

LOS ANGELES COUNTY SHERIFF'S DEPARTMENT



PAID INFORMANTS AUDIT  
DETECTIVE DIVISION  
NARCOTICS BUREAU  
2018-7-A

**JIM McDONNELL**  
**SHERIFF**

**September 7, 2018**

**LOS ANGELES COUNTY SHERIFF'S DEPARTMENT  
Audit and Accountability Bureau**

**PAID INFORMANTS AUDIT  
DETECTIVE DIVISION – NARCOTICS BUREAU  
Project No. 2018-7-A  
AUDIT REPORT**

**PURPOSE**

The Audit and Accountability Bureau (AAB) conducted the Paid Informants Audit – Detective Division, Narcotics Bureau under the authority of the Sheriff of Los Angeles County. The audit was performed to determine how the Los Angeles County Sheriff's Department (Department), Detective Division, Narcotics Bureau, complied with the informant payment policies and procedures of the Department's Manual of Policy and Procedures (MPP) and Narcotics Bureau Orders.

The AAB conducted this audit under the guidance of Generally Accepted Government Auditing Standards.<sup>1</sup> The AAB determined that the evidence obtained was sufficient and appropriate to provide a reasonable basis for the findings and conclusions based on the audit objectives.

**BACKGROUND**

Informants are judicially recognized sources of information and are people who have, or have access to, information that could benefit criminal investigations and who are willing to provide that information to law enforcement.<sup>2</sup> Informants are motivated by a variety of reasons including good citizenship, judicial consideration for a pending criminal case against them, or financial compensation as it is in the case of paid informants.

The primary responsibility of a Narcotics Bureau detective prior to utilizing an informant is to establish the credibility of the individual and the reliability of the information provided. It is also the detective's responsibility to complete all the required documentation and follow-up activity after payments are completed. As such, ensuring investigative integrity while protecting informant confidentiality present several risk-management obstacles. Strong internal control safeguards, coupled with diligent managerial oversight, are crucial for the continued use of paid informants.<sup>3</sup>

Informant payments can range from under \$100 to over \$50,000. Payments under \$5,000 are made using the Department's Special Appropriation Fund. This funding

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<sup>1</sup> United States Government Accountability Office – By the Comptroller General of the United States, December 2011, Government Auditing Standards 2011 Revision.

<sup>2</sup> Manual of Policy and Procedures §3-01/110.60, Use of Informants, December 2013.

<sup>3</sup> According to the Committee of Sponsoring Organizations of the Treadway Commission (May 2013), Internal Control is defined as a process, effected by an entity's... management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives relating to operations, reporting, and compliance.

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process requires a Special Appropriations Expense Claim (SH-AD-103). While payments over \$5,000 are funded by Asset Forfeiture money<sup>4</sup> and only requiring a memoranda for the funding process. Payment amounts reaching certain thresholds require higher levels of approval as the amounts increase. In 2017, the Narcotics Bureau paid approximately \$131,000 to informants for services rendered.

All payments are required to be witnessed by at least two sworn personnel. At the time of payment, an Informant Payment Receipt (SH-AD-688) with signatures from the appropriate level of authorization is required to be signed by the informant and the witnesses. The receipt is then submitted to Narcotics Bureau Headquarters. Upon payment, the detective is required to complete a supplementary report cross referencing any reports which document seizures, arrests, or search warrants, connected to the informant's assistance. Additionally, the detective shall complete a Special Appropriations Expense Claim (SH-AD-103) for payments under \$5,000 or a memorandum for payments over \$5,000, both of which are submitted to Narcotics Bureau Headquarters.

**PRIOR AUDITS**

This is the first Paid Informants Audit conducted by the AAB.

**METHODOLOGY**

**Scope**

The Narcotics Bureau was selected for review and is comprised of nine regions<sup>5</sup> in addition to a Bureau Headquarters. The nine regions are described in Table No. 1 on the following page:

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<sup>4</sup> Narcotics Bureau Order No. 4-2, Expense Funds/Informant Fees (March 2013), refers to Asset Forfeiture money as the Narcotics Enforcement Fund.

<sup>5</sup> The MPP and Narcotics Bureau Orders refer to the regions as "zones." However, for the purposes of this audit report, they will be referred to as Regions.

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**Table No. 1: Narcotics Bureau Regions**

<b>Narcotics Bureau Regions</b>			
	<b>Region</b>	<b>Region Location</b>	<b>Associated Station(s)</b>
1	Antelope Valley	Palmdale Station	Lancaster
2	Central	Century Station	Compton
3	Northeast	East Los Angeles Station	Altadena Crescenta Valley Temple
4	Northwest	Malibu/Lost Hills Station	Santa Clarita Valley West Hollywood
5	San Gabriel Valley	Industry Station	San Dimas Walnut/Diamond Bar
6	Southeast	Lakewood Station	Cerritos Norwalk Pico Rivera
7	Southwest	South Los Angeles Station	Avalon Carson Lomita Marina Del Rey
8	MDTF <sup>6</sup>	Narcotics Bureau – STARS Center	NA
9	CAL MET <sup>7</sup>	Narcotics Bureau – STARS Center	NA

The audit included an examination of all pertinent records from informant packages, which include the Activation Form, criminal history records, Informant Guidelines Form (SH-AD-687), Inactivation Form (SH-AD-686) if applicable, and Original Informant Payment Receipt (SH-AD-688). In addition to the paid informant packages, auditors reviewed supplemental reports.

The AAB conducted physical inspections of the nine Narcotics Bureau region locations.

This audit encompassed two objectives:

- Management of Informant Information – To determine if the Narcotics Bureau created, maintained, and secured all applicable paid informant documentation.
- Informant Payments – To determine if the payments were recorded using the appropriate forms; that the appropriate authorization was given to each payment; and the informant’s status was active at the time of the payment.

<sup>6</sup> Marijuana Dispensary Task Force

<sup>7</sup> California Multi-Jurisdictional Methamphetamine Enforcement Team

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The applicable MPP sections and Narcotics Bureau Orders were used in reviewing the informant information and payments.

**Audit Time Period**

The time period was from January 1, 2017, through December 31, 2017.

**Audit Population**

Auditors identified the population using the Narcotics Bureau Oracle database, which is the central system used to record and track informants and their respective payments. Auditors requested and obtained all the payment records for 2017. The search yielded 23 informants with 78 payments.<sup>8</sup>

During the testing phase of the audit, Narcotics Bureau staff informed auditors of five payments that had not been entered into the system.<sup>9</sup> The additional payments were included in the audit population for a total of 24 informants with 83 associated payments.

The audit examined how each payment is issued in addition to how each informant is managed. Therefore, auditors required the use of varying populations. For Objective No.1 auditors examined 24 informant packages to determine how informant information was managed. Auditors also examined the nine regional locations to determine document security measures. For Objective No. 2 auditors reviewed documentation from all 83 informant payments to examine the various elements required of an informant payment.

**SUMMARY OF AUDIT FINDINGS**

The management and staff at the Narcotics Bureau were accommodating and cooperative in providing the necessary information and in validating the findings.

The Narcotics Bureau achieved varied results for the objectives. The results of the audit are summarized in Table No. 2 on the following page.

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<sup>8</sup> Auditors reconciled the search with a system query provided by the Department's Data Systems Bureau (DSB).

<sup>9</sup> Internal Control issues related to the timely tracking of informant payments is discussed further in the "Other Related Matters" section of this report.

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**Table No. 2: Summary of Audit Findings**

<b>Objective No.</b>	<b>Audit Objectives</b>	<b>Met the Standard</b>
<b>1</b>	<b>MANAGEMENT OF INFORMANT INFORMATION</b>	
1(a)	<b>REQUIRED DOCUMENTS</b>	
	<i>Determine if all applicable documentation was contained within each informant package.</i>	<b>63%</b>
1(b)	<b>DOCUMENT SECURITY</b>	
	<i>Determine if informant information was kept in a locked and secure area.</i>	<b>100%</b>
<b>2</b>	<b>INFORMANT PAYMENTS</b>	
2(a)	<b>SUPPLEMENTAL REPORTS</b>	
	<i>Determine if a supplemental report was submitted for each informant payment.</i>	<b>92%</b>
2(b)	<b>INFORMANT CARDS</b>	
	<i>Determine if each payment was recorded on the reverse side of each informant card.</i>	<b>100%</b>
2(c)	<b>INFORMANT CONTROL NUMBERS</b>	
	<i>Determine if an appropriate informant control number was assigned to each paid informant.</i>	<b>92%</b>
2(d)	<b>PAYMENT AUTHORIZATION</b>	
	<i>Determine if the Informant Payment Receipt was signed by an approving lieutenant.</i>	<b>100%</b>
2(e)	<b>PAYMENT IN ACTIVE STATUS</b>	
	<i>Determine if each informant payment occurred while the informant was in "active" status.</i>	<b>99%</b>
2(f)	<b>EXPENSE CLAIM AND MEMORANDA</b>	
	<i>Determine if a Special Appropriations Expense Claim and/or Memoranda was completed for submission to the Division Chief for each informant payment.</i>	<b>100%</b>

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**Objective No. 1 – Management of Informant Packages**

**Objective No. 1(a) – Required Documents**

**Criteria**

Manual of Policy and Procedures, Section 3-01/110.65, Informant Packages (December 2013), states:

*...An informant package is the primary source for documenting the informant's identity, credibility, criminal background, and the informant's work history. As applicable, the informant packages shall contain the following forms and documentation:*

- *Informant Activation Form (SH-AD-685);*
- *current color photograph;*
- *informant's criminal history (California Information Index, National Crime Information Center, Regional Allocation of Patrol Services, Consolidated Criminal History Reporting System, Department of Motor Vehicles);*
- *signed copy of the Informant Guidelines Form (SH-AD-687); and*
- *fingerprint cards for defendants or other positive identification for citizen informants.*

*Additionally, the following items, if generated, are required to be part of the informant package:*

- *arrests reports (Defendant informants only);*
- *inactivation forms (SH-AD-686);*
- *supplemental reports;*
- *original informant payment receipts; and*
- *Letters of Consideration (Defendant Informants only).*

**Audit Procedures**

Auditors examined the informant packages for the paid informants to determine if the required documents were included.

**Findings**

Fifteen of 24 (63%) informant packages met the standard. Nine informant packages did not meet the standard because the informant package did not contain the required

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Inactivation Form.<sup>10</sup> All packages contained complete records for all other required forms.

**Objective No. 1(b) – Document Security**

**Criteria**

Manual of Policy and Procedures, Section 3-01/110.75, Managing Informants, Division Responsibilities (December 2013), states:

*Each Unit who utilizes, manages, or otherwise deals with informants within a Division shall be responsible for keeping and maintaining their own respective informant files. The files shall be kept in a locked and secure area...*

**Audit Procedures**

Auditors conducted site checks at the nine region locations that maintain informant files to determine if the files were kept in a locked and secure area.

**Findings**

All nine regions (100%) maintained their informant files in locked and secure areas.

**Objective No. 2 – Informant Payments**

**Objective No. 2(a) – Supplemental Reports**

**Criteria**

Manual of Policy and Procedures, Section 3-01/110.75, Managing Informants, Confidential Reports (December 2013), states:

*As appropriate to each particular case, a supplemental report must be written as to the collection, type, quantity, and disposition of evidence and an accounting of all expenses incurred for informant activity such as:*

- *evidence purchases;*
- *informants fees; and/or*

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<sup>10</sup> Narcotics Bureau Order #5-5, Informant Packages and Auditing of Informants, §III.B.4, Inactivating Informants (July 2016).

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- *investigative expenses, including those authorized expenses incurred by informants.*

**Audit Procedures**

Auditors reviewed the available Supplemental Reports for each informant payment to determine if they were completed with the necessary elements.

**Findings**

Seventy-six of 83 (92%) Supplemental Reports were completed as required. The Narcotics Bureau did not complete seven Supplemental Reports. Each of the missing reports were for payments over \$5,000. Memorandums were completed for the seven, however a supplemental report is also required.<sup>11</sup>

**Objective No. 2(b) – Informant Cards**

**Criteria**

Narcotics Bureau Order #5-5, Informant Packages and Auditing of Informants, Section B.III, Confidential Informant Card (July 2016), states:

*...Each time an informant actively assists with an investigation (e.g. a controlled buy), the informant's activity shall be logged on the back of the crew's copy of the Confidential Informant Card...*

**Audit Procedures**

Auditors reviewed each paid informant's activity card to determine if each payment was recorded on the reverse side. The informant's activity card entry was reconciled to the Narcotics Bureau Oracle database using the case file number.

**Findings**

All 83 (100%) payment entries on the informant's activity cards met the standard.

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<sup>11</sup> Narcotics Bureau Order #4-2, Expense Funds/Informant Fees §II Policy – Authorization for Expenditures (March 2013).

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**Objective No. 2(c) – Informant Control Numbers**

**Criteria**

Manual of Policy and Procedures, Section 3-01/110.65, Informant Packages (December 2013), states:

Informant Control Number

*The handling Unit of the investigation shall issue an informant control number to identify each informant. The Unit shall use a number that is unique for that entity and enable the Unit to readily determine that the active status of the informant has not expired beyond a 180-day period. Informants for narcotics cases will be registered by the Narcotics Bureau using their control number.*

*EXAMPLE: Informant #00-0034-1302-0600*

- 00      The calendar year the informant was first established.*
- 0034    The sequential number for the informant (sequence numbers are continuous and start anew at the beginning of each year).*
- 1302    Lakewood Station Detectives (requestor's arrest agency/unit code).*
- 0600    The month and the year that the 180-day active status expires.*

**Audit Procedures**

Auditors obtained the informant control numbers associated with each informant payment and reconciled those with the activation forms to determine if the control numbers were appropriately assigned.

**Findings**

Seventy-six of 83 (92%) informant control numbers met the standard. Seven did not meet the standard because the last four digits (expiration date) listed dates past the correct month and year.

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**Objective No. 2(d) – Payment Authorization**

**Criteria**

Manual of Policy and Procedures, Section 3-01/110.80, Informant Payments (December 2013), states:

*Only a Lieutenant or a higher rank may authorize an informant to have “paid” informant status. The approving Lieutenant shall sign the... Informant Payment Receipt (SH-AD-688)...*

**Audit Procedures**

Auditors reviewed the Informant Payment Receipts to determine if a lieutenant or a higher rank approved each informant payment.

**Findings**

All 83 (100%) of the Informant Payment Receipts were signed by a lieutenant or a higher rank.

**Objective No. 2(e) – Payment in Active Status**

**Criteria**

Manual of Policy and Procedures, Section 3-01/110.65, Informant Packages (December 2013), states:

**Informant Control Number**

*The handling Unit of the investigation shall issue an informant control number to identify each informant. The Unit shall use a number that is unique for that entity and enable the Unit to readily determine that the active status of the informant has not expired beyond a 180-day period.*

Manual of Policy and Procedures, Section 3-01/110.80, Informant Payments (December 2013), states:

*Payments to informants may only be made to those currently documented as “active” informants...*

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**Audit Procedures**

Auditors reviewed Informant Payment Receipts (SH-AD-688) and compared them to the applicable Informant Activation Forms (SH-AD-685) to determine if the payment was completed within the informant's 180-day "active" status.

**Findings**

Eighty-two of 83 (99%) informant payments were completed during the informant's 180-day "active" status. One of the informant payments was completed after the 180-day active status had expired.

**Objective 2(f) – Expense Claims and Memoranda**

**Criteria**

Manual of Policy and Procedures, Section 3-01/110.80, Informant Payments (December 2013), states:

*In addition to the supplemental report documenting expenses and informants' payments, the investigator shall complete a Special Appropriation Expense Claim (SH-AD-103) for submission to the respective Patrol Division Chief or Detective Division Chief.*

Narcotics Bureau Order #4-2, Expense Funds/Informant Fees, Section II, Policy-Authorization for Expenditures (March 2013), states:

*All expense fees of \$5,000 or more...An additional memo requesting these funds will be forwarded to the Assistant Sheriff for authorization once the Bureau Captain, the Area Commander and Detective Division Chief have reviewed and approved the disbursement.*

**Audit Procedures**

Auditors reviewed the Special Appropriation Expense Claim and/or Memorandums for each informant payment to determine if it was completed.

**Findings**

All 83 (100%) required that Special Appropriation Expense Claims and/or Memorandums were completed.

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The Narcotics Bureau Orders direct the documenting of payments over \$5,000 to be done by memorandums that are submitted to Division management for review. Therefore, no Special Appropriations Expense Claims were completed for the eight payments over \$5,000.

**OTHER RELATED MATTERS**

Other related matters are pertinent issues discovered during the audit, but were not objectives which were measurable against Department policies and procedures.

*Payment Timeliness*

Auditors found that the time period from the time a detective submits an informant payment request to its final approval substantially increased as higher levels of approval were required. Of the 83 payments, auditors identified the average number of days from request to final payment based on final approval level, as represented in Table No. 3.<sup>12</sup>

**Table No. 3: Average Days to Payment**

Average Days from Request to Payment	
Final Approval Level	Days to Payment*
Sergeants (up to \$300)	2
Lieutenants (up to \$1,000)	26
Captain (up to \$5,000)	11
Commander (up to \$10,000)	59
Chief (up to \$25,000)	78

\*Rounded to nearest day

The time lapse between request and final payment creates the risk that a payment could be made after an informant’s 180-day active status expires. The AAB noted multiple instances of this occurring.

*Data Reliability*

The Narcotics Bureau’s method for reporting payments is susceptible to delayed accounting of payments. Auditors noted, during the audit, that several payments had

<sup>12</sup> Receipt dates were used for this analysis. The receipts show the date the request was submitted and the date the payment was made.

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yet to be entered into the Narcotics Bureau Oracle database months after the final payment had been completed.

The process lacks internal controls in the areas of recording and reconciliation. There is no process for the immediate recording of the initiation of a payment process into the database. The Narcotics Bureau Oracle database, developed in the late 90's, does not have the capability to track payment requests as they flow through the approval process. It only captures payments after they have been issued. The Narcotics Bureau uses a Quicken<sup>13</sup> application to record the expense claim; however, this information is not reconciled with the database. It is maintained by the DSB, however DSB does not have the ability to make programming changes.

*Payment Accumulation Threshold Notifications*

The current internal controls over informant payments require higher levels of approval as the payment amount increases and reaches various thresholds. However, there are no such thresholds for successive payments to capture totals. This means that successive payments can accumulate to a large amount over time without notification to upper management. Additionally, neither the supplemental reports nor the payment memoranda which are issued for higher-dollar payments, show the total amount paid to the informant.

*Informant Audits*

Narcotics Bureau Order #5-5, Informant Packages and Auditing of Informants, §IV, Informant Audits (July 2016), states:

*Crew Informant Card files shall be audited using the “**Informant Audit Checklist, Station Confidential Informant Card File**” form during the annual crew audit by the Zone Lieutenant...Zone Lieutenants shall conduct random audits for a minimum of three (3) active informants (paid or defendant) from each crew's active informant file during each year...*

Auditors noted the Narcotics Bureau completed three audits of the Crew Informant Card Files of paid informants during 2017.<sup>14</sup> However, the auditors were unable to determine if the Informant Audit Checklist was completed for the three audited informant cards. Auditors were unable to determine if the audits were conducted using the required

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<sup>13</sup> Quicken is an accounting software application used to track financial transactions.

<sup>14</sup> Auditors were unable to obtain audit checklists related to these informant packages. However, the completed audits were noted on the backside of the informant packages.

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criteria. These audits are not tracked. There is also no explicit requirement for paid informants' files to be the subject of the Zone Lieutenant audit.

The same section of the Bureau Order states,

*Additionally, each Zone Lieutenant will personally interview, within their assigned zone, a minimum of four (4) active informants within a calendar year; two (2) within the first six months and two (2) within the last six months of the year. The determining factors for selecting the informants to be interviewed will be, the amounts paid and the level of activity of the informant.*

The same section of the Bureau Order states,

*Annually, the Operations Lieutenant shall audit the headquarter's informant packages using the **Informant Audit Checklist, Headquarter's Informant Packages** form. He/she shall forward the completed Headquarter's audit to the Unit Commander for review.*

Although the Bureau Order makes reference to payment amounts as a criteria for selection, there is no explicit requirement to select paid informants as interview subjects.

*Policies and Procedures Need Updates*

Auditors noted policies that contain either a conflict or erroneous procedural instructions.

1. The Narcotics Bureau currently uses memoranda to document informant payments of \$5,000 or more as explained in the background of this report. However, this practice should be in addition to the Special Appropriation Expense Claim (SH-AD-103) currently being used as outlined in the Narcotics Bureau Order #4-2. The Narcotics Bureau does not currently complete expense claims for payments over \$5,000.
2. On February 27, 2014, the Department rescinded Field Operations Directive No. 00-08, Use of Informants. According to the Directive, informants are automatically inactivated when the 180-day period is reached and there is no current activity. This practice has mostly continued resulting in Inactivation Forms (SH-AD-686) being omitted from the informant packages. However, auditors noted several instances where an Inactivation Form was completed for instances where the lapse of the 180-day active period was the only reason given for inactivation of an informant.

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*Analytical Unit Procedures*

The Narcotics Bureau's Analytical Unit is responsible for recording and maintaining the Narcotics Bureau Oracle database. There is currently one employee in this function. The Narcotics Bureau has not documented the procedures required to manage its data. This condition creates the risk that the data management process would fail in the event that the current employee becomes unavailable to the Narcotics Bureau.

**CONCLUSION**

The resulting recommendations coincide with the findings and conclusions from the objectives and other related matters. They are intended to provide Department management with a tool to correct deficiencies and improve performance.

**RECOMMENDATIONS**

1. The Narcotics Bureau Orders insufficiently address the requirement to use of informant inactivation forms specifically regarding expired informants. Auditors found instances, pattern, and practice where inactivation forms were used when the only reason for the inactivation was due to expiration, which auditors found to be consistent with testimonial evidence received from regional lieutenants. However, this conflicts with Narcotics Bureau management's interpretation of the policy that an expiration, in and of itself, does not constitute a requirement to provide an inactivation form. AAB recommends the policy be amended to more clearly address the requirement. (Objective No. 1(a))
2. The MPP requires that payments only be issued to informants who are in an active status. It is recommended that the Division adopt policy and procedures to ensure that payments are completed in a timely manner. (Other Related Matters)
3. Auditors noted several payments that had not been recorded in the Narcotics Bureau Oracle database for several months after their completion. This creates a risk that the Department's data is incomplete or inaccurate. It is recommended that the Detective Division develop procedures for centrally recording payments from initiation to completion. This process should include internal controls which reconcile source documents for accurate reporting. (Other Related Matters)
4. Auditors noted there are no notifications or authorization requirements as successive payments accumulate to larger amounts. It is recommended that the Narcotics Bureau develop notification and/or authorization thresholds for

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successive payments reaching large cumulative amounts. (Other Related Matters)

5. The Narcotics Bureau Orders related to informant package audits and interviews do not explicitly require that they select paid informants. Due to the significant risks involved with the use of paid informants, it is recommended that the Narcotics Bureau require a separate selection of paid informants for package audits and interviews. These policies should be consistent with the MPP and other Narcotics Bureau Orders. (Other Related Matters)
6. The policies noted in the “*Policies and Procedures Need Updates*” section of this report create conflicts, provide erroneous instruction, or require additional clarification. It is recommended that these policies be revised and/or updated. (Other Related Matters)
7. There are currently no written procedures for the Analytical Unit to record and maintain data as it pertains to the Narcotics Bureau Oracle database. It is recommended that the Narcotics Bureau memorialize these procedures. (Other Related Matters)

**View of Responsible Officials**

On September 5, 2018, the Detective Division Command Staff submitted a formal response to AAB generally concurring with the audit findings. A copy of the audit report was provided to the Office of Inspector General.

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This audit was submitted on this 7<sup>th</sup> day of September 2018, by the Audit and Accountability Bureau.

*Original signature on file at AAB*

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Project Manager  
Sergeant  
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