



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

July 27, 2015

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

Dear Director Armstrong:

We have completed our attestation engagement for Property & Evidence (P&E) regarding the final disposition of confiscated firearms. The firearms were destroyed on July 24, 2015. 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 P41339. 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.

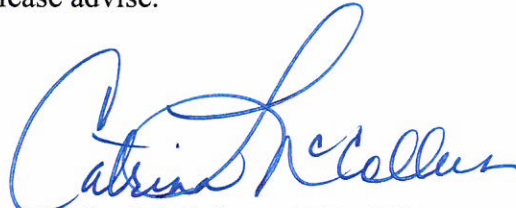
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We appreciate the cooperation of Police Services Division, P&E management and staff during our engagement. If we can be of further assistance, please advise.

Sincerely,



Roosevelt Birdsong
Auditor-in-Charge



Catrina McCollum, CFE, CICA
Project Manager

APPROVED:



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

- c: A C Wharton, Jr., Mayor
Jack Sammons, Chief Administrative Officer
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