



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

January 29, 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 of Property & Evidence (P&E) controlled substances (narcotics) destruction activity that concluded on January 29, 2015. 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 inventory list that was sent to the Court to obtain the destruction order. We observed the weighing of 100% of the 10 property receipts totaling 176 individual items. Auditors randomly selected and observed the chemical testing of items from nine of the ten property receipts. 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 P40896 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.

City of Memphis – Internal Audit  
Police Services Division  
P&E Narcotics Destruction  
January 29, 2015  
Page 2

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:**



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

c: A C Wharton, Jr., Mayor  
George M. Little, Chief Administrative Officer  
Anthony D. Berryhill, Deputy Director, Police Services Division  
Rowena Adams, Deputy Chief, Administrative Services, Police Services Division  
Queen McMahan, Lieutenant Colonel, Administrative Services, Police Services Division  
Richard W. Borgers, Major, Property and Evidence, Police Services Division