



**1999-645 Final Report
Evaluation of Seized Property Management**

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Public Works and
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Final Report

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Executive Summary

Authority for the Project

This project was part of the 1999-2000 Audit and Review plan as approved by Public Works and Government Services Canada's (PWGSC's) Audit and Review Committee.

Objective

The objective of the Evaluation of Seized Property Management (SPM) was to review the cost-effectiveness of the Seized Property Management Directorate's (SPMD) asset management and disposal services while at the same time demonstrating secure custodianship over asset inventory.

Scope

The evaluation focussed exclusively on the activities of the SPMD and the policies, practices and systems in place to support it. It did not consider directly the activities of other stakeholders in the process such as the Department of Justice, the Royal Canadian Mounted Police (RCMP) or other police services.

Background

The Seized Property Management Act, which was assented to June 23, 1993 and became effective September 1, 1993, led to the creation of the SPMD within the Supply Operations Service of PWGSC. Subsequently: the Seized Property Disposition Regulations were approved in April, 1994; and the Forfeited Property Sharing Regulations were approved in January, 1995. Collectively, these form the legislated and regulatory basis for the program. Since then, both the volume and estimated value of seized property has steadily increased, from a gross value of assets seized in 1997/98 of \$30.6 million to the point where the 1999-2000 SPMD business plan projects that the gross value of assets seized will be \$48 million.

The objectives of the SPM program, as articulated in the SPMD business plan, are to provide SPMD's customers with timely and efficient services by delivering effective pre-seizure advice and providing cost-effective asset management and disposal services. This objective and scope of the evaluation of SPM was established in conjunction with SPMD's management. At this juncture, the directorate's ability to provide cost-effective asset management and disposal services is particularly relevant:

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- two of its four priorities for 1999-2000 (cost-effective asset management and disposal services and appropriate and sufficient record keeping) speak directly to the evaluation objective;
- the directorate is poised to experience significant growth, both in terms of the size of its staff complement and the number of distinct clients it plans to serve. Any weaknesses in cost or asset management policies, procedures, systems or controls that are present now, if not addressed, may be exacerbated as the organization grows and becomes increasingly decentralized; and,
- its largest client, the 13 Integrated Proceeds of Crime (IPOC) units, are themselves facing an imminent evaluation of the overall effectiveness of the IPOC program. Reassurance that the SPMD's contribution to the overall program is being made cost-effectively will be timely.

Key Findings

While most direct costs are allocated appropriately to assets, the necessary tools and formal mechanisms for ongoing cost assessment and management are lacking. Departmental delegations provide authority for expenditures, clear expenditure thresholds exist, and staff are aware of them. The associated controls for expenditure approval are applied, and data are correctly entered into the departmental financial system. However, there are weaknesses in the control of information in the directorate's principal system - the Seized Asset Tracking System (SATS). The resulting inaccuracies are corrected in reconciliations undertaken by the financial group or individual case officers some months after the original data entry.

SATS, as a tool, has become increasingly outdated as the volume and estimated value of seized property has increased. SATS' standard reports are based on original program requirements as established in 1993. Over time, SPMD's requirements have changed. Ad hoc reports, which can be provided on an as-required basis, have been developed in an attempt to address the changed requirements (e.g., reports by asset class, specific police service (i.e., City of Toronto)), but they are not routinely available to management or operational personnel. Many case officers therefore use their own spreadsheets to keep track of the costs of managing the assets for which they are responsible.

Formalized operational systems and procedures to support the management and disposal of assets could be significantly strengthened. For example, the Directorate does not have a systematic monitoring and reporting of costs and/or revenues related to managing and disposing of assets at either the asset class or individual asset level. Rather, the manager responsible for case officers receives an ageing report regularly, which may cause her to speak to the officer responsible or to pull the file. Case officers may also discuss some of the issues that have an impact on asset management costs at their regular "brainstorming" meetings. However, there is no institutionalized mechanism to formally capture the ideas from these sessions and incorporate them in ongoing practices.

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Theft and misappropriation of assets have been rare. The practices followed, however, limit the Directorate's ability to detect such activity in a timely manner.

Since the program's inception in 1993, up to the end of the 1998-99 fiscal year, a negligible amount of the net proceeds have been paid out to claimants for lost, misappropriated, damaged or improperly sold assets. The practices followed, however, to ensure that the directorate's suppliers have properly secured the assets entrusted to them are quite individualistic. On many of the files examined, condition reports and evidence of periodic inspections were not evident. Case officers voiced concern about a lack of guidance in how they should be managing some of the assets. Procedures, if they exist, are currently in draft and have not been broadly circulated.

The reporting needs of SPMD and its stakeholders are not being met in a cost effective manner. Improvements need to be made so that:

- Less reliance is placed on ad hoc procedures and reporting, and on individualized initiatives and spreadsheets;
- Operational staff are able to find the information they require to manage assets in a timely manner; and,
- Management has access to regular reports on the organization's performance versus its plans, budgets and targets.

Conclusions

The directorate's management and staff indicated verbally that they are very cost conscious, and that diligent management of costs in relation to expected revenues is an overriding objective. However, the lack of a corresponding, institutionalized infrastructure of policies, systems and procedures hampers the directorate's pursuit of this objective. Individual case officers exhibit a high degree of cost consciousness with respect to the assets in their custody. Draft policies indicate that case officers are to satisfy themselves that the services provided will be cost effective, adequate, and appropriate to secure and maintain seized assets in the same condition as when they were seized. Officers are to exercise judgement and diligence when assessing requirements, and should choose goods and services providers that will best meet SPMD's requirements in terms of cost, security, quality and level of service provided.

Notwithstanding the direction provided by these draft policies, the state of current systems and procedures mean that case officers must rely extensively on informal and individualized practices in the management of assets in SPMD's custody. These do not provide timely information on costs, revenues and anomalies so that corrective action can be taken. Examination and assessment of the training, assessment tools and guidelines available in other jurisdictions such as the U.S. Department of Justice and the U.S. Treasury Department may prove useful in this regard.

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Weaknesses in SATS, as well as limitations with associated financial and cost management policies and procedures, undermine SPMD's ability to demonstrate that it provides cost-effective asset management and disposal services to its current clients and at its existing business volumes. They also present a risk that the cost-effectiveness of SPMD's services will be negatively impacted as its client base and business volume grows, as is planned.

There are clear requirements to strengthen SPMD's systems and procedures in several respects. Moreover, these requirements are pressing in view of the planned expansion of the directorate's services to provincial jurisdictions and the increasingly decentralized nature of operations implied by these plans. Certainly, there will be information requirements such as a means of allocating SPMD's salary and operating costs to different clients in a fair and equitable manner. With different client groups, there will have to be assurance that no one group is subsidizing the operations of the other.

In summary, inadequacies in the existing infrastructure and tools available to staff, and the lack of management information on costs is limiting SPMD's ability to demonstrate that the program is administered in a cost-effective manner. These factors are also a significant impediment to any future expansion of the program.

Recommendations

It is recommended that the Assistant Deputy Minister, Supply Operations Service:

1. *Take immediate action to strengthen SPMD's infrastructure of asset management policies, systems and procedures. In particular, in light of the current and anticipated business needs of SPMD, a thorough assessment be conducted to determine the most cost-effective system solution to support these needs;*
2. *In considering expansion of seized property services, SPMD should develop the means to demonstrate that the appropriate plans and infrastructure are in place to support such increased responsibilities.*

1 Introduction

1.1 Authority for the Project

This project was part of the 1999-2000 Audit and Review plan as approved by Public Works and Government Services Canada's (PWGSC's) Audit and Review Committee.

1.2 Objective

The overall objective of this evaluation was to provide an independent assessment of Seized Property Management Directorate (SPMD) in operating a cost effective asset management and disposition regime for seized or restrained property while at the same time demonstrating secure custodianship over asset inventory.

1.3 Scope

The evaluation focussed exclusively on the activities of the SPMD and the policies, practices and systems in place to support it. Key personnel involved in the process, primarily within SPMD were interviewed¹. This included management and staff located in the National Capital Area (NCA) as well as officers collocated with Royal Canadian Mounted Police (RCMP) Integrated Proceeds of Crime (IPOC) units in five locations across the country. Other stakeholders in the process including the Department of Justice, Solicitor General of Canada, the RCMP and a municipal police service were also interviewed. Information on practices in other jurisdictions was obtained from the United States Department of Justice and the United States Treasury Department as well as a Canadian receiver. A random sample of case files was selected from those opened during the 1998-99 fiscal year and examined to determine the practices actually followed. All asset types were included within the sample.

1.4 Background

A key element in the government's fight against organized crime is to restrain and/or seize property that is the proceeds of crime, thereby putting the profit potential of criminal activity at risk. Seized/restrained property, however, can not be sold or otherwise disposed of until the courts have determined that the property in question meets the definition of "proceeds of crime". The Crown therefore is obliged to ensure that the property is maintained from the time of seizure/restraint until such time as the courts finally rule on a case, which can take several years.

The Seized Property Management Act, which was assented to June 23, 1993 and became effective September 1, 1993, led to the creation of the SPMD within the Supply Operations Service of PWGSC. Subsequently: the Seized Property Disposition Regulations were approved in April, 1994; and the Forfeited Property Sharing Regulations were approved in January, 1995. Collectively, these form the legislated and regulatory basis for the program. Since then, both the

¹ See Annex A for a list of the individuals interviewed.

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volume and estimated value of seized property has steadily increased, from a gross value of assets seized in 1997/98 of \$30.6 million to the point where the 1999-2000 SPMD business plan projects that the gross value of assets seized will be \$48 million.

The objectives of the SPM program, as articulated in the SPMD business plan, are to provide SPMD's customers with timely and efficient services by delivering effective pre-seizure advice and providing cost-effective asset management and disposal services. The *Seized Property Management Act* establishes that the assets that SPMD will be responsible for will be principally those that have been seized or restrained under the provisions of the *Criminal Code*, the *Controlled Drugs and Substance Act*, and the *Customs and Excise Act*.

The specific issues examined in this evaluation of Seized Property Management were established in conjunction with the directorate's management, following the development of an updated profile of SPMD². As discussed therein, at this juncture in the directorate's history, its ability to provide cost-effective asset management and disposal services is particularly relevant:

- two of the directorate's four priorities for 1999-2000 (cost-effective asset management and disposal services and appropriate and sufficient record keeping) speak directly to this objective;
- based on their business plan, SPMD is poised to experience significant growth, both in terms of the size of its staff complement and the number of distinct clients it plans to serve. Any weaknesses in cost or asset management policies, procedures, systems or controls that are present now, if not addressed, may be exacerbated as the organization grows and becomes increasingly decentralized; and,
- its largest client, the 13 IPOC units, are themselves facing an imminent evaluation of the overall effectiveness of the IPOC program. Reassurance that the SPMD's contribution to the overall program is being made cost-effectively will be timely.

2 Issues Examined

Five issues were examined:

- The allocation of costs to assets and the extent to which they are managed closely;
- The use of cost-effective external management and disposal services;
- The management of assets in SPMD's custody;
- The extent to which disposal practices maximize the return to the Crown; and,
- The adequacy of record keeping.

² The profile of SPMD was incorporated in an Evaluation Assessment Report dated October 13, 1999.

3 Findings

While most direct costs are allocated appropriately to assets, the necessary tools and formal mechanisms for ongoing cost assessment and management are lacking.

Departmental delegations provide authority for expenditures, clear expenditure thresholds exist, and staff are aware of them. The associated controls for expenditure approval are applied, and data are correctly entered into the departmental financial system. However, there are weaknesses in the control of information in the directorate's principal system - the Seized Asset Tracking System (SATS). The resulting inaccuracies are corrected in reconciliations undertaken by the financial group or individual case officers some months after the original data entry.

SATS, as a tool, has become increasingly outdated as the volume and estimated value of seized property has increased, and as SPMD's business practices and the associated requirements have changed. It is seen as primarily a tool for tracking revenue and expenses with its standard reports based on original program requirements. Over time, however, SPMD's requirements have changed, and SATS now exhibits several weaknesses:

- Standard reports from SATS include detailed cost reports for a specific asset. While these can be generated by case officers on an as-required basis, they find it difficult to do enquiries on the information available in SATS. Many have therefore chosen to maintain their own spreadsheets to keep track of the costs;
- Regional case officers do not have direct access themselves to SATS, and must ask someone in the group in the NCA to generate the necessary reports for them;
- Direct costs and revenue can be isolated by case and jurisdiction (at the provincial and national levels), but special programming is required to isolate cost by asset class and client organization such as the specific police service. The planned expansion of SPMD's services to other jurisdictions, including the provinces, will place additional strain on SATS;
- Overhead costs can not be linked to a client organization, asset class or a specific item except on a pro rata basis using net revenues as a basis for allocation. The *Seized Property Management Act* requires that overhead be recovered from the seized property account, but it does not prescribe the methodology that should be used to allocate it;
- Other than system support costs, other operations and maintenance costs cannot be readily assigned.

There is no regular discussion concerning costs and/or revenues at the management level with respect to individual cases. The manager responsible for case officers receives an ageing report regularly, which may cause her to speak to the officer responsible or to pull the file. Case officers may also discuss some of the issues that have an impact on asset management costs at their regular "brainstorming" meetings, but there is no institutionalized mechanism to formally capture the ideas from these sessions and incorporate them into ongoing practices.

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To help demonstrate its ability to provide cost-effective asset management and disposal services, SPMD implemented performance indicators during 1999/2000. Four indicators have been developed:

- Obtain fair market value for 90% or more of all forfeited assets;
- Closeout of 90% or more of real properties and/or financial instruments within 18 months of the date of forfeiture;
- Closeout of 90% or more of moveable assets and cash only cases within 6 months of the date of forfeiture/return; and
- Completion of year -end closeout and the positioning of issuance of sharing cheques by June 30 of each year.

In the second quarter, only one target was not met. The reasons for this were identified by SPMD as being outside its control.

Attempts made within the evaluation to benchmark SPMD's overhead and direct costs against similar organizations were inconclusive; the information that would be required is unavailable within both SPMD and the other organizations investigated.

SPMD would benefit from ongoing monitoring and assessment of the cost effectiveness of different potential methods of supply for the management and disposal of seized assets.

Case officers noted that considerable progress has been made in providing guidance on make or buy decisions at the individual asset level over the past three years, but they feel that more guidance in the way of policies and procedures is required to ensure completeness, consistency and standardization. They feel that on occasion they have to spend a lot of time calling around to obtain answers. The current policies are still in draft and have not been widely circulated. The proposed drafts do not provide specific guidance as to what approach has been typically found to be the most cost effective under particular circumstances for either the ongoing management or disposal of different types of assets, but simply list available approaches.

Business cases have not been prepared by SPMD by type of asset (i.e., for real estate, moveable assets, vehicles, etc.) to systematically assess different supply options to determine which approach is generally the most cost effective for either ongoing management or disposal of assets. Memorandums of Understanding, for example, were negotiated with Real Property Services (RPS) and Crown Asset Disposal (CAD) for the provision of services without any formal consideration of external suppliers³. Efforts have recently been initiated by the Directorate to prepare detailed business cases for how particular types of assets should be managed.

³ To support current negotiations for a new MOU with RPS, an analysis was undertaken comparing RPS' anticipated costs with estimated costs for the private sector for two different properties. It is not clear from the material prepared if exactly the same services would be provided by both RPS and an external service provider.

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Two standing offers are currently in place for services required on an ongoing basis, and efforts are underway to put in place additional standing offers where the volume warrants. Most purchases, however, are for relatively low dollar value items and the volume in a most locales does not generally warrant the establishment of a standing offer. For these types of purchases, no evidence was found on file within the sample examined to demonstrate that case officers were regularly calling around to get at least two competitive prices or to justify sole sourcing.

As noted earlier, SPMD implemented several performance measures during 1999/2000 to measure the cost effectiveness of its practices. It does not track its revenues by asset class as a percentage of the appraised value, nor do the other organizations contacted as part of this evaluation. Estimated recovery ratios were provided to SPMD several years ago by a Canadian receiver based on their experience. These ratios are used by SPMD for budgeting purposes.

Theft and misappropriation of assets have been rare. The practices followed, however, limit the Directorate's ability to detect such activity in a timely manner.

Since the program's inception in 1993 up to the end of the 1998-99 fiscal year, a negligible amount of the net proceeds have been paid out to claimants for lost, misappropriated, damaged or improperly sold assets. In the United States on the other hand, the General Accounting Office has identified seized property as a high risk area since 1990 because of major operational problems that resulted in unnecessary losses to the government⁴.

The practices followed, however, to ensure that the Directorate's suppliers have properly secured the assets entrusted to them are quite individualistic. On many of the files examined, condition reports and evidence of periodic inspections were not evident. Case officers voiced concern about a lack of guidance in how they should be managing some of the assets. Procedures, where they exist, are currently in draft and have not been broadly circulated. Examination and assessment of the training, assessment tools and guidelines available in other jurisdictions such as the U.S. Department of Justice and the U.S. Treasury Department may prove useful in this regard.

The reporting needs of SPMD and its stakeholders are not being met in a cost effective manner.

SATS is seen as a tool for tracking revenues and expenses by the case officers rather than as an asset management tool. Because of limitations in the system, many officers place considerable reliance on ad hoc reports and/or their own personal systems. Individualized spread sheets and hand-written notes are key tools for case officers as they manage assets under their responsibility. Reports that have not previously been defined can easily take one-half to one day of programming effort by a specialized resource to generate. Officers indicated that they find it difficult to do enquiries on the information available in SATS.

⁴ High Risk Series: Asset Forfeiture Programs (GAO/HR-95-7, February 1995)

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Operational staff can not always find the information they require in a timely manner. This has contributed to the proliferation of personal systems for capturing case-related information. Regional case officers are only aware of costs if they have seen the original invoice and kept a record of it themselves and/or they have requested a printout of costs from the SATS. Since they do not have direct access to SATS, they must call SPMD in Hull and ask for the information, which they find cumbersome. Some supplier invoices are sent directly to Hull and thus are not known by the regional case officers. Case officers located in Hull indicated that informal knowledge sharing is the rule for directorate operations and that nothing of their acquired knowledge base is formally shared. Now that resources focused on the Y2K roll over are available, it would be very timely to examine the current and anticipated business needs of SPMD and determine the most cost-effective system solution to support these needs.

The Department of Justice (DOJ) and other stakeholders are currently receiving a system-generated report from SPMD. The Directorate is working with DOJ and others to ensure the availability of timely reporting to respond to evolving stakeholder requirements. However, it is noted that the existing systems are inadequate for the purposes of providing the required information in a cost effective manner.

4 Conclusions

The directorate's management and staff indicated verbally that they are very cost conscious, and that diligent management of costs in relation to expected revenues is an overriding objective. However, the lack of a corresponding, institutionalized infrastructure of policies, systems and procedures hampers the directorate's pursuit of this objective. Individual case officers exhibit a high degree of cost consciousness with respect to the assets in their custody. Draft policies indicate that case officers are to satisfy themselves that the services provided will be cost effective, adequate, and appropriate to secure and maintain seized assets in the same condition as when they were seized. Officers are to exercise judgement and diligence when assessing requirements, and should choose goods and services providers that will best meet SPMD's requirements in terms of cost, security, quality and level of service provided.

Notwithstanding the direction provided by these draft policies, the state of current systems and procedures mean that case officers must rely extensively on informal and individualized practices in the management of assets in SPMD's custody. These do not provide timely information on costs, revenues and anomalies so that corrective action can be taken. Moreover, what is cost-effective today may not be cost-effective tomorrow, and management must monitor its operations on an ongoing basis to collect the necessary information so that it can make this determination.

Staff must also have the tools needed to carry out their responsibilities in a timely manner. There are several indications that this is not the case at this point in time. Specifically:

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- While staff acknowledge that considerable improvement has been achieved over the past three years, clear policies and practices do not exist in all areas of the operation. The draft policies in existence do not provide adequate guidance in how case officers should actually carry out their responsibilities. Staff find that they have to spend a lot of time calling around to get answers, and are concerned about a lack of consistency, completeness and standardization;
- No process has been put in place to ensure that “lessons learned” are formally captured and incorporated into ongoing procedures. For a relatively new organization with a lot of new staff and plans to hire significantly more, this is imperative if SPMD is to be a cost-effective organization;
- Case officers are maintaining their own spread sheets and personal systems to track costs and manage assets because of inadequacies with SATS; and,
- Regional case officers do not have direct access to SATS and must request reports and other information be obtained from the system for them.

Achieving cost-effectiveness at an organizational level requires that ongoing information on costs be routinely available to and reviewed by management. While SPMD management has taken some steps in this regard in recent years, significant information gaps remain. Specifically:

- SPMD does not know how much it costs to provide its services at the asset category level notwithstanding the fact that it creates its budget based on ratios at this level. Cost performance can only be improved if there is an understanding of what is driving all costs, including staffing costs. This requires an ability to know what it costs to provide different services;
- There has been no systematic assessment of different methods of supply or disposal for different categories of assets. In the later part of 1999 at least two analyses⁵ were prepared for management. Neither constituted a systematic and rigorous assessment;
- Performance measures have been recently introduced. This positive initiative will need to be extended to more clearly demonstrate cost effectiveness.

Weaknesses in SATS, as well as limitations with associated financial and cost management policies and procedures, undermine SPMD’s ability to demonstrate that it provides cost-effective asset management and disposal services to its current clients and at its existing business volumes. They also present a risk that the cost-effectiveness of SPMD’s services will be negatively impacted as its client base and business volume grows, as is planned.

There are clear requirements to strengthen SPMD’s systems and procedures in several respects. Moreover, these requirements are pressing in view of the planned expansion of the directorate’s services to provincial jurisdictions and the increasingly decentralized nature of operations implied by these plans. Certainly there will be information requirements such as a means of allocating SPMD’s salary and operating costs to different clients in a fair and equitable manner.

⁵ SPMD undertook an analysis of the cost of warehousing space in British Columbia. It also looked at RPS’ costs in comparison to what it thought would be the private sector’s costs for two different properties.

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With different client groups, there will have to be assurance that no one group is subsidizing the operations of the other.

In summary, inadequacies in the existing infrastructure and tools available to staff, and the lack of management information on costs is limiting SPMD's ability to demonstrate that it carries out its responsibilities in a cost effective manner. These factors are also a significant impediment to any future expansion of the program.

4 Recommendations

To address the factors limiting SPMD's ability to demonstrate that it carries out its responsibilities in a cost effective manner and to position it for future expansion, it is recommended that the Assistant Deputy Minister, Supply Operations Service:

1. *Take immediate action to strengthen SPMD's infrastructure of asset management policies, systems and procedures. In particular, in light of the current and anticipated business needs of SPMD, a thorough assessment be conducted to determine the most cost-effective system solution to support these needs; and*

2. *In considering expansion of seized property services, SPMD should develop the means to demonstrate that the appropriate plans and infrastructure are in place to support such increased responsibilities.*

Appendix A - Individuals Interviewed

Science, Informatics & Professional Services (SIPSS)

Liliane saint-pierre, Director General SIPSS
Michel Rancourt, Director, Management & Business Services Directorate

Seized Property Management Directorate

Irene Barkhouse, Manager, Supply
Francine Beauparlant, Supply Specialist
Jean Cadrin, Trainee
Mario Carrierre, Supply Specialist
Celine Dagenais, Supply Specialist
Stéphane Dery, Supply Specialist
Carol Desjardins, Supply Specialist
Sylvie Lagacé-St. Amour, Trainee
Sylvie Lalonde, Supply Team Leader
Rick Lauzon, Director SPMD
Jennifer Lechnitz, Supply Specialist
Bill Loney, Manager, Finance & Informatics
Phil McNeil, Supply Specialist
Brent McRoberts, Supply Specialist
Steve Meadley, Supply Specialist
Mylène Ouellet, Manager, Business Processes
Manon Sabourin, Supply Specialist
Michel Violette, Supply Specialist
Dana Williams, Supply Specialist
Gordon Yates, Supply Specialist

Government Telecommunications and Informatics Service (GTIS)

Leslie Cameron, Senior Systems Analyst: Supply Operations Systems

Solicitor General

Anita Dagenais, Policy Analyst, Policing and Law Enforcement Directorate

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Department of Justice

Paule Côté-Lambert, Counsel, PWGSC DLSU
Dan Murphy, Senior Counsel, Strategic Prosecution Policy Section

Ottawa-Carleton Police

Vince Bevan, Deputy Chief
Gary Tyo, Sergeant, Integrated Proceeds of Crime Unit

RCMP

Garry Clement, Inspector, Integrated Proceeds of Crime Unit
Mike Cabana, Integrated Proceeds of Crime Unit
Carl Broughton, Integrated Proceeds of Crime Unit

US Department of Justice

Katherine Deoudes, Chief, Asset Forfeiture Office, US Marshall

US Treasury Department

Eric Hampl, Assistant Director for Finance, Executive Office for Asset Forfeiture
Dennis McKenzic, Executive Office for Asset Forfeiture

Deloitte and Touche

David Boddy