



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

Mr. Toney Armstrong, Director
Police Services Division
201 Poplar Avenue, Suite 1205
Memphis, Tennessee 38103

Dear Director Armstrong:

We have completed our attestation engagement of Property & Evidence (P&E) regarding the final disposition of confiscated firearms. The firearms were transferred on August 29, 2014. Our primary objectives were to determine if the firearms selected for transfer were properly authorized. A secondary objective was to provide reasonable assurance to interested parties that P&E personnel performed due diligence prior to transferring the items. Lastly, our objective was to provide reasonable assurance that all firearms were actually transferred.

To accomplish our objectives, we agreed information for 100% of the firearms on Court Order P40420 to each specific firearm. We reviewed, on a sample basis, documentation that showed due diligence had been performed prior to transferring the items. Lastly, we observed the storage, control and final transfer of the firearms to the Firearms Training Unit.

Based on our procedures, firearms selected for transfer were properly authorized and transferred. We noted no discrepancies and no further action is needed.

We conducted this attestation engagement in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the engagement to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. Our engagement may not necessarily disclose all weaknesses related to the disposition process.

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We appreciate the cooperation of Police Services Division, P&E management and staff during our engagement. If we can be of further assistance, please let us know.

Sincerely,

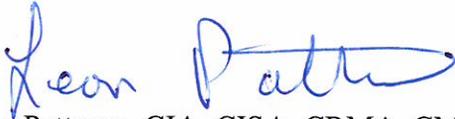


Marion Tucker, CFE, CICA
Auditor-In-Charge



Catrina McCollum, CFE, CICA
Project Manager

APPROVED:



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

c: A C Wharton, Jr., Mayor
George M. Little, Chief Administrative Officer
Anthony D. Berryhill, Deputy Director, Police Services Division
Rowena Adams, Deputy Chief, Administrative Services, Police Services Division
Queen McMahan, Lieutenant Colonel, Administrative Services, Police Services Division
Michael Williams, Jr., Lieutenant Colonel, Police Training Academy, Police Services Division
Richard Borgers, Major, Property and Evidence, Police Services Division