

Memorandum



CITY OF DALLAS
(Report No. W14-001)

DATE: January 15, 2014

TO: A.C. Gonzalez, Interim City Manager
David O. Brown, Chief of Police – Dallas Police Department

SUBJECT: Independent Auditor's Report on Applying Agreed-Upon Procedures
for the Fiscal Year 2013 # 3 Weapons Destruction

Attached for your review is the Independent Auditor's Report on Applying Agreed-Upon Procedures for the Fiscal Year (FY) 2013 # 3 Weapons Destruction. Exceptions noted as a result of applying these procedures are described in Attachment I. The detail information obtained from the Property Unit's inventory tracking application, *Evidence Manager*, for the **1,024 weapons** destroyed, is available for review at your convenience in the Office of the City Auditor (Office).

During the verification procedures performed, we noted:

- Seven weapons (invoice numbers 308348, 307997, 308003, 307384, 327908, 328049, and 307207) had incorrect serial numbers recorded in *Evidence Manager*. The serial numbers were re-run through the National Crime Information Center (NCIC) with no match.
- Two weapons (invoice numbers 268670 and 326414) had incorrect blue tag seal numbers.
- One weapon (invoice number 327738) had an incorrect description.
- One weapon (invoice 279713) had an incorrect service number.

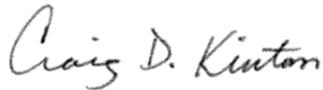
All of these discrepancies were corrected *in Evidence Manager* by Dallas Police Department (DPD) Gun Team personnel immediately after the physical verification and verified by Office personnel prior to the destruction.

We performed the procedures described in Attachment I, as agreed to by the DPD, solely to assist the Dallas City Council and City of Dallas (City) management in evaluating DPD's compliance with applicable State Statutes, Dallas City Code Section 2-37.7 – *Destruction of Restricted Weapons; Exceptions*, and DPD Property Unit's Standard Operating Procedures related to disposal of weapons.

The Dallas City Charter Chapter IX, Section 3, and the Office of the City Auditor's 2013 Annual Audit Plan approved by the City Council authorized these agreed-upon procedures projects.

If you have any questions, please contact me at 214-670-3222 or, Carol A. Smith, Assistant City Auditor, at 214-670-4517.

Sincerely,



Craig D. Kinton
City Auditor

Attachments

- C: Honorable Members of the Budget, Finance & Audit Committee
- Ryan S. Evans – Interim First Assistant City Manager
- Chief Patricia A. Paulhill – Dallas Police Department
- Chief Malik Aziz – Dallas Police Department
- Lt. David Bonicard – Dallas Police Department Property Room
- Forrest Fuxan, Supervisor – Dallas Police Department Property Room
- Leatrice Conwright, Manager – Dallas Police Department Inspections Unit
- Dana Perez, Accreditation Coordinator – Dallas Police Department

City of Dallas Office of the City Auditor
Independent Auditor's Report on Applying Agreed-Upon Procedures

Weapons Destruction: Fiscal Year 2013 # 3 – January 7, 2014

We performed the procedures described in Attachment I, as agreed to by the Dallas Police Department (DPD), solely to assist the Dallas City Council and City of Dallas (City) management in evaluating DPD's compliance with applicable State Statutes, Dallas City Code Section 2-37.7 – *Destruction of Restricted Weapons; Exceptions*, DPD Property Unit's Standard Operating Procedures related to disposal of weapons, and the following objectives:

- Weapons scheduled for destruction are properly authorized by police personnel (i.e., the authorization for destruction was received from the appropriate DPD personnel);
- Weapons authorized for destruction are properly accounted for and the information on the property tags attached to each weapon agrees to the inventory listing, which was the basis for the Judgment in REM;
- Weapons identified for destruction are adequately safeguarded from the point of verification through destruction; and,
- Weapons that required testing and documentation in the National Integrated Ballistics Information Network (NIBIN), and which could be safely fired, were test fired and the results documented.

The following exception was noted as a result of performing the agreed-upon procedures:

- Seven weapons (invoice numbers 308348, 307997, 308003, 307384, 327908, 328049, and 307207) had incorrect serial numbers recorded in *Evidence Manager*. The serial numbers were re-run through the National Crime Information Center (NCIC) with no match.
- Two weapons (invoice numbers 268670 and 326414) had incorrect blue tag seal numbers.
- One weapon (invoice number 327738) had an incorrect description.
- One weapon (invoice number 279713) had an incorrect service number.

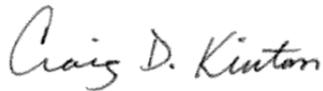
All of these discrepancies were corrected in *Evidence Manager* by DPD Gun Team personnel immediately after the physical verification. The auditor then verified the changes in *Evidence Manager* prior to the destruction.

The DPD is responsible for the establishment of, and compliance with, policies and procedures over the maintenance of the records related to the receipt, processing, storage, and disposal of weapons.

These agreed-upon procedures were conducted in accordance with United States generally accepted government auditing standards, which incorporate attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of DPD, as specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Dallas City Council and City management and it is not intended to be and should not be used by anyone other than this specified party; however, the report is a matter of public record and its distribution is not limited.

A handwritten signature in cursive script that reads "Craig D. Kinton".

Craig D. Kinton, CPA
City Auditor

January 7, 2014

Agreed-Upon Procedures and Results of Procedures***Weapons Destruction: Fiscal Year 2013 # 3 – January 7, 2014***

Agreed-Upon Procedures	Results of Procedures
1. City Auditor's Office personnel will verify that weapons scheduled for destruction are authorized for disposal according to Dallas Police Department (DPD) Property Unit operating procedures.	No exceptions were noted as a result of applying the procedure.
2. City Auditor's Office personnel will be accompanied by a member of the Property Unit Gun Team upon entry into the gun vault.	No exceptions were noted as a result of applying the procedure.

Agreed-Upon Procedures	Results of Procedures
<p>3. City Auditor's Office personnel will conduct a verification of weapons scheduled for disposal. The verification will confirm that all information on the Property Tag attached to each weapon, and serial number if applicable, agrees to the information on the inventory listing extracted from <i>Evidence Manager</i>.</p>	<p>Exception:</p> <p>The following was noted during the verification procedures:</p> <ul style="list-style-type: none"> • Seven weapons (invoice numbers 308348, 307997, 308003, 307384, 327908, 328049 and 307207,) had incorrect serial numbers recorded in <i>Evidence Manager</i>. The serial numbers were re-run through the National Crime Information Center (NCIC) with no match. • Two weapons (invoice numbers 268670 and 326414) had incorrect blue tag seal numbers. • One weapon (invoice number 327738) had an incorrect description. • One weapon (invoice number 279713) had an incorrect service number. <p>All of these discrepancies were corrected in <i>Evidence Manager</i> by DPD Gun Team personnel immediately after the physical verification. The auditor then verified the changes in <i>Evidence Manager</i> prior to the destruction.</p>
<p>4. City Auditor's Office personnel will confirm weapons requiring NIBIN testing have been tested (if safe to test fire) and the testing information has been recorded in <i>Evidence Manager</i>.</p>	<p>No exceptions were noted as a result of applying the procedure.</p>
<p>5. City Auditor's Office personnel will obtain confirmation from the Gun Team Supervisor that the Property Unit complied with the Texas Code of Criminal Procedures 18.17 titled <i>Disposition of Abandoned or Unclaimed Property</i> and 18.19 titled <i>Disposition of Seized Weapons</i>.</p>	<p>No exceptions were noted as a result of applying the procedure.</p>

Agreed-Upon Procedures	Results of Procedures
6. City Auditor's Office personnel will secure the weapons in a storage area within the administrative area of the Property Room with a blue tag seal and City Auditor's Office lock once the verification procedures are complete.	No exceptions were noted as a result of applying the procedure.
7. City Auditor's Office personnel will confirm that the inventory listing used for the verification procedures agrees to the inventory listing provided to the Dallas County Criminal District Court along with the request for the Judgment in REM.	No exceptions were noted as a result of applying the procedure.
8. City Auditor's Office personnel will confirm that a Judgment in REM is issued by a Dallas County Criminal District Court Judge authorizing the weapons destruction.	No exceptions were noted as a result of applying the procedure.
9. City Auditor's Office personnel will be present when the blue tag seal and lock are removed from the storage area. City Auditor's Office personnel will monitor weapons as they are moved from the storage area to the transport vehicle.	No exceptions were noted as a result of applying the procedure.
10. City Auditor's Office personnel will compare the container count at the end of verification procedures to the container count at the time the storage area is opened on the date of destruction.	No exceptions were noted as a result of applying the procedure.
11. City Auditor's Office personnel will secure the transport vehicle with a City Auditor's Office lock and maintain possession of the key until the weapons are off-loaded at the destruction facility.	No exceptions were noted as a result of applying the procedure.
12. City Auditor's Office personnel will accompany the transport vehicle containing the weapons to the destruction facility.	No exceptions were noted as a result of applying the procedure.
13. City Auditor's Office personnel will observe the destruction of weapons to ensure the weapons are destroyed according to DPD Property Unit operating procedures.	No exceptions were noted as a result of applying the procedure.

Agreed-Upon Procedures	Results of Procedures
<p>14. A certification of destruction will be prepared by DPD Property Unit personnel. This certification will be signed, upon return from the destruction facility, by two DPD police officers of rank Lieutenant or higher and the representative from the City Auditor's Office who witnessed the destruction.</p> <p>The signed certification of destruction will be notarized.</p>	<p>No exceptions were noted as a result of applying the procedure.</p>
<p>15. City Auditor's Office personnel will prepare a report describing the findings. The report will be issued to the Chief of Police.</p>	<p>Report Issued</p>