

**Audit
of the
Orange County Sheriff's Office
Evidence Unit**

**Report by the
Office of County Comptroller**

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December 8, 2003

Kevin Beary, Orange County Sheriff

We have conducted an audit of the Orange County Sheriff's Office Evidence Unit. The audit was limited to a review of the Evidence Unit's procedures and records for the handling and disposal of evidence and found property in the custody of the Sheriff's Office, for compliance with State and local laws and with Sheriff's Office policies. The period audited was May 1, 2002 through April 30, 2003. Our audit was conducted in accordance with generally accepted government auditing standards and included such tests as we considered necessary in the circumstances.

Responses to our Recommendations for Improvement were received from your Chief of Criminal Investigations Division and are incorporated herein.

We appreciate the cooperation of the personnel of the Sheriff's Office during the course of the audit.

Martha O. Haynie, CPA
County Comptroller

c: Board of County Commissioners

EXECUTIVE SUMMARY

Executive Summary

We conducted an audit of the Orange County Sheriff's Office Evidence Unit. The period audited was the year ended April 30, 2003. The scope of our audit was limited to a review of the Evidence Unit's procedures for the handling, storage, and disposal of evidence and found property for compliance with Florida Statutes, and OCSO General and Special Orders. Our review included an evaluation of the storage facilities' security. Those results were provided to the Sheriff in confidential communications in accordance with Section 281.301, Florida Statutes. State Law establishes that such communications are exempt from public access or disclosure. Our audit did not include the examination of the actual evidence contained within sealed packages. We also did not include a review of seized vehicles or watercraft.

We conducted numerous tests of records and their supporting documentation, including physically observing the packages containing evidence and property recorded as in custody. We were able to locate all packages reported as stored.

In our opinion, controls and security over evidence and found property inventories are adequate. Based on the results of our testing, the OCSO materially complied with Florida Statutes and OCSO's General and Special Orders related to the handling, storage, accounting, and disposal of evidence and found property. However, opportunities for improvement were noted in certain areas and are summarized as follows:

All Evidence Unit personnel have access to the inventory records of evidence and found property as well as the responsibility to retrieve property for review and release from the general storage areas. The duties of data entry and record keeping should be assigned to individuals who do not have physical custodial access to evidence and found property.

Access to inventory database software records was not restricted to Evidence Unit personnel. The rights to add, modify, or delete property inventory database records should be restricted to only those individuals requiring access.

A complete physical inventory of evidence and found property in custody had not been performed in over five years. Tests of aged inventory, and recorded disposals through agency conversion or destruction identified several errors and documentation weaknesses that could have been identified and corrected had a complete physical inventory been conducted. Destruction of contraband and firearms were not documented with certifications of independent witnesses. Conducting a complete physical inventory reduces the risk of undetected errors, omission and loss.

Accounting controls, records, and handling procedures for cash needed improvement. The Evidence Unit had not established accounting records to

provide a running balance of the total amount held. Insurance coverage was not adequate for the estimated amount of cash held on site. Banking services were not utilized to store cash evidence or to exchange bio-hazardous contaminated money before release to claimants. The OCSO with the assistance of the State's Attorney Office and with due consideration to the rules of handling evidence should review and revise its procedures to strengthen controls for the handling of cash turned in as evidence and found property.

The OCSO concurred or partially concurred with all Recommendations for Improvement except for the recommendations to separate the duties of data entry and recordkeeping from the physical access to evidence and, considering depositing cash held into a bank account. Corrective action is either planned or underway as noted herein.

ACTION PLAN

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ACTION PLAN

NO.	MANAGEMENT RESPONSE			IMPLEMENTATION STATUS		RECOMMENDATIONS
	CONCUR	PARTIALLY CONCUR	DO NOT CONCUR	UNDERWAY	PLANNED	
1.			✓			We recommend separating the duties of data entry and record keeping from actual physical custodial access.
2.	✓			✓		We recommend the right to add, modify, or delete property inventory database records be restricted to only those individuals requiring access.
3.						We recommend the following:
A)		✓			✓	The Evidence Unit should continue to enhance inspection and inventory procedures by establishing and implementing formal procedures for individuals independent of inventory custodial duties to provide a systematic cycle of physical counts by locations that will afford a complete physical inventory within a one-year period. This should not preclude the more frequent inventory of cash, contraband, firearms or jewelry.
B)		✓			✓	The Evidence Unit should ensure records relating to the disposal of property are accurately maintained. To facilitate this, the OCSO should consider available technologies to allow the batch updating of large numbers of records with dates and methods of disposal. In addition, the documentation of destruction of controlled substances and firearms should include certifications from independent witnesses.

AUDIT OF ORANGE COUNTY SHERIFF'S OFFICE EVIDENCE UNIT
ACTION PLAN

NO.	MANAGEMENT RESPONSE			IMPLEMENTATION STATUS		RECOMMENDATIONS
	CONCUR	PARTIALLY CONCUR	DO NOT CONCUR	UNDERWAY	PLANNED	
4.						We recommend with due consideration to rules of handling evidence, and with the assistance of the State's Attorney Office, that the OCSO review and revise its procedures to strengthen controls for the handling of cash turned in as evidence and found property. The review should consider the following issues as appropriate:
A)	✓			✓		Establish and maintain accounting records that provide a running balance of the amount of cash held on site, establish the beginning balance through a physical inventory and cash count to verify the amounts currently held witnessed by an independent individual;
B)	✓			✓		Obtain appropriate insurance coverage limits considering the amount of cash held;
C)	✓			✓		Reconcile all deposits to the source inventory records as well as to the databases;
D)		✓		✓		Comply with Special Order 48 and prepare the report of unclaimed monies on a quarterly basis, and implement additional procedures to ensure the timely deposit of unclaimed monies in accordance with State Laws;
E)	✓				✓	Utilize banking services to remove contaminated currency from circulation; and
F)			✓			Consider depositing cash to be held by the OCSO into a bank account (whenever possible).

INTRODUCTION

Background

The Orange County Sheriff's Office (OCSO) Evidence Unit is responsible for the storage and accounting of all evidence and found property items seized and/or collected in conjunction with law enforcement activities and tasks. The Criminal Investigations Division, Evidence Unit reported the in-take of 22,289 submissions of one or more items and the disposal of 31,641 items during the year ended April 30, 2003.

Florida Statutes, in addition to the OCSO General and Special Orders establish the requirements, policies, and procedures to ensure adequate security, control, and disposal of evidence and found property.

The Sheriff's Office is an accredited law enforcement agency, and has adopted the *Standards for Law Enforcement Agencies, Fourth Edition* published by The Commission on Accreditation for Law Enforcement Agencies, Inc. Those standards state that:

The property and evidence control function should provide for the security and control of seized, recovered and evidentiary property as well as abandoned, lost or found property in the custody of the agency. This is critically important in supporting investigations, in helping to guarantee successful prosecutions at criminal/civil trials, in facilitating the timely return of property to its rightful owners, and in establishing the agency's reputation as an honest, reputable agency worthy of the public's confidence.

The OCSO budgeted for 13 full-time staff members to perform the duties related to the recording, storage, and disposal of evidence and found property. One Evidence Technician I position was unfilled at the time of our fieldwork.

The majority of the property is stored within a two-story storage warehouse, which includes administrative office space, and a secured tarmac for oversized items.

Scope, Objectives, and Methodology

The scope of the audit was limited to a review of the Evidence Unit's procedures for the handling, storage, and disposal of evidence and found property for compliance with Florida Statutes, and OCSO General and Special Orders. The period audited was May 1, 2002 through April 30, 2003. The audit objectives were to verify the following:

- Evidence and found property inventories are physically protected, properly accounted for, and reported;
- Procedures are in place and records are maintained to document the proper disposal of property held; and,
- Compliance with Florida Statutes and OCSO's General and Special Orders related to the handling, storage, accounting, and disposal of evidence and found property.

To determine if evidence and found property inventories are properly accounted for and reported, we observed collection procedures, in-take and storage procedures, and the records generated by the law enforcement officers as well as reports generated from the electronic database. We selected a random sample of 114 submissions of items recorded as received during the audit period and reviewed the records to determine the custody status of the sampled items as of that date. We then physically observed the packaged article or reviewed the documentation retained of its disposal. We also judgmentally selected 30 packaged items in storage and traced them back to the inventory records. Thirty days after observing the collection of evidence and found property from the Sector Stations and Courthouse, we selected a sample of 10 of those items and physically observed the ultimate storage locations of the items.

To evaluate whether the inventories are physically protected, we toured the storage facility, observed mechanical and electronic security devices, reviewed the private security company's reports, and interviewed Evidence Unit staff. In addition, for the random sample of 114 submissions of items

discussed above, we considered the appropriateness of the storage location observed to the description of the item contained on the property record. As noted in the Scope and Objectives section of this report, our evaluation is exempt from public record laws.

To verify that procedures and records are maintained to validate the proper disposal of property held, we reviewed the documentation of disposal for items identified through the random sample of 114 submissions of items. We interviewed staff, inquiring of procedures used in the disposal of firearms and drug contraband. We observed the procedures and destruction of certain contraband items during our fieldwork. We obtained an aged listing of items, selecting 10 items held in custody for over fourteen years (items held since prior to January 1, 1990) to determine the reason for retaining the items for the extended period. We reviewed records of property converted for use by OCSO.

We reviewed the Evidence Unit's procedures relating to the handling, storage, accounting and disposal of evidence and found property; and compared those procedures to the requirements of Florida Statutes and OCSO General and Special Orders to verify compliance.

Although our review included an evaluation of storage facilities security, those results were provided to the Sheriff in confidential communications. Section 281.301, Florida Statutes, Security systems; records and meetings exempt from public access or disclosure provides:

Information relating to the security systems for any property owned by or leased to the state or any of its political subdivisions, and information relating to the security systems for any privately owned or leased property which is in the possession of any agency as defined in s. 119.011(2), including all records, information, photographs, audio and visual presentations, schematic diagrams, surveys, recommendations, or consultations or portions thereof relating directly to or revealing such systems or information, and all meetings relating directly to or

that would reveal such systems or information are confidential and exempt from ss. 119.07(1) and 286.011 and other laws and rules requiring public access or disclosure.

The scope of this audit did not include the examination of the actual evidence contained within sealed packages. We did not include a review of seized vehicles or watercraft. The OCSO maintains two separate databases of evidence and found property inventory. The older database application maintained for items secured in relation to incident reports dated prior to January 1, 2001 is referred to as the DEC database. The database application used after that date is referred to as the RMS/2000TM database. We did not conduct a comprehensive review of the general controls of either software application. The databases were referred to for certain information, however source documents were relied upon for all significant audit concerns.

Overall Evaluation

In our opinion, controls and security over evidence and found property inventories are adequate. Based on the results of our testing, the OCSO materially complied with Florida Statutes and OCSO's General and Special Orders related to the handling, storage, accounting, and disposal of evidence and found property. As noted above, recommendations for improvement of security systems for law enforcement agencies and public buildings are considered privileged and confidential information exempt from Florida's Public Record Law. Accordingly, such recommendations, although forwarded to the Sheriff's Office, are not included in this report. Other areas for improvement are described herein.

RECOMMENDATIONS FOR IMPROVEMENT

1. The Evidence Unit Should Separate the Duties of Property Custody from the Maintenance of Inventory Records

Adequate
Segregation of
Duties Does Not
Exist

All Evidence Unit staff have access to the general storage locations and the responsibility to retrieve property for review and release. These individuals also have the authority to add and modify the property inventory software database records as well as access the property receipt form. A key element of control over assets is to separate the custodial function from the record keeping function. Without such, it is difficult to affix responsibility for errors, omissions and losses. Separating the two functions increases the chance of timely detecting database and property form errors, as well as identifying any missing property.

We Recommend separating the duties of data entry and record keeping from actual physical custodial access.

Management's Response:

Do not concur. Separating this function would require additional staffing and a re-design of the facility. Funding is currently not available for such an initiative. However, the Evidence Unit will continue to seek methods through which the integrity of personnel can be assured.

2. Authority to Modify the Inventory Database Should Be Restricted to Certain Evidence Unit Staff Members

Access to
Databases Was
Not Adequately
Restricted

Our review of the individuals that were provided access to add, modify, or delete property records maintained in the two OCSO electronic databases identified that access is not limited to Evidence Unit staff. We were provided a list of individuals and locations of computers that could access the inventory databases maintained on the DEC database and on the newer RMS/2000™ database, the latter currently utilized for call dispatching and incident reporting. Our review identified the following:

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- Twelve computers located outside of the Evidence Unit facility had access and privileges to add, modify, or delete the inventory records maintained on the mainframe DEC database. After bringing this matter to management's attention, the computers were reconfigured to allow read only access.
- Fifteen individuals not assigned to the Evidence Unit had rights to add and modify property records on the RMS/2000™ database. Two of these individuals also had rights to delete records. Management reports that they are working with the software consultants to develop a solution to this issue.

Good internal controls require the affixing of the responsibility for adding, deleting, or modifying the inventory/accounting records for assets held. Restricting access to add, modify, or delete records increases the chance of timely detecting database and property form errors, as well as identifying any missing property.

We Recommend the right to add, modify, or delete property inventory database records be restricted to only those individuals requiring access.

Management's Response:

Concur. This has been partially accomplished within the technical limitations of the existing RMS. An upgraded version of RMS is being evaluated for enhanced ability to restrict and audit Evidence Unit database transactions.

3. A Systematic Cycle of Physical Inventories Conducted and/or Observed by Individuals Independent of the Evidence Unit Should Be Established and Implemented

We conducted numerous tests of records and their supporting documentation as well as physically observed the packages containing evidence and property recorded as in custody. We noted no errors and were able to locate all

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packages reported as stored. We sampled records of items reported as donated to charitable organizations and found appropriate documentation to support those transactions. We **commend** the OCSO Evidence Unit for their stewardship of evidence and found property.

However, during our review, we noted the following:

Complete Physical Inventories Were Not Conducted

A) A complete physical inventory of evidence and found property in custody has not been performed for over five years. We were informed that the last one was performed when the facility moved to its current location. Good business practices call for physical inventories to be conducted or witnessed by individuals independent of the custodial function in order to verify the existence of property reported as held in its custody and to validate the accuracy of the inventory records. OCSO General Orders call for the Staff Inspections Unit to conduct annual inspections and unannounced semiannual inspections based upon a random inventory sample of items. These inspections were conducted; however, the reports provided to the auditors did not indicate the sample selection process or statistical validity of the sample size.

Documentation of Disposals Should Be Enhanced

B) Tests of aged inventory and of recorded disposals through destruction or conversion to agency use during the audit period identified several errors and certain documentation weaknesses. Many of the errors could have been identified and corrected had a complete physical inventory been conducted as noted above. We noted the following weaknesses:

- Several items remained in storage although authorizations to release and/or destroy the items were on file.
- Several items were recorded as destroyed on the database and property record form yet remained held in storage. This tends to occur when the original property record form is

annotated with the destruction process date but the item has not been physically removed from storage and destroyed.

- Several items were recorded in the database as converted to agency use, but were in fact never converted. We found that these items had either been destroyed or were still held in the custody of the Evidence Unit. The items' property record forms recorded the appropriate status of the items. In addition, we identified several items in the database with conversion dates reported as prior to the actual dates of conversion supported by custody receipts.
- Destruction of contraband and firearms were not documented with certifications of independent witnesses. Only Evidence Unit staff signed the "Return and Inventory" certifications of the execution of the court orders for forfeiture and destruction of controlled substances.

The risk of undetected errors, omissions and loss is increased without periodic complete physical inventories. A perpetual inventory system such as utilized by the OCSO, can be enhanced through the implementation of a formal program with a set schedule to physically inventory storage locations. Through the reconciliation of perpetual records to actual counts after each location inventory, the reliability of the inventory will be maintained on a continuing basis and may reduce the need for a complete physical inventory.

In addition, timely recording and disposing of items authorized for release and disposal ensures the efficient use of storage space. By properly recording the dates, manner, and witness of property disposals by destruction, the risk of the appearance or of actually improperly disposing of items is reduced. The software application currently in use could be modified to utilize bar coding (batch updating) of inventory. This would allow large volumes of records to be

updated with the actual date and manner of disposal more effectively and efficiently.

Currently, the Criminal Investigations Division's specific goals identified for the fiscal years 2003/2004 and 2004/2005 call for Evidence Unit staff to complete inventories of six general property storage areas per fiscal year, as well as the inventory of the homicide storage room and refrigerated evidence storage areas. However, the goals do not call for individuals independent of property custody duties to perform the inventories.

We Recommend the following:

- A) The Evidence Unit should continue to enhance inspection and inventory procedures by establishing and implementing formal procedures for individuals independent of inventory custodial duties to provide a systematic cycle of physical counts by locations that will afford a complete physical inventory within a one-year period. This should not preclude the more frequent inventory of cash, contraband, firearms or jewelry.
- B) The Evidence Unit should ensure records relating to the disposal of property are accurately maintained. To facilitate this, the OCSO should consider available technologies to allow the batch updating of large numbers of records with dates and methods of disposal. In addition, the documentation of destruction of controlled substances and firearms should include certifications from independent witnesses.

Management's Response:

- A) Partially Concur. We concur that complete, annual inventories are desirable and this has been consistently reflected in the results of internal Staff Inspections. However, current budget and manpower constraints preclude additional inventories and reconciliation of records.

We believe adequate inventory controls are currently in place and address areas of highest liability. The Evidence Unit currently performs annual firearms and narcotics inventories and a cash inventory is performed semi-annually. Rotating, sectional inventories are conducted throughout the facility.

In addition, the Sheriff's Staff Inspection Unit performs several unannounced inspections of the Evidence Unit every year where hundreds of cases are randomly and independently reviewed. We feel these inspections are adequate and consistent with C.A.L.E.A. standards for evidence procedures.

- B) Partially Concur. The Evidence Unit relies on original, paper documentation of evidence and property seizures both as a function of inventory control and to satisfy chain-of-custody demands in court hearings. Electronic records are secondary sources in this application and may differ from court-appropriate paper records. However, the Evidence Unit will continue to seek out available technologies and internal controls to ensure that electronic records relating to the disposition of property are identical to original records.

We will evaluate options for the verified disposal of non-contraband/hazardous items. While we believe current controls are adequate in the disposal of contraband items (e.g., drugs and firearms), we will consider implementing random inspections of such items to be conducted independent of Evidence Unit personnel and /or independent certifications of the destruction of contraband items (e.g., verification that such items have been incinerated).

4. Additional Accounting Controls Over Cash Held as Evidence and Found Property Should Be Developed and Implemented

Cash On Hand Is
Not Reconciled

During our review of controls over cash held by the OCSO, we noted the following:

- A) The Evidence Unit is unable to determine from database records and from property record forms the sum total of cash held in storage. The database used for recording current cases does not provide accounting data fields for calculating sums. Twice a year, Evidence Unit staff conduct inventories of packages containing cash, jewelry, and other negotiable instruments; however, the inventories are based on database queries of location codes and do not involve the verification of amounts held within the packages. There is no reconciliation of amounts. In addition, the staff members conducting the inventories did not sign or initial a statement of the results of their review.
- B) A money log is manually maintained as a subsidiary record; however, perpetual or daily balances of cash on hand are not computed from the log. Our review of the money log indicates that the amount of cash held on site materially exceeds the amounts of insurance coverage provided through the Sheriff's Public Employee Bonds and the Broad Form Cash and Securities policies.
- C) Property record forms used as the originating receipt for all property including cash seized by deputies are not always completed in the detail necessary to identify amounts of cash seized. Current procedures included in OCSO General Order 420 calls for notifying on-call Evidence technicians when "a large amount of cash", defined as any amount over \$2,000 is to be turned in for storage. General Order 420 also requires "Personnel submitting money over \$1000 shall report to the Evidence Warehouse within forty-eight (48) hours to verify the amount."

In our test of unclaimed cash evidence converted to agency use during the audit period, we found approximately 16 percent (26 of 165 cases with item descriptions of cash) of the DEC database records differed from detailed records of amounts actually deposited. Although the total difference of \$40 is not material, accurate records should be maintained. The largest difference was a deposit \$230 less than amounts described in the database. Later research showed that the amount deposited was correct, but the amount recorded in the database was incorrect. These differences indicate a need for an accounting verification of the amounts held.

- D) In the course of our various audit tests, we noted three instances in which authorizations to release all evidence related to a case were executed; however, the cash evidence was held and not deposited into an appropriate bank account in a timely manner. Special Order 48 requires a quarterly report of unclaimed monies be prepared. However, the reports were not prepared on a quarterly basis during the audit period. The reports are to be used to help identify monies that can be converted to agency use.
- E) In June 2003, we observed Evidence technicians returning \$7,770 in seized cash to proper claimants. The bills were stained with what appeared to be and what the technicians identified as dried human blood. It is the policy of OCSO to return the exact currency held without utilizing banking services to remove contaminated currency from public circulation. Special Order 48.3, J, Disposal of Evidence states: "Money released to claimants shall be handled in the same manner as all other property." However, OCSO has a responsibility to ensure public safety through the proper handling of bio-hazardous materials.
- F) The OCSO did not utilize banking services to hold cash evidence (depositing into a bank account). OCSO personnel hold the money as evidence to provide them the opportunity to present it in court, if

needed. However, cash evidence was transferred from the Evidence Unit storage area to the Courts in one percent of the cases (10 of 1040) recorded in the money log during the audit period. Utilizing banking services could provide a more efficient means for calculating the amount of cash held. In addition, it could help reduce the amount of insurance needed as noted in B, above.

We Recommend with due consideration to rules of handling evidence, and with the assistance of the State's Attorney Office, that the OCSO review and revise its procedures to strengthen controls for the handing of cash turned in as evidence and found property. The review should consider the following issues as appropriate:

- A) Establish and maintain accounting records that provide a running balance of the amount of cash held on site, establish the beginning balance through a physical inventory and cash count to verify the amounts currently held witnessed by an independent individual;
- B) Obtain appropriate insurance coverage limits considering the amount of cash held;
- C) Reconcile all deposits to the source inventory records as well as to the databases;
- D) Comply with Special Order 48 and prepare the report of unclaimed monies on a quarterly basis, and implement additional procedures to ensure the timely deposit of unclaimed monies in accordance with State Laws;
- E) Utilize banking services to remove contaminated currency from circulation; and
- F) Consider depositing cash to be held by the OCSO into a bank account (whenever possible).

Management's Response:

- A) Concur. The Sheriff's Office continues transitioning legacy data to the RMS system and optimizing the use of the current RMS. Future seizures will be maintained and tracked by the RMS database that will provide a running total of cash held on site.

The Evidence Unit cannot risk compromising prosecutions by opening evidence packages to verify cash counts. However, upon final disposition of cases involving cash evidence, verification is accomplished at the time of cash bank deposit.

- B) Concur. The Orange County Sheriff's HRD, Risk Management Unit is working with the insurance company for adequate coverage.
- C) Concur. When preparing reports of unclaimed and forfeited monies for deposit, the Evidence Unit will compare amounts listed on the original and primary record Property Receipt form, with the secondary database.
- D) Partially concur. The quarterly unclaimed money report consists of money cases that have been reviewed and verified for deposit. The Evidence Unit deposits cases reviewed on a quarterly basis. We are in compliance with state statute regarding our deposits and reporting.
- E) Concur. Whenever the Evidence Unit is aware that currency is available for release or deposit and that the currency has been contaminated with bio-hazardous materials, the funds will be deposited to a bank equipped for the exchange of contaminated money.
- F) Do not concur. The risk of compromising cash evidence outweighs any potential accounting benefits.