



JIM STRICKLAND
MAYOR

EXECUTIVE DIVISION

September 1, 2017

Mr. Michael W. Rallings, Director
Police Services Division
170 N. Main Street, Room 1201
Memphis, TN 38103

Dear Director Rallings:

We have completed our attestation engagement for Property & Evidence (P&E) regarding the final disposition of confiscated firearms. The firearms were destroyed on August 18, 2017. Our primary objective was to determine if the firearms selected for destruction were properly authorized. A secondary objective was to provide reasonable assurance to interested parties that P&E personnel performed due diligence prior to destroying the items. Lastly, our objective was to provide reasonable assurance that all firearms were actually destroyed.

To accomplish our objectives, we agreed information to each specific firearm for 100% of the firearms on Court Order P43774. For the confiscated firearms, we reviewed, on a sample basis, documentation that showed due diligence had been performed prior to destroying the items. Lastly, we witnessed the transportation and final destruction of all the firearms.

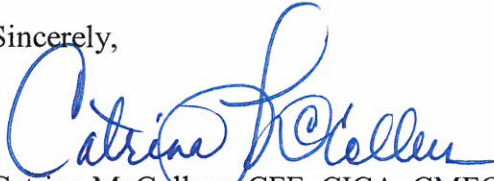
Based on our procedures, the firearms listed on the Court Order were properly authorized and destroyed. We noted no discrepancies and no further action is needed.

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 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. Our engagement may not necessarily disclose all weaknesses related to the destruction 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 advise.

Sincerely,



Catrina McCollum, CFE, CICA, CMFO
Project Manager

APPROVED:



Debbie Banks, CFE, CICA, CMFO
City Auditor

- c: Jim Strickland, Mayor
Doug McGowen, Chief Operating Officer
Patrice Thomas, Deputy Chief Operating Officer
Mike Ryall, Deputy Director, Police Services Division
Sharonda Hampton, Deputy Chief, Administrative Services, Police Services Division
Jeffrey Tow, Lieutenant Colonel, Administrative Services, Police Services Division
Michael Hardy, Deputy Chief of Special Operations, Police Services Division
Paul Wright, Colonel, OCU, Police Services Division
Sonja Hicks, Lieutenant, Property and Evidence, Police Services Division