City of Memphis
TENNESSEE

JIM STRICKLAND
MAYOR

EXECUTIVE DIVISION

Independent Report of Internal Audit

March 18, 2021

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 controlled substances (narcotics). The narcotics were destroyed on March 16, 2021. Our primary objective was to verify the proper approval and integrity of the items being destroyed. A secondary objective was to verify the existence of documentation to support any items with material variances between the seizure and destruction weights. Lastly, our objective was to provide reasonable assurance that the narcotics were actually destroyed.

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

Based upon our procedures, the narcotics listed on Court Order P46445 were properly authorized and destroyed. For 100% of the confiscated narcotics (bulk) selected for destruction (33 property receipts totaling 33 individual items), we agreed information from the DRT inventory list to each specific narcotic, including weight and description. We reviewed, on a sample basis, documentation that showed due diligence had been performed prior to destroying the items. We judgmentally selected a sample of narcotics for chemical testing; however, the liquid in the testing kits were dried out. Therefore, we were unable to conduct chemical testing for the narcotics. Lastly, we witnessed the transportation and final destruction of all the narcotics. 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.

These agreed upon procedures do not constitute an audit of the P&E narcotics destruction 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 EL

Catrina McCollum, CFE, CICA, CMFO
Project Manager

APPROVED:

Debbie Banks, CFE, CICA, CMFO
City Auditor

c: Jim Strickland, Mayor
Doug McGowen, Chief Operating Officer
Chandell Ryan, 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
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