

TO: THE COMMON COUNCIL DATE: October 2, 2008

FROM: THE DEPARTMENT OF
AUDIT & CONTROL

SUBJECT: Audit Report –
Gun Buy Back Program
9/27/2008

We have performed a review of the Gun Buy Back Program as performed by the Buffalo Police Department on September 27, 2008. 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 September 27, 2008, 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 five specific comments. Given that this was a program of limited time and scope, an exit conference was not scheduled. This was the second year of the program, and lessons learned from the first time were used in the execution this time.

At this time, we would congratulate the Mayor’s Office and Police Commissioner Gipson for duplicating last year’s successful program. Despite a shorter promotional period and the threat of inclement weather, more firearms were removed from the streets than was originally anticipated. 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.

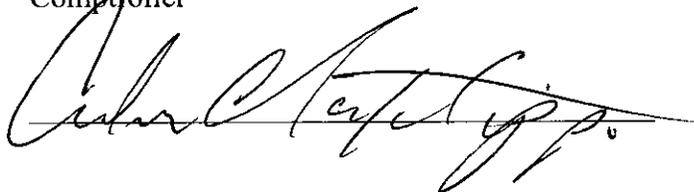
In total, 723 guns were received, and \$33,575 in Debit Cards were issued. The City received 235 non-working guns at a dollar value of \$2,350; 220 rifles at a dollar value of \$11,000; 263 handguns at a dollar value of \$19,725; and 5 assault weapons at a dollar value of \$100.00.

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", written over a horizontal line.

City of Buffalo

DEPARTMENT OF
AUDIT AND CONTROL
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ANDREW A. SANFILIPPO
COMPTROLLER

DARRYL McPHERSON
CITY AUDITOR

October 2, 2008

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 September 27, 2008. We present here our finding and conclusion of the activities that took place on that date.

Our examination was made with knowledge of Government Auditing Standards, issued by the Comptroller General of the United States and Standards for the Professional Practice of Internal Auditing, as promulgated by the Institute of Internal Auditors. These standards require that we plan and perform the examination to afford a reasonable basis for our judgments and conclusions regarding the organization, program, activity or function under examination. An audit also includes assessments of applicable internal control and compliance with requirements of law and regulations when necessary to satisfy audit objectives.



ANDREW A. SANFILIPPO
COMPTROLLER

CITY OF BUFFALO
DEPARTMENT OF AUDIT & CONTROL

AUDIT REPORT ON THE GUN
BUY BACK PROGRAM

ANDREW A. SANFILIPPO
COMPTROLLER



FOR THE DATE
SEPTEMBER 27, 2008

DARRYL MCPHERSON
CITY AUDITOR

OCTOBER 2008

I. Audit Objectives

It is the objective of this Audit to review the procedures followed during the gun buy back program on September 27, 2008, the purchase of weapons using a "no questions asked/no identification required" format, administered by the Department of Police. People bringing in a weapon to one of seven sites located throughout the City would receive a debit card in an amount determined by the type of weapon. A police officer would identify and immobilize the weapon, a report technician would program the debit card and record the transaction and an on-site auditor would review the data in the end.

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 two thousand blank debit cards were issued to the City by JP Morgan Chase Bank. Two 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 program if shortages occurred. The final cards were stored in the safe 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 337 cards issued to the sellers and 1,663 cards returned, which included two voided cards.

- 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: A few immobilization tags were discovered separated that had to be re-attached to their respective weapons. All weapons were accounted for by district. The range officers re-inspected all the weapons and found one rifle to contain a round jammed in it. It was segregated.

- 3) The auditor and the senior budget examiner checked approximately 100 weapons to verify that the information on the inventory tag was correctly classified and entered on the data sheet.

Results: Of the sample taken we found two weapons that were incorrectly classified. Two handguns were classified as rifles/shotguns. A \$ 50.00 debit card was issued in both cases instead of a \$ 75.00 card.

- 4) 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 auditor.

Results: All weapons were accounted for by site location.

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

Results: The number of cards issued agreed. Two cards were voided.

IV. Conclusion

In total, 723 weapons were turned in and the City issued \$ 33,575.00 in debit cards. The City received 235 non-working/antiques at a dollar amount of \$ 2,350.00; 220 rifle/shotguns at a dollar amount of \$ 11,000.00; 263 handguns at a dollar amount of \$ 19,725.00; and 5 assault weapons at a dollar amount of \$ 500.00.

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