

Audit Report

Department of Corrections

Firearms Inventory



Office of the County Auditor
Baltimore County, Maryland
May 2008



MARY P. ALLEN, CPA
COUNTY AUDITOR

**BALTIMORE COUNTY , MARYLAND
OFFICE OF THE COUNTY AUDITOR**

400 WASHINGTON AVENUE
TOWSON, MARYLAND 21204
410-887-3193
410-887-4621 (FAX)

May 29, 2008

Honorable Members of the County Council
Honorable James T. Smith, Jr., County Executive
Baltimore County, Maryland

We have audited the Department of Corrections' (DOC) internal controls over its firearms inventory for the period July 1, 2006 through June 26, 2007. As of June 26, 2007, the Department reported 55 firearms in its inventory.

Our audit disclosed that the DOC could strengthen controls over the physical access to its firearms and improve firearms usage documentation. In particular, the DOC could strengthen controls over physical access to firearms kept at the Police Department's Firing Range vault by using a locking system to restrict access solely to DOC personnel. Additionally, the DOC could improve firearms usage documentation by establishing a sign-in/sign-out log at the Firing Range vault location and by requiring using officers to countersign the log maintained at the Detention Center armory location.

We wish to express our appreciation to the Department of Corrections for the cooperation and assistance extended to us during our audit.

Our audit reports and responses thereto are available to the public and may be obtained on-line at "www.baltimorecountymd.gov/agencies/auditor" or by contacting the Office of the County Auditor, 400 Washington Avenue, Towson, Maryland 21204.

Respectfully submitted,

A handwritten signature in cursive script that reads "Mary P. Allen".

Mary P. Allen, CPA
County Auditor

Table of Contents

| | <u>Page</u> |
|--|-------------|
| Transmittal Letter | 1 |
| Background..... | 3 |
| Findings and Recommendations..... | 4 |
| Audit Scope, Objectives and Methodology..... | 6 |

Background

The Department of Corrections (DOC) is responsible for operation of the Baltimore County Detention Center, including the custody and care of all prisoners. In this regard, the Department maintains an inventory of firearms that includes handguns and shotguns assigned to sworn correctional officers who meet specific weapons qualification standards. As of June 26, 2007, the Department reported 55 firearms in inventory. The Department maintains these firearms in two locations: 30 firearms are located at the Police Department's Firing Range vault for training purposes and 25 firearms are located at the Detention Center (stored in an armory when not in use) for security purposes, including guarding the perimeter and providing security for prisoner transportation (e.g., to medical facilities).

Findings and Recommendations

DOC could strengthen controls over physical access to its firearms and improve firearms usage documentation.

- The DOC's policy directives require firearms to be stored in a secured area with access limited to authorized personnel (e.g., DOC qualified firearms instructors). The DOC's firearms are stored in a secured area (e.g., locking vault with security cameras) within the Police Department's Firing Range and access to the vault is restricted to authorized Police Department personnel (e.g., firearms instructors and armorers). Our review disclosed that physical access within the vault to 19 of the DOC's firearms was not restricted solely to DOC personnel. Specifically, we noted that 15 pistols and 4 shotguns were kept in a common area (e.g., on a shelf with no locking system) of the vault accessible to authorized Police Department personnel. The DOC could strengthen control over access to these 19 weapons by restricting access solely to DOC personnel with a locking system.
- At the Firing Range vault location, access to the vault is controlled at all times by authorized Police Department personnel (i.e., firearms instructors and armorers). DOC personnel enter the vault to access DOC firearms for training purposes (approximately three times per month with firearms issued and returned to the vault after each training session). We noted, however, that the DOC did not maintain firearms usage documentation (e.g., a sign-in, sign-out log) to account for firearms usage activity (i.e., when used in training sessions). The DOC could improve firearms usage documentation by maintaining a log, signed by the user and the weapons custodian (i.e., DOC qualified firearms instructor), to account for the issuance and return of DOC firearms stored at the Firing Range.
- At the Detention Center armory location, the DOC controls access to firearms with physical security measures (e.g., security cameras, security cards, and motion detector) and conducts six documented physical inventories of firearms each day (at the beginning and end of each shift). In addition, the DOC maintained a written log to evidence the removal and return of firearms. We noted, however, that the DOC did not require the using officer to countersign the

log to verify the entries in the log. The DOC could improve firearms usage documentation by requiring the user to sign the log when firearms are removed from and returned to the armory.

Audit Scope, Objectives and Methodology

We have audited the procedures and controls for firearms inventory maintained by the Baltimore County Department of Corrections for the period July 1, 2006 through June 26, 2007. The audit was conducted in accordance with generally accepted government auditing standards, except for the requirement of an external quality control review.

In accordance with the Baltimore County Charter, Section 311, the objectives of our audit were to evaluate the adequacy of internal control practices and procedures over the Department's firearms inventory. In planning and conducting our audit, we focused on firearms controlled and managed by the Department based on assessments of materiality and risk.

Our audit procedures included inquiries of appropriate personnel, inspections of documents, records, and firearms on hand, and observations of the Department's operations. We also tested transactions and performed other auditing procedures that we considered necessary to achieve our objectives.

The Department's management is responsible for establishing and maintaining effective internal control to safeguard its firearms inventory. Internal control is a process designed to provide reasonable assurance that objectives pertaining to the reliability of financial records, effectiveness and efficiency of operations including safeguarding of assets, and compliance with applicable laws, rules and regulations are achieved.

Because of inherent limitations in internal control, errors or fraud may nevertheless occur and not be detected. Also, projections of any evaluation of internal control to future periods are subject to the risk that conditions may change or compliance with policies and procedures may deteriorate.

Our reports on internal control and fiscal compliance are designed to assist the Baltimore County Council in exercising its legislative oversight function and to provide constructive recommendations for improving County operations. As a result, our reports generally do not address activities we reviewed that may be functioning properly.