



JIM STRICKLAND  
MAYOR

EXECUTIVE DIVISION

TENNESSEE

**Independent Report of Internal Audit**

August 3, 2023

Ms. Cerelyn “CJ” Davis, Chief  
Police Services Division  
170 N. Main Street, Room 1201  
Memphis, TN 38103

Dear Chief Davis:

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 a controlled substances destruction project for narcotics. The controlled substances were destroyed on July 26, 2023.

An agreed-upon procedures engagement involves the auditor performing specific procedures that the engaging party has agreed to and acknowledged to be appropriate for the engagement’s intended purpose and reporting on findings based on the procedures performed.

The DRT was responsible for executing standard operating procedures related to the selection, and release of controlled substances included in this engagement. Additionally, the DRT was responsible for conducting appropriate research to confirm whether selected controlled substances were eligible for disposition. The DRT has agreed to and acknowledged that the procedures performed were appropriate for the purpose of this engagement.

Our primary objective for this engagement was to determine if narcotics selected for destruction were in accordance with *Tennessee Code Annotated, sections 53-11-203 Procedure Final When No Claim Interposed* and *53-11-451(k) Goods Subject to Forfeiture – Seizure – Disposition*. Our secondary objective was to confirm whether items with material variances (greater than 12%) between seizure and destruction weights were justified. Lastly, our objective was to provide reasonable assurance that the narcotics were actually destroyed.

This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings related to controlled substances listed on Court Order P-47804 are as follows:

- **Trace a judgmental sample of envelopes selected from the DRT inventory list to the actual narcotics envelopes and vouch a judgmental sample of narcotics envelopes to the DRT inventory list to confirm the inventory list matches the actual narcotic selected for destruction (envelopes).**

The inventory spreadsheet obtained from DRT contained a total of 619 narcotics envelopes and three (3) bulk items. We went on-site to conduct the narcotics inventory validation. We traced and vouched a judgmental sample of 208 items and validated the receipt number, defendant name, drug description, and seizure weight.

We noted two discrepancies. One description was mislabeled, and one item was not listed on the inventory spreadsheet. We confirmed the unlisted item was eligible to be destroyed and DRT made the correction on the final inventory listing. After DRT added the item to the revised inventory listing, the total number of items to be destroyed increased to 623.

- **Select a random sample of narcotics to request supporting documentation regarding case disposition to confirm selected controlled substances were eligible to be destroyed.**

We selected a random sample of 50 items to request documentation showing they were released for destruction. We also selected an additional 20 items (from the 50) and requested additional supporting documentation (i.e., Visions screen-print) to prove they were listed in the Visions database. We obtained and reviewed supporting documentation for all 50 items selected in our sample testing. Based on our review, all sampled narcotics selected in our sample testing were eligible to be destroyed.

- **Request and review justification for all items with material variances (greater than 12%) between the seizure and destruction weights.**

There were no items with weight variances greater than 12%. The only items that were weighed were the three bulk items. We opted not to weigh any envelopes due to the low weight measurements (grams).

- **Select a judgmental sample of narcotics to observe chemical testing.**

We selected a judgmental sample of 14 property receipts for chemical testing. Eight narcotics tested negative and six tested positive.

- **Compare a judgmental sample of items from the final DRT inventory list to the inventory list approved by the court to confirm accuracy.**

We selected a judgmental sample of items from the final DRT inventory list, including the two discrepancies notated during initial testing, and compared them to the items on Court Order P-47804. We confirmed all discrepancies were corrected and only required changes were made prior to court order approval.



- **Witness the transportation and final destruction of all the controlled substances selected for destruction.**

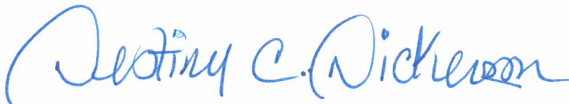
We witnessed the transportation and final destruction of all narcotics selected for destruction on July 26, 2023.

We conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the controlled substances destruction project for narcotics. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might 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 is not intended to be, 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 are required to be independent of Police Services Division, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to the agreed upon procedures engagement. We appreciate the cooperation of P&E management and staff during our engagement. If we can be of further assistance, please advise.

Sincerely,



Destiny Dickerson  
Auditor-In-Charge



Catrina McCollum, CFE, CICA, CMFO  
Project Manager

**APPROVED:**



Debbie Banks, CFE, CICA, CMFO  
City Auditor

- c: Jim Strickland, Mayor  
Chandell Ryan, Chief Operating Officer  
Antonio Adams, Deputy Chief Operating Officer  
Shawn Jones, Assistant Chief, Administrative Services, Police Services Division  
Sharonda Hampton, Deputy Chief, Administrative Services, Police Services Division  
Michael Hardy, Deputy Chief of Special Operations, Police Services Division  
James Carson, Major, Property and Evidence, Police Services Division  
James Boyland, Lieutenant, Property and Evidence, Police Services Division