no offender has been identified and the quantity is small. For example, during drug enforcement raids where Police use drug detection 'sniffer' dogs, people may throw their drugs on the ground and walk away when they see the dogs. Consequently, no offenders are identified when officers gather these drug exhibits and record them in EFIMS.

Since the introduction of EFIMS, timeframes have been established for reviewing the disposal of drug exhibits. Drug exhibits from volume crimes, such as possessing small quantities of drugs, should be reviewed if still on hand after 120 days or 17 weeks, while drug exhibits associated with major crimes, such as trafficking or manufacture, should be reviewed if still on hand after 180 days or 26 weeks. When these timeframes are reached, the officer in charge of the case is expected to review the matter and identify items that can be disposed of.

We found that of the nearly 40,000 drug exhibits collected in 2011-12, around 40 per cent were disposed of within 180 days or 26 weeks. See Exhibit 2. However, over 18,000, or 45 per cent of these drug exhibits were still on hand at 18 October 2012, and had been held for an average of 37 weeks, well beyond the disposal review timeframes.

Exhibit 7 – Drug exhibits collected, disposed of or still held

All drug exhibits in EFIMS	Number collected	Number disposed of by 18 October 2012	Average weeks held to disposal	Number still held at 18 October 2012	Average weeks held
Collected before 1/7/11*	13,038	9,545	47	3,493	103
Collected in 2011-12	39,887	21,804	17	18,083	37
Total	52,925	31,349		21,576	

Source: NSW Police Force 2012.

Note: This data was extracted from NSW Police's EFIMS system on 18 October 2012. EFIMS was introduced in April 2011.

* Not all items collected before 1 July 2011 have been entered into EFIMS. Hence the data for items collected before 1 July 2011 is not complete.

Around 40 per cent of drug exhibits are disposed of within six months of the date collected

One drug exhibit has been on hand for more than 15 years

Of greater concern is that of the drug exhibits collected by NSW Police before 1 July 2011 and recorded in EFIMS:

- 3,493 drug exhibits, or nearly 27 per cent, were still on hand and had been held for an average of 103 weeks, or two years
- the oldest drug exhibit has been on hand for nearly ten years
- 46 drug exhibits have been on hand for five years or more
- 1,151 drug exhibits have been on hand for two years or more.

This data is incomplete, as not all existing drug exhibits have been entered into EFIMS.

Drug exhibits collected before 1 July 2011, and not entered into EFIMS, may be even older. For example, a random sample of drug exhibits held at the central storage facility, but yet to be recorded in EFIMS, included 12 that have been held for more than two years, with the oldest stored for over 15 years.

Exhibit 8: Random sample of drug exhibits held at NSW Police central storage facility

Drug description	Date received	Age as at 1 July 2012
5 x bags GVM	08/01/1997	15 yrs 5 mths
White powder (2.2 kg), GVM	02/03/2001	11 yrs 3 mths
Powder (6.3 kg)	10/11/2005	6 yrs 6 mths
White powder (320 g)	06/03/2007	5 yrs 3 mths
Powder, tablets, liquid (35.9 kg)	24/04/2007	5 yrs 2 mths
White powder GVM	02/07/2007	5 yrs
Tablets (3 kg)	19/10/2007	4 yrs 7 mths
Powder (1 kg) GVM	04/12/2007	4 yrs 6 mths
Clear liquid, Hydrochloric Acid, white powder	09/05/2009	3 yrs 1 mth
Green powder (6 kg)	17/12/2009	2 yrs 5 mths
Powder (9 kg)	09/03/2010	2 yrs 3 mths
Powder	26/05/2010	2 yrs 1 mth
Powder (19 kg)	04/08/2010	1 yr 9 mths
Powder and tablets (3.5 kg)	22/09/2010	1 yr 8 mths
Powder (7.2 kg)	28/09/2010	1 yr 8 mths
Powder (5 kg)	12/11/2010	1 yr 6 mths
Clear liquid and powder (0.5 kg)	08/12/2010	1 yr 6 mths
6 x 20 litres liquid	19/08/2011	9 mths
GVM (5 kg)	02/03/2012	3 mths

Source: NSW Police Force 2012.

Note: GVM - green vegetable matter

31 per cent of drug exhibits collected in 2011–12 were cannabis

NSW Police has recognised that its practices do not always result in timely disposal of drug exhibits. In 2013, as part of a proposed EFIMS upgrade, an automatic alert will be sent to supervising officers if officers in charge of cases fail to review drug exhibits within required timeframes and either authorise disposal or give valid reasons for retention. This will assist NSW Police to better manage disposal schedules.

Of the nearly 40,000 drug exhibits collected in 2011-12, we found:

- 1,922, or nearly five per cent, were recorded as prohibited plants, consisting of more than 15,800 individual plants
- 12,349, or 31 per cent, were 'Green Vegetable Matter' or cannabis.

Exhibit 9 – Details of drug exhibits collected in 2011–12 and disposed of or still held

Type of drug exhibit	Number collected	Number disposed of by 18 October 2012	Average weeks held to disposal	Number still held at 18 October 2012	Average weeks held
Green Vegetable Matter (Cannabis)	12,349	8,463	15	3,886	34
Prohibited plants	1,922	1,722	6	200	34
Other drug exhibits	25,616	11,619	20	13,997	37
Total	39,887	21,804	17	18,083	37

Source: NSW Police Force 2012.

Note: This data was extracted from NSW Police's EFIMS system on 18 October 2012.

NSW Police can destroy some drug exhibits without a court order, for example where the quantity of prohibited plants cannot be securely stored, or if it has issued an offender with a cannabis caution as the amount is 15 grams or less or where an analyst declares the substance to be dangerous.

We found that NSW Police is disposing of prohibited plants in a shorter period of time than other drug exhibits. Of the 1,922 collected, 1,722, or nearly 90 per cent, had been disposed of on average within six weeks.

Offenders found with small amounts of cannabis, 15 grams or less, can be dealt with either by officers issuing a caution, or by being prosecuted in a local court. NSW Police can destroy cannabis exhibits once it issues a caution or obtains a pre-hearing court destruction order.

In either case, NSW Police should not be holding small cannabis exhibits for long periods of time.

We estimate that of the 12,349 cannabis exhibits collected in 2011-12, 7,888, or 64 per cent, were of small quantities. Of these, 5,521 had been disposed of by 18 October 2012, and were held on average for 16 weeks. However, the remainder were still on hand at 18 October 2012, and had been held for an average of 35 weeks.

Exhibit 10 – Green Vegetable Matter (Cannabis) exhibits weighing 15 grams or less disposed of or still held

Cannabis exhibits 15 grams or less	Number collected	Number disposed of by 18 October 2012	Average weeks held to disposal	Number still held at 18 October 2012	Average weeks held
Collected before 1/7/11	1,994	1,709	30	285	82
Collected in 2011-12	7,888	5,521	16	2,367	35
Total	9,882	7,230		2,652	

Source: NSW Police Force 2012.

Note: This data was extracted from NSW Police's EFIMS system on 18 October 2012.

The *Drug Misuse and Trafficking Act 1985* allows NSW Police to destroy drug exhibits at the earliest opportunity to minimise risks.

The longer drug exhibits are held the greater the risks.

64 per cent of cannabis exhibits were small quantities of 15 grams or less

Drug exhibits
were not
always
destroyed in
approved
facilities

During 2012, NSW Police undertook a strategic review of its management of drug exhibits and has proposed changes to its legislative powers to enable it to destroy drug exhibits without a court order. Even if the proposed legislative change proceeds, NSW Police still needs to ensure it is disposing of drug exhibits in a timely manner.

Recommendation: The NSW Police Force should, by December 2013, review all drug exhibits held for more than two years and dispose of any that are no longer required.

Drug exhibits are destroyed using various facilities around the State. To ensure the integrity of the process, NSW Police requires three people to be present when drug exhibits are destroyed. These include a senior police officer, an independent witness not from NSW Police, and a police officer who can identify the exhibits (usually the Exhibits Officer). These people check that the drug exhibits have not been tampered with and are then destroyed in their presence.

NSW Police offers some guidance on appropriate disposal methods for drug exhibits. For example, it needs to comply with the *Bush Fires Act 1954* when destroying prohibited plants. However, there is no guidance on the appropriate facility for destroying different types of drug exhibits, especially powders or tablets.

Some police commands have taken the initiative to dispose of drug exhibits locally and reduce the time and effort in transporting them, particularly in regional areas. Local businesses such as timber mills, crematoriums, and those with industrial furnaces allow NSW Police to use their facilities to destroy drug exhibits. However, according to the Environment Protection Authority, such premises may not be appropriate for the destruction of some drug exhibits.

NSW Police advises that it is currently addressing the issues raised by the Environment Protection Authority.

Recommendation: The NSW Police Force should, by June 2013, in consultation with the Environment Protection Authority, identify appropriate facilities across the State for the disposal of drug exhibits.

NSW Police has good controls in place for tracking, testing and disposing of firearms and ammunition

3. Does NSW Police effectively and efficiently manage firearms and ammunition?

NSW Police has good controls in place for tracking, testing and disposing of firearms and ammunition. Complaint data indicates only one firearm was unaccounted for in 2011, and nine unaccounted for in the last five years.

The disposal of firearms and ammunition could be more effective. The number of firearms collected has increased over time, the majority for safety reasons rather than as part of a criminal investigation. These goods are also held for long periods. Nearly 6,500, or 47 per cent, of the firearms and ammunition items recorded in NSW Police's electronic tracking system as being still on hand have been held for more than a year and some for over ten years.

3.1 Background

Firearms generate significant public interest because of their potential use in violent crimes.

NSW Police acquires firearms and ammunition both as exhibits and miscellaneous property. Miscellaneous property includes firearms and ammunition surrendered during amnesties or by relatives from deceased estates, confiscated during domestic disputes, handed in as lost property or seized following suspension of firearms licences or permits.

The *Firearms Act 1996* and the *Firearms Regulation 2006* outline minimum requirements for the collection, storage, transport, testing and disposal of firearms and ammunition. In 2011-12, nearly 16,000 firearms and ammunition items were acquired by NSW Police, with nearly 7,000 being exhibits and the remainder miscellaneous property.

3.2 Does NSW Police have risk based procedures and does it ensure that firearms and ammunition are well managed?

Finding: NSW Police has good risk based procedures for tracking, testing and disposal of firearms and ammunition. Generally, firearms and ammunition items are well managed. However, there are no corporate procedures on the safe storage and transport of these items that requires them to be separated for safety reasons.

The frequency of auditing firearms and ammunition does not seem to reflect the risks involved, and we found that audits are not conducted when required.

Risks to NSW Police in regard to firearms and ammunition include maintaining chain of custody for exhibits, the risk of theft and accidental discharge. Some firearms are quite valuable and there is a risk of damage if they are not packaged, stored and transported appropriately before being returned to their owner.

We found that in most of the locations we visited police stored firearms and ammunition in a secure room with restricted access. However, in six locations firearms and ammunition were not stored in accordance with the *Firearms Act 1996*. In one location, firearms and ammunition were stored on open shelves in an office within a police station, although it was not accessible to the general public.

There are issues around the security of firearms and ammunition when being transported. These items are commonly transported together in the boot of a police car. Although rendered safe, there is a risk they could be stolen. One location we visited had locked boxes available to transport firearms to Sydney for testing and disposal.

Exhibit 11: Locked box for transporting firearms



Source: Audit Office fieldwork 2012.

There were also examples where firearms and ammunition were packaged together after testing for return to the storage location.

Exhibit 12: Firearm and ammunition packaged for transport



Source: Audit Office fieldwork 2012.

Firearms and ammunition should be kept separate in accordance with the *Firearms Act 1996*.

NSW Police advised that in response to the audit, it revised practices to ensure that all firearms and ammunition are separated for transport.

Recommendation: The NSW Police Force should, by June 2013, complete its review of practices for storing and transporting firearms and ammunition to ensure compliance with the *Firearms Act 1996*.

Firearms and ammunition should be audited annually. Yet more than half, or 53 per cent, of firearms and ammunition items that have been on hand for more than a year, have not been audited.

Recommendation: The NSW Police Force should, by June 2013, ensure firearms and ammunition audits are conducted as required.

Firearms and ammunition were not always kept separated as required by the *Firearms Act 1996*

3.3 Does NSW Police minimise the cost of transporting firearms and ammunition?

Finding: NSW Police transports fewer firearms and ammunition items than drug exhibits, and tries to minimise the cost by combining as many other duties as possible with each trip.

Officers transport firearms and ammunition between local storage, testing locations and the disposal facility in the Sydney metropolitan area in the ordinary course of their work. In the Sydney metropolitan area, this may only involve a few hours out of an officer's day. However, for the officers stationed in regional locations, transporting firearms and ammunition can mean several days away from frontline duties.

In 2011-12, officers transported around 1,500 or ten per cent of firearms collected, for ballistics testing, and nearly 4,000 firearms to its disposal facility. Firearms and ammunition may also be transported for other forensic testing, such as DNA and fingerprinting, although in many cases such tests are carried out locally by NSW Police Scene of Crime Officers.

We did not find any issues of concern in relation to the cost of transporting firearms and ammunition. This is because there are fewer items transported and it is not time dependent, so NSW Police can avoid unnecessary trips.

3.4 Does NSW Police promptly dispose of firearms and ammunition?

Finding: NSW Police does not dispose of firearms and ammunition in a timely manner. NSW Police still has firearms and ammunition that have been held for more than two years.

Firearms and ammunition that need to be held indefinitely are still reported in EFIMS age profile data, although they should not be on the disposal schedule.

In 2011-12, NSW Police collected 15,887 firearms and ammunition items. Of these, 6,976 were exhibits and 8,911 were miscellaneous property. By 18 October 2012, it had disposed of 6,861, or around 43 per cent of these. Of the disposed items, 1,486 were exhibits and 5,375 were miscellaneous property. The disposed firearms and ammunition exhibits were held for an average of 18 weeks, while miscellaneous property was held for an average of 12 weeks.

Since the introduction of EFIMS, timeframes have been established for when the disposal of exhibits should be reviewed. Exhibits from volume crimes, such as possessing an illegal firearm, should be reviewed if still on hand after 120 days or 17 weeks, while exhibits associated with major crimes, such as armed robbery, should be reviewed if still on hand after 180 days or 26 weeks. When these timeframes are reached, the officer in charge is expected to review the case and identify items that need to be retained or authorise their disposal.

Firearms and ammunition items held as miscellaneous property can be disposed of immediately, unless it involves a licensing issue or a domestic violence incident, where they can be returned to an owner when these issues are resolved. Generally, we would expect firearms and ammunition items retained as miscellaneous property to be held for shorter periods than exhibits.

NSW Police does not dispose of firearms and ammunition in a timely manner

Exhibit 13: Firearms and ammunition items collected, disposed of or still held

	Number collected	Number disposed of by 18 October 2012	Average weeks held to disposal	Number still held at 18 October 2012	Average weeks held
Firearms and ammunition exhibits in EFIMS					
Collected before 1/7/11	4,223	688	77	3,535	182
Collected in 2011-12	6,976	1,486	18	5,490	37
Total	11,199	2,174		9,025	
Firearms and ammunition miscellaneous property in EFIMS					
Collected before 1/7/11	2,573	1,429	24	1,144	106
Collected in 2011-12	8,911	5,375	12	3,536	37
Total	11,484	6,804		4,680	

Source: NSW Police Force 2012.

Note: This data was extracted from NSW Police's EFIMS system on 18 October 2012.

While miscellaneous property was disposed of faster than exhibits, we found that over 9,000 firearms and ammunition items, or 57 per cent of those collected in 2011-12, were still on hand at 18 October 2012, and had been held for an average of 37 weeks, well outside the disposal review timeframes. NSW Police advised that its disposal facility had been closed for several months in 2011-12 due to its relocation. This resulted in increases in firearms and ammunition on hand in some locations at the time of the audit. The disposal facility has since reopened and is working through the back-log.

Of greater concern is, of the firearms and ammunition items collected by NSW Police before 1 July 2011:

- 4,679 firearms and ammunition items, or nearly 69 per cent, were still on hand and had been held for an average of 164 weeks or over three years
- the oldest firearms and ammunition item is an exhibit that has been held for 23 years
- 584 items have been held for more than five years, with 545 of these being exhibits and 39 miscellaneous property
- 2,423 items have been held for more than two years, with 2,093 of these being exhibits and 330 miscellaneous property.

This data is incomplete, as not all existing firearms and ammunition items have been entered into EFIMS. Firearms and ammunition items collected before 1 July 2011, not entered into EFIMS, may be even older.

NSW Police has recognised that its practices do not always result in timely disposal of firearms and ammunition items. In 2013, as part of a proposed EFIMS upgrade, an automatic alert will be sent to supervising officers if officers in charge of cases fail to review these items within required timeframes and either authorise disposal or give valid reasons for retention. This will assist NSW Police to better manage disposal schedules.

We recognise that NSW Police may need to retain some firearms and ammunition exhibits indefinitely. However, firearms and ammunition that need to be held indefinitely are still reported in EFIMS age profile data, although they should not be on the disposal schedule.

Recommendation: The NSW Police Force should, by December 2013, (1) review all firearms and ammunition items held for more than two years and dispose of any that are no longer required; (2) consider introducing a way to identify any firearms and ammunition exhibits that must be retained indefinitely.

Over 4,600 firearms and ammunition items collected before 1 July 2011 were still on hand

NSW Police generally manages vehicles and vessels well, but some are kept too long

4. Does NSW Police effectively and efficiently manage vehicles and vessels?

In general, NSW Police effectively and efficiently manages vehicles and vessels. There are few recorded incidents of damage or loss, it disposes of two-thirds within its disposal review timeframes, and minimises transport costs.

However, there are opportunities to improve. NSW Police is still holding many vehicles and vessels for too long. Incomplete data and inconsistent monitoring of contract holding yards means NSW Police cannot be confident that storage costs are minimised.

4.1 Background

Vehicles and vessels come under NSW Police control for a number of reasons, such as being:

- involved in accidents and officers arrange towing and storage if the owner is injured and not able to make these arrangements (owner pays fees)
- involved in accidents where there are serious injuries or fatalities, and which require NSW Police to examine the vehicle or vessel, for example, to prepare reports for the Coroner. These items are towed and stored until this examination takes place (NSW Police pays fees)
- involved in the commission of a crime and need to be forensically tested (NSW Police pays fees)
- recovered after being stolen (owner pays fees)
- vehicles which are confiscated, for example, following excessive speed or under hoorn laws. (NSW Police pays fees which are recoverable from the owner)
- seized in 'proceeds of crime' cases (fees recoverable from the proceeds of sale).

NSW Police has contracts throughout the State for the towing and storage of vehicles and vessels it collects, either as exhibits or miscellaneous property. Contract holding yards are required to meet specific minimum levels of security and protective cover. NSW Police also has its own vehicle storage locations around the State, ranging from high security undercover facilities to open fields at the back of police stations.

4.2 Does NSW Police have risk based procedures and does it ensure that vehicles and vessels are well managed?

Finding: NSW Police has risk based procedures to manage vehicles. However, there are none covering vessels. In addition, not all vehicles and vessels are recorded in EFIMS.

We also found that NSW Police is not managing some contract holding yards for vehicles and vessels in accordance with their contracts. Contracts require officers to inspect the holding yards quarterly, and require fortnightly reports from the contractors. However, this monitoring or reporting is not consistently being undertaken.

The need for quarterly inspections of contract holding yards by NSW Police, irrespective of past performance or security levels in place does not reflect a risk based approach.

Generally NSW Police procedures for vehicle management apply a risk based approach. However, while only a small number of vessels come under NSW Police control, there are no guidelines on how to manage them to preserve evidence and protect them.

Guidelines are unclear in regard to whether or not all vehicles and vessels should be included in EFIMS, especially those that are not exhibits. This was also noted in an internal report issued in December 2011 that recommended that all vehicles, whether exhibits or miscellaneous property, be recorded into EFIMS. However, this still does not appear to be happening.

We also found that NSW Police's inspection of contract holding yards was not always undertaken in accordance with the contracts. NSW Police is supposed to inspect contract holding yards every three months to check that vehicles are held securely and are correctly documented, yet we found that only one location we visited undertook quarterly inspections. The need for quarterly inspections of contract holding yards is not risk based, as it does not account for issues such as past performance and varying levels of security that may be in place.

Contractors are required to provide fortnightly reports to NSW Police for it to monitor vehicles and vessels going into and out of the holding yards. Yet we found this monitoring was not consistently undertaken by NSW Police.

Recommendation: The NSW Police Force should, by June 2013, (1) incorporate management of vessels in corporate standard operating procedures; (2) ensure all vehicles and vessels, whether exhibits or miscellaneous property, are recorded in EFIMS; (3) ensure that contract holding yards are inspected and monitored according to risk.

4.3 Does NSW Police minimise the cost of transporting vehicles and vessels?

Finding: NSW Police minimises its costs of transporting and storing vehicles and vessels by arranging competitive contracts for towing and storage.

NSW Police also minimises costs in transporting vehicles and vessels because it does not transport vehicles for mechanical and forensic testing, or to court as evidence.

We did not find any issues of concern in the cost of transporting vehicles and vessels. Vehicles and vessels are transported from crime or accident scenes to defined holding locations using contract towing firms arranged by competitive tendering. Tow fees are set in these contracts.

NSW Police forensic and mechanical examiners travel to holding yards to carry out required testing procedures

4.4 Does NSW Police promptly dispose of vehicles and vessels?

Finding: NSW Police meets its timeframes for disposing of vehicles and vessels in two-thirds of cases. However, the remainder are held for too long.

Unlike most exhibits, NSW Police rarely retains vehicles and vessels for evidentiary purposes. Once mechanical and forensic testing is completed and photographic evidence is taken, vehicles and vessels are returned to owners or disposed of. Exceptions to this approach are those related to unsolved murders, or vehicles subject to a coronial inquiry. Six locations we visited reported that as the reason they had vehicles on hand for many years.

We found that in two-thirds of cases, NSW Police is disposing of vehicles and vessels earlier than the 180 day timeframe set in EFIMS for review. For example, in 2011-12, NSW Police collected 2,044 vehicles and vessels, and by 18 October 2012 it had disposed of 1,359 of these, after holding them for an average of seven weeks. We expect this result as NSW Police does not have to wait for court proceedings to conclude in the majority of cases to dispose of vehicles and vessels.

Exhibit 14: Vehicles and vessels collected, disposed of or still held

112 vehicles and vessels collected before 1 July 2011 were still on hand

	Number collected	Number disposed of by 18 October 2012	Average weeks held to disposal	Number still held at 18 October 2012	Average weeks held
Vehicles/Vessels exhibits in EFIMS					
Collected before 1/7/11	328	222	36	106	95
Collected in 2011-12	1,816	1,177	7	639	35
Total	2,144	1,399		745	
Vehicles/Vessels miscellaneous property in EFIMS					
Collected before 1/7/11	57	51	21	6	86
Collected in 2011-12	228	182	7	46	33
Total	285	233		52	

Source: NSW Police Force 2012.

Note: This data was extracted from NSW Police's EFIMS system on 18 October 2012.

However, nearly 700, or one third of vehicles and vessels collected in 2011-12 that were still on hand at 18 October 2012, had been held for an average of 35 weeks, well outside the review timeframes.

Of greater concern is, of the vehicles and vessels collected by NSW Police before 1 July 2011:

- 112 vehicles and vessels were still on hand and had been held for an average of 95 weeks, or nearly two years
- the oldest vehicle is an exhibit that has been on hand for over six years
- 32 vehicles and vessels have been held for more than two years, with 31 of these being exhibits and one miscellaneous property.

This data is incomplete, as not all existing vehicles and vessels have been entered into EFIMS. Vehicles and vessels collected before 1 July 2011, not entered into EFIMS, may be even older.

NSW Police has recognised that its practices do not always result in timely disposal of vehicles and vessels. In 2013, as part of a proposed EFIMS upgrade, an automatic alert will be sent to supervising officers if officers in charge of cases fail to review these items within required timeframes and either authorise disposal or give valid reasons for retention. This will assist NSW Police to better manage disposal schedules.

Recommendation: The NSW Police Force should, by December 2013, review all vehicles and vessels held for more than two years and dispose of any that are no longer required.

Appendices

Appendix 1: Drug exhibits and other high profile goods collected by police region 2011-12

Metropolitan

	Number of items collected 2011-12			
	Drug exhibits	Firearms and ammunition	Vehicles and vessels	Total
Central Metropolitan	10,038	1,335	202	11,575
North West Metropolitan	6,192	2,459	274	8,925
South West Metropolitan	8,546	2,665	425	11,636
Total	24,776	6,459	901	32,136

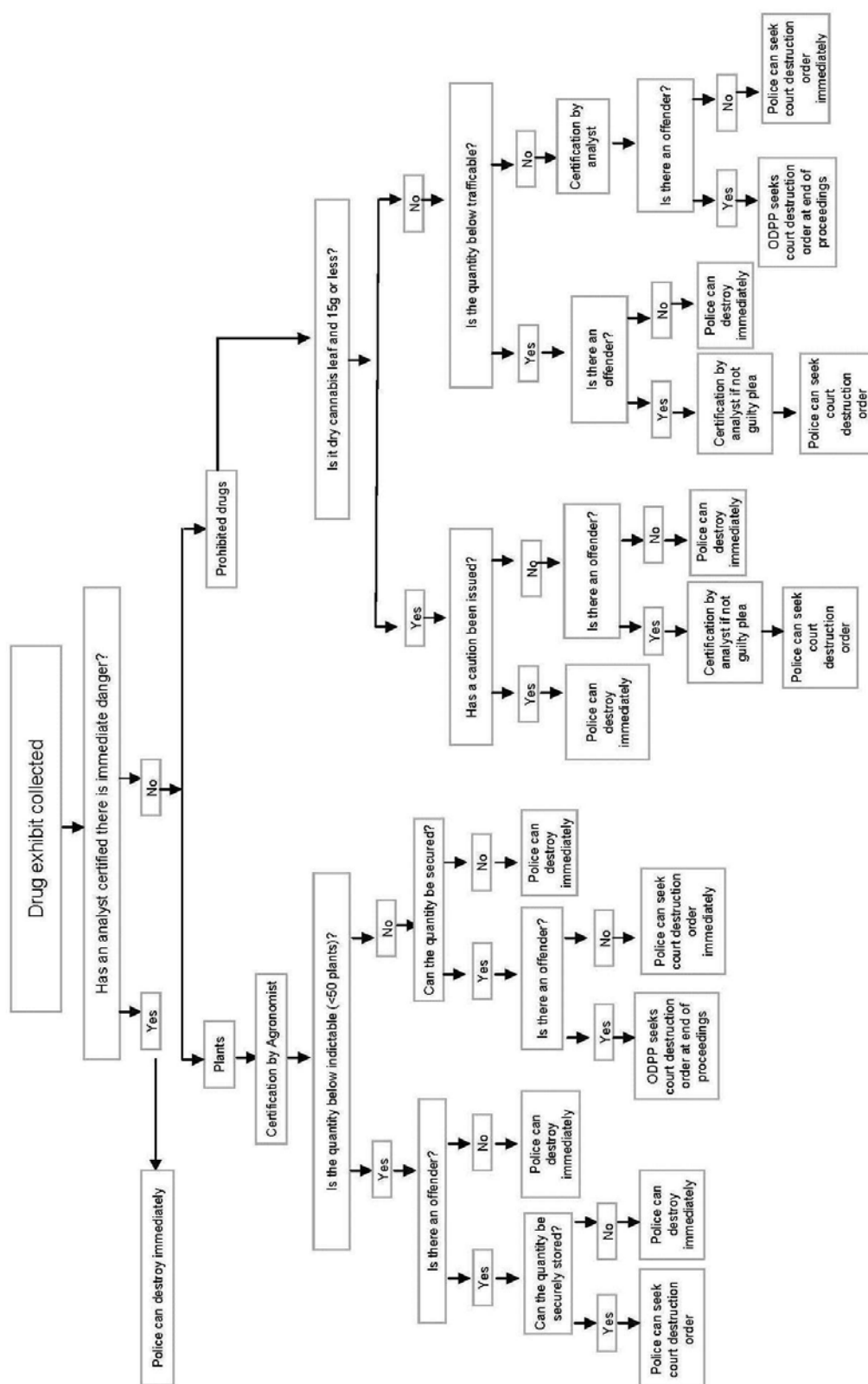
Source: NSW Police Force 2012.

Regional

	Number of items collected 2011-12			
	Drug exhibits	Firearms and ammunition	Vehicles and vessels	Total
Southern	4,603	3,577	332	8,512
Western	2,951	2,826	445	6,222
Northern	7,557	3,025	366	10,948
Total	15,111	9,428	1,143	25,682

Source: NSW Police Force 2012.

Appendix 2: Outline of drug exhibit destruction process



Source: NSW Audit Office research 2012.

Note: The process outlined above is indicative only and does not represent a complete description of the process followed by NSW Police.

ODPP: The Office of the Director of Public Prosecutions.

Appendix 3: About the audit

Audit objective

This audit examined how well the NSW Police Force manages drug exhibits and other high profile goods it holds.

Audit lines of inquiry and criteria

In answering the audit objective, we addressed the following questions and audit criteria:

Question 1: Does NSW Police effectively manage high profile goods it holds?

- Criteria 1.1: NSW Police has risk based procedures to manage high profile goods.
- Criteria 1.2: NSW Police ensures high profile goods are well managed.

Question 2: Does NSW Police efficiently manage high profile goods it holds?

- Criteria 2.1: NSW Police minimises the cost of transporting high profile goods.
- Criteria 2.2: NSW Police promptly disposes of high profile goods.

Audit scope

For the purpose of the audit, goods include exhibits and miscellaneous property managed by NSW Police.

High profile goods are considered those which can:

- present a significant risk to officers' health or safety
- generate significant public interest if mishandled, lost, stolen damaged or misplaced
- generate significant costs for NSW Police if not efficiently managed.

Based on the description of goods held by NSW Police that may potentially be high profile, we looked at:

- drug exhibits including prohibited and restricted drugs, prohibited plants and chemical precursors
- firearms and ammunition
- motor vehicles and vessels, such as boats and jet skis.

Audit exclusions

We did not assess:

- goods other than the categories identified above due to their lower level of public interest, lower risk to work place and public safety, and the significant volume (>200,000 items) of other goods being held
- collection of goods and recording into NSW Police systems
- use of exhibits to resolve criminal investigations and preparation of the brief of evidence
- opportunities for, or actual, theft of or tampering with exhibits, as this is the responsibility of the Police Integrity Commission
- managing forensic processes associated with exhibits, as this was the subject of a previous performance audit *Managing Forensic Analysis: Fingerprints and DNA* (2010).

Audit approach

We acquired subject matter expertise through:

- interviews and examination of relevant documents including guidelines, reports, studies and reviews
- discussions with relevant staff of the NSW Police Force
- discussions with representatives of key stakeholders
- comparisons where appropriate with police processes in other jurisdictions.

Fieldwork visits

We had discussions with relevant officers in the NSW Police Force and met with regional management in the:

- Southern region
- Northern region
- South West Sydney Metro region
- Central Sydney Metro region.

We visited 24 NSW Police storage locations around the state to better understand how high profile goods are being managed and to confirm the advice we received from NSW Police and regional management. We used data on volumes of high profile goods stored in various NSW Police locations as well as feedback from senior officers and commanders to select the locations we visited.

Audit selection

We use a strategic approach to selecting performance audits which balances our performance audit program to reflect issues of interest to Parliament and the community. Details of our approach to selecting topics and our forward program are available on our website.

Audit methodology

Our performance audit methodology is designed to satisfy Australian Audit Standards ASAE 3500 on performance auditing, and to reflect current thinking on performance auditing practices. Our processes have also been designed to comply with the auditing requirements specified in the *Public Finance and Audit Act 1983*.

Acknowledgements

We gratefully acknowledge the co-operation and assistance provided by the NSW Police Force, including regional and local officers. In particular we wish to thank our liaison officer and staff who participated in interviews and provided material relevant to the audit.

We were also assisted by discussions with people from a range of external bodies including:

- NSW District Courts
- NSW Local Courts
- Department of Attorney General and Justice
- NSW Ombudsman
- NSW Bureau of Crime Statistics and Research
- NSW Coroner's Office
- Police Integrity Commission
- Office of the Director of Public Prosecutions
- Public Defenders Office
- Legal Aid Office
- Australian Federal Police.

Audit team

Giulia Vitetta and Edward Shestovsky conducted the performance audit. Jane Tebbatt provided direction and quality assurance.

Audit cost

Including staff costs, printing costs and overheads, the estimated cost of the audit is \$290,000.

Performance auditing

What are performance audits?

Performance audits determine whether an agency is carrying out its activities effectively, and doing so economically and efficiently and in compliance with all relevant laws.

The activities examined by a performance audit may include a government program, all or part of a government agency or consider particular issues which affect the whole public sector. They cannot question the merits of government policy objectives.

The Auditor-General's mandate to undertake performance audits is set out in the *Public Finance and Audit Act 1983*.

Why do we conduct performance audits?

Performance audits provide independent assurance to parliament and the public.

Through their recommendations, performance audits seek to improve the efficiency and effectiveness of government agencies so that the community receives value for money from government services.

Performance audits also focus on assisting accountability processes by holding managers to account for agency performance.

Performance audits are selected at the discretion of the Auditor-General who seeks input from parliamentarians, the public, agencies and Audit Office research.

What happens during the phases of a performance audit?

Performance audits have three key phases: planning, fieldwork and report writing. They can take up to nine months to complete, depending on the audit's scope.

During the planning phase the audit team develops an understanding of agency activities and defines the objective and scope of the audit.

The planning phase also identifies the audit criteria. These are standards of performance against which the agency or program activities are assessed. Criteria may be based on best practice, government targets, benchmarks or published guidelines.

At the completion of fieldwork the audit team meets with agency management to discuss all significant matters arising out of the audit. Following this, a draft performance audit report is prepared.

The audit team then meets with agency management to check that facts presented in the draft report are accurate and that recommendations are practical and appropriate.

A final report is then provided to the CEO for comment. The relevant minister and the Treasurer are also provided with a copy of the final report. The report tabled in Parliament includes a response from the CEO on the report's conclusion and recommendations. In multiple agency performance audits there may be responses from more than one agency or from a nominated coordinating agency.

Do we check to see if recommendations have been implemented?

Following the tabling of the report in parliament, agencies are requested to advise the Audit Office on action taken, or proposed, against each of the report's recommendations. It is usual for agency audit committees to monitor progress with the implementation of recommendations.

In addition, it is the practice of Parliament's Public Accounts Committee (PAC) to conduct reviews or hold inquiries into matters raised in performance audit reports. The reviews and inquiries are usually held 12 months after the report is tabled. These reports are available on the parliamentary website.

Who audits the auditors?

Our performance audits are subject to internal and external quality reviews against relevant Australian and international standards.

Internal quality control review of each audit ensures compliance with Australian assurance standards. Periodic review by other Audit Offices tests our activities against best practice. We are also subject to independent audits of our quality management system to maintain certification under ISO 9001.

The PAC is also responsible for overseeing the performance of the Audit Office and conducts a review of our operations every three years. The review's report is tabled in parliament and available on its website.

Who pays for performance audits?

No fee is charged for performance audits. Our performance audit services are funded by the NSW Parliament.

Further information and copies of reports

For further information, including copies of performance audit reports and a list of audits currently in-progress, please see our website www.audit.nsw.gov.au or contact us on 9275 7100.

Performance audit reports

No	Agency or Issues Examined	Title of performance Audit Report or Publication	Date Tabled in Parliament or Published
227	NSW Police Force	<i>Managing drug exhibits and other high profile goods</i>	28 February 2013
226	Department of Education and Communities	<i>Impact of the raised school leaving age</i>	1 November 2012
225	Department of Premier and Cabinet Division of Local Government	<i>Monitoring Local Government</i>	26 September 2012
224	Department of Education and Communities	<i>Improving the literacy of Aboriginal students in NSW public schools</i>	8 August 2012
223	Rail Corporation NSW Roads and Maritime Services	<i>Managing overtime</i>	20 June 2012
222	Department of Education and Communities	<i>Physical activity in government primary schools</i>	13 June 2012
221	Community Relations Commission For a multicultural NSW Department of Premier and Cabinet	<i>Settling humanitarian entrants in NSW services to permanent residents who come to NSW through the humanitarian migration stream</i>	23 May 2012
220	Department of Finance and Services NSW Ministry of Health NSW Police Force	<i>Managing IT Services Contracts</i>	1 February 2012
219	NSW Health	<i>Visiting Medical Officers and Staff Specialists</i>	14 December 2011
218	Department of Family and Community Services Department of Attorney General and Justice Ministry of Health NSW Police Force	<i>Responding to Domestic and Family Violence</i>	8 November 2011
217	Roads and Traffic Authority	<i>Improving Road Safety: Young Drivers</i>	19 October 2011
216	Department of Premier and Cabinet Department of Finance and Services	<i>Prequalification Scheme: Performance and Management Services</i>	25 September 2011
215	Roads and Traffic Authority	<i>Improving Road Safety: Speed Cameras</i>	27 July 2011
214	Barangaroo Delivery Authority Department of Transport NSW Treasury	<i>Government Expenditure and Transport Planning in relation to implementing Barangaroo</i>	15 June 2011
213	Aboriginal Affairs NSW Department of Premier and Cabinet	<i>Two Ways Together - NSW Aboriginal Affairs Plan</i>	18 May 2011
212	Office of Environment and Heritage WorkCover NSW	<i>Transport of Dangerous Goods</i>	10 May 2011
211	NSW Police Force NSW Health	<i>The Effectiveness of Cautioning for Minor Cannabis Offences</i>	7 April 2011
210	NSW Health	<i>Mental Health Workforce</i>	16 December 2010
209	Department of Premier and Cabinet	<i>Sick leave</i>	8 December 2010
208	Department of Industry and Investment	<i>Coal Mining Royalties</i>	30 November 2010
207	Whole of Government electronic information security	<i>Electronic Information Security</i>	20 October 2010
206	NSW Health NSW Ambulance Service	<i>Helicopter Emergency Medical Service Contract</i>	22 September 2010

No	Agency or Issues Examined	Title of performance Audit Report or Publication	Date Tabled in Parliament or Published
205	Department of Environment, Climate Change and Water	<i>Protecting the Environment: Pollution Incidents</i>	15 September 2010
204	Corrective Services NSW	<i>Home Detention</i>	8 September 2010
203	Australian Museum	<i>Knowing the Collections</i>	1 September 2010
202	Industry & Investment NSW Homebush Motor Racing Authority Events NSW	<i>Government Investment in V8 Supercar Races at Sydney Olympic Park</i>	23 June 2010
201	Department of Premier and Cabinet	<i>Severance Payments to Special Temporary Employees</i>	16 June 2010
200	Department of Human Services - Ageing, Disability and Home Care	<i>Access to Overnight Centre-Based Disability Respite</i>	5 May 2010
199	Department of Premier and Cabinet NSW Treasury WorkCover NSW	<i>Injury Management in the NSW Public Sector</i>	31 March 2010
198	NSW Transport and Infrastructure	<i>Improving the performance of Metropolitan Bus Services</i>	10 March 2010
197	Roads and Traffic Authority of NSW	<i>Improving Road Safety: School Zones</i>	25 February 2010
196	NSW Commission for Children and Young People	<i>Working with Children Check</i>	24 February 2010
195	NSW Police Force NSW Department of Health	<i>Managing Forensic Analysis – Fingerprints and DNA</i>	10 February 2010
194	Department of Premier and Cabinet Department of Services, Technology and Administration NSW Treasury	<i>Government Advertising</i>	10 December 2009
193	Roads and Traffic Authority of NSW	<i>Handback of the M4 Tollway</i>	27 October 2009
192	Department of Services, Technology and Administration	<i>Government Licensing Project</i>	7 October 2009
191	Land and Property Management Authority Maritime Authority of NSW	<i>Administering Domestic Waterfront Tenancies</i>	23 September 2009
190	Department of Environment, Climate Change and Water NSW Environmental Trust	<i>Environmental Grants Administration</i>	26 August 2009

Performance audits on our website

A list of performance audits tabled or published since March 1997, as well as those currently in progress, can be found on our website www.audit.nsw.gov.au.

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To make the people of New South Wales
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To perform high quality independent audits
of government in New South Wales.

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Purpose – we have an impact, are
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People – we trust and respect others
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