

State of Minnesota



Office of the State Auditor

Julie Blaha
State Auditor

**Washington County Sheriff's Office
Stillwater, Minnesota**

Agreed-Upon Procedures

February 13, 2020

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.auditor.state.mn.us

This document can be made available in alternative formats upon request. Call 651-296-2551 [voice] or 1-800-627-3529 [relay service] for assistance; or visit the Office of the State Auditor’s web site: www.auditor.state.mn.us.

Washington County Sheriff's Office Stillwater, Minnesota

February 13, 2020



Agreed-Upon Procedures

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

This page was left blank intentionally.



JULIE BLAHA
STATE AUDITOR

STATE OF MINNESOTA OFFICE OF THE STATE AUDITOR

SUITE 500
525 PARK STREET
SAINT PAUL, MN 55103-2139

(651) 296-2551 (Voice)
(651) 296-4755 (Fax)
state.auditor@state.mn.us (E-mail)
1-800-627-3529 (Relay Service)

INDEPENDENT AUDITOR'S REPORT ON APPLYING AGREED-UPON PROCEDURES

The Honorable Dan Starry, Sheriff
Washington County Government Center
14949 – 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. §§ 13.824 and 626.8472 regarding Automated License Plate Readers (ALPRs). 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. § 13.824; and to determine whether there is compliance with Minn. Stat. § 13.824, subd. 7. The Washington County Sheriff's Office's management is responsible for the Sheriff's Office's compliance with Minn. Stat. §§ 13.824 and 626.8472 regarding ALPRs. 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 ALPR use that incorporates the requirements of Minn. Stat. § 13.824 and the employee discipline standards for unauthorized access to data exists and is enforced.

Findings

We obtained a copy of the Washington County Sheriff's Office's ALPR policy and compared it to the requirements of Minn. Stat. § 13.824. All the requirements of this statute are reflected in the Sheriff's Office's policy, including references regarding unauthorized access or use of ALPR data and corresponding discipline, should a breach occur.

2. Procedure

Determine that the data collected by ALPRs are limited in accordance with statutes.

Findings

The Washington County Sheriff's Office uses the Leonardo system. ALPRs have been in use since 2012, and the Sheriff's Office operates three mobile ALPRs. A report was run from Leonardo on February 5, 2020, for all of the license plate hit data currently retained by the Sheriff's Office. There were 197 license plate hits within the previous 30 days. A random number generator was used to select a sample of 20 license plate hits for testing. Minnesota Statutes, section 13.824, subdivision 2(a), limits the data collected by ALPRs to license plate numbers; date, time, and location data on vehicles; and pictures of license plates, vehicles, and areas surrounding the vehicles. We inspected the sample data from Leonardo to confirm that only the data allowed was collected by the Sheriff's Office. No exceptions were noted for the items inspected.

3. Procedure

Determine that the data collected by ALPRs are appropriately classified.

Findings

The Sheriff's Office's ALPR policy recognizes that ALPR data collected will be safeguarded and protected. The Sheriff's Office informed us that it had not received any public requests for ALPR data between February 4, 2018, and February 4, 2020.

We inspected the audit trail report for the period February 4, 2018, to February 4, 2020. During this period, no instances of exporting ALPR data were observed. There were 63 license plate searches by Sheriff's Office staff during this period; we inspected seven of these searches. No ALPR data was identified as being shared with outside agencies.

4. Procedure

Determine that a public log of use is maintained in accordance with statutes.

Findings

The audit trail report was run from Leonardo on February 5, 2020, for the period February 4, 2018, to February 4, 2020. We inspected the audit trail report, in conjunction with the Use Log maintained by the Sheriff's Office, and noted that all the data was able to be provided as required by Minn. Stat. § 13.824, subd. 5(a).

The Washington County Sheriff's Office has not owned or used a fixed stationary ALPR.

5. Procedure

Determine that, if used, a list of current and previous locations of fixed stationary ALPRs is maintained along with notification of such to the Bureau of Criminal Apprehension.

Findings

The Washington County Sheriff's Office has not owned or used a fixed stationary ALPR.

6. Procedure

Determine that the data collected by ALPRs is safeguarded, allowing role-based access for use with a legitimate, documented law enforcement purpose as authorized in writing.

Findings

A user access report was run from Leonardo on February 5, 2020. The user access list was restricted to three individuals within the Sheriff's Office based on their official roles.

The audit trail report for the period February 4, 2018, to February 4, 2020, was inspected. During this period, there were 63 license plate searches of ALPR data performed by Sheriff's Office staff. A sample of seven license plate searches was haphazardly selected to confirm there was a legitimate, documented law enforcement purpose for the access. No exceptions were noted.

Minnesota Statutes, section 13.824, subdivision 7(b), requires that law enforcement personnel have access to ALPR data only if authorized in writing by the chief of police, sheriff, or head of the law enforcement agency, or their designee, to obtain access for "a legitimate, specified and documented law enforcement purpose." The Washington County Sheriff's Office's ALPR policy designates the Administration Division Commander with this responsibility. Written authorization is being obtained to gain access to the Leonardo system. The Sheriff's Office had written authorization for the seven sampled license plate searches inspected.

7. Procedure

Determine that a data audit trail exists to document all access activity.

Findings

An audit trail report was run from Leonardo on February 5, 2020, for all of the ALPR data actions in the system between February 4, 2018, and February 4, 2020. This audit trail report contained all activity of the ALPR data actions in compliance with Minn. Stat. § 13.824, subd. 7(c). No exceptions were noted.

8. Procedure

Determine that collected ALPR data is destroyed in accordance with statutes.

Findings

Minnesota Statutes, section 13.824, subdivision 3(a), requires collected ALPR data to be destroyed no later than 60 days from the date of collection, with specific exceptions. The Washington County Sheriff's Office has a 30-day ALPR data retention policy. A report was run from Leonardo on February 5, 2020, for all of the license plate hit data currently retained by the Sheriff's Office. The oldest license plate hit was from January 6, 2020. No exceptions to the data destruction requirements were noted.

* * * * *

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. §§ 13.824 and 626.8472 regarding ALPRs. 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 the Washington County Sheriff's Office and is not intended to be, and should not be, used by anyone other than those specified parties.

/s/Julie Blaha

/s/Greg Hierlinger

JULIE BLAHA
STATE AUDITOR

GREG HIERLINGER, CPA
DEPUTY STATE AUDITOR

February 13, 2020