



City of Albuquerque
Office of Internal Audit
SUBSEQUENT FOLLOW-UP
PURCHASE AND TRACKING OF AMMUNITION
Report #19-15-106F
April 25, 2019

INTRODUCTION

The Office of Internal Audit (OIA) performed a subsequent follow-up of Audit No. 15-106, Albuquerque Police Department (APD) – Purchase and Tracking of Ammunition during fiscal year (FY) 2019. The purpose of this follow-up is to report on the progress made by APD in addressing the audit finding that was not fully implemented or resolved in follow-up 18-15-106F dated April 25, 2018. Our follow-up procedures rely on the department providing the status of the recommendations.

A follow-up is substantially less in scope than an audit. The objective is to report on the status of corrective action in regard to the findings and recommendations that remained “In Process” or “Not Implemented” after the initial follow-up.

The scope was limited to actions taken to address the audit recommendations from the date of the initial follow-up report through April 15, 2019. Subsequent follow-up procedures rely on the department providing the current status and supporting documentation for addressing the recommendations.

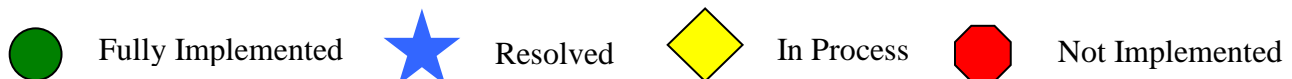
BACKGROUND




APD maintains an extensive supply of both duty use and practice ammunition. APD supports a thorough firearms training program as proficiency with a firearm can often mean the difference between life and death for a law enforcement officer. APD recognizes that with this commitment comes the “obligation to continually maintain a sustainable ammunition inventory managed to meet Department consumption demands” and that “safeguarding the stockpiles and maintaining an accurate inventory is essential both for reasons of fiscal responsibility and for public safety concerns.”

SUMMARY

This report addresses the one outstanding recommendations that was not fully implemented or resolved at the time of the initial follow-up. The original audit report included two recommendations. At the time of the initial follow-up, one recommendation was considered fully implemented or resolved, and one recommendation remained outstanding.



The table below provides a summary of the status of recommendations over time. The status of the recommendations is identified by the symbols in the following legend:



Audit No.	Report Title	Original and Follow-up Report Dates	Recommendations				Total Outstanding
			Total #				
15-106	Purchase and Tracking of Ammunition - APD	6/24/2015	2				
	18-15-106F – First Follow-up	4/25/2018	2	1	1	0	1
	19-15-106F – Subsequent Follow-up	4/25/2019	2	1	1	0	1

Recommendation	#1
Original Report Recommendation	<p>APD should:</p> <ul style="list-style-type: none"> ○ Create and implement formal policies and procedures regarding the purchase, tracking and management of ammunition. These policies and procedures should: <ul style="list-style-type: none"> ▪ Establish and communicate clear expectations to ensure accountability of ammunition inventory, ▪ Document how to process donations and disposal of ammunition that is no longer needed, ▪ Document how frequently inventory counts should be taken (ex: no less than quarterly), ▪ Require that verifications of inventory be documented on the usage form and include: <ul style="list-style-type: none"> • Date of verification, • Name of individuals who verified the ammunition, and • Total rounds verified. ▪ Require that any errors or discrepancies noted be researched and reported through the appropriate chain of command. ▪ Identify internal controls including: <ul style="list-style-type: none"> • Physical access, • Documentation, and • Segregation of Duties. ○ Determine acceptable inventory levels for each location. ○ Prepare formal projections for the use and purchase of ammunition to ensure levels of inventory are adequate and sufficient budget is requested to meet APD’s needs. These projections should consider, at a minimum: <ul style="list-style-type: none"> ▪ Number of officers assigned at each APD location,

	<ul style="list-style-type: none"> ▪ Anticipated training schedule, and ▪ Lead time. <ul style="list-style-type: none"> ○ Require that all shipments of ammunition be delivered to and distributed from a central location as determined by APD. ○ Provide each APD location with identical ammunition tracking/usage forms that record the following information: <ul style="list-style-type: none"> ▪ Type of ammunition, ▪ Date, ▪ Requesting officer, ▪ Issuing officer, ▪ Number of rounds issued, and ▪ Running total/remaining balance. ○ Ensure that an ammunition tracking/usage form exists for each type of ammunition at all APD locations and the Range (including any remaining ammunition from shooting competitions). ○ Consider implementing an electronic inventory system for tracking ammunition. ○ Create formal, written policies and procedures for recycling brass (spent ammunition casings), to include at a minimum: <ul style="list-style-type: none"> ▪ Detailed process to be followed, ▪ Name of recycling center to be used, ▪ That all payments for recycling are to be made via check payable to the City of Albuquerque, and ▪ Process to deposit check. ○ Recycle casings on a regular schedule (ex: quarterly) so that data may be collected and trend analysis can be performed.
<p>Status as of First Follow-Up</p>	<p>Status Reported by APD as of April 25, 2018: APD has updated Standard Operating Procedure 2-3 to address ammunition inventory. Locations for storing practice ammunition have been limited and a central location has been established for receiving shipments. A minimum level of ammunition has been established, and a tracking/usage form has been created for each type of ammunition. Any discrepancies noted in inventory are communicated through the chain of command. APD is currently using manual inventory logs, but is moving toward an electronic inventory system.</p>

	<p> In Process</p> <p><i>APD has addressed ammunition inventory in SOP 2-3, is progressing toward an electronic inventory system, has identified a main location for shipping and receiving orders, has established a minimum inventory level, and has established a tracking/use form for each type of ammunition. However, the frequency of inventory verification and how to handle the donation and disposal of ammunition have been included as proposed updates to the SOP, but are not yet final. The processes for disposing of unusable ammunition and recycling brass have not been formalized.</i></p>
<p>Action Taken Since First Follow-up</p>	<p>“APD Academy personnel who supervise the shooting range are in the process of writing a manual that will incorporate the items requested by the audit. The manual is not completed.”</p>
<p>Current Status</p>	<p> In Process</p> <p><i>The SOP designates the Range Master to maintain control over inventory. However, policies and procedures for inventory and recycling brass are in the process of being developed.</i></p>

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No. 19-15-106F

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