



JIM STRICKLAND
MAYOR

EXECUTIVE DIVISION

Independent Report of Internal Audit

February 12, 2018

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

Dear Director Rallings:

We have performed the procedures detailed below, which were agreed to by the Property and Evidence (P&E) Disposition Review Team (DRT), regarding the final disposition of confiscated firearms. The firearms were transferred on February 8, 2018. Our primary objective was 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 firearms. Lastly, our objective was to provide reasonable assurance that all confiscated firearms were actually transferred.

The DRT is responsible for the selection and due diligence review of all firearms to be submitted to criminal court for disposal approval. The selected firearms were included on an inventory list prepared by DRT and provided to us for attestation purposes.

Based upon our procedures, the firearms listed on Court Order P44386 were properly authorized and transferred. For 100% of the confiscated firearms selected for transfer (385 firearms), we agreed information from the DRT inventory list to each specific firearm. We reviewed, on a sample basis, documentation that showed due diligence had been performed prior to transferring the items. We also reviewed and compared a sample of firearms contained in the court order to the final DRT inventory list to ensure accuracy. Lastly, we witnessed the exchange of custody for transfer of all the firearms. We noted no material discrepancies and no further action is needed.

This agreed-upon procedures engagement was conducted in accordance with generally accepted government auditing standards and attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of P&E management and therefore auditors provide no assurances regarding the sufficiency of the procedures performed.

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These agreed upon procedures do not constitute an audit of the P&E firearms transfer process, the objective of which would have been the expression of an opinion on the compliance of the DRT with applicable policies, procedures, laws and accreditation standards. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters may have come to our attention that would have been reported to you.

This report is intended solely for the information and use of City officials and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

We appreciate the cooperation of 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
Michael Hardy, Deputy Chief of Special Operations, Police Services Division
Jeffrey Tow, Lieutenant Colonel, Administrative Services, Police Services Division
Trey Shull, Major Property and Evidence, Police Services Division
Sonja Hicks, Lieutenant, Property and Evidence, Police Services Division