



Date: May 3, 2016
To: Thomas J. Bonfield, City Manager
From: Germaine Brewington, Director of Audit Services
Subject: Controls over Lethal and Less-Lethal Weapons and Ammunition Performance Audit (March 2016)

Executive Summary

The Department of Audit Services completed the report on the Controls over Lethal and Less-Lethal Weapons and Ammunition Performance Audit dated March 2016. The purpose of the audit was to evaluate the adequacy of internal controls over lethal and less-lethal weapons and ammunition inventories at the Police Department.

Background

The Training Division of the Police Department is responsible for oversight of the lethal and less-lethal weapons and ammunition inventories. This audit examined controls over these inventories. Any firearm, device or any other substance that is capable of producing great bodily harm or death from the manner it is used or intended to be used, may be referred to as a lethal weapon. Less-lethal weapons pose a great risk of lethal injuries, but are not likely to cause death or great bodily harm if used in the manner prescribed by the manufacturer (e.g. Tasers). Ammunition is classified as either duty or practice.

As per the Police Department staff, all inventories issued and in stock at the various locations amounted to the following as of March 17, 2016.

	Value of Inventory (March 2016)
Firearms	\$804,583.00
Tasers and Cartridges	\$364,569.00
Ammunition	\$198,689.00
Total	\$1,367,841.00

Results in Brief

Overall, the Police Department staff had established a control framework over inventory management of lethal and less-lethal weapons and ammunition inventory. Adequate controls existed over the issuance of lethal and less-lethal weapons inventories. In addition, adequate segregation of duties existed over lethal and less-lethal weapons and ammunition. The Durham Police Department staff proactively created an Access Database to track ammunition inventory prior to completion of the audit field work.

The Police Department staff can enhance the overall controls by:

- 1) Establishing written procedures for the inventory management process;
- 2) Performing periodic inventory counts;
- 3) Strengthening safeguards over shotguns at 2 districts; and
- 4) Re-assessing access to shotguns at the two afore-mentioned districts.

Issues and Analysis

The attached report details the objectives, observations, and results of the Controls over Lethal and Less-Lethal Weapons and Ammunition Performance Audit dated March 2016.

Recommendation

The Department of Audit Services recommends the City Council receive and accept the Controls over Lethal and Less-Lethal Weapons and Ammunition Performance Audit dated March 2016 as presented and approved at the April 25, 2016 Audit Services Oversight Committee meeting.

Attachment