



MANAGEMENT LETTER of AUDIT OBSERVATIONS

April 4, 2019

Vincent Pokluda, Interim Detention Center Director

An internal audit of the Dona Ana County (DAC) Detention Center's Armory Accountability procedures was completed as of April 1, 2019, and the issuance of an official Audit Report is pending Management Responses. Internal audits are carried out in all areas of County operations. Thus, in every case the audit focus is upon improving operations by providing management with a reasonable assurance of whether or not internal controls exist and are effective in their areas of operation. When internal control deficiencies are identified, they are brought to management's attention along with recommendations for improvement, within the Audit Report. As a result of this audit, the Internal Audit Function will schedule a 90-120 Day follow-up with the Detention Center (DC), concerning progress on the Moderate-level and High-level risks/findings indicated in the official Audit Report.

The internal audit process consists of a thorough review and understanding of applicable SOPs and policies governing operations and staff actions, interviews with knowledgeable employees, direct observation of department activities, as well as the testing/reviewing of documentation that support purported activities. Consideration included obtaining an understanding of the internal control structure via policies and procedures, determining whether internal controls have been placed into operation and applied, and performing tests to assess control risks. The audit period covered January 1, 2014 through December 31, 2018.

The following comments, which have been discussed with you, are intended to improve the Detention Center's Armory internal control structure. Comments are presented here and not within the official Audit Report, as these items are viewed as beyond the immediate scope of the audit. As with all Management Letters, an official response is not required; however, at

minimum verbal feedback to the internal auditor is encouraged. A number of auxiliary items were revealed, of which Detention Center management may want to stay abreast and address.

1. Inventory Files

A request for inventory files revealed that years of inventory files exist in multiple locations in computer folders. Bringing together a collection of such files/folders required incorporating efforts from multiple employees. For ease of access, there should be a primary location for these files on the shared drive, which is backed up by the Information Technology Department. This may also help to prevent findings such as Finding 1.A. (in the Audit Report), citing that several inventory records were noted to be missing.

2. Inventory Monitoring

Because a 100% inventory is not conducted annually, management may want to consider a means of monitoring the quantity of items not inventoried, to guard against misappropriations. This should be considered on a cost-benefit basis. Without question the Capital Assets policy should be followed, which requires an annual inventory of all fixed assets and sensitive items.

3. Armory Access

Management is currently practicing a two-person access policy for the armory. This should serve as both a preventative and detective control over armory assets. If this practice is not permanent, then management may want to consider designating an Armorer and Assistant Armorer, at least one of whom would be required to be present for Armory entry. In addition, the use of a camera could be considered, along with swipe card access to the outer armory cage area, if having designated Armorers is not a viable option. Whichever option is selected, armory access should be granted to the minimum number of people necessary to successfully accomplish the mission, while fully accounting for armory access.

4. Missing Armory Inventory Sheet

No one interviewed, with the exception of the Safety Sergeant, reported seeing an inventory sheet inside of the armory. Per SOP, an inventory sheet is to be left inside of the armory. If others are to consider this inventory sheet, it may need to be posted in a more prominent place; the purpose of having the inventory sheet in the armory should be explained to staff, and chronicled in the SOP.

5. Breaching Munitions

While the storage of blast strips in the armory, which are reportedly the only breaching munitions therein, does not appear to be a violation of Alcohol, Tabaco, Firearms and Explosives (ATF) regulation, the actual use of such explosives has come into question. During discussions with staff, a matter of concern that surfaced was the efficacy of actually

detonating a blasting strip (breaching device) within the Detention Center. This was clearly beyond the scope of the audit as well as the auditor's level of expertise. However, as it was brought to the auditor's attention, if management has concerns about the use of breaching munitions then they should inquire with the Industry Operations Investigators from the Bureau of Alcohol, Tobacco, Firearms and Explosives.

6. Transport

Although Transport has weapons and ammunition, they were not a part of this audit (as it is separate from the Armory). In light of the lack of controls identified for Armory accountability, Detention Center management is encouraged to implement any recommendations of improvement for Armory operations that may be applicable in Transport's weapons and munitions accountability efforts.

7. Personal Vehicle Usage

Range operations were beyond the scope of this audit, however the internal auditor learned that leadership currently transports weapons and ammunition in their personal trucks, while towing a DAC trailer, which houses targets, target frames, cleaning supplies, etc. A policy forbidding this practice was not located. What the internal auditor has noted is that any real risks may lie with the drivers; Detention Center staff. While conducting County business, the same personnel coverage is extended in the event of an accident, but other factors to consider are as follows:

DAC cannot vouch for the condition of maintenance on private vehicles, thus safety could be a factor if the vehicles are not properly maintained. In addition, as a police report is required in the event of an accident, the insurer's (Driver's) insurance company may take issues with him/her using a personal vehicle for work purposes, thereby invalidating the insurance policy or driving up policy rates due to work use. Thus, the practice while convenient is ill advised, as preplanning can allow for the rental of applicable vehicles from DAC's Fleet Department.

8. Munitions Storage

During interviews as well as an Armory walk-thru, it became apparent that not all explosives within the armory are secured within a drawer or cabinet, but some are piled on the floor in the original shipping containers/boxes. In addition, some shelves were beginning to sag under the weight of multiple boxes of ammunition.

A product need analysis is highly advised, as the ordering of munitions that are not foreseeably needed within the next 6-12 months could be foregone, preserving both shelf space and budgetary expenditures. Herein, placing quantity limits on orders could allow the annual budget to be used more efficiently for other essentials. Such ordering procedures

should be chronicled in an SOP or Training Circular.

In addition, the armory itself serves as a safe housing unit for the munitions. While the internal auditor found no specific regulations that munitions needed to be shelved, the vast majority of armory munitions are on shelves, within cabinets, or in drawers. This is a sound practice, as it keeps munitions from being an obstacle as well as items from being dropped on them.

9. Missing Munitions Records

Although the scope of this audit is limited to the last 5-year period, it was reported via a February 12, 2019 email (from a DC CPT) that there are no records of use, whether through training and deployment or otherwise, of all ALS munitions received prior to 2014. This includes, but is not limited to a number of:

1. ALS Hornet's Nest Sting Grenade ALSG101
2. ALS Tactical Blast Stun Munition ALS429
3. ALS Multi Blast ALSD450

While the discrepancy above no longer poses an ATF inspection risk, misappropriated munitions if utilized improperly (by non-DAC staff or in a manner other than for intended purposes) could still pose extreme liability exposure for DAC.

10. STIU Coordinator Standard Operating Procedure (SOP)

The current STIU Coordinator performs a number of tasks that have not yet been chronicled, including keeping a paper log of people accessing the armory. As the STIU Coordinator ceased chronicling his duties per directive from a former DC Director, it is prudent that he once again chronicles how he conducts his duties in an SOP in order to preserve and pass on the institutional job knowledge he possesses. As with all access records, retention should be emphasized for historical purposes. The paper armory access logs that were utilized prior to the STIU Coordinator's involvement, should also be scanned in and retained for record.

11. Missing Detailed SOP

Upon viewing the monthly inventory procedures, the internal auditor noted the methodical means employed by the Safety Sergeant to account for sensitive items within the Armory. The monthly weapons inventory/inspection is conducted along with the ammunition inventory. According to Doña Ana County Detention Center Post Order 2A-04.044, 1 December 2018, Safety Sergeants, the Safety Sergeant completes monthly weapons inspections. The post order does not detail what the weapons inspection entails, and currently the Safety Sergeant inspects weapons for cleanliness but not for functionality.

The internal auditor noticed that the Safety Sergeant ceased attesting to weapons cleanliness of nine Tasers, after the 1/2018 weapons inspection. Because no detailed SOP exists to

outline ammunition inventory procedures or weapons inspection details, there is no written standard to which the procedures are to be performed. To preserve institutional knowledge as well as set operational standards, a detailed SOP for required duties is strongly encouraged.

12. **Armory/Magazine Inspection Sheet**

Per 27 CFR § 555.204 Inspection of magazines - Any person storing explosive materials shall inspect his magazines at least every seven days. This inspection need not be an inventory, but must be sufficient to determine whether there has been unauthorized entry or attempted entry into the magazines, or unauthorized removal of the contents of the magazines. To address the regulation above, the construction of an inspection sheet (paper or digital) along with a scheduled weekly walk-thru by authorized personnel is advised. If this practice is employed, then record retention is also highly encouraged.

Ancillary inconsistencies noted by the internal auditor include:

- August and September 2017 ammunition inventory sheets have the same August 2017 date
- Including the date (for the day) on Inventory sheets is encouraged as it will allow for a more thorough audit trail
- Hazardous materials placards should be posted in the armory upon drawers and cabinets that contain explosives, as applicable. As the explosives on the floor of the Armory contain placards on the outside of individual boxes, such should be facing outward so that these placards can be easily seen.
- As the Safety Sergeant does not check weapons functionality, steps should be taken to ensure that all weapons currently in use are checked at appropriate intervals to verify functionality.
- A listing of approximately 13 weapons are reported as not being used nor serving as reserves. Management may want to consider alternatives to retaining unutilized weapons.

Thank you for the attention given to the items cited above.



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