

TO: THE COMMON COUNCIL                      DATE: May 26, 2011

FROM: THE DEPARTMENT OF  
AUDIT & CONTROL

SUBJECT: Audit Report –  
Gun Buy Back Program  
5/14/2011

We have performed a review of the Gun Buy Back Program as performed by the Buffalo Police Department on May 14, 2011. We present here our conclusions, as well as other such findings as we believe are appropriate.

It was the objective of this Audit to review the procedures followed during the gun buy back program on May 14, 2011, which consisted of the purchase of firearms using a “no questions asked/ no identification required” format, administered by the Department of Police.

In order to meet our objective we followed the following procedures:

- 1) We reviewed the procedures followed by the police officers in categorizing the type of weapon in one of the four categories: non-working/antique (\$10.00), rifles/shotguns (\$50.00), handguns (\$75.00) and assault weapons (\$100.00), placing an inventory tag on the weapon and immobilizing the weapon.
- 2) We reviewed the procedures followed by the report technicians in writing the information from the inventory tag on a summary sheet and entering the amount from the summary sheet to activate the debit card used as payment.
- 3) We reviewed the inventory of debit cards issued to the report technicians to be sure that cards issued to the public plus voided cards and any unused cards equaled the amount of cards issued to the report technicians.
- 4) We reviewed the weapons to make sure an inventory card and an immobilization tag was on each weapon with the same control number.
- 5) We preformed a complete count of the confiscated weapons to make sure they were categorized correctly.
- 6) We compared the written reports of cards issued and their amounts to the report prepared by the bank for cards issued.

Our findings and recommendations are explained in greater detail in the attached Audit Report. The Audit team came away with four specific comments. Given that this was a program of limited time and scope, an exit conference was not scheduled. This was the third year of the program, and lessons learned from the previous events proved useful this time around.

At this time, we would congratulate the Mayor’s Office and Police Commissioner Derenda another successful buy back program. While the numbers were less than previous years, there can be no doubt that keeping these weapons out of the hands of untrained persons promotes safety and

prevents tragedies. We would also like to thank Richard Calipari, the City's Investment & Debt Management Officer for all the work he put into coordinating the use of debit cards and technical training for the program.

In total, 639 weapons were turned in and \$28,015.00 (subject to a \$150 variance) in debit cards were issued. The City received 239 non-working/antiques at a dollar amount of \$2,390.00; 178 rifle/shotguns at a dollar amount of \$8,900.00; 219 handguns at a dollar amount of \$16,425 and 3 assault weapons at a dollar amount of \$300.00.

If you have any further questions on this matter, please feel free to contact the Department of Audit and Control.

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DEPARTMENT HEAD: Darby Fishkin

TITLE: Deputy Comptroller

SIGNATURE:



A handwritten signature in cursive script, appearing to read "Darby Fishkin", is written over a horizontal line.

CITY OF BUFFALO  
DEPARTMENT OF AUDIT & CONTROL

AUDIT REPORT ON THE GUN  
BUY BACK PROGRAM

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**DARBY FISHKIN, CPA  
DEPUTY COMPTROLLER**



FOR THE DATE  
MAY 14, 2011

**DARRYL McPHERSON  
CITY AUDITOR**

MAY 2011

## **I. Audit Objectives**

It is the objective of this Audit to review the procedures followed during the gun buy back program on May 14, 2011, the purchase of weapons using a “no questions asked/no identification required” format, administered by the Department of Police.

## **II. Scope and Methodology**

In order to meet our objective we followed the following procedures:

- 1) We reviewed the procedures followed by the police officers in categorizing the type of weapon in one of the four categories: non-working/antique (\$10.00), rifles/shotguns (\$50.00), handguns (\$75.00) and assault weapons (\$100.00), placing an inventory tag on the weapon and immobilizing the weapon.
- 2) We reviewed the procedures followed by the Report Technicians in writing the information from the inventory tag on a summary sheet and entering the amount from the summary sheet to activate the debit card used as payment.
- 3) We reviewed the inventory of debit cards issued to the Report Technicians to be sure that cards issued to the public plus voided cards and any unused cards equaled the amount of cards issued to the Report Technicians.
- 4) We reviewed the weapons to make sure an inventory card and an immobilization tag was on each weapon with the same control number.
- 5) We preformed a complete count of the confiscated weapons to make sure they were categorized correctly.
- 6) We compared the written reports of cards issued and their amounts to the report prepared by the bank for cards issued.

## **III. Findings**

- 1) A total of one thousand seven hundred blank debit cards were issued to the City by JP Morgan Chase Bank. Twelve thousand blank debit cards were distributed according to the past location usage figures to the Report Technicians for activation during the program. An additional two hundred cards were issued to the Police Department’s Senior Budget Examiner for distribution during the program if shortages occurred and another three hundred cards were held in reserve in the Division of Investment and Debt Management.

**Results:** All debit cards issued to the Report Technicians and the Senior Budget Examiner were accounted for at the end of the program. There were 283 cards issued to the sellers and 1,417 cards returned, which included two cards that were issued and not activated at Assembly of Christian Churches.

- 2) After all weapons were secured in the Police Department's Artillery Range, an auditor and the Senior Budget Examiner did a visual scan to make sure all weapons had an inventory tag describing the weapon and a corresponding plastic tag that showed the officer at each site had inspected and disabled the weapon.

**Results:** Of the sample taken we found no weapons that were incorrectly classified.

- 3) We tabulated the hand written entry sheet forms to determine the number of weapons turned in for each category and the proper amount was issued for each weapon except for the exceptions mentioned above. A complete physical inventory count was done by the Senior Budget Examiner and Range Officers. This was verified by the auditors.

**Results:** A total of 639 weapons were accounted for by district.

- 4) We reviewed the report on the debit cards issued by JP Morgan Chase to our tabulation of the hand written documents by the Report Technicians.

**Results:** The number of cards issued was 283 for a value of \$28,015.00 which did not agree to the JP Morgan Chase Cash Card report of \$27,865.00, a variance of \$150.00. Upon further review two cards were issued and not activated. Therefore the City should have paid two cards of \$75.00 each. This accounts for the variance of \$150.00. If the individuals contact the City, new cards can be issued in replacement for the cards that were never activated.

#### **IV. Conclusion**

In total, 639 weapons were turned in and \$28,015.00 in debit cards were issued. The City received 239 non-working/antiques at a dollar amount of \$2,390.00; 178 rifle/shotguns at a dollar amount of \$8,900.00; 219 handguns at a dollar amount of \$16,425 and 3 assault weapons at a dollar amount of \$300.00.

We deem that the weapons were properly retrieved and the debit cards properly issued in accordance with procedures established for the program minus the above exceptions.

**CITY OF BUFFALO**  
**OFFICE OF THE COMPTROLLER**  
**GUN BUYBACK PROGRAM - AUDITED TOTAL**  
**May 14, 2011**

| Type          | Quantity   | Dollar Amount | Dollar Value       |
|---------------|------------|---------------|--------------------|
| Non Working   | 239        | \$10.00       | \$2,390.00         |
| Rifles        | 178        | \$50.00       | \$8,900.00         |
| Handguns      | 219        | \$75.00       | \$16,425.00        |
| Assault       | 3          | \$100.00      | \$300.00           |
| <b>Totals</b> | <u>639</u> |               | <u>\$28,015.00</u> |

**CITY OF BUFFALO**  
**OFFICE OF THE COMPTROLLER**  
**GUN BUYBACK PROGRAM - AUDITED TOTAL**  
**SITE NAME: #1 TRUE BETHEL BAPTIST CHURCH**  
**May 14, 2011**

| Type          | Quantity   | Dollar Amount | Dollar Value      |
|---------------|------------|---------------|-------------------|
| Non Working   | 28         | \$10.00       | \$280.00          |
| Rifles        | 31         | \$50.00       | \$1,550.00        |
| Handguns      | 40         | \$75.00       | \$3,000.00        |
| Assault       | 1          | \$100.00      | \$100.00          |
| <b>Totals</b> | <u>100</u> |               | <u>\$4,930.00</u> |

**CITY OF BUFFALO**  
**OFFICE OF THE COMPTROLLER**  
**GUN BUYBACK PROGRAM - AUDITED TOTAL**  
**SITE NAME: #2 ST. JOHN BAPTIST CHURCH**  
**May 14, 2011**

| Type          | Quantity  | Dollar Amount | Dollar Value      |
|---------------|-----------|---------------|-------------------|
| Non Working   | 7         | \$10.00       | \$70.00           |
| Rifles        | 15        | \$50.00       | \$750.00          |
| Handguns      | 11        | \$75.00       | \$825.00          |
| Assault       | 0         | \$100.00      | \$0.00            |
| <b>Totals</b> | <u>33</u> |               | <u>\$1,645.00</u> |

**CITY OF BUFFALO**  
**OFFICE OF THE COMPTROLLER**  
**GUN BUYBACK PROGRAM - AUDITED TOTAL**  
**SITE NAME: #3 CHURCH OF THE GOOD SHEPHERD**  
**May 14, 2011**

| Type          | Quantity  | Dollar Amount | Dollar Value      |
|---------------|-----------|---------------|-------------------|
| Non Working   | 18        | \$10.00       | \$180.00          |
| Rifles        | 18        | \$50.00       | \$900.00          |
| Handguns      | 29        | \$75.00       | \$2,175.00        |
| Assault       | 0         | \$100.00      | \$0.00            |
| <b>Totals</b> | <u>65</u> |               | <u>\$3,255.00</u> |

**CITY OF BUFFALO**  
**OFFICE OF THE COMPTROLLER**  
**GUN BUYBACK PROGRAM - AUDITED TOTAL**  
**SITE NAME: #4 ST. MARKS EPISCOPAL CHURCH**  
**May 14, 2011**

| Type          | Quantity  | Dollar Amount | Dollar Value      |
|---------------|-----------|---------------|-------------------|
| Non Working   | 18        | \$10.00       | \$180.00          |
| Rifles        | 26        | \$50.00       | \$1,300.00        |
| Handguns      | 23        | \$75.00       | \$1,725.00        |
| Assault       | 0         | \$100.00      | \$0.00            |
| <b>Totals</b> | <u>67</u> |               | <u>\$3,205.00</u> |

**CITY OF BUFFALO**  
**OFFICE OF THE COMPTROLLER**  
**GUN BUYBACK PROGRAM - AUDITED TOTAL**  
**SITE NAME: #5 ST. THOMAS AQUINAS CATHOLIC CHURCH**  
**May 14, 2011**

| Type          | Quantity   | Dollar Amount | Dollar Value       |
|---------------|------------|---------------|--------------------|
| Non Working   | 142        | \$10.00       | \$1,420.00         |
| Rifles        | 77         | \$50.00       | \$3,850.00         |
| Handguns      | 80         | \$75.00       | \$6,000.00         |
| Assault       | 2          | \$100.00      | \$200.00           |
| <b>Totals</b> | <u>301</u> |               | <u>\$11,470.00</u> |

**CITY OF BUFFALO**  
**OFFICE OF THE COMPTROLLER**  
**GUN BUYBACK PROGRAM - AUDITED TOTAL**  
**SITE NAME: #6 ASSEMBLY OF CHRISTIAN CHURCHES**  
**May 14, 2011**

| Type          | Quantity  | Dollar Amount | Dollar Value      |
|---------------|-----------|---------------|-------------------|
| Non Working   | 7         | \$10.00       | \$70.00           |
| Rifles        | 6         | \$50.00       | \$300.00          |
| Handguns      | 20        | \$75.00       | \$1,500.00        |
| Assault       | 0         | \$100.00      | \$0.00            |
| <b>Totals</b> | <u>33</u> |               | <u>\$1,870.00</u> |

**CITY OF BUFFALO**  
**OFFICE OF THE COMPTROLLER**  
**GUN BUYBACK PROGRAM - AUDITED TOTAL**  
**SITE NAME: #7 PRIMERA UNITED METHODIST CHURCH**  
**May 14, 2011**

| Type          | Quantity  | Dollar Amount | Dollar Value      |
|---------------|-----------|---------------|-------------------|
| Non Working   | 19        | \$10.00       | \$190.00          |
| Rifles        | 5         | \$50.00       | \$250.00          |
| Handguns      | 16        | \$75.00       | \$1,200.00        |
| Assault       | 0         | \$100.00      | \$0.00            |
| <b>Totals</b> | <u>40</u> |               | <u>\$1,640.00</u> |