

TO: THE COMMON COUNCIL DATE: June 20, 2007

FROM: THE DEPARTMENT OF
AUDIT & CONTROL

SUBJECT: Audit Report –
Gun Buy Back Program
6/2/2007

We have performed a review of the Gun Buy Back Program as performed by the Buffalo Police Department on June 2nd, 2007. We present here our conclusions for the period described, as well as other such findings as we believe are appropriate.

Our examination was made in accordance with standards established by the Institute of Internal Auditors, and included such procedures as we considered necessary under the circumstances.

In our opinion, the accompanying comments present fairly the operations for the period in accordance with generally accepted government auditing standards.

It was the objective of this Audit to review the procedures followed during the gun buy back program on June 2, 2007, 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 officer in categorizing the type of weapon in one of four categories: non-working (\$10), rifles (\$50), handguns (\$75) and assault weapons (\$100), placing an inventory tag on the weapon and immobilizing the weapon.
- 2) We reviewed the procedures followed by the report technician 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 plus any unused cards equaled the amount of cards issued to the report technician.
- 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 performed a random sample 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 six specific comments. Given that this was a program of limited time and scope, an exit conference was not scheduled, though we would expect that the audit would be referenced for guidance should another gun buy back program be considered.

At this time, we would congratulate the Mayor's Office and Police Commissioner Gipson for initiating a successful program. Far more firearms were removed from the streets than we originally anticipated. I 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 for the program.

In total, 878 guns were received, and \$41,940 in Debit Cards were issued. The City received 279 non-working guns at a dollar value of \$2,790; 241 rifles at a dollar value of \$12,050; 348 handguns at a dollar value of \$26,100; and 10 assault weapons at a dollar value of \$1,000.

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

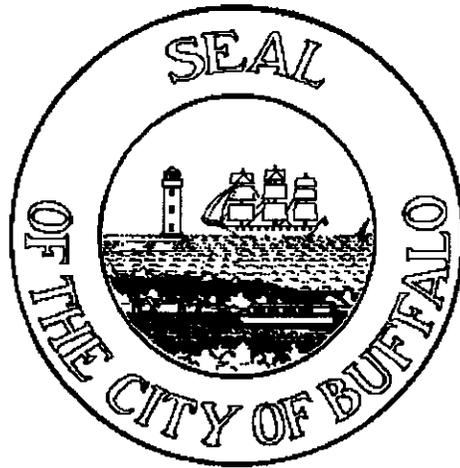
DEPARTMENT HEAD: Andrew A. SanFilippo

TITLE: Comptroller

SIGNATURE:

A handwritten signature in black ink, appearing to read "Andrew A. SanFilippo", is written over a horizontal line.

CITY OF BUFFALO
Audit Report
Department of Police
Gun Buy Back Program
June 2, 2007



City of Buffalo

DEPARTMENT OF
AUDIT AND CONTROL
COMPTROLLER'S OFFICE
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ANDREW A. SANFILIPPO
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DARRYL McPHERSON
CITY AUDITOR

June, 2007

**The Honorable
Common Council of the City of Buffalo**

We have performed a review of the Gun Buy Back Program as performed by the Buffalo Police Department on June 2nd, 2007. We present here our conclusions for the period described, as well as other such findings as we believe are appropriate.

Our examination was made in accordance with standards established by the Institute of Internal Auditors, and included such procedures as we considered necessary under the circumstances.

In our opinion, the accompanying comments present fairly the operations for the period in accordance with generally accepted government auditing standards.



**ANDREW A. SANFILIPPO
COMPTROLLER**

I. Audit Objectives

It is the objective of this Audit to review the procedures followed during the gun buy back program on June 2, 2007, the purchase of firearms 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 officer in categorizing the type of weapon in one of four categories: non-working (\$10), rifles (\$50), handguns (\$75) and assault weapons (\$100), placing an inventory tag on the weapon and immobilizing the weapon.
- 2) We reviewed the procedures followed by the report technician 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 plus any unused cards equaled the amount of cards issued to the report technician.
- 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 performed a random sample 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 blank Debit Cards were issued to the City by JP Morgan Chase. One hundred blank Debit Cards were issued to each of the seven teams of report technicians for activation and distribution during the program. An additional two hundred cards were issued to the Police Department's Senior Budget Examiner for distribution during the day if shortages occurred. The final one hundred cards were stored in the vault in the Division of Audit if more cards were needed.
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 420 cards issued to the sellers and 480 cards returned.
- 2) After the weapons were secured in the Police Department's artillery range, we did a visual scan to make sure all weapons had an inventory tag describing the weapon and a corresponding red plastic tag that showed the officer on the site had inspected and disabled the weapon.
Results: There were three inventory tags discovered in the bottom of the bins used to transport the weapons that had to be re-attached to the

weapons, one inventory tag that was never separated (the person turning in the weapon never received a Debit Card for it) and sixteen red plastic tags that broke during the moving of the weapons. Since none of the red tags had a corresponding inventory tag missing, we are confident all weapons were accounted for. The range officers were re-inspecting all the weapons to make sure they were safe.

- 4) We randomly checked 100 weapons to verify the information on the inventory tag was correctly classified and entered correctly on the data sheet.

Results: Of the sample we used we found two weapons that were incorrectly classified. One starter pistol was classified as a handgun and should have been classified as an "other"; the owner should have been given a \$10.00 Debit Card instead of a \$75.00 card. One sawed off shotgun was classified as a handgun and should have been classified as a rifle/shotgun, a \$50.00 credit instead of \$75.00.

- 5) We tabulated the hand written entry sheets to determine the number of weapons collected in each category and the proper amount was issued for each weapon. We then compared the results to a physical inventory count provided by the Police Department.

Results: The Police Department's physical count showed six more guns than we had inventoried. Six water pistols that resembled actual weapons were turned in that were not inventoried or paid for.

- 6) We reviewed the report on the value cards issued from JP Morgan/Chase to our tabulation of the hand written sheets.

Results: The number of cards issued agreed. We found three cards entered incorrectly: one card was issued for \$235.00 that should have been \$260.00; one card was issued for \$205.00 that should have been \$105.00; one card was issued for \$170.00 that should have been \$220.00. The net result is we issued \$25.00 more than was collected.

IV. Conclusion

In total, 878 guns were received, and \$41,940 in Debit Cards were issued. The City received 279 non-working guns at a dollar value of \$2,790; 241 rifles at a dollar value of \$12,050; 348 handguns at a dollar value of \$26,100; and 10 assault weapons at a dollar value of \$1,000.

We deem that the guns were properly retrieved and the Debit Cards properly issued in accordance with the procedures established for the program.