

June 2003

FIREARMS CONTROLS

Federal Agencies Have Firearms Controls, but Could Strengthen Controls in Key Areas



G A O

Accountability * Integrity * Reliability



Highlights of [GAO-03-688](#), a report to Congressional Requesters

Why GAO Did This Study

In March 2001, the Department of Justice Office of Inspector General reported that the Immigration and Naturalization Service could not account for over 500 of its firearms. Furthermore, in July 2001, the Federal Bureau of Investigation disclosed that 449 of its firearms were lost or stolen. Given the possible threat that lost, stolen, or missing firearms poses to the public, GAO assessed (1) the consistency of federal agencies' firearms controls with federal internal control standards and related criteria; and (2) compliance by Justice and Treasury agencies with established firearms controls and improvements made to strengthen and enforce controls.

What GAO Recommends

To provide better assurance that firearms are safeguarded from loss, theft, or misuse, Department officials should reassess, and modify if necessary, existing firearms controls based on generally accepted internal control standards. The agencies should also document firearms controls in agency policies and procedures so they can be consistently understood and applied.

Officials generally agreed with GAO's findings. Two agencies agreed with our recommendation, and three said they had taken actions consistent with the recommendation. A fourth agency expressed concern about GAO's recommendation, saying its existing controls were effective.

www.gao.gov/cgi-bin/getrpt?GAO-03-688.

To view the full report, including the scope and methodology, click on the link above. For more information, contact Cathleen Berrick at (212) 512-8777 or berrickc@gao.gov.

FIREARMS CONTROLS

Federal Agencies Have Firearms Controls, but Could Strengthen Controls in Key Areas

What GAO Found

GAO found that all 18 federal agencies reviewed, which accounted for over 95 percent of federal officers and agents authorized to carry firearms, had policies and procedures for controlling and safeguarding firearms that were consistent with federal internal control standards and related criteria. However, agencies could strengthen their controls in key areas that have been consistently recognized as important for effective inventory management. These areas include

- recording and tracking firearms inventory data;
- maintaining, controlling, and accounting for firearms inventories;
- ensuring personal and supervisory accountability for firearms; and
- requiring investigations, and discipline when deemed appropriate, for individuals determined not to have followed firearms accountability procedures.

Although agencies established policies and procedures to control firearms, audits conducted by the Departments of Justice and the Treasury found that agencies did not always follow established procedures, or implement procedures, for conducting periodic inventories, reporting and investigating missing firearms, and securing firearms inventories. Since these weaknesses were identified, we found that agencies have implemented, or are in the process of implementing, actions to strengthen their firearms controls.

In addition, 15 of the 18 federal agencies GAO reviewed reported a total of 1,012 firearms as lost, stolen, or otherwise not in their possession between September 30, 1998 and July 2002, further indicating the need for stronger controls. Of these firearms, 188 were recovered, leaving 824 firearms still missing. While we could not determine the exact percentage of agency firearms that were reported lost, stolen, or missing, it appears that these firearms generally accounted for less than 1 percent of agencies' total firearms inventories. In independent reviews of selected missing firearms cases, the Departments of Justice and the Treasury identified instances of firearms recovered in connection with criminal activity or during the course of criminal investigations.

Federal Agencies with Personnel Authorized to Carry Firearms Included in GAO's Review

Bureau of Alcohol, Tobacco, and Firearms	National Institutes of Health
Bureau of Engraving and Printing	National Park Service
Drug Enforcement Administration	U.S. Customs Service
Federal Bureau of Investigation	U.S. Fish and Wildlife Service
Federal Bureau of Prisons	U.S. Marshals Service
Federal Emergency Management Agency	U.S. Mint
Federal Protective Service	U.S. Postal Inspection Service
Immigration and Naturalization Service	U.S. Secret Service
Internal Revenue Service, Criminal Investigation	Department of Veterans Affairs

Source: GAO survey of agencies' data.

Contents

Letter		1
	Results in Brief	4
	Background	6
	Agencies' Policies and Procedures Were Consistent with Internal Control Standards, but Agencies Could Strengthen Controls in Key Areas	8
	Audits Found Weaknesses in Firearms Controls at Justice and Treasury Agencies, but Improvements Are Being Made	15
	Majority of Federal Law Enforcement Agencies Reviewed Reported Missing Firearms	22
	Conclusion	26
	Recommendations	27
	Agency Comments	27
Appendix I	Objectives, Scope, and Methodology	30
Appendix II	Agency Controls Over Weapons Other than Firearms and Weapons Components	34
	Agencies Established Controls to Account for Other Weapons and Weapons Components	34
	Agencies Reported Having Inventories of Explosives, Gas and/or Chemical Agents, and Ammunition	34
	Agencies Used Inventory Counts and Other Methods to Control Weapons and Weapons Components	35
Appendix III	Presence of Key Firearms Activities in Agency Policies and Procedures	40
Appendix IV	Survey Questionnaire	42
Appendix V	Follow-up Survey Questionnaire	63

Appendix VI	Justice and Treasury Reports on Internal Controls Over Firearms and Other Sensitive Property	66
Appendix VII	Comments from the Department of Health and Human Services	67
Appendix VIII	Comments from the Department of the Interior	69
Appendix IX	Comments from the Department of Justice	72
Appendix X	Comments from the United States Postal Service	77
Appendix XI	Comments from the Department of Veterans Affairs	81
Appendix XII	GAO Contacts and Staff Acknowledgments	84
	GAO Contact	84
	Staff Acknowledgments	84

Tables

Table 1: Most Recently Completed Firearms Inventories of Federal Law Enforcement Agencies Reviewed as of July 2002	3
Table 2: Reporting and Investigating Missing Firearms by BOP, DEA, FBI, INS, and USMS	17
Table 3: Firearms Reported Missing, Recovered, and Unaccounted for between September 30, 1998 and July 2002 at Selected Federal Law Enforcement Agencies	24
Table 4: Eighteen Federal Law Enforcement Agencies Included in Our Survey of Federal Firearms Control Policies, Procedures, and Practices	31

Table 5: Agencies' Reported Use of Weapons Other than Firearms and Weapons Components	34
Table 6: Agencies' Reported Use of Inventory Procedures for Explosives, Gas and/or Chemical Agents, and Ammunition	36
Table 7: Key Firearms Control Activities in Agency Policies and Procedures as Reported by Selected Federal Law Enforcement Agencies	40
Table 8: Justice, Treasury, and Treasury Inspector General for Tax Administration Reports on Internal Controls Over Firearms and Other Sensitive Property	66

Abbreviations

ATF	Bureau of Alcohol, Tobacco, and Firearms
BEP	Bureau of Engraving and Printing
BJS	Bureau of Justice Statistics
BOP	Bureau of Prisons
DEA	Drug Enforcement Administration
FBI	Federal Bureau of Investigation
INS	Immigration and Naturalization Service
IRS/CI	Internal Revenue Service – Criminal Investigation
NCIC	National Crime Information Center
NIH	National Institutes of Health
OIG	Office of the Inspector General
TIGTA	Treasury Inspector General for Tax Administration
USMS	U.S. Marshals Service
VA	Department of Veterans Affairs

This is a work of the U.S. Government and is not subject to copyright protection in the United States. It may be reproduced and distributed in its entirety without further permission from GAO. It may contain copyrighted graphics, images or other materials. Permission from the copyright holder may be necessary should you wish to reproduce copyrighted materials separately from GAO's product.



G A O

Accountability * Integrity * Reliability

United States General Accounting Office
Washington, DC 20548

June 13, 2003

The Honorable F. James Sensenbrenner, Jr.
Chairman
The Honorable John Conyers, Jr.
Ranking Minority Member
Committee on the Judiciary
House of Representatives

The Honorable John D. Dingell
House of Representatives

The Honorable Robert C. "Bobby" Scott
Ranking Minority Member
Subcommittee on Crime
Committee on the Judiciary
House of Representatives

The Honorable Lamar S. Smith
House of Representatives

In March 2001, the Department of Justice Office of Inspector General (OIG) reported that over 500 firearms belonging to the U.S. Immigration and Naturalization Service (INS) were lost, stolen, or missing.¹ Four months later, the Federal Bureau of Investigation (FBI) disclosed that 449 of its firearms were lost or stolen.² The loss of firearms and other weapons by federal law enforcement agencies may pose serious risks to the public, including the risk that missing firearms may be used to inflict bodily harm or to further criminal activity.

¹Of the more than 500 missing firearms, INS identified 497 as missing during an August 1998 agencywide inventory. An additional 42 firearms were subsequently identified as missing by Justice's OIG during an audit of INS property management.

²FBI officials reported that 161 of the reported 449 lost or stolen weapons were nonfunctional training weapons that could not easily be converted to live firearms. In addition, officials said that some of the 161 training weapons had been given to state/local training institutions and were subsequently destroyed.

Given these losses, you expressed concern that federal agencies with personnel authorized to carry firearms may lack adequate controls for securing and accounting for their firearms. Accordingly, we determined

- the extent to which agencies' policies and procedures for controlling and safeguarding firearms were consistent with federal internal control standards and related criteria issued by law enforcement and management organizations;
- whether reviews conducted by the Departments of Justice and Treasury³ identified instances of noncompliance with firearms policies and procedures, and whether agencies took actions to correct identified weaknesses, particularly related to (1) conducting inventories, (2) investigating missing firearms, and (3) disciplining employees; and
- the number of firearms that federal agencies identified as lost, stolen, or otherwise not in their possession between September 30, 1998 and July 2002.

You also requested that we determine how federal agencies maintain control and accountability over weapons other than firearms and associated weapons components. Information on these weapons and weapons components can be found in appendix II.

To evaluate agencies' policies and procedures for controlling and safeguarding firearms, the number of missing agency firearms, and agencies' control over other weapons and weapons components, we reviewed the firearms control activities of 18 agencies with personnel authorized to carry firearms and make arrests⁴ within the executive branch of the federal government. We selected these agencies from four strata: those with 1,000 or more law enforcement personnel, those with 500-999 law enforcement personnel, those with 100-499 law enforcement

³When we initiated our review, INS was part of the Department of Justice; U.S. Customs Service, U.S. Secret Service, and the Bureau of Alcohol, Tobacco, and Firearms were part of the Department of the Treasury. With the enactment of the Homeland Security Act of 2002, INS, U.S. Customs Service, and U.S. Secret Service were transferred to the Department of Homeland Security on March 1, 2003. The Bureau of Alcohol, Tobacco, and Firearms was transferred to the Department of Justice as of January 24, 2003 (P.L. 107-296).

⁴Henceforth, these agencies will be referred to as federal law enforcement agencies.

personnel, and those with less than 100 law enforcement personnel.⁵ Together, these agencies employed over 95 percent of approximately 80,000 federal officers and agents authorized to make arrests and carry firearms, as of June 2000. Table 1 identifies the 18 federal law enforcement agencies we surveyed and the number of firearms reported by the agencies as of their most recently completed inventories, at the time of our survey.

Table 1: Most Recently Completed Firearms Inventories of Federal Law Enforcement Agencies Reviewed as of July 2002

Agency	Date of completed firearms inventory as of July 2002	Number of firearms inventoried^a
Bureau of Alcohol, Tobacco, and Firearms	January 2002	21,125
Bureau of Engraving and Printing	June 2002	527
Drug Enforcement Administration	September 2001	14,921
Federal Bureau of Investigation	January 2002	49,600
Federal Bureau of Prisons	April 2002	19,023
Federal Emergency Management Agency	June 2001	188
Federal Protective Service	December 2001	1,806
Immigration and Naturalization Service	August 2001	54,930
Internal Revenue Service, Criminal Investigation	September 2001	5,467
National Institutes of Health	June 2002	263
National Park Service	September 2001	10,718
U.S. Customs Service	April 2002	24,751
U.S. Fish and Wildlife Service	September 2001	5,234
U.S. Marshals Service	October 2001	14,495
U.S. Mint	October 2001	1,026
U.S. Postal Inspection Service	December 2002 ^b	6,228
U.S. Secret Service	December 2001	9,396
Department of Veterans Affairs	March 2003 ^c	3,319
Total		243,017

Source: GAO survey of agencies.

^aData were not independently verified.

^bThe U.S. Postal Inspection Service provided information as of December 2002.

^cThe Department of Veterans Affairs does not have a centralized inventory, but maintains inventory records at its more than 100 facilities. For our review, officials calculated its total firearms inventory as of March 2003.

⁵We selected all 11 agencies in the 1,000 or more stratum, the 2 largest in each of the 3 remaining strata, and 1 additional Treasury agency to account for all Justice and Treasury law enforcement agencies.

We surveyed the 18 agencies to determine their policies and procedures for controlling and safeguarding firearms inventories, and the numbers of firearms lost, stolen, or not in their possession, and subsequently recovered, between September 30, 1998 and July 2002. We also reviewed agency policies and procedures, federal internal control standards, and other criteria for controlling inventories to determine whether agencies' policies and procedures for safeguarding firearms were consistent with established criteria.

To determine whether the Departments of Justice and the Treasury identified instances of noncompliance with firearms policies and procedures and have taken action to correct identified weaknesses, we reviewed the results of audits conducted by these departments of their respective agencies' firearms control practices. We also interviewed agency officials and obtained documentation identifying corrective action taken in response to departmental reviews. Appendix I contains detailed information on the scope and methodology we used during our review.

Results in Brief

All 18 of the federal law enforcement agencies we surveyed had policies and procedures designed to control and safeguard firearms that were generally consistent with federal internal control standards and related criteria. These controls addressed (1) recording and tracking of firearms inventory data; (2) maintaining, controlling, and accounting for firearms inventories; (3) personal and supervisory accountability for firearms; and (4) investigations, and discipline when deemed appropriate, for individuals determined not to have followed firearms accountability procedures. Although agencies had policies and procedures to control and safeguard firearms, agencies could strengthen their controls in some of these areas. In addition, agencies did not always document these controls in their policies and procedures.

Audits conducted by Justice's and Treasury's OIGs and the Treasury Inspector General for Tax Administration (TIGTA) found weaknesses in agency procedures for controlling and safeguarding firearms. Specifically, they found that some agencies did not conduct periodic firearms inventories or report and investigate instances of missing firearms, as required by their policies and procedures. However, the OIGs and TIGTA found that agencies generally disciplined employees who did not appropriately control their firearms or report missing firearms. In response to these audits, agencies have taken, or are in the process of taking, action to correct all identified weaknesses.

Although agencies generally established policies and procedures to control and safeguard firearms, 15 of the 18 we reviewed reported a total of 1,012 firearms as lost, stolen, or otherwise not in their possession at some point in time between September 30, 1998 and July 2002. Of these firearms, 188 were recovered during the same time period, leaving 824 firearms still missing. While we could not determine the exact percentage of agency firearms that were reported lost, stolen, or missing, it appears that these firearms generally accounted for less than 1 percent of agencies' total firearms inventories.⁶ Agencies reported that some losses occurred despite employees taking appropriate precautions, and some missing firearms did not pose a threat to the public. However, audits conducted by Justice's and Treasury's OIGs identified instances in which firearms were recovered in connection with criminal activity or during a criminal investigation.

In order to assist federal law enforcement agencies in more effectively securing firearms, we are recommending that agencies strengthen their policies and procedures for controlling and safeguarding firearms inventories in the key control areas consistently recognized as important for effective inventory management and document those controls in agency policies and procedures.

We requested and received comments on a draft of this report from the Attorney General, Secretary of the Treasury, Secretary of the Interior, Secretary of Veterans Affairs, Secretary of Homeland Security, the Director of the National Institutes of Health (Department of Health and Human Services), and the Postmaster General. Officials generally agreed with the information presented and suggested technical changes that have been incorporated where appropriate. The National Institutes of Health, Fish and Wildlife Service (Department of the Interior), U.S. Postal Inspection Service, and Department of Veterans Affairs commented on the recommendation. The National Institutes of Health and the Fish and Wildlife Service agreed with the recommendation and identified actions they have taken to strengthen firearms controls. The U.S. Postal Inspection Service also identified changes it has made, or is making, to its policies and procedures to strengthen its controls over firearms, consistent with our recommendation.

⁶Since the firearms inventory and missing firearms data were developed from different bases, such as inventory counts or internal agency reporting systems, and are based on different time periods, they are not directly comparable.

The Department of Veterans Affairs (VA) expressed concern about our recommendation, saying that its controls were effective in preventing firearms losses, as evidenced by its not having any missing firearms during the time period of our review. Although the department did not report missing firearms during this time period, the potential exists that firearms could be lost or stolen at some point in the future. Accordingly, we believe that the department as well as other agencies we reviewed should periodically assess their firearms controls, particularly when their organization or operations have changed or when firearms have been identified as missing, to determine whether their controls have been effective or should be modified.

Written comments that we received from the Departments of the Interior, Justice, and Veterans Affairs; the National Institutes of Health; and the U.S. Postal Service are included in appendixes VII through XI.

Background

In 1982, Congress enacted the Federal Managers' Financial Integrity Act⁷ requiring executive agencies to establish and maintain controls that, among other things, provide reasonable assurance that assets are safeguarded against waste, loss, unauthorized use, and misappropriation. The act also mandated that GAO's internal control standards⁸ serve as the framework for agencies to use in establishing and maintaining their internal control systems. Among other things, GAO's internal control standards require agencies to establish physical controls to secure and safeguard vulnerable assets such as cash, securities, inventories, and equipment, which might be vulnerable to loss or unauthorized use. In March 2002, GAO published a supplemental guide for inventory controls,⁹ which summarized fundamental principles that have been successfully implemented by seven private sector firms noted for outstanding inventory management.

GAO internal control standards provide that in establishing internal controls, agencies should assess the risks associated with asset losses and establish control activities to help ensure those risks are addressed. The

⁷31 U.S.C. 3512.

⁸U.S. General Accounting Office, *Standards for Internal Control in the Federal Government*, [GAO/AIMD-00-21.3.1](#) (Washington, D.C.: Nov. 1999).

⁹U.S. General Accounting Office, *Executive Guide: Best Practices in Achieving Consistent, Accurate Physical Counts of Inventory and Related Property*, [GAO-02-447G](#) (Washington, D.C.: Mar. 2002).

standards further require that agencies document and monitor control activities to ensure they are appropriately implemented and are effective in addressing risk inherent in agency operations.

In addition to the Federal Managers' Financial Integrity Act and GAO standards, two other organizations issued advisory criteria addressing inventory controls. In June 1995, the Joint Financial Management Improvement Program issued advisory criteria for implementing and maintaining inventory systems.¹⁰ The criteria addressed management's responsibility to provide guidelines for developing, documenting, and implementing physical controls to safeguard and provide accountability for inventory items. Furthermore, in August 1983, the Commission on Accreditation for Law Enforcement Agencies, Inc., an independent accrediting authority for law enforcement agencies,¹¹ published accreditation standards to include procedures for inventory and property control.

¹⁰The Joint Financial Management Improvement Program is a financial management improvement program involving the Department of the Treasury, Office of Management and Budget, Office of Personnel Management, GAO, and other agencies under the statutory authority of the Budget and Accounting Procedures Act of 1950 [see 31 U.S.C. 3511 (d)]. The purpose of the program is to promote the efficient management of assets and provide useful financial information on federal government operations.

¹¹The Commission on Accreditation for Law Enforcement Agencies, Inc., was established as an independent accrediting authority in 1979 by four major law enforcement membership associations: International Association of Chiefs of Police, National Organization of Black Law Enforcement Executives, National Sheriffs' Association, and Police Executive Research Forum. The purpose of the accreditation program is to improve law enforcement operations by developing standards addressing a wide range of law enforcement topics.

Agencies' Policies and Procedures Were Consistent with Internal Control Standards, but Agencies Could Strengthen Controls in Key Areas

All 18 of the federal law enforcement agencies we surveyed had policies and procedures designed to control and safeguard firearms, one of the first steps in developing and implementing an effective system of internal control. These controls were generally consistent with federal internal control standards and related criteria issued by law enforcement and management organizations. However, agencies could strengthen controls in key areas consistently identified as important for effective inventory management. Strengthening controls could assist agencies in ensuring their firearms are secured from loss, theft, or unauthorized use.

Federal Standards and Other Criteria Provide Guidance for Controlling and Safeguarding Firearms

In order to assess the consistency of selected agencies' policies and procedures for controlling and safeguarding firearms with established criteria, we reviewed federal and other internal control standards designed to help ensure that assets, including firearms, are protected against damage, loss, theft, and unauthorized use. The criteria included GAO's internal control standards and supplemental inventory guidelines, advisory criteria issued by the Joint Financial Management Improvement Program for maintaining inventory systems, and accreditation standards for inventory and property control issued by the Commission on Accreditation for Law Enforcement Agencies, Inc.

Our analysis of federal internal control standards and other related criteria found four key areas that were consistently identified as important for effective inventory management. These four areas include (1) recording firearms inventory data in property management records and systems (inventory data); (2) controlling and safeguarding firearms inventories (inventory control); (3) assigning responsibility for safeguarding firearms and overseeing the conducting of firearms inventories (personal and supervisory accountability); and (4) investigating missing firearms and considering employee discipline when requirements for maintaining and controlling firearms are not met (investigations and discipline).

Within each of these four areas, federal internal control standards and related criteria identify specific controls designed to assist agencies in controlling and safeguarding their firearms inventories. For example, in the area of inventory control, the standards and criteria recommend that agencies (1) have written policies and procedures for issuing agency firearms to individuals, organizational units, and functional areas; (2) conduct periodic inventory counts of firearms; (3) use occasions other

than periodic inventories to confirm employees' possession of assigned firearms; and (4) limit access to secured firearms storage areas and facilities to authorized personnel.

We compared agency policies and procedures for maintaining firearms with controls identified in federal internal control standards and related criteria for each of the four key control areas. Appendix III identifies, for each agency reviewed, whether the agency established policies and procedures addressing specific controls recommended by GAO and other management organizations within each of the four areas.

Inventory Data—Agencies Required the Recording and Update of Firearms Data

We surveyed agencies to determine whether they established controls to record and update firearms inventory data in agency property records and property management systems, consistent with standards issued by GAO and other management organizations. Specifically, we determined whether agencies had written policies and procedures requiring the update of property records and systems (1) upon their receipt of new firearms, (2) as a result of discrepancies identified during periodic firearms inventories, and (3) upon the removal of firearms from agency inventories.

The recording and update of firearms inventory data is an important component of maintaining and controlling agency firearms. Data on activities that monitor the receipt and removal of firearms from inventory, as well as discrepancies found during periodic inventories, are needed to ensure management has adequate oversight over agency firearms. The absence of these controls could result in management being unaware of the number and location of firearms they have on-hand, and could result in a lack of appropriate oversight over these assets.

The majority of agencies we reviewed usually required in their policies and procedures the recording and update of firearms inventory data. Specifically, 16 of the 18 agencies required that the date of receipt and the specific identification of the firearm, as well as the person and unit to which the firearm was assigned, be reported in property management records as new firearms are received. In addition, 17 of the 18 agencies required that adjustments be made to firearms inventory records as a result of discrepancies identified during physical inventory counts. Sixteen agencies also required the update of property management records upon the removal of firearms from agency inventories.

Inventory Control— Agencies Required the Recording of Firearms Data and Periodic Inventories, but Could Strengthen Other Controls

In the area of inventory control, we surveyed agencies to determine whether they established written policies and procedures, consistent with federal internal control standards and related criteria, addressing the (1) issuance of agency firearms to individuals, organizational units, and functional areas; (2) conducting of periodic inventory counts of firearms and the manner in which inventories should be conducted; and (3) use of occasions other than periodic inventories to confirm employees' possession of assigned firearms. We also surveyed agencies to determine whether they (4) limited access to secured firearms storage areas and facilities to authorized personnel.

The issuance of firearms, periodic checks of firearms on-hand, and limited access to firearms storage areas are important in ensuring that agencies appropriately safeguard their firearms. Agencies often learn of missing or stolen firearms when conducting periodic inventories, or when they use occasions other than inventories to confirm employee's possession of firearms. Without these controls, management may not be alerted when firearms are not appropriately maintained, or when stored firearms are not adequately protected from loss, theft, or unauthorized use.

The agencies we reviewed generally established written policies and procedures for issuing firearms and conducting firearms inventories, but could strengthen other inventory controls. Specifically, agencies generally had written policies and procedures addressing the issuance of agency firearms to individuals (18 out of 18) and organizational units (16 out of 16 that reported the control applicable). In addition, all 18 agencies required the conducting of periodic inventory counts of firearms, and 15 of these agencies required that the objectives, timing, and instructions for the counts be established. However, only 11 of the 18 agencies required that persons assigned responsibility for conducting inventories be trained in inventory counting procedures.

In addition, 15 of the 18 agencies required counters to verify firearm ID numbers and descriptive information about the firearm during inventory counts. However, 9 agencies did not preclude individuals from counting firearms if they had firearms custodial responsibilities. Furthermore, only 2 of these 9 agencies established compensating procedures such as using count teams of 2 or more members, or ensuring that counters have no prior knowledge of the firearms inventory being counted.

Agencies also varied in using occasions other than inventories to verify employees' possession of an assigned firearm and limiting access to secured firearms storage areas. Fifteen of the 18 agencies surveyed

confirmed an employee's possession of an assigned firearm during firearms retraining or retesting. However, only 8 of the 18 agencies required unannounced inspections to verify employees' possession of assigned firearms. In addition, of the 15 agencies that reported this control applicable, only 7 required limited access to firearms storage areas and facilities.

Personal and Supervisory Accountability—Agencies Required that Firearms Be Safeguarded, but Could Strengthen Other Controls

We surveyed agencies to determine whether they established policies and procedures, consistent with federal internal control standards and related criteria, requiring individuals to (1) safeguard assigned firearms from damage, loss, theft, and unauthorized use, and (2) store firearms in lock boxes or secure gun cases, or use trigger locks. We also surveyed agencies to determine whether (3) job descriptions included requirements for conducting inventories, (4) individual performance in conducting inventories is assessed during performance evaluations, and (5) whether supervisory oversight is provided over periodic firearms inventories.

Internal controls addressing an individual's responsibility in maintaining assigned firearms, and a supervisor's responsibility in overseeing the control of those firearms, are needed to help ensure firearms policies are adhered to and firearms are appropriately secured. In order to be accountable for safeguarding firearms, employees and supervisors must be made aware of their responsibilities related to firearms control. The lack of these controls could make responsibilities related to firearms control unclear and result in difficulties in holding appropriate individuals accountable for failing to follow established procedures.

The agencies we reviewed generally established written policies and procedures requiring individuals to safeguard assigned firearms, but could strengthen controls for conducting and overseeing firearms inventories. Specifically, 17 of the 18 agencies had policies and procedures requiring individuals to safeguard assigned firearms from damage, theft, loss, and unauthorized use. In addition, all 18 agencies required that firearms be secured in lock boxes or secured gun cases or that trigger locks be used. However, only 12 agencies assigned responsibility for conducting firearms inventories in job descriptions, and only 7 agencies assessed individuals' performance in conducting firearms inventories during performance evaluations. In addition, only 11 of the 18 agencies required that supervisors oversee periodic firearms inventories.

Investigations and Discipline—Agencies Required Investigations of Missing Firearms and Discipline When Deemed Appropriate

We surveyed agencies to determine whether they established written policies and procedures, in accordance with federal internal controls standards and related criteria, to ensure that instances of missing firearms are investigated, and employees are appropriately disciplined for not safeguarding firearms or reporting missing firearms. Specifically, we determined whether agencies had policies and procedures requiring that (1) missing firearms be investigated, (2) investigations of missing firearms be conducted by an independent body, (3) missing firearms be reported to the National Crime Information Center (NCIC),¹² (4) disciplinary action be taken for failing to report missing firearms, and (5) disciplinary action be taken for failing to properly safeguard assigned firearms.

Federal internal control standards and related criteria provide that agencies should have the ability to investigate instances of missing firearms and consider appropriate disciplinary action to enforce compliance with firearms controls. Instances of missing firearms should be investigated to identify the reasons the firearms were missing and to provide management with information to implement any corrective actions needed. In addition, procedures requiring the discipline of individuals who did not appropriately secure their firearm or report a missing firearm could act as a deterrent to others in failing to adhere to these controls.

The agencies we reviewed generally had written policies and procedures requiring that incidents of missing or stolen firearms be appropriately investigated and reported. Specifically, all 18 agencies required that physical count discrepancies of firearms be investigated, and 17 agencies required that written instructions for investigating such discrepancies be developed. In addition, 15 agencies had written policies and procedures requiring that an independent body conduct the investigations, and 15 agencies required that missing firearms be reported to the NCIC.

Agencies also generally required disciplinary action for employees failing to report missing firearms and for not adhering to firearms accountability procedures. Fifteen of the 18 agencies required that disciplinary action be taken for employees failing to report missing firearms. In addition, 14 agencies required disciplinary action for employees failing to appropriately safeguard their firearms.

¹²NCIC, located in the FBI, provides a computerized database for ready access by authorized users to criminal justice information, including information on stolen firearms.

Agencies Did Not Always Document Firearms Controls in Policies and Procedures

Agencies did not always document their controls for maintaining and controlling firearms inventories in policies and procedures. *Standards for Internal Control in the Federal Government* issued by GAO require that internal control activities be clearly documented in management directives, administrative policies, or operating manuals. Although we found that agencies documented most of the firearms controls reviewed, 16 of the 18 agencies reported implementing some firearms controls as a matter of practice, without documenting the controls in their policies and procedures. Only the Bureau of Alcohol, Tobacco, and Firearms (ATF) and INS reported documenting in their policies and procedures all of the controls we reviewed.

Appendix III identifies, for the four areas reviewed, whether agencies relied on control activities that were not documented in their policies and procedures. In the area of inventory data, for example, 1 agency reported updating property management records and systems to identify out-of-service and disposed of firearms, but did not include this requirement in its policies and procedures. Another agency reported adjusting inventory records as a result of physical inventories, but did not require this in its policies and procedures.

In the inventory control area, 13 of the 18 agencies surveyed reported conducting some aspect of inventory control that was not required by their policies and procedures. For example, 9 agencies reported taking measures to ensure the integrity of firearms counts, and 9 agencies reported limiting access to secured firearms storage areas, but did not include these controls in their policies and procedures.

Agencies also reported following unwritten practices to hold individuals accountable for firearms inventories and to help ensure that inventories are properly performed. For example, 5 agencies reported assessing individuals' participation in inventories during performance evaluations, and 2 agencies reported providing supervisory oversight of firearms inventories, without including these requirements in their policies and procedures.

Regarding the investigation of missing firearms and associated employee discipline, 2 agencies reported requiring that an independent body investigate missing firearms, but did not include this requirement in their policies and procedures. In another example, 3 agencies reported that while employees who fail to safeguard their firearms are subject to disciplinary action, disciplinary action was not required by the agencies' policies and procedures.

Controls that are not included in policies and procedures may not be consistently applied throughout the agency and may not be effective in helping ensure that firearms are appropriately controlled and safeguarded. Without documented controls, individuals may not know the controls are required, and management may not be able to enforce their use. Agencies that rely on unwritten practices to protect their firearms run the risk that those controls may not be followed, and their firearms may not be appropriately secured.

Key Controls Provide Framework for Controlling and Safeguarding Firearms, but Appropriate Mix of Controls Should be Based on Agency Needs

The key control areas identified in federal internal control standards and other criteria—inventory data, inventory control, personal and supervisory accountability, and investigations and discipline—provide a framework to assist agencies in building their systems of firearms controls. However, internal control guidance recommends that agencies tailor these controls to reflect their unique needs and circumstances, as well as their relative risks for firearms losses. Agency management is ultimately responsible for implementing the combination of controls deemed reasonable to effectively control and safeguard their firearms, based on agency needs.

Firearms control needs may vary depending on an agency's operations and structure. For example, law enforcement employees at the Bureau of Engraving and Printing (BEP) and the National Institutes of Health (NIH) generally secure fixed buildings and store their firearms in one or few central locations when they are off-duty. Conversely, employees at the FBI, Drug Enforcement Administration (DEA), and INS conduct investigations nationwide and generally keep their firearms with them at all times. As a result, BEP and NIH may require different methods for conducting firearms inventories than may be needed at the FBI, DEA, and INS. In addition, the FBI, DEA, and INS may wish to use other occasions to check an employee's possession of an assigned firearm, along with annual inventories, such as unannounced inspections and checks during retraining or testing in firearms use.

Audits Found Weaknesses in Firearms Controls at Justice and Treasury Agencies, but Improvements Are Being Made

Audits conducted by the Departments of Justice and Treasury OIGs and TIGTA found that agencies did not always comply with agency policies and procedures for maintaining and controlling firearms inventories or establish needed controls. Specifically, the audits found that some agencies did not conduct periodic inventories of firearms or report and investigate instances of missing firearms, as required. However, the audits found that agencies generally disciplined employees who did not appropriately control their firearms or report missing firearms. Although these weaknesses were found, agencies have taken, or are in the process of taking, actions to improve their controls over firearms inventories. See appendix VI for a detailed listing of audits conducted by the OIGs and TIGTA of their agencies' controls over firearms.

Justice's OIG Found that Agencies Did Not Always Control and Maintain Firearms as Required

The Department of Justice's OIG reviewed the firearms control activities of the Bureau of Prisons (BOP), DEA, U.S. Marshals Service (USMS), FBI, and INS from March 1999 through March 2002,¹³ to assess the effectiveness of agencies' controls over firearms and to determine what actions were taken by the agencies in response to the identification of lost or stolen firearms. The OIG reported that some agencies did not always conduct periodic physical inventories of firearms or investigate instances of missing firearms, but generally disciplined employees who did not report or control missing firearms as required by their policies and procedures. In addition, the OIG found that employees did not always report missing firearms or follow established procedures for storing firearms in vehicles or retrieving firearms from separating employees.

Justice Agencies Did Not Always Conduct Periodic Firearms Inventories

Justice's OIG found that FBI, DEA, and INS did not conduct periodic physical inventories of firearms as required by their policies and procedures. The FBI required that periodic inventories be conducted every 2 years, while the DEA and INS required annual physical inventories of firearms.¹⁴ Despite these requirements, the OIG found that until it began its review in 2001, FBI had not completed a firearms inventory since prior to 1993. In addition, the OIG found that DEA and INS did not properly

¹³The BOP, DEA, and USMS audits identify firearms that were missing between October 1999 and August 2001. The FBI audit identifies firearms that were missing between October 1, 1999 and January 21, 2002. The INS audit identifies firearms that were determined missing during an agencywide inventory of firearms conducted in August 1998, therefore, reflecting losses over an extended period.

¹⁴Prior to 1998, INS required that firearms inventories be conducted every 2 years.

Justice Agencies Did Not Always Investigate Missing Firearms, but Generally Disciplined Responsible Employees

conduct or document past inventories, including not inventorying all firearms. For example, INS had not completed inventories in accordance with its policies and procedures, including tracking inventory adjustments and confirming that that appropriate property was inventoried. The OIG found that BOP and USMS were generally current in conducting firearms inventories.

According to the OIG, FBI and DEA officials stated that they had not conducted or completed required inventories for a variety of reasons, including not having the required funds to conduct the inventories and relying on other methods to verify inventories.¹⁵ For example, FBI officials said that they did not conduct all required inventories due to budgetary and equipment limitations and due to the reassignment of personnel who had conducted inventories in the past. At DEA, officials stated that they relied on the physical check of assigned firearms during agents' annual firearms qualifications as a substitute for the required annual inventories. Despite this reliance, however, DEA still reported firearms as lost or stolen from its inventories.

While BOP and DEA initiated investigations of all missing firearms, FBI and INS did not always initiate investigations, as required by agency policies and procedures, or could not provide documentation that investigations were conducted. Justice requires that component agencies investigate instances of missing property, including firearms, and grants agencies the authority to discipline employees determined not to have followed property control procedures. However, the OIG determined that 29 of 74 missing firearms incidents at the INS between January 1996 and September 1999 were not investigated. In addition, the OIG could not find evidence that the FBI investigated 141 of 212 missing firearms incidents reported for the period October 1999 through January 2002.

Although the OIG found that investigations of missing firearms were not always initiated, they found that investigations of missing firearms usually resulted in employees found responsible for the loss being disciplined.¹⁶

¹⁵The OIG did not report the reasons why INS had not conducted inventories in accordance with its policies and procedures.

¹⁶The OIG reported that BOP did not recommend disciplinary action for the two missing firearms cases the OIG reviewed, but did not identify whether the BOP should have recommended disciplinary action for those cases. For the 12 USMS cases reviewed, the OIG found that no disciplinary action was taken because USMS did not find employee negligence. The OIG's review of INS, undertaken during a different time period, did not address the issue of disciplining employees who lost firearms.

Justice Agencies Did Not Always Report Missing Firearms or Secure and Retrieve Firearms

For example, at the DEA, 10 of 15 missing firearms cases reviewed for the period October 1999 through August 2001 resulted in disciplinary action, including letters of reprimand and recommendations for suspensions without pay. In another example, the OIG concluded that 37 of 70 investigations of missing property (firearms¹⁷ and laptops) at the FBI from October 1999 through January 2002, resulted in recommendations for disciplinary action, including letters of censure and suspensions without pay.

Justice’s OIG found that agencies did not always report, or report in a timely manner, missing firearms internally or to the NCIC. The OIG further found that some agencies did not always follow established procedures for storing firearms in vehicles or retrieving firearms from separating employees. Table 2 identifies the average time taken for employees to report missing firearms within their agency and the number of missing firearms reported to the NCIC.

Table 2: Reporting and Investigating Missing Firearms by BOP, DEA, FBI, INS, and USMS

Agency	Average time taken to report firearms losses internally after discovery	Number of missing firearms not reported to NCIC
BOP	0.5 days	Reporting not required ^a
DEA	15 days	3 of 16
FBI	4.3 years	14 of 276
INS	NA ^b	394 of 539
USMS	7 days	2 of 6 ^c

Source: GAO analysis of Justice data.

^aBOP did not require the reporting of missing firearms to NCIC.

^bThe OIG’s data regarding the timing of reported firearms losses within INS were not comparable to data obtained from the other components.

^cAccording to the OIG, USMS identified that the two firearms had not been reported to NCIC because both were destroyed and were, therefore, accounted for.

The OIG found that the average timeframe for employees reporting missing firearms within their agency ranged from the same day at the BOP

¹⁷The OIG did not report how many of the 70 investigations at the FBI were of missing agency firearms.

to 4.3 years at the FBI.¹⁸ While the USMS required the immediate reporting of missing firearms, and DEA required reporting within 48 hours, the FBI and BOP did not include a timetable for reporting missing firearms in their policies and procedures. The OIG attributed delays for reporting missing firearms at the FBI to the absence of a required timetable for reporting missing firearms, but concluded that the BOP generally reported missing firearms in a timely manner due to firearms being stored in a central location. The OIG could not determine whether USMS experienced delays in reporting missing firearms because agency loss reports did not identify the date the loss was discovered. The OIG found reporting delays of 1 to 89 days in 11 of the 16 DEA lost firearms cases examined, but did not identify the reasons for these delays.

The OIG also found that the agencies had inconsistent practices for reporting missing firearms to the NCIC. The OIG discovered that all agencies reviewed, with the exception of BOP,¹⁹ had policies and procedures requiring that missing firearms be reported to NCIC. However, the OIG found that FBI, DEA, and INS had not reported from 2 to more than 300 of their missing firearms to the NCIC, and that only USMS had reported all missing firearms.²⁰ Reporting missing firearms to NCIC would assist agencies in retrieving lost or stolen firearms recovered by the law enforcement community, since the NCIC system is generally regarded by law enforcement agencies as the primary nationwide method for tracking stolen firearms.

In addition, Justice's OIG found that some agencies did not always follow established procedures for storing firearms in vehicles or retrieving firearms from separating employees. Specifically, the OIG found that 4 of 16 firearms losses at DEA, for the period October 1999 through September

¹⁸Justice commented that while local officials completed internal notification on a timely basis, the notifications of lost firearms were not always forwarded to the National Firearms Program or Property Management Units until such time as the weapons were called for destruction. The failure to report losses or thefts to the National Firearms Program resulted in the OIG determining a higher average reporting time.

¹⁹BOP officials said that they are in the process of revising their policies to require the immediate reporting of all lost, stolen, or missing firearms to the NCIC.

²⁰Justice said that prior to 2000, NCIC only had a category for stolen firearms, not lost or missing firearms, resulting in some lost or missing firearms not being reported. Additionally, officials reported that some firearms that the OIG identified as not being entered into NCIC were entered, but subsequently deleted, because the information was not updated after a certain time period.

15, 2001, occurred as a result of vehicle thefts. In some cases, the employees stored their firearms in unattended vehicles, despite internal policies prohibiting this practice. At FBI, the OIG found that some of the 52²¹ firearms stolen from FBI or privately owned vehicles, during the period October 1999 through January 2002, were due to firearms not being properly secured in vehicles. In addition, 3 of the 6 firearms losses at USMS were due to thefts from vehicles.²² Both FBI and USMS allowed the storage of firearms in vehicles either temporarily (FBI) or indefinitely (USMS), as long as the vehicle was secured and the firearm was placed in a locked container.

The OIG also found weaknesses in the agencies' use of accountable property checklists designed to retrieve property from separating employees, sometimes resulting in instances of firearms not being retrieved. Department of Justice policies require that each agency develop, maintain, and distribute an accountable property checklist for employees to complete prior to separating from the department to help facilitate the return of agency property, including firearms. Despite this requirement, the OIG found weakness in the use of these checklists at all of the agencies reviewed, including (1) failure to enforce the use of the checklist; (2) lack of relevant accountable signatures; and (3) failure to include key identifying information, such as the firearm's serial number. As a result, firearms were not always retrieved from separating employees. For example, the OIG reported that in 2001, FBI found that at least 31 firearms of separated employees could not be accounted for.

²¹The OIG did not report how many of the 52 cases (out of total of the 212 missing firearms cases reviewed) of FBI firearms stolen from vehicles were the result of the firearms not being properly stored.

²²The loss of two BOP firearms for the period October 1999 through February 2002 were determined to have not been lost or stolen from employees vehicles. BOP stated that while these missing firearms were not reported to NCIC, they were reported to the agency and were investigated. The investigations found that the airlines lost one weapon from checked baggage and the second was discovered missing after the transfer of several weapons by mail between facilities. In addition, the OIG did not report firearms losses from vehicles at INS.

Treasury's OIG and TIGTA Found Agencies Safeguarded Firearms, but Could Strengthen and Enforce Controls in Some Areas

Treasury's OIG and TIGTA reviewed the firearms control activities of the ATF, U.S. Customs Service, U.S. Secret Service, BEP, the U.S. Mint, and Internal Revenue Service/Criminal Investigation (IRS/CI) for fiscal years 1999 through 2001. The purpose of these reviews was to determine whether the agencies' inventory practices were sufficient for controlling items that, if lost or stolen, might compromise the public's safety, national security, or ongoing criminal investigations. The OIG and TIGTA concluded that the agencies generally conducted periodic firearms inventories; investigated instances of missing firearms; and disciplined employees for not maintaining firearms as required by agency policies and procedures. However, the OIG determined that the U.S. Mint did not follow all policies and procedures related to conducting periodic inventories or identify its firearms from its property management records. In addition, TIGTA determined that IRS/CI did not appropriately record and report missing firearms data.

Treasury Agencies Generally Conducted Firearms Inventories, Investigated Missing Firearms, and Disciplined Employees

Treasury's OIG and TIGTA found that the agencies reviewed, with the exception of the U.S. Mint, conducted periodic inventories at least annually, as required by their internal policies and procedures. For example, at ATF, the OIG concluded that frequent, independent physical inventories reduced the risk that weapons would be lost or stolen without being promptly detected. At IRS/CI, TIGTA found that property inventories were conducted locally on an annual basis and in accordance with established policies and procedures. However, the OIG determined that the U.S. Mint had not conducted a complete annual physical inventory of firearms during fiscal years 1999, 2000, or 2001, and the firearms inventory completed in October 2001 was not conducted in accordance with agency policies and procedures.

In addition, Treasury found that ATF, U.S. Customs Service, Secret Service, and IRS/CI investigated instances of firearms losses and appropriately considered employee discipline, as required by agency policies and procedures.²³ For example, the OIG determined that ATF's Professional Review Board investigated 15 of 16 instances of missing firearms identified during the period October 1, 1998 through September 30, 2001, and appropriately considered employee discipline in each of those cases. The board recommended employee suspensions in 9 of the

²³Treasury's OIG determined that the U.S. Mint and BEP did not have any firearms losses for the periods October 1, 1998 through September 30, 2001.

cases and no disciplinary action in 3 of the cases. The remaining 3 cases were still under investigation at the completion of the OIG's review.

The OIG also determined that the U.S. Customs Service's Board of Survey, the unit responsible for investigating missing firearms, investigated all 72 missing firearms identified during the period October 1, 1998 through September 30, 2001. The OIG determined that employees were held financially responsible for losses in 26 of the cases and not financially responsible in 37 of the cases. The remaining 7 cases were still under investigation at the completion of the OIG's review.

U.S. Mint and IRS/CI Did Not Always Record or Report Firearms Information

The OIG determined that the U.S. Mint could not provide a listing of firearms from its property management records to support reported firearms inventories, as required by their policies and procedures. The OIG concluded that without this list it would not be possible to reconcile the firearms that were on-hand against recorded inventory counts, resulting in the possibility that missing firearms might not be identified. The OIG concluded that these and other factors, including the number and storage of its firearms at several locations, increased the Mint's risk of lost or stolen firearms.

TIGTA reported that it could not determine the number of IRS/CI missing firearms from its management information system and that the hard copy reports of IRS/CI missing firearms were not always prepared or completed. Specifically, TIGTA found that IRS/CI's inventory management system did not differentiate between lost or stolen firearms and, as a result, TIGTA could not rely on that system to identify IRS/CI missing firearms inventories accurately. Although TIGTA was able to review and comment on hard copy reports from IRS/CI field offices in order to identify missing firearms, TIGTA found that some of these reports were not completely prepared.

Justice and Treasury Agencies Are Taking Action to Strengthen and Enforce Firearms Controls

Justice and Treasury agencies have taken many actions designed to strengthen and enforce firearms controls, based on recommendations made by the OIGs and TIGTA. Specifically, in reports issued in March 2001 and August 2002, Justice's OIG made a total of 63 recommendations to INS, BOP, DEA, FBI, and USMS designed to improve firearms control activities. Treasury's OIG and TIGTA also made five firearms-related recommendations in reports to the U.S. Mint in May 2002 and to IRS/CI in November 2001 and March 2002. According to the OIGs and TIGTA, agencies agreed to all recommendations and have taken, or are in the process of taking, corrective action addressing all identified weaknesses.

Specifically, the INS, BOP, DEA, FBI, and USMS have implemented 29 of the 63 recommendations made by the Justice OIG, and are in the process of implementing the remaining 34 recommendations. Of the 34 recommendations that have not been implemented, management has begun taking corrective actions and is working with the OIG to ensure their efforts address the weaknesses identified. Completed and ongoing actions include establishing procedures requiring periodic firearms inventories on an annual basis and the appropriate segregation of duties during physical inventories. The agencies are also requiring that missing firearms be immediately reported and minimum timeframes for completing investigations of missing firearms be established. In addition, agencies are requiring that all missing firearms cases be adjudicated and that controls for securing firearms in vehicles and recovering firearms from separating employees be strengthened.

In addition, the U.S. Mint and IRS/CI have implemented all five recommendations made by the Treasury OIG and TIGTA. The U.S. Mint now requires the performance and documentation of an independent physical inventory of firearms annually and the reconciliation of those inventories against property management records. Furthermore, IRS/CI agreed to change its inventory management system to be able to differentiate between lost, stolen, and damaged items in their property management system, and now requires that missing firearms reports be completely prepared. IRS/CI also established guidelines addressing the types of lost or stolen equipment that should be referred to TIGTA for investigation.

Majority of Federal Law Enforcement Agencies Reviewed Reported Missing Firearms

Fifteen of the 18 federal law enforcement agencies we surveyed reported firearms as lost, stolen, or otherwise not in their possession during some point in time between September 30, 1998 and July 2002. Agency officials reported that although some firearms were lost due to negligence, some losses occurred despite appropriate precautions being taken by employees. Audits conducted by Justice's and Treasury's OIGs found that some missing firearms were recovered during the commission of a crime, or in connection with a criminal investigation.

Fifteen of 18 Agencies Surveyed Reported Missing Firearms

Fifteen of the 18 federal law enforcement agencies we surveyed reported 1,012 firearms as lost, stolen, or otherwise not in their possession during some point in time between September 1998 and July 2002.²⁴ As of July 2002, 188 of these firearms had been subsequently recovered, leaving 824 still missing.²⁵ While we could not determine the exact percentage of agency firearms that were reported lost, stolen, or missing, it appears that these firearms generally accounted for less than one percent of agencies' total firearms inventories.²⁶ Only BEP, the U.S. Mint, and Veterans Affairs reported having no lost, stolen, or missing firearms. Agencies identified missing firearms using internal reporting systems, through which personnel reported weapons as missing, and from periodic physical inventories of firearms. Table 3 identifies firearms as lost, stolen, or otherwise not in an agency's possession for the 18 agencies surveyed, those firearms subsequently recovered, and those firearms still missing as of July 2002.

²⁴Of these missing firearms, 178 had been converted to dummy firearms (e.g., training weapons) and rendered inoperable. FBI officials said that these weapons could not be easily converted to live firearms.

²⁵Agencies could not identify which firearms recovered or still missing were dummy firearms.

²⁶Since the firearms inventory and missing firearms data were developed from different bases, such as inventory counts or internal agency reporting systems, and are based on different time periods, they are not directly comparable.

Table 3: Firearms Reported Missing, Recovered, and Unaccounted for between September 30, 1998 and July 2002 at Selected Federal Law Enforcement Agencies

Agency	Firearms identified as lost, stolen, or otherwise not in the agency's possession between September 30, 1998 and July 2002^a	Firearms subsequently recovered between September 30, 1998 and July 2002^a	Firearms still lost, stolen, or otherwise not in the agency's possession as of July 2002^a
ATF	16	7	9
BEP	0	0	0
BOP	2	0	2
DEA	63	4	59
FBI	458 ^b	72	386
Federal Emergency Management Administration	2	0	2
Federal Protective Service	3	0	3
Fish and Wildlife Service	27	1	26
INS	114 ^c	13	101 ^d
IRS/CI	6	3	3
National Institutes of Health	3	0	3
National Park Service	196	63	133
Postal Inspection Service	14	0	14
U.S. Customs Service ^e	94	20	74
USMS	10	3	7
U.S. Mint	0	0	0
U.S. Secret Service	4	2	2
VA	0	0	0
Total	1,012	188	824

Source: GAO survey of these agencies.

^aData were not independently verified.

^bFBI reported that 458 of its firearms were lost, stolen, or otherwise not in the agency's possession during the period September 30, 1998 through July 2002. FBI reported to the Senate Judiciary Committee that, as of July 2001, 449 of its firearms were not accounted for; of these firearms, 161 were training weapons.

^cINS reported that 114 of its firearms were lost, stolen, or otherwise not in the agency's possession during the period September 30, 1998 through July 2002. The more than 500 missing INS firearms reported by the Justice OIG included those firearms found missing during an INS agencywide inventory conducted in August 1998.

^dINS officials said that of the 101 missing firearms, 13 were lost; 74 were stolen; and 14 were otherwise missing.

^eThe U.S. Customs Service reported 22 lost and 72 stolen firearms; it also reported additional firearms destroyed in the World Trade Center bombing.

Of the 1,012 firearms that agencies reported lost, stolen, or otherwise not in their possession,²⁷ most missing firearms were pistols (541). Agencies also reported 187 revolvers or other handguns, 157 training weapons, 92 shotguns, 38 rifles, 19 submachine guns, and 1 stun gun as missing.

Agency officials recognized that firearms were sometimes lost due to negligent behavior, such as employees not properly securing firearms in locked vehicles, as required by agency policies and procedures. However, officials also identified that some firearms were lost despite appropriate precautions being taken by the employee. For example, one agency reported that four firearms were stolen while in the custody of the airlines, and that the theft did not occur due to the negligent behavior of the employee. Specifically, the firearms were checked in a locked, hard-sided gun case, in accordance with agency policies and procedures. Due to the manner in which the agencies recorded missing firearms data, they usually could not readily identify, for the missing firearms we reviewed, the number of firearms determined to have been lost due to negligence.

Agencies also identified cases where lost firearms, although not in the agency's possession, were not recoverable and could not be used to harm the public. For example, several agencies reported firearms being lost in the ocean or in a river. These weapons were considered unrecoverable and therefore did not pose a threat to the public.

Justice and Treasury Audits Identified Instances of Recovered Firearms Used in Criminal Activity

Audits conducted by Justice's and Treasury's OIGs identified several incidents where missing firearms had been recovered in connection with criminal activity or during a criminal investigation.²⁸ The OIGs made this determination during separate audits of agency controls over weapons, laptops, and other sensitive items at FBI, DEA, INS, U.S. Secret Service, and U.S. Customs.²⁹

For example, Justice's OIG reviewed 16 missing firearms cases reported to the DEA Board of Professional Conduct, for the time period

²⁷FBI data came from the Justice OIG report.

²⁸To determine if missing agency firearms were used in connection with criminal activity, the OIGs reviewed missing firearms recovered from October 1, 1999 through August 27, 2001, and October 1, 1998 through September 30, 2001, respectively. For DEA, the Justice OIG reviewed cases for the period October 1, 1999 through November 15, 2001.

²⁹See appendix VI for a complete listing of related reports issued by the Departments of Justice and Treasury OIGs.

October 1, 1999 through November 15, 2001, and found that 3 had been recovered by local law enforcement during an arrest of an individual for a handgun violation, and 2 in connection with searches during unrelated criminal investigations. In another example, Treasury's OIG reviewed 10 of 13 firearms reported missing and recovered by U.S. Customs Service, for the time period October 1, 1998 through September 30, 2001, and found that 5 of the 10 firearms had been recovered in connection with a robbery, a drive-by shooting, or during the execution of a search warrant.

Conclusion

The Federal Managers' Financial Integrity Act requires that executive agencies establish and maintain controls that provide reasonable assurance that all assets are safeguarded against waste, loss, unauthorized use, and misappropriation. Standards and guidance for effectively maintaining and controlling firearms inventories are available to assist federal law enforcement agencies in designing controls to safeguard their firearms. Although these controls provide a framework to assist agencies in controlling and safeguarding their firearms, agencies should tailor these controls to meet their unique needs and circumstances, as well as their risks for firearms losses. Accordingly, the appropriate mix of controls may vary for each federal law enforcement agency.

When agencies discover lost, stolen, or missing firearms, they should reassess their firearms controls to determine why they were not effective and if they should be modified. This is particularly important when agencies find that existing controls have not been implemented or have been implemented but have not prevented the loss of agency firearms, as was the case with some agencies reviewed by the Departments of Justice and Treasury OIGs. Internal controls that have been established to safeguard firearms, but were not appropriate controls based on the agencies' needs, or were not implemented or properly applied, provide little assurance that firearms are safe from loss, theft, or misuse.

In addition, agencies should document their firearms controls in policies and procedures. Without documenting these controls, employees may not know of their requirement, and the controls may not be uniformly applied agencywide. In addition, it may be difficult for management to enforce a control that is not required by policy and procedures, such as disciplining employees who do not adhere to firearms controls.

The need for an assessment of firearms controls, and documentation of controls in policies and procedures, is demonstrated by the majority of

agencies reviewed reporting missing firearms. These firearms may pose a serious risk to the public, including the risk that they may be used to inflict bodily harm or to further criminal activity.

Recommendations

The Attorney General; the Secretaries of the Treasury, Interior, Veterans Affairs, and Homeland Security; the Director of the National Institutes of Health, and the Postmaster General should

- periodically assess existing policies and procedures designed to control and safeguard firearms and determine whether they have been effective, or should be modified to help prevent future firearms losses. In assessing firearms controls, agencies should use as guides (1) internal control standards issued by GAO, Joint Financial Management Improvement Program, and Commission on Accreditation for Law Enforcement Agencies, Inc; and (2) audits conducted by the Department of Justice OIG, Department of the Treasury OIG, and TIGTA of agencies firearms controls, and
- document internal controls in agency policies and procedures to the maximum extent practical to help ensure that they are consistently understood and applied.

Agency Comments

We requested and received comments on a draft of this report from the Attorney General, Secretary of the Treasury, the Secretary of the Interior, Secretary of Veterans Affairs, Secretary of Homeland Security, the Director of the National Institutes of Health (Department of Health and Human Services), and the Postmaster General. Officials generally agreed with the information presented. Six agencies provided technical changes that have been incorporated, as appropriate. Four agencies—the NIH, Fish and Wildlife Service (Department of the Interior), U.S. Postal Inspection Service, and Department of Veterans Affairs—provided comments on the report recommendation. NIH and Fish and Wildlife Service agreed with the recommendation and identified actions taken to strengthen their controls over firearms. The U.S. Postal Inspection Service also identified actions taken to strengthen firearms controls consistent with the recommendation. The Department of Veterans Affairs expressed concern about our recommendation, saying that its controls were effective in preventing firearms losses. Appendixes VII, VIII, X, and XI include the written comments from these four agencies. In addition, although the Department of Justice did not comment on the recommendation, its letter presents general observations regarding standards for control over agency firearms and is included in appendix IX.

NIH agreed with the recommendation, saying that in response to a review conducted by the department's OIG, NIH has taken numerous steps to strengthen its controls over firearms. These efforts include updating and including accurate descriptions of firearms in its firearms inventory database, and appointing and training property custodial officers for the NIH Police Branch. The Fish and Wildlife Service also agreed with the recommendation, and said that as a result of an internal assessment, the Service will (1) develop a Web-based firearm training guide addressing various internal controls over firearms, (2) conduct unscheduled random checks of firearms against property records, and (3) annually review reports of any lost and/or stolen firearms to determine if policies and procedures should be modified to prevent future losses.

Although not saying whether it agreed with our recommendation, the U.S. Postal Inspection Service said that it had reviewed the *Standards for Internal Control in the Federal Government* and will assess these standards along with the results of a firearms review conducted by the Inspection Service Firearms Task Force. In addition, the Service provided us with a copy of its proposed policy update that it plans to incorporate into its firearms inventory and accountability procedures. We appreciate that the Service provided the proposed update and look forward to receiving the final updated policy.

VA expressed concern about our recommendation, saying that its lack of firearms losses during the time period of our review was due to its having appropriate internal controls over firearms. VA further said that its police officers document the handling of firearms on a daily basis; generally do not remove their firearms from department property; check their assigned firearms out of and into the armory each day; conduct monthly inventories of all firearms, ammunition, and magazines; have unannounced inventories and spot checks; and conduct independent annual inventories of firearms.

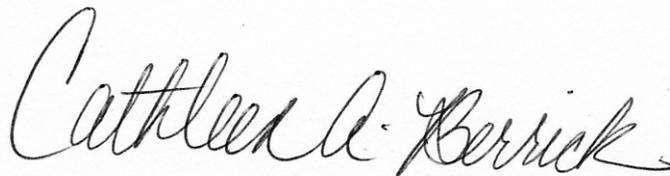
Although VA did not report missing firearms during the time period of our review, the potential exists that firearms could be lost or stolen at some point in the future. Accordingly, we believe that VA and other agencies we reviewed should periodically assess their firearms controls, particularly when their organizations or operations have changed, or when firearms are identified as missing. These assessments should be conducted to determine whether established controls have been effective, are still relevant, or should be modified. For example, VA recently reported that as of March 2003, police officers at more than 100 of its field sites were assigned firearms. Prior to 2000, officers at only 27 sites were armed. We

believe that this is a good example of when an organizational change necessitates a reevaluation of an agency's firearms controls to reduce the risk of potential firearms losses. We further believe that federal internal control standards and other criteria included in our report provide a useful framework from which to conduct these assessments, and identify appropriate firearms controls when an agency's environment has changed, or when existing controls have not been effective.

In addition, six agencies requested that we change some of their original responses to our survey regarding firearms controls, usually to identify that they had a written policy and procedure addressing a specific control. We made these technical changes in all cases in which the agency provided documentation of its policy. However, if the agency said that the policy change was planned but had not yet been made, we did not change the original response and look forward to receiving documentation identifying changes that have been incorporated into its policy.

As agreed with your offices, unless you publicly release its content earlier, we plan no further distribution of this report until 30 days from its issue date. At that time, we will provide copies of this report to the appropriate congressional committees, the Attorney General, Secretary of the Treasury, Secretary of the Interior, Secretary of Veterans Affairs, Secretary of Homeland Security, the Director of the National Institutes of Health, and the Postmaster General. We will also make copies available to others on request. In addition, the report will be available at no charge on GAO's Web site at <http://www.gao.gov>.

If you or your staffs have any questions on this report, please call me on (202) 512-8777. Key contributors are listed in appendix XII.



Cathleen A. Berrick, Acting Director
Homeland Security and Justice Issues

Appendix I: Objectives, Scope, and Methodology

We reviewed federal law enforcement agencies' control over firearms to determine (1) the extent to which these agencies' policies, procedures, and practices for controlling and safeguarding firearms were consistent with federal internal control standards and related criteria issued by law enforcement and management organizations; (2) whether reviews conducted by the Department of Justice and Department of Treasury identified instances of noncompliance with firearms policies and procedures, and whether agencies have taken actions to correct identified weaknesses, particularly regarding (a) conducting inventories, (b) investigating missing firearms, and (c) disciplining employees; and (3) the number of firearms that selected federal law enforcement agencies identified as lost, stolen, or otherwise not in their possession between September 30, 1998 and July 2002. We also determined how selected agencies maintained control and accountability over weapons other than firearms and weapons components. (See app. II.)

To answer objectives 1 and 3, and to determine how agencies maintained and controlled weapons other than firearms and weapons components, we selected for review 18 out of 33 federal civilian law enforcement agencies in the executive branch identified by the Department of Justice's Bureau of Justice Statistics (BJS), as of June 2000, as having personnel with the authority to carry firearms and make arrests.¹

We systematically selected the agencies for our review. First, we stratified the 33 agencies according to size, based on whether the agency had (1) 1,000 or more, (2) 500—999, (3) 100—499, or (4) less than 100 law enforcement personnel. We then selected all agencies with 1,000 or more law enforcement personnel (11 agencies) and the 2 agencies with the largest number of law enforcement personnel in each of the remaining 3 strata (6 agencies in total). To account for all Department of Justice and Treasury law enforcement agencies, we also included BEP, which fell into the 100—499 strata (1 agency). These 18 agencies employed about 96 percent (76,510) of the total personnel employed by the federal civilian law enforcement agencies (79,910) that are authorized to carry firearms and make arrests, as reported in the BJS. Table 4 identifies the 18 agencies selected for review, along with the strata from which they were selected.

¹Bureau of Justice Statistics, Office of Justice Programs, U.S. Department of Justice, *Federal Law Enforcement Officers, 2000* (Washington, D.C.: July 2001). Although the survey on which this report was based included certain OIGs, we did not include these offices in our review.

Appendix I: Objectives, Scope, and Methodology

Table 4: Eighteen Federal Law Enforcement Agencies Included in Our Survey of Federal Firearms Control Policies, Procedures, and Practices

Agency	Number of personnel authorized to arrest and carry firearms in 2000 ^a	Agencies categorized by number of personnel authorized the arrest and carry firearms			
		1,000 or more	500-999	100-499	Less than 100
BEP	211			X	
Bureau of Alcohol, Tobacco, and Firearms	1,967	X			
DEA	4,161	X			
FBI	11,523	X			
Federal Bureau of Prisons	13,557	X			
Federal Protective Service	803		X		
FEMA Security Division	33				X
INS	17,654	X			
IRS-Criminal Investigation Division	2,726	X			
National Institutes of Health Police	39				X
National Park Service (Interior) Division of Ranger Activities U.S. Park Police		X			
U.S. Customs Service	10,522	X			
U.S. Fish and Wildlife Service	888		X		
U.S. Mint	354			X	
USMS	2,735	X			
U.S. Postal Inspection Service	3,412	X			
U.S. Secret Service	4,039	X			
Department of Veterans Affairs/Veterans Health Administration/Police Service ^b	342			X	

Source: GAO analysis of BJS data.

^aBy 2003, some agencies reported increases in the number of personnel with the authority to make arrests and carry firearms. For example, ATF reported to have 2031 personnel; VA, 2,200 personnel; and Customs, approximately 14,165 personnel with such authorities.

^bVA has authority to arm its police officers under 38 U.S.C. 904. An initial pilot program to arm its officers was established at 5 VA sites and then expanded to 12 sites. Prior to 2000, police officers at 27 sites were armed; as of March 2003, more than 100 sites have armed officers.

We surveyed the 18 agencies using a detailed questionnaire. We pretested the questionnaire with 2 of the 18 agencies and a third federal law enforcement agency, not included in the final survey, and made relevant changes to the questions based on these pretests. We also surveyed the 18 agencies using a follow-up questionnaire to obtain additional related information. See appendixes IV and V for the initial and follow-up questionnaire, respectively.

In the questionnaire, we asked agencies about their firearms inventories and the policies, procedures, and practices currently in place to control their firearms. We also asked agencies to provide the results of their most recently completed 100-percent inventory since September 30, 1998, and the date of the inventory. We asked the 18 agencies to identify their policies and procedures related to recording firearms inventory data, controlling firearms inventories, ensuring personal and supervisory accountability for agency firearms, and investigating missing firearms and administering associated employee discipline. We also asked agencies to identify the number of firearms reported missing since September 30, 1998, the number of those missing firearms recovered up to the time of our survey, and the sources of the missing firearms information.

To determine how federal law enforcement agencies maintained control and accountability over weapons other than firearms and weapons components, specifically ammunition, explosives, and gas and chemical agents, we surveyed the 18 agencies regarding their policies, procedures, and practices for tracking and controlling these items.

Because this was not a sample survey, there are no sampling errors. However, the practical difficulties of conducting any survey may introduce errors, commonly referred to as nonsampling errors. For example, difficulties in how a particular question is interpreted, in the sources of information that are available to respondents, or in how the data are entered into a database or were analyzed can introduce unwanted variability into the survey results. We took steps in the development of the questionnaires, the data collection, and the data editing and analysis to minimize these nonsampling errors. In addition, to the extent possible, we obtained and reviewed agencies' firearms control policies and procedures to verify their responses to our questionnaire.

To answer objective 2, we reviewed the results of audits conducted by the Departments of Justice and Treasury Offices of Inspector General (OIG) and the Treasury Inspector General for Tax Administration (TIGTA). These audits evaluated the extent to which Justice and Treasury law enforcement agencies adhered to internal controls over firearms inventories and other sensitive properties and were completed between March 2001 and August 2002. (See app. VI for audit reports and dates issued.) In addition, we reviewed documents from selected Justice and Treasury law enforcement agencies detailing their firearms control policies, procedures, and practices. We also reviewed selected agencies' internal reports on compliance with firearms control policies and

procedures and interviewed officials on corrective actions taken in response to OIG and TIGTA recommendations.

We conducted our review between August 2001 and May 2003 in accordance with generally accepted government auditing standards.

Appendix II: Agency Controls Over Weapons Other than Firearms and Weapons Components

Agencies Established Controls to Account for Other Weapons and Weapons Components

Federal law enforcement agencies generally reported establishing inventory controls to account for weapons other than firearms and weapons components. The 18 agencies we surveyed reported maintaining accountability for their stocks of explosives, gas and/or chemical agents, and ammunition through conducting periodic physical inventory counts of the items, or maintaining running balances through perpetual inventories. Agencies also reported using other methods, such as tracking the distribution of items to individuals or organizational units and limiting access to areas in which inventories are stored, or a combination of methods, to account for the inventories.

Agencies Reported Having Inventories of Explosives, Gas and/or Chemical Agents, and Ammunition

The 18 federal law enforcement agencies we reviewed reported having explosives, gas and/or chemical agents, and ammunition. Table 5 identifies weapons other than firearms and weapons components reported by the agencies surveyed.

Table 5: Agencies' Reported Use of Weapons Other than Firearms and Weapons Components

Agency	Explosives	Gas and/or chemical agents	Ammunition
ATF	X	X	X
BEP		X	X
BOP	X	X	X
Customs	X	X	X
DEA			X
FBI	X	X	X
Federal Protective Service		X	X
Fish and Wildlife Service			X
FEMA ^a			X
INS		X	X
IRS/CI		X	X
U.S. Mint	X	X	X
National Park Service			X
NIH			X
U.S. Postal Service			X
U.S. Secret Service	X	X	X
USMS	X	X	X
VA		X	X
Total	7	12	18

Source: GAO survey of these agencies.

^a FEMA is the Federal Emergency Management Agency.

While all 18 agencies reported having ammunition, only 7 reported having explosives, and 12 reported having gas and/or chemical agents. Seven agencies reported inventory in all three categories, including BOP, FBI, USMS, ATF, U.S. Customs Service, the U.S. Mint, and U.S. Secret Service.

Agencies reporting inventories of explosives and gas and chemical agents responded that the weapons were primarily diversionary devices, defensive chemical sprays, and chemical projectiles. Included were items such as flash-bangs that distract with a flash and bang effect and smoke grenades that dispense chemically based inflammatory agents or membrane irritants.

Agencies Used Inventory Counts and Other Methods to Control Weapons and Weapons Components

The 18 federal law enforcement agencies we reviewed reported having accountability procedures for weapons other than firearms and weapons components, and these agencies generally reported that they relied on inventories to account for these items. As shown in table 6, the agencies reported that they controlled weapons and weapons components through monthly and annual inventory counts, or by maintaining a running summary of the quantities on hand through perpetual inventories.

**Appendix II: Agency Controls Over Weapons
Other than Firearms and Weapons
Components**

Table 6: Agencies' Reported Use of Inventory Procedures for Explosives, Gas and/or Chemical Agents, and Ammunition

Agency	Ammunition inventories			
	Annual ^a	Monthly	Perpetual	Other ^a _b
ATF				
BEP			X	
BOP			X	
Customs				X
DEA	X			
FBI		X	X	
Federal Protective Service				X
Fish and Wildlife Service				X ^c
FEMA ^d	X			
INS	X		X	
IRS/CI				X
U.S. Mint	X	X	X	
National Park Service	X	X		
NIH		X		
U.S. Postal Service				X
U.S. Secret Service	X	X	X	
USMS			X	
VA		X		

Source: GAO survey of these agencies.

**Appendix II: Agency Controls Over Weapons
Other than Firearms and Weapons
Components**

Explosives inventories				Gas and/or chemical agent inventories			
Annual	Monthly	Perpetual	Other ^a	Annual	Monthly	Perpetual	Other ^a
X		X	X				
		X		X	X		
			X			X	
			X				X
			X				X
				X			X
				X	X	X	
X	X	X					X
			X				X
							X

^aOther refers to a variety of practices in addition to those identified that agencies used to account for ammunition, explosives, or gas/chemical weapons. For example, Customs reported using quarterly or trimester inventories to account for these items.

^bAt the time of our survey, ATF reported that it was in the final stage of review for a draft order “Ammunition Accounting Procedures” to safeguard its ammunition.

^cThe Fish and Wild Life Service controlled ammunition by monitoring its distribution and limiting access to supply.

^dFEMA is the Federal Emergency Management Agency.

In addition to relying on monthly, annual, and periodic inventories to control weapons other than firearms and weapons components, some agencies reported using additional procedures, or a combination of procedures, to account for their inventories. For example, IRS/CI reported controlling ammunition and pepper spray by tracking their distribution to field installations from a headquarters procurement office, while the National Park Service reported that it controlled ammunition by monitoring its distribution to law enforcement personnel. In addition, the Fish and Wildlife Service reported that it controlled ammunition by monitoring its distribution and limiting access to supply. In another

example, the FBI reported maintaining its supply of gas and/or chemical agents at a military storage facility, thereby reducing access and the potential for unauthorized use or loss.

In addition, the FBI, INS, USMS, ATF, Secret Service, and the VA reported using a combination of methods to account for these weapons and weapons components. For example, the FBI reported controlling access to ammunition supplies in addition to maintaining a record of each time ammunition was received or disbursed. INS reported that, in addition to conducting annual inventories of ammunition and gas and chemical agents, it maintains logs at all locations that record receipts from manufacturers and issuances for operational purposes. In another example, the ATF reported controlling explosives by maintaining a separate record of acquisitions and removals; keeping a daily, perpetual record of transactions; and conducting annual inventories and inspections.

**Appendix II: Agency Controls Over Weapons
Other than Firearms and Weapons
Components**

Appendix III: Presence of Key Firearms Activities in Agency Policies and Procedures

Table 7: Key Firearms Control Activities in Agency Policies and Procedures as Reported by Selected Federal Law Enforcement Agencies

Description of control	Selected federal law enforcement agencies																	
	ATF	BEIP	BOP	DEA	FBI	FEMA	Federal Protective Service	Fish and Wildlife Service	INS	IRS/CI	NIH	National Park Service	USCS	USMS	U.S. Mint	USPIS	U.S. SS	VA
Inventory data																		
Information required to be included in permanent property record on receiving new firearms																		
Date of physical receipt	W	W	W	W	W	W	W	W	W	W	W	W	W	W	W	W	W	W
Specific identification	W	W	W	W	W	W	W	W	W	W	W	W	W	W	W	W	W	W
Organizational unit or functional area to which firearm is assigned	W	W	W	W	W	W	W	W	W	W	W	W	W	N	W	W	W	W
Person firearm assigned to	W	W	W	W	W	W	W	W	W	W	W	W	N	W	W	W	W	W
Adjustments made to firearms inventory records as a result of physical inventory counts	W	W	W	W	W	W	N	W	W	W	W	W	W	W	W	W	W	W
Update property management systems to identify firearms being disposed of as out-of-service	W	W	W	W	W	W	U	W	W	W	W	W	W	N	W	W	W	W
Update property management system to remove firearms being disposed of from agency's firearms inventory	W	W	W	W	W	W	U	W	W	W	W	W	W	N	W	W	W	W
Inventory control																		
Written policies and procedures for issuing agency-owned firearms to individuals	W	W	W	W	W	W	W	W	W	W	W	W	W	W	W	W	W	W
Written policies and procedures for assigning agency owned firearms to organizational units or functional areas	W	W	W	W	W	W	W	W	W	W	W	N/A	W	N/A	W	W	W	W
Requires periodic firearms counts	W	W	W	W	W	W	W	W	W	W	W	W	W	W	W	W	W	W
Guidance for firearms counts																		
Objectives for inventory established	W	W	W	W	W	W	W	W	W	W	W	W	W	U	W	W	W	W
Timing of counts established	W	W	W	W	W	N	W	W	W	W	W	W	W	W	W	W	W	W
Instructions for conducting inventories established	W	W	W	W	W	N	U	W	W	W	W	W	W	U	W	W	W	W
Integrity of inventories																		
Training or instruction provided to firearms counters	W	W	W	N	W	U	U	U	W	U	W	W	W	U	W	U	W	W
Employees involved in controlling and safeguarding firearms precluded from counting firearms	N	W	W	W	W	N	N	N	N	W	W	N	W	N	W	N	N	W
Counters have no prior knowledge of inventory	W	N/A	W	N/A	N/A	N	U	N	N	N/A	U	N	N/A	N	N/A	U	N	N/A
2-member (or more) count teams	W	W	W	N/A	N/A	U	U	N	W	N/A	U	U	W	N	U	N	U	N/A
Counters required to verify firearms ID numbers	W	W	W	W	W	W	W	U	W	W	U	W	W	U	W	W	W	W
Counters required to verify descriptive information about the firearm	W	W	W	W	W	W	W	U	W	W	U	W	W	U	W	W	W	W
Use occasions other than inventory to check firearms																		
During employee retraining or testing in firearm use	W	W	W	U	W	W	W	N	W	W	N	W	W	W	W	W	W	W
Unannounced inspections of employee's firearms	N	W	W	N	W	W	W	U	W	N	N	N	U	U	N	W	N	W
Other	N/A	W	W	W	N/A	W	U	N	W	N	N	N	U	N	U	W	N	W

Appendix IV: Survey Questionnaire



United States General Accounting Office

Survey of Federal Law Enforcement Firearms' Inventories and Weapons Control Policies, Procedures, and Practices

At the request of the House Committee on the Judiciary and Congressman John D. Dingell, GAO is undertaking a study of federal executive law enforcement agencies' controls over firearms, and other weapons and weapons' components (ammunition, explosives, and gas and chemical agents). This survey is designed to collect information on (1) agencies' firearms inventories and (2) the policies, procedures, and practices currently in force to keep track of weapons. The Department of Justice, Bureau of Justice Statistics' bulletin, "Federal Law Enforcement Officers, 2000," identified your agency among those employing full-time law enforcement personnel as of June 2000, authorized to carry firearms and make arrests.

Please print a copy of the questionnaire, complete it, and return the completed questionnaire to:

ATTN: Fred Berry
U.S. General Accounting Office
1999 Bryan Street, Suite 2200
Dallas, Texas 75201-6848

You may opt to fax the completed questionnaire to Fred at (214) 777-5758. If you choose to fax the completed questionnaire, please give Fred prior notice by contacting him at (214) 777-5642. If you have any questions regarding the questionnaire, you may also contact Fred at (214) 777-5642 or Barbara Stolz at (202) 512-8819. If you have any questions about our overall review, please contact Dan Harris at (202) 512-8720.

Completing this questionnaire may require participation by personnel from various functions within your agency, such as your law enforcement and property management functions. Please provide the following information on the person with the primary responsibility for completing the questionnaire in the event we need to follow up to clarify any of the items in the questionnaire.

Name: _____

Title: _____

Organization: _____

Phone: (____) _____

E-mail address: _____

Thank you in advance for your cooperation.

I. Background Questions

1. Does your agency distribute firearms to the following? *(Check one box in each row.)*

How firearms are distributed	Yes (1)	No (2)
a) To agents or officers for use 24 hours a day in performing official duties		
b) To agents or officers for use in performing official duties during on-duty hours only		
c) To an armorer, firearms custodian, or other official in an organizational unit or functional area for issuance to agents or officers to use during specific events or activities		
d) To an organizational unit or functional area, but <u>not to an individual</u> , for issuance to agents or officers to use during specific events or activities		
e) Other – please specify. _____ _____		

2. Please identify in the space below each organizational unit (headquarters and field) within your agency that plays a role or has responsibility for ensuring that control and accountability for firearms, weapons, and weapons' components is maintained? *(Please attach additional sheets, if necessary.)*

1. _____
2. _____
3. _____
4. _____
5. _____
6. _____

3. Which of the following best describes your agency's approach to promulgating policies, procedures and practices for maintaining control and accountability for firearms, weapons, and weapons components? *(Check one.)*

1. Centralized at agency headquarters level
2. Centralized at a designated facility away from agency headquarters
3. Centralized at the agency headquarters level and supplemented by implementing units (headquarters or field)
4. Decentralized at the implementing unit (headquarters or field) level
5. Other – please specify. _____

II. Questions On Firearms' Inventory and Inventory Policies, Procedures, and Practices

(Note: Policies and procedures include any written instruction, guidance or direction on how a particular task or activity should be performed.)

4. Has your agency completed a firearms inventory since September 30, 1998? (Check one.)

(Note: Complete or completed inventory means a physical inventory count that includes 100 percent of the recorded inventory items.)

- 1. Yes
- 2. No

5. When did your agency complete its most recent firearms inventory?

_____/_____
Month Year

6. How many firearms were in your agency's inventory as of this most recently completed inventory? (Enter number.)

_____ firearms

7. How many firearms have been reported as missing (including lost or stolen) since September 30, 1998? (Enter number. If none, enter zero.)

_____ firearms reported as lost, stolen or missing

Note: If your answer to question 7 is zero, skip to question 9.

8. Of the firearms that have been reported as missing since September 30, 1998, how many have been recovered? (Enter number. If none, enter zero.)

_____ missing firearms were recovered

9. What is the source(s) for your agency's count of missing (including lost or stolen) firearms? (Check all that apply.)

- 1. The most recently completed inventory since September 30, 1998
- 2. Periodic inventories completed since September 30, 1998
- 3. A reporting system for missing (including lost or stolen) firearms that is separate from the agency's inventory system
- 4. Other – please specify: _____

Appendix IV: Survey Questionnaire

10. Does your agency have written policies and procedures that require a periodic inventory of firearms? *(Check one.)*

1. Yes – PROVIDE CITATIONS: _____

2. No

11. Whether or not your agency requires a periodic inventory of firearms, does your agency provide directions on how to conduct firearms inventories? *(Check one.)*

1. Yes

2. No

12. Does your agency maintain an inventory tracking system for firearms? *(Check one.)*

1. Yes, as a module of the property management system

2. Yes, as a stand-alone system

3. Yes, firearms are included in both the overall property management system and as a separate stand-alone system specifically to track firearms

4. Yes, other - please describe: _____

5. No

13. Does your agency require that each of the following be included in the permanent property record that your agency establishes upon receiving a new firearm? *(Check one box in each row.)*

Included in permanent property record for new weapons	Yes, this is contained in written policy or procedure (1)	Yes, done as an unwritten practice (2)	No (3)
a) Date of physical receipt			
b) Specific identification (e.g., nomenclature, quantity, description, make/model/serial number)			
c) Geographic location of firearm			
d) Organizational unit or functional area to which firearm is assigned			
e) Person firearm assigned to			
f) Method of acquisition if other than direct purchase (e.g., donation, lease, reciprocal/non-reciprocal transfer)			
g) Date of acquisition for firearms not purchased directly			

Appendix IV: Survey Questionnaire

14. In conducting physical inventory counts of firearms, does your agency take any of the following approaches and at what level in the agency? (Check all boxes that apply.)

	Agency-wide (1)	At the unit level (2)	Does not do (3)
a) Counts the entire inventory at a point in time			
b) Counts a portion of the inventory periodically until the entire inventory has been counted over a period of time			

15. How frequently does your agency complete a 100 percent physical inventory count of firearms and at what level? (Check all boxes that apply.)

	Agency-wide (1)	At the unit level (2)	Does not do (3)
a) Every other year			
b) Annually			
c) Semi-annually			
d) Quarterly			
e) Monthly			
f) Other - Specify: _____			

16. Does your agency do the following, either as written policy or an unwritten practice, with respect to conducting physical inventory counts of firearms? (Check one box in each row.)

	Yes, this is contained in written policy or procedure (1)	Yes, done as an unwritten practice (2)	No (3)
a) Primary responsibility for firearms physical inventory counts is specifically assigned through written job descriptions			
b) Individuals primarily responsible for firearms physical inventory counts receive periodic performance evaluations based on how well they performed against expectations			
c) Employees are precluded from participating in firearms physical inventory counts if that employee's normal duties include one or more activity associated with the control or safeguarding of firearms, such as custody of the asset			

If you answered either of the "Yes" responses in question 16, row c → Skip to question 18.

Appendix IV: Survey Questionnaire

17. If an employee is permitted to participate in counting firearms even though his/her normal duties include more than one activity associated with the count, are the following actions required by your agency to maintain the integrity of the count? *(Check one box in each row.)*

Actions taken to maintain integrity of the count	Yes, this is contained in written policy or procedure (1)	Yes, done as an unwritten practice (2)	No (3)
a) Perform counts with the counter(s) not having knowledge of the correct number of weapons in inventory			
b) Increase supervision			
c) Use two member count teams			
d) Other - please specify: _____ _____			

18. Are the following addressed, either as written policy or as an unwritten practice, by your agency with respect to firearms physical inventory counts? *(Check one box in each row.)*

	Yes, this is contained in written policy or procedure (1)	Yes, understood as an unwritten practice (2)	Not addressed (3)
a) Objectives of the physical inventory count			
b) Timing of physical inventory counts			
c) Instructions for counting			
d) Instructions for investigating discrepancies			

19. Does your agency require the following with respect to conducting physical inventory counts of firearms? *(Check one box in each row.)*

	Yes, this is contained in written policy or procedure (1)	Yes, done as an unwritten practice (2)	No (3)
a) That employees assigned to perform firearms physical inventory counts <u>be formally trained or informally instructed</u> in the procedures for conducting counts			
b) That employees assigned to perform firearms physical inventory counts <u>be supervised</u> when they conduct the count			
c) That employees assigned to perform firearms physical inventory counts <u>review the procedures</u> prior to conducting counts			

20. Does your agency communicate the following information, either as written policy or as an unwritten practice, to personnel assigned to count firearms? *(Check one box in each row.)*

Information communicated to firearms counters	Yes, this is contained in <u>written</u> policy or procedure (1)	Yes, done as an unwritten practice (2)	No (3)
a) Person assigned firearm			
b) Organizational unit or functional area assigned firearm			
c) Firearm serial number or other identification number			
d) Description of firearm			
e) Other - please specify: _____ _____			

21. Does your agency require that personnel assigned to count firearms during a physical inventory verify firearm identification numbers (e.g., serial number, agency control number) and other descriptive information during the counting process? *(Check one box in each row.)*

	Yes, this is contained in <u>written</u> policy or procedure (1)	Yes, done as an unwritten practice (2)	No (3)
a) Firearm identification numbers			
b) Descriptive information about the firearm			

22. Are all firearms physical count inventory discrepancies investigated? *(Check one.)*

1. Yes, this is contained in written policy or procedure → *Skip to question 24.*
2. Yes, done as an unwritten practice → *Skip to question 24.*
3. No → *Continue.*

23. What criteria are specified in your agency's written policy or procedure for when an investigation concerning discrepancies should be conducted?

24. Within what time frame, if any, does your agency require that investigation of firearms physical count inventory discrepancies be completed? *(Check one.)*

- 1. The day of the original count
- 2. By the end of the day following the original count
- 3. Other - please specify: _____
- 4. No completion time frame is specified

25. Does your agency communicate information, either as written policy or unwritten practice, about the results of firearms physical inventory counts to the following personnel? *(Check one box in each row.)*

Information about the results of counts is communicated:	Yes, this is contained in <u>written</u> policy or procedure (1)	Yes, done as an unwritten practice (2)	No (3)
a) To law enforcement management			
b) To property management officials			

26. Are adjustments to firearms inventory records that are made as a result of physical inventory count discrepancies referred to property management officials for approval? *(Check one.)*

- 1. Yes, this is contained in written policy or procedure
- 2. Yes, done as an unwritten practice
- 3. No

Appendix IV: Survey Questionnaire

27. When a firearm is identified for disposal, does your agency do the following? *(Check one box in each row.)*

Actions required for disposal of firearms	Yes, this is contained in <u>written</u> policy or procedure (1)	Yes, done as an unwritten practice (2)	No (3)
a) Have the property custodian for the location or area assume physical control of the firearm until its release to a disposal activity for disposition			
b) Have the property custodian render the firearm inoperable			
c) Update property management system records to identify the firearm as out-of-service			
d) Have physical custody and responsibility for the firearm transferred to a disposal activity			
e) Update property management system records to remove the item from the agency's firearms inventory			
f) Other - please specify: _____ _____			

III. Questions On Policies, Procedures, and Practices for the Control of Firearms Issued to Individual Agents or Officers

28. Does your agency distribute firearms to officers to perform official duties for use 24 hours a day and/or during on-duty hours? (Check one.)

- 1. Yes → Continue
- 2. No → Skip to question 39.

29. Does your agency have written policies and procedures for issuing agency-owned firearms to individuals? (Check one.)

1. Yes - PROVIDE CITATIONS: _____

2. No - PROVIDE A WRITTEN EXPLANATION OF HOW YOUR AGENCY ISSUES FIREARMS AND CONTINUE. (Please attach additional sheets, if necessary.)

30. Does your agency allow employees to use privately owned firearms on duty? (Check one.)

- 1. Yes, this is contained in written policy or procedure → Continue.
- 2. Yes, this is done as an unwritten practice → Continue.
- 3. No → Skip to question 32.

31. Which of the following applies to the use of privately-owned firearms by personnel in performing their official duties? (Check all that apply.)

- 1. Specific firearm to be used must be approved by agency
- 2. Training and retraining or testing requirements are the same as for agency-owned firearms
- 3. Requirements for safeguarding the firearm are the same as for agency-owned firearms
- 4. Approved privately-owned firearm substitutes for agency-owned firearm
- 5. Approved privately-owned firearm is recorded in the agency's property management system and/or firearms tracking system
- 6. Approved privately-owned firearm is subject to physical inventory counts
- 7. Controls over privately-owned firearms are the same as controls over agency-owned firearms
- 8. Other - please specify: _____

32. Does your agency allow employees who are moving within the agency to retain the agency-owned firearm(s) assigned to them? *(Check one.)*

- 1. Yes → *Continue.*
- 2. No → *Skip to question 34.*

33. When a moving employee retains an assigned firearm, is your agency's property management system updated to transfer custodial responsibility to the new location? *(Check one.)*

- 1. Yes, this is contained in written policy or procedure
- 2. Yes, done as an unwritten practice
- 3. No

34. Does your agency allow employees who retire or resign from the agency to retain the agency-owned firearm(s) assigned to them? *(Check one.)*

- 1. Yes
- 2. No

Appendix IV: Survey Questionnaire

35. When a firearm issued or approved for use in performing official duties is identified as missing (including lost or stolen), which of the following actions may be taken? *(Check one box in each row.)*

Actions that may be taken for missing firearms	Yes, this is contained in <u>written</u> policy or procedure (1)	Yes, done as an unwritten practice (2)	No (3)
a) Write and file a report explaining the circumstances within a specified time period			
b) Take disciplinary action against employees for failure to report a missing firearm as required			
c) Bring possible theft charges against employees			
d) Conduct an investigation by the agency's inspector general or other independent authority			
e) Take disciplinary action against an employee determined not to have taken appropriate safeguards			
f) Update property management system records to identify the firearm as lost, stolen or otherwise missing			
g) Report the missing firearm to the FBI's National Crime Information Center (NCIC)			
h) Other - please specify: _____ _____			

36. Does your agency use the following occasions to confirm employees' possession of assigned firearms? *(Check one box in each row.)*

Occasions used to confirm possession	Yes, this is contained in <u>written</u> policy or procedure (1)	Yes, done as an unwritten practice (2)	No (3)	Not applicable (4)
a) Retraining or testing employees in the use of firearms				
b) Unannounced inspections of employees' firearms				
c) Supervisory checks with advance notice to employees				
d) Checks during shift changes when the responsibility for a firearm rests with the person on duty				
e) Other - please specify: _____ _____				

Appendix IV: Survey Questionnaire

37. Are employees who are issued agency-owned firearms required to safeguard those firearms against the following? *(Check one box in each row.)*

	Yes, this is contained in <u>written</u> policy or procedure (1)	Yes, done as an unwritten practice (2)	No (3)
a) Damage to the weapon			
b) Loss of the weapon			
c) Theft of the weapon			
d) Unauthorized use of the weapon			
e) Other, please specify: _____ _____			

38. Which of the following do agency employees use to safeguard agency-owned firearms issued to them? *(Check one box in each row.)*

Used by employees to safeguard agency-owned firearms	Yes, this is contained in <u>written</u> policy or procedure (1)	Yes, done as an unwritten practice (2)	No (3)
a) Lock box and/or trigger lock and/or secured gun case			
b) Lock box only			
c) Trigger lock only			
d) Secured gun case only			
e) Locking device to anchor weapon			
f) Other, please specify: _____ _____			

IV. Questions On Policies, Procedures, and Practices for the Control of Firearms Assigned to Organizational Units or Functional Areas

39. Does your agency distribute firearms to either or both of the following: (Check one.)

- To an individual such as an armorer, firearms custodian, or other official in an organizational unit or functional area for issuance to agents or officers to use during specific events or activities;
- To an organizational unit or functional area, but not to an individual, for issuance to agents or officers to use during specific events or activities.

1. Yes → Continue with question 40.

2. No → Skip to question 52.

40. Does your agency have written policies and procedures for assigning agency-owned firearms to organizational units or functional areas? (Check one.)

1. Yes - PROVIDE CITATIONS: _____

2. No - PROVIDE A WRITTEN EXPLANATION OF HOW YOUR AGENCY ASSIGNS FIREARMS AND CONTINUE. (Please attach additional sheets, if necessary.)

41. Is a specific individual assigned responsibility for firearms that your agency distributes to an organizational unit or functional area? (Check one.)

1. Yes → Continue.

2. No → Skip to question 43.

42. For firearms assigned to an organizational unit or functional area, which of the following best describes the individual responsible for the firearms? (Check one.)

1. Unit head

2. Property custodian

3. Armorer

4. Firearms instructor

5. Other – please specify: _____

Appendix IV: Survey Questionnaire

43. Which of the following are used to safeguard agency-owned firearms assigned to organizational units or functional areas? *(Check one box in each row.)*

Used to safeguard firearms assigned to an organizational unit or functional area	Yes, this is contained in <u>written</u> policy or procedure (1)	Yes, done as an unwritten practice (2)	No (3)
a) Secured gun case			
b) Secured room			
c) Secured vault			
d) Secured storage building			
e) Motion detectors			
f) Cameras			
g) Other, please specify: _____ _____			

44. Which of the following describes your agency's access limitations to secured firearms storage areas or facilities? *(Check one box in each row.)*

Access limitations to secured firearms storage areas or facilities	Yes, this is contained in <u>written</u> policy or procedure (1)	Yes, done as an unwritten practice (2)	No (3)
a) Access limited to a single person with assigned responsibility for firearms			
b) Access limited to the person with assigned responsibility for firearms and his/her designees			
c) Access limited to the person with assigned responsibility for firearms, designees, and individuals with specific, one-time access authorizations			
d) Other – please specify: _____ _____			

45. Does your agency allow any of the following individuals unaccompanied access to secured firearms storage areas or facilities? *(Check one box in each row.)*

Individuals allowed unaccompanied access to weapons storage areas

	Yes, this is contained in <u>written</u> policy or procedure (1)	Yes, done as an unwritten practice (2)	No (3)
a) Person with assigned responsibility for firearms			
b) Individuals with one-time access authorizations			
c) Persons designated access by person with assigned firearms responsibility			
d) Other - please specify: _____ _____			

46. Is a log or other record kept of those who obtain access to secured firearms storage areas or facilities on a case-by-case basis? *(Check one.)*

- 1. Yes, this is contained in written policy or procedure
- 2. Yes, done as an unwritten practice
- 3. No

Appendix IV: Survey Questionnaire

47. Are the following actions taken when firearms assigned to an organizational unit or functional area are distributed for operational use? *(Check one box in each row.)*

Actions taken when firearms assigned to a unit or area are distributed for operational use	Yes, this is contained in <u>written</u> policy or procedure (1)	Yes, done as an unwritten practice (2)	No (3)
a) Record the individual receiving the firearm			
b) Have the receiving individual sign for the firearm			
c) Have the returnee sign for firearm's return			
d) Have person responsible for the firearm sign to acknowledge its return			
e) Match the serial number or other descriptive data for the firearm distributed and returned			
f) Other - please specify: _____ _____			

48. When a firearm assigned to an organizational unit or functional area is identified as missing (including lost or stolen), which of the following actions may be taken? *(Check one box in each row.)*

Actions that may be taken for missing firearms	Yes, this is contained in <u>written</u> policy or procedure (1)	Yes, done as an unwritten practice (2)	No (3)
a) Write and file a report explaining the circumstances within a specified time period			
b) Take disciplinary action against employees for failure to report a missing firearm as required			
c. Bring possible theft charges against employees			
d) Conduct an investigation by the agency's inspector general or other independent authority			
e) Take disciplinary action against an employee determined not to have taken appropriate safeguards			
f) Update property management system records to identify the firearm as lost, stolen or otherwise missing			
g) Report the missing firearm to the FBI's National Crime Information Center (NCIC)			
h) Other - please specify: _____ _____			

49. Besides periodic inventories, does your agency periodically check to confirm that the person responsible for firearms assigned to an organizational unit or functional area has possession of the firearms or a record of their whereabouts? *(Check one.)*

- 1. Yes → *Continue.*
- 2. No → *Skip to question 51.*

50. Does your agency use the following occasions to confirm the responsible person's possession or knowledge of assigned firearms' whereabouts? *(Check one box in each row.)*

Occasions used to confirm possession or knowledge of firearms' whereabouts	Yes, this is contained in written policy or procedure (1)	Yes, done as an unwritten practice (2)	No (3)	Not applicable (4)
a) Retraining or testing employees in the use of firearms				
b) Unannounced inspections of firearms				
c) Supervisory checks with advance notice to responsible person				
d) Checks during shift changes when responsibility for firearms rests with the person on duty				
e) Other - please specify: _____ _____				

51. Does your agency require that persons responsible for firearms assigned to organizational units or functional areas safeguard the firearms against the following? *(Check one box in each row.)*

	Yes, this is contained in written policy or procedure (1)	Yes, done as an unwritten practice (2)	No (3)
a) Damage to the weapon			
b) Loss of the weapon			
c) Theft of the weapon			
d) Unauthorized use of the weapon			
e) Other, please specify: _____ _____			

V. Questions On Policies, Procedures, and Practices for the Control of Ammunition, Explosives, and Gas and Chemical Agents

52. Does your agency's inventory include the following items? *(Check one in each row.)*

	Yes (1)	No (2)
a) Ammunition		
b) Explosives		
c) Gas and chemical agents		

IF YOU ANSWERED "NO" TO ALL OF 52a THROUGH 52c, SKIP TO QUESTION 56.
IF YOU ANSWERED "YES" TO ANY OF THE ABOVE, CONTINUE.

53. Are the following items used by your agency as weapons or weapons components in law enforcement activities? *(Check one in each row.)*

	Yes (1)	No (2)	Not applicable (3)
a) Ammunition			
b) Explosives			
c) Gas and chemical agents			

IF YOU ANSWERED "NO" OR "NOT APPLICABLE" TO ALL OF 53a THROUGH 53c,
SKIP TO QUESTION 56.

IF YOU ANSWERED "YES" TO ANY OF THE ABOVE, CONTINUE.

54. Does your agency define the following items as "expendable property?" *(Check one in each row.)*

(Note: Expendable property includes supply items that are consumed in use.)

	Yes (1)	No (2)	Not applicable (3)
a) Ammunition			
b) Explosives			
c) Gas and chemical agents			

55. How does your agency control and account for the following items?

a) Ammunition *(Check one.)*

- 1. Use of inventory procedures
- 2. Other - Specify: _____
- 3. Item not controlled

- 4. Not applicable, not used in law enforcement activities

■ If you checked box #1, "use of inventory procedures," what mechanism(s) does your agency use to control an item? *(Check all that apply.)*

- 1. Item is accounted for using a control number (e.g., serial number, agency control number)
- 2. Item is accounted for in bulk, without a control number (e.g., box, case, crate)
- 3. Other - specify: _____

b) Explosives *(Check one.)*

- 1. Use of inventory procedures
- 2. Other - Specify: _____
- 3. Item not controlled

- 4. Not applicable, not used in law enforcement activities

■ If you checked box #1, "use of inventory procedures," what mechanism(s) does your agency use to control an item? *(Check all that apply.)*

- 1. Item is accounted for using a control number (e.g., serial number, agency control number)
- 2. Item is accounted for in bulk, without a control number (e.g., box, case, crate)
- 3. Other - specify: _____

c) Gas and chemical agents *(Check one.)*

- 1. Use of inventory procedures
- 2. Other - Specify: _____
- 3. Item not controlled

- 4. Not applicable, not used in law enforcement activities

■ If you checked box #1, "use of inventory procedures," what mechanism(s) does your agency use to control an item? *(Check all that apply.)*

- 1. Item is accounted for using a control number (e.g., serial number, agency control number)
- 2. Item is accounted for in bulk, without a control number (e.g., box, case, crate)
- 3. Other - specify: _____

VI. Other Matters

56. In fiscal year 1999, 2000, or 2001, did your agency complete internal audits, reviews, or inspections that addressed weaknesses in the agency's weapons control and accountability procedures? (*Check one.*)

1. Yes → PROVIDE REPORT TITLE AND/OR CITATION AND SUBMIT A COPY WITH THIS COMPLETED QUESTIONNAIRE:

- 1. _____
- 2. _____
- 3. _____
- 4. _____
- 5. _____
- 6. _____

2. No → *Continue.*

57. If you have any comments concerning any of the issues covered in this questionnaire or have any other comments dealing with the control of law enforcement weapons, please use the space provided.

Thank you for your assistance. Please return the questionnaire according to the instructions on page 1.

Appendix V: Follow-up Survey Questionnaire



United States General Accounting Office

Follow-up Questions for Civilian Agency Survey Respondents

As indicated in a phone call that you received from our team, the questions below are follow-up to our recent survey of "Federal Law Enforcement Firearms Inventories and Weapons Control Policies, Procedures and Practices" previously completed by your agency. As discussed during our phone conversation, we will be collecting this information over the phone at the agreed to time. Your assistance in responding to these questions is appreciated.

1. Since September 30, 1997,¹ how many agency-wide, 100 percent firearms inventories have been completed² by your agency?

_____ Completed inventories → Please enter the month and year that each inventory was completed?

<u>Month</u>	<u>Year</u>	<u>Month</u>	<u>Year</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

1a. If inventories were not completed at least annually, please explain why.

2. If on our original survey, your agency reported any missing (including lost or stolen) firearms since September 30, 1998, were any of these firearms "dummy"³ firearms?

- Yes → If so, how many were dummy firearms? _____
 No
 Not applicable, we did not report any missing firearms

¹ 9/30/97 is used as the starting point rather than 9/30/98 as in the survey to provide coverage of a 5-year period.
² As in the survey, complete or completed inventory means a physical inventory count that includes 100 percent of the recorded inventory items.
³ "Dummy" firearms are defined as firearms rendered inoperable.

Appendix V: Follow-up Survey Questionnaire

3. Does your agency permanently assign its agents or officers a specific firearm to use in performing official law enforcement duties?

- Yes
- No

4. In practice, when and where do your agents or officers usually have firearms in their possession? *(Check one.)*

- 24 hours a day on and off agency premises → SKIP TO QUESTION 6.
- On agency premises during duty hours only
- On and off agency premises during duty hours only
- Other - Specify: _____

5. During off-duty hours, are agents or officers required to store their assigned firearms at agency facilities?

- Yes
- No

5a. If yes, what procedures are used to ensure that the specific firearm assigned to an agent or officer is distributed to and retrieved from the agent or officer?

6. Describe the specific inventory processes and procedures used by your agency to control and account for each of the following, if appropriate.

a. For ammunition:

b. For explosives:

c. For gas and chemical agents:

7. What types of gas and/or chemical agents are included in your agency's law enforcement weapons inventory?

8. What types of explosives are included in your agency's law enforcement weapons inventory?

9. Through which of the following means does your agency learn about firearms that have been lost, stolen or are otherwise missing? *(Check all that apply.)*

- Through inventories
- Through employee reports that his/her firearm is missing
- Through firearms being found or recovered by other law enforcement organizations or individuals other than the employee
- Other - Specify: _____

9a. If more than one source is used for information on firearms that have been lost, stolen, or are missing, does the agency conduct crosschecks to determine whether the sources agree and reconcile any differences?

Thank you for your assistance.

Appendix VI: Justice and Treasury Reports on Internal Controls Over Firearms and Other Sensitive Property

Table 8: Justice, Treasury, and Treasury Inspector General for Tax Administration Reports on Internal Controls Over Firearms and Other Sensitive Property

Report title	Report number	Report issue date
Justice, Office of the Inspector General		
The Department of Justice's Control Over Weapons and Laptop Computers - Summary Report	Report No. 02-31	August 2002
The Federal Bureau of Prisons' Control Over Weapons and Laptop Computers	Report No. 02-30	August 2002
The Drug Enforcement Administration's Control Over Weapons and Laptop Computers	Report No. 02-28	August 2002
The Federal Bureau of Investigation's Control Over Weapons and Laptop Computers	Report No. 02-27	August 2002
Immigration and Naturalization Service Management of Property	Report No. 01-09	March 2001
The U.S. Marshals Service's Control Over Weapons and Laptop Computers	Report No. 02-29	August 2002
Treasury, Office of Inspector General		
Protecting the Public: Bureau of Alcohol, Tobacco and Firearms' Control Over Sensitive Property Is Adequate	OIG-02-097	June 19, 2002
Protecting the Public: Bureau of Engraving and Printing's Control Over Sensitive Property Needs To Be Improved	OIG-02-092	May 30, 2002
Protecting the Public: U.S. Customs' Control Over Sensitive Property Needs To Be Improved	OIG-02-109	August 5, 2002
Protecting the Public: U.S. Mint's control Over Sensitive Property Needs To Be Improved	OIG-02-094	May 30, 2002
Protecting the Public: U.S. Secret Service's Control Over Selected Sensitive Property Is Adequate	OIG-02-095	June 6, 2002
Treasury, Inspector General for Tax Administration		
Management Advisory Report: Follow-on Review of Lost or Stolen Sensitive Items of Inventory at the Internal Revenue Service	Reference Number: 2002-10-065	March 2002
Management Advisory Report: Review of Lost or Stolen Sensitive Items of Property at the Internal Revenue Service	Reference Number: 2002-10-030	November 2001

Source: Compiled by GAO.

Appendix VII: Comments from the Department of Health and Human Services



DEPARTMENT OF HEALTH & HUMAN SERVICES

Public Health Service

National Institutes of Health
Bethesda, Maryland 20892
www.nih.gov

MAY 28 2003

Ms. Cathleen A. Berrick
Acting Director, Homeland Security
and Justice
U.S. General Accounting Office
441 G Street, N.W.
Washington, D.C. 20548

Dear Ms. Berrick:

We appreciate the opportunity to review and comment on the draft report entitled "*Firearms Controls: Federal Agencies Have Firearms Controls, but Could Strengthen Controls in Key Areas (GAO-03-688)*". Enclosed are the comments of the National Institutes of Health.

Sincerely,

A handwritten signature in black ink, appearing to read "Elias A. Zerhouni".

Elias A. Zerhouni, M.D.
Director

Enclosure

**Comments of the National Institutes of Health (NIH)
On the U. S. General Accounting Office (GAO) Draft Report
“Firearms Control: Federal Agencies Have Firearms Controls, but Could
Strengthen Controls in Key Areas,” GAO-03-688**

We appreciate the opportunity to review and comment on the draft report on this important subject. We concur with the recommendations and note that NIH has taken actions to implement them. Following is a summary of the actions we have taken.

Recommendations

The Attorney General; the Secretaries of the Treasury, Interior, Health and Human Services, Veterans Affairs, and Homeland Security; and the Postmaster General should:

- Assess existing policies and procedures designed to control and safeguard firearms and determine whether they have been effective, or should be modified to help prevent future firearms losses. In assessing firearms controls, agencies should use as guides 1) internal control standards issued by GAO, Joint Financial Management Improvement Program, and Commission on Accreditation for Law Enforcement Agencies, Inc; and 2) audits conducted by the Department of Justice OIG, Department of the Treasury OIG, and TIGTA of agencies firearms controls, and
- Document internal controls in agency policies and procedures to the maximum extent practical to help ensure that they are consistently understood and applied.

NIH Comments

The Health and Human Services Office of Inspector General recently completed an extensive review of NIH's controls over firearms. In response to the findings and recommendations in that report, NIH has reviewed its policies and procedures and taken numerous steps to increase its internal controls over firearms. NIH is updating its firearms inventory database; ensuring that accurate descriptions of firearms are recorded in the database in a timely manner; reconciling the firearms inventory with the bar code file and related purchase, transfer, and disposal documents; appointing and training two property custodial officers for the NIH Police Branch; and ensuring that all property and inventory officials have a current, accurate inventory of firearms once all these actions are completed.

We believe that these, and other measures we have already undertaken, will safeguard our firearms.

Appendix VIII: Comments from the Department of the Interior



United States Department of the Interior

OFFICE OF THE SECRETARY
WASHINGTON, D.C. 20240

MAY 23 2003

Ms. Cathleen A. Berrick
Acting Director, Homeland Security and Justice
U.S. General Accounting Office
441 G Street, N.W.
Washington, D.C. 20548

Dear Ms. Berrick:

Thank you for providing the Department of the Interior the opportunity to review and comment on the draft U.S. General Accounting Office report entitled, "Firearms Controls: Federal Agencies Have Firearms Controls, but Could Strengthen Controls in Key Areas," (GAO-03-688) dated May 5, 2003. In general, we agree with the findings, except as discussed in the enclosure, and agree with the recommendations in the report.

The enclosure provides specific comments from the U.S. Fish and Wildlife Service and the National Park Service. We hope our comments will assist you in preparing the final report.

Sincerely,

P. Lynn Scarlett
Assistant Secretary -
Policy, Management and Budget

Enclosure

Enclosure

U.S. General Accounting Office Draft Report
“Firearms Controls: Federal Agencies Have Firearms Controls,
but Could Strengthen Controls in Key Areas”
(GAO-03-688)

Specific Comments

U.S. Fish and Wildlife Service

Recommendations

The Attorney General; the Secretaries of the Treasury, Interior, Health and Human Services, Veterans Affairs, and Homeland Security; and the Postmaster General should:

1. Assess existing policies and procedures designed to control and safeguard firearms and determine whether they have been effective, or should be modified to help prevent firearms losses. In assessing firearms controls, agencies should use as guides (1) internal control standards issued by GAO, Joint Financial Management Improvement Program, and Commission on Accreditation for Law Enforcement Agencies, Inc; and (2) audits conducted by the Department of Justice OIG, Department of the Treasury OIG, and TIGTA of agencies firearms controls.

Response: Concur. Our assessment of existing policies and procedures indicates that, although the Fish and Wildlife Service is properly controlling and safeguarding firearms, certain controls, as indicated below, could be improved.

2. Document internal controls in agency policies and procedures to the maximum extent practical to help ensure that they are consistently understood and applied.

Response: Concur. Controls to strengthen the effectiveness and efficiency of the FWS’ firearm program will be accomplished in the following manner: 1) Develop a web based internet firearm training guide for the purpose of providing instructions for supervisor oversight of firearm counters, definition and selection criteria of firearm counters, methods for conducting a firearm inventory, a checklist for firearm storage and facility practices, and who may determine a firearm to be inoperative. 2) Conduct unscheduled random checks of firearms against property detail records. 3) Annually conduct a review of completed Report of Surveys for any lost and/or stolen firearms to determine if policies and/or procedures need to be modified to prevent future losses and prevention of theft. In addition, policy manuals in Part 310, Personal Property Management, and Part 445, Law Enforcement Administration, are under revision.

Titles of Responsible Officials: Chief, Office of Law Enforcement and Assistant Director for the National Wildlife Refuge System, with support as needed by Assistant Director - Business Management and Operations

Target Date: December 31, 2003

Appendix II

FWS suggests that GAO use the term "nearly all of the agencies" instead of "generally" when discussing reported use of inventories, for clarity.

Page 30 - Both sections indicate that all agencies GAO reviewed inventory "explosives, gas and/or chemical agents, and ammunition." FWS reported to GAO that FWS does not inventory these items, therefore, the statement is not accurate for FWS.

Pages 30 and 31 - GAO indicates that Table 5 identifies weapons other than firearms and weapons components reported by the agencies surveyed to be in their inventories. FWS is listed in Table 5 with an X under Ammunition. If GAO's intent is to report inventories in Table 5, then the Table's Heading should be clarified, and FWS should be excluded.

Page 31 - Please change the first sentence under Table 5 to: "While nearly all 18 agencies ...".

Page 32 - The statement regarding FWS appears to be out of context because no other agencies are mentioned. We suggest that the statement be included, in appropriate context, in the discussion of other agencies' methods on page 34, or deleted since a similar statement is in the footnote on page 34.

Page 34 - Please edit footnote b as follows: The Fish and Wildlife Service controlled ammunition by monitoring its distribution and limiting access to supply.

National Park Service

The National Park Service concurs with the findings and recommendations in the draft audit report, with exception to the reference in the chart on page 37, which states that there is no policy, procedure, or practice on supervisory oversight of firearms inventories. According to Personal Property Management Handbook #44, Section 9.4 "Accountability and Control of Firearms and Ammunition", the Superintendent/Manager of each park/office is responsible for designating (in writing) a Firearms Custodial Officer and for ensuring that each Custodial Officer maintains accurate records on assignments and issuances of firearms and ammunition. In addition, the Superintendent/Manager ensures that annual inventories for firearms are conducted and that these property records accurately reflect the firearms that are physically on hand. The chart on page 37 should be changed to W for written policy or procedure for the NPS under supervisory oversight of firearms inventories.

Appendix IX: Comments from the Department of Justice



U.S. Department of Justice

JUN -2 2003

Washington, D.C. 20530

Cathleen A. Berrick
Acting Director, Homeland Security and Justice
U.S. General Accounting Office
441 G. Street, NW
Washington, DC 20548

Dear Ms. Berrick:

On May 5, 2003, The General Accounting Office (GAO) provided the Department of Justice (DOJ) copies of its draft report entitled *Firearms Control: Federal Agencies Have Firearms Controls, but Could Strengthen Controls in Key Areas* (GAO -03-688) and requested comments by May 23, 2003. The draft was reviewed by representatives of the Federal Bureau of Investigation (FBI), Bureau of Alcohol, Tobacco, Firearms, and Explosives (ATF), Drug Enforcement Administration (DEA), Federal Bureau of Prisons (BOP), United States Marshals Service (USMS) and Justice Management Division (JMD). The DEA and JMD did not submit comments to be included in the DOJ's response. The ATF noted that on page 27 of the report, the latest statistic regarding number of agents authorized and allowed to carry firearms should be 2031 not 1967. Thus, the DOJ's substantive comments address the information GAO presents regarding the USMS, the FBI, and the BOP activities related to securing firearms and laptops. These comments are outlined below.

Page 1, First Paragraph: "The Federal Bureau of Investigation (FBI) disclosed that, similarly, 449 of its firearms were lost or stolen. The loss of firearms and other weapons by federal law enforcement agencies may pose serious risks to the public, including the risk that missing firearms may be used to inflict bodily harm or to further criminal activity."

The FBI points out that of the 449 weapons reported lost or stolen, 161 were nonfunctional training weapons. While the FBI acknowledges that the loss of any firearm is unacceptable, it is inappropriate for the GAO report to create a false impression about serious risk to the public, including the risk that missing firearms that are nonfunctional may be used to inflict bodily harm or to further criminal activity.

The Firearms Training Unit (FTU) "*Congressional Briefing Material*" submitted to the Congress, OPEA and the OIG made it clear that the conversion of inert weapons, especially training weapons, to live fire capability would be virtually impossible, requiring a skilled gunsmith, machinist, and /or specialized parts available only through licensed dealers or the manufacturer.

Additionally, while an inert firearm could be used in the commission of a crime, these non functioning weapons pose no more danger to the public than the realistic toys or replica firearm criminals occasionally use. We are not aware of and the OIG report does not cite any instances where a

Cathleen A. Berrick

Page 2

lost/stolen nonfunctional weapon was converted to a live fire weapon or used in the commission of a crime.

Also, while 161 nonfunctional weapons are reported as lost/stolen, a portion of these weapons were given to local/state training institutions. The local/state agencies later destroyed their training weapons but could not report to the FBI the serial numbers of training weapons destroyed. Subsequently, these weapons were reported as lost due to the lack of verification that they had been destroyed.

Page 15: Caption: "Justice Agencies Did Not Always Investigate Missing Firearms, But Generally Disciplined Employees."

Third paragraph, first sentence: "While . . . and USMS did not always initiate investigations as required by agency policies and procedures, or could not provide documentation identifying that investigations were conducted."

The USMS disagrees with this statement because its policy requires all losses of firearms to be reported to the Office of Property Management and to the Office of Internal Affairs (OIA). Upon receipt of the USMS Report of Lost or Stolen Property, Form 134, with an attached local police report, OIA initiates an investigation of all missing, lost or stolen weapons. Based on the information contained on the reporting documents, OIA makes a determination if further investigation is required. If local police reports contain sufficient information to determine there was no employee misconduct, the case is considered closed by OIA. In addition, the Office of Property Management is required to refer all losses of firearms to the Board of Survey (the Board) which makes an independent determination: The Board may, at its discretion, request an internal investigation and/or internal audit.

Third paragraph, eleventh line: "...and four of six missing firearms cases at the USMS, between October 1999 and August 2001, were not investigated by the agencies."

The USMS disagrees with this statement because the four cases were reviewed by the Office of Internal Affairs. In three of the cases, determinations were made that no further action was warranted. In the fourth case, a determination was made that an investigation was warranted. The investigation was initiated and is currently in process.

Page 17, First Paragraph: "The OIG found that the average time frame for employees reporting missing firearms within their agency ranged from the same day at the BOP to 4.3 years at the FBI".

The OIG report states that "Although the BOP did not have a time requirement, we did not detect severe reporting delays. However, at the BOP, as well as at the DEA, FBI, and USMS, we were unable to analyze the timing of some of the loss reports because in many instances the documents did not provide the date the loss was discovered. Generally, the forms did not have a field in which to record such data".

Cathleen A. Berrick

Page 3

It is not clear how this average by the OIG was determined. A review of internal reports of loss by the FBI revealed that the reporting of some weapons to the FTU/National Firearms Program Unit (NFPU) was lengthy even though there were indications that local offices completed internal notification on a timely basis. These notifications were not forwarded to the FTU/NFPU or the Property Management Unit, who maintain official records for all weapons. As a result, even though the stolen weapons were reported at the time of the theft, reporting to the FTU/NFPU did not take place until such time as the weapons were recalled for destruction. The lack of reporting instances of loss or theft to the FTU/NFPU resulted in a higher average than actual for a reporting time frame thus skewing the average reporting by the FBI.

Page 17, Second Paragraph: "...the OIG found that the FBI, DEA, and INS had not reported from two to more than 300 of their missing firearms to the NCIC".

Prior to 2000, the NCIC database did not have a missing category for weapons. If a weapon was not categorized as stolen, it could not be entered into the NCIC based on its lost status. If lost weapons were entered, they would be listed in the stolen category. In many instances, lost or missing weapons were not entered in the NCIC simply due to the lack of a lost category.

Additionally, certain items entered into the NCIC would be deleted if not updated after a certain period of time. Programming changes were made specifically to address weapons but in some instances, weapons which had been entered were deleted prior to this programming change. Upon DOJ's review of lost/stolen weapons, it appeared that a number of weapons were not entered when in fact they had been and were subsequently deleted.

Page 36: Appendix III: "Presence of Key Firearms Activities in Agency Policies and Procedures"

Inventory data: "Organizational unit or functional area to which firearm is assigned."
Code "N" indicates that the USMS has no policy/procedure in this area.

The USMS states that the correct code should be "W" indicating the presence of a written policy or procedure. The organizational unit (organization cost center code) to which a firearm is assigned, is a mandatory data element on all USMS property management forms and the USMS-ARGIS automated property management system. This error was brought to GAO's attention previously.

Page 37: Appendix III: "Presence of Key Firearms Activities in Agency Policies and Procedures"

Personal and supervisory accountability: "Individuals must store firearms in . . . Other."
Code "N" indicates that the USMS has no policy/procedure in this area.

Cathleen A. Berrick

Page 4

The USMS states that the correct code should be "W" indicating the presence of a written policy or procedure. The USMS weapons policy indicates that the following storage methods are authorized: safe, vault, weapons locker, child safety lock, gun vault, locked storage locker.

Additional Comments:

The BOP believes that a couple of issues in the report need to be expanded. The GAO indicates that during the three-year review period two weapons were missing from the BOP and were not immediately reported to the NCIC. Though the GAO acknowledges on page 18 that neither of these weapons was lost nor stolen from an employee's vehicle, the BOP believes it is important to highlight, within the final report, the circumstances surrounding these weapons. Our internal investigations revealed one of the weapons was lost by an airline from checked baggage during an employee's official travel to firearms training. The second weapon was discovered missing by BOP staff after the transfer of several weapons by mail between facilities. Although neither of these weapons was reported to the NCIC (which was not a policy of the BOP), they were appropriately reported within the agency, resulting in thorough investigations. In response to this issue, the BOP has subsequently reported the loss of these weapons to the NCIC. In addition, we have initiated revisions to our policies requiring all lost, stolen, or missing weapons be immediately (no later than the next working day) reported to the NCIC.

The second issue is regarding the status of open recommendations from the OIG's review of firearms and laptop computers. The BOP expects to close the remaining resolved recommendations from this report with the issuance of several revisions to its internal policies. The review and comment process has taken longer than anticipated, and the revised target date for the issuance of these policy revisions is October 31, 2003.

Conclusion:

The time period for review of lost/stolen weapons for the FBI spans more than 60 years. During most of this, weapons inventory and accountability were accomplished utilizing manual inventory records. Computerized records and the ability to cross reference serial numbers throughout the FBI using a computer database was nonexistent until the early 1990s. Although the time frame under review by both the DOJ OIG and GAO was approximately 23 months, the actual span of time under review was much greater.

Finally, over the past two decades, the concern over the accountability of weapons has increased. Prior to that time, weapons were treated as property and controls were not as strict as today. All federal agencies are being judged on today's standards for the practices of yesterday. An understanding of current and past practices as well as society must be made in order to better evaluate each agency. We do things differently today based on what we have learned from the past.

Cathleen A. Berrick

Page 5

I hope the comments will be beneficial in completing the final document. If have any questions concerning any of the comments, please contact Vicky Caponiti or me on (202) 514-0469.

Sincerely,



Paul R. Corts
Assistant Attorney General
for Administration

cc
Andrea G. Nicholson
JMD Audit Liaison

Jamie Haight
BOP Audi Liaison

Carol Campbell
ATF Audit Liaison

Marji Snider
DEA Audit Liaison

Melissa Willig
FBI Audit Liaison

Isabel Howell
USMS Audit Liaison

Andrew Hruska
ODAG

Appendix X: Comments from the United States Postal Service

LEE R. HEATH
CHIEF POSTAL INSPECTOR



May 27, 2003

Ms. Cathleen A. Berrick
Acting Director
Homeland Security and Justice
U.S. General Accounting Office
Washington DC 20548-0001

Dear Ms. Berrick:

The following comments are in response to your draft audit report dated May 5, 2003, on Firearms Controls. The report was addressed to the Postmaster General, John E. Potter, and has been provided to us for response. Firearms control is a very sensitive and important subject; therefore, it is our intent to clarify several key items.

The following responses are in reference to Table 7, Page 36, Key Firearms Control Activities in Agency Policies and Procedures as Reported by Selected Federal Law Enforcement Agencies.

Inventory Control: Guidance for Firearms Counts

- **Timing of counts established.**

The report finding indicates the Inspection Service has an unwritten practice concerning the timing of counts. The finding should indicate the Inspection Service does have a written policy or procedure concerning the timing of counts. As per Section 155.4 of the Inspection Service Manual (ISM), "During the first week of January, employees are required to verify accountable property listed in the Inspection Service Data Base Information System Accountable Property Module." (See attached Exhibit 1). Firearms are included in the annual verification of accountable property. Weapon checks during semi-annual qualifications also include verification of serial numbers. Additionally, an agency-wide physical inventory of all weapons is conducted annually as directed through Inspection Service National Communications. (See attached Exhibit 2).

Inventory Control: Integrity of Inventories

- **Employees involved in controlling and safeguarding firearms precluded from counting firearms.**

The report finding indicates the Inspection Service does not have any policies, procedures, or practices concerning this issue. A policy update will be issued and incorporated into the *IS-135, Firearms Handbook* containing recommendations to the inspectors in charge to provide a separation of duties, to the extent practicable, while conducting weapons inventories. Local management will maintain oversight and responsibility for conducting firearms inventories and will assign resources as appropriate.

475 L'ENFANT PLAZA SW
WASHINGTON DC 20260-2100
202-268-4267
FAX: 202-268-4563
www.usps.com

- 2 -

Firearms coordinators responsibilities are currently assigned to one or more individuals based upon the size and geographic boundaries of the division. These individuals are identified and trained in accordance with the *IS-135, Firearms Handbook* guidelines. In instances where Inspection Service field offices are not located in proximity to another office, it may not be possible to provide two member count teams due to resource constraints; extensive travel necessary to conduct the inventory; or excessive costs.

- **Counters have no prior knowledge of inventory.**

The report finding indicates this is an unwritten practice. Assistance to firearms coordinators is provided by certified armorers or other personnel during semi-annual qualifications. These individuals assist with the review of serial numbers on weapons to ensure they are assigned as recorded in the national inventory. Assistants do not have prior knowledge of the firearms inventory. The *IS-135, Firearms Handbook*, will be updated to provide for a separation of duties while conducting weapons inventories to the extent practicable, and counters with no prior knowledge of our weapons inventory will continue to be utilized.

- **The practice of using two-member or more count teams.**

The report finding indicates no Inspection Service policy, procedure, or practice provides for two-member or more count teams. As stated above, this practice is generally followed during inventory counts taken during semi-annual qualifications through assistance provided by certified armorers and other personnel. Written policy guidelines, however, will be incorporated into the *IS-135, Firearms Handbook*, to provide for count teams to the extent practicable. The use of two-member teams will be determined by the inspector in charge, based upon available division resources.

Description of Control: Access Limited to Secured Firearms Storage Area or Facilities:

- **Single person has access.**

The report finding indicates the Inspection Service does not have policies, procedures, or practices concerning single person access. The Inspection Service maintains multiple divisions, and each division maintains multiple domiciles often over wide geographical areas. As such, it is necessary for us to maintain multiple facilities and storage areas throughout the country. Single person access, therefore, is not feasible for the Inspection Service.

- **Single person and his/her designee.**

This is based upon the needs of the division as outlined above.

- **Single person, his/her designees, and others with one-time access.**

This is based upon the needs of the division as outlined above.

Personal and Supervisory Accountability: Individuals Must Store Firearms in:

- **Other.**

The report finding indicates the Inspection Service does not have any policies, procedures, or practices in this area. The report finding should indicate written policies are in place. On December 31, 2002, the Inspection Service responded to Fred Berry at GAO relative to this issue indicating "Yes (1); it depends on where the weapon is stored." We included appropriate references from the *IS-135, Firearms Handbook*, which provides

- 3 -

guidelines for storage of weapons at home, at work, and in vehicles. (See attached Exhibit 3).

Personal and Supervisory Accountability: Individuals are Held Accountable for Firearms Inventory:

- **Individuals' performance in conducting firearms inventories assessed during performance evaluations.**

The report finding indicates the Inspection Service does not have policies, procedures, or practices concerning performance evaluations for individuals conducting firearms inventories. The Inspection Service does maintain written policies and procedures mandating periodic performance evaluations of all employees. This includes evaluation of the performance duties of those employees responsible for conducting firearms inventories. Employees whose performance evaluations indicate they fail to meet the duties and responsibilities of their assignments are subject to corrective actions. In addition, inability to properly account for firearms will result in an internal affairs investigation and adverse action as warranted by the case. If it is determined an employee falsifies firearms records, the employee is subject to corrective action up to and including removal. (See attached Exhibit 4, ISM, Section 122.54F)

- **Supervisory Oversight.**

The report finding indicates the Inspection Service does not have policies, procedures, or practices concerning supervisory oversight of firearms inventories. The Inspection Service does maintain written policies and procedures regarding this control. Section 155.21 of the ISM states that management oversight and responsibility for accountable property rests with the inspector in charge. This has also been incorporated in our update of the *IS-135, Firearms Handbook*, and included with our response to Barbara Stolz of the GAO on March 26, 2003. (See attached Exhibits 5 and 6).

GAO Recommendations, Page 25:

- The Inspection Service has reviewed the Standards for Internal Control in the Federal Government and will assess these standards along with the results submitted by the Inspection Service Firearms Task Force.
- Internal controls cited in the GAO report as not being fully documented in current Inspection Service policies will be incorporated in the update of Inspection Service *IS-135, Firearms Handbook*. On March 26, 2003, the Inspection Service provided Barbara Stolz of the GAO with a proposed policy update outlining firearms inventory and accountability procedures, including the annual verification of firearms and ammunition. This proposed policy update will be incorporated into the *IS-135, Firearms Handbook*, after an independent review of the Inspection Service firearms program, by the newly appointed Inspection Service Firearms Task Force. The main responsibility of the Firearms Task Force is to review policy and procedures on firearms and to physically inventory all Inspection Service firearms.

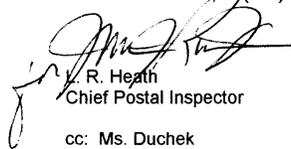
Based on the results of the GAO review, the Inspection Service provided Firearms Module Training from April 22-23, 2003, to all firearms coordinators and back-up personnel at each division to ensure weapons inventory entries are correctly made in our national firearms inventory control system. The training also reviewed upcoming policy changes cited in this response relative to our firearms program.

**Appendix X: Comments from the United
States Postal Service**

- 4 -

The United States Postal Inspection Service is committed to ensuring the highest level of control over our firearms program and will continue implementation of program enhancements as warranted. Thank you for the opportunity to respond to the draft report.

If you have any questions or require further explanation regarding our response, please contact Deputy Chief Inspector, James J. Rowan, Jr., at (202) 268-5425 or Assistant Chief Inspector, Nicole A. Johnson, at (202) 268-6545.



V. R. Heath
Chief Postal Inspector

cc: Ms. Duchek
Mr. Gunnels

Attachments

Appendix XI: Comments from the Department of Veterans Affairs



THE SECRETARY OF VETERANS AFFAIRS
WASHINGTON

May 23, 2003

Ms. Cathleen A. Berrick
Director (Acting)
Homeland Security and Justice
U.S. General Accounting Office
441 G Street, NW
Washington, DC 20548

Dear Ms. Berrick:

The Department of Veterans Affairs (VA) has reviewed your draft report, ***FIREARMS CONTROLS: Federal Agencies Have Firearms Controls, but Could Strengthen Controls in Key Areas*** (GAO 03-688). VA comments on the draft report are outlined in detail in the enclosure.

VA officials recently met with GAO staff to clarify and provide additional information correcting several discrepancies in the survey tables. VA has provided additional comments in support of its existing policies regarding the internal controls on firearms as it relates to GAO's recommendation.

Thank you for the opportunity to comment on your draft report.

Sincerely yours,

Handwritten signature of Anthony J. Principi in cursive script.
Anthony J. Principi

Enclosure

DEPARTMENT OF VETERANS AFFAIRS COMMENTS
TO GAO DRAFT REPORT,
**FIREARMS CONTROLS: Federal Agencies Have Firearms Controls but
Could Strengthen Controls in Key Areas**
(GAO 03-688)

GAO recommends that the Attorney General; the Secretaries of the Treasury, Interior, Health and Human Services, Veterans Affairs, and Homeland Security; and the Postmaster General should:

- assess existing policies and procedures designed to control and safeguard firearms and determine whether they have been effective or should be modified to help prevent future firearm losses. In assessing firearms controls, agencies should use as guides (1) internal control standards issued by GAO, the Joint Financial Management Improvement Program, and Commission On Accreditation of Law Enforcement Agencies, Inc; and (2) audits conducted by the Department of Justice OIG, Department of the Treasury OIG, and TIGTA of agencies firearms controls, and
- document internal control in agency policies and procedures to the maximum extent practical to help ensure that they are consistently understood and applied.”

Comment: VA is concerned with the recommendation to assess existing policies based on the findings in the report. VA finds no basis in the report’s narrative to indicate VA lacking appropriate policies or internal controls. To the contrary, VA currently has clearly established policies and internal controls over firearms and ammunition.

For example, the report notes that VA had no lost, stolen, or missing firearms during the period of the review. This excellent record is based on existing controls and the fact that VA police officers document the handling of firearms on a daily basis. Specifically,

- VA police officers generally do not remove their firearms from Department property.
- Officers must check their assigned firearm out of and back into the armory each day. This creates a perpetual inventory.
- VA police officers conduct monthly inventories of all firearms, ammunition, and magazines.
- Unannounced inventories and spot checks are conducted of all firearms, ammunition, and magazines.
- Property management staff conducts independent annual inventories.

VA policies and procedures also call for additional actions when it is determined that a firearm is missing. These include immediate notification to the FBI, VA's Office of Security & Law Enforcement (OS&LE), local police, the National Crime Information Center, and VA's Property Management staff.

A final check includes biennial on-site inspections conducted by OS&LE to review and verify daily check-out/in logs; monthly inventories of firearms, ammunition, and magazines; semi-annual unannounced inspections by the Chief of Police of all firearms, ammunition, and magazines; any reports concerning firearms which are missing, lost, or stolen (if applicable); and physical inventory of all Department-owned firearms during the inspection of the armory.

VA Requested Changes to Several Tables

Concerning the table on page 27, BJS data from September 2000 indicates that VA has 342 persons authorized to make arrests and carry firearms. Although that data was correct at the time, VA notes that currently 2,200 persons are authorized to make arrests and carry firearms. GAO staff has agreed to make the change.

Regarding the table on page 36, VA officials met with GAO staff and it was agreed that the "unwritten policy (U)" entry would be changed to "written policy (W)" as VA provided the written policy to GAO on March 28, 2003. See VA Handbook 7127 and 7127/1 (Change 1 to 7127), part 2, paragraph 5106-1, Adjustment Vouchers.

Regarding the table on page 37, VA officials met with GAO staff and it was agreed that the "did not respond (N/R)" entries would be changed to "not applicable (N/A)."

Appendix XII: GAO Contacts and Staff Acknowledgments

GAO Contact

Cathleen A. Berrick, (202) 512-3404

Staff Acknowledgments

Fredrick D. Berry, Miguel A. Salas, Barbara A. Stolz, Christine F. Davis, Katherine M. Davis, Stuart M. Kaufman, David P. Alexander, Delois N. Richardson, Daniel C. Harris, and Miko D. Johnson made key contributions to this report.

GAO's Mission

The General Accounting Office, the audit, evaluation and investigative arm of Congress, exists to support Congress in meeting its constitutional responsibilities and to help improve the performance and accountability of the federal government for the American people. GAO examines the use of public funds; evaluates federal programs and policies; and provides analyses, recommendations, and other assistance to help Congress make informed oversight, policy, and funding decisions. GAO's commitment to good government is reflected in its core values of accountability, integrity, and reliability.

Obtaining Copies of GAO Reports and Testimony

The fastest and easiest way to obtain copies of GAO documents at no cost is through the Internet. GAO's Web site (www.gao.gov) contains abstracts and full-text files of current reports and testimony and an expanding archive of older products. The Web site features a search engine to help you locate documents using key words and phrases. You can print these documents in their entirety, including charts and other graphics.

Each day, GAO issues a list of newly released reports, testimony, and correspondence. GAO posts this list, known as "Today's Reports," on its Web site daily. The list contains links to the full-text document files. To have GAO e-mail this list to you every afternoon, go to www.gao.gov and select "Subscribe to daily E-mail alert for newly released products" under the GAO Reports heading.

Order by Mail or Phone

The first copy of each printed report is free. Additional copies are \$2 each. A check or money order should be made out to the Superintendent of Documents. GAO also accepts VISA and Mastercard. Orders for 100 or more copies mailed to a single address are discounted 25 percent. Orders should be sent to:

U.S. General Accounting Office
441 G Street NW, Room LM
Washington, D.C. 20548

To order by Phone: Voice: (202) 512-6000
 TDD: (202) 512-2537
 Fax: (202) 512-6061

To Report Fraud, Waste, and Abuse in Federal Programs

Contact:

Web site: www.gao.gov/fraudnet/fraudnet.htm

E-mail: fraudnet@gao.gov

Automated answering system: (800) 424-5454 or (202) 512-7470

Public Affairs

Jeff Nelligan, Managing Director, NelliganJ@gao.gov (202) 512-4800
U.S. General Accounting Office, 441 G Street NW, Room 7149
Washington, D.C. 20548