



City of Phoenix

Mission Statement

To improve the quality of life in Phoenix through efficient delivery of outstanding public services.

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This report can be made available in alternate format upon request.

Police Department Firearm Inventory Controls

May 1, 2023

Report Highlights

Inventory Policies

Inventory frequency requirements were inconsistent across department policies.

Inventory Controls

Controls were not in place to ensure that only authorized personnel had access to the Equipment Inventory application.

Retiree Firearm Purchases

Controls did not effectively ensure that retiring officers' firearms were removed from Equipment Inventory.

Converted Firearms

Firearms converted to City-use were not always included in Equipment Inventory as required.

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Executive Summary

Purpose

Our purpose was to validate that the Police Department's controls were adequate to ensure its firearm inventory was accurate and reliable.

Background

According to the Police Department's (Police) official inventory records, there are 7,362 firearms in inventory. Per Police policy, the Property Management Unit (PMU) is responsible for maintaining the official record for firearms. PMU uses the Equipment Inventory database for tracking inventory, but relies on the Training Bureau (TB), as well as the other bureaus and precincts, to report firearm transfers and obsolete inventory. All purchases of firearms must be authorized by PMU and the Fiscal Management Bureau. According to City policy, purchases are processed through the City's Supplier Relationship Management System (SRM). PMU is responsible for procuring, receipting, inventorying, and distributing handguns, shotguns, and stun bag shotguns (stun bags) to the TB. The TB is responsible for procuring, receipting, inventorying, and distributing rifles.

Results in Brief

Inventory frequency requirements were inconsistent across department policies.

Department policies and procedures for the inventory of firearms were inconsistent. There was no requirement for issued handguns to be inventoried annually. Less lethal launcher inventory requirements were not included in existing policies. Additionally, PMU did not have documented policies and procedures for the use of the Equipment Inventory database.

Controls were not in place to ensure that only authorized personnel have access to the Equipment Inventory application.

The Equipment Inventory program is accessible behind the Police Point network and uses Active Directory to provide access to the database. Although Active Directory helps ensure that only active employees have access to the system, controls do not ensure that only authorized persons have access to the application. We found that 50 of 196 (26%) employees with access to the Equipment Inventory program were no longer employed by the City. There were also 32 system administrators and 164 additional employees with access rights to modify records within the database.

Equipment Inventory is based on a 2002 Visual Basic programming environment from Microsoft. The application launches from a file server running Windows Server 2012. As of June 2021, the application is no longer capable of being updated and is no longer supported by Microsoft. According to ITB, there is a high probability that the application

will stop working as technology progresses. It is essential that the application be replaced with a vendor-supported solution.

Controls did not effectively ensure that retiring officers' firearms were removed from Equipment Inventory.

The department used a manual process to route retiree firearm purchases. We tested a random sample of retiree firearm purchases between December 1, 2018, and September 30, 2022. Seven purchased firearms were listed in the department's Equipment Inventory database. Officers were not required to turn in department-owned firearms before purchase. Further, firearms were not inspected and serial numbers were not verified by department staff prior to their purchase.

Converted firearms were not always included in Equipment Inventory as required.

PMU did not have written policies and procedures in place to govern the process of adding and accounting for firearms converted to City-use. Converted firearms were not inventoried by the receiving bureau or unit. Eleven of 146 firearms converted from Property Management to City-use between December 1, 2018, and September 30, 2022, were not correctly listed in Equipment Inventory.

Department Responses to Recommendations

Rec. # 1.1: Conduct a full inventory of department-owned weapons to ensure the accuracy of the Equipment Inventory Database.	
Response: The Property Management Unit and Firearms Training Detail will coordinate with respective precincts and bureaus command staff to conduct a complete and full audit of all weapons.	<u>Target Date:</u> Jan.1,2024
Explanation, Target Date > 90 Days: Due to the department having over 4,000 department owned firearms that will have to be inventoried, the audit will take a coordinated response amongst several Bureaus and Precincts to ensure each one is properly documented.	
Rec. # 1.2: Review and update Operations Order 4.25 to require all department firearms to be regularly inventoried.	
Response: Per Policy Unit, it will work with PMU and FTD to Revise Ops 4.25 - add language to section 8.	<u>Target Date:</u> July 31, 2023
Explanation, Target Date > 90 Days:	
Rec. # 1.3: Ensure a process is in place to conduct regular firearm inventory counts based on Equipment Inventory records as required by policy. Investigate and document reasons for variances noted.	
Response: Once a full inventory of all department owned weapons occurs based on Recommendation 1.1, the Property Management Unit and the Firearms Training Detail will begin conducting regular inventory counts in January 2024. This will be added to the PMU Bureau Manual.	<u>Target Date:</u> January 1, 2024
Explanation, Target Date > 90 Days: Beginning January 1, 2024, once Recommendation 1.1 is complete.	
Rec. # 1.4: Ensure Asset Transfer forms are forwarded to PMU to permit proper tracking of firearms in the Equipment Inventory database. Automate forms to reduce errors and improve reporting times.	
Response: The Property Management Unit and the Firearms Training Detail have worked together to implement a procedure to ensure Asset Transfer forms are sent electronically via email and are received the same week of the transfer to PMU; Once received, personnel enter the update into Equipment Inventory	<u>Target Date:</u> March 27, 2023

and have utilize a secondary to review the information was entered accurately. This will be added to the PMU Bureau Manual.	
Explanation, Target Date > 90 Days:	
Rec. # 1.5: Implement a centralized acquisition/disposal area for all firearms to ensure that newly purchased firearms, and the disposal of firearms, are tracked appropriately.	
Response: The Property Management Unit and the Firearms Training Detail will work together to implement a centralized acquisition/disposal area for all firearms to ensure that newly purchased firearms, and the disposal of firearms, are tracked appropriately.	<u>Target Date:</u> July 31, 2023
Explanation, Target Date > 90 Days:	
Rec. # 2.1: Obtain a vendor-supported program to track all firearms in one system of record to streamline the reconciliation process and ensure custodial accountability. Firearm inventory records should span from “cradle to grave” and include acquisition, issuance, maintenance, usage (training qualification), and disposal.	
Response: The Property Management Unit and Firearms Training Detail worked with Compliance and Oversight and demo’d multiple solutions in April of 2023. The Training Bureau and PMU will select the best solution to fulfill the business case needs and collaborate with Fiscal and ITS/ITB on most timely solution available. To meet the internal business need and meet the requirement of this audit, the system will include acquisition, issuance, maintenance, usage (training qualification), and disposal mechanisms.	<u>Target Date:</u> Dec 31, 2024
Explanation, Target Date > 90 Days: Extended implementation date being requested due to the potential for a lengthy City of Phoenix procurement process in reference to an RFP and project management execution that may exceed the 90-day time period. There are potential solutions for sole source and current contracting; however, that is still being vetted with respective Departments.	
Rec. # 2.2: Review current access rights to Equipment Inventory and limit administrative and modification rights to personnel with a valid business need to add and/or remove users and to perform necessary administrative actions.	
Response: This recommendation has been completed. ITB has updated Administrative permissions to allow access only to herself and the current Supply Supervisor. All other accesses were reviewed and updated allowing access rights to “modify records” only to Supply personnel assigned to PMU (Property Management	<u>Target Date:</u> March 6, 2023

Unit). Personnel with access to Equipment Inventory outside of Supply only have “read only” capabilities.	
Explanation, Target Date > 90 Days:	
Rec. # 2.3: Establish policies and procedures to ensure that armory vault combination locks are changed regularly, and upon a change of assigned personnel.	
Response: Per Policy, Policy Unit will work with PMU and FTD to add language to TRN Manual B-6.	<u>Target Date:</u> July 31, 2023
Explanation, Target Date > 90 Days:	
Rec. # 2.4: Establish a key log for armory buildings to track keys issued and ensure that keys are recovered when personnel change.	
Response: The Firearms Training Detail is working on establishing a key log for the armory building to track keys that are issued and recovered. This will be added to the FTD Bureau Manual.	<u>Target Date:</u> July 31, 2023
Explanation, Target Date > 90 Days:	
Rec. # 3.1: Require that all firearms be returned to the PMU (Property Management Unit) Supply Detail for inspection and serial number verification before being purchased by retiring officers.	
Response: The Policy Unit will work with PMU and FTD to Revise Ops 3.7.11.E and PMU-15 section 3.	<u>Target Date:</u> July 31, 2023
Explanation, Target Date > 90 Days:	
Rec. # 3.2: Establish written procedures to ensure that firearms purchased by retiring offices are properly accounted for in inventory management. Procedures should include the workflow of the retirement purchase memo process and include OOA, PD HR, FMB, and PMU. Forms should be automated where possible.	
Response: The Policy Unit will lead working with the above (OOA, PD HR, FMB, and PMU) mentioned bureaus and units to establish policies and procedures to properly account for firearms at retirement.	<u>Target Date:</u> July 31, 2023
Explanation, Target Date > 90 Days:	
Rec. # 3.3: Require that retiree firearm purchase receipts issued by the Police Department contain mandatory information fields to ensure the proper recording of the firearm sales transaction in the Department's Equipment Inventory Management	

System. Mandatory fields include: the date, time, and amount of the transaction; the full name and badge number of the officer making the purchase; and, a complete description of the firearm being purchased, including make, model, caliber, and serial number.

Response: The Property Management Unit and the Firearms Training Detail will work with both the Fiscal Management Bureau and the Policy Unit to develop a procedure to comply with Recommendation 3.3.

Target Date:
July 31, 2023

Explanation, Target Date > 90 Days: Will complete within 90 days.

Rec. # 4.1: Establish procedures to ensure converted firearms are entered into the Department's Equipment Inventory Management system. Procedures should require documented supervisory (secondary) verification that converted firearms were entered into the inventory system.

Response: The Policy Unit will work with PMU and FTD to Revise PMU manual (possibly section 13, 14 &/or 15). Also of note, acquisition of a new solution (Rec 2.1), will also lend to provide additional compliance with this section.

Target Date:
July 31, 2023

Explanation, Target Date > 90 Days:

Rec. # 4.2: Establish policies and procedures to ensure that Firearms converted to City-use are inventoried regularly.

Response: The Policy Unit will work with PMU and FTD to Revise PMU manual (possibly section 13, 14 &/or 15). Same as Rec #4.1, acquisition of a new solution (Rec 2.1), will also lend to provide additional compliance with this section.

Target Date:
July 31, 2023

Explanation, Target Date > 90 Days: Will complete within 90 days.

1 – Firearm Inventory Tracking

Background

PMU maintains the official inventory of department firearms using a visual basic program called “Equipment Inventory” (EI). PMU relies on accurate and timely reporting of firearm location changes from the TB, specialized bureaus, and precincts. Records for inventory control of City-owned shotguns, stun bags, and rifles are maintained by precincts and bureaus using spreadsheets. Asset transfer forms are used to document changes in firearms status and location. The following policies govern the inventory of Police firearms:

- Administrative Regulation 5.13 *Accountability and Inventory Control for City-Owned Property*.
- Police Property Management Unit policy 15 (PMU-15) *Purchase, Receipt, and Distribution of Supplies*.
- Police Property Management Unit policy 15 B *Inventory Accountability*.
- Police Training Bureau policy A-10 *Bureau EI and Accountability*.
- Police Operations Order 4.25, *Firearms Regulations*.

We reviewed policies and procedures to determine inventory frequency requirements for department weapons. We tested compliance with Police and Citywide policies for tracking firearms. We tested the firearms inventory for accuracy and completeness.

Results

Inventory frequency requirements were inconsistent across department policies.

Inconsistencies were noted between Ops orders and bureau policies. There was no requirement for issued handguns to be inventoried annually. Additionally, less lethal launcher inventory requirements were not included in existing policies.

Firearms Inventory Requirements

Weapon Type	Inventoried By	Frequency	Regulation
<i>Handguns</i>	PMU Supply	Periodic Checks Annual Inv audit	PMU Policy 15B 3. A. (2) PMU Policy 15B 3. E. (1)
	Training Bureau	Perpetual	TB Policy A-10 B. 7
	FTD or Designee	Annual inspection	Ops Order 4.25 3. C.
<i>Shotguns</i>	Bureau/Precinct Equipment Coordinator	Bi-Annual	Ops Order 4.25 5. D.
	Firearm Coordinator or Designee	Annual	Ops Order 4.25 5. D.
<i>Stun Bags</i>	Bureau/Precinct Equipment Coordinator	Bi-Annual	Ops Order 4.25 7. E.
<i>Rifles</i>	Bureau/Precinct Equipment Coordinator	Quarterly	Ops Order 4.25 6. F. (2)

The frequency of inventory counts was inconsistent by weapon type.

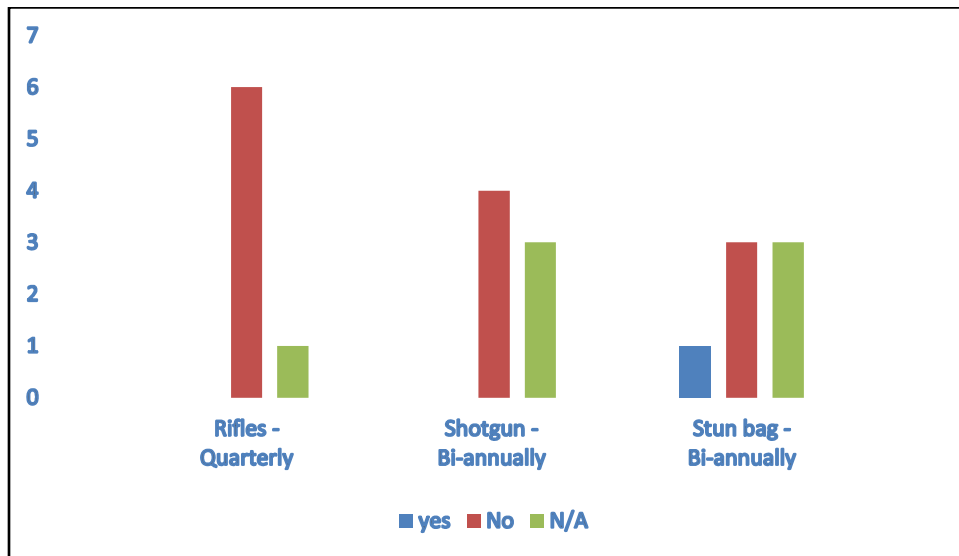
Inventories of firearms were not completed according to policy, which caused official inventory records to be inaccurate.

Ops Order 4.25 requires that employees bring in their City-owned weapon for inspection each year during the employee's annual qualification. TB staff recorded the firearms' serial numbers in the firearms training records. However, handgun inspections noted in training records were not provided to PMU and were not reconciled to EI.

Shotguns, stun bags, and rifle inventories were required at the bureau/precinct level. Bureaus/precincts count firearms on hand and record the data on internal spreadsheets. Inventories were not conducted. The counts were not provided to PMU to allow the files to be reconciled to EI to determine discrepancies. Civilian precinct Equipment Coordinators reported they do not inventory rifles and shotguns as required by policy. They are not authorized to handle firearms.

We tested seven bureaus/precincts to determine if firearm inventories were completed as required per policy. Bureaus/precincts tested did not maintain every weapon type (noted as NA in the table below).

Bureau/Precinct Firearms Inventories Completed



Firearm inventories were not completed as required.

Firearms Inventory – Accuracy and Completeness

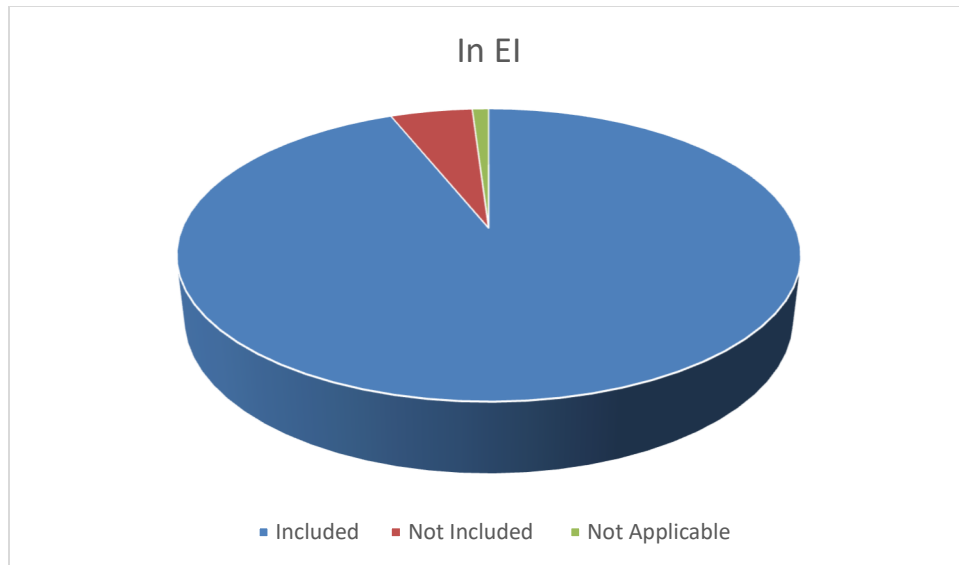
PMU EI records listed 7,362 active firearms in inventory on September 30, 2022. PMU used the EI database to track inventory and was responsible for maintaining the official record of firearms. Tracking firearm movement relied upon the TB, as well as other bureaus and precincts reporting transfers and dispositions of firearms to PMU using the asset transfer form. Asset transfer forms were manually routed to PMU. The PMU personnel we interviewed stated that asset transfer forms are not provided by TB, other bureaus, and precincts promptly. Delays of up to one year were experienced by staff. During our review, we noted the following:

- PMU did not have documented policies and procedures for the use of the EI database.
- Firearm locations and assignments were not accurate due to the lack of timely notification of firearm movement via Asset Transfer forms.
- Five rifles assigned to precinct 500 in EI were previously traded in and not removed from inventory.
- Seven firearms purchased by retiring officers between December 1, 2018, and September 30, 2022, were listed in EI.
- Eleven firearms converted between December 1, 2018, and September 30, 2022, were not properly listed in EI.

Discrepancies noted in EI records were provided to PMU staff and corrected.

We tested seven bureaus/precincts to determine if the rifle counts completed were accurately included in EI.

Bureau/Precinct Rifles Tested



Ten of the 197 rifles tested were not included in EI.

Two rifles listed in Bureau 800 counts were personally owned weapons, (noted as NA in the table above).

We tested EI records as of September 30, 2022 and found eight duplicate firearm serial numbers and two duplicate inventory numbers.

During our audit, the department's inventory of stun bags was recalled for disposal. We tested 921 stun bags collected to determine if they were properly listed in the equipment Inventory before disposal. Of the 921 stun bags collected, 69 (7.5%) were not listed in EI.

Recommendations

- 1.1 Conduct a full inventory of department-owned weapons to ensure the accuracy of the Equipment Inventory Database.
- 1.2 Review and update Operations Order 4.25 to require all department firearms to be regularly inventoried.
- 1.3 Ensure a process is in place to conduct regular firearm inventory counts based on Equipment Inventory records as required by policy. Investigate and document reasons for variances noted.

- 1.4 Ensure Asset Transfer forms are forwarded to PMB to permit proper tracking of firearms in the Equipment Inventory database. Automate forms to reduce errors and improve reporting times.
- 1.5 Implement a centralized acquisition/disposal area for all firearms to ensure that newly purchased firearms, and the disposal of firearms, are tracked appropriately.

2– Inventory Security Controls

Background

PMU relies on EI as the official source of record for department firearm inventory. The EI application was created in 2002 for Police to track sensitive inventory such as firearms. The primary users of this application are PMU, Information Technology Bureau (ITB) staff, TB, and Precinct/Bureau Equipment Coordinators.

Unissued department firearms are stored at PMU Supply and the TB armory. Precincts and Bureaus maintain firearms assigned to them for use by their personnel. We determined if adequate controls existed within the EI application to ensure that data was accurate. We also reviewed employee access to secured storage areas to determine if unauthorized personnel had access to firearms storage areas.

Results

Controls were not in place to ensure that only authorized personnel have access to the Equipment Inventory application.

The EI program is accessible behind the Police Point network. The application uses Active Directory to provide access to the database. Although Active Directory helps ensure that only active employees have access to the system, controls do not ensure that only authorized persons have access to the application.

We tested a list of users with access permissions to the EI database obtained from ITB. PMU and ITB had employees with a business need for System administration access to the EI application; however, there were 32 system administrators with permission to add or delete users and modify inventory records in this area. An additional 164 employees had access rights with the ability to modify records within the database. Fifty of 196 employees with access to the EI program were no longer employed by the City.

The Equipment Inventory application is no longer supported and is susceptible to data loss and vulnerabilities.

EI is based on a 2002 Visual Basic programming environment from Microsoft. The application launches from a file server running Windows Server 2012. As of June 2021, the application is no longer capable of being updated and is no longer supported by Microsoft. According to ITB, there is a high probability that the application will stop working as technology progresses.

Access controls to firearms storage locations could be improved.

Armory vaults that house firearms and ammunition were secured by combination locks. No policies existed to ensure that combinations were changed regularly or in response to a change of personnel. Firearms staff at the TB armory did not maintain a key log to identify employees who were issued a hard key to facility buildings.

We tested card access to the PMU supply room and TB armory buildings. No unauthorized personnel had access to the facilities.

Recommendations

- 2.1 Obtain a vendor-supported program to track all firearms in one system of record to streamline the reconciliation process and ensure custodial accountability. Firearm inventory records should span from “cradle to grave” and include acquisition, issuance, maintenance, usage (training qualification), and disposal.
- 2.2 Review current access rights to Equipment Inventory and limit administrative and modification rights to personnel with a valid business need to add and/or remove users and to perform necessary administrative actions.
- 2.3 Establish policies and procedures to ensure that armory vault combination locks are changed regularly, and upon a change of assigned personnel.
- 2.4 Establish a key log for armory buildings to track keys issued and ensure that keys are recovered when personnel change.

3 – Retirement Firearm Purchases

Background

Upon retirement, sworn personnel may purchase their department-issued service weapon for \$1. Employees prepare a retirement memorandum and forward it through the chain of command before retirement. The memorandum includes the last day to be worked and notes if the employee will be purchasing their department issued service weapon (including the serial number). Once the employee pays the fee to the Financial Management Bureau (FMB), a copy of the memorandum and receipt are filed in the officer's equipment folder, and the weapons database is updated to reflect the date of purchase and receipt number.

The following policies govern the purchase of Police firearms by retiring officers:

- Police Operations Order 4.25, *Firearms Regulations*.
- Police Operations Order 3.7, *Employee Benefits*.
- Police Property Management Unit Policy PMU 15 Addendum A, *Issuing Police Employee Equipment*.

We reviewed the department process in place to facilitate and record the purchase of firearms by retiring employees. We tested retirement firearm purchases made between December 1, 2018, and September 30, 2022.

Results

Controls were not effective to ensure firearms purchased by retiring officers were removed from Equipment Inventory.

The process for retiring officers to purchase their service weapon did not ensure that PMU received the necessary information to remove the weapon from EI. PMU staff relied on the officer to bring copies of the retirement memo and receipt to PMU. Officers were not required to turn in their firearms before purchase, so there was no incentive to take the necessary documentation to PMU. Additionally, receipts issued did not always include information such as the weapon make, model, and serial number since firearms were not inspected and firearm serial numbers were not verified by department staff before purchase.

We tested retirement purchases noted in the FMB cash receipts log for December 1, 2018, through September 30, 2022, to determine if purchased firearms were removed from EI by PMU.

Retirement Firearm Purchase Testing

<i>Sample</i>	<i>Count</i>	<i>Percent</i>
<i>Purchased and Removed</i>	<i>332</i>	<i>53%</i>
<i>Purchased – Still in EI</i>	<i>7</i>	<i>1%</i>
<i>Not tested – lacking detail</i>	<i>290</i>	<i>46%</i>
<i>Total</i>	<i>629</i>	<i>100%</i>

Seven of the 339 purchases tested were not removed from inventory.

Payments were made to the department's Human Resources section and the receipts were routed to FMB. FMB recorded the sale in the purchase receipt log. We randomly selected 43 additional purchase receipts from FMB's files for testing. Eighteen receipts (42%) were not listed in FMB's purchase receipts log.

Recommendations

- 3.1 Require that all firearms be returned to the Property Management Unit for inspection and serial number verification before being purchased by retiring officers.
- 3.2 Establish written procedures to ensure that firearms purchased by retiring officers are properly accounted for in inventory management. Procedures should include the workflow of the retirement purchase memo process and include OOA, PD HR, FMB, and PMU. Forms should be automated where possible.
- 3.3 Require that retiree firearm purchase receipts issued by the Police Department contain mandatory information fields to ensure the proper recording of the firearm sales transaction in the Department's Equipment Inventory Management System. Mandatory fields include: the date, time, and amount of the transaction; the full name and badge number of the officer making the purchase; and, a complete description of the firearm being purchased, including make, model, caliber, and serial number.

4 – Conversions of Firearms to City-Use

Background

When the notification and due process requirements have been met, unclaimed or forfeited weapons held by PMU may be converted for use by law enforcement agencies. The request for specific weapons from department bureaus and units is submitted to the PMU commander for approval. Once approved, PMU high-risk evidence supervisors complete the conversion process.

The following policies govern the conversion of firearms to City-use:

- Police Property Management Unit Policy PMU 13, *Property Disposal*.
- Police Property Management Unit Policy PMU 13 Addendum B, *Conversion*.
- Police Property Management Unit Policy PMU 13 Addendum D, *Weapons and Ammunition*.
- Phoenix City Code section 2-306.1, *Disposition of Unclaimed and Forfeited Firearms*.

We reviewed department policy and City code governing the conversion of firearms held by the PMU to City-use. We tested weapons converted to City-use between December 1, 2018, and September 30, 2022, and converted weapons on hand at TB Armory.

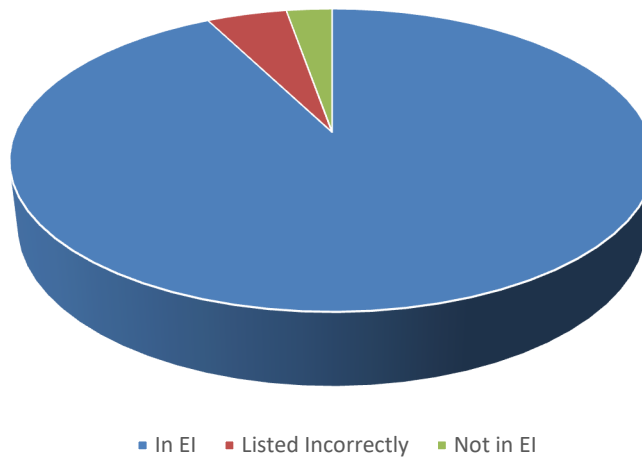
Results

Converted firearms are not always included in Equipment Inventory as required.

PMU did not have written policies and procedures in place to govern the process of adding and accounting for converted firearms. The PMU high-risk evidence supervisor provided converted firearm memorandums to PMU supply for entry into the EI system upon completion of the conversion process. We reviewed the memorandums prepared for the conversion of 146 firearms from PMU to City-use between December 1, 2018, and September 30, 2022.

Based upon our reviews, memorandums requesting conversion to City-use were completed according to policy and were properly submitted to PMU by the bureau requesting the firearm. We tested all firearms converted from PMU to City-use to determine if they were properly listed in EI as required.

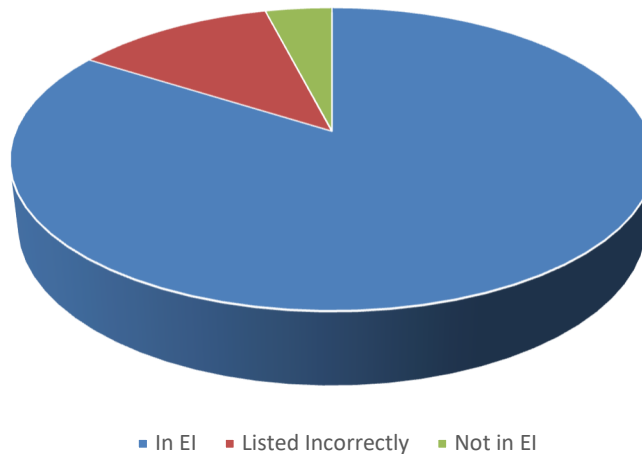
Converted Firearms Tested



Of the 146 converted firearms, 135 were correctly listed in EI.

We randomly selected 25 firearms stored at the TB armory for testing to determine if the firearm was listed in EI as required.

TB Armory Converted Firearms Tested



Of the 25 converted firearms tested, 21 were listed correctly in EI.

Department staff interviewed at the TB Armory and Lab advised that converted firearms are not inventoried as required by policy.

Recommendations

- 4.1 Establish procedures to ensure converted firearms are entered into the Department's Equipment Inventory Management system. Procedures should require documented supervisory (secondary) verification that converted firearms were entered into the inventory system.
- 4.2 Establish policies and procedures to ensure that firearms converted to City-use are inventoried regularly.

5 – Procurement and Trade-In of Firearms

Background

The following policies govern the procurement and trade-in of Police firearms:

- Administrative Regulation 3.10 *General Procurement Procedure*.
- Administrative Regulation 5.13 *Accountability and Inventory Control for City-Owned Property*.
- Police Property Management Unit policy 15 *Purchase, Receipt, and Distribution of Supplies*.
- Police Property Management Unit policy 15 B *Inventory Accountability*.
- Police Operations Order 4.25, *Firearms Regulations*.

The PMU is responsible for purchasing handguns and shotguns. Stun bags are procured as shotguns and subsequently converted to non-lethal use. The TB is responsible for purchasing rifles and less lethal launchers. The Special Assignments Unit (SAU) is responsible for purchasing all firearms used by the unit. Police use the City's electronic purchasing system, SRM, to process firearm purchases.

We reviewed handgun purchases made by PMU, and rifle and less lethal launcher purchases made by TB, from December 1, 2018, through September 30, 2022. SRM did not show shotgun purchases during this timeframe. Purchases made by SAU were not reviewed.

We reviewed handguns traded in by the department between December 1, 2018, and September 30, 2022. Per PMU and TB staff, no rifles, shotguns, or stun bags were traded in during our testing period.

Results

Based on our testing, firearms were purchased per policy.

SRM showed that 1,225 Glock handguns were purchased by PMU. Additionally, 32 40mm less-lethal launchers and 100 rifles were purchased by TB. All purchase orders were processed and approved per policy.

Based on our testing, firearms traded in were properly removed from Equipment Inventory.

According to PMU, 303 handguns were traded. We traced all handguns traded in by serial number to the EI database without exception. All firearms were removed from the active inventory listing.

Scope, Methods, and Standards

Scope

We reviewed and evaluated firearm inventory controls and policies, and tested firearm transactions from December 1, 2018, through September 30, 2022.

The internal control components and underlying principles that are significant to the audit objectives are:

- Control Activities
 - Management should implement control activities through policies.
- Monitoring Activities
 - Management should establish and operate monitoring activities to monitor the internal control system and evaluate the results.

Methods

We used the following methods to complete this audit:

- We reviewed policies and procedures governing firearms inventory management.
- We identified and tested key controls over firearms inventory.
- We interviewed Police personnel responsible for firearm inventory.
- We obtained an electronic copy of the EI database.
- We analyzed the EI database and inventory spreadsheets for completeness and accuracy.
- We reviewed account provisioning for inventory applications.
- We observed the safeguarding of firearms.

Unless otherwise stated in the report, all sampling in this audit was conducted using a judgmental methodology to maximize efficiency based on auditor knowledge of the population being tested. As such, sample results cannot be extrapolated to the entire population and are limited to a discussion of only those items reviewed.

Data Reliability

We assessed the reliability of the Equipment Inventory data used in this audit by (1) performing electronic testing, (2) reviewing existing information about the data and the system that produced it, and (3) interviewing agency officials knowledgeable about the data. We determined that this data, although incomplete, was sufficiently reliable for the purposes of this audit.

Standards

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. Any deficiencies in internal controls deemed to be insignificant to the audit objectives but that warranted the attention of those charged with governance were delivered in a separate memo. We are independent per the generally accepted government auditing requirements for internal auditors.