



JIM STRICKLAND
MAYOR

EXECUTIVE DIVISION

July 26, 2016

Mr. Michael W. Rallings, Interim Director
Police Services Division
201 Poplar Avenue, Suite 1205
Memphis, TN 38103

Dear Director Rallings:

We have completed our attestation engagement of Property & Evidence (P&E) controlled substances (narcotics) and instruments destruction activity that concluded on July 26, 2016. Our primary objectives were to verify the proper approval and the integrity of the items being destroyed, and to provide reasonable assurance that all items were actually destroyed. A secondary objective was to verify that documentation exists for any items with material variances between the seizure and destruction weights.

To accomplish our objectives, we agreed 100% of the items, not stored in envelopes (heavier weights that will not fit into an envelope), to the inventory listing sent to the Court to obtain the destruction order. On the separate inventory listings for items stored in envelopes, we agreed a judgmental sample to the inventory listings sent to the Court for the destruction order. We observed the weighing of 100% of the heavier items. Auditors randomly selected and observed the chemical testing of items from all listings. We reviewed, on a sample basis, documentation that showed due diligence had been performed prior to committing the narcotics to destruction. Lastly, we observed the storage, control, transportation and final destruction of the items.

Based on our procedures, the items on Court Order P42478 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 audit. 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
Rowena Adams, Deputy Chief, Administrative Services, Police Services Division
Queen McMahan, Lieutenant Colonel, Administrative Services, Police Services Division
Michael Hardy, Deputy Chief of Special Operations, Police Services Division
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