

CITY OF BUFFALO
DEPARTMENT OF AUDIT & CONTROL

AUDIT REPORT ON THE GUN BUY
BACK PROGRAM

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I. Audit Objectives

It is the objective of this Audit to review the procedures followed during the gun buyback program on August 18, 2012, 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.
- 7) We analyzed payroll costs associated with the departments involved for the day’s event.

III. Findings

- 1) A total of 1,700 blank debit cards were issued to the City by JP Morgan Chase Bank. Eleven hundred blank debit cards were distributed to the Report Technicians for activation during the program using past location usage figures as a guide. An additional six hundred cards were issued to the Police Department’s Senior Budget Examiner for distribution during the program if shortages occurred.

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 334 cards issued to the sellers, 766 unused cards returned from the sites (1 was a void), 17 cards were used for training purposes and 583 were held by the Police Department’s Senior Budget Examiner.

- 2) After all weapons were secured in the Police Department’s Artillery Range, 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. A complete physical inventory count was done by the Senior Budget Examiner and two auditors.

Results: A total of 745 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 334 for a value of \$32,140 which did not agree to the JP Morgan Chase Cash Card report of \$32,065, a variance of \$75.00. Upon further review, the physical count of weapons at one location revealed that one weapon was originally counted as a working handgun instead of a nonworking weapon. By making this change, all weapons now matched exactly what was paid out in Chase Cash Cards. To note: the total \$32,065 expenditure in debit cards is extracted from a *Special Revenue Fund Account –Drug Asset Forfeiture Funds (DAFF)* which is revenue received from the Drug Enforcement Administration (DEA) as the city’s share of drug asset forfeitures. Restrictions are placed on these funds on how they can be used.

- 5) A special code (501) was set up for timekeepers to identify costs associated with the Gun Buy Back event not paid for with Drug Asset Forfeiture Funds. Auditors calculated the amount of money spent on personnel costs for the event in the following areas using this code:

- Police Officers
- Report Technicians / Police Office Personnel
- Auditors

Twenty-two Police Officers were paid under payroll code 201 – 202 which identifies overtime and overtime second shift pay. The total cost of police payroll was \$9,005.58.

Nineteen Report Technicians along with two police office personnel were paid under code 201 - 202 as well. The total cost associated with these individuals was \$4,698.49 from which \$485.81 will be paid out as comp time. A total of 18 compensatory hours was accumulated

Nine Auditors were assigned to the event and were paid for the following duties: Car allowance of \$81 and overtime costs of \$1,621.66 from which \$957.17 will be compensated as compensatory time. A total of 27 compensatory hours was accumulated.

It should be noted that compensatory hours are not paid when earned but are usually used for taking time off in the future or cashed out due to retirement or separation from employment. These are paid out at whatever hourly rate the individual is currently at, thereby making it a monetary cost to the department. We are using current rates to estimate these costs. See Exhibit A below.

Exhibit A

Department	# of Employees	# of Hours worked	Value of Compensation	Avg. Compensation
Police Officers	22	165	\$9,005	\$409
Report Technicians / Police Office Personnel	21	160	\$4,698	\$224
Auditors	9	44	\$1,622	\$180

Audit Note: Over 50 employees were scheduled on August 18, 2012

Results: An approximate total of \$15,000 was appropriated out of the city's general fund to pay for the overtime and compensatory time for personnel working the event. Overtime costs associated with the Gun Buy Back program are the responsibility of each city department participating.

IV. Auditor Analysis

A graphical and mathematical breakdown of all Gun Buy Back events (2007, 2008, 2009, 2011 and 2012) is presented in figures one, two, three, four.

Figure 1

Gun Buy Back Location	2007	2008	2009	2011	2012
True Bethel / Jordan River Baptist*	184	88	133	100	72
St. Johns Baptist	79	68	45	33	77
Church of Good Shepard	139	126	137	65	123
St. Marks / Assembly of Christian Churches*	125	93	95	67	130
St. Thomas Aquinas	315**	309**	274**	301**	313**
Prince of Peace	17	14	12	33	2
Primera United Methodist	19	25	15	40	28
	878	723	711	639	745

Audit Note: * New locations in 2011-2012

Audit Note: ** Saint Thomas Aquinas averages over 300 weapons per event

Figure 2

Month / Year	Number of Guns	Average Price per Weapon
Jun-07	878	\$47.77
Sep-08	723	\$46.44
Aug-09	711	\$48.59
May-11	639	\$43.84
Aug-12	745	\$43.04*

Audit Note: * In 2012 lowest average price per weapon was recorded due to high number of non-working guns obtained

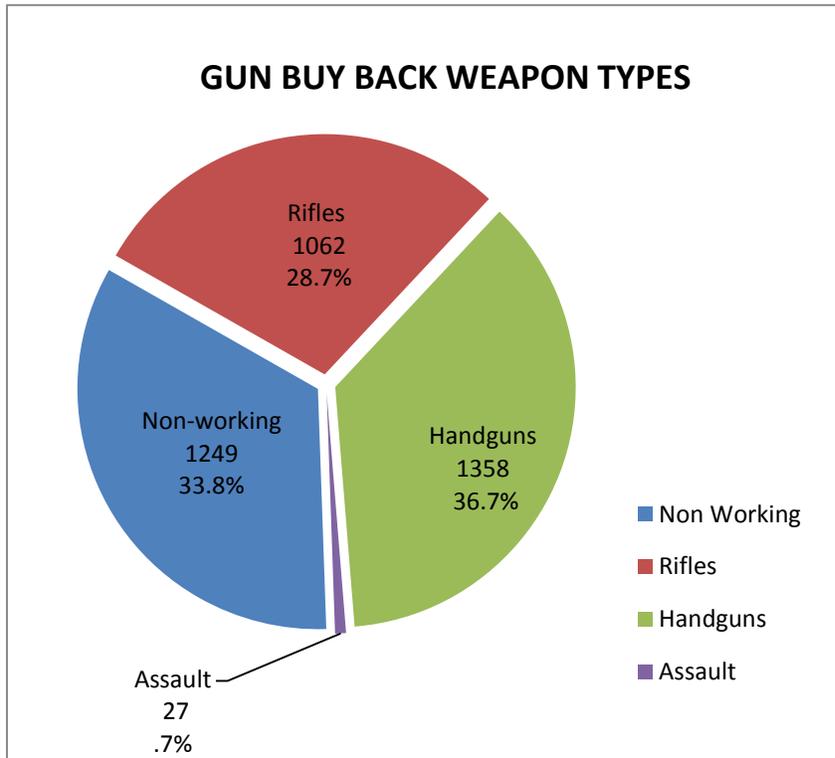
Figure 3

City of Buffalo Gun Buy Back all Inclusive		Years 2007 - 2012		
Type	Quantity	Dollar Amount per Weapon	Dollar Value paid out	
Non - Working	1249	\$10.00	\$12,490.00	
Rifles	1062	\$50.00	\$53,100.00	
Handguns	1359	\$75.00	*\$101,925.00	
Assault	27	\$100.00	\$2,700.00	
Totals	3697		\$170,215.00	

Audit Note: *Nearly 60% of money paid out went in the form of handguns

To Note: The full \$170,215 paid out for the gun buy bank program from 2007 to 2012 was covered by funds received from the Drug Enforcement Administration.

Figure 4



Audit Note: Category of weaponry received 2007-2012

V. Recommendations

- It was noted that from the 7 locations that the gun buy-back program took place, there is great variance in how many guns are turned in. Given that every location incurs salary expense that is not reimbursed to the City from another source, we recommend that the reasonableness of continuing in a low volume location be investigated. Conversely, it may be prudent to explore the potential for alternate locations or consolidations of current locations.

VI. Conclusion

In total, 745 weapons were turned in and \$32,065 in debit cards was issued. The City received 294 non-working/antiques at a dollar amount of \$2,940, 193 rifle/shotguns at a dollar amount of \$9,650, 253 handguns at a dollar amount of \$18,975 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.