

STATE OF MINNESOTA

Office of the State Auditor



Julie Blaha
State Auditor

WASHINGTON COUNTY SHERIFF'S OFFICE
STILLWATER, MINNESOTA

AGREED-UPON PROCEDURES

MARCH 29, 2019

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 approximately 600 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.

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STILLWATER, MINNESOTA**

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

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INDEPENDENT AUDITOR'S REPORT ON APPLYING AGREED-UPON PROCEDURES

The Honorable Dan Starry
Sheriff, Washington County
Law Enforcement Center
15015 – 62nd Street North
Stillwater, Minnesota 55082

We have performed the procedures enumerated below, which were agreed to by the Sheriff's Office of Washington County, Minnesota, to confirm the Washington 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 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 Washington County Sheriff's Office's management is responsible for the Office's compliance with Minn. Stat. §§ 13.825 and 626.8473 regarding BWCs. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the Washington County Sheriff's Office. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

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 Washington County Sheriff's Office a copy of its Portable Audio/Video Recorders policy, which includes BWCs (hereinafter BWC policy), and compared it to the requirements of Minn. Stat. § 626.8473. The requirements of this statute are reflected in the Office's BWC policy.

Minnesota Statutes, section 626.8473, subdivision 3(a), requires a local law enforcement agency to post its written portable recording system policy on the agency's website. The Washington County Sheriff's Office's BWC policy was not posted on its website as of the date of the onsite procedures, January 31, 2019.

2. Procedure

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

Findings

The Washington 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 report was run on January 30, 2019, from Visual Labs for all of the active BWC data collected by the Office between August 1, 2016, and July 31, 2018. A sample of 25 videos was haphazardly selected and compared with the Audit Log in the Visual Labs system 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 Office's BWC policy does not include the process to obtain written authorization for access to nonpublic portable recording system data by members of the Washington County Sheriff's Office and members of other governmental entities and agencies. The Washington County Sheriff's Office did not have written authorization for any members of the Office and members of other governmental entities and agencies to access nonpublic data.

A report was run on January 30, 2019, from Visual Labs for all BWC data shared among other agencies between August 1, 2016, and July 31, 2018. A sample of ten 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

A report was run on January 30, 2019, from Visual Labs for all of the active BWC data collected by the Washington County Sheriff's Office between August 1, 2016, and July 31, 2018. All data was considered nonpublic unless noted as public. A sample of five videos was

haphazardly selected from those deemed public data and compared to the Audit Log in the Visual Labs system to confirm that this data met the requirements of Minn. Stat. § 13.825, subd. 2(a). No exceptions 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 Washington County Sheriff's Office's Retention Schedule.

A report was run on January 30, 2019, from Visual Labs for all of the BWC data deleted by the Washington County Sheriff's Office between August 1, 2016, and July 31, 2018. A sample of 15 videos was haphazardly selected, and the time between the creation and deletion dates was compared to the Washington County Sheriff's Office's 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 and the Washington County Sheriff's Office's BWC policy are available upon request, either in person or by submitting a request through mail or email to the Washington County Sheriff's Office. A report was run on January 30, 2019, from Visual Labs to show the total number of active BWC devices and to whom they were assigned. All officers are required to wear BWCs while on patrol. The patrol schedule was examined to identify the number of BWCs in use on January 31, 2019. A summary report of all BWC data collected and maintained by the Office between August 1, 2016, and July 31, 2018, 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 report was run on January 30, 2019, from Visual Labs for all of the active BWC data collected by the Washington County Sheriff's Office between August 1, 2016, and July 31, 2018. A sample of 25 videos was haphazardly selected and compared to the Audit Log in the Visual Labs system 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

The contract between Washington County and Visual Labs, Inc., included language that stated that Visual Labs, Inc., was in compliance with the CJIS policy.

* * * * *

We were not engaged to, and did not, conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Washington 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.

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

/s/Julie Blaha

/s/Greg Hierlinger

JULIE BLAHA
STATE AUDITOR

GREG HIERLINGER, CPA
DEPUTY STATE AUDITOR

March 29, 2019