



Audit of Firearm, Ammunition, and Equipment Tracking – Dallas Police Department

September 26, 2025

Mark S. Swann, City Auditor

Mayor

Eric L. Johnson

Mayor Pro Tem

Jesse Moreno

Deputy Mayor Pro Tem

Gay Donnell Willis

Council Members

Adam Bazaldua

Paula Blackmon

Lorie Blair

Laura Cadena

Zarin D. Gracey

Maxie Johnson

Cara Mendelsohn

Jaime Resendez

Paul E. Ridley

William Roth

Kathy Stewart

Chad West



City of Dallas

Table of Contents

Executive Summary	3
Objectives and Conclusions	4
Audit Results	5
Observation A: Firearm and Less-Lethal Equipment Tracking	5
Observation B: Ammunition Inventory Management	9
Observation C: Inventory Management System	11
Appendix A: Background and Methodology	13
Background.....	13
Methodology	14
Major Contributors to the Report	14
Appendix B: Management’s Response.....	15

Executive Summary

Objective and Scope

The objective of this audit was to determine whether the Dallas Police Department 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 to improve timeliness and accuracy of information.
- 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.

The Dallas Police Department manages and monitors a large inventory of firearms, ammunition, and less-lethal equipment to support its more than 3,200 police officers.

Observed Conditions

Dallas Police Department has procedures and controls for maintaining its inventory and relies on experienced officers to oversee the inventory.

Dallas Police Department conducts an annual inventory of firearms and equipment and a monthly inventory of ammunition. Individual units and divisions also conduct additional checks.

There are weaknesses in the procedures for tracking firearms that can lead to errors or missing firearms. The need to maintain a long-term supply of ammunition creates inventory management challenges.

Inventory procedures are not fully developed for ammunition, reality-based training, and less-lethal equipment.

Objectives and Conclusions

1. Does Dallas Police Department 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. Dallas Police Department maintains large collections of firearms, ammunition, and less-lethal equipment and conducts an annual inventory and other periodic counts to ensure equipment is available and on hand. There are multiple weaknesses in the inventory process, including the need for more detailed procedures and not following documented procedures leading to errors, missing firearms, or increased risk of loss. See [Observation A](#) and [Observation C](#).

Dallas Police Department conducts and documents a monthly inventory of ammunition. The operational need to never run low on ammunition requires a long-term supply of ammunition that, when combined with aging facilities and limited controls, may result in losses and damages, as well as purchasing and storing ammunition that may not be needed if operations change. See [Observation B](#).

2. Does Dallas Police Department 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. Dallas Police Department tracks firearm assignments. A random sample of 60 officers showed that all available officers' firearms matched their assigned duty firearms or used their own firearms. While most rifle assignments were correct, a separate review of the whole population of rifles found about 12 percent of rifle assignments were not updated immediately or accurately recorded. 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: Firearm and Less-Lethal Equipment Tracking

Dallas Police Department's tracking of firearms and less-lethal equipment included incomplete documentation, inventory errors, and potential loss. When firearms or less-lethal equipment are unaccounted for, they could pose a public safety risk and impact the department's critical law enforcement role.

Firearms

Rifle inventory tracking is incomplete and inventory records were not updated for 58 (about 12 percent) of the 491 city owned rifles.

- 2 (0.4 percent) of the 491 rifles were not located and potentially missing.
- 5 (1 percent) of the 491 rifles had serial number typos in the permanent inventory record.
- 9 (1.8 percent) of the 491 rifles were transferred to another division without immediately updating the records.
- 42 (8.6 percent) of the 491 rifles were not immediately updated in records to show the rifle had been assigned.

Dallas Police Department General Order, 513, *Administrative Leave / Restricted Duty Policy* sets requirements for weapon collection for administrative actions. The policy was updated in 2021 after pistols were stolen. The update was not implemented at two of five reviewed divisions, including the division where pistols were stolen. The two divisions used other methods to secure the firearms.

The Firearm Training Center housed firearms that are not on its inventory records, including 18 older shotguns in the back of an ammunition storage container and several unique firearms used for training demonstrations.

Dallas Police Department maintains more shotguns than are currently supported by usage data. Some shotguns were dusty from lack of use and one needed repair. The number of shotguns varied by division from a low of 9 shotguns to a high of 53 shotguns.

Exhibit 1:

Shotguns – In Ammunition Inventory Container and Ready for Distribution at a Division



Source: Office of the City Auditor.

Less-Lethal Equipment

- Minor errors were observed in the inventory counts. For a less lethal equipment example, 15 pepperball launchers on site during a count did not match the inventory list. For a reality-based training example, the storage had more cases of red and blank ammunition rounds on hand than were listed in the inventory.

Exhibit 2:

Tasers at the Inservice Training Academy



Source: Office of the City Auditor.

Firearms and Less-Lethal Equipment

- Transfer documentation of firearms and less-lethal equipment is not always complete for transfers between units and divisions. When items on hand did not match the latest inventory lists, transfers to or from another location were often cited as the reason.

Potential causes:

- The Firearm Training Center, the Managed Response / Less-Lethal Division, and the Reality Based Training unit did not have documented and detailed procedures in place for inventory management. Inventory controls are heavily dependent on manual processes and information management systems that do not include necessary tracking information. See [Observation C](#) for more information about the information systems.
- A manual process was also used to prepare the initial list of serial numbers when rifles were received from the distributor that resulted in multiple typos. This initial list was previously compared to ongoing inventory, preventing the typos from being corrected prior to the audit.

According to the Dallas Police Department, efforts are underway to address procedure items identified, including in the General Orders.

Criteria:

- ❖ Dallas Police Department, General Order, *809.00 Fixed Assets, Equipment, Personal Property, and Donation/Gifts*
- ❖ Dallas Police Department, Patrol Bureau Standard Operating Procedure 305, *Equipment Checkout Procedure*
- ❖ Dallas Police Department, *Quartermaster Unit Operational Guidelines and Procedures*
- ❖ Dallas Police Department, General Order, 513, *Administrative Leave / Restricted Duty Policy*
- ❖ 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 11 – Design Activities for the Information System*
 - *Principle 14 – Communicate Internally*
 - *Principle 17 – Evaluate Issues and Remediate Deficiencies*

Assessed Risk Rating:

High

We recommend the Dallas Police Chief:

A.1: Improve record keeping and accountability for oversight of firearms to reduce incomplete inventory records, and potential for loss, including ensuring procedures are followed consistently and that responsibility is clear.

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

A.3: Ensure the policy for protecting firearms in Dallas Police Department General Order 513, *Administrative Leave / Restricted Duty Policy*, is implemented at all Divisions within the department, or revise the policy to reflect other applicable approaches.

A.4: Consistently document transfers of firearms and less-lethal equipment between divisions.

Assessed Risk Rating:

Moderate

We recommend the Dallas Police Chief:

A.5: Develop procedures for managing and monitoring less-lethal equipment and reality-based training equipment and ammunition.

Observation B: Ammunition Inventory Management

Dallas Police Department maintains a complex inventory of ammunition supporting department needs. In September 2024, Dallas Police Department maintained almost 15,000 cases of ammunition in long-term storage. There are multiple risks to current storage practices.

- Buying ammunition years in advance creates the risk that changes in equipment or training will minimize the need for the purchased ammunition.
- It is difficult to store the ammunition. The containers and a building are worn down after years of use and have experienced leaks, rust, and damage. Ammunition has also been damaged by the leaks.
- There is a strong resale market for bulk ammunition. Ammunition has been stolen from the Dallas Police Department before, which led to changes in how the inventory is managed and maintained.

Potential cause: According to Dallas Police Department management, the ammunition supply must never run low, which could put its critical public safety role at risk. As a result, Dallas Police Department maintains a 25-month supply of ammunition to ensure supply chain challenges are managed successfully. Limited ammunition availability nationwide during the recent COVID-19 pandemic delayed deliveries for months and demonstrated the importance of maintaining a long-term supply.

There is no documented support that the amount of ammunition on hand is the right amount for a 25-month supply and that the ammunition being used over time is reasonable. As usage patterns change, some ammunition supplies appear much larger than currently needed. For example, about 3,800 cases of shotgun and frangible 9mm ammunition are maintained with minimal use by staff.

Another challenge with ammunition monitoring is that ammunition is considered spent when removed from long-term storage. While additional tracking is maintained in short-term storage areas, the approach may make it more difficult to prevent and detect potential misuse. For example, about 7,000 rounds of ammunition scheduled for destruction were not on the inventory records.

[Exhibit 3](#) shows an ammunition container covered with rust and the roof of an ammunition supply area where past water leaks have damaged ammunition, forcing temporary repairs.

Exhibit 3:**Ammunition Storage Areas with Rust and Ceiling Damage**

Source: Office of the City Auditor.

Criteria:

- ❖ Standards for Internal Control in the Federal Government:
 - *Principle 7 – Identify, Analyze, and Respond to Risks*
 - *Principle 10 – Design Control Activities*
 - *Principle 16 – Perform Monitoring Activities*

Assessed Risk Rating:

Moderate

We recommend the Dallas Police Chief:

- B.1:** Develop procedures for managing and monitoring ammunition.
- B.2:** Prepare to replace outdated storage containers.
- B.3:** Evaluate ammunition storage capacity for 25-month supply and review need for current ammunition on hand.

Observation C: Inventory Management System

Dallas Police Department uses a combination of sources for monitoring its inventory. Current practices require department-wide effort and current records were not always accurate, as shown in [Observation A](#).

- An annual inventory count is performed using a combination of Excel spreadsheets and physical review of each piece of equipment across Dallas Police Department on or before September 30th each year. The inventory is accepted as signed paper copies and .pdfs and is not formatted for analyzing or searching.
- The Quartermaster Unit uses the Pinnacle system to track city-owned pistols and other equipment. The Quartermaster Unit is working to transition to another system to provide improved functionality. The Pinnacle system does not include all firearm assignments, such as rifles. In addition to the Pinnacle system, the Quartermaster Unit uses physical paper cards to track each firearm and overall equipment assigned to each officer, which does include rifles.
- The Firearm Training Center uses a decades-old Microsoft Access database to monitor rifle assignments, and its viability and availability is limited. The Firearm Training Center also uses physical paper cards to track each rifle assignment. The Firearm Training Center is working with Information and Technology Services to seek a new information system to monitor qualification status, training performance, and oversee its inventory of firearms and ammunition.
- The Units and Divisions use a variety of methods to track their equipment, including firearms. Some have developed databases to track daily assignments of shotguns, vehicles, and other equipment, while others use paper forms and other measures to manage status of firearms and equipment. The Divisions and Units use separate Excel spreadsheets to prepare the annual inventory report.
- The Managed Response / Less-Lethal Division uses Excel spreadsheets and the Axon website to track management of tasers and other equipment.

Dallas Police Department is reviewing its information technology system needs for firearms, ammunition, and equipment and is in the process of identifying one or more solutions. Dallas Police Department was in a similar position in the last firearm inventory audit, which preceded the use of Pinnacle for the Quartermaster Unit. The [Audit of Controls over Weapons and other High Risk Inventory for Dallas Police Department's Quartermaster Unit](#) was released in April 2015.

Recent related audits of Dallas Fire-Rescue and Dallas Marshal's Office identified similar needs for managing firearms, ammunition, and equipment.

Criteria:

- ❖ Dallas Police Department, General Orders, [809.00 Fixed Assets, Equipment, Personal Property, and Donation/Gifts](#)

- ❖ Dallas Police Department, *Quartermaster Unit Operational Guidelines and Procedures*
- ❖ Standards for Internal Control in the Federal Government:
 - *Principle 11 – Design Activities for the Information System*

Assessed Risk Rating:

Moderate

We recommend the Dallas Police Chief:

C.1 Automate the inventory management process.

Note – A similar recommendation to C.1. was issued to Dallas Fire Chief in the *Audit of Firearms, Ammunition, and Equipment – Dallas Fire-Rescue* issued in September 2024 and issued to the Dallas Marshal in the *Audit of Firearms, Ammunition, and Equipment – Dallas Marshal's Office* issued in February 2025.

Appendix A: Background and Methodology

Background

The Dallas Police Department was established in 1881 and consists of more than 3,200 officers and 600 professional staff. The Dallas Police Department is responsible for providing firearms, ammunition, and less-lethal equipment necessary for the officers to carry out their law enforcement duties.

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.

Dallas Police Department distributes responsibilities to officers and their oversight to multiple units or divisions:

- Officers are responsible for their assigned firearms and for qualifying annually with each firearm. Officers may use City-owned or personally owned firearms that meet Dallas Police Department requirements. All personally owned weapons are excluded from the City's inventory and are excluded from this audit. A sample of 60 officers showed 33 used a City-owned primary firearm (pistol) and 27 used a personally owned primary firearm.
- The Quartermaster is responsible for monitoring most police equipment, including primary firearms, as well as badges and uniforms. The Quartermaster oversees an inventory system that includes the assignment information for each city-owned pistol. The Quartermaster also oversees an annual inventory of firearms and other equipment, including less lethal equipment.
- The Firearm Training Center is responsible for overseeing firearm training and qualifying for all firearm types, assigning rifles, and reviewing all City-owned and personally owned firearms to ensure they meet requirements. The Firearm Training Center oversees an inventory process that includes the assignment information for each rifle. The Firearm Training Center also oversees shotguns and manages the firearm ammunition supplies.
- The Managed Response / Less-Lethal Unit in the Training Division is responsible for less-lethal weapons including tasers, 40 mm launchers, pepperball launchers, and less-lethal ammunition.
- Units and Divisions maintain inventories of equipment that officers can check out for shifts, including shotguns, other firearms, 40 mm launchers, and pepperball launchers. The Divisions report their inventory annually to the Quartermaster and coordinate with the Firearm Training Center and Managed Response / Less-Lethal Unit on storage, maintenance, and inventory movement.

- Dallas Police Department's Financial Services Unit is responsible for purchasing firearms, ammunition, and equipment upon request of the Quartermaster, Firearm Training Center, Managed Response / Less-Lethal Unit, and other Units and Divisions.

The Dallas Police Department and the Quartermaster have policies for firearms, that include the annual inventory count. While systems are used for the Quartermaster and Firearm Training Center, there are also paper methods, including a physical inventory card for each firearm. Other equipment is tracked by spreadsheets, including tasers, 40 mm launchers, and pepperball launchers. Some Divisions and Units have also developed their own databases for managing daily checkouts, including shotguns. Both the Quartermaster and Firearm Training Center are considering information system changes.

The Dallas Police Department maintains ammunition to support the use of and training for firearms and less-lethal equipment. The Firearm Training Center manages the firearm ammunition, while the Managed Response / Less-Lethal Unit and the Reality Based Training Unit maintain less-lethal ammunition. Units and Divisions also maintain ammunition for checked out firearms and less-lethal equipment.

The Dallas Police Department is one of three City departments responsible for overseeing firearms, along with the Dallas Marshal's Office and Dallas Fire-Rescue. As each department maintains a separate inventory and follows its own procedures, this audit was split into separate reports for each responsible department. This is the final report. The Dallas Fire-Rescue audit was released on September 16, 2024. The Dallas Marshal's Office audit was released on February 7, 2025.

Methodology

The audit methodology included: (1) interviewing personnel from 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

Frank Mayhew – In-Charge Auditor, CIA, CISA, CFE

Daniel Genz – Engagement Manager, CIA, CISA, CFE

Jennifer Phung – Senior Auditor, CIA

Appendix B: Management's Response

Memorandum



DATE: September 17, 2025

TO: Mark S. Swann – City Auditor

SUBJECT: Response to the Audit of Firearm, Ammunition, and Equipment Tracking – Dallas Police Department

This letter acknowledges the City Manager's Office received the *Audit of Firearm, Ammunition, and Equipment Tracking – Dallas Police Department* and submitted responses to the audits observations in consultation with the Dallas Police Department (DPD).

City management and DPD believe that maintaining strong inventory controls for firearms, equipment, and related inventory is essential. DPD is pleased that the auditor found controls satisfactory for assigned firearms and equipment, while acknowledging there is potential to enhance inventory controls and procedures for unassigned firearms, ammunition, and equipment.

DPD agrees to implement the auditor's recommendations and will address the observations by:

- Strengthening and reinforcing record-keeping processes, while providing training as necessary to ensure adherence to procedures;
- Determining appropriate ammunition levels, developing procedures to manage ammunition levels, and initiating the process to replace outdated ammunition storage containers; and
- Continuing the process of transitioning to an electronic inventory management system for tracking firearms and ammunition.

Sincerely,

Kimberly Bizzor Tolbert
City Manager

C: Jack Ireland, Chief Financial Officer
Dominique Artis, Chief of Public Safety
Daniel Comeaux, Police Chief, Dallas Police Department

"Service First, Now!"
Connect – Collaborate – Communicate

Assessed Risk Rating	Recommendations	Concurrence and Action Plans		Implementation Date	Follow-Up/ Maturity Date
High	We recommend the Dallas Police Chief:				
	A.1 Improve record keeping and accountability for oversight of firearms to reduce incomplete inventory records, and potential for loss, including ensuring procedures are followed consistently and that responsibility is clear.	Agree	The Dallas Police Department (DPD) will improve the current process by strengthening and reinforcing the record keeping process throughout the department. The process will be outlined in the applicable procedure and include monitoring activities to ensure consistency.	12/31/2026	6/30/2027
	A.2: Identify location of missing firearms and report them as lost if not found.	Agree	DPD will identify the location of any missing firearms. If a firearm cannot be located after a thorough search, DPD will report it as lost by filing a police report.	12/31/2025	6/30/2026
	A.3 Ensure the policy for protecting firearms in Dallas Police Department General Orders 513, <i>Administrative Leave/Restricted Duty Policy</i> , is implemented at all Divisions within the department, or revise the policy to reflect other applicable approaches.	Agree	DPD will ensure that all divisions have implemented the process outlined in General Order 513 (G.O.) through a training update and clarify any confusion in the revised G.O. In addition, DPD will designate responsibility for performing periodic onsite reviews to verify compliance with the G.O.	12/31/2026	6/30/2027

Assessed Risk Rating	Recommendations	Concurrence and Action Plans		Implementation Date	Follow-Up/ Maturity Date
	A.4: Consistently document transfers of firearms and less-lethal equipment between divisions.	Agree	DPD will improve the documentation procedure as stated in recommendation A.1 and will ensure that the process is consistently followed through random audits.	12/31/2026	6/30/2027
Moderate	We recommend the Dallas Police Chief:				
	A.5 Develop procedures for managing and monitoring less-lethal equipment and reality-based training equipment and ammunition.	Agree	DPD will update the current procedures, as stated in recommendation A.1, to improve the record keeping process throughout the department, to include managing and monitoring less lethal equipment and reality-based training equipment and ammunition.	12/31/2026	6/30/2027
	B.1: Develop procedures for managing and monitoring ammunition.	Agree	DPD will develop procedures to manage and monitor ammunition levels and locations.	12/31/2026	6/30/2027
	B.2: Prepare to replace outdated storage containers.	Agree	DPD will initiate the process to replace the outdated storage containers at the Firearms Training Center.	12/31/2027	6/30/2028

Assessed Risk Rating	Recommendations	Concurrence and Action Plans		Implementation Date	Follow-Up/ Maturity Date
	B.3: Evaluate ammunition storage capacity for 25-month supply and review need for current ammunition on hand.	Agree	DPD will establish and implement procedures to analyze the amount of ammunition needed on an ongoing basis to justify the current amount on hand.	12/31/2026	6/30/2027
	C.1 Automate the inventory management process. Note – A similar recommendation was issued to Dallas Fire Chief and the Dallas Marshal in audits released in September 2024 and February 2025.	Agree	DPD will continue the process that was started in May of moving towards a digital inventory process by purchasing a program capable of tracking the firearms and ammunition inventory.	12/31/2027	6/30/2028