



TENNESSEE

A C WHARTON, JR. - Mayor
GEORGE M. LITTLE - Chief Administrative Officer
EXECUTIVE DIVISION
Internal Audit Service Center
LEON PATTMAN, CIA, CISA, CRMA, CMFO
City Auditor

August 29, 2014

Days Inn (American Way)
c/o Ms. Vickie Blackley, Bookkeeper
Joe M. Enoch & Associates Certified Public Accountants
110 West Court Street
Dyersburg, TN 38024

Dear Ms. Blackley:

Pursuant to Tennessee Code Annotated (TCA) Section 67-4-1409, the City's Internal Audit Department conducted an examination of the records supporting the Hotel Motel Occupancy Tax returns for Days Inn (American Way). The scope of the examination was limited to the occupancy tax returns and support documentation for June 1, 2011 to December 31, 2013.

The intent of this letter is to communicate examination results to the hotel operator. The results are being provided to you as the official designee for conveying this information to the hotel operator. If you feel this information should not be provided to you, please contact us immediately.

Based upon examination of the specific months tested, we found compliance with applicable City ordinance was satisfactory. We found that records reviewed provided reasonable assurance that the Occupancy Tax Returns were valid and no material discrepancies were noted. Auditors encountered a scope limitation due to the fact that records related to 2011 occupancy tax returns were not available. According to TCA, records should be maintained for a period of three years. Our examination may not necessarily disclose all weaknesses related to the Hotel Motel Occupancy Tax returns. The results of our examination will be forwarded to the City Treasurer.

We appreciate the cooperation we received from you and your staff during our examination. If you have any questions or concerns, please feel free to contact Debbie Banks, City Audit Supervisor at (901) 636-6241.

Sincerely,

Leon Pattman, CIA, CISA, CRMA, CMFO
City Auditor

c: Brian Collins, Director, Finance Division, City of Memphis
Marie Kirk Owens, City Treasurer, Finance Division