

# State of Minnesota



## Office of the State Auditor

Julie Blaha  
State Auditor

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**Mille Lacs County  
Sheriff's Office  
Milaca, Minnesota**

BWC Agreed-Upon Procedures

January 25, 2022

## **Description of the Office of the State Auditor**

The mission of the Office of the State Auditor is to oversee local government finances for Minnesota taxpayers by helping to ensure financial integrity and accountability in local governmental financial activities.

Through financial, compliance, and special audits, the State Auditor oversees and ensures that local government funds are used for the purposes intended by law and that local governments hold themselves to the highest standards of financial accountability.

The State Auditor performs approximately 100 financial and compliance audits per year and has oversight responsibilities for over 3,300 local units of government throughout the state. The office currently maintains five divisions:

**Audit Practice** – conducts financial and legal compliance audits of local governments;

**Government Information** – collects and analyzes financial information for cities, towns, counties, and special districts;

**Legal/Special Investigations** – provides legal analysis and counsel to the Office and responds to outside inquiries about Minnesota local government law; as well as investigates allegations of misfeasance, malfeasance, and nonfeasance in local government;

**Pension** – monitors investment, financial, and actuarial reporting for Minnesota’s local public pension funds; and

**Tax Increment Financing** – promotes compliance and accountability in local governments’ use of tax increment financing through financial and compliance audits.

The State Auditor serves on the State Executive Council, State Board of Investment, Land Exchange Board, Public Employees Retirement Association Board, Minnesota Housing Finance Agency, and the Rural Finance Authority Board.

Office of the State Auditor  
525 Park Street, Suite 500  
Saint Paul, Minnesota 55103  
(651) 296-2551  
state.auditor@osa.state.mn.us  
www.osa.state.mn.us

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**Audit Practice Division  
Office of the State Auditor  
State of Minnesota**



**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

Chief Deputy Kyle Burton  
Mille Lacs County Sheriff's Office  
640 3rd Street Southeast  
Milaca, Minnesota 56353

We have performed the procedures enumerated below, which were agreed to by the Sheriff's Office of Mille Lacs County, Minnesota, to confirm the Mille Lacs County Sheriff's Office's compliance with Minn. Stat. §§ 13.825 and 626.8473 regarding Body Worn Cameras (BWCs). Specifically, the agreed-upon procedures used herein were designed to determine whether data currently in the Sheriff's Office's records are classified properly; how the data are used; whether data are being destroyed as required by Minn. Stat. § 13.825; and to determine whether there is compliance with Minn. Stat. § 13.825, subs. 7 and 8. The Mille Lacs County Sheriff's Office's management is responsible for the Sheriff's Office's compliance with Minn. Stat. §§ 13.825 and 626.8473 regarding BWCs.

The Mille Lacs County Sheriff's Office has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose regarding compliance with Minn. Stat. §§ 13.825 and 626.8473 regarding BWCs. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1. Procedure

Determine that a written policy governing BWC use that is in accordance with Minn. Stat. § 626.8473 is maintained.

Findings

We obtained from the Mille Lacs County Sheriff's Office a copy of its Portable Audio/Video Recorders policy, (hereinafter BWC policy) and compared it to the requirements of Minn. Stat. § 626.8473. Minnesota Statutes, section 626.8473,

subdivision 3(b)(5), requires the policy to document circumstances under which a data subject must be given notice of a recording. The Sheriff's Office's BWC policy does not make mention of circumstances when a data subject must be given notice of a recording. The policy states that officers have no affirmative duty to inform people they are being recorded. All other requirements of this statute are reflected in the Sheriff's Office's BWC policy.

2. Procedure

Determine that access and sharing of the data collected by BWCs is in accordance with statutes.

Findings

The Mille Lacs County Sheriff's Office uses the Visual Labs platform. Visual Labs uses multifunctional software installed on smartphones for BWC data collection and automatic upload to the cloud for storage, management, review, and sharing. A sample of 25 videos between January 1, 2019, and November 9, 2021, was haphazardly selected from the Visual Labs platform, and the Audit Log was examined to confirm that data was accessed only for a legitimate law enforcement purpose and by persons whose work assignment reasonably requires access to the data. No exceptions were found.

Minnesota Statutes, section 13.825, subdivision 7(b), requires written procedures to ensure that law enforcement personnel have access to BWC data that are not public "only if authorized in writing by the chief of police, sheriff, or head of the law enforcement agency, or their designee, to obtain access to the data for a legitimate, specified law enforcement purpose." The Sheriff's Office's BWC policy states that no employee may have access to the department's BWC data except for legitimate law enforcement or data administration purposes, and deputies may view stored BWC video only when there is a business need for doing so. However, no written procedures regarding the process to obtain written authorization for access to nonpublic portable recording system data have been established. The Mille Lacs County Sheriff's Office did not have written authorization for any members of the Sheriff's Office and members of other governmental entities and agencies to access nonpublic data.

A report was provided on November 9, 2021, for all BWC recordings shared among other agencies between January 1, 2019, and November 9, 2021. A sample of 25 videos was haphazardly selected and compared with the Audit Log in the Visual Labs system to confirm that all data shared with other agencies was in compliance with Minn. Stat. § 13.825, subd. 8. No exceptions were found.

3. Procedure

Determine that the data collected by BWCs are appropriately classified.

### Findings

Visual inspection of the BWC data on the Visual Labs platform was performed on November 10, 2021, for all data collected by the Mille Lacs County Sheriff's Office between January 1, 2019, and November 9, 2021. All data was considered nonpublic, and no instances that would require the data to be classified as public according to Minn. Stat. § 13.825, subd. 2(a)(1), were found.

#### 4. Procedure

Determine that the data collected by BWCs are appropriately retained and destroyed in accordance with statutes.

### Findings

Minnesota Statutes, section 13.825, subdivision 3(a), requires BWC data that are not active or inactive criminal investigative data and not subject to Minn. Stat. § 13.825, subd. 3(b), must be maintained for at least 90 days and destroyed according to the Mille Lacs County Sheriff's Office's General Records Retention Schedule.

Visual inspection of the BWC data on the Visual Labs platform was performed on November 10, 2021, for all data deleted by the Mille Lacs County Sheriff's Office between January 1, 2019, and November 9, 2021. A sample of 25 videos was haphazardly selected, and the time between the creation and deletion dates was compared to the Mille Lacs County General Records Retention Schedule and for compliance with Minn. Stat. § 13.825, subd. 3. No exceptions were found.

#### 5. Procedure

Determine that a record is maintained and available to the public identifying the total number of devices owned or maintained; a daily record of the total number of recording devices actually deployed and used by officers; the policies and procedures for use of BWCs required by Minn. Stat. § 626.8473; and the total amount of recorded audio and video data collected and maintained, the retention schedule, and the procedures for destruction of the data.

### Findings

Body worn camera data is available upon request, either in person or by submitting a request through email to the Mille Lacs County Sheriff's Office. A report was generated on November 10, 2021, to show the total number of active BWC devices and to whom they were assigned. All officers are required to wear BWCs while on duty. The patrol schedule was examined to identify the number of BWCs in use on November 9, 2021.

The BWC policy was located on the Mille Lacs County Sheriff's Office's webpage. A summary report of all recorded audio and video data collected and maintained by the Sheriff's Office between January 1, 2019, and November 9, 2021, was examined. No exceptions were found.

6. Procedure

Determine that records are maintained showing the date and time BWC data were collected and the applicable classification of the data.

Findings

A sample of 25 videos between January 1, 2019, and November 9, 2021, was haphazardly selected from the Visual Labs platform, and the Audit Log was examined to ensure that the data classification requirements were met. No exceptions were found.

7. Procedure

Determine that data stored by a vendor in the cloud protects the data in accordance with security requirements of the United States Federal Bureau of Investigation Criminal Justice Information Services (CJIS) Division Security Policy 5.4 or its successor version.

Findings

A Master Agreement between the Mille Lacs County Sheriff's Office and Visual Labs included language that stated that Visual Labs was in compliance with the CJIS policy.

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We were engaged by the Mille Lacs County Sheriff's Office to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Mille Lacs County Sheriff's Office's compliance with Minn. Stat. §§ 13.825 and 626.8473 regarding BWCs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Mille Lacs County Sheriff's Office and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Mille Lacs County Sheriff's Office and is not intended to be, and should not be, used by anyone other than the specified party.

*/s/Julie Blaha*

JULIE BLAHA  
STATE AUDITOR

January 25, 2022

*/s/Dianne Syverson*

DIANNE SYVERSON, CPA  
DEPUTY STATE AUDITOR