



**AUDIT FOLLOW-UP REPORT
DETENTION CENTER ARMORY
COMPLIANCE & ACCOUNTABILITY
PROCEDURES**

**FOR THE PERIODS OF
JANUARY 1 2014 - DECEMBER 31, 2018**

**Ernest Harvin, CIA
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Doña Ana County**

AUDIT FOLLOW-UP MEMORANDUM

DATE: September 23, 2019
TO: Fernando Macias, County Manager
FROM: Ernest Harvin, CIA, Internal Auditor
SUBJECT: Results of Follow-Up Review for the Detention Center Armory Audit

EXECUTIVE SUMMARY

The Internal Audit Function issued an audit report on April 1, 2019, entitled *Audit Report Detention Center Armory Compliance & Accountability Procedures*, upon which it followed up in September 2019. In response to the follow-up for the original Audit Report's nine Moderate-level risks and four High-level risks, the Detention Center (DC) indicated that it would be taking corrective actions to implement or respond to Audit Report recommendations.

The DC's actions to implement the recommendations are summarized in the RESULTS (pg. 3) section of this report, and detailed in Exhibit A (pg. 6). The Internal Audit Function assessed evidence of the DC's implementation of recommendations from the Audit Report, and determined the following:

- Recommendations/Corrective actions for three of the four High-level risks were implemented; Corrective actions for one of the four High-level risks is in progress
- Recommendations/Corrective actions for eight of the nine Moderate-level risks were implemented; Corrective actions for one of the nine Moderate-level risks is in progress
- Recommendations/Corrective actions for six of the six Low-level risks were implemented, per Management

BACKGROUND & METHODOLOGY

The Internal Audit Function started an internal audit of the Detention Center's Armory operations and procedures on February 13, 2019. The fieldwork was completed on March 28, 2019. The audit resulted in an audit report containing nineteen (19) findings. This report contained six (6) Low-level risks, nine (9) Moderate-level risks, and four (4) High-level risks. As there were multiple Moderate-level & High-level risks/findings, the auditor sought to conduct a 90-Day follow-up review as a means of gaging and reporting on management's progress in addressing audit findings and recommendations.

In the case of recommendations for Low-level risks, the auditor consulted with DC leadership for verbal confirmation of corrective actions taken. Herein, due to the low level of materiality of

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these risks/findings, it was not deemed necessary to perform testing to verify that corrective action had been taken. For recommendations of Moderate-level & High-level risks/findings, the internal auditor both consulted with the DC leadership verbally and performed limited testing to verify the existence of procedures and processes that had been established since the issuance of the original audit report. The results of this fieldwork are outlined in the next section, and detailed below in Exhibit A.

RESULTS

Finding 1: Munitions Accountability

DC management committed to (1) conduct an inventory to reconcile the numbers for unaccounted munitions, (2) implement the documenting of incoming inventory by close of business the next day after arrival, and (3) conduct monthly inventory by COB of the 7th of each month.

Conclusion: The internal auditor reviewed management's updated Standard Operation Procedures (SOP) containing the information above, and tested inventory items for accurate accountability. Corrective actions were implemented for this finding.

Finding 2: Munition Handling Procedures

DC management agreed to contact DASO in the event of unexploded ordnances, vacating the area until the ordnance has been cleared. This guidance would be added to an SOP.

Conclusion: The internal auditor reviewed a Management Directive (MD) that directed implementation of the actions above; the MD is to serve as guidance until the Directive is officially added to the SOP by December 1, 2019. Corrective Actions were implemented for this finding.

Finding 3: Unauthorized Explosives Storage

DC management confirmed that they would seek clarification from an ATF¹ Industry Operations Investigator concerning the legitimacy of the armory storage of Type 2 and Type 3 munitions.

Conclusion: Management informed the internal auditor that it had consulted with an ATF official who conducted a walk-thru of the armory. It was recommended that a Type 2 storage magazine be established within either the current magazine, or some 75 feet away from the building, to meet all ATF guidelines for proper storage compliance. Management has decided to purchase and input a Type 2 container for the storage of applicable munitions. Corrective actions for this finding are pending full implementation.

¹ Alcohol, Tobacco, and Firearm

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Finding 4: Off-Duty Weapons Use

DC management confirmed that the practice of allowing officers to check out assigned weapons for unofficial, off premises use has been ceased.

Conclusion: According to management, this practiced has been ceased, indefinitely. Recommendations for this finding were implemented.

Finding 5: Inventory Records

DC management developed a spreadsheet for inventory, inputted signature and date/time stamp options, and began saving these sheets in PDF format. Management also updated the SOP with the new standards.

Conclusion: The Internal Auditor reviewed the information above, and recommended that management take the further step of password protecting the PDF. Corrective actions were implemented for this finding.

Finding 6: Sensitive Item Tags

DC management created an asset form for each weapon, with the weapon's description, tag number, model number, and serial number. The form acts as an accountability measure for each weapon as it will contain history for the weapon. The accountability process is outlined in an SOP.

Conclusion: The Internal Auditor reviewed a listing of asset forms for weapons, verifying the existence of the items. Corrective actions were implemented for this finding.

Finding 7: Un-Inventoried Sensitive Items

DC management agreed to have all sensitive items tagged with asset tags, and inventoried annually as part of the Annual Asset Inventory.

Conclusion: While management has tagged multiple sensitive items, the Audit found that some sensitive items still did not bear a DAC tag for identification and tracking. The Audit recommends that management notify personnel to contact the Safety Sergeant, if their sensitive items have no tag or an incorrect tag number. Recommendations for this finding are pending full implementation.

Finding 8: Weapons Repair Accountability

DC management developed an Asset Inventory form to catalogue weapon repairs, and updated the SOP to reflect the changes.

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Conclusion: The Internal Auditor reviewed the updated Asset Inventory forms, along with the recent history of a weapon that had been remitted for repairs. Corrective actions were implemented for this finding.

Finding 9: Missing Safety Data Sheets

Per management, a paper copy of Safety Data Sheets (SDS) has been created and is stored in a 3-ring binder that will remain in the Detention Center Armory. Along with the paper copy, an inspection form and table of contents were created to ensure that the book is inspected monthly to ensure all of the proper forms are present. The inspection of the book will be part of the monthly inventory.

Conclusion: The Internal Auditor reviewed the SDS, 3-ring binder, and traced a sampling of munitions back to the binder, as a test of completeness. Recommendations for this finding were implemented.

Finding 10: Fire Department Notification

DC management agreed to contact the local fire department with a listing of the types of munitions stored in its magazine.

Conclusion: The Internal Auditor reviewed the signed United Postal Service's returned notification, from the City of Las Cruces Fire Department, where management remitted its listing of munition types. Recommendations for this finding were implemented.

Finding 11: Receiving of Weapons

DC management concluded that no weapons will be stored in the warehouse overnight. A notification process will be outlined in an SOP and the warehouse will be made aware of the addition.

Conclusion: Discussions with warehouse staff indicated that they understood the SOP guidance above. A review was also made of the updated SOP. Corrective actions were implemented for this finding.

Finding 12: Inventory Reconciliations

DC management concurred that an excel spreadsheet has been created that will properly account for amounts entered concerning the inventory of ammunition and weapons. Recommendations for this finding will currently be imposed via a Management Directive, until it is officially added to the SOP by December 1, 2019.

Conclusion: The internal auditor reviewed a Management Directive (MD) that directed implementation of the actions above; the MD is to serve as guidance until the Directive is

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officially added to the SOP by December 1, 2019. Corrective actions were implemented for this finding.

Finding 13: Inconsistent Records for Munitions Use

DC management purports that the Safety Sergeant or authorized representative is to be notified immediately prior to any munitions (that are to be expended) being taken out of the armory. Notification will occur via email or landline, as well as each munition type will be logged in or out by authorized personnel only. Recommendations for this finding will currently be imposed via a Management Directive, until it is officially added to the SOP by December 1, 2019.

Conclusion: The Internal Auditor reviewed an MD that directed implementation of the actions above; the MD is to serve as guidance until the Directive is officially added to the SOP by December 1, 2019. Recommendations for this finding were implemented.

Type I Findings

DC management affirmed that recommendations and/or corrective actions for findings #14, #15, and #18 had been implemented; recommendations for findings #16, #17, and #19 will currently be imposed via a Management Directive, until they are officially added to the SOP by December 1, 2019.

Conclusion: Management addressed the findings above.

EXHIBIT A

Follow-Up Review Finding #	Recommendations	Management Actions Taken	Auditor's Follow-up	Results
1 Munitions Accountability	Utilize digital accountability methods; Develop an accurate record of armory inventory; Update SOP with a time-frame for adding inventory	August 2019 Inventory conducted; SOP updated to document incoming inventory by COB; SOP updated to complete inventory by 7 th of each month	Reviewed inventory records – 08/2019; Reviewed updated SOP deadlines for adding new inventory and conducting monthly inventory	Corrective Actions were implemented for this finding
2 Munition Handling Procedures	Contact DASO and implement proper damaged ammo and unexploded ordnances disposal practices	Provided staff a Management Directive, until updates are officially added to the SOP by December 1, 2019.	Reviewed Management Directive and updates to be approved in the SOPs.	Corrective Actions were implemented for this finding
3 * Unauthorized Explosives Storage	Contact an ATF Industry Operations Investigator for a preliminary armory compliance inspection	Management consulted with an ATF official, and will make the necessary modifications.	Reviewed proof of an AFT official's visit; Management received guidance on properly addressing the issue	Corrective Actions for this finding are pending full implementation
4 Off-Duty Weapons Use	Immediately cease the practice of allowing officers to check out assigned weapons for unofficial, off premises use	DC Management confirmed that the practice of allowing officers to check out assigned weapons for unofficial, off premises use has been ceased.	Received verbal confirmation from Management that this practice is no longer allowed	Recommendations for this finding were implemented

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5 Inventory Records	Scan-in & save PDF inventory records w/ signature & date; Outline in SOP	Staff developed an appropriate spreadsheet, signs and dates the inventory, and saves it as a PDF. This process was added to the SOP	Reviewed inventory record and PDF, noting signature and date/time stamp; Reviewed updated SOP	Corrective Actions were implemented for this finding
6 Sensitive Item Tags	Bring sensitive items accountability operations into compliance with Capital Outlay (Fixed Assets) policy	An asset form was developed for each weapon, acting as an accountability measure for each weapon; The process is outlined in an SOP.	Reviewed the binder containing the weapon tags, and the updated SOP	Corrective Actions were implemented for this finding
7 Un-Inventoried Sensitive Items	Tag and add to inventory listing, all sensitive items, inventorying them annually.	Tagged sensitive items with asset tags; to be inventoried annually as part of the Annual Asset Inventory.	Confirmed inventory tags, and update to SOP; still missing some items	Recommendations for this finding are pending full implementation
8 Weapons Repair Accountability	Issue temporary hand receipts when remitting weapons for repair; Acquire a copy of shipping documents; Update changes in SOP	DC Management developed an Asset Inventory form to catalogue weapons repairs, and updated the SOP to reflect the changes.	Reviewed the updated SOP and Asset Inventory forms	Corrective Actions were implemented for this finding
9 Missing Safety Data Sheets	Provide a paper copy of SDS sheets in a 3-ring binder that will remain in the Detention Center Armory	Provided a paper copy of SDS sheets in a 3-ring binder that will remain in the Detention Center Armory	Reviewed the SDS binder, and matched hazardous materials, to SDS sheets.	Recommendations for this finding were implemented
10 Fire Department Notification	Contact the local Fire Department with a listing of the types of munitions stored in the DC armory	DC management contacted the local fire department with a listing of the types of munitions stored in its magazine.	Obtained a copy of the certified letter remittance, signed the City of Las Cruces Fire Department	Recommendations for this finding were implemented
11 Receiving of Weapons	Notify appropriate staff of incoming firearms; Secure firearms in the armory before COB; Acquire documentation for firearm receipts; Update SOPs accordingly	Notified warehouse personnel of appropriate actions for incoming weapons and munitions; updated SOP accordingly.	Queried warehouse staff concerning the policy updates; Reviewed SOP	Corrective Actions were implemented for this finding
12 Inventory Reconciliations	Conduct quarterly reconciliations (not by Safety Sergeant); Chronicle & resolve abnormal variances; Acquire proper approval for inventory adjustments	Agreed to quarterly reconciliations of inventory by someone other than the Safety Sergeant; Inputted updates into SOP.	Reviewed SOP for updates	Corrective Actions were implemented for this finding
13 Inconsistent Records for Munitions Use	Develop & chronicle more thorough and consistent procedures for munitions accountability	Agreed to notify designated personnel prior to incoming or outgoing armory inventory	Reviewed SOP for updates	Recommendations for this finding were implemented

* - For this finding the internal auditor referenced an ATF regulation from 2002, however the updated 2012 ATF regulation did not supersede nor alter the 2002 data defining an 'inhabited' area.

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2 November 2023

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