



ROCKY MOUNT, NC
THE CENTER OF IT ALL

ROCKY MOUNT CITY COUNCIL

COMMITTEE OF THE WHOLE MEETING

MONDAY, FEBRUARY 12, 2024

**CITY COUNCIL
COMMITTEE OF THE WHOLE**

**MONDAY, FEBRUARY 12, 2024
5:00 PM**

AGENDA

FY23 Audit Presentations-Krystal Hunter

Crime Statistics-Robert Hassell



ROCKY MOUNT, NC
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FY23 Audit Overview

Finance

Krystal Hunter
Director of Finance
February 12, 2024





- Introduction
 - City of Rocky Mount
 - Krystal Hunter, Finance Director
 - Mauldin & Jenkins - Engagement Team Leaders
 - Tim Lyons, Engagement Partner
 - Grant Davis, QC Reviewer
 - LeAnn Bagasala, Director
- Thank You
 - Mauldin & Jenkins
 - Finance Department
 - All City Departments





- Key personnel vacancies
 - Finance Director hired, working on filling current vacancies.
- Employee turnover
 - Provide continuous staff training and development.
- Internal controls
 - Update processes and procedures.
 - Improve coordination across city departments.





FY24-25 Finance Goals

- Staff training and development
 - Desk procedures for each role.
 - Trainings, webinars, and conferences.
- Update policies and procedures
 - Bring up-to-date with government standards.
 - Strengthen internal controls.
- Upgrade banking services
 - Offer ACH payments for vendors and employee reimbursements.
- Financial Transparency
 - Quarterly Budget to Actual reports.



ROCKY MOUNT, NC
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*City of Rocky Mount,
North Carolina*



**Presentation of Audit Results
June 30, 2023**



Agenda

- Engagement Team
- Overview of:
 - Audit Opinion
 - Excerpts from the ACFR and Financial Trends
 - Compliance Reports (*Government Auditing Standards* and Single Audits)
- Required Communications
- Accounting Recommendations and Related Matters
- Questions and Closing Thoughts



MAULDIN & JENKINS BY THE NUMBERS



CONSISTENTLY RANKED AS A TOP ACCOUNTING FIRM IN THE U.S.

100+ year

HISTORY OF QUALITY SERVICE

Serve 700+ GOVERNMENT CLIENTS

GOVERNMENTAL PARTNERS 18



140+

TEAM MEMBERS DEDICATED TO SERVING THE GOVERNMENTAL INDUSTRY



VISION

To be a trusted advisor, earning trust and building respect through our consistent commitment to sustainable excellence, leadership, and integrity.



300+

SINGLE AUDITS PERFORMED LAST YEAR COVERING OVER \$5.3 BILLION OF FEDERAL GRANTS



156,000+

HOURS ANNUALLY PROVIDED TO GOVERNMENTAL CLIENTS

175+

CURRENT CLIENTS AWARDED THE GFOA CERTIFICATE OF EXCELLENCE

6

STATES

14

OFFICES



Engagement Team Leaders

- Tim Lyons, CPA, CGMA, Engagement Partner | Grant Davis, CPA, QC Reviewer | LeAnn Bagasala, CPA, Director

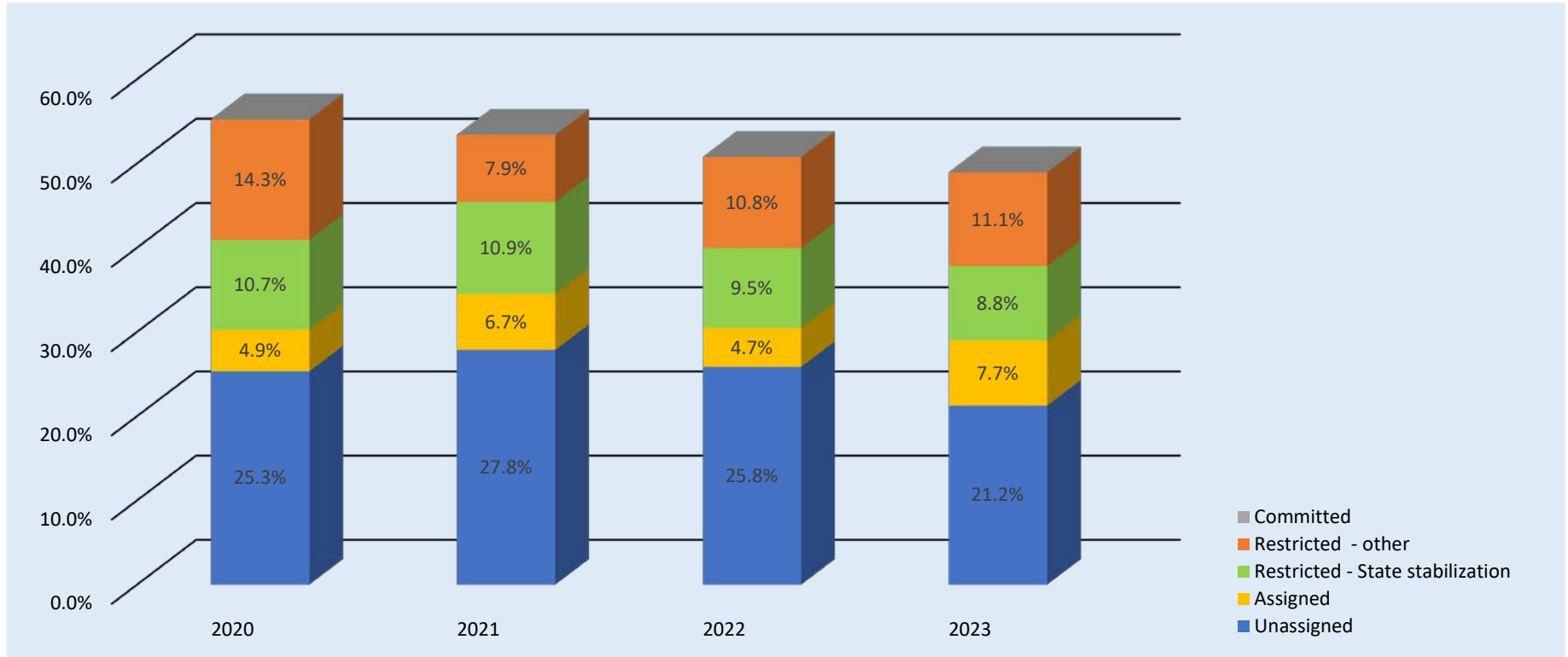


Audit Opinion

- **Our Responsibility Under Auditing Standards Generally Accepted in the United States of America (GAAS)**
 - We considered the internal control structure for the purpose of expressing our opinion on the **City of Rocky Mount, North Carolina's (the "City")** basic financial statements but not for the purpose of providing an opinion on the effectiveness of the City's internal controls.
 - Our audit was performed in accordance with GAAS and *Government Auditing Standards*.
 - Our objective is to provide reasonable—not absolute—assurance that the basic financial statements are free of material misstatement.
 - The basic financial statements are the responsibility of the City's management.
- **Report on Basic Financial Statements**
 - Unmodified ("clean") opinion on basic financial statements.
 - Presented fairly in accordance with accounting principles generally accepted in the United States of America.
 - Our responsibility does not extend beyond financial information contained in our report.



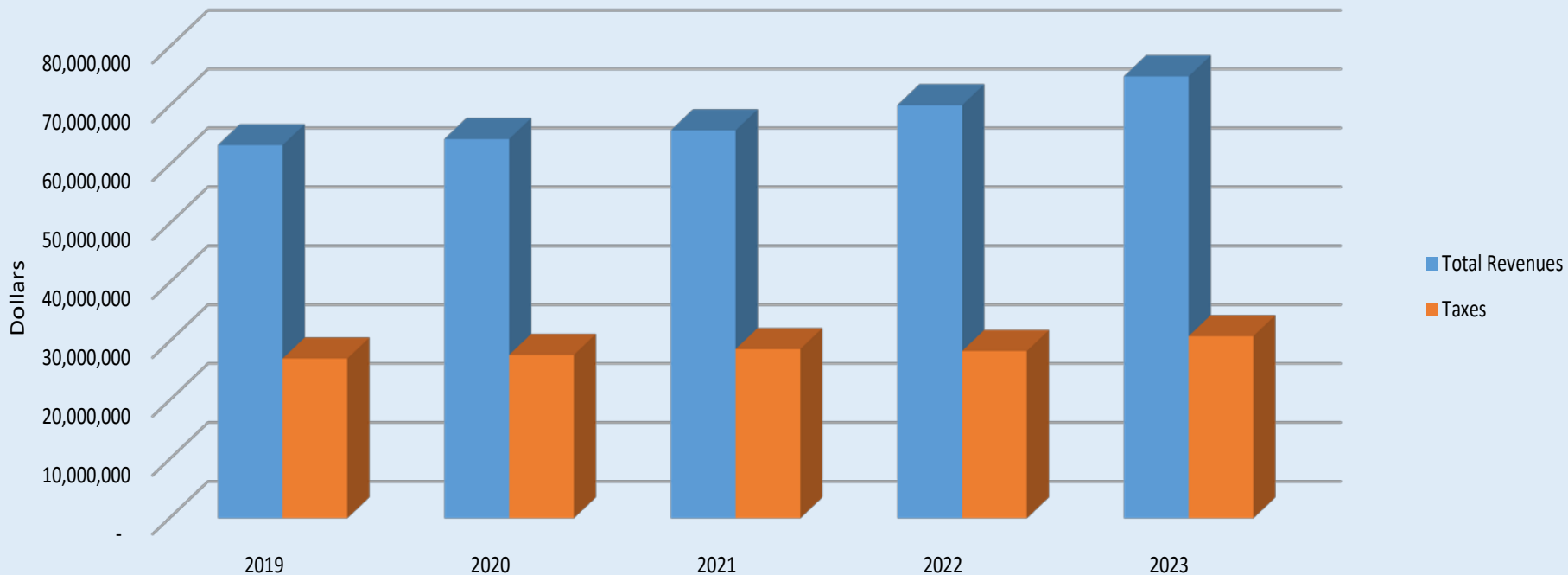
Excerpts from the ACFR and Financial Trends



As of June 30, 2023, the City has approximately 21% of annual General Fund expenditures in unassigned fund balance and approximately 38% of General Fund expenditures in fund balance available for appropriation. The LGC minimum threshold is 25% and the average of similar units (NC municipalities with General Fund expenditures > \$10 million) is 46%.



Excerpts from the ACFR and Financial Trends



For the fiscal year ended June 30, 2023, property taxes represented approximately 41% of total General Fund revenues compared to 40% for the prior fiscal year. Comparing fiscal year 2022 to 2023, taxes (\$2.5 million) and investment earnings (\$1.3 million) were the largest increases.



Excerpts from the ACFR and Financial Trends

- Water Fund – Financial Performance Indicators of Concern:

- Operating net income, excluding depreciation, including debt service payments:

Cash Flow Indicators:	2021	2022	2023	Minimum Threshold	Unit Results
Operating Net Income (Loss) excluding depreciation, including debt service principal and interest	\$535,761	(\$283,932)	(\$1,320,937)	Greater than zero	(\$1,320,937)

- Condition of capital assets (accumulated depreciation compared to historical cost):

Water and Sewer Condition of Assets	0.47	0.46	0.44	Remaining useful life of asset greater than or equal to 0.50	0.44
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Excerpts from the ACFR and Financial Trends

- **Electric Fund – Financial Performance Indicators of Concern:**

- Operating net income, excluding depreciation, including debt service payments:

Operating Net Income (Loss) excluding depreciation, including debt service principal and interest	\$6,776,755	\$3,515,016	(\$3,619,701)	Greater than zero	(\$3,619,701)
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Compliance Reports

- **Government Auditing Standards (“Yellow Book”) Report**

- The financial report package contains a report on our tests of the City’s internal controls and compliance with laws, regulations, etc. The report is not intended to provide an opinion on internal controls nor is it intended to provide a legal determination on the City’s compliance with applicable laws and regulations.
- This report and the procedures performed are required by *Government Auditing Standards*.

- **Compliance Reports**

- We were required to perform Single Audit procedures on two (2) major programs (one Federal and one State of North Carolina).
- We issued a report on the City’s federal program in accordance with the Uniform Guidance. That report contained an unmodified opinion on compliance and no significant deficiencies or material weaknesses in internal controls over compliance were noted.
- We issued a report on the City’s state program in accordance with the State of North Carolina Single Audit Implementation Act. That report contained an unmodified opinion on compliance and no significant deficiencies or material weaknesses in internal controls over compliance were noted.



Financial Statement Findings

• 2023-001: Restatement of Prior Year Balances

- There were three (3) adjustments that were required to be made that affected opening balances (fund balances / net position) of the City:
 - The City was not properly accruing sales tax receivable as the June 2022 distribution (received in September 2022) was omitted from prior year revenues.
 - An installment note payable that was entered into in April 2022 in the Communications Fund was omitted from the City's prior year liabilities.
 - During the implementation of GASB 87 in the prior year, certain inputs related to a lease were entered incorrectly causing the right-to-use lease asset and lease liability to be understated.

• 2023-002: Reporting of Capital Assets and Related Balances

- In the City's proprietary funds, several audit adjustments were required to properly report capital assets that were identified as being improperly expensed during our audit procedures. The adjustments required by fund were as follows:
 - Electric Fund - \$829,000
 - Water Fund - \$135,000
 - Sewer Fund - \$926,000
 - Gas Fund - \$212,000

• 2023-003: Accounts Payable

- Certain audit adjustments were required to properly accrue expenses and related liabilities that were omitted from the City's fiscal year 2023 financial statements that were identified during our audit procedures.



Required Communications

- **Significant Accounting Policies**

- Management is responsible for the selection and use of appropriate accounting policies.
- The significant accounting policies used by the City are described in Note 1 to the basic financial statements.
- During the current year, the City implemented Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*.
- The policies used by the City are in accordance with generally accepted accounting principles.
- In considering the qualitative aspects of its policies, the City is not involved in any controversial or emerging issues for which guidance is not available.

- **Management Judgment/Accounting Estimates**

- Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events.
- The City uses various estimates as part of its financial reporting process – including actuarial assumptions.



Required Communications (Continued)

- **Relationship with Management**

- We received full cooperation from the City's management and staff.
- There were no disagreements with management on accounting issues or financial reporting matters.

- **Management Representation**

- We requested, and received, written representations from management relating to the accuracy of information included in the financial statements and the completeness and accuracy of various information requested by us.

- **Consultation with Other Accountants**

- To the best of our knowledge, management has not consulted with, or obtained opinions from, other independent accountants during the year, nor did we face any issues requiring outside consultation.

- **Significant Issues Discussed with Management**

- There were no significant issues discussed with management related to business conditions, plans, or strategies that may have affected the risk of material misstatement of the financial statements.



Required Communications (Continued)

- **Passed Audit Adjustments**

- There were four (4) passed audit adjustments that were determined to be immaterial individually and in the aggregate.

- **Financial Statement Disclosures**

- The footnote disclosures to the financial statements are also an integral part of the financial statements and the process used by management to accumulate the information included in the disclosures was the same process used in accumulating the statements. The overall neutrality, consistency, and clarity of the disclosures was considered as part of our audit.

- **Information in Documents Containing Audited Financial Statements**

- Our responsibility for other information in documents containing the City's basic financial statements and our report thereon does not extend beyond the information identified in our report. If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, we must be provided with printers' proof for our review and approval before printing. You must also provide us with a copy of the final reproduced material for our approval before it is distributed.

- **Auditor Independence**

- In accordance with AICPA professional standards, M&J is independent with regard to the City and their respective financial reporting processes.



Accounting Recommendations and Related Matters

- **Management Points**

The following items are offered as constructive suggestions to be considered as part of the ongoing process of modifying and improving the City's practices and procedures:

1. During our review of journal entries posted to the City's general ledger during the period under audit, we noted that evidence documenting the review and approval of five (5) manual journal entries was not available from the City's records. We recommend the City implement the necessary controls to ensure all manual journal entries are proposed and subsequently reviewed by another individual prior to being posted in the system. We also recommend documentary evidence supporting this process be attached to each manual journal entry.
2. During the audit, we identified several current year additions to the City's capital assets were incorrectly classified as to the applicable asset class. As a result, the useful lives assigned to these assets was not correct or consistent with the City's useful lives that are assigned to capital assets. Even though the effects of this misstatement were immaterial, it is critical that assets be categorized properly to ensure proper calculation of annual depreciation expense. We recommend that management of the City review its processes and internal controls related to the reporting of capital assets and implement additional procedures, such as monthly reviews of all capital asset additions and the related useful lives assigned / depreciation expense calculation, to ensure proper classification of capital assets and accuracy of depreciation expense.



Accounting Recommendations and Related Matters

3. During the audit, the City discovered a vehicle that was recorded on the books in fiscal year 2023 that had been sold in fiscal year 2022. A journal entry was made to remove the asset as of 7/1/2022. We noted that the asset was fully depreciated at the time of disposal and thus the adjustment to correct the City's capital asset balances was not material. Additionally, we discovered a piece of equipment that was received in fiscal year 2022 but was not added to the capital asset ledger until fiscal year 2023 when it started to be depreciated and the related invoice was paid. The asset and related liability that should have been booked in fiscal year 2022 would net to each other and the related depreciation that should have been recorded in fiscal year 2022 was immaterial. As discussed above in item #2, we recommend that management of the City review its processes and internal controls related to the reporting of capital assets and implement additional procedures, such as monthly reviews of all capital asset additions and the related useful lives assigned / depreciation expense calculation, to ensure proper classification of capital assets and accuracy of depreciation expense.



Accounting Recommendations and Related Matters

4. During the previous two fiscal years, the City of Rocky Mount was required to implement the provisions of two pronouncements issued by the Governmental Accounting Standards Board (GASB) which have introduced a new class of capital assets. GASB Statement No. 87, *Leases*, and GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* (SBITAs), require governments to recognize right-to-use assets in conjunction with leases and SBITAs. As with most local state and local governments now, these standards will continue to impact the City accounting and financial reporting in future periods. To assist with efficiency and to ensure consistency going forward, we recommend the City implement a capitalization threshold for these right-to-use assets. Currently, the City has a capitalization threshold of \$5,000 related to tangible capital assets. This threshold allows the City to evaluate purchases and quickly determine whether an item qualifies for reporting as a capital asset. A threshold for right-to-use assets will allow the City to do the same with leases and SBITAs, creating efficiencies for the accounting and financial reporting processes and ensuring consistency from fiscal period to fiscal period.



Accounting Recommendations and Related Matters

5. During the process of gaining an understanding of the City's internal controls and related processes / procedures, we noted that the Human Resource department does not notify the IT department on a timely basis for any changes that need to be made to user profiles, such as access removal. We additionally noted that the City does not currently offer cybersecurity training for all users. We recommend that the City put into place policies and procedures to ensure timely information is shared with IT regarding employee's IT access. We additionally recommend the City provide cyber security training, covering topics such as phishing scams and business email compromise scams, on a periodic basis.

6. From an overall standpoint as it relates to the City's general ledger and the manner in which the City records items in its system, we noted the following:
 - a. While performing procedures over pooled cash balances at June 30, 2023, we noted that the "Equity in Pooled Cash" accounts did not net with the "Due To/From" accounts. Although this did not result in a material misstatement, it required an adjusting journal entry to remedy. In order to prevent this in the future, we recommend that the City evaluate its financial close-out procedures specifically relating to cash to ensure all transfer activity between funds net to zero. Additionally, the City should set up a pooled cash fund to separately track cash and the related due/to from which represents each funds' share of the City-wide cash balances.



Accounting Recommendations and Related Matters

- b. Upon receipt of the trial balances from the City for the fiscal year 2023 audit, we noted that beginning net position / fund balance for several of the City's funds did not agree to the ending balances reported in the prior year ACFR. Although these differences were immaterial and were able to be ultimately reconciled by management, we noted the main reason for the issues pertains to how the City maintains its general ledger throughout the year. The City does not maintain its enterprise funds on a consistent basis of accounting in that some capital asset and long-term debt activities are recorded on the balance sheet and other portions are recorded through the income statement with resulting adjustments running through the equity accounts in the fund. Then, in order to produce annual audited financial statements, a significant number of manual entries are required to produce ending balances for the financial statements. This process creates a number of opportunities for errors and issues – as noted in our current year report on the City's internal controls over financial reporting with the prior period restatements that were discovered during our audit. The City needs to determine the basis of accounting upon which to maintain these funds and make adjustments as necessary so that the trial balance and general ledger are consistent. Furthermore, the City should refrain from making any adjustments to fund balance / net position throughout the year to ensure a complete and accurate audit trail exists for all transactions occurring during the accounting period.



Accounting Recommendations and Related Matters

- **New GASB Pronouncements for Future Years**

- **Statement No. 100, *Accounting Changes and Error Corrections*** was issued in June 2022 and is effective for accounting changes and error corrections in fiscal years beginning after June 15, 2023, all reporting periods thereafter.
- **Statement No. 101, *Compensated Absences*** was issued in June 2022 and is effective for fiscal years beginning after December 15, 2023, which means the City's fiscal year ended June 30, 2025.

- **Current / Pending Major GASB Projects**

- **Re-Examination of the Financial Reporting Model.** GASB has added this project to its technical agenda to make improvements to the existing financial reporting model (established via GASB issued Statement No. 34). Improvements are meant to enhance the effectiveness of the model in providing information for decision-making and assessing a government's accountability. GASB anticipates a final standard in mid-2024.
- **Revenue and Expense Recognition** is another long-term project where the GASB is working to develop a comprehensive application model for recognition of revenues and expenses from non-exchange, exchange, and exchange-like transactions. The final standard is expected in mid-2027.
- **Going Concern Uncertainties and Severe Financial Stress** is major project where the goal is to address issues related to disclosures regarding going concern uncertainties and severe financial stress. This technical topic is being examined by the GASB due to a wide diversity in practice regarding required presentation on the face of the financial statements, disclosures, etc. An exposure draft on this topic is expected by mid-2026.



Governmental Advisory Services

Core Offerings

Strategy

Develops and defines the future vision, goals, and objectives

- Innovation
- Long-Term Planning
- Organization Management
- Workforce of the Future Planning
- Internet of Things/Market Disruptors Assessment
- Artificial Intelligence/Robotics
- Service Delivery Model Planning
- Strategy Mapping
- Technology Consulting/ERP
- Technology Solution/Vendor Selection
- Operational Vision
- Business Case

Operational Efficiency and Effectiveness

Ensures business processes and service delivery are provided in a manner maximizing targeted goals

- Cost Containment
- Operations Improvement
- Program Delivery
- Revenue Enhancement
- Staffing Assessments
- Benchmarking
- Technology Utilization
- Governance
- Policy/Procedure Assessments
- Operations/Management Reviews

Transformation

Allows for the successful change from the current state to the desired environment or outcome

- Change Management and Organizational Transformation Strategies
- Customer Service Optimization
- Service Delivery Modeling
- Technology/Workflow Design
- Human Capital Management

Performance Measurement

Ensures outputs and outcomes are producing desired results

- Budget Forecasting & Design
- Cost Accounting
- Data Science
- Grant Strategy
- Risk Assessments
- Internal Controls & Compliance
- KPI Design
- Benchmarking
- Project Management
- Independent Verification & Validation
- Management/Dashboard Reporting



Govt. Clients – Free Quarterly Continuing Education

• **Since March of 2009 – For Over 13 Years !!**

- Mauldin & Jenkins provides free quarterly continuing education for all of our governmental clients. Topics are tailored to be of interest to governmental entities. In an effort to accommodate our entire governmental client base, we offer the sessions several times per quarter at a variety of client provided locations resulting in greater networking and knowledge sharing among our governmental clients. We normally see approximately 180 people per quarter. Examples of subjects addressed in the past few quarters include:

- Accounting for Debt Issuances
- Achieving Excellence in Financial Reporting
- Best Budgeting Practices, Policies and Processes
- Budget Preparation
- ACFR Preparation (two (2) day hands-on course)
- Capital Asset Accounting Processes and Controls
- Collateralization of Deposits and Investments
- Component Units
- Cybersecurity Risk Management
- Evaluating Financial and Non-Financial Health of a Govt.
- Financial Report Card – Where Does Your Govt. Stand?
- Financial Reporting Model Improvements
- GASB Nos. 74 & 75, OPEB Standards
- GASB No. 77, Tax Abatement Disclosures
- GASB No. 84, Fiduciary Activities
- GASB Projects & Updates (ongoing & several sessions)
- Human Capital Management
- Grant Accounting Processes and Controls
- Internal Controls Over Accounts Payable, Payroll and Cash Disbursements
- Internal Controls Over Receivables & the Revenue Cycle
- IRS Issues, Primarily Payroll Matters
- Legal Considerations for Debt Issuances & Disclosures
- Policies and Procedures Manuals
- Segregation of Duties
- Single Audits for Auditees
- Special Purpose Local Option Sales Tax (SPLOST)
- Accounting, Reporting & Compliance
- Uniform Grant Reporting Requirements and the New Single Audit

Questions & Comments



ROCKY MOUNT, NC
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Thank You for the Opportunity to Serve



ROCKY MOUNT
POLICE
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2023 Annual & 4th Quarter Crime Stats

February 12, 2024
Robert Hassell, Chief of Police





**ROCKY MOUNT
POLICE**
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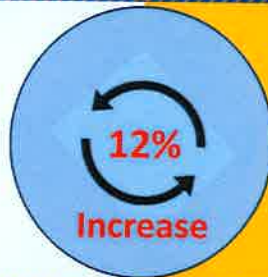
2023 Annual & 4th Quarter Crime Report



2023 TOTAL VIOLENT CRIMES

- Murder/Homicide
- Rape
- Robbery
- Aggravated assault

442 ↓ 6%



2023 TOTAL PROPERTY CRIMES

- Breaking & Entering
- Larceny
- Motor vehicle theft
- Arson

1,734 ↑ 18%

2023 Q3 VS Q4 CRIME TOTALS

OVERALL
↓ 16%

VIOLENT ↑ 19%

PROPERTY ↓ 23%

2022 vs 2023 DRIVING FACTORS

Shooting into vehicle/building victims ↓ 23%

Murder/Homicide ↓ 45%

Larcenies ↑ 20%



ROCKY MOUNT
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2023 Annual & 4th Quarter Crime Report



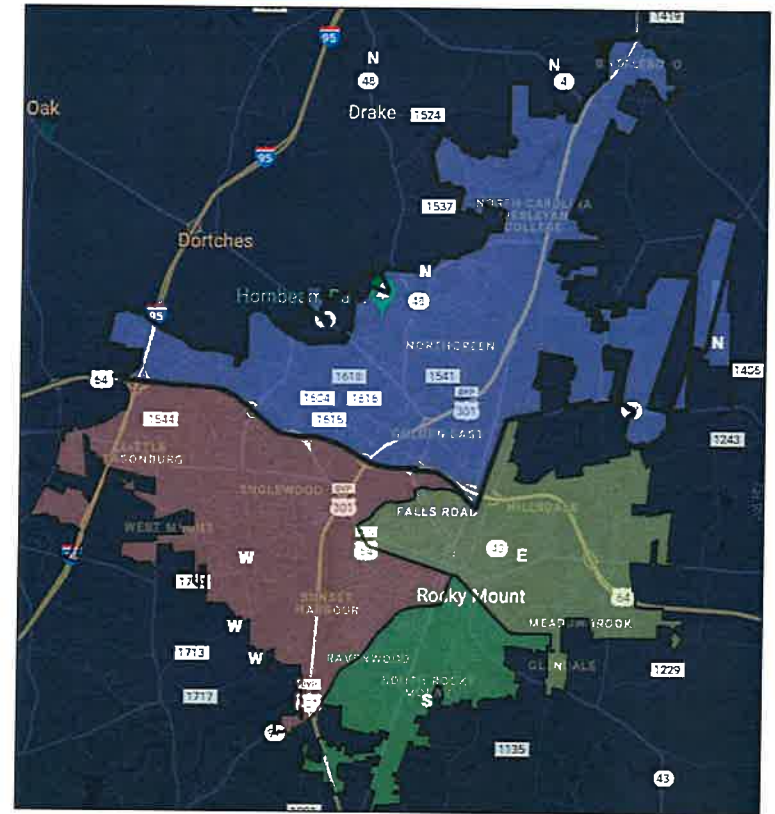
Crime by District

Violent Crime

<u>27 (22%)</u>	<u>(34) 27%</u>	<u>33 (26%)</u>	<u>31 (25%)</u>
NORTH	EAST	SOUTH	WEST
101 (23%)	147(33%)	100 (23%)	92 (21%)

Property Crime

<u>100 (25%)</u>	<u>87 (21%)</u>	<u>84 (21%)</u>	<u>133 (33%)</u>
NORTH	EAST	SOUTH	WEST
493 (28.4%)	390 (22.5%)	337 (19.4%)	507 (29.2%)





ROCKY MOUNT
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2023 Annual & 4th Quarter Crime Report



CFS by District

4th Quarter

4,101 (18.6%) 4,509 (20.5%) 3,979 (18.1%) 5,851 (26.6%)

NORTH

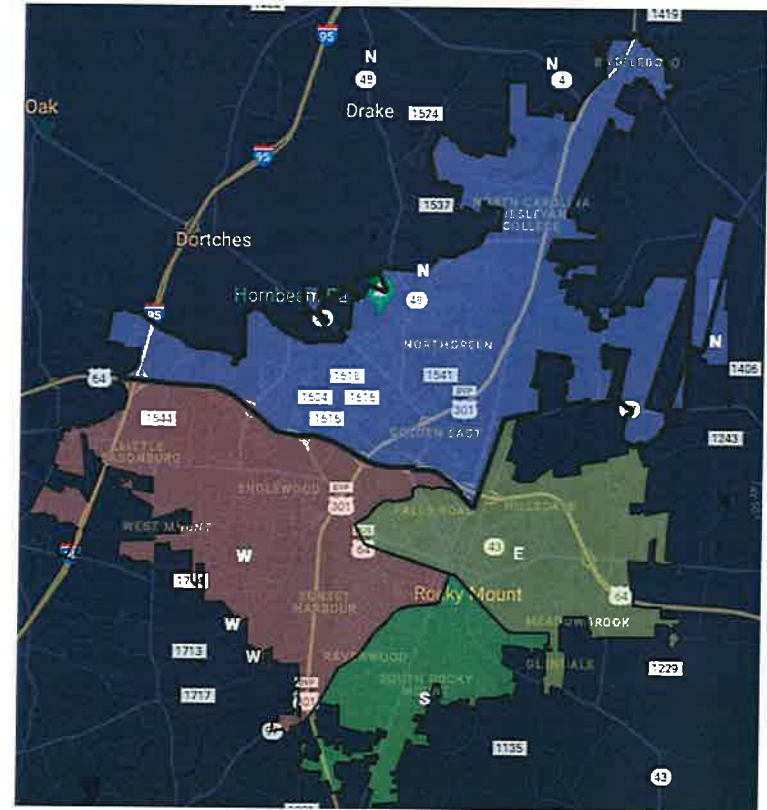
EAST

SOUTH

WEST

2023 Totals

17,971 (19.9%) 17,981 (19.8%) 16,650 (18.4%) 22,608 (25%)





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2023 Annual & 4th Quarter Crime Report



Shots Fired/Heard, Shell Casings, & Firearms Throughout the City

4th Quarter

Shots Fired/Heard	Incidents w/ Shell Casings	# of Shell Casings	# of Firearms Seized	Weapon Violation Arrests
300	75	909	85	14

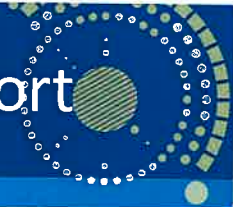
2023 Totals

Shots Fired/ Heard	Incidents w/ Shell Casings	# of Shell Casings	# of Firearms Seized	Weapon Violation Arrests
958	334	3,166	447	63



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2023 Annual & 4th Quarter Crime Report



Virtual Call Center

290 (12.6%)



550 (6.2%)

Virtual
CFS/Reports

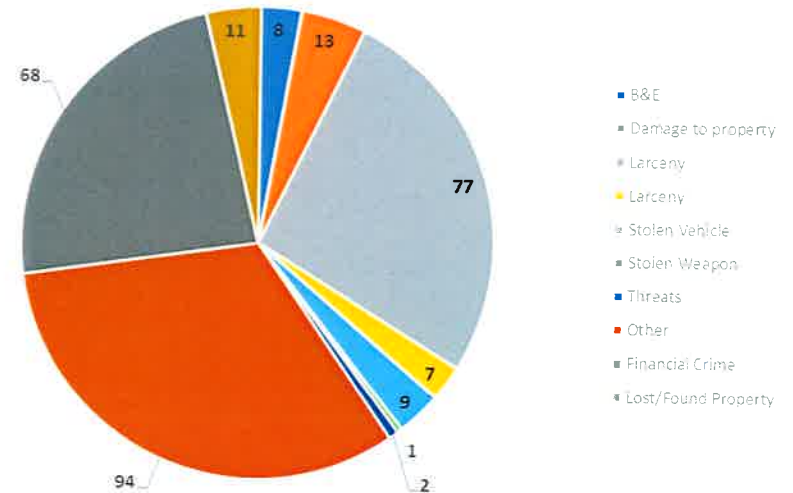
322



544

Hours Saved from
Patrol

Virtual CFS





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2023 Annual & 4th Quarter Crime Report



4th Quarter Code Enforcement

13



Inspections

13



Vehicles Removed

13



Vehicles Received
Warning

2023 Code Enforcement

110

103

110



ROCKY MOUNT
POLICE

2023 Annual & 4th Quarter Crime Report



4th Quarter Police Stats

22,024



Calls for Service

396



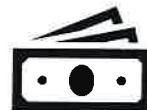
On-View Arrests & Warrant Service

574



Traffic Accidents

\$2,798,066



Accident Property Damage

2,242



Traffic Stops

812



Citations Issued

1,658



Warnings Issued

2023 Police Stats

90,292

1,764

2,277

\$10,524,384

7,983

1,072

6,284



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2023 Annual & 4th Quarter Crime Report

Violent Criminal Apprehension Team



**WARRANTS
SERVED**



41 (243)

**CITATIONS
ISSUED**



54

(110)

CALLS FOR SERVICE: 1,000 (3,215)

Search Warrants

CFS – PRIMARY: 465 (1,585)

12 (25)

**CONTRABAND
SEIZED**

GANG VALIDATIONS

6 (10)

- **Weapons** **14 (64)**
- **Marijuana** **57.3 grams (4,665 grams)**
- **Cocaine/Heroin** **42.45 grams (119.25 grams)**

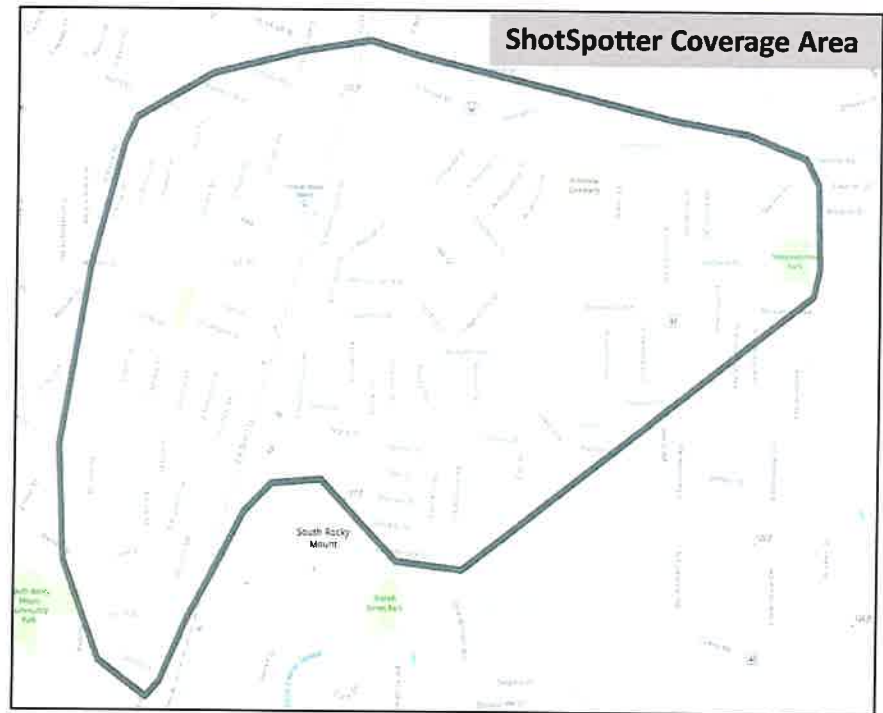
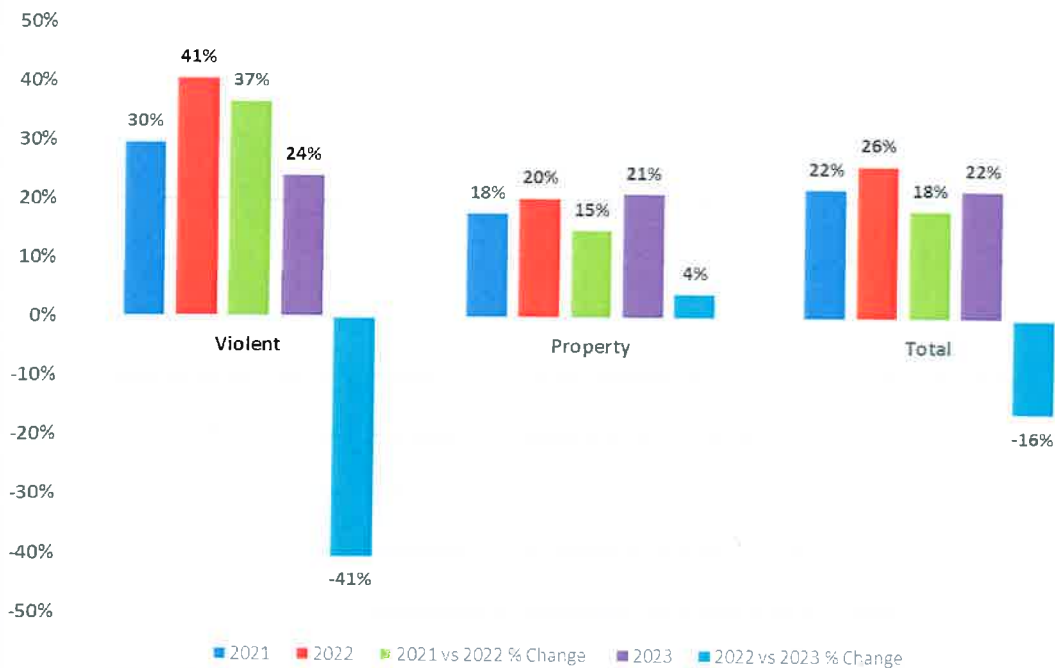
**Intelligence & Retaliation
Reports**

9 (21)



Crime: ShotSpotter Coverage Area vs City Totals

% of Crime in SST vs City: 2021-2023





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2023 Annual & 4th Quarter Crime Report

911 CENTER



19,173



79,154

911 Calls

2,882



123,348

Admin Calls

22,024



90,292

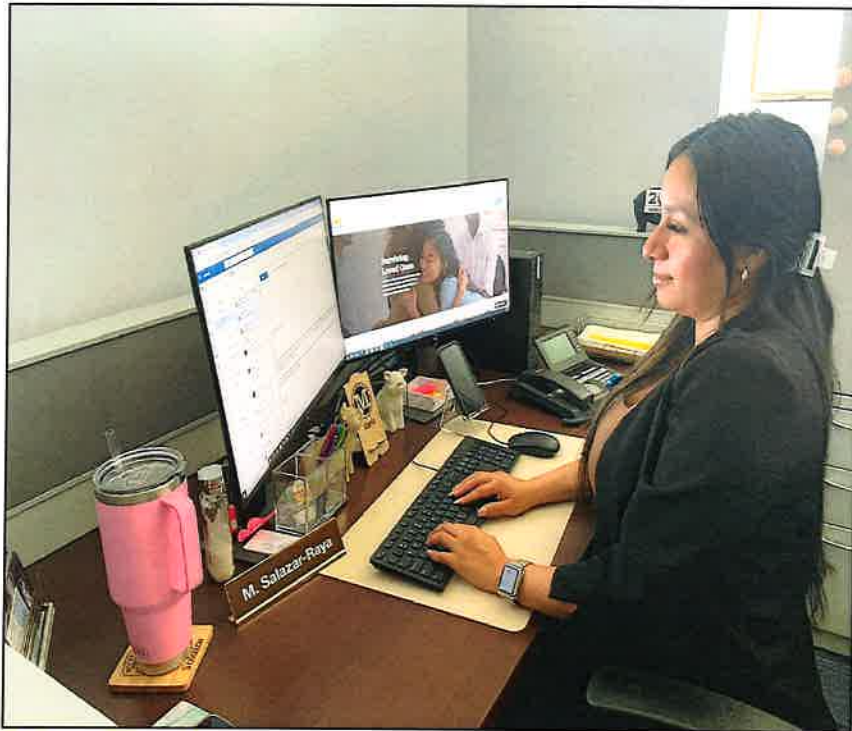
Calls for Service



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2023 Annual & 4th Quarter Crime Report

Crime Victims Advocacy Program



The victim advocate position started in the Rocky Mount Police Department in the early 2000s with the mission of providing assistance to victims of domestic violence. The position was held for many years, by Linda Jones, until her retirement in 2017. The position sat unfilled for many years, until the recent hiring of Maria Salazar-Raya in 2023.

October 2023, Maria Salazar-Raya, joined RMPD as our Victim Advocate.

Salazar-Raya's role is to make sure that victims receive fair and compassionate treatment and that their rights and needs are protected throughout the criminal justice system. She will provide emotional support, information, and referrals to community, state, and national resources. Additionally, she will assist victims in understanding their crime victim rights and the status of their case as it proceeds through the investigation and criminal justice process.

Salazar-Raya will also provide follow-up services and response to extreme emergency/crisis intervention. If required, she can accompany victims to court proceedings and in law enforcement interviews. Another essential duty of hers will be to assist victims in understanding the victim compensation process.

With the filling of the position, the citizen of Rocky Mount will now have another resource within the agency advocating for victims.



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2023 Annual & 4th Quarter Crime Report

Firearms Examiner



The full-time Firearms Examiner position for RMPD was created in 2022. Prior to hiring a full-time Firearms Examiner, RMPD had a part-time Firearms Examiner since 2021.

On November 27th, 2023, Jena Heroux joined RMPD as the full-time Firearms Examiner. Her work includes NIBIN entries, test firing seized weapons, comparing cartridge casings and fired bullets.

The main purpose of the Forensic Firearms Examiner is to determine if a specific weapon fired a particular ammunition component or a specific tool produced a particular mark. The Examiner examines and compares fired bullets, shotgun shells, and cartridge cases recovered in criminal investigations to determine if they were fired by a suspect's weapons. Tool mark and impressions recovered in criminal investigations are examined and compared with tools recovered from suspects.

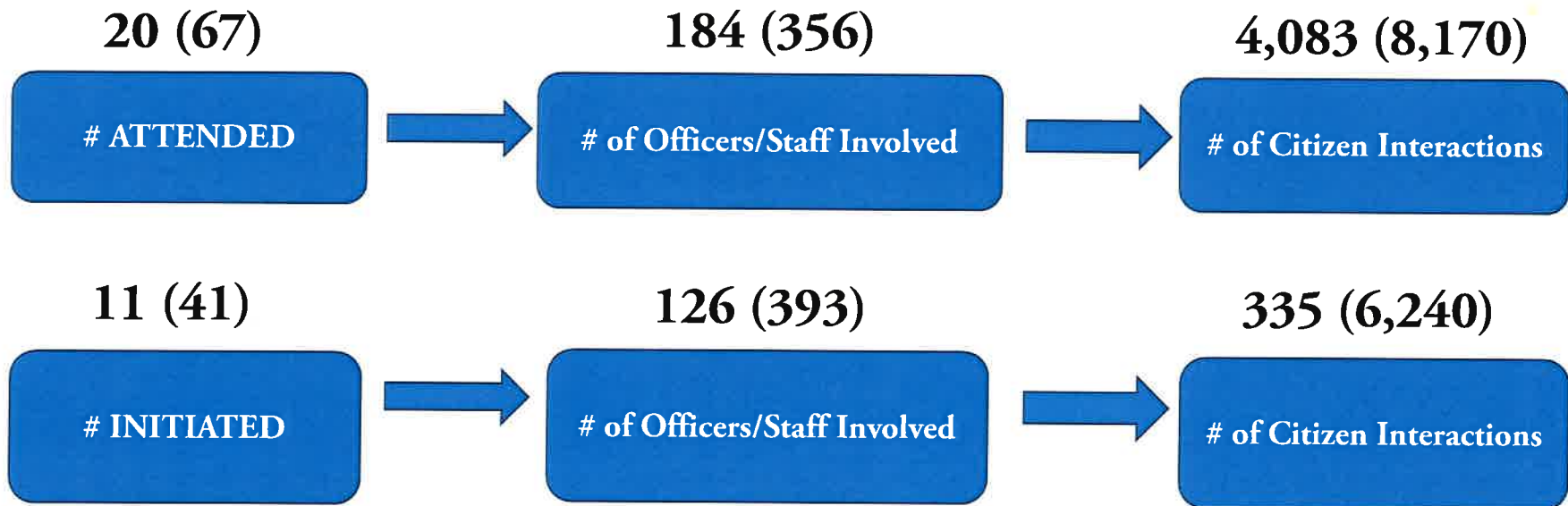
Ammunition and its components are examined and identified by type, caliber, and manufacturer. Firearms and firearm parts are identified and examined for function, safety, alterations and modifications. Obliterated serial numbers and identification marks on firearms are restored which allows a firearm history to be conducted to see who purchased the firearm.



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Community Involvement





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