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Auditor General

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October 3, 2025

FINAL REPORT TRANSMITTAL LETTER

Honorable Wayne County Commissioners:

Enclosed is our copy of the Office of Legislative Auditor General's Agreed-Upon Procedures report on the Destruction of Controlled Substance Evidence, related to the Narcotics Enforcement Unit, Special Operations Division, Wayne County Sheriff's Office. Our report is dated September 12, 2025; DAP No. 2025-57-804. The report was accepted by the Audit Committee at its meeting held on September 24, 2025, and formally received by the Wayne County Commission on October 2, 2025.

We are pleased to inform you that officials from the Wayne County Sheriff's Office, Narcotics Enforcement Unit, provided their full cooperation. If you have any questions, concerns, or desire to discuss the report in greater detail, we would be happy to do so at your convenience. This report is intended for your information and should not be used for any other purpose. Copies of all final reports of the Office of Legislative Auditor General can be found at our website at:

[Legislative Auditor General Reports - Wayne County, Michigan](#)

Marcella Cora, CPA, CIA, CICA
Auditor General

REPORT DISTRIBUTION

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Honorable Raphael Washington, Sheriff
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WAYNE COUNTY OFFICE OF LEGISLATIVE AUDITOR GENERAL

**County of Wayne, Michigan
Office of Legislative Auditor General**

Agreed-Upon Procedures Report

**Wayne County Sheriff's Office
Destruction of Controlled Substance Evidence**

DAP No. 2025-57-804

September 12, 2025

County of Wayne, Michigan
SHERIFF'S OFFICE
Narcotics Enforcement Unit
DESTRUCTION OF
CONTROLLED SUBSTANCE EVIDENCE
Agreed-Upon Procedures Report
September 12, 2025

REPORT SUMMARY

Purpose/Objectives

The Narcotics Enforcement Unit (a/k/a Drug Enforcement Unit), Special Operations Division, Wayne County Sheriff's Office, requested the Office of Legislative Auditor General (OAG) to assist in the destruction of controlled substance evidence no longer required to be held for adjudication purposes. The OAG performed certain agreed-upon procedures regarding the destruction of controlled substance exhibits.

The agreed-upon procedures were conducted in accordance with applicable Generally Accepted Auditing Standards issued by the American Institute of Certified Public Accountants and Government Auditing Standards issued by the Comptroller General of the United States.

The controlled substances identified by the Sheriff's Office for destruction resulted from formal and lawful seizures/confiscations conducted by units of the Wayne County Sheriff's Office from the period of 2008 through 2025. The controlled substances identified for destruction involved 1,319 criminal cases and incident reports, including 1,403 exhibits weighing approximately 970 pounds, with an estimated street value of \$780,000

What We Found

The specific procedures agreed-upon and performed were designed to assess the following objectives: (1) whether the cases and reports related to the controlled substance evidence were closed; (2) whether the controlled substance evidence exists, in the type and quantity indicated; (3) whether the controlled substances were removed from inventory intact; and, (4) whether the controlled substances were completely destroyed. Based on the procedures performed, all objectives were successfully achieved.

As a result of the assistance, we provided the Wayne County Sheriff's Office related to its destruction of controlled substances, we did not note any new areas that could be strengthened.

The procedures performed for this engagement do not constitute an audit, the objective of which is to express an opinion. Accordingly, we do not express such an opinion. 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 Wayne County Sheriff's Office, the County Commission and other stakeholders. This restriction is not intended to limit distribution of the report, which is a matter of public record. ■

Report Detail

PURPOSE/OBJECTIVES

In response to a request from the Narcotics Enforcement Unit (a/k/a Drug Enforcement Unit) Special Operations Division, Wayne County Sheriff's Office to assist in the destruction of controlled substance evidence no longer required to be held for adjudication purposes, the Wayne County Office of Legislative Auditor General (OAG) performed certain agreed-upon procedures regarding the controlled substance evidence destruction. The specific procedures performed were designed to assess the following objectives:

- 1) Whether the criminal cases and incident reports related to the controlled substance evidence were closed.
- 2) Whether the controlled substance evidence identified for destruction exists, in the type and quantity indicated.
- 3) Whether the controlled substance evidence identified for destruction was removed from inventory intact.
- 4) Whether the controlled substance evidence identified for destruction was completely destroyed.

SCOPE

The agreed-upon procedures performed by the OAG were limited to the controlled substance evidence identified by the Wayne County Sheriff's Office for destruction. The agreed-upon procedures engagement was conducted in accordance with Generally Accepted Auditing Standards issued by the American Institute of Certified Public Accountants and Government Auditing Standards issued by the Comptroller General of the United States.

We were not requested to and did not conduct an audit, the objective of which would be the expression of an opinion on the controls over the destruction of the controlled substance evidence. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

METHODOLOGY

The agreed-upon procedures included performing certain procedures, on a test basis, to assess the assertions made by Sheriff management regarding the controlled substance evidence identified for destruction. We used statistical sampling with a 90 percent confidence level to determine the sample size. It was determined that we needed a sample size of 38 exhibits from a total population of 1,403. The 38 exhibits sampled in our test were randomly selected. With this selection method, every item in the population has equal probability of being selected. The agreed-upon procedures also involved reviewing, assessing and observing certain processes performed by Sheriff Deputies

to ensure the identified controlled substance evidence related to closed cases was removed from inventory intact and completely destroyed.

BACKGROUND

The controlled substance evidence identified for destruction resulted from formal seizures/confiscations that occurred from 2008 through 2025, involving 1,319 criminal cases and incident reports, and included 1,403 exhibits. The controlled substance evidence included, but was not limited to marijuana, crack-cocaine, cocaine hydrochloride, heroin, and pills, such as ecstasy. The total weight of the controlled substance evidence identified for destruction was approximately 970 pounds. According to Narcotics Enforcement Unit officials, the estimated street value of all items destroyed was \$780,000.

A majority of the controlled substance evidence identified for destruction was seized/confiscated by the Wayne County Narcotics Enforcement Unit.

AGREED-UPON PROCEDURES PERFORMED

Determine Whether the Criminal Cases and Incident Reports Related to the Controlled Substances Evidence were Closed

Procedure Performed: The Narcotics Enforcement Unit (NEU) compiled the list of controlled substance evidence no longer required to be held for adjudication processes to be destroyed from its evidence inventory. The NEU officials then determined that each case or incident report was closed or no case resulted by examining the Wayne County Circuit Court's computer system, known as the ODYSSEY system. The ODYSSEY system is independently maintained by court personnel and contains the status of each criminal case. In addition, the NEU officials examined the applicable case files to ensure that no correspondence from the Wayne County Office of the Prosecuting Attorney existed indicating that an appeal had been filed relative to each case. Once the information is verified in the court's system and case files, the NEU's Intelligence File Database is updated. For evidence that was confiscated during a vehicle seizure, the NEU officials determined the case was closed when the vehicle was either redeemed by the owner or sold at an auction by reviewing the database.

A copy of the listing of controlled substance evidence to be destroyed was sent to the OAG. A software-based audit tool, TeamMate Analytics, was used to statistically determine the appropriate sample size, and the items to be randomly selected for our test. Based on our sample testing, we confirmed 38 cases and reports involving the controlled substances identified for destruction were closed by having the NEU officials print the status of each case in our sample from the ODYSSEY system and provide the requisite case status sheets and/or proof of vehicle redemption/auction. We then noted the status was closed.

Results: We found no exceptions as a result of the procedures performed.

Determine Whether the Controlled Substance Evidence Identified for Destruction Exists, in the Type and Quantity Indicated

Procedure Performed: From our sample, we confirmed the controlled substances existed by physically examining the package containing the controlled substances. In those incidents where the controlled substance was in bulk, we could reasonably determine through observation the evidence type, number of exhibits, and that the detailed data describing the controlled substances reasonably agreed to the listing and the detailed evidence sheets. For the remaining samples of controlled substances, we examined the evidence tags and verified the pertinent information to our listing provided. We also confirmed that each package was sealed, and the seal was intact. Based on the procedures performed, all items identified in our sample were properly found.

We also tested to ensure that all controlled substance evidence identified for destruction was contained on the listing of items to be destroyed. To perform this test, we randomly selected an additional 38 evidence exhibits and traced them to the listing. No exceptions were noted.

Due to the risk of combustion, the destruction facility (AAA Pet Services) explained glass containers and/or liquids would not be accepted for destruction. As such, the Sheriff's Office determined that the evidence exhibits containing glass containers and/or liquids would be disposed of on WCSO property. All exhibits containing glass containers and/or liquids were then identified and removed from the total population. All liquids were emptied onto the ground in the designated disposal area and the non-liquid material was emptied into an evidence box. Once emptied, the associated glass containers were crushed and placed in a dumpster within the secure WCSO waste disposal area.

We then secured each box of evidence exhibits with evidence tape. Each box was numbered and loaded into the transport vehicle (U-Haul truck). The truck was then closed and locked.

Results: We found no exceptions as a result of the procedures performed.

Assess Whether the Controlled Substance Evidence Was Removed From Inventory Intact

Procedure Performed: As the testing and destruction of the controlled substance evidence was conducted during a single 8-hour period, the audit team maintained constant observation of the controlled substance evidence for the duration of the count and the subsequent transport/destruction. The Audit Team confirmed the evidence seals remained intact on all evidence parcels. While the evidence was being transported to the destruction site, one (1) auditor accompanied the U-Haul driver. The two (2) remaining auditors traveled in a separate vehicle directly behind and in front of the U-Haul and visually observed that no items were removed or lost during transport.

Results: We found no exceptions as a result of the procedures performed.

Assess Whether the Controlled Substance Evidence Identified for Destruction was Completely Destroyed

Procedure Performed: Due to the layout of the destruction facility, the transport vehicle was able to park approximately five (5) feet from the cremation unit. As such, the controlled substance evidence remained in view of the audit team for the duration of the destruction. The audit team agreed the number of boxes and bulk items of controlled substance exhibits removed from the transport vehicle matched the number of boxes and bulk items that were placed in the cremation unit. The audit team verified all contents of the transport vehicle were destroyed by placing them in a cremation unit that reached a temperature of approximately 2,000 degrees Fahrenheit.

Results: We found no exceptions as a result of the procedures performed.

OBSERVATIONS

As a result of the assistance, we provided the Wayne County Sheriff's Office related to its destruction of controlled substances, we did not note any new areas that could be strengthened.

CONCLUSION

We performed the agreed-upon procedures described in detail on pages 4-6 of this report, which were agreed to by the Narcotics Enforcement Unit, Special Operations Division, Sheriff's Office related to assistance in the destruction of controlled substance evidence no longer required to be held for adjudication purposes. The agreed-upon procedures were designed to ensure identified controlled substance evidence no longer required to be held for adjudication purposes was properly and completely destroyed. Based on the procedures performed, all objectives were successfully achieved and all identified controlled substance evidence no longer required to be held for adjudication purposes was properly and completely destroyed.

The sufficiency of these procedures is solely the responsibility of the Sheriff's Office. Therefore, we make no assertion or opinion regarding the sufficiency of the procedures described for the purpose in which this report has been requested, or for any other purpose.

A corrective action plan will not be requested for this report; instead, we will determine the status of the observations when we perform our next agreed-upon procedures engagement related to destruction of controlled substances.

This report is intended solely for the information and use of the Sheriff's Office, county management and the County Commission and is not intended to be and should not be used by another other than these specified parties. This restriction is not intended to limit the distribution of the report, which is a matter of public record. ■

A handwritten signature in black ink that reads "Marcella Cora". The signature is fluid and cursive, with the first name and last name clearly distinguishable.

Marcella Cora, CPA, CIA, CICA
Auditor General