
**CITY OF SAN ANTONIO
OFFICE OF THE CITY AUDITOR**

SAN ANTONIO POLICE DEPARTMENT
AUDIT OF BODY WORN PROTECTIVE EQUIPMENT
PROJECT NO. AU24-033
MARCH 17, 2025

BUDDY VARGAS, CPA, CIA, CFE
CITY AUDITOR



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Executive Summary

As part of our annual Audit Plan approved by City Council, we conducted an audit of the San Antonio Police Department (SAPD), specifically Body Worn Protective Equipment (BWPE). The audit objective, conclusions, and recommendations follow:

Determine if inventory of SAPD body worn protective equipment is adequately managed and properly accounted for.

SAPD is managing purchases of BWPE. We confirmed purchases are appropriately approved and amounts paid were in accordance with applicable agreements. In addition, SAPD is appropriately working with the Labor Relations Committee (LRC) regarding the purchase of new types of equipment. Lastly, we confirmed access to Apptricity is appropriate.

However, controls should be developed over inventory management and expired equipment. Inventory listings are not accurately documented, and inventories are not consistently performed. Additionally, expiration dates are not tracked for all applicable BWPE, and expired equipment was in use.

We provided recommendations to management to strengthen controls and resolve identified issues. SAPD management agreed with the audit findings and has developed positive action plans to address them. Management's verbatim response is in Appendix C on Page 10.

Background

SAPD has 2,512 sworn officers across various units. To protect officers, body worn protective equipment (BWPE) is worn in the field. BWPE, such as soft body worn vests, rifle rated vests, and DuoDote auto-injectors¹, are first assigned to each officer upon training academy completion. As officers transfer to various units throughout SAPD, they may be assigned additional unit specific equipment. While the fitted vests and injectors remain with the officer throughout their time with SAPD, any other unit specific equipment is returned upon transfer.

Labor Relations Committee (LRC) and Equipment Purchasing

The LRC is comprised of four SAPD members and serves as an advisory committee. The LRC is responsible for vetting, testing and recommending the purchase of new types of equipment and reviewing reports of damaged equipment to include assistance in determining responsibility. Once a request is reviewed by the LRC, a recommendation is made to the Chief's Office for final determination.

While the LRC advises on purchases of new types of equipment, routine purchases for equipment require management approval and are based on funding availability. Funding sources vary between units and generally consists of general fund monies or grants.

Inventory Tracking

The training academy uses the Apptricity system to track all equipment located at and assigned by the training academy. However, specialized units track equipment using various spreadsheets and forms.

Equipment Maintenance and Disposal

Upon initial assignment of a soft body worn vest, officers are provided a brief training on maintenance of their vest. Maintenance for other pieces of BWPE is based on equipment tags. Officers are expected to monitor equipment and notify their immediate supervisor if equipment becomes expired or requires replacement. However, the training academy does monitor expiration of DuoDote auto-injectors and provides replacement as needed. Further, expired or damaged soft body worn vests and DuoDote auto-injectors are returned to the training academy for disposal. All other equipment remains with the corresponding units which are responsible for disposal.

¹ DuoDote auto-injectors are antidotes used by officers in the treatment of nerve agent poisoning.

Audit Scope and Methodology

The audit scope was September 2022 through October 2024 and included BWPE purchasing; assignment and return; inventory; equipment maintenance and expiration; and user access to Apptricity. See **Appendix A** for equipment and units included within the audit scope.

To gain an understanding of department operations, we interviewed SAPD personnel and performed walkthroughs over each of the applicable units regarding the purchasing process (to include the role of the LRC), management of equipment, and the Apptricity system. SAPD's Standard Operating Procedures (SOP's) and City Administrative Directives were our primary criteria for this audit.

We assessed internal controls relevant to the audit objective which included a review of SAPD SOP's, City Administrative Directives, applicable contracts, and system reports from both SAP and Apptricity. In addition, as part of our testing procedures we examined the following areas:

- Verified purchases are appropriately approved and in accordance with applicable agreements.
- Confirmed BWPE is properly assigned and maintained.
- Determined expired BWPE is properly disposed of.
- Confirmed assigned BWPE is returned upon departure from SAPD unit.
- Confirmed inventories are being performed.
- Determined system access to Apptricity is appropriate.

We relied on computer-processed data in Apptricity to obtain reports of equipment to include applicable expiration dates and current assignments. Additionally, we relied on computer-processed data in SAP to obtain a listing of BWPE purchases (to include amounts paid for the purchases and supporting documentation). Our reliance was based on performing direct tests on the data rather than evaluating the system's general and application controls. We do not believe that the absence of testing general and application controls had an effect on the results of our audit.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Audit Results and Recommendations

SAPD is managing purchases of BWPE. We reviewed a sample of 8 purchases totaling \$867,021 made between FY 2023-2024 and confirmed all 8 had adequate supporting documentation, appropriate approvals, and amounts paid matched the pricing per the applicable contract/quote. Additionally, 5 of 8 purchases were for soft body worn vests, and all 5 purchases were made from companies on the U.S. Department of Justice's approved listing.

In addition, SAPD is appropriately working with the LRC regarding the purchase of new types of equipment. We reviewed requests made to the LRC during FY 2023-2024 and identified a single request regarding the potential purchase of a new type of vest. We confirmed the LRC reviewed the request, made a determination, and provided a recommendation to the Chief's Office for final review. The process between SAPD, LRC, and the Chief's Office is working as intended.

We also confirmed access to Apptricity is appropriate. We reviewed all 12 individuals with access and confirmed all individuals have appropriate segregation of duties and access to the system is appropriate.

However, controls should be developed over inventory management and expired equipment.

A. Inventory Management

Inventory listings are not accurately documented, and inventories are not consistently performed. Currently, comprehensive policies requiring consistent documentation and inventory performance are not in place. The following paragraphs provide further detail.

A.1 Inventory Listings

We reviewed inventory listings across 8 units and determined listings for 5 had one or more of the following issues:

- Serial numbers were not documented,
- All assigned equipment was not reflected in the listings,
- Officers with duplicate equipment were identified, and/or
- Separated officers (along with previously assigned equipment) were not removed.

We also physically reviewed a sample of 263 pieces of BWPE to determine accuracy against the inventory listings, condition of the equipment, and evaluate expiration dates. While we confirmed equipment was in good condition, we determined for 133 (51%) pieces of equipment either serial numbers on the equipment did not match the inventory list or expired equipment was in use. See audit result *B. Expired Equipment* for further detail.

A.2 Inventory Performance

Additionally, we performed a review of 7 units with inventory in storage and identified 6 units with issues. Examples include reported counts not matching actual inventory on hand, no support for recent inventory reviews performed, and/or an inventory review was not sufficiently documented.

Per Administrative Directive 8.7 Financial Management of Capital Assets and Tracked Property, departments are responsible for maintaining tracked property and ensuring complete information of items. Examples of such items specific to BWPE would be documentation of assignments, serial numbers, and manufacturer listed expiration dates. In addition, inventories should be conducted by departments no less than once every 2 fiscal years. While most of the units have SOP's related to inventory, units are not consistently executing these procedures leading to an increased risk of inventory misappropriation.

Recommendation

Chief of Police develop procedures to promote consistency for inventory management to include:

- Use of consistent inventory tracking system (such as Apptricity) across all units.
- Periodically reviewing and updating inventory listings to include assigned equipment and inventory in storage. Further, the inventory listings should capture relevant data such as who the equipment is assigned to, serial numbers, and manufacturer listed expiration dates.
- Periodically performing a physical inventory of both assigned equipment and inventory in storage. This should include maintaining documentation an inventory was performed along with the results and resolution.

B. Expired Equipment

Manufacturer listed expiration dates are not tracked for all applicable BWPE, and expired equipment was in use.

As part of our review, we physically inspected 263 pieces of assigned equipment and determined 58 pieces (22%) were expired. Of these pieces, 11 were expired but not in use. In contrast, 47 were expired and in use. This equipment is detailed at **Table 1** and the subsequent paragraph.

Table 1: Expired Equipment in Use by Type

Equipment	Applicable Units	# of Pieces of Equipment	Average # of Years Expired
Ballistic Helmet	Covert & K9	5	1
Bomb Suit (EOD-10E)	Bomb Squad	1	1
Raid Vests	Covert	3	1
Set (3) of DuoDote auto-injectors	Various units	20	4
Tactical Vest	K9	5	1

Source: Compiled by audit team

We also identified 13 expired soft body worn vests. On average, these vests had exceeded the manufacturer listed expiration date by three years. Per the Collective Bargaining Agreement,

soft body worn vests provided by the training academy shall be replaced every five years by the officer making a proper request to his/her Division Commander. All other BWPE is issued and replaced by the applicable units.

Furthermore, 7 of 8 units do not document expiration dates for their equipment. For the remaining unit that tracks expiration and/or manufacturing dates, we performed data analysis over soft body worn vests and DuoDote auto-injectors. While the 55 soft body worn vests with documented manufacturing dates were unexpired, we determined 897 of 5,224 (17%) DuoDote auto-injectors were listed as expired.

As a best practice, expiration dates for all applicable equipment should be tracked. Further, as recommended by the U.S. Department of Justice, equipment should be reviewed annually to determine whether it still meets safety standards and can remain in use. SAPD currently lacks comprehensive procedures over expired equipment which may pose a potential safety risk.

Recommendations

Chief of Police develop procedures to perform a periodic analysis over expired equipment to confirm it remains safe for use. Additionally, develop procedures to evaluate equipment for disposal.

Appendix A – Supplementary Information

Table 2: Listing of Units Reviewed

Training Academy
SWAT
Mobile Field Force (MFF)
Covert Operations
Street Crimes Unit
Negotiations
K9 Unit
Bomb Squad Unit

Source: Compiled by audit team

Table 3: Listing of BWPE Reviewed

Soft Body Worn Vests
Rifle Rated Vests
Raid Vests
Soft Tactical Vests
Tactical Vests
DuoDote Auto-Injectors
Ballistic Helmets
Bomb Helmets
Non-Ballistic Helmets
Riot Impact Helmets
Ballistic Shields
Bomb Suits
Riot Suits
Full Face Respirators
ST-54 Gas Masks
Powered Air Purifying Respirator
ST-54 Tactical Self-Contained Breathing Apparatus

Source: Compiled by audit team

Appendix B – Staff Acknowledgement

Abigail Estevez, CPA, CIA, CISA, Audit Manager
Loretta Faxlanger, CFE, Auditor in Charge
Lillian Rivera, Auditor

Appendix C – Management Response



CITY OF SAN ANTONIO

SAN ANTONIO TEXAS 78283-3966

February 21, 2025

Buddy Vargas, CPA, CIA, CFE
City Auditor
San Antonio, Texas

RE: Management's Corrective Action Plan for the Audit of San Antonio Police Department Body Worn Protective Equipment.

The San Antonio Police Department has reviewed the audit report and has developed the Corrective Action Plan below corresponding to the report recommendation.

Recommendation					
#	Description	Audit Report Page	Accept, Decline	Responsible Person's Name/Title	Completion Date
A	<p>Inventory Management:</p> <p>Inventory listings are not accurately documented, and inventories are not consistently performed. Currently, comprehensive policies requiring consistent documentation and inventory performance are not in place.</p> <p>Recommendation:</p> <p>Chief of Police develop procedures to promote consistency for inventory management to include:</p> <ul style="list-style-type: none"> • Use of consistent inventory tracking system (Apptricity) across all units. • Periodically review and update inventory listings to include assigned equipment and inventory in storage. The inventory listings should capture relevant data such as who the equipment is assigned to, serial numbers, and manufacturer listed expiration dates. • Periodically performing a physical inventory of both assigned equipment and inventory in storage. This should include maintaining documentation an inventory was performed along with the results and resolution. 	5	Accept	Deputy Chief Miles Earwood, Patrol Division Commander	March 2025



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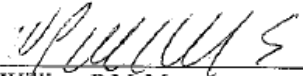
#	Description	Recommendation			
		Audit Report Page	Accept, Decline	Responsible Person's Name/Title	Completion Date
A	<p>Action plan:</p> <ul style="list-style-type: none"> • <i>Use of consistent inventory tracking system (such as Apptricity) across all units.</i> <p>In the short-term, the Department will develop a consistent inventory process using Microsoft products for units not currently included in the Apptricity platform. The inventory process will be included in every applicable Unit's Standard Operating Procedure. An evaluation to determine cost and timeline will be conducted to transition all Department units to Apptricity as part of the FY 2026 Budget Process.</p>				
	<ul style="list-style-type: none"> • <i>Periodically reviewing and updating inventory listings to include assigned equipment and inventory in storage. The inventory listings should capture relevant data such as who the equipment is assigned to, serial numbers, and manufacturer listed expiration dates.</i> <p>A supervisor will ensure an inventory is completed bi-annually by each individual assigned protective equipment and for unit level assigned equipment. The Section Commander will verify the inventory annually. The inventory will account for <i>all</i> assigned equipment at the individual, unit, and section levels. The inventory will include serial numbers (or unique identifiers), the manufacture dates, and an assessment of whether the item is still functional or should be replaced.</p> <ul style="list-style-type: none"> • <i>Periodically performing a physical inventory of both assigned equipment and inventory in storage. This should include maintaining documentation an inventory was performed along with the results and resolution.</i> <p>A physical inventory will be conducted bi-annually for the individual and unit level, and annually at the Section Commander level. Documentation of the physical inventory will be maintained on a department SharePoint accessible by Command level officers for review and will include information on whether items are functional, need to be replaced, and what action steps were taken for replacement.</p>				

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Recommendation					
#	Description	Audit Report Page	Accept, Decline	Responsible Person's Name/Title	Completion Date
B	<p>Expired Equipment:</p> <p>Manufacturer-listed expiration dates are not tracked for all applicable BWPE, and expired equipment was in use.</p> <p>As part of our review, we physically inspected 263 pieces of assigned equipment and determined 58 pieces (22%) were expired. Of these pieces, 11 were expired but not in use. In contrast, 47 were expired and in use.</p> <p>Recommendation:</p> <p>Chief of Police develop procedures to perform a periodic analysis over expired equipment to confirm it remains safe for use. Additionally, develop procedures to evaluate equipment for disposal.</p>	6	Accept	Deputy Chief Miles Earwood, Patrol Division Commander	May 2025
B	<p>Action plan:</p> <p>During the section commander annual physical inventory process, an assessment of the manufacture date and manufacturer warranty suspense date will be performed to determine if the item should be replaced or confirm it remains acceptable for use. Any items which are deemed unsuitable will be transferred out of inventory to be used as a training tool or destroyed according to manufacturer recommendations and best practices. A command level (Deputy Chief) review will be conducted annually to ensure equipment is acceptable for use and, if deemed unacceptable for use, the equipment may be retained for training purposes or properly disposed.</p>				

We are committed to addressing the recommendation in the audit report and the plan of action presented above.

Sincerely,


 William P McManus
 Chief of Police
 San Antonio Police Department

2/21/25
 Date


 Maria Villagomez
 Deputy City Manager
 City Manager's Office

2/21/2025
 Date