DALLAS INDEPENDENT SCHOOL DISTRICT

Internal Audit

Dallas ISD Police Department Quartermaster Audit

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Quartermaster Audit

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Date: September 10, 2025

To: Board of Trustees
Stephanie S. Elizalde, Ed.D., Superintendent

From: Robert Rubel, MBA, CPA, CIA, CISA
Chief Internal Audit Officer

Subject: Dallas ISD Police Department Quartermaster Audit

Executive Summary

The Dallas Independent School District (District) Office of Internal Audit (OIA) has completed the Dallas ISD Police Department (PD) Quartermaster Audit.

The audit focused on the Dallas ISD PD's Quartermaster Unit management including inventory tracking, procurement and issuance of equipment, safeguarding of assets, and compliance with District policies and applicable regulations. Effective quartermaster asset management ensures accountability, supports operational readiness, and helps law enforcement comply with regulations while minimizing loss and misuse of resources.

Overall, the Dallas ISD PD does a commendable job of outfitting our police personnel with the equipment needed to serve and protect our schools and staff.

Opportunities for improvement were identified in the following area:

Observation	Priority	Recommendation
1	Medium	A centralized inventory management system should be implemented to consistently issue, manage, track, and monitor quartermaster assets.

Implementation of the recommendations in this report would assist the Dallas ISD PD in having more effective and efficient processes to manage quartermaster assets.

Background

The Dallas ISD PD employs more than 300 police officers, security personnel, and administrative staff. The PD includes both civilian staff and armed personnel permitted to carry firearms in the line of duty. Civilian personnel, primarily designated as public safety officers (PSOs) within the department, typically perform administrative or support roles and are not authorized to carry firearms. PSOs are often stationed at school campuses and are responsible for monitoring building access, assisting with emergency protocols, and serving as a visible safety presence for students and staff.

Among the armed personnel, the department designates three specific roles:

- Peace officers, who are Texas Commission on Law Enforcement (TCOLE) licensed law enforcement officers with full arrest authority. They are primarily assigned to campuses or patrol units and respond to criminal incidents, ensure campus safety, and enforce applicable laws.
- Commissioned security officers (CSOs), who assist with law enforcement functions under the direction of peace officers and may be deployed on or around campuses. CSOs are also permitted to carry firearms with the proper license.
- Armed security officers, who are authorized to carry firearms while providing protective services, often stationed at administrative buildings or during District events.

The quartermaster function within Dallas ISD PD is responsible for equipping officers with the uniforms and gear necessary to perform their duties. This includes mission-critical equipment such as firearms, badges, radios, and ballistic vests. An effective quartermaster operation ensures officers are properly outfitted and ready for service, while minimizing delays and reducing unnecessary expenditures caused by inventory mismanagement.

Because many of these assets, especially firearms and protective equipment, are high-risk and subject to regulatory oversight, maintaining accurate inventory records and ensuring proper issuance, tracking, and monitoring is essential to protect public safety and meet compliance requirements.

The Dallas ISD PD implemented a leadership and staff change in the Quartermaster Unit in April 2024 due to a need to improve operations. The new leadership and staff have made efforts to improve processes and identify solutions to better track and manage quartermaster assets.

Quartermaster Processes

The quartermaster assistant with the PD is responsible for overseeing the purchase, receipt, issuance, and storage of uniforms and duty gear. Separately, a police sergeant supported by a firearm instructor manages the procurement, receipt, issuance, and maintenance of department-issued firearms and other high-risk quartermaster assets, including ammunition.

Some quartermaster assets are maintained in centralized inventory for general distribution and tracking such as firearms and ammunition, while others are ordered individually based on officer assignment or operational need. Currently, paper forms and Excel spreadsheets serve as the primary tracking tools for issued and inventoried quartermaster assets. To improve accuracy, accountability, and operational efficiency, the department is in the process of transitioning to Departmentware, a cloud-based law enforcement management platform offering modules for inventory tracking, personnel records, and performance management. Full implementation is expected by early 2026. OIA is serving in a consulting role during this implementation.

Quartermaster Assets

The Dallas ISD PD Quartermaster assets include a wide variety of police equipment categorized as follows:

Firearms - Four categories of firearms are maintained: duty pistols i.e. Glock 45 (standard issue for police officers) and Glock 48, rifles, shotguns, and training pistols that are used exclusively for training purposes.

Only peace officers, CSOs, and armed security officers are authorized to carry on-duty firearms. Upon hire, each of the above types of officers are issued a District owned firearm, contingent on achieving a passing score in annual firearm qualifications. The department performs annual counts and inspections for each firearm, which are conducted through the annual qualifications and recorded on paper scorecards. The scorecards record testing rounds, qualification scores, firearm serial numbers, and signatures from authorized personnel.

Ammunition - Ammunition is consumed at high volumes for training exercises and field operations, making it one of the most actively used quartermaster assets. Ammunition is stored securely in the cage section of the armory and organized by section. The department follows a First-In, First-Out (FIFO) approach to ensure that older stock is used first, helping maintain the freshness and reliability of rounds. Restocking decisions are made based on visual inspection by the police sergeant, who monitors supply levels and initiates orders as ammunition runs low.

Ballistic Vests - Ballistic vests are lightweight protective garments issued to officers for daily personal protection against handgun rounds.

Rifle Rated Ballistic Vests - Unlike ballistic vests, rifle rated ballistic vests are heavier protective vests designed to withstand high-velocity rifle rounds. Each vest includes front and back armor plates that provide enhanced protection.

Badges - Police badges are essential quartermaster assets that represent official authority and identification for sworn personnel. Each uniquely numbered badge is permanently retired when an officer leaves the District and is sent to the vendor for refurbishment.

Uniforms and Duty Gear - This category includes uniforms and accessories such as shirts, pants, belts, and holsters. Orders are placed as needed, with peak demand at the start of the school year. New hires must pass the firearms range before receiving standard uniforms.

Radios - Radios are essential communication tools issued to all police officers.

Body Cameras - Body cameras are digital recording devices used to capture officer interactions and incidents for evidence collection and accountability. Currently, only peace officers and some CSOs are issued body cameras due to budgetary constraints. Utility is the vendor that provides body cameras and maintains the camera footage via its software, Polaris.

Scope

The audit period included current processes as of fiscal year 2024-2025. Certain other matters or transactions outside that period may have been reviewed to understand and verify information during the audit period.

Objective

The objective of the audit was to determine whether the Dallas ISD PD Quartermaster Unit maintains effective internal controls to ensure accurate inventory tracking, appropriate procurement and issuance of equipment, effective safeguarding of assets, and compliance with district policies and applicable regulations.

Methodology

Auditors interviewed key personnel, conducted walkthroughs, and reviewed supporting documents to understand processes and controls surrounding quartermaster asset management.

Detailed audit procedures are noted below:

1. Physical Security – To determine if high-risk inventory items are properly safeguarded, auditors conducted a site visit on February 16, 2025, and observed where quartermaster assets are maintained and reviewed proper safeguards in place.
   No observations were noted.

2. Quartermaster Asset Management – To determine if quartermaster assets are properly purchased, issued, tracked, monitored, and disposed of, auditors conducted the following:

   - Reviewed purchasing records for firearms, ammunition, radios, badges, ballistic vests, and body cameras from July 2020 to March 2025 to assess cost trends and purchase volume relative to the number of assets recorded on inventory listings.
     See Recommendation 1 in this report.

   - Obtained asset listings for firearms, badges, ballistic vests, body cameras, and radios as of April 2025 to verify listings included accurate and key information needed to properly track and manage assets, such as purchase dates, issuance dates, assigned personnel, and unique identifiers (e.g., serial or badge numbers)
     See Recommendation 1 in this report.

   - Auditors obtained an active employee listing as of March 5, 2025, and compared employees and their respective job titles to the quartermaster asset listings to verify police personnel were issued assets in accordance with the Dallas ISD PD General Orders and only active employees possess quartermaster assets.
     See Recommendation 1 in this report.

3. Firearms – In addition to the procedure steps noted above, auditors conducted the following additional procedures surrounding firearms to evaluate they are appropriately issued, tracked, and inspected.

   - Reviewed the annual inventory count of firearms conducted by Dallas ISD PD in March 2025 and reconciled to the firearm asset listing as of March 6, 2025.
     See Recommendation 1 in this report.

   - Conducted a physical count of all unassigned firearms in the armory room on May 28, 2025, and verified the count against the firearm listing, to confirm no missing or extra firearms.
     See Recommendation 1 in this report.

   - Reviewed issue dates on the firearms listing to verify firearms issued have not exceeded the recommended useful life.
     See Recommendation 1 in this report.

- Selected a sample of 10 assigned firearms from the firearm asset listing and verified possession by requesting photo evidence of the firearm's serial number from the assigned officer.
  No observations were noted.

- Using the sample selection above, auditors reviewed the latest qualification score card to confirm firearm was inspected, and the officer in possession of the firearm tested and qualified within the year.
  See Recommendation 1 in this report.

- Selected a sample of 11 current Dallas ISD PD employees from the active employee listing and obtained the applicable licenses to confirm that firearms were issued licensed individuals.
  No observations were noted.

Primary criteria used for this audit were:

1) Dallas ISD PD General Order Policy 1.7 Fiscal Management, May 31, 2024
2) Dallas ISD PD General Order Policy 4.5 Uniforms, Appearance, and Equipment, July 15, 2024
3) Dallas ISD PD General Order Policy 6.2 Firearms and Qualification, January 14, 2025
4) Dallas ISD Controllable Asset Management Fiscal Manual, Controllable Assets, Page 3

Audit Observations and Recommendations

Observation 1 – Quartermaster assets are not properly tracked or managed.

Condition

During review and testing surrounding quartermaster asset listings, auditors identified that comprehensive and up-to-date listings do not exist for several categories of quartermaster assets.

Specifically:

- Uniforms and Duty Gear: Paper issuance forms are the primary method used to track items assigned to individual officers. While there is a collective listing in Excel, it only includes assigned items and does not capture unassigned ones. Additionally, the listing has not been updated since the departure of the previous quartermaster assistant in April 2024. Additionally, this listing does not have issuance dates needed to verify life cycle.

- Badges: Auditors noted an instance where a terminated employee was noted to still have a badge issued. Auditors did note the badge was confirmed to be returned and documented on the employee's signed exit form; however, the asset listing was not properly updated.

- Ballistic Vests: Until recently ballistic vests and rifle rated vests were only tracked using individual paper issuance forms. Currently, the quartermaster assistant is using a master employee listing to reach out and request serial numbers from individual officers. However, due to outdated records, auditors were unable to confirm all required police personnel are equipped with a vest and vests are properly returned upon termination.

- Ammunition: A usage log that records rounds issued for training or qualifications is maintained, but there is no inventory to capture beginning balances, quantities received, amounts issued, or current on-hand stock.

- Firearms: During testing of firearms, the following issues were noted:
  - During review of the Dallas ISD PD inventory count, auditors noted the following:
    - Four shotguns were listed in the weapon listing while only three were noted to be counted.
    - Two Glock 45 duty pistols were documented as lost on the firearm listing; however, they were reflected as being present on the PD's inventory count. In addition, one Glock 48 was identified in the firearm listing provided but was not reflected as present during the inventory count.
    - A discrepancy of one rifle between the inventory count and the firearm listing was noted. Per inquiry, this rifle was a personal firearm belonging to an officer.
  - Per review of the firearm asset listing, auditors noted personal firearms do not appear to be documented.
  - When auditors conducted an inventory count of unassigned firearms, three firearms were identified as physically present but still listed as assigned in the inventory spreadsheet. Upon inquiry, auditors noted these firearms belonged to officers who had recently resigned or were not on active duty.
  - Auditors also noted that 32 training firearms, which are not capable of firing live rounds and are modified to fire non-lethal training paint rounds instead, were not located in the safe because they were being utilized in a training for the day; however, there was no sign out sheet for these training firearms to document their absence.
  - During testing of firearm qualification scorecards, auditors noted that one out of ten sampled forms did not include the firearm's serial number. While it is likely that the officer qualified with the assigned firearm, the absence of the serial number on the form represents a documentation gap. Qualification records are maintained only in paper format, and results are not consolidated to allow for a complete view of annual firearm inspections and qualifications.
  - During review of the firearms listing, auditors noted two firearms did not have issuance dates documented and therefore were unable to confirm firearms were within the five-year useful life.

  During the audit, all count differences for firearms were brought to the attention of Dallas ISD PD and were addressed accordingly; however, due to the current manual nature of Dallas ISD PD's management of firearms, there is still an ongoing risk for firearm count discrepancies.

Additionally, auditors reviewed all available quartermaster inventory listings and attempted to verify the completeness of historical transactions. However, the listings are manually maintained in Excel and do not include critical purchase details such as PO numbers or order dates. Although the administrative assistant at Dallas ISD PD runs a weekly report from Oracle showing submitted orders, this report does not link purchases to inventory records and does not support historical reconciliation. As a result, auditors were unable to trace purchases to corresponding inventory entries, limiting assurance over the completeness and accuracy of the quartermaster inventory records.

Cause

The incomplete inventory listings of the above-mentioned assets resulted from reliance on manual and paper-based processes, the absence of a centralized inventory management system, making it difficult to update and reconcile assets issued and returned.

Effect

Without a complete and accurate inventory of quartermaster assets, the Dallas ISD PD faces increased risk of asset loss, misplacement, or unauthorized use. The lack of real-time visibility in asset assignments hinders the ability to ensure officers are properly equipped, increasing safety risks.

This risk is especially critical when it comes to firearms. Incomplete or inaccurate firearm records may result in unauthorized individuals gaining access to weapons or firearms being used in criminal activity without timely detection.

Recommendation 1

To improve the accountability and accuracy of quartermaster assets, Dallas ISD PD should:

- Develop and document procedures for all quartermaster processes to ensure proper management of these assets.
- Implement a centralized and automated asset management system to efficiently and effectively track quartermaster assets.
- For ammunition, develop a simplified inventory approach that includes beginning balances, purchases, usage, and ending stock levels – tracked by box or case instead of individual rounds, if needed, to reduce the administrative burden.
- If viable, link the asset management platform to Oracle to automatically record asset purchases.
- Ensure the system includes critical data fields such as purchase order number, purchase date, vendor, serial numbers, issuance details, and on-hand stock.
- Incorporate functionality that records issuance and return activity by recording check-in/check-out activities with user identification and timestamps into the automated system. The system should also update asset listings and inventory levels in real time to reflect items currently in storage versus those assigned to personnel.
- Document results of the annual firearm qualifications as well as any firearm maintenance conducted within the asset management platform and link relevant information directly to the respective firearm.
- Utilize reporting tools and conduct periodic reconciliations to verify asset information is updated and accurate.
- Training should also be provided to relevant staff to support consistent application of these procedures and promote long-term sustainability.

Risk Level for Observation 1: High[1]

[1] See Attachment 1 for Definition of Risk Level.

Management Response

Acknowledgement of observation:

☒ Agree
☐ Disagree

Management Response:

All findings are reasonably noted. Dallas ISD PD has responded swiftly throughout the course of this audit to address items brought to their attention by auditors.

Dallas ISD PD does not have any missing or lost items within the secure item inventory and any errors noted in the report have been corrected. We have been working on consolidating all equipment for precise accountability through a computer-based database, “Departmentware”, including providing purchasing information such as PO numbers and order dates via interface with Oracle. Training for this system will be provided to support users and promote proper and effective use. This will allow documented issuance to each employee/officer. Departmentware will be fully implemented by May 2026.

Estimated Implementation Date: May 2026

Individuals responsible for implementation:
Sgt. Vicente Remediz
Quartermaster Jessica Wyatt
Deputy Chief Juan Cedillo

Conclusion

Accurate tracking of quartermaster assets is essential to ensure accountability, prevent loss or misuse of high-risk items (such as firearms, body cameras, and radios), and maintain officer readiness.

Overall, the Dallas ISD PD does a commendable job of outfitting our police personnel with the equipment needed to serve and protect our schools and staff.

Implementation of the recommendations in this report would improve the visibility, accountability and reliability of asset data to assist the District in properly allocating resources, identifying issues, and forecasting for future needs.

We would like to thank the Dallas ISD PD for their cooperation and assistance with this audit.

The audit was conducted in conformance with the Institute of Internal Auditors’ *Global Internal Audit Standards*. Those standards require OIA to plan and perform the audit to obtain sufficient, reliable, and relevant evidence to provide a reasonable basis for our observations and conclusions based on our audit objectives. OIA believes the evidence obtained provides a reasonable basis for our observations and conclusions based on our audit objectives.

Respectfully submitted,

Robert Rubel

Robert Rubel, MBA, CPA, CIA, CISA
Chief Internal Audit Officer

Cc: Pamela Lear, Ed.D., Deputy Superintendent of Staff and Accountability
Albert Martinez, Chief Police Officer, Dallas ISD Police Department
Christina Smith, Assistant Chief, Dallas ISD Police Department
Juan Cedillo, Deputy Chief, Dallas ISD Police Department
Walter Green, Police Lieutenant, Dallas ISD Police Department
Vicente Remediz, Police Sergeant, Dallas ISD Police Department
Jessica Brown, Inventory Assistant, Dallas ISD Police Department

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Sam Willson, CFE, Audit Manager
Claire Chen, CPA, CISA, Auditor II
Enrique Fuentes, CFE, Auditor II

Attachment 1

Definition of Risk Level

Risk Level	Definition
High	These risks could directly impact the achievement of critical strategic or operational objectives of the District. There is a high likelihood of occurrence, and if the event materializes, it could result in a significant negative impact on the District's financial stability, operational efficiency, ability to meet intended outcomes, reputation, or compliance, potentially exceeding the District's risk appetite.
Medium	These risks pose a moderate likelihood of occurrence and could have a notable adverse impact on important operational aspects of the District. While undesirable, the potential financial, reputational, strategic or compliance consequences are less severe than high-level risks and may approach the District's risk appetite.
Low	These risks have a low likelihood of occurrence and are expected to have a minimal impact on the District's operational efficiency, financial standing, reputation, or compliance. These risks are generally within the District's risk appetite but still warrant monitoring and may require basic controls.

Management Response

Observation 1 – Quartermaster assets are not properly tracked or managed.

Acknowledgement of observation:

☒ Agree
☐ Disagree

Management Response:

All findings are reasonably noted. Dallas ISD PD has responded swiftly throughout the course of this audit to address items brought to their attention by auditors.

Dallas ISD PD does not have any missing or lost items within the secure item inventory and any errors noted in the report have been corrected. We have been working on consolidating all equipment for precise accountability through a computer-based database, “Departmentware”, including providing purchasing information such as PO numbers and order dates via interface with Oracle. Training for this system will be provided to support users and promote proper and effective use. This will allow documented issuance to each employee/officer. Departmentware will be fully implemented by May 2026.

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Attachment 3

Criteria by Observation

Observation 1 – Criteria

Dallas ISD PD General Order Policy 1.7 Fiscal Management, May 31, 2024

Inventory Management (TPCA 1.10)

a) Department property is managed by the Support Services, however, is delegated to other units within the Police Department.
   - The Administrative Sergeant / Range Master shall manage all equipment assigned to law enforcement officers for police duties such as firearms, ammunition, Body Cameras, fleet services, etc.

Dallas ISD PD General Order Policy 4.5 Uniforms, Appearance, and Equipment, July 15, 2024

IV. UNIFORMS AND EQUIPMENT

Uniforms and equipment provided to police officers by the Dallas Independent School District shall be documented and kept by the Quartermaster.

Dallas ISD PD General Order Policy 6.2 Firearms and Qualification, January 14, 2025

H. Department Rangemaster and Armorer

The armorer will maintain a record that includes identification of all firearms that have been certified as safe, and identification of those officers who have qualified with each of the firearms.

The Rangemaster will maintain records of each officer's firearms qualifications including:

- The officer's name and identification number
- The date of qualification
- The weapons(s) used during qualification
- A description of the course of fire and score.

J. Firearm Inspections

Annually, either the firearms instructor, Rangemaster or the armorer will thoroughly inspect each weapon during qualification on the range. Documentation of this inspection will be maintained by the department Rangemaster.(TBP: 3.03)

Dallas ISD Controllable Asset Management Fiscal Manual, Controllable Assets, Page 3

When applicable, all firearms (handguns, rifles, shot guns, etc.) must be controlled regardless of dollar amount.