

# City of Memphis

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

April 16, 2015

Ms. Nisha Patel, General Manager  
Baymont Inn  
6020 Shelby Oaks  
Memphis, TN 38134

Dear Ms. Patel:

Pursuant to Tennessee Code Annotated Section 67-4-1409, the City's Internal Audit Department conducted an examination of the records supporting the Hotel Motel Occupancy Tax returns for Baymont Inn. The scope of the examination commenced with the startup date of your operations and was limited to the occupancy tax returns and support documentation for August 1, 2013 to March 31, 2015.

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 that compliance with the 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. 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  
Andre' D. Walker, Deputy Director, Finance Division  
Pat Black, City Treasurer, Finance Division  
Carlos A. Bibbs, Senior Assistant, City Attorney  
John Turner, Bookkeeper, Baymont Inn