



Audit of Firearm, Ammunition, and Equipment Tracking – Dallas Marshal's Office

February 7, 2025

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Executive Summary

Objective and Scope

The objective of this audit was to determine whether the Dallas Marshal Office has controls and procedures in place to ensure firearms, ammunition, and equipment are procured, received, identified, recorded, tracked, secured, and disposed of (if required) in accordance with applicable requirements.

The scope of the audit was from October 1, 2021, through December 31, 2023.

Recommendations

Management should:

- ❖ Improve record keeping and have consistent accountability for oversight of firearms.
- ❖ Automate the inventory management process through coordination with the Dallas Police Department, the Dallas Fire Rescue Office, and Information Technology Services on a common information system, if applicable.
- ❖ Destroy or trade-in unusable, or out-of-date firearms, ammunition, or equipment.
- ❖ Evaluate current procedures and make updates as needed to align with current work practices and industry guidelines or best practices.
- ❖ Ensure current procedures are followed consistently.

Background

Maintaining, monitoring, and tracking high-risk equipment is an important responsibility of City government. Theft or loss of City firearms, ammunition, and less-lethal equipment may impact the public's trust in law enforcement.

Three City departments – Dallas Police Department, Dallas Marshal's Office, and Dallas Fire Rescue – oversee licensed police officers and provide officers firearms, ammunition, and less-lethal equipment as part of their daily duties. The audit is split into separate reports for each department, as they rely on separate inventories, armories, and monitoring procedures.

The Dallas Marshal's Office has two distinct divisions with firearms, ammunition, and less-lethal equipment – Marshal and Security. The Marshal Division has licensed peace officers performing law enforcement duties while the Security Division officers are licensed security officers providing security services for City buildings.

Observed Conditions

Dallas Marshal's Office has procedures and controls for maintaining its inventory and relies on experienced officers to oversee the inventory.

Those procedures were not consistently implemented during the audit period, resulting in weaknesses that put the inventory at risk of loss.

Since the audit began, Dallas Marshal's Office has begun improving its controls and put in place new procedures.

Objectives and Conclusions

1. Does Dallas Marshal's Office have controls and procedures in place to ensure unassigned firearms, ammunition, and equipment are procured, received, identified, recorded, tracked, secured, and disposed of (if required) in accordance with applicable requirements?

Generally, no. While Dallas Marshal's Office has controls and procedures to ensure firearms, ammunition, and equipment tracking, those procedures were not consistently implemented during the audit period, putting its inventory at risk for loss. While strong procedures exist and documentation were provided of required counts for some years, annual or twice annual required counts of the firearms, ammunition, and less-lethal equipment inventory were not documented consistently in the audit period. This lack of consistent inventory practices and documentation led to firearms being unaccounted for and put the inventory at risk. (See [Observation A](#) and [Observation B](#)).

Since the audit began, Dallas Marshal's Office improved its controls to limit this risk going forward. Improvements included more frequent documented counts of inventory, creating a photo book of all firearms with current locations or assignments, restricting safe access, and developing a log for tracking safe access over time.

2. Does Dallas Marshal's Office have controls and procedures in place to ensure assigned firearms and equipment are identified, recorded, tracked, and secured in accordance with applicable requirements?

Generally, yes. A sample of Dallas Marshal's Office staff in the Marshal and Security Division had the correct assigned firearms and equipment. However, there were some typo errors, and two assigned firearms were also on the most recent inventory list for the safe. (See [Observation A](#)).

Audit Results

Both *City Council Resolution 88-3428* and Administrative Directive 4-09, *Internal Control* prescribe policy for the City to establish and maintain an internal control system. The audit observations listed are offered to assist management in fulfilling their internal control responsibilities.

Observation A: Implementation of Inventory Procedures

Dallas Marshal's Office controls over its almost 200 firearms were not complete and fully implemented, leading to incomplete documentation, inventory errors, and potential loss of firearms. When firearms, ammunition, or less lethal equipment are unaccounted for, they could pose a public safety risk and impact the department's critical public safety role.

Missing Firearms

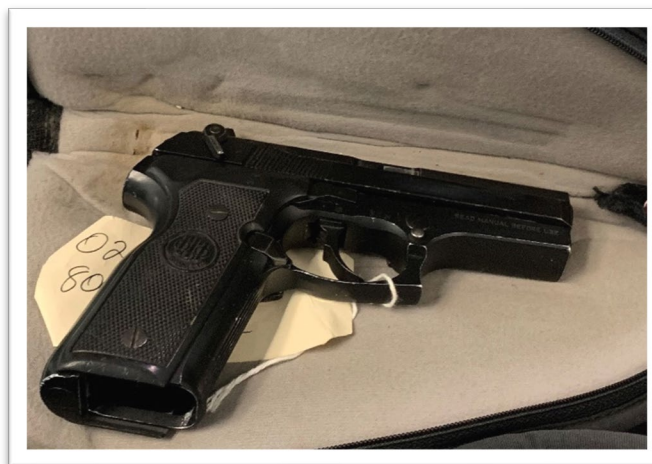
Across the two divisions, five (3 percent) out of 191 firearms are potentially missing:

- Four Dallas Security Division firearms out of 126 firearms
- One Dallas Marshal Division firearm out of 65 firearms

All missing firearms are not currently used for active duty and no longer comply with General Orders.

Exhibit 1:

Photo of City Marshal Firearm



Source: Office of the City Auditor photo.

Dallas Security Division identified the four missing firearms by comparing prior period records, including from 2019 and 2023, to current firearms.

The single missing firearm for the Dallas Marshal Division was identified during the July 2024 audit count of the safe by comparing to a June 2024 inventory count. The Marshal's Office said this missing firearm may not exist because of an error in the June 2024 inventory count. This could not be verified by comparing to prior records because there were no prior safe inventory records for a 10-year period dating back to 2013.

The City Marshal's procedures require either an annual or twice-annual count of all firearms, including those in the safe.

According to management, when responsibility for firearms changed over time, the procedures were not performed consistently in accordance with departmental procedures. This resulted in the annual or twice-annual inventory counts either not being performed, or not documented for later review.

This concern exists in part because the Marshal's Office maintains older firearms it no longer uses. As of the July counts, these firearms made up more than half of the firearms in the safes. The General Orders provide the Dallas Marshal Office's Quartermaster Unit the responsibility to dispose of obsolete and damaged items in accordance with City of Dallas guidelines and procedures.

Other Inventory Record Errors

Inventory records for both divisions included errors, such as typo errors in the serial number, firearms that have been assigned but are still on the safe inventory records, and incorrect amounts of ammunition on hand.

The inventory is conducted using manual inventory practices, which are vulnerable to errors.

Dallas Marshal's Office does not use an inventory system for monitoring its firearms, ammunition, and equipment. The City uses multiple inventory systems to track and manage inventory. Dallas Police Department uses an existing system for firearms inventory management and is reviewing its system needs for firearms, ammunition, and equipment.

Criteria:

- ❖ The Office of The Dallas Marshal's Office, Directive 418, General Orders, *Weapons Training and Safety*.
- ❖ The Office of The Dallas Marshal's Office, CTS-PRO-803, *Quartermasters Center*.
- ❖ The Office of The Dallas Marshal's Dallas Security Division, *Final certified MSH-PRO-025 Weapons Training and Safety*.
- ❖ The Office of the Dallas Marshal's Dallas Security Division, *Texas Private Security and Statues and Rules*.
- ❖ The Office of The Dallas Marshal's Dallas Security Division, *Draft New 02262024 MSH-WKI-029 OC Spray*.

- ❖ Dallas Police Department, General Orders, *809.00 Fixed Assets, Equipment, Personal Property, and Donation/Gifts*
- ❖ Dallas City Code, Section 2-37.7, *Destruction of Restricted Weapons; Exceptions*
- ❖ Administrative Directive 6-01, *Control of City Property*
- ❖ Standards for Internal Control in the Federal Government:
 - *Principle 10 – Design Control Activities*
 - *Principle 11 – Design Activities for the Information System*
 - *Principle 14 – Communicate Internally*

Assessed Risk Rating:

High

We recommend the **Dallas Marshal:**

A.1: Improve record keeping and accountability for oversight of firearms, including ensuring procedures are followed consistently.

A.2: Identify location of all missing firearms or report them as lost if not found.

Assessed Risk Rating:

Moderate

We recommend the **Dallas Marshal:**

A.3: Automate the inventory management process through the adoption of an IT system for inventory management.

A.4: Use existing processes to destroy or trade unusable or out-of-date firearms, ammunition, or equipment.

A.5: Review and update current documented procedures to align with current work practices or update work practices to align with documented procedures, including the periodic inventory process, receiving, tracking, and disposition as necessary.

Note – A similar recommendation to A.3 was issued to Dallas Fire-Rescue in the Audit of Firearms, Ammunition, and Equipment – Dallas Fire-Rescue issued in September 2024.

Observation B: Security Measures

Both divisions had incomplete security measures that could put firearms or other equipment at risk of loss or misuse.

Marshal's Division

There was no log of access to the safe during the audit period, so it is unclear if a Marshal's Office procedure requirement that a witness always be present when the safe is opened was being used.

Also, Marshal's Office lock boxes used to secure firearms when Officers are entering the jail were broken and could not be used. As of August 2024, nine (25 percent) of the 36 lockers were broken and no longer usable, including at least one locker in each of three locker locations.

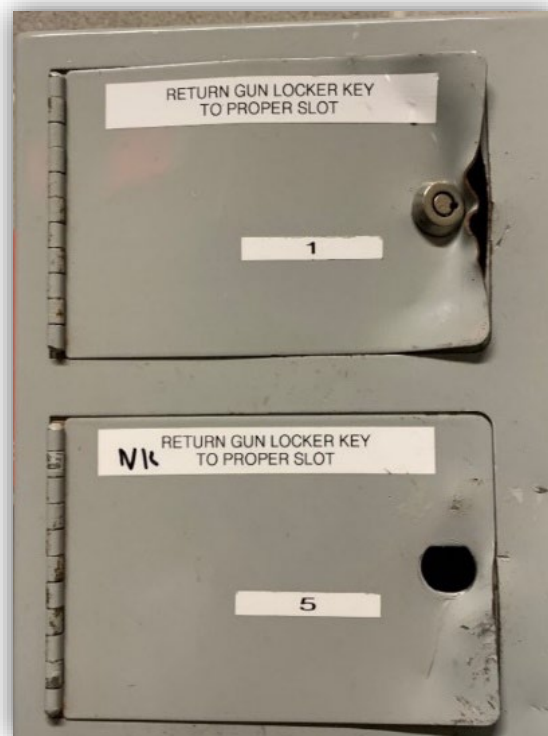
Location 1 – 24 lockers with five broken lockers

Location 2 – 8 lockers with three broken lockers

Location 3 – 4 lockers with one broken locker

Exhibit 2:

Photo of City Marshal Gun Lockers



Source: Office of the City Auditor photo.

Each locker initially had two keys – a primary and a backup. If the primary key was lost, the backup key was used in its place. If both primary and backup keys were lost, then management will break open the lockers to retrieve the gun inside, making the locker unusable.

The lockers were not immediately fixed due to the replacement cost and because management said that there were enough working lockers available to secure all firearms. However, officers said the broken locks led to inconveniences and concerns about firearms safety, particularly for Locker Location 2, in which three (38 percent) of eight lockers are broken and unusable.

Security Division

The safe where firearms were kept had missing expected controls.

- The keys for the safe do not state “Do Not Copy.”
- There is no surveillance camera coverage of the safe.
- The locks on the key box are not changed on a regular basis or during management changes.

Criteria:

- ❖ The Office of The Dallas Marshal’s Office, CTS-PRO-803, *Quartermasters Center*.
- ❖ The Office of The Dallas Marshal’s Dallas Security Division, *Final certified MSH-PRO-025 Weapons Training and Safety*.
- ❖ Standards for Internal Control in the Federal Government:
 - *Principle 10 – Design Control Activities*
 - *Principle 14 – Communicate Internally*

Assessed Risk Rating:

Moderate

We recommend the **Dallas Marshal:**

- B.1:** Improve the security procedures mentioned in [Observation B](#) for the Marshal Division
- B.2:** Improve the security procedures mentioned in [Observation B](#) for the Security Division.

Notable Management Responses:

Management took immediate action to identify and fix challenges in the oversight of firearms, including the Dallas Security Division performing its own reviews to determine if any firearms were missing.

Once the other issues in Observations A and B were observed, management took prompt actions to improve documentation. Specific examples include:

- The Security Division created a physical photo book of all firearms showing the serial numbers for tracking and monitoring.
- The Security Division updated the procedures for the safe access, including a new lock box for keeping the key and separating responsibility for accessing the key and opening the safe.
- The Security Division sent outdated firearms, including revolvers, for destruction.
- The Marshal's Division implemented additional controls over access to the safe by developing a safe access log and having two managers sign every time the safe is opened.
- The Marshal's Division purchased a tool to repair broken gun lockers.

Appendix A: Background and Methodology

Background

Dallas Marshal Office is one of three City departments responsible for overseeing firearms along with the Dallas Fire-Rescue and the Dallas Police Department. As each department maintains a separate inventory following distinct procedures, this audit was split into phases for each responsible department to better focus on each department's practices.

Dallas Marshal's Office has two distinct divisions with firearms, ammunition, and less-lethal equipment – Dallas Marshal's Division and Dallas Security Division. Marshal's Division has licensed peace officers providing law enforcement duties while the Security Division officers are licensed security officers providing security services for City buildings.

The Dallas Marshal Division had a total of 45 officers and 65 firearms (28 duty firearms and 37 firearms stored in the safe). This unit was part of the Court and Detention Services before becoming an independent department as of October 2023. The Marshal Division does not purchase or keep inventory of ammunition but relies on the Dallas Police Department to provide ammunition. This division has one documented departmental procedure CTS-PRO-803, *Quartermasters Center*.

The City's Marshal and deputies are required to be peace officers certified by the Texas Commission on Law Enforcement and have full police authority. Officers can use city-owned or personal weapons as their primary duty weapon. Backup firearms are personally owned.

The Dallas Marshal's Security Division had a total of 126 firearms (47 duty firearms and 79 firearms stored in the safe) as of June 2024. This unit became a part of the Dallas Marshal Office as of October 2023. Security officers are under a separate section of state law and are not police officers. The Marshal's Security Division also maintains supplies of ammunition for its security officers. While one officer uses a personally-owned firearm as a primary duty firearm, most use City-owned firearms.

The Dallas Marshal's Security Division has three procedures for maintaining its firearms, ammunition, and less lethal equipment, including oleoresin capsicum chemical spray, known as OC spray.

Maintaining, monitoring, and tracking equipment is an important responsibility of City government. Department directors are responsible for establishing and maintaining adequate internal controls and security for the personal equipment, through City Administrative Directive 6-01, *Control of City Property*. Theft or misuse of City-owned firearms, ammunition, and equipment can affect public safety and public trust. The Dallas Marshal Office does not use an IT system to manage its inventory but utilizes excel spreadsheets and physical files (printed documents).

Methodology

The audit methodology included: (1) interviewing personnel from Dallas Fire-Rescue, Dallas Marshal’s Office, Dallas Police Department, and the City Controller’s Office; (2) reviewing policies and procedures, the *Texas Local Government Code*, applicable Administrative Directives, and best practices; and (3) performing various analyses. In addition, all five components of *Standards for Internal Control in the Federal Government* were considered.

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 upon our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Major Contributors to the Report

Jennifer Phung – In-Charge Auditor, CIA

Frank Mayhew – In-Charge Auditor for the overall audit, CIA, CISA, CFE

Daniel Genz – Engagement Manager, CIA, CISA, CFE

Appendix B: Management's Response

Memorandum



DATE: February 4, 2025

TO: Mark S. Swann – City Auditor

SUBJECT: Response to Audit of Firearms, Ammunition, and Equipment – Dallas Marshal's Office

This letter acknowledges the City Manager's Office received the *Audit of Firearms, Ammunition, and Equipment – Dallas Marshal's Office* and submitted responses to the recommendations in consultation with the Dallas Marshal's Office.

The Dallas Marshal's Office recognizes the importance of ensuring strong inventory controls are in place for firearms and related inventory and appreciates the City Auditor's thorough evaluation of our processes.

The Dallas Marshal's Office has already implemented or largely implemented most of the City Auditor's recommendations and will begin providing supporting documentation shortly to the City Controller's Office for evaluation.

Specifically, the Dallas Marshal's Office agrees to:

- Improve record keeping and accountability for oversight of firearms;
- Identify the location of any missing firearms or report them as lost;
- Automate the inventory management process;
- Destroy or trade damaged or obsolete firearms and related inventory;
- Ensure procedures align with actual work practices;
- Address security concerns noted in Observation B as they relate to the Marshal Division; and
- Address security concerns noted in Observation B as they relate to the Security Division.

If you have any questions or need additional information, please contact Alpha Jalloh, Assistant Director for Financial Compliance, Auditing, and Monitoring in the City Controller's Office .


[Kimberly Bizer-Tolbert \(Feb 4, 2025 13:47 CST\)](#)

Kimberly Bizer Tobert
City Manager

C: Jack Ireland, Chief Financial Officer
Dominique Artis, Chief of Public Safety
David Pughes, City Marshal

Assessed Risk Rating	Recommendations	Concurrence and Action Plans		Implementation Date	Follow-Up/ Maturity Date
High	We recommend the Dallas Marshal:				
	<p>A.1: Improve record keeping and accountability for oversight of firearms, including ensuring procedures are followed consistently.</p>	Agree	<p>The Dallas Marshal's Office (MSH) has assigned a new asset manager. New procedures have been put in place in MSH to provide for increased security, improved record keeping, and monitoring activity.</p> <p>MSH-PRO-025 is being updated to reflect new policies and procedures for the accounting of weapons and ammunition. This official document in Sharepoint will ensure compliance with Administrative Directive 6-01 and appropriate controls and oversight over firearms.</p>	6/30/2025	9/30/2025
	<p>A.2: Identify location of all missing firearms or report them as lost if not found.</p>	Agree	<p>Due to a lack of accurate historical records, MSH was unable to determine the location of all obsolete weapons. A lost property report was completed on the city records management system by MSH on 12/20/2024 (189564-2024). MSH's Security Division reported the weapons that were unaccounted for to the Dallas Police Department on report #009786-2025.</p>	3/31/2025	6/30/2025

Assessed Risk Rating	Recommendations	Concurrence and Action Plans	Implementation Date	Follow-Up/ Maturity Date	
Moderate	We recommend the Dallas Marshal:				
	<p>A.3 Automate the inventory management process through the adoption of an IT system for inventory management.</p> <p>Note – A similar recommendation to A.3 was issued to <i>Dallas Fire-Rescue in the Audit of Firearms, Ammunition, and Equipment – Dallas Fire-Rescue</i> issued in September 2024.</p>	Agree	<p>MSH will partner with Information & Technology Services (ITS), in researching and discussing options for an electronic inventory management tool.</p> <p>This process will first look at the current City application portfolio to determine if an existing product is a viable solution per the City Manager's directives.</p> <p>In addition, the process will consider the feasibility of an enterprise solution. MSH may engage the Data Analytics and Business Intelligence department, in addition to ITS, in the process of identifying and implementing a solution.</p> <p>If a feasible and cost-effective tool is identified and funded, MSH will implement the recommendation.</p>	3/31/2027	9/30/2027
	<p>A.4: Use existing processes to destroy or trade unusable or out-of-date firearms, ammunition, or equipment.</p>	Agree	<p>MSH's Security Division established procedures for periodically identifying and disposing of obsolete firearms and related inventory. On 8/16/2024, MSH delivered the obsolete inventory to the Dallas Police Department for destruction. MSH's Marshal's Division is in the process of delivering obsolete inventory to the Dallas Police Department for destruction.</p>	6/30/2025	9/30/2025

Assessed Risk Rating	Recommendations	Concurrence and Action Plans		Implementation Date	Follow-Up/ Maturity Date
	A.5: Review and update current documented procedures to align with current work practices or update work practices to align with documented procedures, including the periodic inventory process, receiving, tracking, and disposition as necessary.	Agree	New policies and procedures have been implemented for securing inventory, performing periodic inventories, receiving inventory, assigning inventory to personnel, and destruction of obsolete inventory to ensure compliance with Administrative Directive 6-01.	6/30/2025	9/30/2025
Moderate	We recommend the Dallas Marshal:				
	B.1: Improve the security procedures mentioned in Observation B for the Marshal Division.	Agree	MSH's Marshal Division has upgraded its internal security processes, including requiring two-person verification and logging of activity in the safe. Additionally, the safe area now includes recorded video surveillance. Lastly, gun locker locks were replaced for 15 of 20 (75%) previously broken gun lockers. The remaining five lockers are not repairable; however, the Marshal's Division has sufficient capacity.	6/30/2025	9/30/2025
	B.2: Improve the security procedures mentioned in Observation B for the Security Division.	Agree	MSH's Security Division has changed the safe room door lock. The Security Division has stamped the keys to the safe to prevent duplication. Additionally, a work order was placed for the installation of a surveillance camera.	6/30/2025	9/30/2025