

## Gudiel, Frankie

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**From:** Yadi [REDACTED]  
**Sent:** Thursday, September 07, 2023 10:33 AM  
**To:** Community Police Oversight Commission  
**Subject:** Public comment - Pasadena CPOC meeting - 09/07/23  
**Attachments:** Public Comment - Pasadena CPOC - 09-07-2023.pdf

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Hi,

Please find attached my public comment for the September 7, 2023 Pasadena Community Police Oversight Commission meeting, for general public comment/item not on the agenda.

Thanks,

Yadi  
(Attachments: 1)

Please consider including Axon technology (products include body camera, taser, and signal sidearm)<sup>1</sup> as part of the Tech Ad Hoc review. Below are my remarks to the Finance Committee regarding an audit conducted on High Risk Inventory which included Pasadena Police Department's use of Axon Tasers.

*Comments to the Pasadena Finance Committee Meeting 08-28-2023 Re: High Risk Inventory<sup>2</sup>*

My comments pertain to the Axon Tasers, which have been used by PPD for about 5 years now. There are so many concerning shortcomings with this technology, in particular for the role it's supposed to play in reducing the use of force and prioritizing less lethal equipment.

At the high level, in addition to tasers, Axon is also the developer of Signal Sidearm, the technology that is supposed to enable the activation of body worn cameras when a firearm is removed from its holster or a taser is activated. This is a key element within the Independent Police Audit (IPA) recommendations. As a reminder, PPD has stated that they have purchased and have been testing Signal Sidearm for well over a year, yet it has not been fully deployed. What does this have to do with tasers? Well, it brings into question whether Axon's products are reliable and whether they are delivering on their promised technical capabilities. It appears that Pasadena is paying for tech that doesn't work, PPD and the public are beta testing these tools for Axon, and increasing the City's liability risk further. For example, the audit report says of 312 Tasers, 88 were faulty (*more than a quarter of the equipment*). How can PPD trust tasers and other Axon products? How can the public trust PPD using Axon products? And how can we ensure tech is actually helping reduce use of force by law enforcement?

These are super important questions, as one can question whether law enforcement is resorting to using firearms because tasers cannot be relied on. For example, a nationwide APM report<sup>3</sup> found

- Tasers were unreliable up to 40% of the time; and
- In 258 cases in which a taser was used to subdue someone \*and it failed\* ....those people were subsequently shot and killed by police.

*[In 2020, Axon noted to be the defendant in at least 7 pending product liability/wrongful death/personal injury lawsuits.]<sup>4</sup>*

I am not saying perfectly functioning tasers - or tech - is a panacea, but the issues I have raised must also be addressed to reduce the senseless use of excessive force at the hands of law enforcement.

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Yadi  
Pasadena Community Police Oversight Commission Meeting  
September 7, 2023  
Comment on item not on the agenda

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<sup>1</sup> <https://www.axon.com/products>

<sup>2</sup> <https://www.cityofpasadena.net/commissions/wp-content/uploads/sites/31/2023-08-28-Finance-Audit-Committee-Agenda.pdf?v=1694065659052>

<sup>3</sup> <https://www.apmreports.org/episode/2019/05/09/when-tasers-fail>

<sup>4</sup> <https://d18rn0p25nwr6d.cloudfront.net/CIK-0001069183/1662d6db-312e-43a6-adcd-8ceb156126c0.pdf>

# Audit of High-Risk Inventory

Report A21-COP-01



Office of the City Manager  
Internal Audit Division



## OFFICE OF THE CITY MANAGER

DATE: July 31, 2023

TO: Miguel Márquez, City Manager  
Nick Rodriguez, Assistant City Manager

FROM: Ruthe Holden and Rebecca Takahashi, Internal Audit Division

SUBJECT: Audit of High-Risk Non-capitalized Inventory and Assets

As part of our FY 2022-23 Audit Plan, Internal Audit conducted an audit of high-risk non-capitalized inventory and assets in select City departments. Based on our audit, we identified 8 issues that need to be addressed, of which 6 are considered high priority and 2 are medium priority. There are 18 recommendations associated with these 8 findings which when implemented should strengthen internal controls. Several issues were corrected during the audit and management agreed to implement all recommendations. A description of our finding prioritization is in Appendix A on page 22. Complete management responses to audit recommendations and corrective actions are included as Appendix B beginning on page 23.

We would like to thank the Fire, Information Technology, and Police Departments for their cooperation and timely assistance to conduct this audit.

cc: Alex Souto, Deputy City Manager  
Chad Augustin, Chief, Fire Department  
Eugene Harris, Chief, Police Department  
Phillip LeClair, Chief Information Officer, Department of Information Technology

# Executive Summary

## Audit of High-Risk Inventory

### 1. Reason for the Audit

Included in the FY 2022-23 audit plan based on recommendations and corrective actions taken from prior audits of City inventory.

### 2. Background

The City of Pasadena manages both capitalized and non-capitalized inventory and assets. We focused on inventory and assets maintained in select departments that are considered small and attractive for re-sale, pose a threat to public safety if not properly accounted for, or present a significant liability for the City if lost, stolen, or damaged.

### 3. Objectives

To determine if high risk inventory and asset items are adequately safeguarded and managed in accordance with City policies and best practices.

### 4. Scope

Based on our assessment of inventory risk throughout the City, we focused on the following items:

- Controlled substances maintained in the Fire Department.
- Portable laptops, tablets, and radios managed by the Department of Information Technology.
- Firearms, Tasers, and Ammunition maintained by the Police Department.

### 5. What We Found

Based on our audit, there are 6 high risk issues and 2 medium risk issues that should be addressed to further strengthen internal controls.

The high-risk issues identified are:

- Some high-risk inventory items did not have adequate segregation of duties in place.
- Inventory reconciliation was not being performed on a routine basis.
- Inventory databases were not being routinely used or updated to validate that the quantities and identifying information were accurate and complete.

### 6. What We Recommend

The 18 recommendations include:

- Strengthening physical security of stored controlled substances.
- Improving inventory practices of portable information technology assets.
- Improving inventory database maintenance of department issued firearms and tasers in the police department.

## Reason for the Audit

This audit was included in the FY 2022-23 audit plan to address risks of non-capitalized inventory or assets that poses specific financial, safety, and reputational risks to the City of Pasadena (City) if stolen, lost, or used beyond its useful life. There are prior audit findings and recommendations related to how capital assets and inventory are managed, as well as fraud risks identified with other types of capital and non-capitalized inventory throughout the City. The focus of this audit was to evaluate non-capitalized inventory and assets considered to be 1) a high risk for theft; 2) presents a potential threat to public safety if not routinely monitored; or 3) presents increased liability to the City if the items were to be lost or misused.

## Background

The City of Pasadena purchases and maintains various kind of capitalized and non-capitalized inventory required to provide quality services and infrastructure to the public. Typically, inventory is defined as list of assets, goods, materials, or other resources of value<sup>1</sup>. In the City of Pasadena, there are formal policies and procedures in place that govern the procurement, maintenance, and reporting of capitalized assets, or assets valued individually at \$10,000 or more. Examples of these assets include vehicles, heavy machinery, buildings, or power plant equipment. These types of items are annually tested (on a sample basis) as a part of the scope of work conducted by the City's external financial auditor when the Annual Comprehensive Financial Report is audited.

In addition, the City also maintains various types of non-capitalized inventory which tend to be lower value (under \$5,000), consumable, or have a short-term lifespan, including items such as small tools and equipment, furniture, small electronics, and office supplies. Although these items are generally not subject to routine audit and inspection, good internal controls are needed to ensure supplies are used efficiently and effectively. Within the realm of noncapitalized assets or inventory, there are items that can present a higher risk to the City than others if they do not have sufficient internal controls in place to govern their use. The Government Finance Officers Association (GFOA) recommends entities must ensure adequate internal controls are in place for items that are not capitalized and fall within the following categories:

- 1) items require special attention to ensure legal compliance, such as grant funded items.
- 2) Items require special attention to protect public safety and avoid potential liability.
- 3) Items require special attention to compensate for a heightened risk of theft/walk-away items.<sup>2</sup>

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<sup>1</sup> Merriam Webster Dictionary, <https://www.merriam-webster.com/dictionary/inventory>

<sup>2</sup> Government Finance Officers Association Best Practices, "Control Over Items That Are Not Capitalized", 8 March 2019, <https://www.gfoa.org/materials/control-over-items-that-are-not-capitalized>

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Additionally, best practices for managing and accounting for high-risk inventory in government environments include<sup>3</sup>:

- Conducting a risk assessment to determine the nature and frequency of inventory audits/reviews.
- Assigning accountability for asset tracking and reporting, such as designating a specific person or group responsible for routine tracking of assets.
- Requiring annual certification and inspection of inventory by an accountable and independent party.
- Consolidating asset inventory lists and findings to prevent duplicative and incomplete/inaccurate lists.
- Maintaining segregation of duties or implementing mitigating controls if duties cannot be adequately segregated.

Policies governing small and attractive assets should also be developed to help address risks related to the specific nature of the items and include<sup>4</sup>:

- Identify responsibility for tracking various asset types, and how often the asset lists should be updated.
- Document necessary controls to address how assets will be safeguarded, tracked, and monitored.
- Implement adequate segregation of duties, or increased monitoring to compensate if duties cannot be segregated.
- Identify the required frequency of inventories, who is responsible, and how they will be documented. There should also be a process for reconciling discrepancies, and a process for reporting stolen or damaged items.
- Document a disposal process that considers the various risks associated with the type of assets, such as assets with sensitive data or needs special handling like firearms.

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<sup>3</sup> Auditor consolidation of best practices and guidance documentation published by the Government Finance Officers Association (GFOA) and the Government Accountability Office (GAO).

<sup>4</sup> Office of the Washington State Auditor Performance Center, "Best Practice for Internal Controls over Small and Attractive Assets"

## Objectives

The objective of this audit is to determine if high-risk non-capitalized inventory and asset items are adequately safeguarded and managed in accordance with City policies and best practices.

## Scope

Due to the broad nature of our objective, we conducted substantial planning work and inquiry to narrow the scope of audit to areas of high risk within the City. We interviewed several departments with past audit findings related to inventory or asset management to determine if corrective actions were taken to address the findings. We also then incorporated the following criteria to determine the specific types of assets to review:

- Small attractive items with re-sale market value.
- Valued under \$10,000 and not routinely audited.
- Portable/mobile in nature.
- Could pose a public safety or other hazardous condition if lost, stolen, or misused.
- Subject to special reporting or other requirements that noted deficiencies.

Based on this scoping work, we determined that the following assets met the above criteria:

- Laptops, desktops, and radios procured and distributed citywide by DoIT.
- Controlled substances maintained on rescue ambulances in the Fire Department.
- Firearms and ammunition maintained by the Police Department.

In conducting our review, we examined documentation, identified physical evidence, and considered relevant testimony related to items procured and/or maintained from FY 2019 to FY 2022. During our Planning phase of this audit, we conducted some initial inquiry into Water and Power, Library and Information Services, and Public Works. We did not include these departments in our testing procedures, as we found they had implemented the necessary recommendations from recent prior audits or reviews and/or their level of risk was at an acceptable level. Public Works Fleet Management will be evaluated in a separate audit which will include a review of their inventory management.

## Methodology

- Reviewed relevant laws, ordinances, and citywide policies and procedures.
- Analyzed available supporting documentation maintained by departments.
- Identified and reviewed relevant best practices related to inventory and asset management.
- Conducted a risk assessment to identify high risk assets within departments and activities for testing.
- Interviewed City staff responsible for procuring, maintaining, and disposing of high-risk inventory items.



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- Conducted walkthroughs of locations where high-risk inventory is received and stored
- Reviewed the adequacy of inventory reporting using IDEA analytics to identify historical trends, irregularities, and performance.
- Reviewed purchasing history of inventory items to identify any historical trends, irregularities, or fraud risk indicators using IDEA analytics.
- Assessed the adequacy of internal controls governing policies and procedures using the COSO Internal Controls Framework (Appendix C, page 36).
- Reviewed key information systems used to track and report high risk inventory.
- Evaluated processes to ensure the promotion of appropriate ethics and values as it pertains to high-risk inventory items.
- Assessed judgments and decisions made by management.

This audit was conducted in accordance with the standards promulgated by the Institute of Internal Auditors (Standards). These Standards encompass such matters as independence, objectivity, proficiency of staff, due professional care, the scope and performance of work activities, and the management of the internal auditing function. We believe that our work provides a reasonable basis for the reported issues, conclusions, and recommendations.

SECTION 3: AMMUNITION, FIREARMS, AND TASERS MAINTAINED BY THE POLICE DEPARTMENT

As part of the scope of this audit, we evaluated the relevant laws, policies, and practices that the Pasadena Police Department (PPD) uses to purchase, inventory, and maintain ammunition, guns and tasers.

PPD has several policies in place to govern these three items, including:

- Pasadena Police Department Policy 312.2.3 (Ammunition) states that Officers shall utilize only department authorized ammunition in their on-duty, secondary, and off duty weapons.
- Pasadena Police Department Policy 309.1 Taser Purpose and Scope- This policy provides guidelines for the issuance and use of Taser devices.
- Policy 312 Firearms- This policy establishes procedures for the acquisition, use, and documentation of training in the use of firearms.

The department also has additional policies in place to govern department and personally owned property, requirements of what officers must carry on their person while on duty, and inspection of firearms and other equipment.

*Police Department Ammunition Inventory*

Pasadena Police Department Policy 701 requires sworn personnel to carry three magazines loaded to their rated capacity for their firearm, which generally equates to 90 rounds of ammunition worn on their duty belt. Additionally, sworn personnel are required to have their firearm inspected by the department rangemaster at least once a year to ensure it is in good working order. Personnel also must undergo qualification exercises for their primary and/or secondary duty weapons, which includes expending anywhere from 50 to 100 rounds of ammunition at the department range.

The Police Department has a multi-year contract in place to purchase ammunition with a vendor to acquire ammo as needed. The original contract was approved in FY 2017 for three years. Based on the total value of the contract and three extensions (a total of \$750,000), the department planned to spend around \$150,000 annually on ammunition. Based on the department's purchase history for ammunition during the scope year, the department spent on average \$88,841 a year on ammunition. This is well below the anticipated contracted spend of \$150,000 a year as budgeted.

As part of our testing, we conducted a site visit to the Police Department Range and Training Center (training center). We observed the main locations where ammunition is stored and identified several physical access controls in place to monitor and track the movement of ammunition from the locked storage area and then into the locked cages in the range to use for

qualification and distribution. The locked cages storing ammunition also have a sign in/sign out sheet for the firearms training team to obtain additional ammunition and record how much was taken out of stock.

During our review of PPD, we identified some risk areas related to management of firearms and tasers, which are discussed in Findings 6 through 9. Our evaluation of ammunition identified no current risk areas.

**Finding 6: The Police Department was not formally tracking serialized suppressors in their firearms inventory database.**

Risk Rating: High

The police department has specific policies governing firearms and department owned property. Policy 312 (Firearms) establishes procedures for the acquisition, use, and documentation of training in the use of firearms. The Chief of Police or his/her designee shall approve all department firearms before they are acquired and utilized by any member of the department. Policy 312 also permits the rangemaster to endorse, inspect, and approve specific firearm makes, models, and calibers of firearms for department use. This applies to handguns, shotguns, and rifles. In addition to department issued firearms, the rangemaster is also able to approve and inspect personally owned firearms used on duty. The rangemaster also has additional responsibilities related to ammunition, non-lethal weapons, and conducted energy devices, commonly referred to as Tasers.

During our fieldwork testing, five members of the firearms training team temporarily assumed the duties of the rangemaster due to the separation of the employee in that position. During this transition, the department migrated the firearms inventory database to Lucity to better manage the status of the firearms. The rangemaster had been using the department's Training Management Systems (TMS) database to track firearms in use by officers, firearms used for training at the range, and the disposition of traded or destroyed firearms. The TMS database was being used for reference purposes at the time of our fieldwork. As of February 2023, the department appointed a sergeant to serve as the department rangemaster.

During the scope of our audit, the department purchased a total of 113 serialized firearms and components, of which 73 were firearms (handgun, rifle, swat rifle) and 40 suppressors. Like firearms, suppressors are serialized in accordance with federal firearms regulations, and are only available for purchase and use by law enforcement/military personnel in the State of California as allowed by Penal Code Chapter 9, stat. 33415<sup>11</sup>. The department also traded 32 firearms with the vendor for credit for future purchases by the department.

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<sup>11</sup> CA. Penal Code Chapter 9, stat. 33410 makes it a felony for any person, firm, or corporation within this state to possess a silencer. Stat. 33415 clarifies that 33410 is not applicable to active members of military, full time law enforcement, and federally licensed firearm dealers or manufacturers.

When comparing serialized firearms and components purchased and recorded in inventory, we found that all 40 firearm suppressors purchased during the scope period were not recorded in either the TMS or Lucy databases. Firearms training team staff stated that the department has never recorded suppressors in any inventory database, as they are considered a consumable and have a short useable life based on how many rounds are expended through it. After discussing the finding and issue, the firearms training team agreed with the identified risk and will begin to record serialized suppressors with the firearms they are mounted to in Lucy.

**Recommendation 6:** Going forward, the Chief of Police should require the firearms training team (or Range Master) to record suppressor serial numbers in the firearms database, noting when they are attached to a firearm or on hand. Serialized suppressors should also be subject to routine inventory/verification counts in the same manner as firearms and incorporated into formal policies and procedures used to audit and account for department firearms.

**Finding 7: The department should enhance its current firearms inventory and audit process to include segregation of duties and additional procedures to validate both the accuracy and completeness of all firearms purchased, assigned, or disposed at any given time.**

Risk Rating: High

During our review, we identified two risks related to firearms that needs to be mitigated: 1) accuracy and completeness of firearm inventory procedures and 2) adequate segregation of duties related to firearm purchase, inventory, and disposal. When we compared the department's firearms inventory listing to purchases made during the scope period, we identified one firearm that was purchased but not documented in the inventory system. Additionally, we identified one firearm noted as traded on a vendor invoice that was not documented in any database. We also found that the prior firearms procurement and inventory process duties was not adequately segregated to prevent theft or misuse.

The firearm missing from the inventory list was a Glock M24 duty weapon that the firearms training team lieutenant found stored in the department's Logistics Room. A photo of the weapon and its serial number were provided to us to validate the finding. When asked why it was not entered into either TMS or Lucy, the Lieutenant stated that the firearm should have had been entered into Lucy but noted that at the time the firearms training team was still reviewing the accuracy and completeness of the firearms data entered in Lucy from TMS. This weapon was also not documented in the TMS system. As for the weapon that was noted as traded on the vendor's invoice, the department was able to identify a memo confirming approval of the traded weapon and when it was turned over.

The rangemaster had been provided broad authority over firearms for the department. When reviewing the procurement process used during our period of review for firearms, the rangemaster had the ability to request firearm orders, receive shipments at the training center, distribute them to officers, and direct the disposal process. Firearms training staff stated that the rangemaster did not have the ability to modify any firearm information after it had been

entered into the TMS inventory list, as that was managed outside of the firearms training team by a Community Services Officer. However, there was no routine procedure in place to validate that firearms ordered matched what was received and entered accurately and correctly into the firearms inventory database.

An audit/inspections corporal conducts routine reviews of firearms within the department using the list from the firearms database to validate that officers maintain the same weapons they are assigned, and inventory where other firearms may be stored in and outside of police facilities. When conducting inventories and audits of firearms, the process only included confirmation of weapons listed on the inventory database as assigned to an individual or location (accuracy check). However, there is no check to ensure that the data in TMS/Lucity was complete and updated before conducting a physical inventory (completeness check). It is likely that the weapons were never entered into the database or were mistakenly removed from the list. By not verifying the accuracy and completeness of the database prior to conducting a physical inventory, items that were purchased but not entered in the database, and/or items that may have been removed from their designated person/location could go undetected.

We also inquired about the disposal process for duty weapons no longer in use and confirmed that they are handled by the Property and Evidence unit in the department. The same process used to handle and account for firearms entered in evidence and disposed is used for duty weapons as well. No exceptions are made for these items. The destruction process includes a listing of the firearm in the property and evidence database, a summary of its need for disposal, and its destruction is witnessed by police personnel.

To address the segregation of duties risk identified above, PPD noted that they were working to modify their firearms handling process to require their Finance/Administrative manager to review and approve order requests, receive the shipping list with all serial numbers of firearms received and input this information into Lucity, then have the rangemaster physically receive the weapons at Police Headquarters and transport them to the training center. The rangemaster would also be required to provide a list of what weapons were assigned to officers to Finance/Admin staff for entry into the inventory list. If firearms need to be disposed of or traded, the rangemaster must provide an accurate and complete list of serialized firearms/components to the Finance/Admin manager and property room manager. This will enable these divisions to validate and update their systems to ensure that all firearms sent for disposal/trade are accounted for.

**Recommendation 7:** The Chief of Police should require the department firearms inventory process to incorporate both an accuracy and completeness review to validate the existence and locations of firearms used in the department. This includes working with department administrative staff to determine what firearms and other serialized components were purchased, traded, and/or disposed of in the prior year (or another time-based interval) to keep the department's inventory listing accurate and complete.

**Finding 8: The Master Sergeant controls nearly the entire lifecycle of Tasers and creates several segregation of duties weaknesses that are not in accordance with best practice for handling inventory.**

Risk Rating: Medium

Pasadena Police Department Policy 309.1 policy provides guidelines for the issuance and use of Conducted Energy Devices (CEDs), more commonly referred to as Taser devices. Only members who have successfully completed department-approved training may be issued and carry the Taser device. Taser devices are issued for use during a member's current assignment. Those leaving a particular assignment may be required to return the device to the department's inventory. Supervisors are required to respond to incidents involving activation of Taser devices and required to download the device's onboard memory through the data port maintained by the master sergeant or rangemaster. Officers are also required to dock their CED battery monthly for automated data transfer or when directed by a supervisor to ensure timely transfer of data.

All sworn personnel (with only a few exceptions) are required to carry a Taser on their person while on duty. All officers are required to take a training on the use of the device in compliance with department policy before they can carry/use it. A Master Sergeant is the lead over the Taser program, which includes being certified in Taser instructions to provide the legally mandated Taser training for sworn personnel in the department. The first major rollout of Tasers to all sworn personnel is the current Taser 7s, which were purchased five years ago through a master contract with Axon Enterprises for the entire department. Tasers are not procured on an individual basis and would only be procured with another department wide upgrade.

In the acquisition of the Taser 7s, the Master Sargent and Commander receives the shipment at Police headquarters and enters it in the Axon database with the property room manager and Axon consultant. The property room manager, and other personnel have access to the inventory database listing in Axon. Tasers are then stored at the training center and distributed by the Master Sargent to personnel once they receive the required training and certification for use. The Master Sergeant also conducts an annual inventory of tasers. The current process of handling Tasers represents several segregation of duties conflicts that put management of Tasers at an unacceptable level of risk. Segregation of duties is a key internal control intended to minimize the occurrence of errors or fraud by ensuring that no employee can both perpetrate and conceal errors or fraud in the normal course of their duties. Generally, the primary incompatible duties that need to be segregated are 1) authorization or approval, 2) custody of assets, 3) recording transactions and 4) reconciliation of inventory.

During our period of review, the department purchased a total of 312 Axon Tasers 7s, 88 at present are not in operation, and 28 are unassigned in storage. The Master Sergeant that administers the Taser program stated that the 88 not in use were the result of faulty cartridges issued by the manufacturer that damaged the Taser units used during the department's first

training. We were able to view the Axon device database that is used as their inventory management database. The database lists all tasers procured by the department, their location, and when the device's battery pack last interacted with the database via the battery pack dock. As noted earlier, there are specific procedural requirements for taser device batteries to be uploaded to the database.

As it relates to the 88 defective battery packs, the department noted that they had been issued replacement by the vendor but had been holding onto the defective packs. Since this was the first major department wide rollout of Tasers, the department had not yet been through the disposal process for Tasers or had any procedures in place to handle Taser component that needed to be disposed. Unlike firearms, Tasers cannot be traded back to the vendor and must be disposed of if no longer useable or needed. Additionally, the department's policies and procedures are silent on the proper handling and disposal of Tasers that are no longer in use.

At present, the Axon system can only be configured to allow or prohibit users based on an assigned role, and not individual permissions. As a result, several members may need to be assigned as a Taser module administrator or other role to allow different individuals to record receipt of and assign Tasers. For example, the Taser administrator role may need to be assigned to both a Finance/Admin manager and Master Sergeant to allow them to separately conduct the receiving and maintenance of Tasers. To help compensate for this access limitation risk, additional monitoring should be conducted. Like firearms, Tasers should be routinely inventoried by staff that is not directly involved in the Taser process to validate the accuracy and completeness of the Taser inventory.

**Recommendation 8a:** The Chief of Police should mandate a routine inventory of Tasers to be conducted by another officer not responsible for Tasers to independently validate the existence and location of Tasers and communicate any discrepancies to the firearms training supervisor.

**Recommendation 8b:** The Chief of Police should require that new Tasers ordered are received by and entered in the Taser database by the department Finance and Administration manager to validate the quantity and listed serial numbers are accurate and complete when entered in the inventory database before handing them off to the Master Sergeant.

**Recommendation 8c:** The Chief of Police should also adopt a formal process for disposal similar to firearms, where tasers are handed off to the Property and Evidence personnel to be disposed of in accordance with the department's property destruction policies and processes.

**Recommendation 8d:** To help strengthen the separation of duties for the handling of Tasers, the Chief of Police should work with the Taser vendor to determine if the Finance/Administration manager can have a specifically configured role that limits access to solely Taser Administration to manage and reassign Tasers. Other permissions granted at this level should be explicitly prohibited where feasible. Taser administrator access should be set to "prohibited" to any other staff assigned roles in the system unless there is a necessary business need.