

**CITY OF BUFFALO
DEPARTMENT OF AUDIT AND CONTROL**

**AUDIT REPORT
GUN BUY BACK PROGRAM
CONDUCTED ON MAY 4, 2013**

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Preface

The City of Buffalo (the “City”) held its sixth annual Gun Buy Back Program on May 4, 2013. As in past years, the operating hours were from 9 a.m. to 5 p.m., and included seven drop off sites. This program is led by the Buffalo Police Department using the no questions asked/no identification required policy. As stated on the City of Buffalo website, the goals of the program are to provide safer neighborhoods throughout the City of Buffalo, to support Mayor Brown’s Zero Tolerance Law Enforcement Agenda, and to instill a sense of confidence and safety among the city’s law abiding residents.

During the course of the Gun Buy Back, bank issued debit cards are given in return for each weapon acquired. The amount paid for each weapon depends on the condition and type. The category breakdown and redemption value of each weapon acquired is presented below:

- Antique or non-working -\$10.00
- Rifles or shotguns - \$50.00
- Handguns - \$75.00
- Assault guns - \$100.00

Results of 2013 Gun Buy Back Program

Location	Number of Guns	Payment for Guns	Estimated Personal Cost	Total Cost of Gun Buy Back
St. Thomas Aquinas	347	\$ 12,725	\$ 5,059	\$ 17,784
True Bethel / Jordan River	103	5,790	2,302	8,092
St. Marks / Assembly	115	5,645	2,244	7,889
Church of Good Shepard	109	4,990	1,984	6,974
St. Johns Baptist	44	2,550	1,014	3,564
Primera United Methodist	30	1,930	766	2,696
Prince of Peace	16	710	282	992
Total	764	\$ 34,340	\$ 13,651	\$ 47,991

Historical Collection Results of Gun Buy Back Program by Location

Location	2013	2012	2011	2009	2008	2007	Average
St. Thomas Aquinas	347	313	301	274	309	315	310
St. Marks / Assembly	115	130	67	95	93	125	104
Church of Good Shepard	109	123	65	137	126	139	117
True Bethel / Jordan River	103	72	100	133	88	184	113
St. Johns Baptist	44	77	33	45	68	79	58
Primera United Methodist	30	28	40	15	25	19	26
Prince of Peace	16	2	33	12	14	17	16
Totals	764	745	639	711	723	878	744

Historical Collection Results of Gun Buy Back Program by Gun Type

Type	2013	2012	2011	2009	2008	2007	Payments
Handguns	268	253	219	275	263	348	\$ 121,950
Rifles	215	193	178	230	220	241	63,850
Non Working	273	294	239	202	235	279	15,180
Assault	8	5	3	4	5	10	3,500
Totals	764	745	639	711	723	878	\$204,480

Audit Objectives

The audit objectives are as follows:

1. Verify number of guns collected, both in total and by type.
2. Verify proper amount paid for guns collected.
3. Observe all guns collected were destroyed.
4. Determine cost of the Gun Buy Back program.

To meet these objectives the following procedures will be performed:

1. To verify the number of guns collected, the guns will be counted by auditors at the collection site and again after delivery to the secure storage location in Police Headquarters. Additionally, the guns will be recounted prior to destruction.
2. To verify proper amount paid, we will review disbursement reports prepared by the bank where cash is held and trace to amounts recorded on tally sheets from collection sites.
3. We will observe the destruction of the guns at Gerdau Ameristeel Recycling Plant.
4. We will request payroll records for employees involved in the program to determine the cost of the program.

Audit Findings

1. Number of Guns Collected

The inventory from this year's event totaled 273 non-working weapons, 215 rifles, 268 handguns and 8 assault weapons. The total of **764** weapons was verified by auditors who performed a physical inventory count of the guns at Police Headquarters. The total agreed to numbers recorded at the seven Gun Buy Back locations. Prior to the destruction of these weapons, storage and safe keeping is at the discretion of the Buffalo Police Department. On June 25, 2013, auditors returned to Police Headquarters to verify all 764 guns acquired on May 4, 2013 were still on hand. The physical count on June 25, 2013 determined all 764 guns were secured and accounted for.

2. Amount Paid for Guns Collected

The amount dispensed to acquire these weapons, using Chase Bank Cash debit cards, totaled \$34,265. However, one \$75 recipient did not have their card properly activated at the onset. Corrections to this debit card have now been made. Therefore, the final payout was \$34,340. All monies dispensed were originally part of the City's Trust and Agency Fund Account- Drug Asset Forfeiture Funds, (DAFF). Four non-working weapons were not redeemed for a monetary sum.

3. Observation of Destruction

For the first time since the Gun Buy Back Program began, auditors were able to observe the destruction of the guns. The guns were destroyed at the Gerdau Ameristeel Recycling Plant on August 6, 2013. The guns were taken from the secure location at Police Headquarters and transported in a Police Van to the destruction site. At the site, all the guns were loaded into two vehicles that were to be destroyed. After loading all guns in the vehicles, the vehicles were crushed and loaded into the automobile shredder. Minutes later both the autos and guns were shredded into small unrecognizable pieces. The pieces will be recycled into various steel products. In total 2,180 lbs. of guns were recycled.

4. Payroll Cost of Gun Buy Back Program

To provide for the necessary staffing levels for the Gun Buy Back event, each facility is staffed with a minimum of two police officers, two report technicians, and one auditor. Higher volume facilities will incur an increase in police officers and auditors to monitor these activities. Payroll costs associated with the event are as follows: Police Department personnel - \$11,917 and Auditing staff - \$1,734, for a total of \$13,651.

Audit Recommendations

1. Elimination of Sites with Lowest Participation

Several sites have extremely poor participation in the program. Elimination of these sites should be considered.

2. Increase Physical Controls at Gun Storage Site

In recounting the guns six weeks after the event occurred, it was determined that all guns were accounted for, therefore the physical controls in place worked. However, with a minor adjustment the physical controls could be greatly improved.

After collection, guns were located in unsecured bins and tubs in a storage area in the basement of police headquarters. It was undetermined how many people have access to the storage area. If guns were secured in tamper proof bins, the physical controls would be dramatically increased, thereby reducing the chance of undetected theft. The feasibility of this should be considered if future Gun Buy Back Programs are to occur.