



JIM STRICKLAND
MAYOR

EXECUTIVE DIVISION

February 2, 2017

Mr. Michael Rallings, 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) regarding the final disposition of confiscated firearms. The firearms were transferred on February 2, 2017. Our primary objectives were 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 items. Lastly, our objective was to provide reasonable assurance that all firearms were actually transferred.

To accomplish our objectives, we agreed information for 100% of the firearms on Court Order P42963 to each specific firearm. We reviewed, on a sample basis, documentation that showed due diligence had been performed prior to transferring the items. Lastly, we observed the storage, control and final transfer of the firearms to the Firearms Training Unit.

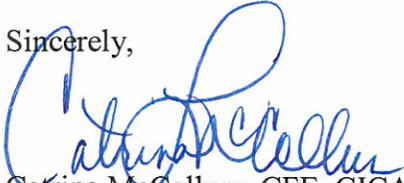
Based on our procedures, firearms selected for transfer were properly authorized and transferred. We noted no discrepancies and no further action is needed.

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. 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 disposition 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 let us know.

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
Jeffrey Tow, Lieutenant Colonel, Administrative Services, Police Services Division
Michael Hardy, Deputy Chief of Special Operations, Police Services Division
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Stephen Oliver, Lieutenant, Firearms Training Unit, Police Services Division