

TO: THE COMMON COUNCIL

DATE: September 23, 2009

FROM: THE DEPARTMENT OF
AUDIT & CONTROL

SUBJECT: Audit Report –
Gun Buy Back Program
8/15/2009

We have performed a review of the Gun Buy Back Program as performed by the Buffalo Police Department on August 15, 2009. 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 August 15, 2009, 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 performed 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 Gipson for matching the previous year's successful program. One can argue whether removing these guns has an effect on crime, but 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.

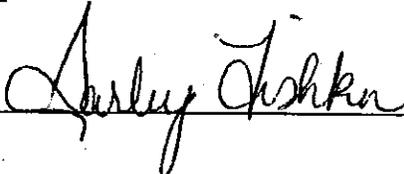
In total, 711 guns were received, and \$34,645 in Debit Cards were issued (including a \$100 variance due to errors in weapon classification and a card incorrectly issued for a total of \$34,545). The City received 202 non-working/antiques at a dollar amount of \$2,020.00; 230 rifle/shotguns at a dollar amount of \$11,500.00; 275 handguns at a dollar amount of \$20,625.00 and 4 assault weapons at a dollar amount of \$400.00.

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

DEPARTMENT HEAD: Darby R. Fishkin

TITLE: Deputy Comptroller

SIGNATURE:

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

CITY OF BUFFALO
DEPARTMENT OF AUDIT & CONTROL

AUDIT REPORT ON THE GUN
BUY BACK PROGRAM

ANDREW A. SANFILIPPO
COMPTROLLER



FOR THE DATE
AUGUST 15, 2009

DARRYL McPHERSON
CITY AUDITOR

SEPTEMBER 2009

I. Audit Objectives

It is the objective of this Audit to review the procedures followed during the gun buy back program on August 15, 2009, 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 performed 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. 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 and another one hundred cards were held in reserve in the Office 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 339 cards issued to the sellers and 1,461 cards returned, which included one void card and one which is to be donated to True Bethel Baptist Church.

- 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 three handguns to contain a round jammed in them. These were segregated.

Results: Of the sample taken we found five weapons that were incorrectly classified. Four handguns were classified as assault weapons. A \$100.00 debit card was issued in all cases instead of a \$75.00 card, \$100.00 overpayment of funds were issued. Also one handgun was incorrectly classified as a rifle/shotgun. A \$50.00 debit card was issued instead of a \$75.00 card resulting in an underpayment of \$25.00. Therefore, the City issued \$75.00 of funds in error.

- 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 auditor.

Results: A total of 711 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 Techs.

Results: The number of cards issued was 339 for a value of \$34,545.00 which did not agree to the JP Morgan Chase Cash Card report of \$34,645.00, a variance of \$100.00. Upon further review one card was issued incorrectly. The wrong Sequence number was entered and the amount issued was \$100.00 which should have been \$75.00; therefore the City over paid \$25.00 of funds. Along with the classification errors of \$75.00, the total of \$100.00 is accounted for.

IV. Conclusion

In total, 711 weapons were turned in and \$34,645.00 in debit cards were issued. The City received 202 non-working/antiques at a dollar amount of \$2,020.00; 230

rifle/shotguns at a dollar amount of \$11,500.00; 275 handguns at a dollar amount of \$20,625.00 and 4 assault weapons at a dollar amount of \$400.00.

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.