



INTERNAL AUDIT REPORT FOR

HDU/SWAT Assets

Police Department
Audit Plan Year 2025

December 12, 2025

GWINNETT COUNTY
OFFICE OF INTERNAL AUDIT

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Background & Scope

The Gwinnett County Police Department (Police) serves and protects the public through law enforcement operations and community initiatives. Within the Operations Bureau, the Uniform Division oversees the Special Operations Section (the Section), which includes the Hazardous Devices Unit (HDU) and the Special Weapons and Tactics (SWAT) team. Together, these specialized units employ approximately 70 personnel – about 10 in HDU and 60 in SWAT – who provide tactical response, high-risk warrant service, crisis intervention, and explosive ordnance disposal.

Both HDU and SWAT use specialized tactical equipment, weapons, vehicles, and technology components to perform their missions safely and effectively. The accurate tracking, safeguarding, and lifecycle management of these critical assets are essential to ensure operational readiness, accountability, and compliance with the Police General Directives Manual (GDM). The Section maintains an inventory for equipment and weapons, and responsibilities are shared between team supervisors and designated custodians. Firearms are either assigned to an officer or stored in the vault located on the premises. Assets may only be issued, transferred, or disposed of in accordance with established Police protocols and approval requirements. Proper documentation is required for all acquisitions, assignments, and retirements to preserve accountability and prevent unauthorized use.

As of the end of the audit period of January 1, 2024, to July 31, 2025, the Section reported an inventory of three tactical SWAT vehicles, 217 firearms, protective gear, explosive mitigation tools, and communication equipment. Management's key objectives for asset management are as follows:

- Support the HDU and SWAT teams with appropriate tactical equipment, weapons, ammunition, vehicles, and technology, while avoiding waste.
- Maintain an accurate and complete inventory to safeguard assets, forecast needs, and manage asset lifecycles, including acquisition, disposal, and retirement.
- Enforce compliance with applicable regulations and policies.

The purpose of this audit was to assess compliance with key guidelines and evaluate the adequacy and effectiveness of control activities that are designed to provide reasonable assurance of achieving the objectives. Internal Audit (IA) conducted this audit in accordance with the *Global Internal Audit Standards* (Standards). The Standards require that we plan and perform the audit to identify and evaluate sufficient information to support engagement results. We interviewed employees, observed certain control activities, and reviewed business documents on a sample basis for the audit period. We believe the evidence provided a reasonable basis for our assessment. See **Exhibit A** for a summary of audit procedures.

Assessment

Management's control activities were generally adequate and effective in providing reasonable assurance of achieving their control objectives. We made one recommendation to improve control activities. The recommendation is an improvement opportunity rather than a significant weakness that could prevent management from achieving their control objectives.

Recommendations

1. Asset inventory was not integrated with Oracle or tracking complete asset lifecycle.

The County has been in the process of replacing SAP with Oracle as its enterprise resource planning (ERP) system. Prior to this, the Section recorded some assets in SAP. With SAP being phased out, the Section began relying on Excel spreadsheets for both units to track and update inventory. The HDU spreadsheet was stored on a drive accessible to all HDU team members. Officers within the unit could potentially alter or remove records without evidence of who did what. At the time of the audit, a plan was not in place to transition inventory management into the new ERP system.

We also noted that the Section did not maintain detailed records of disposed assets or those retired and retained for internal training use. Without tracking weapon disposal or retirement, management had limited ability to perform lookback analyses, such as identifying recurring issues with specific equipment types or verifying that assets were retired. The absence of these records also reduced oversight, since there was no single reference point documenting why an item was removed or retired, or who approved the action.

RECOMMENDATION

Managing inventory directly in Oracle may streamline processes, reduce manual errors, and support consistent recordkeeping across the County. Oracle should also provide the opportunity to implement system-based controls, such as approving updates to inventory and/or generating reports to review for unusual activity. The Section should collaborate with the County's Enterprise System Solutions group or Department of Information Technology Services (ITS) to transition the process into Oracle and set up regular training until fully adapted.

The Section should track assets in Oracle all the way through retirement and disposal. Records should reflect retirement and disposal dates, rationale, methods, and status. This includes when an asset is retired from service but retained for use in training. The additional visibility could enhance accountability and provide management with a more complete view of asset lifecycle trends.

Management Response

During this audit, it was noted that there was a deficiency in the way in which GCPD SWAT was accounting for and tracking Gwinnett County Fixed Assets. We acknowledge that we were utilizing an older system for tracking, and we appreciate this being brought to our attention so we may rectify this discrepancy. We have begun to take steps to move in the direction of more cohesion and uniformity with the rest of the County by transitioning to the new Oracle system. Oracle will be our primary catalyst for maintaining and tracking our inventory of County assets. In addition, we will continue to utilize the spreadsheet referenced in the audit as a backup, internal document only. To alleviate the potential of accidental deletion or tampering with this document, the Excel spreadsheet has been moved from the general SWAT drive to the SWAT command folder. The access to the document has been locked and restricted to only a few select command level personnel within the SWAT team.

At this time, all SWAT fixed assets have been moved to the Oracle system. However, Major Essex's team is still in the process of creating a unit "vault" within the system so SWAT/HDU assets can be readily accessible. The leadership team all attended a training course on December 11, 2025, on the Oracle system and are currently being granted various permissions. Once the team has created their "vault" and moved all assets to a single "vault," we will be able to more accurately and efficiently track our assets from issuance to retirement. SWAT expects to have all assets stored properly and in compliance with Oracle no later than January 15, 2026. In addition, they have been instructed to give Major Essex weekly updates on their status for this project.

We appreciate the opportunity to work with Internal Audit on this. It is our goal and desire to not only meet expectations, but to exceed expectations and exemplify the Gwinnett Standard.

Other Considerations

IA observed opportunities to potentially improve certain business activities. The advisory comments are for consideration only, and management is not required to provide written responses.

- The Special Operations Building, which houses HDU and SWAT, relied on interior and exterior security cameras as a safeguard for personnel and assets. IA could not confirm who had access to review footage, the length of time footage is retained, or the storage location. The Section should consider working with ITS to determine access, permissions, and the retention period. This could enhance readiness in the event of a security breach.
- The Section should consider the costs and benefits of barcode and scanning technology that allows officers to scan equipment in and out of inventory, improving the speed and accuracy of updates.
- The Section uses Ammo Reduction Sheets to document ammunition usage for training and operational purposes, including details such as the requester, quantity, purpose, and amount returned. During fieldwork, IA could not validate the signoffs indicating that reductions were updated on the inventory. Police should consider strengthening oversight of this process by requiring supervisory review and approval of all Ammo Reduction Sheets.

Exhibit A: Summary of Audit Procedures

IA performed the following procedures to assess compliance with key guidelines and evaluate the adequacy and effectiveness of control activities:

- Completed walkthroughs with departmental management to confirm understanding of asset inventory control activities and processes.
- Reviewed GDM for key compliance requirements.
- Reviewed 138 HDU items (including assigned firearms), 312 SWAT items (including assigned firearms), 141 firearms stored in the vault, and ammo to verify existence, accuracy, and reporting to inventory records maintained in SAP and Excel (**Recommendation 1**).
- Evaluated procedures used for asset disposal.
- Reperformed three-way-match (purchase order, goods confirmation, and invoice) for all inventory purchases during the audit period without exception. Traced purchases to inventory records for accuracy and completeness.
- Attempted to verify the availability of past 30 days of security footage for asset storage locations.
- Validated proper access of authorized personnel to the vault.
- Reviewed Finance's 2023 Fixed Asset Audit and confirmed their sample included assets under HDU and SWAT. All HDU and SWAT inventory was accurately located per results.
- Obtained certifications for a judgmental sample of 22 individuals who used specialized equipment on a day-to-day basis and assessed compliance.