

# Audit of Sacramento Police Department's Military Equipment Use Policy and Inventory Practices

Report# 2024/25-15 | May 2025



*City of*  
**SACRAMENTO**  

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**Office of the City Auditor**

*Performance Audit Division*

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## Table of Contents

|  |           |
|--|-----------|
| <b>Audit Fact Sheet.....</b>   | <b>4</b>  |
| <b>Introduction .....</b>  | <b>5</b>  |
| <b>Background .....</b>  | <b>5</b>  |
| <b>Objective, Scope, and Methodology .....</b>   | <b>10</b> |
| <b>Finding 1: The Sacramento Police Department has taken meaningful action to provide assurance that the department is compliant with the provisions of AB 481 .....</b>   | <b>12</b> |
| SPD has released an annual military equipment use policy through General Order 410.06 update per the requirements of AB 481 (Cal. Gov. Cd. 7070(d)) .....  | 13        |
| The SPD has obtained the annual approval of the military use policy by the City Council as required by AB 481 (Cal. Gov. Cd. 7071(a)) .....  | 19        |
| SPD has issued several Annual Military Equipment Use Reports that include information and disclosures required by AB 481. (Cal. Gov. Cd. 7072 (a)).....  | 22        |
| SPD has complied with AB 481 requirements to hold a community meeting following the issuance of the annual military equipment report (Cal. Gov. Cd. 7072 (b)) .....  | 30        |
| <b>Finding 2: The City should consider adjusting the AB 481 compliance timeline to enhance public engagement and the legislative process .....</b>   | <b>35</b> |
| <b>Finding 3: While SPD is compliant with AB 481, opportunities exist for City Council to engage in a formal legislative process to explicitly define additional requirements and standards for use of military equipment.....</b>         | <b>43</b> |
| Continue to work with careholders and City officials to promote and enhance community engagement in the Sacramento Police Department’s development of the military equipment use policy and annual military equipment use report.....      | 44        |
| The City Council can engage in a formal legislative process to define key reporting metrics to ensure better reporting on use and purpose of use.....  | 45        |
| The City Council can engage in a formal legislative process to clarify the reporting standards that the Sacramento Police Department should include for “authorized” uses of military equipment in its military equipment use policy ..... | 52        |
| The City Council can engage in a formal legislative process to provide clear direction to the Sacramento Police Department about information required to make AB 481-required determinations about military equipment use policy .....     | 56        |
| <b>Finding 4: The Sacramento Police Department inventory process for military equipment is decentralized and can be improved .....</b>   | <b>61</b> |
| The age of some military equipment coupled with decentralized and limited inventory controls make establishing a total inventory difficult .....   | 62        |

|   |           |
|---|-----------|
| Opportunities Exist to Strengthen SPD’s Inventory Processes to Ensure More Effective Tracking of Military Equipment Inventory ..... | 65        |
| <b>Other Pertinent Information .....</b>  | <b>76</b> |
| <b>Department Response.....</b>   | <b>78</b> |

# AUDIT FACT SHEET

## Audit of Sacramento Police Department's Military Equipment Use Policy and Inventory Practices

May 2025

Report #2024/25-15

### RECOMMENDATIONS

We made several recommendations regarding the Sacramento Police Department's military equipment use policies and inventory practices. Our Recommendations included:

#### Timeline

- SPD should propose to the City Council a modified AB 481 compliance timeline that allows adequate time for review and feedback of the military equipment use policies and annual report.

#### Annual Military Equipment Use Report

SPD should work with careholders and the City Council to do the following:

- Consider clarifying community engagement structure to provide sufficient opportunities for careholders engagement and City Council discussion.
- Identify specific data metrics for SPD to collect and report as part of the AB 481 compliance process.
- Determine information about authorized uses and prohibited uses to be included in the military equipment use policy and annual report.
- Determine potential additional information required to be included in future military equipment use policies.

#### Inventory Policies

- SPD should create a department-wide policy as specified in AB 481, regarding military equipment. This policy should establish accountability for individuals within the department to track equipment under their control, including the central tracking of acquisition information, shipping and receiving, repairs, transfers, and disposition.

### BACKGROUND

The California Legislature passed Assembly Bill 481 (AB 481) in 2021 to increase transparency and accountability of law enforcement agencies across the state. The Sacramento Police Department (SPD) began its compliance process shortly after AB 481. The objective of this audit is to determine whether SPD's military equipment management policies and procedures comply with AB 481, whether SPD follows best practices, and how SPD's reporting process compares to those of other law enforcement agencies working to comply with the same law. We also sought to determine whether SPD's military equipment management policies comply with additional guidance provided by the City Council.

### FINDINGS

**Finding 1: The Sacramento Police Department has taken meaningful action to provide assurance that the department is compliant with the provisions of AB 481.**

- SPD has made significant progress in its compliance efforts and is satisfying the requirements of AB 481.

**Finding 2: The City should consider adjusting the AB 481 compliance timeline to enhance public engagement and the legislative process.**

- AB 481 implementation timeline can be modified to allow more community and legislative discussion of military equipment issues.

**Finding 3: While SPD is compliant with AB 481, opportunities exist for City Council to engage in a formal legislative process to explicitly define additional requirements and standards for use of military equipment.**

- SPD can continue to promote and enhance community engagement in SPD's annual AB 481 compliance process.
- Key reporting metrics can be more accurately designed to ensure better reporting on use and purpose of use.
- Reporting standards for Sacramento Police Department "authorized" uses of military equipment in its military equipment use policy can be clarified.
- City Council can provide clear direction about information needed to make AB 481-required determinations regarding SPD's military equipment.

**Finding 4: The Sacramento Police Department inventory process for military equipment is decentralized and can be improved.**

- The decentralized and limited inventory controls make establishing a total inventory difficult.

## Introduction

In accordance with the City Auditor's 2024/25 Audit Plan, we have completed the *Audit of Sacramento Police Department's Military Use Equipment Policy and Inventory Practices*. 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.

The City Auditor's Office would like to thank the Sacramento Police Department and the City Attorney's Office for their cooperation and assistance during the audit process.

## Background

Public policy advocates contend that the procurement and use of military equipment in civilian communities has a detrimental effect on the safety and well-being of the public. Advocates argue that this military equipment increases the risk of civilian fatalities, poses significant threats to civil rights, civil liberties, physical and psychological health, and incurs substantial financial costs for the City. Many believe military equipment is more frequently deployed in low-income communities with a higher concentration of Black and Brown people, meaning the impacts of police militarization are experienced most sharply in marginalized communities. These concerns culminated in legislation requiring local law enforcement agencies to track and report on funding, acquisition, or use of military equipment by state or local government officials, and to engage local communities in any government agency's decision to fund, acquire, or use such equipment.

The California State Governor signed Assembly Bill 481<sup>1</sup> ("AB 481") on September 30, 2021, to increase transparency and accountability across law enforcement agencies within the state. Since the legislation passed, law enforcement agencies throughout California have worked to satisfy the requirements. As discussed in the findings of this report, law enforcement agencies are facing challenges meeting the law's requirements.

## Use and Monitoring of Military Equipment Under AB 481

AB 481 established definitions, procedures, and a set of requirements for law enforcement agencies to fulfill prior to taking specified actions relating to the funding, acquisition, or use of specific "military equipment" as defined.<sup>2</sup> The bill also requires governing bodies to review its military use ordinance at least annually and approve a military use policy if certain requirements are met.<sup>3</sup> To aid that determination, AB 481 also requires law enforcement agencies to publish a specific set of information,

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<sup>1</sup> AB 481 was codified in California Government Code sections 7070 through 7075.

<sup>2</sup> Gov. Code § 7071.

<sup>3</sup> Gov. Code § 7071 (d).

as part of an annual military equipment report (AMER), to continue the use of military equipment in their possession.<sup>4</sup> Additionally, the law enforcement agencies are required to conduct a community engagement meeting that meets specific criteria within 30 days of the AMER being published.<sup>5</sup>

### Policy Requirements

AB 481 requires law enforcement agencies to obtain approval from their governing body before taking certain actions related to the funding, acquisition, or use of military equipment. The local governing body approves the law enforcement agency's military equipment use policy through an ordinance, at a regular meeting. AB 481 defines a military equipment use policy as a publicly released, written document governing the use of military equipment by a law enforcement agency that addresses, at a minimum, a set of seven detailed requirements, shown in the figure below.

*Figure 1: Policy Requirements Listed as Part of the "Military Equipment Use Policy" Definition.*

| Policy Requirements   |
|---|
| (1) A description of each type of military equipment, the quantity sought, its capabilities, expected lifespan, and product descriptions from the manufacturer of the military equipment.   |
| (2) The purposes and authorized uses for which the law enforcement agency or the state agency proposes to use each type of military equipment.  |
| (3) The fiscal impact of each type of military equipment, including the initial costs of obtaining the equipment and estimated annual costs of maintaining the equipment  |
| (4) The legal and procedural rules that govern each authorized use.   |
| (5) The training, including any course required by the Commission on Peace Officer Standards and Training, that must be completed before any officer, agent, or employee of the law enforcement agency or the state agency is allowed to use each specific type of military equipment to ensure the full protection of the public's welfare, safety, civil rights, and civil liberties and full adherence to the military equipment use policy. |
| (6) The mechanisms to ensure compliance with the military equipment use policy, including which independent persons or entities have oversight authority, and, if applicable, what legally enforceable sanctions are put in place for violations of the policy.   |
| (7) For a law enforcement agency, the procedures by which members of the public may register complaints or concerns or submit questions about the use of each specific type of military equipment, and how the law enforcement agency will ensure that each complaint, concern, or question receives a response in a timely manner.   |

**Source:** Auditor generated based on Assembly Bill 481 and Cal. Gov. Code sec. 7070(d).

<sup>4</sup> Gov. Code §§ 7071 (e)(2); 7072.

<sup>5</sup> Gov. Code § 7072 (b).

### Actions Limited Prior to the Adoption of a Military Equipment Use Policy

Without an adopted military equipment use policy, AB 481 prohibits law enforcement agencies from engaging in certain activities relating to the acquisition, funding, and use of military equipment. The figure below includes the restricted actions specified by AB 481.

*Figure 2: List of Restricted Actions Prior to the Adoption of a Military Equipment Use Policy*

| Actions Limited Prior to the Adoption of a Military Equipment Use Policy   |
|--|
| A. Requesting military equipment made available pursuant to Section 2576a of Title 10 of the United States Code.   |
| B. Seeking funds for military equipment, including, but not limited to, applying for a grant, soliciting or accepting private, local, state, or federal funds, in-kind donations, or other donations or transfers. |
| C. Acquiring military equipment either permanently or temporarily, including by borrowing or leasing.  |
| D. Collaborating with another law enforcement agency in the deployment or other use of military equipment within the territorial jurisdiction of the governing body.   |
| E. Using any new or existing military equipment for a purpose, in a manner, or by a person not previously approved by the governing body pursuant to this chapter.   |
| F. Soliciting or responding to a proposal for, or entering into an agreement with, any other person or entity to seek funds for, apply to receive, acquire, use, or collaborate in the use of, military equipment. |
| G. Acquiring military equipment through any means not provided by this paragraph.  |

**Source:** Auditor generated based on Assembly Bill 481 and Cal. Gov. Code sec. 7071(a)(1).

### Equipment Acquired Prior to January 1, 2022

Per AB 481, law enforcement agencies were allowed to continue the use of equipment acquired prior to January 1, 2022, into 2022. However, they were required to begin an approval process no later than May 1, 2022, to adopt a military equipment use policy that met the criteria listed in the definition of military equipment use policy in AB 481. The bill established that if law enforcement agencies didn't receive approval of their proposed military equipment use policy relating to equipment acquired prior to January 1, 2022, within 180 days of beginning the approval process, the law enforcement agencies were required to cease use of military equipment until the governing body granted approval.

### Policy Approval Process and Standards

Law enforcement agencies are required to submit a proposed military equipment use policy to the

governing body, and to make said policy available on the law enforcement agency's website at least 30 days prior to any public hearing concerning the military equipment addressed in the policy. Thereafter, the governing body must review the adopted ordinance at least annually, as discussed below.

Per AB 481, governing bodies are required to only approve a military equipment use policy if they can make four key determinations. These determinations are included in the figure below.

*Figure 3: Conditions for Governing Body Approval of Military Equipment Use Policies*

| Conditions for Governing Body Approval of Military Equipment Use Policies (AB 481)  |
|---|
| (A) The military equipment is necessary because there is no reasonable alternative that can achieve the same objective of officer and civilian safety.  |
| (B) The proposed military equipment use policy will safeguard the public's welfare, safety, civil rights, and civil liberties.  |
| (C) If purchasing the equipment, the equipment is reasonably cost effective compared to available alternatives that can achieve the same objective of officer and civilian safety.  |
| (D) Prior military equipment use complied with the military equipment use policy that was in effect at the time, or if prior uses did not comply with the accompanying military equipment use policy, corrective action has been taken to remedy nonconforming uses and ensure future compliance. |

**Source:** Auditor generated based on Assembly Bill 481 and Cal. Gov. Code sec. 7071(d)(1).

### Required Annual Review

Per AB 481, governing bodies are required to review any adopted ordinance approving the funding, acquisition, or use of military equipment at least annually, and vote on whether to renew the ordinance. The governing bodies are required to use the AMER, described below, to determine whether each type of military equipment identified in that report has complied with the standards for approval previously discussed. If a governing body determines that a type of military equipment identified in that annual military equipment report has not complied with the standards for approval the governing bodies are required to disapprove a renewal of the authorization for that type of military equipment or require modifications to the military equipment use policy in a manner that will resolve the lack of compliance.<sup>6</sup>

### Annual Military Equipment Report (AMER)

AB 481 requires law enforcement agencies that receive approval for a military equipment use policy to submit to the governing body an AMER for each type of military equipment approved by the governing

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<sup>6</sup> Gov. Code §§ 7071 (e)(2).

body within one year of approval, and annually thereafter for as long as the military equipment is available for use. The bill further requires that law enforcement agencies also make each AMER publicly available on its internet website for as long as the military equipment is available for use. The AMER is required to include a base set of information regarding each type of military equipment. The information required is laid out in the figure below.

*Figure 4: Criteria for Governing Body Approval of Military Equipment Use Policy*

| Annual Military Equipment Report Requirements  |
|--|
| (1) A summary of how the military equipment was used and the purpose of its use.   |
| (2) A summary of any complaints or concerns received concerning the military equipment.  |
| (3) The results of any internal audits, any information about violations of the military equipment use policy, and any actions taken in response.  |
| ( 4) The total annual cost for each type of military equipment, including acquisition, personnel, training, transportation, maintenance, storage, upgrade, and other ongoing costs, and from what source funds |
| (5) The quantity possessed for each type of military equipment.  |
| (6) If the law enforcement agency intends to acquire additional military equipment in the next year, the quantity sought for each type of military equipment.  |

**Source:** Auditor generated based on Assembly Bill 481 and Cal. Gov. Code sec. 7072(a).

### Community Engagement

To ensure that the public is given the ability to provide meaningful input, AB 481 requires that within 30 days of submitting and publicly releasing the AMER, the law enforcement agency must hold at least one well-publicized and conveniently located community engagement meeting. The purpose of this meeting is to afford the public an opportunity to discuss and ask questions regarding the AMER and the law enforcement agency's funding, acquisition, or use of military equipment.

### Section 7075

The law also states that the governing body is not precluded from implementing additional requirements and standards relating to the purchase, use, and reporting of military equipment by local law enforcement agencies.

## **Sacramento Police Department's Response to AB 481**

The Sacramento Police Department began its compliance process shortly after AB 481 became law. Since the establishment of the law, the Sacramento Police Department has submitted and received approval of General Orders updates four times, which included the adoption of a military equipment use policy and has published three AMERs.

## **Sacramento Police Department's Inspection and Standards Team**

The Sacramento Police Department's Inspection and Standards Team (IST) is driving the changes to the AB 481-related compliance processes within the department. Each year after the enactment of AB 481, the IST evaluated their internal processes to ensure more accurate and timely reporting and worked with the Professional Standards Unit's Policy Team to ensure individual policies concerning military equipment comply with AB 481. The IST continues to monitor core policies required by the original legislation and enhance the department's ability to efficiently comply with AB 481.

Each iteration of the Sacramento Police Department (SPD) AMER, which the SPD titled "Annual Military Equipment Use Report" (AMEUR), has undergone noticeable changes in format and content as the IST explores best practices to report the information required pursuant to AB 481.<sup>7</sup> In its internal processes, the IST has made changes to the way that the SPD conducts their inventory counts, which has resulted in corrections to baseline inventory counts previously disclosed and discussed as part of the AMEUR. The need for corrections led to SPD leadership's request for the City Auditor's Office to conduct an audit of their military equipment inventory processes and policies.

## **Objective, Scope, and Methodology**

The objective of this audit was to determine whether SPD's military equipment use policies and procedures comply with AB 481, whether SPD follows best practices, and how the AMEUR and SPD reporting compares to those of other law enforcement agencies that must comply with the same law. Additionally, we sought to determine whether SPD's military equipment use policies and procedures comply with additional guidance provided by the Sacramento City Council.

As part of this audit, we interviewed SPD staff and conducted walk throughs of SPD facilities to understand current policies and procedures for the acquisition and inventory of military equipment. We reviewed inventory records and observed an inventory count in progress.

We reviewed City Council meeting agendas, minutes, recorded meetings, and reports to Council, related to SPD's AB 481 compliance efforts. We also reviewed relevant materials from the City Council's Budget and Audit Committee and the Law and Legislation Committee. We reviewed drafts and final versions of four General Orders, and three AMEURs.

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<sup>7</sup> The Sacramento Police Department titled its AMER "Annual Military Equipment Use Report" (AMEUR).

As part of fieldwork for this audit, we attempted to reconcile current equipment counts to data from invoices in the CARA system database by using the equipment information published in SPD's May 1, 2022 - April 31, 2023 AMEUR. Specifically, we took a judgmental sample of 46 different types of equipment from the AMEUR and searched for invoices in the CARA system using variations and combinations of equipment names, manufacturer names, or invoice numbers, when available.

We reviewed best practices, audits, and policies related to the acquisition, and inventory of both non-military and military equipment used by law enforcement agencies. We also interviewed staff from other law enforcement agencies in California to determine how these agencies were seeking to comply with AB 481. We reviewed policies, procedures, and annual military equipment use reports from 10 local law enforcement agencies, including SPD's, serving populations of between 340,000 to 4 million people. Additionally, we attended SPD's community engagement meeting as part of the 2024 approval process.

## **Finding 1: The Sacramento Police Department has taken meaningful action to provide assurance that the department is compliant with the provisions of AB 481**

The Governor of California approved AB 481 in September 2021 to increase public input over law enforcement purchase and use of military equipment by requiring public reporting, increasing public participation, and requiring local municipality approval of military equipment use policies, acquisition processes and purchases. We believe that SPD is following the main provisions of AB 481.

The law requires local law enforcement agencies to allow for public comment and requires a local government body's approval of the military use policy. In Sacramento, as described in greater detail below, "local government approval" includes City Council approval of a General Order, an AMEUR, and verification that SPD held at least one community meeting.

After performing a benchmarking review to determine how similarly sized local law enforcement agencies across the state are implementing AB 481 requirements, we found significant variability in how these agencies are taking steps to conform with the law. For example, some agencies are providing minimal information about the use of their military equipment while others collect and publish more robust data, including geographic information of each individual use of military equipment. Additionally, we found that some agencies do extensive community outreach, hosting numerous well-publicized meetings throughout the community, while others conduct only the single community meeting required by law. In other words, the compliance efforts vary significantly. As a result, we found that relying on the compliance of other agencies as a basis to measure SPD's compliance is an unreliable metric to determine SPD's compliance. Instead, to the extent we include information regarding compliance by other agencies, such information is only presented to provide context on steps other municipalities are taking to comply with AB 481 in comparison to SPD.

In researching the legislative history of AB 481, and the subsequent implementation efforts by local law enforcement and governing agencies throughout the state, we found potential limitations in the law's effectiveness. For example, during the interview process conducted for this report, which included interviews of other police departments and careholders, we learned that there are no clear pathways to address violations of AB 481 through the courts. The only consequence for non-compliance is the governing body's disapproval of the authorization of the military equipment policy. The text of AB 481 does not, for example, include any penalty for failure to report required information, late publication of the annual report, or failure to publish the annual report. Additionally, as of the date of this publication, California courts have not been presented with a violation, resulting in a lack of guidance in case law.

Each year, SPD has endeavored to comply with the several requirements of AB 481. Specifically, we found:

- SPD has released an annual military equipment policy through General Order 410.06 update per the requirements of AB 481 (Cal. Gov. Cd. 7070 (d))
- The SPD has obtained the annual approval of the military use policy by the City Council as required by AB 481 (Cal. Gov. Cd. 7071(a))
- SPD has issued several Annual Military Equipment Reports that include information and disclosures required by AB 481 (Cal. Gov. Cd. 7072 (a))
- SPD has complied with AB 481 requirements to hold a community meeting following the issuance of the annual military equipment report (Cal. Gov. Cd. 7072 (b))

We believe SPD has made significant progress in strengthening its compliance efforts and is currently meeting the requirements of AB 481. As described in greater detail below, SPD has publicly issued several drafts of the General Orders and has published three AMEURs. Furthermore, SPD has increased its community engagement efforts and has augmented its reporting to reflect comments from the community and the City Council.

### **SPD has released an annual military equipment use policy through General Order 410.06 update per the requirements of AB 481 (Cal. Gov. Cd. 7070(d))**

To increase transparency and accountability, AB 481 required that:

- Local law enforcement agencies receive approval of a military equipment use policy, through an ordinance, no later than May 1, 2022, for the authorization to continue the use of military equipment acquired prior to January 1, 2022.
- Local law enforcement agencies receive approval, through an ordinance, prior to engaging in military equipment related funding, acquisition, and use activities after January 1, 2022.
- Governing bodies review the approved ordinance annually, and review the annual military equipment use report, which local law enforcement agencies must publish as required by AB 481, to ensure that each type of military equipment complied with the standards set forth in the ordinance, and more broadly in AB 481.

SPD produced and received approval of an initial military equipment use policy, titled General Order 410.06, granting the department permission to continue its use of military equipment acquired prior to January 1, 2022. To date, SPD has produced four versions of the General Order 410.06 that have been approved by Council and publicly released to allow for the continued use of such military equipment. Additionally, SPD has consistently worked with the community and City Council to improve its use of military equipment policy.

AB 481 created specific public reporting requirements for local law enforcement agencies to address specific information about how military equipment is used and purchased. Specifically, section 7070 (d) of the Government Code requires the production of a “Military equipment use policy” that details the

legal uses for the equipment. The policy must include several data points about the equipment, such as authorized uses and costs. The law also requires the local law enforcement agency to submit the policy for approval by the governing body, through an ordinance adopting the policy.

Through our analysis of the four iterations of General Order 410.06 issued on November 2021, August 2022, July 2023, and July 2024, we found that while earlier publications contained narrow descriptions of some of the requirements, SPD has made substantial efforts to work with the community and the City Council over time to ensure compliance by redesigning the reports, augmenting some sections, refining the authorized uses, and adding new information. As can be seen in the figure below, we analyzed the definition “military equipment use policy” under 7070(d). We concluded that SPD continues to take steps to work with careholders and the City Council to augment its General Orders to assure compliance with AB 481 and that the most recent General Order 410.06 approved in August 2024 met the requirements of the law.

*Figure 5: Subsections of Cal. Gove. Code sec. 7070(d) Analyzed for Compliance*

| Sec. 7070 (d) "Military equipment use policy" means a publicly released, written document governing the use of military equipment by a law enforcement agency, required to include the following:   | Analyzed |
|---|----------|
| (1) A description of each type of military equipment, the quantity sought, its capabilities, expected lifespan, and product descriptions from the manufacturer of the military equipment.   | ✓        |
| (2) The purposes and authorized uses for which the law enforcement agency or the state agency proposes to use each type of military equipment.  | ✓        |
| (3) The fiscal impact of each type of military equipment, including the initial costs of obtaining the equipment and estimated annual costs of maintaining the equipment.   | ✓        |
| (4) The legal and procedural rules that govern each authorized use.   | ✓        |
| (5) The training, including any course required by the Commission on Peace Officer Standards and Training, that must be completed before any officer, agent, or employee of the law enforcement agency or the state agency is allowed to use each specific type of military equipment to ensure the full protection of the public's welfare, safety, civil rights, and civil liberties and full adherence to the military equipment use policy. | ✓        |
| (6) The mechanisms to ensure compliance with the military equipment use policy, including which independent persons or entities have oversight authority, and, if applicable, what legally enforceable sanctions are put in place for violations of the policy.   | ✓        |
| (7) For a law enforcement agency, the procedures by which members of the public may register complaints or concerns or submit questions about the use of each specific type of military equipment, and how the law enforcement agency will ensure that each complaint, concern, or question receives a response in a timely manner.   | ✓        |

**Source:** Auditor Generated based on Assembly Bill 481 and Cal. Gov. Code sec. 7070(d).

As described in greater detail below, we found that SPD has taken significant steps to improve its reporting and is in compliance with these provisions of AB 481.

### SPD Augments Manufacturers Description Information

We found that while earlier publications contained narrow descriptions of some of the requirements, SPD has made substantial efforts to work with the community and the City Council to ensure compliance including redesigning, augmenting some sections, refining the authorized uses, and adding new information.

For example, early iterations of the General Order contained a list format with varying degrees of information on the descriptions of each piece of military equipment. As seen in the figure below, in issuing GO 410.06 in August 2023, SPD included brief information about the description, capabilities, and lifespan.

*Figure 6: SPD August 2023 Reporting Description of Equipment and its Capabilities*

(12) DJI MAVIC 3 ENTERPRISE - DJI Mavic 3E/3T features both an infrared sensing system and upward, downward, and horizontal omnidirectional vision systems, allowing for hovering and flying indoors as well as outdoors and for automatic Return to Home while avoiding obstacles in all directions. The aircraft has a maximum flight speed of 47 mph (75.6 kph) and a maximum flight time of 45 minutes. The built-in DJI AirSense system detects nearby aircraft in the surrounding airspace, providing alerts in the DJI Pilot 2 app to ensure safety. Safety during flight is improved with the beacon that helps to identify the aircraft and the auxiliary bottom light allows the vision positioning system to achieve an even greater performance during takeoff and landing at night or when there is low light. The DJI RC Pro Enterprise comes with a wide range of aircraft and gimbal controls as well as customizable buttons and has a maximum operating time of 3 hours.

(a) (Description Source: <https://enterprise.dji.com/mavic-3-enterprise>)

(b) Previous quantity: 0

(c) Current quantity: 0

(d) Proposed annual procurement quantity: 3

(e) Previous cost: N/A

(f) Current cost: \$6,300.00 each

(g) Proposed annual procurement costs: \$18,900.00

**Source:** Sacramento Police Department General Order 410.06 Military Equipment Use (dated August 16, 2023).

As can be seen above, while the information included in the General Order provided product descriptions, it was unclear whether the “product descriptions from the manufacturer” standard was met. SPD augmented the disclosures in GO 410.06 approved in August 2024. For example, as illustrated in the figure below, SPD included a type of equipment known as DJI Mavic 3 Enterprise, described as a “remote-controlled, uncrewed aircraft with associated equipment necessary for its operation.”

Figure 7: SPD August 2024 Reporting Description of Equipment and its Capabilities

| DJI Mavic 3 Enterprise   |              |   |           |
|--|--------------|---|-----------|
| Initial Cost   | Current Cost | Proposed Acquisitions   | Lifespan  |
| \$6,300.00   | \$7,525.00   | 7   | 3-5 years |
| Description  |              |   |           |
| A remote-controlled, uncrewed aircraft with associated equipment necessary for its operation.  |              |   |           |
| Purpose and Capabilities   |              | Required Training   |           |
| Remotely gain visual-only data (color or thermal video), search for a person or object, provide public announcements, spotlight an area, capture aerial video or photos of a crime scene, provide perimeter containment during a critical incident or high-risk search warrant service, and check on a person or identify hazards before entry into an area. |              | Department Uncrewed Aerial Systems operations training and recurring unit training. |           |
| Authorized Uses, Legal, and Procedural Rules   |              |   |           |
| Authorized users working under the direction of the incident commander or Uncrewed Aerial Systems sergeant for training. Use of this equipment shall comply with the authorizations and prohibitions in accordance with Federal Aviation Administration Regulation 14 CFR Part 107, state law, and General Order 525.09 (Uncrewed Aerial Systems).           |              |   |           |
| Manufacturer Description and Website   |              |   |           |
| <a href="https://enterprise.dji.com/mavic-3-enterprise">https://enterprise.dji.com/mavic-3-enterprise</a>  |              |   |           |

**Source:** Sacramento Police Department General Order 410.06 Military Equipment Use (dated August 27, 2024).

As seen above, SPD added a section titled “Manufacturer Description and Website”<sup>8</sup> that included a link to the manufacturer’s website to more clearly align with AB 481 requirements. As illustrated above, as required by the law, SPD included specific descriptions of the purpose and capabilities, and a link to the manufacturer description and website.

#### SPD Limited LRAD Use in Conformance with Community Concerns

SPD worked with community careholders to limit the use of Long-Range Acoustical Devices (LRAD) in response to careholder and City Council concerns about the broad authorized uses stated in early iterations of the policy. As illustrated in the figure below, the SPD issued draft General Orders 410.06 in 2021 and early 2022 that provide authorized use of the LRAD for use “to issue a warning tone” for use of dispersal orders.

<sup>8</sup> Notably, this change tracks closely to the text of AB 481, sec. 7070(d)(1) which requires a military equipment use policy that includes a product description from the manufacturer of the military equipment.

Figure 8: General Order 410.06 - November 2021 and February 2022 Description of LRADs

7. **Long Range Acoustic Device (LRAD)** Long Range Acoustical Device (LRAD) is a high intensity directional acoustical array for long range, crystal clear hailing, notification, and an unmistakable warning tone. The LRAD is primarily used as a communication device.
- b. Purpose  
To be used to issue dispersal orders during crowd and riot control situations or to address the public in the event of civil emergencies, natural disasters, evacuations, and police incidents (e.g., missing persons, perimeters for wanted suspects/ K9 deployments, etc.). The LRAD may also be used to issue a warning tone.
  - c. Authorized Use
  - d. The LRAD shall only be used by officers trained in its deployment and used in a manner consistent with Department policy and training.

**Source:** Sacramento Police Department General Order 410.06, February 10, 2022.

During the City Council’s Law and Legislation Committee hearings, a representative of the American Friends Service Committee<sup>9</sup> (AFSC) provided comment and stated that SPD’s policy related to LRADs were not in conformance with the law. The AFSC specifically pointed out that enforcement agencies in Oakland and New York “have used LRADs at high decibels and within close range or a crowd, it has caused long-term pain and trauma” and that one “federal court found that LRADs used in protests constituted excessive force.” The respondent further recommended that “[u]se of the warning tone should be prohibited or highly restricted.”

The Law and Legislation Committee directed SPD to continue to work with careholders and return to the Committee in 60 days with a revised General Order.

The SPD issued a revised draft update to General Order 410.06 in August 2022 per its annual AB 481 compliance activities. The SPD removed the authorized use of the equipment as a “warning tone.” As the figure below illustrates, discussion of the warning tone usage has been removed.

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<sup>9</sup> The American Friends Service Committee is a Religious Society of Friends-founded organization working for peace and social justice in the United States and around the world. AFSC was founded in 1917 as a combined effort by American members of the Religious Society of Friends to assist civilian victims of World War I.

Figure 9: General Order 410.06 August 2022 Description of LRADS

- 7. Long Range Acoustic Device (LRAD)** Long Range Acoustic Device (LRAD) is a high intensity directional acoustical array for long-range, crystal-clear hailing, and notification. The LRAD is only authorized for use as a communication device.
- b. Purpose  
To be used to issue dispersal orders during crowd and riot control situations or to address the public in the event of civil emergencies, natural disasters, evacuations, and police incidents (e.g., missing persons, perimeters for wanted suspects/ K9 deployments, etc.). Any use of the LRAD shall be in compliance with section (g) below.
- c. Authorized Use  
The LRAD shall only be used by officers trained in its deployment and used in a manner consistent with Department policy and training.

**Source:** Sacramento Police Department General Order 410.06, August 3, 2022.

A representative of SPD stated at the meeting that in response to community and careholder feedback, SPD limited the use of LRAD to be used as a PA system only and took out the ability to chirp and the siren features.

#### Local Law Enforcement Efforts to Comply with AB 481 Vary Considerably in Other Jurisdictions

We performed a benchmarking review to determine how similar sized local law enforcement agencies have implemented AB 481 requirements. We found significant variability in how these agencies were taking steps and providing information to conform with the law. For example, while AB 481 requires that local law enforcement agencies publicly release a written document governing the use of equipment, including the quantity sought of each type of equipment, not all law enforcement agencies included this information in the policy document. Instead, the information was included in other documents produced in its effort to achieve AB 481 compliance.

One local law enforcement agency we reviewed, the Anaheim Police Department (ADP), issued a 2023-2024 Military Equipment Policy that did not include the quantity of equipment sought. ADP chose to include this data in their 2022 “*Military Equipment Annual Report*,” which served as the AB 481-mandated annual military equipment report and has different data reporting requirements than the policy itself. We found a similar reporting process followed by the Bakersfield Police Department and the San Jose Police Department.

Accordingly, we believe SPD has taken adequate steps to assure compliance with AB 481 requirements, often more comprehensive than peer law enforcement agencies.

## The SPD has obtained the annual approval of the military use policy by the City Council as required by AB 481 (Cal. Gov. Cd. 7071(a))

AB 481 requires local law enforcement agencies to obtain local governing agency approval of a military use policy before the department is permitted to engage in certain actions related to military equipment. We found that SPD included statements in its annual military use policy directing that those specific actions prohibited in AB 481 would not be conducted prior to the City Council approval of the policy. Notably, our review found that SPD's policy aligned with the practices of similarly sized law enforcement agencies in their efforts to comply with AB 481.

AB 481 set specific limitations on actions that a local law enforcement agency could take prior to receiving approval of a military equipment use policy. As the figure below illustrates, the following actions are specified.

Figure 10: Limitations Established by California Government Code sec. 7071(a)(1)

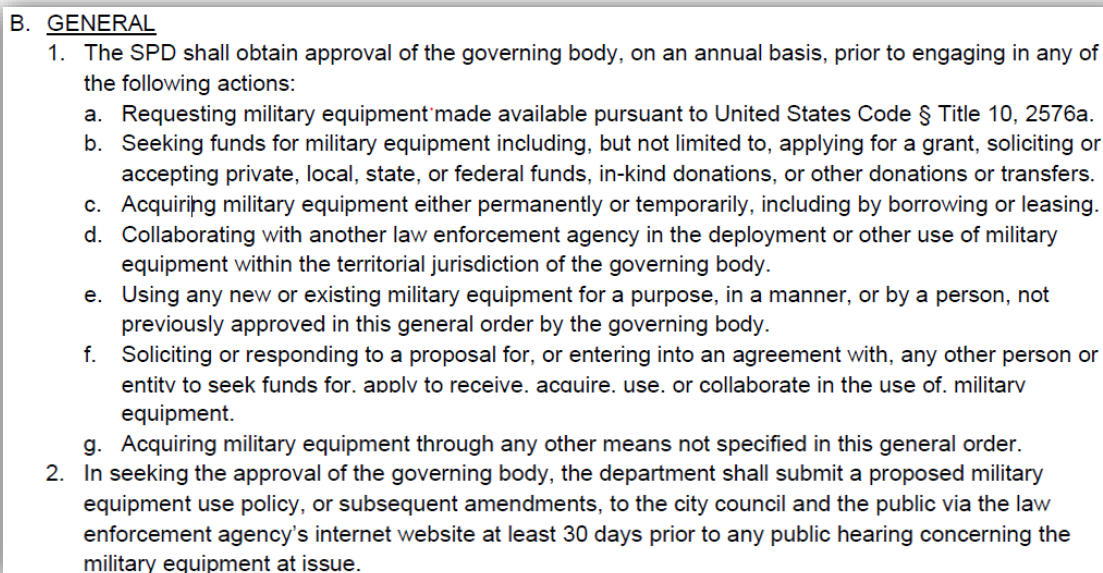


**Source:** Auditor generated based on California Government Code sec. 7071(a)(1).

As the table illustrates there are several activities that are prohibited prior to City Council approval of the military equipment use policy. Despite listing the prohibited activities, AB 481 is ambiguous about how the local law enforcement agency should make this showing through the military equipment use policy. As discussed in detail below, local law enforcement agencies we benchmarked against for this report have addressed this requirement in different ways.

We found that SPD sought to comply with California Government Code sec. 7070(a)(1) by including in the military equipment use policy, titled General Order 410.06, the relevant code language. For example, SPD issued a draft General Order 410.06 in August 2023 that, as illustrated in the figure below, included the language from AB 481 to direct that military equipment use comply with AB 481 sec. 7070(a)(1).

*Figure 11: SPD Statement Pertaining to Receiving Governing Body Approval*

- 
- B. GENERAL**
1. The SPD shall obtain approval of the governing body, on an annual basis, prior to engaging in any of the following actions:
    - a. Requesting military equipment made available pursuant to United States Code § Title 10, 2576a.
    - b. Seeking funds for military equipment including, but not limited to, applying for a grant, soliciting or accepting private, local, state, or federal funds, in-kind donations, or other donations or transfers.
    - c. Acquiring military equipment either permanently or temporarily, including by borrowing or leasing.
    - d. Collaborating with another law enforcement agency in the deployment or other use of military equipment within the territorial jurisdiction of the governing body.
    - e. Using any new or existing military equipment for a purpose, in a manner, or by a person, not previously approved in this general order by the governing body.
    - f. Soliciting or responding to a proposal for, or entering into an agreement with, any other person or entity to seek funds for, apply to receive, acquire, use, or collaborate in the use of, military equipment.
    - g. Acquiring military equipment through any other means not specified in this general order.
  2. In seeking the approval of the governing body, the department shall submit a proposed military equipment use policy, or subsequent amendments, to the city council and the public via the law enforcement agency's internet website at least 30 days prior to any public hearing concerning the military equipment at issue.

**Source:** Sacramento Police Department General Order 410.06 Military Equipment Use (dated August 16, 2023).

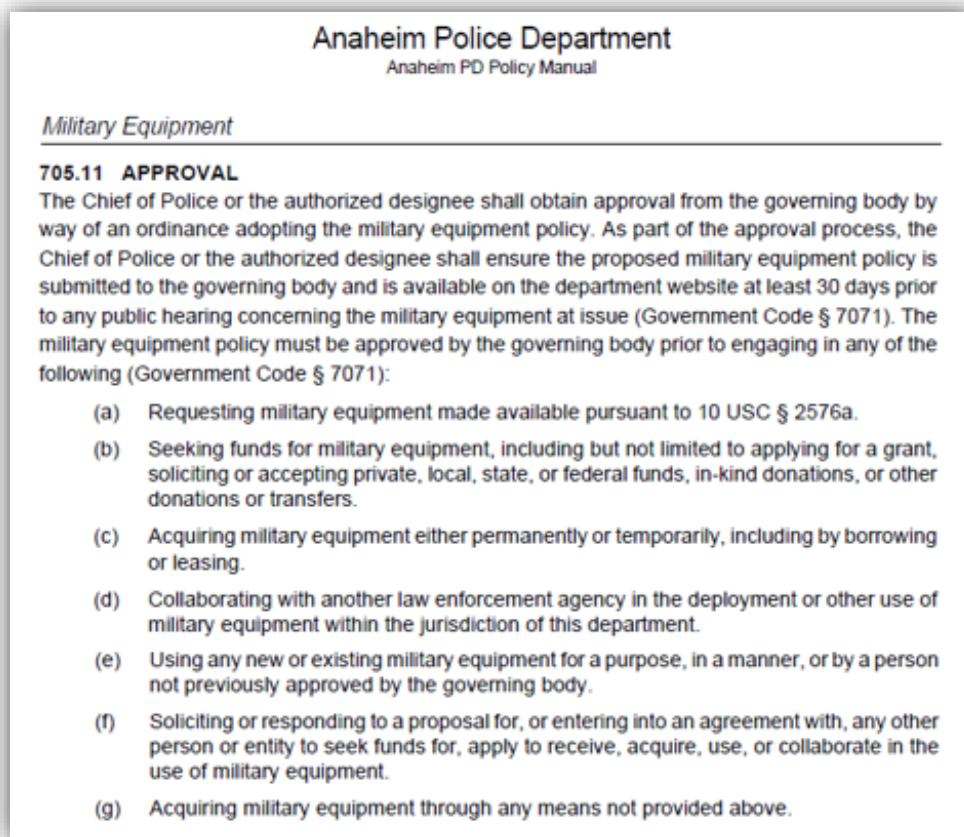
SPD proposed its annual GO 410.06 update and executing Ordinance to the City Council in September 2023. The City Council adopted Ordinance No. 2023-0018 establishing the MEU Policy at the September 5, 2023, meeting.

SPD provided similar language in the subsequent installment of the military equipment use policy. SPD issued a draft General Order 410.06 update on July 2, 2024, that also included a general policy requiring compliance with sections of California Government Code sec. 7070(a)(1). SPD then proposed its annual GO 410.06 update and executing Ordinance to the City Council on August 27, 2024. The City Council adopted the Ordinance, establishing the MEU Policy, at this meeting.

### Local Law Enforcement Efforts to Comply with AB 481

We benchmarked similarly sized law enforcement agencies and found that several agencies aimed to comply with section 7071(a)(1) using a similar format. For example, the Anaheim Police Department (Anaheim PD) included the same language in its Policy Manual.

Figure 12: Anaheim PD Statement Pertaining to Receiving Governing Body Approval



**Source:** Anaheim Police Department Policy 705 – Military Equipment.

We found this same language was included in the Fresno Police Department’s Policy 706 – Military Equipment Funding, Acquisition & Use Policy, the Long Beach Police Department Special Order 2024-10 – 2024 Military Equipment, and the San Diego Police Department Procedure 1.57 – Military Equipment.

Conversely, we found the San Jose Police Department included a portion of the stated prohibited requirements across different police procedures, as opposed to maintaining the information in one military use policy. While the Bakersfield Police Department included generally broad language directing department personnel to operate in compliance with this provision of AB 481.

As such, we believe SPD's approach towards assuring compliance with AB 481's section 7071(a)(1) is more comprehensive than the approach used by some of the local law enforcement agencies we reviewed for this report. We believe that SPD has taken substantial steps to comply with AB 481 by issuing and receiving City Council approval for General Order 410.06 Military Equipment Use.

### **SPD has issued several Annual Military Equipment Use Reports that include information and disclosures required by AB 481. (Cal. Gov. Cd. 7072 (a))**

AB 481 requires local law enforcement agencies to publicly report on the use of military equipment through the issuance of an annual report. The purpose of the report is to increase accountability and transparency in the acquisition, cost, and use of military equipment in communities.

Since the passage of the law, local law enforcement agencies throughout California have taken different paths in working to comply with the requirement to produce an annual military equipment report to include significant amounts of information about each agency's purchase, storage, training, maintenance, and use of military equipment. As discussed in greater detail below, some law enforcement agencies have produced reports more than 100 pages long. In contrast, other agencies have produced no reports at all.

Regarding failure to produce a report, we mentioned above that there are no court rulings dealing with the issue of non-compliance, similarly, neither the California Legislature nor the California Department of Justice has any guidance regarding consequences for noncompliance. As a result, local law enforcement agencies' production of the AMERs have developed independently and, eventually, led to agencies looking to other agencies' work to guide report format and the granularity of information that should be included.

We found SPD has taken significant steps in the development of its AMEUR, has taken directions from the City Council and considered community careholders, and continues to augment the report based on this input. We compared the SPD report to those of similarly sized local law enforcement agencies and found that SPD is one of the leaders in the comprehensiveness, granularity, and completeness of the report when compared to benchmarked agencies and the reporting requirements stated in AB 481.

As shown in Figure 13, AB 481 requires the production of an annual military equipment report that must include specific details relating to each type of military equipment approved by the governing body. The information required includes a summary of how each piece of equipment was used and the purpose of the use, annual costs related to the equipment, and any information about violations of the military equipment use policy.

In taking steps to comply with these requirements, SPD has issued three iterations of its AMEUR for City Council approval in September 2022, September 2023, and August 2024. We found that SPD has taken significant steps to comply with California Government Code sec. 7072(a) by issuing and presenting to

the City Council an annual military equipment use report for each type of military equipment. We concluded that SPD continues to take steps to work with careholders and the City Council to augment its General Orders to assure compliance with AB 481.

*Figure 13: SPD has Taken Steps to Continue to Provide Assurance for AB 481 Compliance*

| Sec. 7072(a) A law enforcement agency that receives approval for a military equipment use policy pursuant to Section 7071 Shall Submit to the governing body an annual military equipment report for each type of military equipment approved by the governing body within one year of the approval that includes the following: | Analyzed |
|--|----------|
| (1) A summary of how the military equipment was used and the purpose of its use.   | ✓        |
| (2) A summary of any complaints or concerns received concerning the military equipment.  | ✓        |
| (3) The results of any internal audits, any information about violations of the military equipment use policy, and any actions taken in response.  | ✓        |
| (4) The total annual cost for each type of military equipment, including acquisition, personnel, training, transportation, maintenance, storage, upgrade, and other ongoing costs, and from what source funds  | ✓        |
| (5) The quantity possessed for each type of military equipment.  | ✓        |
| (6) If the law enforcement agency intends to acquire additional military equipment in the next year, the quantity sought for each type of military equipment.  | ✓        |

**Source:** Auditor Generated based on Assembly Bill 481 and Cal. Gov. Code sec. 7072(a).

We found that while earlier publications of the Annual Military Equipment Use Report contained narrow descriptions of some of the requirements, SPD has made substantial efforts to work with the community and the City Council to assure compliance including augmenting data provided in some sections, refining the acquisition practices, and adding new information.

#### **SPD Augments Reported Use and Purpose of Use**

SPD issued its first *Annual Military Equipment Use Report, December 14, 2021-April 30, 2022*, to the City Council's Law and Legislation Committee for discussion in June 2022. The report contained information about how the military equipment was used and the purpose of its use. For example, as illustrated by the figure below, SPD listed Unmanned Aircraft Systems and the number of times deployed between December 2021 and April 2022.

Figure 14: SPD Reporting on Use of Unmanned Aircraft Systems

**The following is the data for Military Equipment Use by category:**

**Unmanned Aircraft Systems (UAS)**

Unmanned Aircraft Systems were utilized a total of one hundred and thirty-nine (139) times from December 14, 2021, through April 30, 2022.

**Source:** Sacramento Police Department *Annual Military Equipment Use Report May 1, 2021 – April 30, 2022*.

SPD included this information for 13 categories of equipment including armored vehicles, 40mm launchers and munitions, and chemical agents and smoke cannisters.<sup>10</sup>

SPD also included information about the use of military equipment during contacts with people. As illustrated in the figure below, SPD reported on the total number of contacts with people, the number of times force was used, and the number of times military equipment was used during these use of force encounters.

Figure 15: SPD Reporting on Military Equipment Use

In 2021, Sacramento police officers contacted over 250,000 people. Of those contacts, force was used ninety-seven (97) times. Of the force options utilized, military equipment in the form of projectiles were only used during nineteen (19) of those contacts. These statistics illustrate the relatively few instances (less than 1%) of force used by Sacramento police officers in relation to overall contacts. Moreover, force used involving the use of military equipment is an even smaller subset of the overall force used during this time span.

**Source:** Sacramento Police Department *Annual Military Equipment Use Report May 1, 2021 – April 30, 2022*.

Over the ensuing years, City Councilmembers and community careholders noted concerns about the lack of general context and specificity of the reporting of MEU usage. These stakeholders also expressed concern that the lack of granularity may fall short of the intent of the AB 481 requirement. On several occasions City Councilmembers requested additional data.

<sup>10</sup> (1) Uncrewed Aerial Systems (UAS), (2) robots, (3) armored vehicles, (4) Mobile Incident Command Vehicle and Crisis Negotiation Team Vehicle, (5) Long Range Acoustic Device (LRAD), (6) 40mm Launchers and Munitions, (7) Combined Tactical Systems LC5 Launching Cup, (8) Less Lethal Shotguns and Munitions, (9) Rifles and Munitions, (10) Diversionary Devices, (11) Chemical Agents and Smoke Canisters, (12) Explosive Breaching Devices, and (13) PepperBall Launchers and Projectiles.

SPD presented its General Order and AMEUR update to the City Council on August 27, 2024. As illustrated in the figure below, the AMEUR included an expanded section that described instances of military equipment use that detailed the incident, police district, council district, zip code, demographics of those involved, equipment used, reason for use, and the conclusion of the interaction.

Figure 16: SPD Expanded Reporting on Military Equipment Use Statistics

| Appendix B: Expanded Military Equipment Use   |                 |                  |          |              |   |                           |  |
|---|-----------------|------------------|----------|--------------|---|---------------------------|--|
| The following data represents department military equipment utilized from May 1, 2023 to April 30, 2024.  |                 |                  |          |              |   |                           |  |
| Table header information:   |                 |                  |          |              |   |                           |  |
| <ul style="list-style-type: none"> <li>Incident – Computer-aided dispatch or case number of incident.</li> <li>Police District – Geographic police district.</li> <li>Council District – Geographic city council district.</li> <li>Zip Code – Geographic United States Postal Service zip code.</li> <li>Demographics – Known personal characteristics that department military equipment was used on: <ul style="list-style-type: none"> <li>Gender – [M]ale or [F]emale.</li> <li>Race – [A]sian, [B]lack or African American, [H]ispanic or Latino, [M]iddle Eastern or South Asian, [N]ative American, [P]acific Islander, [W]hite, [O]ther, or [Unknown].</li> <li>Age – Number of years since a person’s birth.</li> </ul> </li> <li>Equipment Used – Individual types and quantities of department military equipment utilized.</li> <li>Reason for Use – The reason department military equipment was utilized.</li> <li>Conclusion – The outcome of the incident after department military equipment was utilized.</li> </ul> |                 |                  |          |              |   |                           |  |
| Incident  | Police District | Council District | Zip Code | Demographics | Equipment Used  | Reason for Use            | Conclusion   |
| 23-119527   | UI              | UI               | 95834    | Unknown      | Uncrewed Aerial System (2)                                    | Search for Wanted Subject | Unable to locate suspect on scene.   |
| 23-119573   | 4               | 7                | 95818    | M, B, 30     | Uncrewed Aerial System (1)<br>Armored Vehicle (2)<br>LRAD (1) | High-Risk Search Warrant  | Arrested for felony firearm possession, felony domestic violence, and violating a domestic violence restraining order. |
| 23-119573   | 4               | 7                | 95818    | M, B, 26     | Additional subject for incident above.                        | High-Risk Search Warrant  | Arrested for felony firearm possession.  |
| 23-118680   | 2               | 2                | 95815    | M, H, 28     | Uncrewed Aerial System (1)                                    | High-Risk Search Warrant  | Arrested for cannabis cultivation.   |
| 23-120511   | 4               | 4                | 95818    | M, H, 27     | Uncrewed Aerial System (2)                                    | Search for Wanted Subject | Arrested for felony reckless evading, possession of a stolen vehicle, and resisting arrest.                            |

Source: Sacramento Police Department Annual Military Equipment Use Report, May 1, 2023 - April 30, 2024.

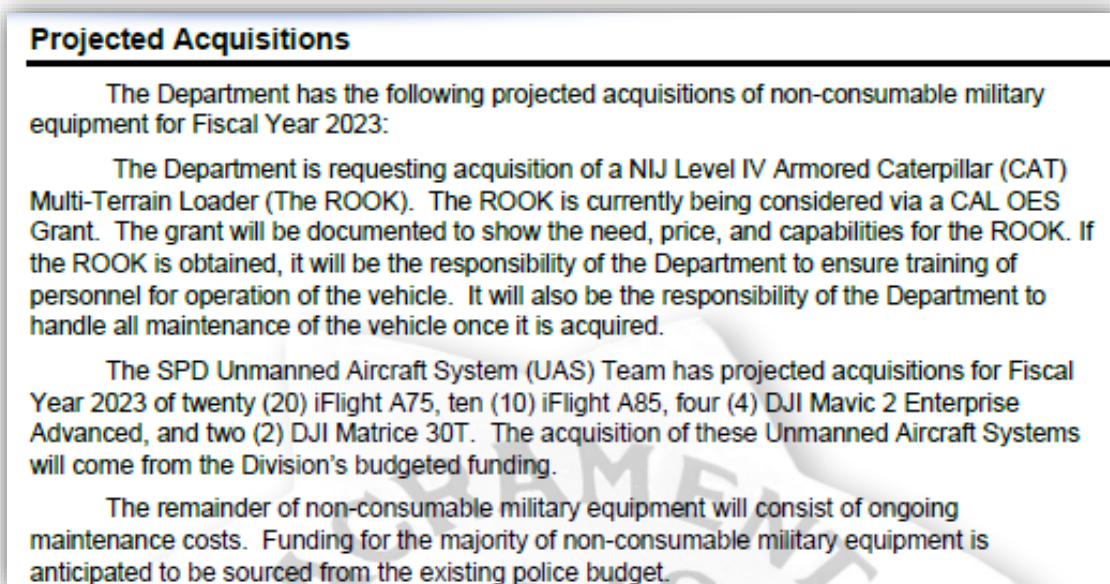
In addition to the information illustrated above, the new AMEUR included more detailed information regarding annual costs for each type of equipment by including staff, training, and maintenance costs in this year’s AMEUR. A representative of SPD stated at the City Council meeting that the department made efforts to include more demographic reporting and detail usage reporting. In addition, an SPD representative stated the department was considering adding additional data in reporting next year to

include comparative data and adding a usage table including the number of uses by equipment, and category.

### SPD Augments Reporting on Proposed Acquisitions and Costs

In its December 14, 2021-April 30, 2022, AMEUR, SPD included a projection of the amount of military equipment purchases for the upcoming year. As the figure below illustrates, SPD projected that consumable military equipment acquisitions for the coming year were anticipated to be consistent with current replenishment schedules and quantities for consumables.

*Figure 17: SPD Reporting on Projected Acquisitions*



**Source:** Sacramento Police Department *Annual Military Equipment Use Report May 1, 2021-April 30, 2022*.

Notably, SPD distinguished between non-consumable and consumable equipment in its AMEUR. SPD described non-consumable equipment to include uncrewed aerial system (UAS), robots, armored and tactical vehicles, long range acoustic devices, less lethal shotguns, 40mm launchers, rifles, breaching shotguns, and PepperBall launchers. These items are described in detail in the AMEUR.

In its definition of consumable equipment, SPD included ammunition, explosive breaching tools, chemical agent and smoke canisters, specialty munitions such as 40mm Munitions, diversionary devices, and PepperBall projectiles. As the figure below illustrates, the AMEUR did not include specific purchase amounts for these items.

Figure 18: SPD Reporting on Projected Consumable Acquisitions

#### CONSUMABLE MILITARY EQUIPMENT ACQUISITIONS FY 2023

Projected consumable military equipment acquisitions for FY23 (July 2022 – June 2023) are anticipated to be consistent with current replenishment schedules and quantities for consumables. A variety of commercial factors (i.e. supply and demand, inflation, supply chain issues etc.) may influence the fiscal impact of future military equipment acquisitions and ongoing military equipment consumables can vary according to inventory levels that fluctuate as a result of training, operational usage, or manufacturer recommended replacement guidelines.

Categories of consumable military equipment are listed below:

- Ammunition – all calibers
- Explosive Breaching Tools
- Chemical Agent and Smoke Canisters
- Specialty Munitions (40mm Munitions and Less Lethal Munitions)
- Diversionary Devices
- PepperBall Projectiles

Funding for the majority of the consumable military equipment for FY23 is anticipated to be sourced from the existing police budget.

**Source:** Sacramento Police Department *Annual Military Equipment Use Report May 1, 2021-April 30, 2022*.

As the figure indicates, SPD's AMEUR stated that the projected acquisitions "are anticipated to be consistent with current replenishment schedules and quantities for consumables" and the acquisitions "can vary according to inventory levels that fluctuate..." This statement could have been construed as not meeting the AB 481 requirement to state "the quantity sought for each type of military equipment" for intended acquisitions of military equipment in the next year.

The absence of all military equipment identified for acquisition was highlighted as a shortcoming by City Councilmembers and community careholders and potentially not meeting the standards of AB 481.

SPD augmented and simplified its reporting on upcoming acquisition and costs for proposed acquisitions. In its May 1, 2023-April 30, 2024, AMEUR SPD included more granular information describing projected acquisitions of military equipment, which included the SPD Division that would be acquiring the equipment, the number of items in current inventory, the number of proposed acquisitions by type of equipment, and the related costs. For example, as the figure below illustrates, SPD sought to acquire new Uncrewed Aerial Systems.

Figure 19: SPD Reporting on Projected Acquisitions of Uncrewed Aerial Systems (UAS)

| 1b. Uncrewed Aerial Systems<br>Inventory and Proposed Acquisitions: |                             |             |                    |               |
|---|-----------------------------|-------------|--------------------|---------------|
| Equipment   | Inventory and Initial Costs |             | 2024-2025 Proposed |               |
|   | Current Inventory           | Procurement | Qty.               | Cost Per Unit |
| DJI Avata 2   | 0                           | \$1,428.00  | 2                  | \$1,478.00    |
| DJI Inspire 2   | 1                           | \$1,200.00  | 0                  | -             |
| DJI M30T  | 1                           | \$13,431.00 | 0                  | -             |
| DJI Matrice 300 RTK with H20T                                       | 1                           | \$14,000.00 | 0                  | -             |
| DJI Mavic 2 Enterprise Advanced                                     | 5                           | \$4,000.00  | 0                  | -             |
| DJI Mavic 2 Enterprise Dual   | 31                          | \$5,500.00  | 0                  | -             |
| DJI Mavic 3 Cine Premium Combo                                      | 0                           | \$4,999.00  | 0                  | -             |
| DJI Mavic 3 Enterprise  | 1                           | \$6,300.00  | 7                  | \$7,525.00    |
| DJI Mavic Mini  | 6                           | \$400.00    | 0                  | -             |
| DJI Mavic Pro   | 1                           | \$1,500.00  | 0                  | -             |
| Happymodel Mobula7  | 2                           | \$250.00    | 0                  | -             |
| Holybro Kopis CineWhoop 3"  | 1                           | \$375.00    | 0                  | -             |
| iFlight A75   | 8                           | \$300.00    | 0                  | -             |
| iFlight A85   | 16                          | \$300.00    | 0                  | -             |

Source: Sacramento Police Department Annual Military Equipment Use Report, May 1, 2023 – April 30, 2024.

Additionally, SPD added specific information about the anticipated acquisitions of consumables to the AMEUR. As the figure below illustrates, SPD included the type of consumable, the quantity sought, and the anticipated costs of the consumables.

Figure 20: SPD Reporting on Projected Acquisitions of Breaching Munitions

| 7c. Breaching Munitions<br>Inventory and Proposed Acquisitions:                       |                             |             |                    |               |
|---|-----------------------------|-------------|--------------------|---------------|
| Equipment   | Inventory and Initial Costs |             | 2024-2025 Proposed |               |
|   | Current Inventory           | Procurement | Qty.               | Cost Per Unit |
| Royal Arms International FB-82H 12 Gauge 82 Grain Flash Bang Hard Breaching Round     | 61                          | \$8.04      | 0                  | -             |
| Royal Arms International HP Cutter 12 Gauge Hollow Point Rebar Cutter Breaching Round | 0                           | \$9.33      | 55                 | \$8.80        |
| Royal Arms International MB-70S 12 Gauge Muzzle Blast Flash Bang Soft Breaching Round | 0                           | \$6.77      | 55                 | \$6.45        |
| Royal Arms International TESCR#3 Green Cap 375 Grain Clayvon Frangible                | 0                           | \$5.00      | 0                  | -             |
| Royal Arms International TESAR#2 Black Cap 425 Grain Copper Frangible                 | 76                          | \$7.68      | 0                  | -             |
| Royal Arms International TESAR#4 Yellow Cap 750 Grain Copper Frangible                | 0                           | \$5.00      | 0                  | -             |

Source: Sacramento Police Department Annual Military Equipment Use Report, May 1, 2023 – April 30, 2024.

In this improved format, SPD included current inventory and proposed acquisition information in the AMEUR.

#### **Local Law Enforcement Efforts in Other Jurisdictions to Comply with AB 481 Vary Considerably**

We performed a benchmarking review to determine how similar sized local law enforcement agencies have implemented AB 481 requirements. We found significant variability in the granularity of information that local law enforcement agencies combine and publish related to summary of military equipment use.

For example, the Bakerfield Police Department provided basic information about the equipment, how the equipment is used, and included information for the purpose of the equipment, such as why the equipment would be deployed. In its description of a robot, the Bakersfield report stated, "This equipment is utilized by the Bakersfield Police Department Bomb Squad and Special Weapons and Tactics (SWAT) team to remotely gain visual/audio data, carry equipment, open doors, facilitate disposal of hazardous devices, and clear buildings without exposing officers to hazardous situations." However, Bakersfield PD provided no specific data in a statistical format to describe the number of times the equipment was deployed. The report contained no information on the purpose of each deployment.

The Anaheim Police Department included more information about the use of military equipment. The Anaheim report included a summary of military equipment use for each type of military equipment. However, the report did not include the purpose of the use. For example, the report stated, "Unmanned aerial systems (UAS) were used 734 times. As another example, the APD stated, "Bean bag shotguns and related munitions were utilized 21 times."

In contrast, the San Diego Police Department (SDPD) provided comprehensive information. SDPD included summaries of how more than 10 categories of military equipment are used. SDPD also included information about the purpose of the uses including reporting of deployments and the purpose of the deployment such as training, emergency callouts, and special events; instances when military equipment was displayed; and officer involved shootings. In many instances, SDPD provided a narrative of the use of military equipment including AR-15 and sniper rifles.

Additionally, we found some local law enforcement agencies simply did not provide information that was specified in AB 481. For example, we found that most agencies we reviewed did not provide a specific disaggregated cost for personnel related to military equipment, transportation of military equipment, and storage of military equipment. While some agencies noted these costs were included in other costs listed in the AMER, others made no mention of these costs at all.

Notably, we found that none of these local law enforcement agencies have had their reporting methods challenged in court or had their authorization to use the military equipment revoked by the governing

body. We believe that SPD's efforts have exceeded the reporting and community outreach of many of the law enforcement agencies in our benchmark sample.

### **SPD has complied with AB 481 requirements to hold a community meeting following the issuance of the annual military equipment report (Cal. Gov. Cd. 7072 (b))**

A central purpose of California law AB 481 is promoting accountability and transparency in law enforcement and providing the public a means to provide input in how communities are policed. A critical component of creating a more transparent relationship between law enforcement and communities is AB 481's requirement that local law enforcement agencies hold at least one public meeting to discuss their plans for acquiring military equipment, discuss how equipment is used, provide justification, and offer a space for the community to provide feedback.

As discussed above, SPD is required to issue an AMER that requires specific disclosures about military equipment. These disclosures include how equipment has been used, the purpose for its use, costs, projected acquisitions, and information about complaints, improper use of the equipment, and disposition of the complaints.

AB 481 also requires that, within 30 days of publicly issuing the AMER, the law enforcement agency shall hold at least one well-publicized and conveniently located community engagement meeting. This meeting provides the general public with the opportunity to ask questions regarding the AMER and the law enforcement agency's funding, acquisition, or use of military equipment.

We found that SPD is complying with AB 481's public meeting requirement by hosting and co-hosting with careholder groups, such as the Sacramento Community Police Review Commission, a community engagement meeting, where community members may discuss and ask questions regarding its AMEUR. We found that SPD has continuously worked to improve access to these meetings through increased publicizing of the events and implementing format changes to make the interactions more structured and meaningful.

SPD issued its first *Annual Military Equipment Use Report, December 14, 2021-April 30, 2022* (AMEUR), after SPD presented the new General Orders to the City Council's Law and Legislation Committee in March 2022. At the meeting, Committee members gave directions to staff to continue working with stakeholders and to come back to the Law and Legislation Committee within 60 days.

In turn, SPD worked with the City Clerk's Office to conduct an online community survey. The survey garnered more than 1,200 responses. As illustrated in the figure below, survey respondents commented on SPD's possession and deployment of military equipment.

Figure 21: Sample SPD Survey of Community Response



**Military Equipment Use Policy  
Feedback**  
City of Sacramento

Submitted On: Apr 25, 2022, 07:33PM PDT

|                            |  |
|----------------------------|--|
| Name                       | First Name: [REDACTED]<br>Last Name: [REDACTED]  |
| Email                      | jakeernst05@[REDACTED]   |
| Comment                    | <p>Although, I do believe in a strong police force I believe there needs to be some reassurances in place for the people of the community you all serve. Just like the military there are rules of engagement and training on how to use these weapons. Of course this is already implemented, but I do believe, because of every device being used on American civilians criminal or not, that these device should have further policies implemented. My suggestions would be based on tactics. These are military grade weapons, but the police do not need to act like the military in every capacity or a majority of them. My suggestion would be in an increase in funding on deescalation training and communication. Another technique o believe should be implemented would be further connected to this idea. When people are engaged in first amendment related activities such as peaceful protest deescalation techniques should be used as a method of proactive and community policing rather than reactive policing. This method is important to protect officers lives and citizens at large. The method is one of many used by other departments which would be to have the officers on the front line wearing less tactical gear and less of a show of the militarization of police. Meanwhile a block behind the barricade around a corner, in an alley, or generally hidden from public view officers would be on standby in full gear with full military force. This way if for any reason there is an escalation reactive tactics can be engaged. This would seem to greatly increase positive perception of the police at peaceful gatherings and lessen the likelihood for violence. Sacramento is a diverse place with diverse officers. This leads me to my next point: have officers with good standing and members closely relating to the protesters meet with community members that are organizers to see how the police can better assist with safety. Again, the main focus is to be communicative, create an action plan, and have positive polioe and community interactions. Another method separate from first amendment related activities, but to learn how to allocate these resources more effectively: Ask residents of high crime areas with officers who have good standing, show interest, and have abundant empathy, if possible, to go to door to door in high crime areas and ask what they would like to see the polioe do. Get a general consensus and see if a plan can be made and if it feasible. Thank you and I hope you great officers take this to heart and as always I appreciate your service to the people and our constitution.</p> |
| User's Session Information | IP Address: [REDACTED]<br>Referrer URL: <a href="https://out.reddit.com/">https://out.reddit.com/</a>  |

**Source:** Sacramento Police Department.

SPD noted at the meeting that this AMEUR was its first attempt to assemble the report required under AB 481 and committed to work on updating the process surrounding AB 481 compliance. City Council members directed SPD to continue to engage the community in discussions about the proposed Ordinance and Policy.

SPD held three events, titled “Cops and Coffee” community meetings, to allow the public to provide feedback regarding the military use policy. The meetings were held on Wednesday, July 13, 2022, at 5 p.m.; Saturday, July 16, 2022, at 2 p.m.; and Monday, July 18, 2022, at 10:30 a.m. The discussions revolved around questions regarding the AMEUR, and comments on accountability measures, as well as requests for a moderator to be present at a future meeting.

Community members and Council members expressed concerns about how the SPD conducted these meetings. Issues raised included the absence of a mediator to facilitate dialogue, the times of the meetings were hard to attend, attendance was low, and police attended in uniforms. The community questioned the quality of these engagements, as they were not as well publicized as the community

would have wanted and were not attended by leadership. SPD also received some criticism from City Council Members who believed that the engagements could have been better structured.

SPD released the updated General Order 410.06 in July 2023. In its effort to comply with AB 481, SPD began their 2023 military equipment approval process with three community engagement meetings held on July 6, 2023, July 27, 2023, and July 29, 2023. The figure below presents an example of the advertisement SPD posted on social media to promote the meeting.

*Figure 22: SPD Advertisement for Community Meeting in 2023*



**Source:** Sacramento Police Department presentation.

According to SPD, the first meeting, held at the Pannell Meadowview Community Center was moderated by a member of the Sacramento Community Police Review Commission (SCPRC) and was attended by 15 individuals. The second meeting held at the Hagginwood Community Center, was moderated by a representative of the Sacramento State Institute for Social Research and was attended by more than 40 people. The third meeting was held at the Hart Center, was moderated by a representative of the Sacramento State Institute for Social Research and was attended by approximately 30 people, outside of city staff. Notably, SPD implemented changes to the format of the meetings based on community concerns. For example, the meeting was facilitated by a moderator.

SPD received directions from the City Council's Law and Legislation Committee to work on community outreach and transparency in future efforts to comply with AB 481.

SPD presented the GO and the AMEUR to the City Council in September 2023. The City Council adopted the SPD GO and received and filed the AMEUR.

SPD issued its updated GO 410.06 in July 2024. SPD held a community meeting on July 22 from 6 p.m. to 9 p.m. at the Oak Park Community Center. As the figure illustrates below, the meeting was held in collaboration with the SCPRC.

*Figure 23: SPD advertisement for community meeting in 2024*



**Source:** City of Sacramento Instagram post from July 16, 2024.

SPD presented the GO and the AMEUR to the City Council's Law and Legislation Committee on July 23, 2024. We believe that these meetings illustrate SPD's compliance with the AB 481 requirement to host one well-publicized meeting.

#### **Local Law Enforcement Efforts to Comply with AB 481 Vary Considerably**

We found that local law enforcement agencies in California have viewed AB 481's community meeting requirements differently. We found that local law enforcement agencies have taken different

approaches to the format of the meetings, the structure, and the opportunities for the public to provide feedback and engage with local law enforcement have been different.

For example, we have found some local law enforcement agencies consider their City Council meeting during which the military use policy and the annual military equipment report are presented as the community meeting. In other words, for some agencies, their City Council meeting satisfies the AB 481 requirement for a community meeting.

In contrast, the San Diego Police Department (SDPD) engages in a more robust outreach effort. SDPD held a community meeting on Thursday, April 4, 2024, at 6 p.m. to conduct a presentation about its 2023 AMER to comply with AB 481, and with their Transparent and Responsible use of Surveillance Technology Ordinance governing technology and equipment used by the department. The notice for this presentation was released on Thursday, March 28. The community meeting was hosted from one location and was broadcast live to eight other locations throughout the city. SDPD representatives were available at each location to assist with directing questions, comments, or feedback to the Hub location or to the website. The community was invited to attend the meeting at any one of these locations and each speaker was given one minute to ask questions, provide feedback, or make a statement. SDPD allocated 45 minutes to have all questions, statements, and feedback to be answered at the hub before proceeding to answer the questions at the satellite locations and planned to return to answer questions at the hub to answer any outstanding questions. The presentation consisted of an 8-minute-long video that discussed their intentions to seek approval for continued use of their military equipment, their budget, and outlined and explained the uses of SDPD's current military equipment. The video also provided detailed examples of military equipment use.

We believe that SPD has made significant progress in enhancing its compliance efforts and is satisfying the requirements of AB 481. SPD has released multiple drafts of the General Orders and three Annual Military Equipment Reports to the public. Additionally, SPD has expanded its community engagement efforts and improved its reporting to incorporate feedback from community stakeholders and the City Council.

## **Finding 2: The City should consider adjusting the AB 481 compliance timeline to enhance public engagement and the legislative process**

The California State Governor approved AB 481 to ensure adequate oversight of the acquisition and use of military equipment by local law enforcement agencies such as the Sacramento Police Department (SPD). As previously discussed, AB 481 requires the governing body's approval of a military equipment use policy based on an annual military equipment use report and a community engagement meeting, where the public may discuss and ask questions about the policy. These requirements are intended to ensure transparency and accountability regarding the military equipment, provide the community with a forum to give input regarding this equipment, and to require SPD to obtain approval from the Council prior to using military equipment.

The reporting, public input, and legislative approval requirements of AB 481 include:

- A local law enforcement agency seeking continued use of military equipment acquired prior to January 1, 2022, is required to commence a governing body approval process before May 1, 2022.
- The local law enforcement agency is required to obtain approval of the governing body, by an ordinance adopting a MEU policy at a regular meeting pursuant to the Ralph M. Brown Act.
- The local law enforcement agency is required to obtain governing body approval of MEU within 180 days from May 1, 2022, or cease its use of the military equipment until the approval of the governing body.
- The local law enforcement agency is required to submit an AMER to their governing body within one year of approval, and annually thereafter as long as the military equipment is available for use; and
- The local law enforcement agency is required to hold at least one well-publicized and conveniently located community engagement meeting within 30 days of submitting and publicly releasing the AMER.

We believe that the City's current MEU compliance timeline will result in an increasingly compressing timeline between holding the community meeting and the formal approval from the Council. We believe opportunities exist for the City Council and SPD, in consultation with the City Attorney's Office, to modify the MEU compliance timelines to enhance flexibility for the scheduling of the community meeting and seeking formal Council approval. Providing this extra time will be critical to provide SPD an

adequate and consistent timeline which allows the preparation of the required reporting, engage with the community, and work with the City Council to adjust.

As mentioned above, there has been minimal guidance from the California Legislature, the California Department of Justice, or the California courts to assist the Council with interpretation or implementation of AB 481. One area of ambiguity, as discussed in detail below, involves specific definitions related to the timelines for release of the AMER, and the scheduling of the community meeting and the governing body approval.

The current process adopted to comply with AB 481, over time, will likely result in a progressively condensed timeline that will increasingly provide less time for both the community meeting and Council approval. Under the current process, it will become increasingly difficult to receive and respond to community feedback and provide sufficient time for the Council to process information, provide direction, and annually approve the MEU policy.

Given the future timeline issues above, we believe the MEU process can be adjusted to allow a greater period between SPD's adoption of the General Order and its AMEUR to the time the Council provides its annual approval. This adjustment would provide more time and flexibility for SPD to finalize its proposed MEU policy, publish its AMEUR, schedule a community meeting, and provide sufficient time for the Council to consider all information prior to its approval of the MEU policy.

#### **Sacramento Police Department Begins AB 481 Compliance Efforts**

As stated above, AB 481 required that no later than May 1, 2022, a local law enforcement agency must commence a process to seek local governing body approval to continue use of any military equipment that was acquired prior to January 1, 2022. The SPD interpreted this provision as a requirement that a military use policy must be approved by January 1, 2022, in order for SPD to be authorized to continue use of military equipment.

In November 2021, SPD issued a draft MEU policy, General Order 401.06, and Council approved an Emergency Ordinance adopting the General Order on December 14, 2021.

We believe this vote established a one-year window before the SPD had to come back before the City Council for the annual approval of the MEU policy. In other words, the deadline for the next City Council approval was set on December 14, 2022. During this time, SPD would have had the opportunity to issue the AMEUR, hold the community meeting, and allow the City Council ample time to discuss the MEU policy and AMEUR prior to approval.

#### **SPD Issues Revised Annual Military Policy Impacting AB 481 Compliance Timeline**

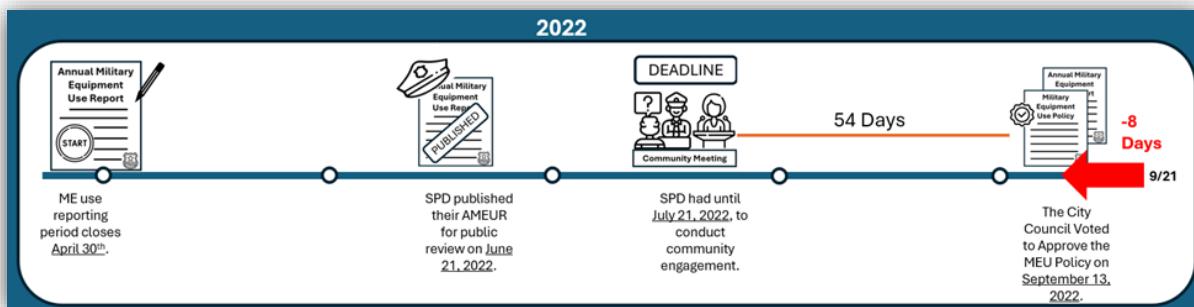
We believe that SPD, in a good faith effort to report new information related to its military equipment inventory, may have unintentionally condensed the timeline for the AB 481 compliance process. In

February 2022, just four months after issuing the first military equipment use policy, SPD issued a revised draft. The SPD presented the MEU policy at a March 29, 2022, meeting of the City Council’s Law and Legislation Committee and stated the policy was being presented so quickly because SPD had discovered several items that qualify as military equipment that were not included in the first policy. SPD stated that, without reissuing the policy and including these pieces of equipment, the department was concerned any potential non-compliance would render the equipment unusable.

The issuance of the updated military equipment policy in March 2022 reset the clock and started a 180-day countdown for the City Council to approve an MEU policy that included the missing items. In other words, SPD’s policy approval timeline, including the community meeting and Council approval, would now need to be completed by September 21, 2022. Again, this deadline is based on AB 481’s section 7071(a)(2), which states that law enforcement agencies must receive approval from the local governing authority within 180 days of issuing the military equipment use policy.

The City Attorney’s Office explained that AB 481 tethers annual Council consideration of the MEU policy to a law enforcement agency’s annual report, which must be submitted annually by the anniversary of the policy’s initial approval. In other words, the interpretation essentially set a rigid deadline for the Council to approve the annual MEU policy on September 21, 2022. After considering the requirements to publish the AMEUR and hold a community meeting, together with the new Council approval deadline, the result was a new timeline with just 54 days between the community meeting and the deadline for Council approval as seen in the figure below.

*Figure 24: SPD Timeline in 2022 for AB 481 Compliance*



**Source:** Auditor generated by Sacramento Police Department records and AB 481.

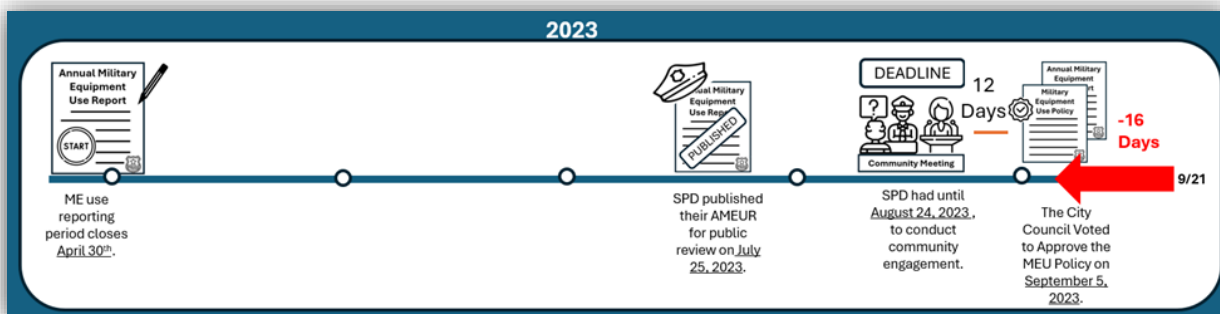
Notably, the new timeline left a slightly shorter amount of time for the community to review and attend community meetings to weigh in on the policy and AMEUR. Additionally, the new timeline left the City Council a shorter period for the policy and AMEUR to be presented at the Law and Legislation Committee and docketed for Council approval.

The MEU policy and AMEUR were presented and approved by the City Council’s Law and Legislation Committee on June 21, 2022. These items appeared for discussion and approval at the September 13, 2022, City Council meeting. Given the 2022 process, the deadline for 2023 MEU policy approval became September 13, 2023.

#### AB 481 Timeline for 2023 Compliance Unintentionally Condenses

The timeline between the issuance of SPD’s AB 481-required documents continued to contract in 2023. SPD published its next AMEUR on July 25, 2023, and was required to hold a community meeting within 30 days, no later than August 24, 2023. SPD has also developed a practice to seek approval of its MEU policy at least a week before the deadline in case any unforeseen issues arise that require additional work prior to seeking formal Council approval. Consequently, the 2023 MEU policy was approved on September 5, 2023. As the figure below illustrates, this practice has led to increasingly tighter deadlines to draft the AMEUR, hold the community meeting, and seek formal Council approval.

Figure 25: SPD Timeline in 2023 for AB 481 Compliance



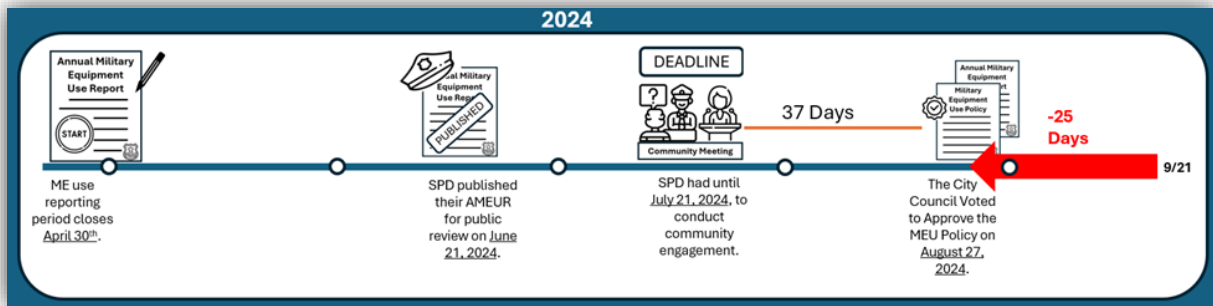
**Source:** Auditor generated by Sacramento Police Department records and AB 481.

As can be seen above, the time between the community meeting and the City Council approval was just 12 days. Additionally, due to the scheduling constraints with availability of the City Council meetings, a total of 16 days were lost for various factors.

#### AB 481 Compliance Timeline Continues to Condense as SPD Meets its Compliance Requirements

In 2024, SPD published the AMEUR on June 21, 2024. As a result, the community meeting was required to be conducted no later than July 21, 2024. Moreover, SPD has continued its practice to seek Council approval of the MEU policy at least a week before the deadline. So, in 2024, the Council approved the MEU policy on August 27, 2024, a week before the September 5, 2024, date set by the previous approval on September 5, 2023.

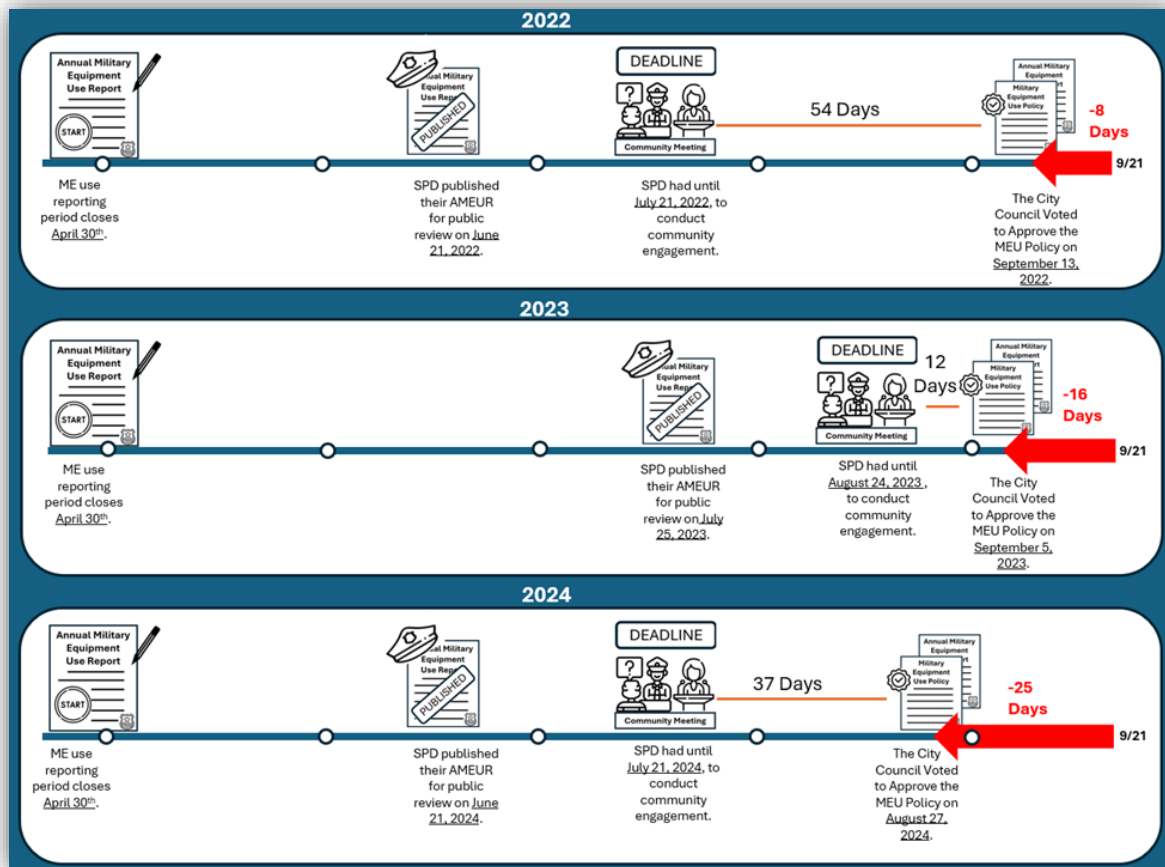
Figure 26: SPD Timeline in 2024 for AB 481 Compliance



Source: Auditor generated by Sacramento Police Department records and AB 481.

As can be seen above, a total of 25 days were lost in 2024. As the figure below illustrates, the cumulative impact of the current implementation of “annual” reporting requirement has created a continually condensing timeline.

Figure 27: Cumulative Impact of SPD Timelines between 2022 through 2024 for AB 481 Compliance



Source: Auditor generated by Sacramento Police Department records and AB 481.

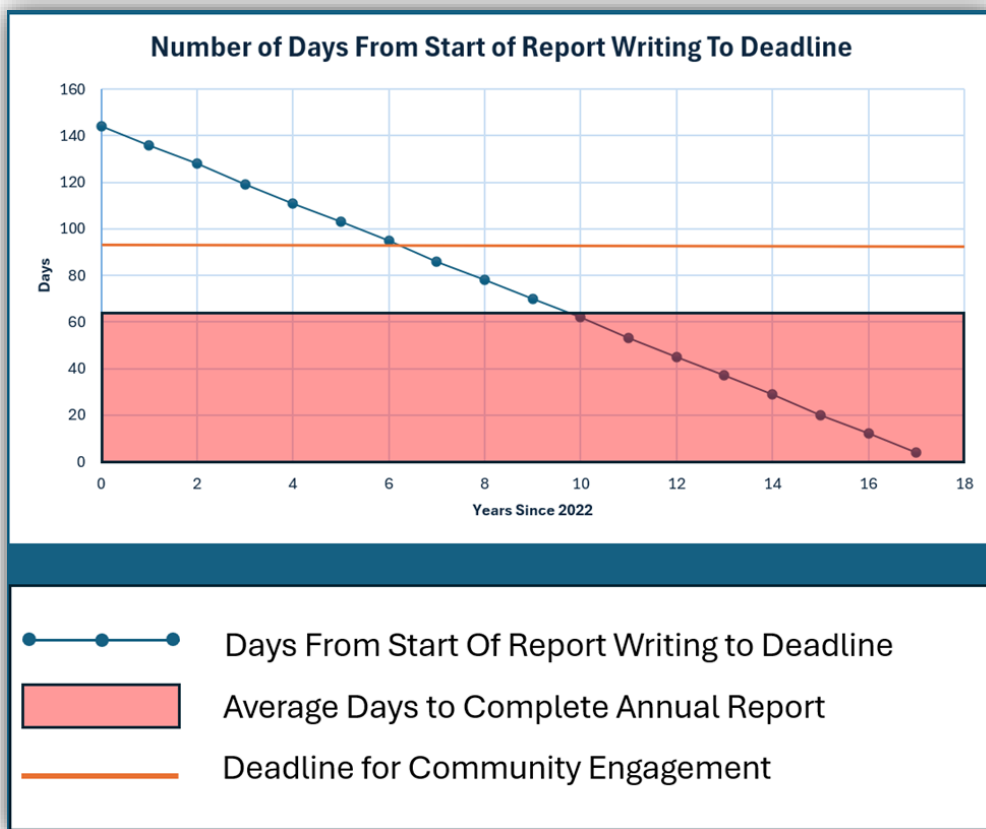
Under the current implementation, the Council's adoption of the first military equipment policy was required on September 21, 2022. Due to the City Council meeting scheduling restrictions, the second AB 481 approval item was held on September 13, 2022, the City Council meeting, which established the deadline for the following year. For the third iteration of SPD's AB 481 compliance, the item appeared at the City Council meeting scheduled for September 5, 2023. Finally, the most recent version was scheduled for August 27, 2024. In total, due to the condensing timelines, a total of 25 days has been removed. We believe this establishes an exacerbating trend that will continue to devolve. For this reason, some modifications to the implementation are needed to ensure future compliance.

#### **Impact of Condensing Timeline will Eventually Make Compliance Not Possible**

We believe that maintaining the current implementation timeline will eventually result in the process becoming so condensed that SPD's ability to publish the AMEUR, hold the community meeting and seek Council approval could be compromised.

The Figure below provides an estimate maintaining the current implementation timeline. As can be seen in the figure below, the red section at the bottom of the graph indicates the average number of days the SPD has taken to put together the AMEUR. The orange line indicates the deadline for the community engagement meeting, 30 days after the issuance of the AMEUR. The blue dotted line indicates the number of days between the issuance of the AMEUR and the deadline for City Council approval of the AB 481 compliance package. As the figure below indicates, as the number of years increases there is a corresponding decrease in the number of days for the City Council to complete AB 481 compliance.

Figure 28: Number of Days From Start of Report Writing to Deadline



**Source:** Auditor generated based on Sacramento Police Department AB 481 Compliance Process.

Due to the condensing timeline, we estimate that in about six years it will not be possible for SPD to complete all the AB 481 required steps and meet the deadline unless it publishes multiple reports, holds multiple community meetings, and seeks multiple approvals in a single year.

As part of fieldwork with this audit, we met with the City Attorney’s Office to determine whether the City Council is authorized to modify the timeline under AB 481. The City Attorney’s Office reviewed the issue and agreed that the City Council is authorized to modify the current implementation timeline as long as the MEU is approved at least annually.

We believe that SPD should develop a modified implementation timeline in consultation with the City Attorney’s Office, to address the issues discussed above. The new implementation timeline should contemplate providing adequate time for Council to consider any relevant information helpful to its approval of the MEU policy.

**We recommend the Sacramento Police Department:**

- 1. In consultation with the City Attorney's Office, engage community careholders and propose to the City Council an implementation timeline that allows adequate time for the SPD to hold at least one well-publicized and conveniently located community engagement meeting and provide sufficient time for the City Council to meet its needs related to approval of the Military Equipment Use policy.**

### **Finding 3: While SPD is compliant with AB 481, opportunities exist for City Council to engage in a formal legislative process to explicitly define additional requirements and standards for use of military equipment**

California legislators passed AB 481 to increase transparency, accountability, and public oversight of over a set of defined “law enforcement agencies” and their funding, acquisition, and use of military equipment. The law requires these law enforcement agencies, including local law enforcement, to take specific actions including the issuing of military equipment use policies, the publishing of an annual report detailing military equipment inventory, use, and acquisition, as well as the active engagement of the public through at least one community meeting after the annual military equipment use report is published.

AB 481 provides local governing authorities with the authority to implement additional requirements and standards related to the purchase, use, and reporting of military equipment by local law enforcement agencies beyond those explicitly stated as part of the bill.<sup>11</sup> In the City of Sacramento, the City Council serves as the governing body, and as such has provided direction, in consultation with careholders such as the SCPRC, to enhance SPD reporting on several issues since the passage of AB 481. However, much of the direction has been unstructured, often provided by individual Councilmembers, in both full Council and Council Standing Committee meetings, and not captured in the legislative record. We believe that this, at times, has created ambiguous expectations, and resulted in challenges in implementation of the direction.

As a local law enforcement agency, SPD has worked to satisfy the requirements in AB 481 as discussed in Finding 1, by taking several steps including the issuing of military equipment use policies and annual use report updates, meeting with community careholders, and implementing recommendations and directions from City Councilmembers regarding the policies, reporting, acquisition, and community engagement relating to the use of military equipment.

We believe that SPD can continue to work with legislators and community careholders to continue to build trust and accountability in the use of military equipment. We found that:

- SPD can continue to work with careholders and City officials to promote and enhance community engagement in the Sacramento Police Department’s military equipment use policy and annual military equipment use report.

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<sup>11</sup> California Government Code sec. 7075 states, “Nothing in this chapter shall preclude a county or local municipality from implementing additional requirements and standards related to the purchase, use, and reporting of military equipment by local law enforcement agencies.”

- SPD can work with the City Council to engage in a formal Legislative Process to define key reporting metrics to ensure better reporting on use and purpose of use.
- SPD can work with City Council to engage in a formal legislative process to clarify the reporting standards that the Sacramento Police Department should include for “authorized” uses of military equipment in its military equipment use policy.
- SPD can work with the City Council to provide clear direction about information needed to make AB 481-required determinations regarding SPD’s military equipment use by engaging in a formal legislative process.

SPD has taken substantial steps from the issuance of the first General Order in November 2021 through its most recent GO in August 2024 to improve quality, accuracy, and transparency. We believe that SPD remains committed to improving its AB 481 compliance and that SPD, community careholders, and the City Council can continue to work together to more clearly articulate direction to the department.

**SPD can continue to work with careholders and City officials to promote and enhance community engagement in the Sacramento Police Department’s military equipment use policy and annual military equipment use report.**

AB 481 requires law enforcement agencies to hold a community meeting to discuss both the military equipment use policy and the annual military equipment use report. These meetings are designed to provide more transparency, community engagement, and trust between law enforcement and the careholders in the deployment of military equipment. While SPD has met the annual meeting requirement each year, we believe it would be beneficial for SPD to consult with community careholders and the City Council to determine a timeline that allows for more robust outreach and sufficient time for the City Council to consider SPD’s military equipment use.

As described in Finding 1, the community engagement meetings conducted by SPD have complied with the requirements of AB 481 and have exceeded the efforts in other similarly sized law enforcement jurisdictions in California.

However, as described in Finding 2, the Sacramento Police Department’s AB 481 compliance schedule has been contracted. As a result, the time between the issuance of the SPD’s military equipment use documents and the City Council vote for approval has shortened, leaving increasingly less time for community engagement and City Council deliberations.

Careholders and the City Council have requested the establishment of an AB 481 compliance timeline that allows more time for careholders and City Councilmembers to deliberate information presented by SPD in the military equipment policy and the annual military equipment use report. The City Council and careholder comments pointed to a series of events that should be taken into consideration in contemplating a timeline.

During previous discussions at City Council meetings, one City Councilmember questioned whether the timeline could be extended to provide more time after the AB 481 required community meeting but before the City Council's Law and Legislation Committee meeting. Another Councilmember questioned whether the timeline could be adjusted to allow the SCPRC to make recommendations prior to the Law and Legislation Committee meeting. A third City Councilmember asked at the August 2024 City Council meeting whether sufficient time could be added to the timeline to allow for the SPD to provide more information in response to SCPRC recommendations. In other words, the Councilmembers specifically sought time to consider the recommendations, understand SPD responses, and allow for discussion and deliberation.

SPD has worked to meet the community engagement requirements of AB 481 by developing an entirely new community engagement process after the passage of AB 481. Additionally, SPD has made strides in addressing various needs expressed by community members and Councilmembers alike with each iteration.

However, as discussed in Finding 2, the SPD can work to extend the timeline for the AB 481 community review process as part of their future improvements. We believe that if the SPD extends the AB 481 compliance timeline, the SPD should consider the City Council's direction to consult with community careholders and the City Council to determine a timeline that allows for outreach and sufficient time for the City Council to deliberate, formulate recommendations, and approve appropriate legislation.

**We recommend the Sacramento Police Department:**

- 2. Consider seeking clarification from the City Council related to AB 481 timelines through a formal legislative process. The item should focus on providing sufficient time for the SPD to engage careholders through public hearing and allow the City Council sufficient time to engage in a robust discussion. The City Council should consider memorializing the timeline in a resolution or ordinance.**

**The City Council can engage in a formal legislative process to define key reporting metrics to ensure better reporting on use and purpose of use**

AB 481 requires local law enforcement agencies to issue an annual military equipment use report that contains, in part, data on the use and the purpose of use of military equipment. SPD has issued three reports with increasingly granular data on use statistics per City Council request. However, each year the City Council has requested SPD to augment the information. We believe the City Council can engage in a formal legislative process to include SPD and community representatives to carefully and comprehensively identify, define, and specify the data for reporting.

Local law enforcement agencies are required to publicly issue an annual military equipment use report that includes “a summary of how the military equipment was used and the purpose of its use.” While the law provides definition of what is considered “military equipment,” the law does not include a specific definition of “use.” The law is also silent on how the summary of the use and purpose of use should take shape leaving substantial room for interpretation.

To comply with the new requirement, SPD included military equipment use data as part of its annual reporting since its first AMEUR. The City Council, during each iteration of SPD’s AMEUR presentation, has requested the department to produce more granular data. For example, Council began requesting data that included ZIP codes and ethnicity after the first report.

Per City Council direction the SPD has incrementally included more statistics and increasingly detailed graphics in each AMEUR elaborating on its definitions of “usage”<sup>12</sup> and “reportable use of force”<sup>13</sup>. SPD includes these terms in different contexts in relation to different types of equipment which blurs the meaning. For example, SPD includes data for the use of drones, the use of non-consumable equipment (such as vehicles and certain firearms), and use of consumable equipment (such as certain categories of ammunition). In contrast, reportable use of force aggregates several categories and types of military equipment, such as specialized arms, ammunition, flashbangs, and projectile launching platforms.

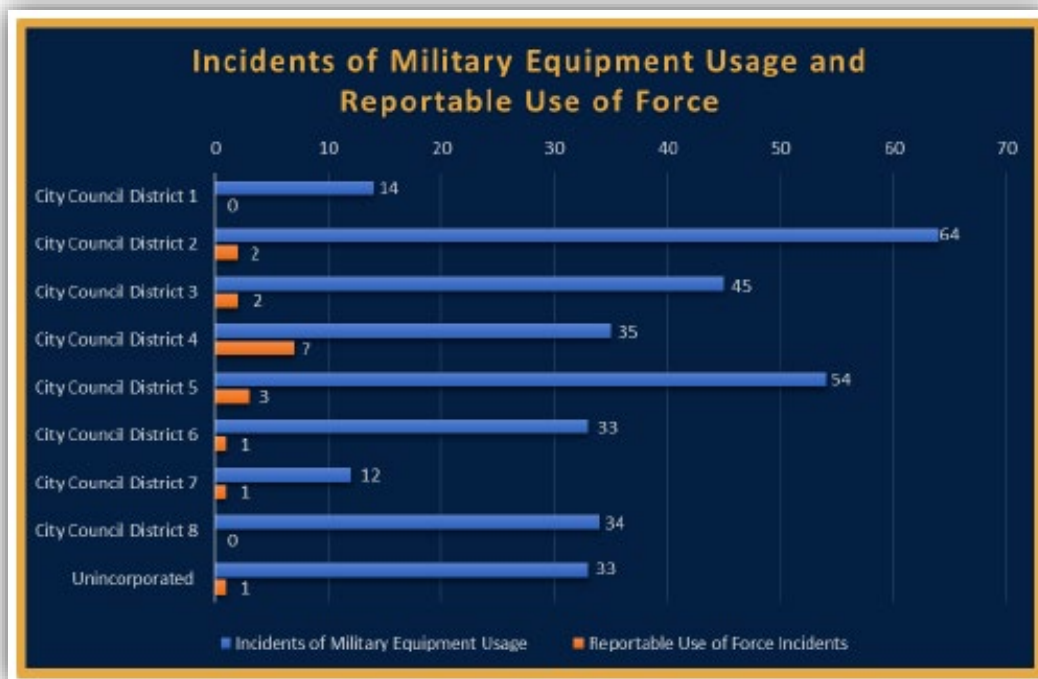
The City Council and careholders, meanwhile, have raised concerns that the information reported by SPD may be inadequate to communicate the impacts of military equipment across communities in the City. We believe that the broad definitions of “usage” and “reportable use of force” may be contributing to this confusion. Specifically, the terms are, in effect, a method of reporting the use of 14 categories of military equipment in a consolidated manner. We believe this aggregation of the different categories may be contributing to this concern. As illustrated in the figure below, the table the SPD included in the 2023-2024 AMEUR includes the use of 14 categories of equipment that are aggregated into these two groups, “usage” and “reportable use of force”.

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<sup>12</sup> Usage – The activation, discharge, detonation, or operation of individual pieces of military equipment utilized on a person or object during an incident.

<sup>13</sup> Reportable use of force (as it pertains to this report) - Reportable use of force that involves any military equipment listed in category 10, 12, 14.

Figure 29: SPD Table Conveying Incident of Military Equipment Usage and Reportable Use of Force



**Source:** Sacramento Police Department *Annual Military Use Report, May 1, 2023 – April 30, 2024*.

Without providing more comprehensive definitions of the term “use” and “reportable use of force”, or definitions of the terms in conjunction with a specific set of equipment, understanding exactly what the data means in terms of deployment becomes difficult. As a result, discerning a precise understanding of key terms and how to translate these to reportable statistics may be challenging.

Despite these concerns there has not been a comprehensive effort by the City Council, careholders, and SPD to agree on a precise definitions of “use” or “reportable use of force” as it pertains to different categories of military equipment or the different methods in which military equipment can be employed by the SPD. In other words, the City Council, careholders, and SPD have not aligned their understanding of reportable key performance indicators and metrics that include definitions, formulas, and thresholds.

According to the U.S. Government Accountability Office’s *Standards for Internal Control in the Federal Government* and the Institute of Internal Auditors, a key component of establishing adequate internal controls to produce reliable data is to clearly define key performance indicators and metrics that include definitions, formulas, and thresholds. These steps are crucial to avoid ambiguity and misrepresentation of the statistics produced. Engaging with careholders in the development and review of the key performance indicators is also critical to ensure they reflect the goals of the community and the organization.

We believe SPD can continue to engage community careholders and work with the City Council to engage in a formal legislative process. We believe this process would allow the City Council to provide specific directions on the metrics to be reported. This process would ensure consistency in the data and allow the City to pinpoint the types of statistics desired to allow for the prospective collection and presentation of comparative statistics about military equipment use.

### The Evolution of Military Equipment Use Data Reporting By SPD

As discussed in Finding 1, SPD produced its first annual military equipment use report in June 2022. In the report, the SPD listed the equipment type and the number of times each type of equipment was used. As illustrated in the figure below, the SPD reported on the use of 40mm Launchers and Munitions.

*Figure 30: AMEUR 2021 Summary Reporting on 40mm Launchers and Munitions*

#### **40mm Launchers and Munitions**

The 40mm Launcher was utilized during three (3) calls for service between December 14, 2021, through April 30, 2022.

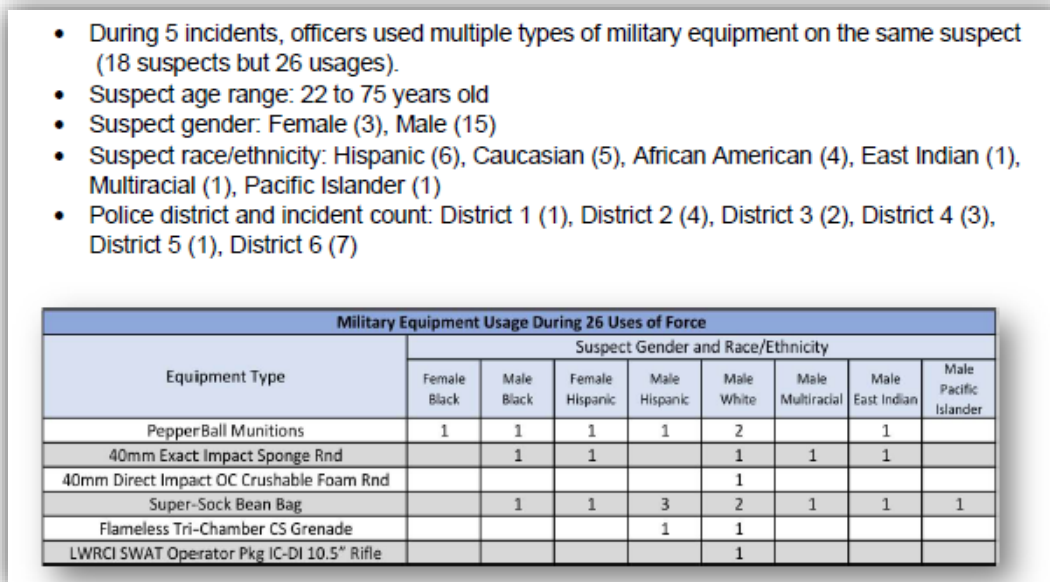
- 40mm Impact related rounds – utilized during two (2) calls for service
- 40mm OC related rounds – utilized during one (1) call(s) for service
- 40mm related CS related rounds – utilized zero (0) times
- 40mm pyrotechnic related rounds - utilized zero (0) times
- 40mm aerial warning/signaling related rounds – utilized zero (0) times

**Source:** Sacramento Police Department *Annual Military Equipment Use Report May 1, 2021- April 30, 2022*.

When the report was presented to the City Council, Councilmembers expressed the desire for more information. For example, the Mayor requested “demographic reporting, who, when, where, over the course of the reporting period, is this equipment being used, broken down by ZIP code, broken down by race and ethnicity. It’s where it’s been used. It’s how it’s been used.” The meeting minutes stated, “the Annual Military Equipment Use Report must include specific demographic reporting, including upon whom military equipment has been used (e.g. race, ethnicity), when the military equipment has been used, and where the military equipment has been used.”

SPD worked to incorporate these changes in its AMEUR that was presented to the Law and Legislation Committee in August 2023. As the figure below illustrates, SPD included a more granular report of its uses of force on suspects engaged by SPD with military equipment to include gender and race.

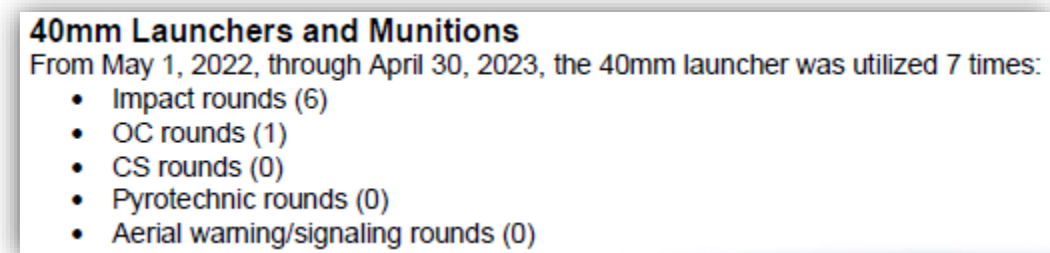
Figure 31: SPD's Summary of Military Equipment Usages 2022-2023 During 26 Uses of Force



**Source:** Sacramento Police Department, *Annual Military Equipment Use Report May 1, 2022 - April 30, 2023*.

In addition, the SPD included in the AMEUR a breakdown for the types of equipment. As illustrated in the figure below, the SPD included the number of times a type of equipment was “utilized”, by category.

Figure 32: Example of SPD's Summary of Military Equipment Use Data in 2022-2023, by Category

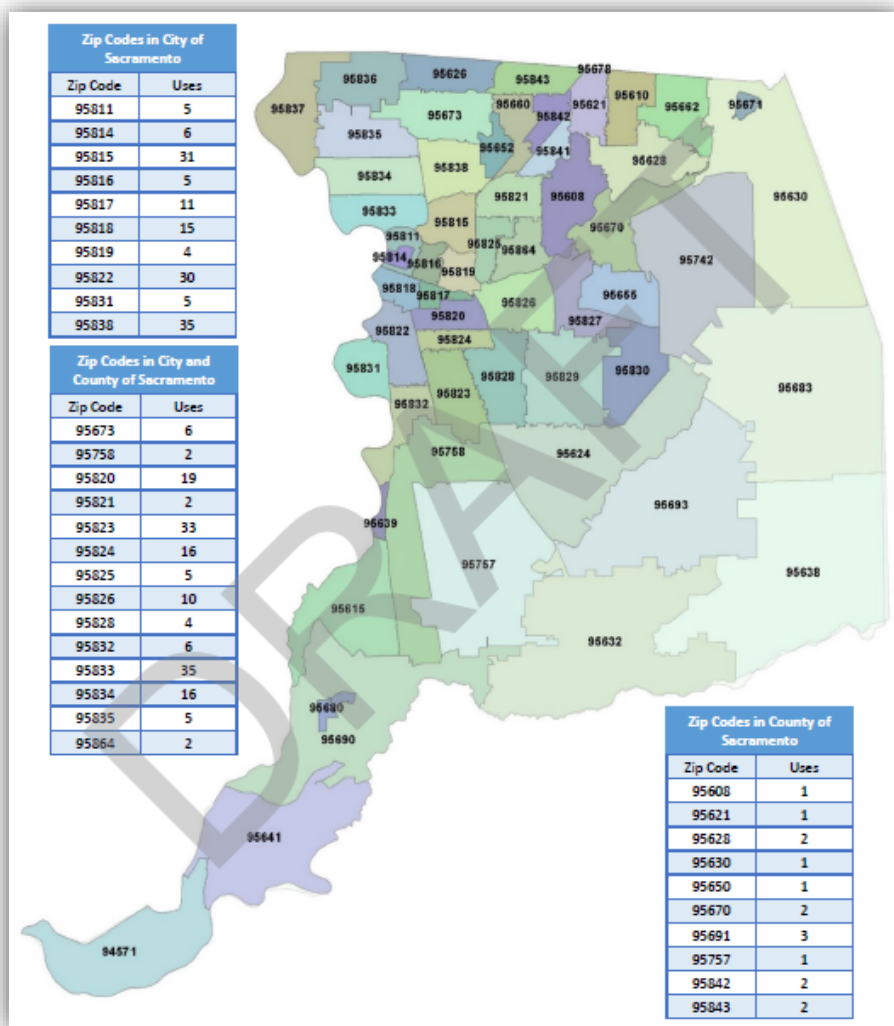


**Source:** Sacramento Police Department, *Annual Military Equipment Use Report May 1, 2022 - April 30, 2023*.

Careholders, including the SCPRC and Amnesty International, also had recommendations including disaggregating the term “use” to include more granular information about military equipment in the communities. For example, separating instances where a piece of equipment was displayed or deployed in the community versus when a piece of military equipment, such as a 40 mm launcher, was discharged. The City Council adopted the Military Use Policy at the September 5, 2023, meeting of the Sacramento City Council.

SPD issued its AMEUR 2023-24 in June 2024. Notably, SPD worked to incorporate City Council and careholder input from the prior year into its reporting on how military equipment was used. The SPD stated in the report that the military equipment was “utilized during 324 incidents.” The report provided a breakdown detailing “when military equipment was used to locate, detain, or arrest a person, 210 people were identified by the reporting officer”. The report further included ethnicity, age, and gender. Finally, SPD provided a breakdown of "use" by ZIP code as shown in the figure below.

Figure 33: SPD Reporting of 2023-2024 Military Equipment Use by Zip Code



**Source:** Sacramento Police Department *Annual Military Use Report, May 1, 2023 – April 30, 2024*.

SPD also included a description of military equipment use by incident. As illustrated in the figure below, the summary includes demographics, the equipment, the reason for the use, and a brief conclusion. The report provided the following definition for use: “Equipment Used – Individual types and quantities of department military equipment utilized.”

Figure 34: Example of SPD Summary of Equipment Use in AMEUR - May 1, 2023, to April 30, 2024

| Incident  | Police District | Council District | Zip Code | Demographics | Equipment Used  | Reason for Use            | Conclusion   |
|-----------|-----------------|------------------|----------|--------------|---|---------------------------|--|
| 23-119527 | UI              | UI               | 95834    | Unknown      | Uncrewed Aerial System (2)                                    | Search for Wanted Subject | Unable to locate suspect on scene.   |
| 23-119573 | 4               | 7                | 95818    | M, B, 30     | Uncrewed Aerial System (1)<br>Armored Vehicle (2)<br>LRAD (1) | High-Risk Search Warrant  | Arrested for felony firearm possession, felony domestic violence, and violating a domestic violence restraining order. |
| 23-119573 | 4               | 7                | 95818    | M, B, 26     | <i>Additional subject for incident above.</i>                 | High-Risk Search Warrant  | Arrested for felony firearm possession.  |

**Source:** Sacramento Police Department *Annual Military Use Report, May 1, 2023 – April 30, 2024.*

City Council members at the meeting directed SPD to continue to work on the use of technical terms, the reporting of demographic information, and begin to include comparative analysis. Notably, none of these directions were included in the motion to approve the Ordinance. As a result, according to SPD officials, discerning what data and the format of presentation to meet the City Council’s request has been difficult.

As illustrated above, SPD has taken considerable strides in augmenting the reporting by disaggregating the use by incident and providing specific information about the interaction including the ZIP code, the gender and ethnicity, and a description and conclusion of the incident.

However, as illustrated by the variability of the information reported year to year in the initial AMEURs, and the lack of clear, articulated definitions for different equipment types and uses, it is difficult to compare from year to year to determine trends, leaving community careholders and the City Councilmembers wanting for more comparative data. For example, it is difficult to ascertain whether the usage in certain ZIP codes have changed.

During the course of this audit, SPD indicated they have been working to disaggregate the different types and categories of military equipment in the AMEUR to provide more information about military equipment in the community. As such, the SPD will include the new data usage by type in the upcoming AMEUR in the 2024-2025 MEU approval process. We believe that this new information presentation will address some of the issues identified above.

We believe that opportunities exist to continue to engage in a deliberative legislative process to determine the types of metrics the City Council wants reported, the format in which the data will be presented, and clear definitions of the performance indicators to provide clarity as to the information provided. Additionally, the process can focus on determining the specific data points that should be

compared year-to-year in the AMEUR to provide more information about how the use of military equipment is evolving in the community. Engaging in a clear legislative process that involves careholders, SPD, the City Attorney's Office, and City Council members can lead to the production of statistics from year-to-year that are reliable for comparison. We believe that providing a discussion to determine the definition of terms, the specific metrics to be tracked, and how this information should be included in the report, would prospectively lead to clearer alignment of these goals.

#### **We recommend the Sacramento Police Department**

- 3. Work with careholders and the City Council, in consultation with the Office of the City Attorney, to more specifically design the data points for SPD to prospectively collect and report on as part of the AB 481 process. The definitions of each of these data points should be clear and stated in the military use policy and the annual military equipment report. These should focus on data points and definitions that SPD would provide year-to-year comparisons.**
- 4. Consider seeking clarification from the City Council related to key metrics and definition related to AB 481 use reporting through a formal legislative process. The City Council should consider memorializing the data points in a resolution or ordinance.**

#### **The City Council can engage in a formal legislative process to clarify the reporting standards that the Sacramento Police Department should include for “authorized” uses of military equipment in its military equipment use policy**

AB 481 was enacted to increase transparency, accountability, and oversight regarding the use of military equipment by local law enforcement agencies in California by, in part requiring the specification of authorized uses for each type of equipment. We found that, while SPD includes this information in military equipment policies, the City Council and careholders have requested more detailed information.

AB 481 requires the local law enforcement agency to produce a military equipment use policy that states the purposes and uses for which the law enforcement agency or the state agency proposes to use each type of military equipment. However, the law does not provide any direction on the granularity of the information that should be included.

As discussed in Finding 1, SPD has worked to comply with AB 481 requirements by issuing and receiving City Council approval for military equipment use policies that include descriptions of each purpose and authorized uses for military equipment. In fact, SPD has provided the purpose and authorized use statements for more than 80 different types of military equipment.

While SPD has worked with the City Council and community stakeholder organizations to revise its General Orders, including the SCPRC and the American Civil Liberties Union (ACLU), City Council

members and community care holders have raised concerns and have requested that SPD continue to supplement its reporting on authorized use.

### **The City Council can provide clear directions on information that SPD should disclose publicly in military equipment use policies**

City Council and community careholders have requested that SPD include more information in its military use policies related to “authorized use.” Specifically, the careholders pointed out that portions of the authorized uses are redacted in the guidance materials referenced in the policies. As a result, the public is limited from understanding the scope of the authorized use of military equipment.

SPD issued its original military equipment use policy in November 2021. The policy included the authorized uses for specific military equipment such as “Chemical Agent and Smoke Canisters.” The policy states “only officers who have received POST certification in the use of chemical agents are authorized to use chemical agents.” The policy includes a “Legal and Procedural Rules” section that states use guidelines are set in *Reference Manual RM 580.07 – Chemical Agent Manual*. We found several redactions of information related to the use of equipment such as language pertaining to distance of use. For example, the uses for the Flameless Expulsion CS (DEF-TEC #2042) have distance figures related to the use redacted. Similarly, the information for the OC Aerosol Grenade Fogger (DEF-TECH #56854) also has information about the distances of use and the range of the detonation redacted.

In the second and third iterations of General Order 410.06 issued in August 2022 and August 2023, respectively, the same information related to this equipment from *Reference Manual RM 580.07 – Chemical Agent Manual* is referenced and contains redactions. For example, we found that language pertaining to distance of use continued to be redacted from public view. The uses for the Flameless Expulsion CS (DEF-TEC #2042) have distance figures related to the use that also remained redacted. Similarly, the information for the OC Aerosol Grenade Fogger (DEF-TECH #56854) also has information about the distances of use and the range of the detonation still redacted. These redactions are illustrated in the figure below.

Figure 35: Redacted portion of SPD Reference Manual 580.07 (Chemical Agents Manual)

- P. FLAMELESS EXPULSION CS (DEF-TEC #2042)**
1. Application
    - a. Designed for indoor use and contents are expelled upon actuation of a CO2 cartridge.
    - b. It will affect a confined area consisting of approximately [REDACTED].
    - c. Most commonly used in tactical deployment situations when dealing with barricaded subjects.
    - d. Not suited for outdoor use.
  2. Performance
    - a. It has [REDACTED] delay, followed by a submunition that mechanically activates a CO2 cartridge and the pressure expels the powder through one or two ports on the side of the canister within [REDACTED].
    - b. It is for indoor use and does not present a fire danger.
- Q. OC AEROSOL GRENADE FOGGER (DEF-TEC 56854)**
1. Application
    - a. Designed as an operator controlled instantaneous initiated aerosol grenade that is a non-pyrotechnic that contains no CFCs.
    - b. It is not a fire hazard and requires minimal decontamination.
  2. Performance
    - a. The 6 oz. Aerosol Grenade will deliver its payload of [REDACTED] Major Capsaicinoids OC in [REDACTED]. It is most effective when used in confined areas or deployed close to the target.
    - b. It is designed for use in tactical indoor operations when a non-pyrotechnic instantaneous delivery system is desired.
    - c. It is ideal for situations where the use of pyrotechnic, powder, or liquid devices are not practical or desired. The [REDACTED] Major Capsaicinoids provides sufficient effects in confined areas of up to [REDACTED] such as attics, crawl spaces, garages, and interior rooms.

**Source:** Sacramento Police Department *Reference Manual 580.07 (Chemical Agents Manual)*.

The fourth iteration of General Order 410.06 approved in August 2024 included a new format that grouped “Purpose and Capabilities” of the equipment in one section and the “Authorized Uses, Legal, and Procedural Rules” in a separate section. While the format of the General Order changed, we found that the General Order continued to reference the redacted manual in the “Authorized Uses, Legal, and Procedural Rules” section for the equipment types the manual applies to.

We found that other law enforcement agencies include more detailed information in their policies. For example, the policies include information about the range of the equipment including the effective range of deployment and approximations for the area affected.

We believe the City Council should consider engaging in formal legislative processes to facilitate discussion with the SPD about information disclosed publicly in military equipment use policies. The

legislative process can include City Council's Law and Legislation Committee meetings to provide a platform to weigh the importance of disclosure versus non-disclosure and provide more clear, comprehensive direction about the types of information that should be publicly disclosed.

### **The City Council can provide clear direction for SPD to supplement policies for prohibited uses of military equipment**

Sacramento City Councilmembers and local careholders, such as the SCPRC and the American Friends Service Committee, have requested SPD to include additional information about the use of military equipment in its military equipment use policy. Specifically, the City Council and careholders have requested that SPD include more information detailing the prohibited use of military equipment.

As described in Finding 1, SPD has included authorized uses in its military use equipment policy as required by AB 481. SPD included in its General Order 410.06 Military Equipment Use (dated July 2, 2024) specific statements about the authorized uses and use considerations for each classification of MEU.

According to the American Friends Service Committee (AFSC) many agencies specifically prohibit certain uses of military equipment, beyond what is required by state or federal law. This is often done through language in the "authorized uses" section of a use policy, by stating that the equipment "shall only be used" for certain types of named situations. For example, the Anaheim PD includes this information in its Authorized Use section for "Noise Flash Diversionary Devices."

However, according to the AFSC, the definitions for "shall only be used" can be further defined to provide more direction. For example, the AFSC points to SPD's language for LRADs for additional tightening.<sup>14</sup>

SCPRC has recommended that "authorized use" statements in the military equipment use policies be augmented to include more information. SCPRC has requested information that goes further than the "authorized use." Specifically, SCPRC requested that SPD include in its policies an explanation of acceptable and restricted uses for each piece of military equipment. The recommendation request states, "Require SPD to list the following information in both its GO 410.06 and its annual military equipment use report ... The approved situations, acceptable uses, and restricted uses for each item of military equipment, as referenced under is associated general order and manual."

SCPRC also lamented SPD's practice of referencing department General Orders in its description of the Authorized Uses. SCPRC recommends that the information from the separate Reference Manuals and General Orders be included in the General Order for military use.

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<sup>14</sup> SPD's authorized use for LRADs states, "shall only be used by officers trained in its deployment and used in a manner consistent with Department policy and training."

The City Council has requested information that goes further than the “authorized use” as described in Cal Gov Code sec. 7070 (d). The Mayor stated at the City Council meeting on September 2022 that SPD should include a discussion of criteria for when it is appropriate for the SPD to not use the equipment. The City Council meeting minutes included direction for SPD and SCPRC to “engage in discussions regarding ... circumstances in which the use of any particular military equipment is expressly disallowed.” At the City Council meeting in August 2024, a Councilmember reiterated the request for more information on justifications and reasonable alternatives. It is notable that this information could potentially be required for the more than 80 types of equipment included by SPD in its military use policy, expanding a report that has already been criticized for its length.

The City Council direction has been in the form of Council discussion. In fact, our review of the legislative record indicates that direction related to augmenting policies to include prohibited uses has not been included in meeting minutes, resolutions, or ordinance. As a result, according to SPD officials, the City Council direction has been vague and sometimes difficult to implement as intended. We believe the City Council can engage in a formal legislative process to provide specific directions as to the types of information that SPD should include in policies related to prohibited use.

**We recommend the Sacramento Police Department:**

- 5. Continue to work with careholders, in consultation with the City Attorney’s Office, to determine information about authorized uses and prohibited uses to be included in the annual military equipment policy and the annual military equipment use report. We believe the information should be presented to the City Council for formal discussion.**
- 6. Consider seeking clarification by the City Council through a formal legislative process, a discussion to determine information to be included in future military equipment use policies pertaining to AB 481 required statements of authorized uses of military equipment.**

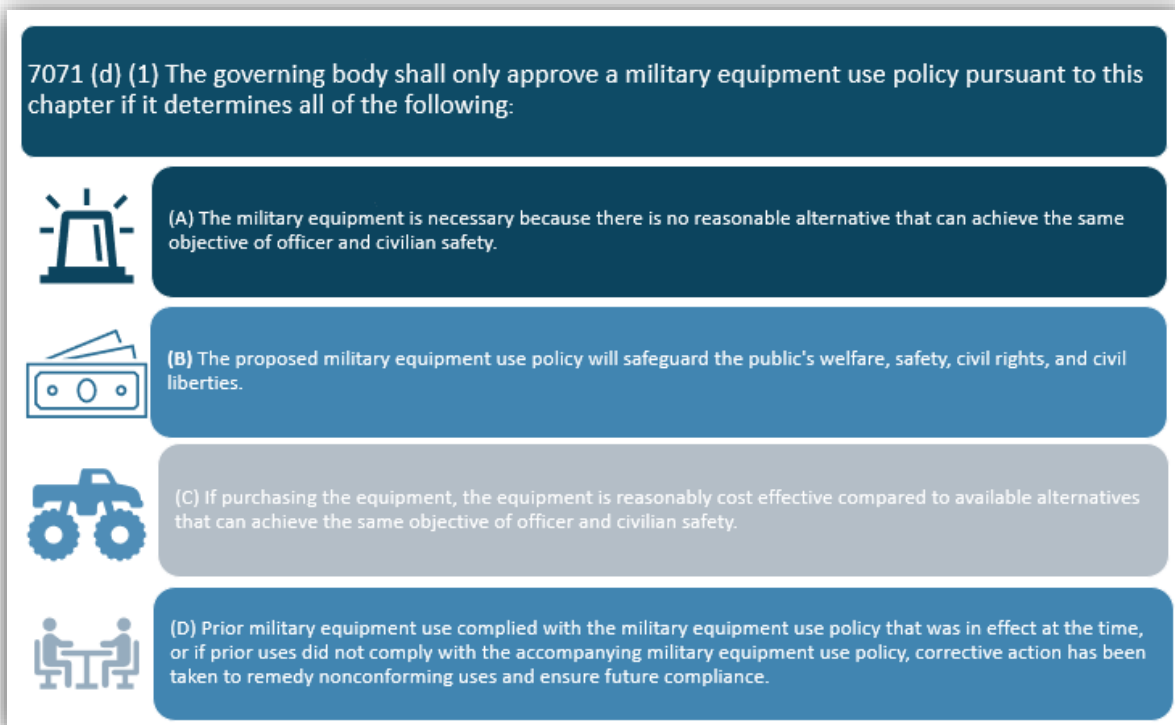
**The City Council can engage in a formal legislative process to provide clear direction to the Sacramento Police Department about information required to make AB 481-required determinations about military equipment use policy**

AB 481 requires that a local governing body make specific determinations related to military equipment in the possession of the local law enforcement agency, including the equipment use, the proposed acquisitions and cost, and that sufficient policies exist to ensure the protection of civilian rights.

The City Council has annually concluded through legislation that SPD’s policies and use have satisfied AB 481 requirements. However, in the most recent AB 481 compliance period, City Council members and community careholders started discussions about whether SPD should be providing more information.

Specifically, the law requires that the governing body make a series of determinations concerning the information presented in the local law enforcement agency’s military equipment use policy, the annual report (AMER), and the commentary provided by the public in the required community meeting. Specifically, as illustrated in the figure below, AB 481 provides the local governing agency with the following duty:

*Figure 36: Governing Body Required Findings Established by AB 481*

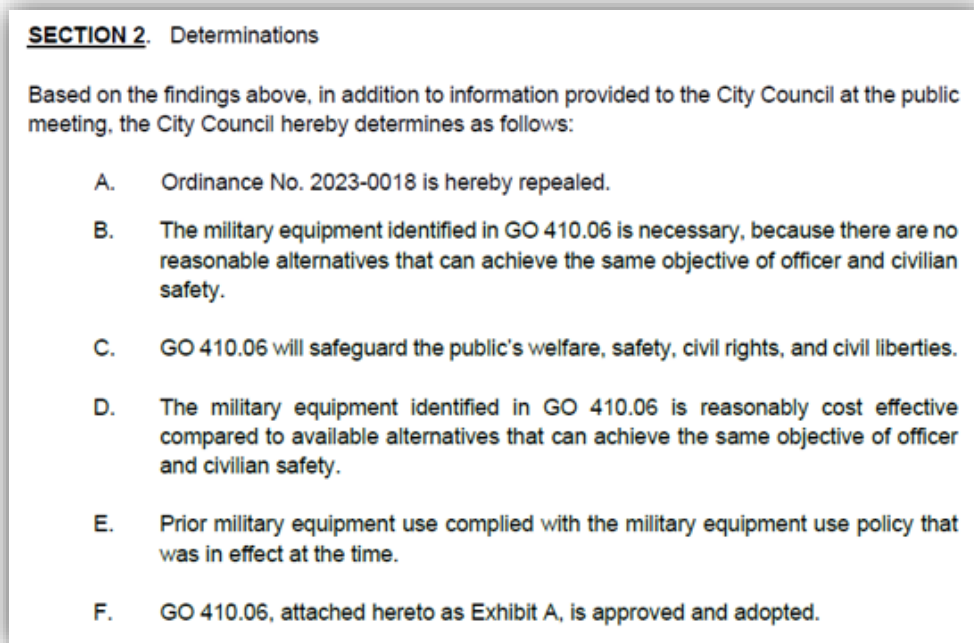


**Source:** Auditor generated based on AB 481, codified by California Government Code sec. 7071(d)(1).

City Council’s determinations are reflected in the four ordinances, concluding that the requirements under section 7071(d)(1) were met.<sup>15</sup> In fact, the language approved by City Council in each of the four ordinances mirrors the language that appears in section 7071(d)(1), as indicated in the figure above.

<sup>15</sup> The City Council made these determinations through City Council Ordinance No. 2021-0034; City Council Ordinance No. 2022-0025; City Council Ordinance No. 2023-0018; City Council Ordinance No. 2024-0024.

Figure 37: Sacramento City Council Ordinance Determinations for AB 481



**Source:** Sacramento City Council Ordinance No. 2024-0024.

Notably, the state law is silent on the method, manner, or the amount of evidence required in the military equipment use policy and the AMER to reach these conclusions. Additionally, in our review of similarly sized benchmark cities, we were unable to find any direction from the local governing body to the law enforcement agency pertaining to these determinations. Finally, here again, there has been no guidance from the California Department of Justice or case law from the California Courts to provide guidance on this issue.

As such, we believe it is likely that the legislature intended for the local governing bodies to extrapolate the findings from the body of information provided by the local law enforcement agency in the policy and the annual reports. However, it is unclear whether the intent included a requirement for the local law enforcement agency to make overriding conclusions statement answering these questions. It is also unclear whether the intent of the law was to create a requirement for the local law enforcement agency to answer these questions for each piece of military equipment identified or requested acquisition.

In the most recent MEU renewal process for AB 481, as discussed in greater detail below, the City Council and the SCPRC raised questions on whether SPD has provided sufficient information in the annual reports to allow the City Council to reach the AB 481-required conclusions. Several Councilmembers expressed concerns about whether SPD is articulating the necessity for the stated military equipment acquisitions in the annual military equipment use report.

SCPRC questioned whether SPD had provided specific answers to allow the Council to make the AB 481 required findings. The Commission issued a recommendation that, if adopted by the City Council, would require SPD to answer 12 questions about each type of military equipment listed in the AMEUR.

*Figure 38: Sacramento Community Police Review Commission Recommendation*

**Amend GO 410.06(C):** Add specific language requiring SPD to provide a written justifications for each item of military equipment that SPD proposes to purchase, acquire or procure that explains the necessity for its use, the Department's need within the current fiscal year, and how it aligns with the minimum requirements of Assembly Bill 481. These written justifications should be submitted using a questionnaire format that answers the following questions:

- 1) **What situations is the requested equipment necessary for safeguarding the safety of both officers and members of the public? How will its deployment or use accomplish this objective?**
- 2) **Why is this equipment necessary to purchase within the current fiscal year? How many times was this type of equipment used within most recent annual reporting period?**
- 3) **What, if any, reasonable alternatives to this equipment were explored that may achieve the same objective of both officer and civilian safety? What were the costs compared with the requested equipment?**
- 4) **What Police Department policies govern the deployment or use of the requested equipment? How do these policies serve to safeguard the public's civil rights and civil liberties from potential misuses of the equipment?**
- 5) **What (if any) complaints or misuses related to the requested type of military equipment been reported to the Police Department or the Office of Public Safety and Accountability? Is there any pending litigation that has named the Police Department concerning the misuse of this equipment?**
- 6) **In response to sustained complaints or litigation settlements, what changes, if any, were made in Department policies to prevent misuse? How will these changes ensure future compliance?**

**Source:** Sacramento Community Police Review Commission, 2024 Recommendation No. 6.

The recommendation states the answers to “questionnaires should be attached as an appendix to every draft of its annual military equipment report.” In discussing the rationale and the need for the recommendation, SCPRC stated, “SPD did not provide any detailed rationale or justifications for *why* the department needs its current stock of military equipment or *how* the equipment will simultaneously achieve *both* officer and civilian safety while also safeguarding the public's welfare, civil rights, and civil liberties.”

Notably, many of the questions listed above have two questions. As such, if adopted, SPD would be required to answer 12 questions per type of equipment where a proposed acquisition was listed. SPD's most recent annual military equipment use report included requests for 13 types of military equipment. Should the City Council approve this request, using this AMEUR as an example, SPD would be required to include the answers to 156 questions.

We reviewed the annual military equipment use reports from several similar sized cities in California. We did not find any other instance where the governing body required its law enforcement agency to

answer questions such as the ones SCPRC proposes, or anything close to requiring 156 questions be answered.

Our review of the City Council meeting on August 27, 2024, indicates that several Councilmembers sought more information. For example, the Mayor stated at the meeting that SPD, “should provide more specific information about the justification for the various use of the equipment.” Other Councilmembers expressed interest in ensuring the SCPRC’s questions are addressed annually in the military equipment policy renewal process. There was, however, no motion to adopt the SCPRC recommendation. There was no specific direction about what document the questions should be answered in. There was no direction about whether the questions should be answered for each type of military equipment in SPD’s possession or whether the questions should be answered only for proposed acquisitions. Finally, the directions were not included in the City Council’s approved minutes from the meeting.

Additionally, SPD has not formally responded to SCPRC’s recommendations related to the most recent military use policy and the AMEUR. However, in interviews for this audit, SPD stated that direction from the City Council was ambiguous. Additionally, officials stated that including the answers to the questions, as envisioned by the SCPRC recommendation, would be extremely time-consuming and would add considerably to the length of the documents.

Finally, it appears that providing specific answers to the SCPRC-recommended questions in the annual military equipment use policy would add significant volume to the document. This is contrary to comments from other members of the City Council that have raised concerns that allowing the annual military use policy and the AMEUR to become too long would be counter-productive and dissuade the public from reviewing the materials.

We believe that the SPD should engage the SCPRC in a discussion related to these questions. We believe the dialogue should focus on providing the City Council with the information it needs to make the determinations required by AB 481, under section 7071(d)(1). Moreover, the SPD and SCPRC should work with the City Council to establish a formal legislative process to help facilitate this discussion and allow the City Council to deliberate, determine, and articulate the information that meets its needs. Finally, the City Council should consider providing directions to SPD by memorializing its policy direction in a resolution or ordinance.

**We recommend the Sacramento Police Department:**

- 7. Consider seeking clarification by the City Council through a formal legislative process a discussion to determine information required to be included in future military equipment use policies or annual reports for questions related to California Government Code section 7071(d)(1)(A) through California Government Code section 7071(d)(1)(E).**

## **Finding 4: The Sacramento Police Department inventory process for military equipment is decentralized and can be improved**

AB 481 requires that law enforcement agencies with approved military equipment use policies submit a military equipment report for each type of military equipment approved by the overseeing governing body, on an annual basis, for as long as the equipment is in use. Within that report, the law enforcement agency must include the quantity possessed for each type of military equipment. AB 481 defines what it considers military equipment, and groups it into 14 categories, those categories include lethal and non-lethal equipment. Given the sensitivity associated with such equipment, accurately conducting inventory of these items is critically important.

SPD has conducted and published the results of multiple inventories of military equipment since the passage of AB 481. Even though not required by AB 481, after the approval of the bill, SPD rushed to conduct an inventory count and included its results in the first General Order (GO) which was submitted for City Council approval in December of 2021.

Following the initial approval of the GO, SPD moved to establish a system to comply with the requirements of AB 481. In early 2022 the SPD disclosed to the Law and Legislation committee four items had been omitted from the inventory included in the first GO and submitted an updated GO for Council approval. SPD recognized the error reflected in their initial counts and stated that due to the rush of having to quickly put together the original ordinance the four items were missed. These updated counts were included in the December 14, 2021 – April 30, 2022, AMEUR.

Anticipating the process that compiling yearly inventory counts would entail, SPD continued to improve its inventory process. These improvements led SPD to find twenty-four new items that had previously been excluded from the inventory counts reported in the GOs and AMEURs. These changes were acknowledged and included in the AMEUR 2022-2023 report, leading SPD to establish a new division tasked with establishing best practices for inventory counts and reporting required by AB 481, among other functions.

SPD has since made significant efforts to centralize and standardize these processes through, in part, creating a new division and requiring quarterly inventory counts. We found that SPD has taken steps to improve its inventory tracking processes. However, we found some areas with notable items to report and potential improvements:

- The age of some military equipment coupled with decentralized and limited inventory controls make establishing a total inventory difficult.
- Opportunities exist to strengthen SPD's internal controls over purchasing and inventory to assist in more effective inventory tracking and disposition.

We believe that SPD has taken substantial steps to improve its inventory controls processes and has illustrated a commitment to continuous improvement. To further these improvements, we believe that SPD can centralize inventory through the IST, providing greater inventory assurance from purchase to disposition. SPD can improve and standardize inventory controls for ammunition across the department divisions and operational units.

### **The age of some military equipment coupled with decentralized and limited inventory controls make establishing a total inventory difficult**

The SPD has conducted multiple military equipment inventory counts and published the results as part of their General Orders and Annual Military Equipment Use reports since the approval of AB 481. Due to a historical lack of a department-wide inventory process, coupled with the age of some military equipment in its possession, SPD has struggled to establish a baseline inventory of military equipment. As a result, SPD continues to locate military equipment items not previously included in the inventory and continues to update its AB 481 inventory reporting.

#### **SPD Conducts First Inventory of MEU Equipment**

Shortly after the approval of AB 481 on September 30, 2021, SPD began their preparation of the first GO to establish their military equipment use policy as required by the law. SPD believed that the GO was required to include a published inventory count. SPD also believed the City Council had to approve the GO prior to January 1, 2022, for the department to be compliant.

SPD created a GO establishing a Military Equipment Use Policy, including an inventory count within that GO by November 10, 2021, and received approval of its GO as an emergency measure from the City Council on December 14, 2021.

For this first inventory count, SPD requested that each individual unit in the department, including the Armory, report the military equipment that they had on hand. The operating units, at that point in time, tracked their military equipment using clipboards and spreadsheets. The operating units provided inventory counts based on what was tallied or recorded in the spreadsheets. The team conducting the overall inventory counts relied on these spreadsheets and accountings to compile their inventory counts.

The SPD included the inventory as part of its presentation of the General Order to the City Council at the meeting on December 14, 2021. The City Council approved the General Order at the meeting.

#### **SPD Discovers Errors in First General Order and Published Updated General Order in March 2022**

Following the approval of the first General Order, SPD continued to review their inventory counts and discovered four items that were omitted from the initial count. SPD updated its General Order and submitted it for review to the Law and Legislation committee in March of 2022. At the March 29, 2022, meeting of the City Council's Law and Legislation Committee, SPD disclosed the error in their initial

count. SPD officials noted the original inventory count did not include a certain type of flashbangs, armor piercing munitions and two types of unmanned aerial vehicles. SPD officials said that the oversight was caused by a rushed count conducted in order to satisfy the January 1, 2022, deadline. Notably, at the meeting, SPD did not describe a new or more granular inventory counting process.

### **SPD Issued First Annual Military Equipment Report in June 2022**

SPD published their AMEUR 2021-2022 which reported on the use of military equipment from December 14, 2021, to April 30, 2022, on June 21, 2022. SPD included in the AMEUR additional updates to their inventory count after an internal audit uncovered more errors in prior military equipment inventory counts included in the General Orders. According to SPD, several items of military equipment were purchased prior to December 2021 which were not included in the initial count. The omissions included unmanned aerial vehicles, 40mm projectile launchers and rounds, flashbangs and distraction devices, rifles, and rifle ammunition. SPD stated in the AMEUR that the methodology of their audits included internal audits conducted through onsite inspections and statistical sampling. At the Law and Legislation meeting where the AMEUR was presented, SPD leadership expressed the department's need and willingness to improve their military equipment use policies and inventory practices.

### **SPD Issued Second Annual Military Equipment Report**

SPD issued its second AMEUR, titled *Annual Military Equipment Use Report – May 1, 2022 – April 30, 2023*, on July 25, 2023. At the September 5, 2023, City Council meeting, the SPD Chief told the City Council that SPD had significantly altered its inventory count process. Specifically, the Chief stated that SPD conducted a department-wide hand count of inventory and implemented quarterly inventory audits for greater consistency and accuracy. SPD continued to uncover previously unaccounted inventory. During the inventory counts reflected in the AMEUR, SPD uncovered 21 items that required inventory adjustments and three items that had previously not been accounted. SPD highlighted these items in the 2022-2023 AMEUR.

### **SPD Issued Third Annual Military Equipment Report**

SPD identified additional previously unaccounted for military equipment during AB 481 compliance inventory counts the following year. SPD reported in its 2023-2024 AMEUR that six additional items were discovered after the inventory count. SPD determined the discovery of the equipment required inventory adjustments and included that information in the AMEUR.

### **Mayor and City Council Express Concerns**

The Mayor and City Council have been critical of the uncovered errors during the annual MEU approval process. For example, one Councilmember asked the SPD what steps they had taken to ensure that the counts of military equipment were accurate to avoid miscounts in the future. The Mayor expressed his concerns about discrepancies between reported and actual equipment counts, and how that may lead to the SPD requesting to purchase equipment that they didn't absolutely need.

SPD officials affirmed its commitment to continue transparent reporting when errors are identified. SPD officials also acknowledged the department's inventory challenges and highlighted that the initial inaccuracies were tied to the department's limited expertise in tracking equipment for reporting purposes. SPD noted its steps to improve inventory count processes and stated the department had requested an audit from the Office of the City Auditor to assist in reviewing SPD's inventory process and make recommendations for improvement.

The SPD Chief explained to the City Council that SPD did not know precisely what was in stock because equipment had never been tracked department-wide. The Chief stated the first inventory counts were conducted without being certain of what their baseline inventory was. As described in greater detail below, SPD's challenges involving inventory management can be attributed to a combination of factors, including historical practices and resource limitations.

### **Institutional Deficiencies in Department-Wide Inventory Tracking Processes**

Due to the age of some military equipment and the acquisition recordkeeping policies in place, SPD has been unable to establish a full inventory record. The current record retention system maintains records of acquisition for five years, resulting in statements for military equipment that are older than five years being difficult to recover. Additionally, the system used to store these documents attempts to standardize the documents entered, using contract and receipt numbers to facilitate searches, but it is not perfect and may not accurately return all the relevant documents even if they exist in the system if the search term is not precise. This lack of detailed documentation left the SPD without a point of reference to compare against as they established their baseline inventory in December of 2021.

Historically, the SPD has largely relied on informal methods of knowledge transfer, like verbal briefings, and shadowing experienced employees, rather than documenting processes or procedures when establishing their inventory management system. This approach has resulted in few procedure handbooks or written guidelines in place to help guide the development of the military equipment inventory management. Given this historical approach to inventory management, SPD officials stated their ability to create a baseline inventory, or master list of military equipment inventory, for all military equipment in its possession is extremely difficult.

As the equipment acquired by the SPD expanded and the reporting requirements evolved, the different units were tasked with establishing inventory tracking and reporting systems that best fit their method

of operation. For example, the SPD Armorer devised a way to use the evidence tracking system to track the inventory of rifles and shotguns, while other units traditionally relied on Excel software or clip boards with tracking lists to track their inventory.

Prior to AB 481, some varieties of specialized equipment required more stringent inventory reporting due to federal laws, however, the main intent of tracking most other inventory was to ensure that sufficient equipment was available for proper operational readiness, and not primarily for accountability purposes. With the current reporting requirements of AB 481 in place, SPD has moved to centralize their inventory management, but they remain limited by the fragmented system currently in place.

As previously discussed, SPD implemented new inventory processes to improve the accuracy of their counts. However, the historical systemic inventory weakness makes establishing a completely reliable inventory over MEU very difficult. In other words, it is likely that SPD will continue to locate MEU items not previously registered in its inventory counts. We believe that SPD has been transparent and reported out on this military equipment and should continue to strive in efforts for transparency through reporting when equipment is located.

As described below, we believe that SPD has taken significant steps to strengthen inventory processes and can continue its efforts to improve accuracy of tracking and reporting of military equipment inventory.

### **Opportunities Exist to Strengthen SPD's Inventory Processes to Ensure More Effective Tracking of Military Equipment Inventory**

The California Legislature passed AB 481 to increase transparency, oversight, and community involvement in the acquisition and use of military equipment by law enforcement agencies. Key provisions in the legislation require local law enforcement agencies to publicly publish annual military equipment inventories. While SPD has taken substantial steps to improve and transparently report on inventory levels, we believe the department can take additional steps to strengthen internal controls over military equipment inventory and reporting.

In 2002, the United States Government Accountability Office (GAO) published an *Executive Guide on Best Practices in Achieving Consistent, Accurate Physical Counts of Inventory and Related Property* (GAO's *Executive Guide*).<sup>16</sup> The purpose of the GAO's *Executive Guide* is to provide a framework with the intention of improving the accuracy and reliability of the government's inventory data. According to GAO, "accurate and reliable data are essential to an efficient and effective operating environment in the private sector as well as in the government." The GAO also states that "Inventory represents a

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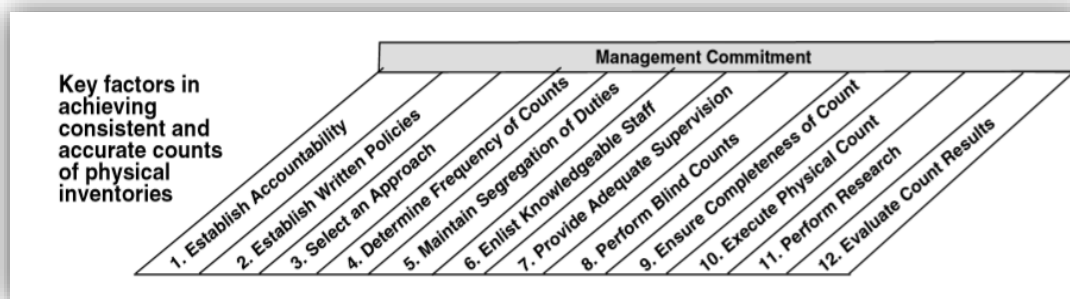
<sup>16</sup> U.S. Government Accountability Office. *Executive Guide: Best Practices in Achieving Consistent, Accurate Physical Counts of Inventory and Related Property*. 2002. <https://www.gao.gov/assets/gao-02-447g.pdf>

significant portion of assets in the government and private sector. Therefore, managers and other decision-makers need to know how much inventory there is in order to make effective budgeting, operating, and financial decisions; and to create a government that works better and costs less.”

SPD is composed of several divisions that are geographically spread throughout the City, such as the South Division, East Division, Training Center, and Headquarters. Prior to AB 481, SPD had not prioritized the design and implementation of an internal control environment over the acquisition and inventory processes across the various SPD divisions, which includes multiple physical locations and facilities across the City. As a result, SPD’s different divisions were unable to efficiently and accurately provide the number of military equipment in their possession when requested to do so for AB 481 purposes. Since the passage of AB 481, SPD has been actively taking steps to centralize and improve its inventory documentation and tracking processes. We believe that opportunities exist to implement a series of additional processes to improve the efficiency and accuracy of military equipment inventory tracking and reporting.

The GAO’s *Executive Guide* stresses that establishing an adequate internal control environment over inventory requires the process to begin with the purchase of the equipment. Under these processes, the invoice begins the life cycle for tracking the inventory through its purchase, receipt, deployment, and disposition. In addition, assigning clear lines of accountability to the appropriate level of management responsible and answerable for the overall inventory process is essential to achieving consistently accurate counts. The primary responsibility for the overall physical inventory counts should be specifically designated and assigned. The figure below outlines inventory management best practices as presented by the GAO and identifies establishing accountability as its foundational factor in achieving consistent and accurate counts of physical inventories.

Figure 39: GAO Guidance on Inventory Management



**Source:** GAO’S *Executive Guide on Best Practices in Achieving Consistent, Accurate Physical Counts of Inventory and Related Property*.

In the Background section of the *Executive Guide* the GAO stresses the importance of having detailed records to facilitate accurate and consistent inventory counts. The GAO emphasizes that “proper

inventory accountability requires that detailed records of produced or acquired inventory be maintained, and that this inventory be properly reported in the entity's financial management records and reports. For example, detailed asset records are necessary to help provide for the physical accountability of inventory and the efficiency and effectiveness of operations." Additionally, the GAO highlights the importance of having reliable information when it comes to inventory accountability by stating that "the lack of reliable information impairs the government's ability to (1) know the quantity, location, condition, and value of assets it owns, (2) safeguard its assets from physical deterioration, theft, loss, or mismanagement, and (3) determine the full costs of government programs that use these assets." GAO best practices stress the importance of creating accountability in the equipment inventory process illustrating top management's commitment to an environment that promotes sound inventory control.

Recognizing the reconciling and reporting challenges that SPD faced, we focused our analysis on two key aspects of the military equipment processes. First, we focus on the acquisition process. Second, we focus on inventory management and reporting processes.

#### **SPD's acquisition systems are disaggregated from the inventory management system**

SPD's current inventory management system consists of a combination of systems that have been adapted over time to meet the department's evolving needs. In the absence of an organization-wide acquisition and inventory tracking system for military equipment, SPD developed a series of decentralized acquisition systems over time.

While these systems were designed to enhance operational efficiency and provide flexibility for divisions to quickly purchase needed items, they have resulted in fragmented processes. Some acquisition activities operate independently of the inventory system, resulting in a lack of integration that may hinder real-time visibility, coordination, and efficiency in managing military equipment inventory levels and acquisition activities. As a result, SPD had been unable to track military equipment from purchase through delivery to divisions, assignment to officers, and eventual use or disposition.

#### **SPD's Military Equipment Acquisition and Inventory Process**

SPD's Fiscal division processes most acquisitions for the department. Under the current practice for contract acquisitions, an SPD unit submits a Services/Supplies request through their respective chain of command to SPD's Fiscal division through K2. If the requester indicates that the proposed purchase qualifies as military equipment, K2 routes the request to the Professional Standards Unit to review and confirm that the military equipment was authorized under the current ordinance. These detailed records of inventory acquisitions and purchases are stored in a City-wide information system. Meanwhile, the physical receipt and inventory of the equipment occurs on the operations side of SPD. Typically, military equipment is sent to and received by the Armory. This process is also followed by more conventional equipment, or non-military grade equipment, that is deployed to all officers.

Currently, the Fiscal division oversees the acquisition of equipment in the City information system. The Armory uses Versadex,<sup>17</sup> a separate information system to track certain equipment, such as the department's rifles, shotguns, and many types of ammunition. The inventory is then stored in the Armory.

Different controls over purchasing based on the division or operational unit need continue to exist. The standard acquisition process for military equipment includes:

- Requisition: SPD identifies the need for supplies and creates a requisition included in the AMEUR and GO for the items it foresees acquiring.
- Approval: The City Council reviews and approves the proposed acquisitions as part of the approval of the GO.
- Spending Limits and Procurement Procedures: Depending on the purchase amount, the individual divisions and units may conduct discretionary purchases for purchases under \$10,000, request informal quotes for purchases between \$10,000 - \$100,000, and formal competitive bids for equipment valued over \$100,000.
- Purchase Order: Once a vendor is selected, a purchase order is issued, which serves as a formal agreement to buy the specified items.
- Purchase: Fiscal division facilitates the purchase and processes invoices and payments.
- Receiving: The ordered items are received and inspected to ensure they meet the required specifications and quantities.
- Inventory Management: The items received are recorded and the inventory systems and stock levels are updated accordingly.

When officers in each of the divisions need equipment, officers will typically go to the Armory, take equipment, and the Armory will adjust their inventory records to reflect the inventory amounts leaving the Armory and which division is taking the equipment.

Once the divisions take the items back to their respective locations, we found a lack of consistent methodology for inventory management and recordkeeping at the division level. For example, some divisions place military equipment in a locker with a clipboard attached, while other divisions request that officers send an email to the Shift Lieutenant when items are taken.

Currently there is no existing system that allows for inventory reconciliation between the multiple inventory systems and acquisition and purchase document records. In addition, using the document

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<sup>17</sup> Versadex is an information system used by SPD for the storage of property and evidence related to arrests, investigations, and ongoing criminal court cases. Versadex is a product of Versaterm. according to their website, "Versaterm offers Computer-Aided Dispatch Systems (vCAD), Records Management Systems (vRMS), and Mobility Solutions for public safety agencies." <https://www.versaterm.com/company>

database to find acquisition and purchase documents, like purchase orders or receipts, can be challenging due to the City's record retention policy.

### **SPD has Developed Several Decentralized Processes for Military Equipment Posing Risks to Maintaining Accurate Military Equipment Inventory**

Due to the size and operational needs of different divisions in SPD, several processes have been created over time that pose risks to maintaining accurate military equipment inventory. Two notable processes discussed below include a separate process for the acquisition of emergency equipment and a process for equipment repair and replacement.

#### *SPD Developed a Separate Process for Acquisition of Emergency Equipment*

Prior to the passage of AB 481, due to the need for specialized SPD divisions to be more nimble in the purchasing of equipment to meet their specific needs, SPD developed a parallel equipment acquisition process for emergency orders. In these situations, when an SPD division or unit required equipment in a more expedient manner than the typical acquisition process allowed, the items could be purchased using Purchasing Cards, or department credit cards also known as P-Cards. Under this process, some units in the existing system were authorized to directly order and receive some of their own equipment.

For example, the Uncrewed Aerial Systems (UAS) unit was able to directly order and receive drones, since some of these items are available from commercial providers. Another example is the SWAT division, as it has very specific needs in terms of the equipment needed to respond and operate in emergency situations. When the equipment needs by SWAT managers were identified, they often needed to purchase the equipment quickly, rather than go through the SPD's common acquisition processes. As a result, a distinct acquisition process was established allowing divisions, such as SWAT and the UAS divisions, to use P-Cards for expedited acquisitions.

Often, when an equipment acquisition was expedited, the purchase was made outside of the conventional equipment purchase process, where the Fiscal division has an opportunity to identify military equipment. The military equipment was delivered directly to the purchasing division or unit, so the Armory did not receive the equipment. Consequently, Versadex was not updated with the acquisition information, resulting in an incomplete and disaggregated inventory tracking process rendering the comprehensive inventory of military equipment department-wide difficult.

While the ability to make military equipment purchases across the department through P-Cards remains, after the passage of AB 481, SPD has been required to receive approval prior to making any acquisition of military equipment. Additionally, after the September 2023 G.O. 410.06 Military Equipment Use Policy approval, the City Council required that SPD notify them of any acquisition of military equipment, even after the acquisition was approved as part of the annual process. These controls help improve the record keeping of military equipment acquisitions. However, the lack of frequent communication between the Fiscal division, the Armory, and the SPD divisions receiving and

using P-card-purchased equipment related to inventory continues to be a risk to maintaining an accurate military equipment inventory. This is in part due to inventory information detailing the counts of military equipment inventory existing in multiple locations and formats across the department based on how the equipment was purchased.

#### *SPD Developed a Separate Process for Military Equipment Repair*

SPD's current inventory tracking system lacks the capability to effectively monitor military equipment sent outside the department for repairs. For example, according to SPD, specialized military equipment may be purchased, sent to the Armory for delivery, and then assigned to SWAT. When problems with the equipment arise, SWAT can send the equipment directly to the supplier for repairs. In some instances, the supplier can offer replacement instead of repairing the equipment and ship the equipment directly to the SWAT team. When this occurs, the Armory may not be aware of the exchange. As a result, the new equipment would not be tracked by the Armory and the replaced equipment would remain in the inventory records.

#### **SPD's Information System Used to Track Military Equipment Was Not Designed for that Purpose**

As stated above, SPD currently uses the Versadex system to track military equipment. However, the Versadex system is not designed to track the broad range of equipment used by law enforcement agencies. Rather, Versadex is an information system designed for law enforcement agencies to track evidence that is collected at crime scenes, stored in property and evidence warehouses, and periodically removed for forensic exams and court proceedings.

According to SPD, there are significant limitations in attempting to use the Versadex system to track equipment used throughout SPD's different operational units. Military equipment maintained in the Armory can only be tracked as it arrives to the Armory until it is signed out or distributed to an SPD division or unit to be deployed in the field. The SPD relies on Versadex to track military equipment until equipment leaves the Armory. At that point, the equipment is tracked through a series of different processes, including different spreadsheets created and maintained by different SPD personnel.

Additionally, the Versadex system is limited in its ability to run comprehensive reports for all inventory. For example, SPD may be able to pull up a specific piece of military equipment to determine its location. However, the system lacks the functionality to run reports to determine the assigned location for all pieces of a type of military equipment.

#### **SPD's Ability to Build a Baseline Military Equipment Inventory Hindered by Communication and Recordkeeping Practices**

As part of this audit, we attempted to test the availability of acquisition documentation to track the life cycle of a piece of military equipment from purchase to its current inventory record. We selected a judgmental sample of military equipment listed in the SPD's inventory purchased between July 2019 and

June 2022. We requested detailed records from the SPD for military equipment purchases for our selected sample including:

- Category
- Vendor
- Item Name
- Serial Number
- Product/Service Code
- Approx. Purchase Date
- Transaction ID
- Unit Price
- Taxes Paid
- Shipping Cost
- Other Fees
- Total Cost
- Invoice Number

SPD had challenges finding a significant portion of the invoices for items acquired during the timeline requested and instead used quote documents to provide some of the information requested. In some instances, SPD staff were unable to find information and stated that they would have to reach out to the Fiscal division for assistance in searching for the documents.

We attempted to reconcile current equipment counts to invoices in the CARA system. Using the equipment information published in the AMEUR 2022 – 2023 and searching the database using combinations of equipment names, manufacturer names, or invoice numbers when available, led to unreliable and incomplete results. We attempted to locate the invoices through searches in CARA for 43 different types of equipment using variations of the equipment name and equipment manufacturer. Using this method, we were able to identify invoices for 21 out of the 43 equipment types. However, these invoices often did not account for the entire equipment inventory reported by SPD.

Despite operational benefits, the decentralized system of maintaining acquisition records separately from the inventory processes proved inadequate for SPD's inventory efforts after AB 481 was passed, as evidenced by the ongoing discovery of previously unaccounted for equipment. To date, a majority of these practices remain in place as SPD works to establish systems that increase the reliability of its reporting, while maintaining the existing operational efficiencies.

#### **SPD Augmented the IST to Centralize Records and Inventory Maintenance**

One critical improvement made by SPD following the passage of AB 481 was assigning their Inspection and Standards Team (IST) to oversee the compliance of SPD with AB 481, and to ensure that all Department members comply with the MEU policy. The SPD's IST was established in 2020 to ensure compliance with industry standards by assigning it the responsibility to conduct necessary inspections

and reviews. Since the passage of AB 481, one critical function of the IST is to track new acquisitions of military equipment across the department. SPD wrote into their General Order (GO) that the IST would conduct annual audits and periodic random inventory counts of military equipment in the possession of the various divisions.

The IST has worked over the past two years to establish a centralized list of military equipment. Efforts to create the list have included several audits and inventory hand counts to establish the number of military equipment in SPD's possession and the location and officers in possession of the equipment. Despite these efforts, the decentralized structure separating the acquisition components from the operations and inventory divisions have led to continued issues with logging and tracking new equipment purchases.

For example, in order for a purchase document to be forwarded to the IST, individuals in the Fiscal division must know that a requested item is categorized as military equipment per AB 481. The items that are acquired through this process are flagged by Fiscal division staff as military equipment on a "SPD 125 Request for Services/Supplies" form. This step allows the IST to run a report using a program code to track the acquisition. However, as previously mentioned, not all equipment is ordered through this process. Some units can still purchase equipment that has been previously approved for acquisition by the City Council through P-cards.

Additionally, when the IST is compiling information about equipment cost for inclusion in annual AB 481 reporting requirements, the IST relies on their Fiscal division to pull these records. Sometimes even the Fiscal division has difficulties finding the correct documents.

According to IST officials, these issues have resulted in considerable time spent searching for purchase records to match the inventory identified in the audits and random counts.

Since the implementation of this military equipment identification step in the purchasing process, the SPD has stated that there have been instances of equipment being incorrectly flagged as military equipment, or military equipment not being correctly flagged. In these instances, the IST must identify and contact the operational unit requesting the equipment and verify whether the equipment is military equipment as identified by AB 481. There have also been instances of military equipment being ordered and received, and the IST not being notified that it was received, requiring the IST to track down the equipment to ensure that the inventory records are up to date. According to IST officials, staff have spent significant resources tracking down purchase orders, identifying invoices, locating equipment, and finding the division or officer in possession of the equipment.

#### **SPD can continue to improve internal controls over military equipment inventory**

Maintaining an accurate inventory record enables departments to efficiently track equipment changes and purchases, ensuring timely and informed decision-making. Best practices recommend the Division

Manager should have the primary responsibility for the care, maintenance, records, and control of equipment in custody. We believe that SPD has taken the appropriate first step by assigning the task of developing the military equipment inventory to the IST.

According to best practices, the creation of a team that oversees inventory is critical to developing and maintaining an inventory system. A centralized inventory manager provides consistency and efficiency in the military inventory process. We have identified some additional controls of military equipment that could improve the IST inventory processes.

Notably, we reviewed policies and procedures, and audits conducted by federal oversight agencies of federal law enforcement agencies that have implemented effective internal controls over purchasing and inventory. A critical distinction is that some of these agencies have aggregated the procurement and inventory cycles into one centralized information system. This allows these agencies to track, within one information system, the life cycle of all inventories. Due to the potentially sizeable investment that typically accompanies a vendor to design and implement a department-wide customized inventory information system, this is not a reasonable option for the City at this time. Additionally, the City of Sacramento uses a centralized software system for purchasing, making the acquisition of an information system specifically tailored to SPD's acquisition and inventory challenging.

As a result, we believe SPD is left to continue to develop and implement a series of new processes and procedures to adapt to the current series of information systems that exist in the bureaucracy. As stated above, we believe SPD has taken positive steps to establish a centralized position to provide the documentation center of the acquisition process and the inventory processes, through the establishment of the IST. The IST communicates with the Fiscal division tracking down inventory and gathering information to report costs, the Armory through its inventory count and audit processes, and the individual divisions through its walk-throughs.

We believe these are positive measures that can be further strengthened through additional controls. First, require submission of documents related to equipment purchases to the IST. This would centralize all identification of military equipment to the IST and not rely on the Fiscal division and officers in divisions to learn what constitutes military equipment. We believe, while time consuming for the IST to sift through all purchases, the risk of missing the categorization of military equipment in its inventory is minimized. This would also allow the IST to track the life cycle of military equipment at purchase.

In contrast, we believe training everyone involved in the purchase process across all divisions and operation units on what equipment qualifies as military equipment and requiring them to send information to the IST would be too time-consuming and fail to mitigate risk of errors.

Second, we believe the Armory and SPD divisions should be required to report the delivery and assignment, or reassignment, of all equipment to the IST. For example, the IST should be notified when

equipment is delivered to the Armory. Subsequently the IST can then be notified when the equipment is assigned to a particular division, such as SWAT. This would allow the IST to include in its centralized military equipment inventory all items that are in SPD's possession and provide baseline inventory data for the inventory counts and audits.

Third, we believe that units and divisions authorized to send military equipment out for repairs and accept replacement equipment should be required to notify the IST. This would allow the IST to track the military equipment when it leaves SPD's possession and enter into inventory the repaired equipment or the new replacement equipment.

Fourth, we believe the Armory and SPD divisions should be required to report the delivery and assignment, or reassignment, of all equipment to the IST.

Fifth, we believe the Armory and SPD divisions should be required to report to the IST when equipment is signed out of the armory or transferred between SPD divisions and units.

Finally, we believe the IST should be notified when all equipment is disposed of by SPD. This would allow the IST to identify military equipment and remove it from the central inventory.

In order to ensure this information is prospectively and comprehensively communicated across SPD, these requirements should be included in a General Order or other department-wide process. Requiring these steps would prospectively bring the SPD into conformance with GAO best practices recommending inventory management from the acquisition to disposition, covering the full life cycle of each piece of inventory. These processes should be directed to individuals with purchase authority and in the possession of P-Cards. Additionally, the process should also be directed towards individuals delegated with the authority to sign for the receipt of goods on behalf of the department. Finally, training or an attestation of understanding of the policy should be required.

## **RECOMMENDATIONS**

**We recommend the Sacramento Police Department:**

- 8. Create a department-wide policy related to military equipment specified in Assembly Bill 481 in an effort to create accountability for individuals in the department to track equipment under their control. Specifically, the SPD should create a policy requiring divisions, units, and teams to:**
  - **Report to the IST and provide copies of documents related to invoices and purchase-card receipts for analysis and inclusion into the military equipment spreadsheet.**
  - **Report to the IST when new equipment is received or delivered to any SPD location for analysis and inclusion into the military equipment spreadsheet.**

- Report to the IST when any existing military equipment is sent for repair and received back for analysis and inclusion into the military equipment spreadsheet.
  - Report to the IST when equipment is signed out of the armory or transferred between SPD divisions and units, for analysis and inclusion into the military equipment spreadsheet.
  - Report to the IST when equipment is dispossessed or disposed of for memorialization in the military equipment spreadsheet.
9. Design and provide training or require an attestation of understanding of the policy for all SPD personnel with authority to purchase military equipment specified in Assembly Bill 481, remove or sign out military equipment from the Armory, send military equipment for repair, or make P-Card equipment purchases of military equipment. Individuals responsible for completing the training or signing an attestation should also include any and all SPD personnel authorized to acquire or dispose of military equipment on behalf of the department.

## Other Pertinent Information

SPD manages a variety of assets to provide public safety services to the community. While the scope of this audit focused on military equipment as defined under AB 481, we identified other high-risk assets, such as ammunition, that fall outside the classification of AB 481. We found SPD ammunition inventory is secured and monitored differently across divisions, with no standardized procedures.

For example, the SWAT Team keeps ammunition considered military equipment in a locked facility with frequent inventory counts. When SWAT Teams are deployed this equipment is removed, returned, and inventoried. In contrast, standard-issued firearm ammunition, both AB 481-designated ammunition and non-AB 481-designated ammunition, is logged when removed from the armory, but once transferred to divisions, distribution records are inconsistent, and final recipients may not be documented.

Some of these inventory practices are conducted using manual inventory management methods, which are vulnerable to errors. SPD, as discussed in Finding 4 of this report, does not use a centralized inventory system for monitoring its firearms, ammunition, and equipment.

In addition, SPD's inventory procedures over ammunition address the system at a high level but do not comprehensively include details on how ammunition purchases, distribution, inventory counts, and firearm destruction activities are to be performed. Furthermore, these policies and procedures are not standardized or documented.

Those procedures include weaknesses that could lead to loss of critical equipment necessary for the department's operations, and a safety risk if firearms and ammunition are not adequately secured and monitored.

The U.S. Government Accountability Office (GAO) internal control standards recommend agencies to establish controls to safeguard vulnerable assets such as equipment and inventories which might be vulnerable to loss or unauthorized use. These standards provide that in establishing internal controls, agencies should document and monitor activities to ensure they are appropriately implemented and are effective in addressing risks associated with assets, including asset losses.<sup>18</sup>

Written procedures provide employees with information about how to perform a job properly and facilitate consistency in the quality and integrity of the results. Lack of written processes can increase the risk of errors and fraud. Written procedures should address the frequency of updating information

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<sup>18</sup> The GAO is the supreme audit institution for the United States. Federal and state auditors look to GAO to provide standards for internal controls, financial audits, and other types of government audits. The Standards for Internal Control in the Federal Government, known as the Green Book, sets internal control standards for federal entities, and are issued by the Comptroller General of the United States.

in the excel spreadsheets and the Access Database used to track lethal, less-lethal weapons, and ammunition.

Without written policies documenting controls, individuals may not know of their requirements and the controls may not be uniformly applied agency wide. Also, without written controls it may be difficult for management to enforce a control that is not required by policy and procedures.

As discussed in the report, some of these practices have been developed over time to meet the operational needs of the unit or division. However, SPD should consider standardizing the policies where possible. Additionally, SPD should consider memorializing the inventory procedures for the different kinds of ammunition, both military and non-military grade.

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## MEMORANDUM

**TO:** Farishta Ahrary, Auditor, City of Sacramento

**DATE:** April 2, 2025

**FROM:** Clayton Buchanan, Captain  
Sacramento Police Department

**CC:** Leyne Milstein, Interim City Manager

Mario Lara, Assistant City Manager

**SUBJECT: Audit of Sacramento Police Department's Military Equipment Use Policy and Inventory Practices**

The Sacramento Police Department appreciates the opportunity to review this report and respond to the recommendations proposed by the Office of the City Auditor. These recommendations are listed below and are followed by the Department's response for each:

1. In consultation with the City Attorney's Office, engage community careholders and propose to the City Council an implementation timeline that allows adequate time for the SPD to hold at least one well-publicized and conveniently located community engagement meeting and provide sufficient time for the City Council to meet its needs related to approval of the Military Equipment Use policy.

Response: Concur. The Sacramento Police Department will create a proposed timeline and present it to the City Council.

2. Consider seeking clarification from the City Council related to AB 481 timelines through a formal legislative process. The item should focus on providing sufficient time for the SPD to engage careholders through public hearing and allow the City Council sufficient time to engage in a robust discussion. The City Council should consider memorializing the timeline in a resolution or ordinance.

Response: Concur. The Sacramento Police Department will seek clarification and respond to requests for information to support a potential City Council resolution or ordinance.

3. Work with careholders and the City Council, in consultation with the Office of the City Attorney, to more specifically design the data points for SPD to prospectively collect and report on as part of the AB 481 process. The definitions of each of these data points should be clear and stated in the military use policy and the annual military equipment report. These should focus on data points and definitions that SPD would provide year-to-year comparisons.

Response: Concur. The Sacramento Police Department will seek clarification of the City Council's identification of specific data points. During the audit process, the Sacramento Police Department has already drafted year-to-year comparisons and definitions of existing data points for the next annual military equipment report.

4. Consider seeking clarification from the City Council related to key metrics and definition related to AB 481 use reporting through a formal legislative process. The City Council should consider memorializing the data points in a resolution or ordinance.

Response: Concur. The Sacramento Police Department will seek clarification and respond to requests for information to support a potential City Council resolution or ordinance.

5. Continue to work with careholders, in consultation with the City Attorney's Office, to determine information about authorized uses and prohibited uses to be included in the annual military equipment policy and the annual military equipment use report. We believe the information should be presented to the City Council for formal discussion.

Response: Concur. The Sacramento Police Department will continue to work with careholders to clarify authorized and prohibited uses of military equipment contained in the military equipment use policy. Additionally, the Sacramento Police Department will respond to requests for information from the City Council during potential formal discussions.

6. Consider seeking clarification by the City Council through a formal legislative process, a discussion to determine information to be included in future military equipment use policies pertaining to AB 481 required statements of authorized uses of military equipment.

Response: Concur. The Sacramento Police Department will seek clarification and respond to requests for information from the City Council.

7. Consider seeking clarification by the City Council through a formal legislative process a discussion to determine information required to be included in future military equipment use policies or annual reports for questions related to California Government Code section 7071(d)(1)(A) through California Government Code section 7071(d)(1)(E).

Response: Concur. The Sacramento Police Department will seek clarification.

8. Create a department-wide policy related to military equipment specified in Assembly Bill 481 in an effort to create accountability for individuals in the department to track equipment under their control. Specifically, the SPD should create a policy requiring divisions, units, and teams to:
- Report to the IST and provide copies of documents related to invoices and purchase-card receipts for analysis and inclusion into the military equipment spreadsheet.
  - Report to the IST when new equipment is received or delivered to any SPD location for analysis and inclusion into the military equipment spreadsheet.
  - Report to the IST when any existing military equipment is sent for repair and received back for analysis and inclusion into the military equipment spreadsheet.
  - Report to the IST when equipment is signed out of the armory or transferred between SPD divisions and units, for analysis and inclusion into the military equipment spreadsheet.
  - Report to the IST when equipment is dispossessed or disposed of for memorialization in the military equipment spreadsheet.

Response: Concur. The Sacramento Police Department will create or amend the existing military equipment use policy.

9. Design and provide training or require an attestation of understanding of the policy for all SPD personnel with authority to purchase military equipment specified in Assembly Bill 481, remove or sign out military equipment from the Armory, send military equipment for repair, or make P-Card equipment purchases of military equipment. Individuals responsible for completing the training or signing an attestation should also include any and all SPD personnel authorized to acquire or dispose of military equipment on behalf of the department.

Response: Concur. The Sacramento Police Department will create annual, required training designed to cover the administrative and transactional nature of military equipment.

*The Mission of the Sacramento Police Department is to work in partnership with the Community to protect life and property, solve neighborhood problems, and enhance the quality of life in our City.*