City of MEMPHIS TENNESSEE

Paul A. Young
MAYOR

Executive Division

Independent Report of Internal Audit

July 29, 2025

Ms. Cerelyn "CJ" Davis, Interim Chief
Police Services Division
170 N. Main Street, Room 1201
Memphis, Tennessee 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 confiscated firearms. This project initially started as a transfer, but transitioned to a destruction, effective September 12, 2024. During that time, the project experienced a prolonged delay due to unforeseen circumstances. The firearms were ultimately destroyed on July 15, 2025.

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 confiscated firearms included in this engagement. Additionally, the DRT was responsible for conducting appropriate research to confirm whether selected firearms 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 confiscated firearms selected for destruction were disposed in accordance with *Tennessee Code Annotated, section 39-17-1317(b), Confiscation and disposition of confiscated weapons*. Our secondary objective was to provide reasonable assurance that the DRT performed due diligence to confirm the firearms were no longer needed as evidence prior to destruction. Lastly, our objective was to provide reasonable assurance that the confiscated firearms were 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 firearms listed on Court Order P48412 are as follows:

- **For 100% of the confiscated firearms documented on the initial DRT inventory list, compare pertinent details such as property receipt and serial number to confirm the inventory list matches the actual firearm selected for destruction.**

  The inventory spreadsheet from DRT personnel contained a total of 469 firearms selected for destruction. We went on-site to conduct an inventory validation to verify that all weapons physically present were included on the inventory spreadsheet. We noted minor discrepancies where pertinent details on the inventory listing did not match the information imprinted on the actual firearm. We confirmed all nine (9) discrepancies were corrected prior to obtaining the final court order.

  After the validation testing, DRT requested the removal of a firearm from the inventory spreadsheet due to the corrected serial number being reported stolen in their database. We confirmed that the firearm was stolen. After DRT removed the firearm from the inventory spreadsheet, the total number of firearms listed for destruction reduced to 468.

- **Select a random sample of firearms to request supporting documentation regarding case disposition to confirm selected firearms are 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 the supporting documentation for all 50 items selected in our sample testing. Based on our review, all sampled firearms selected in our sample testing were eligible to be destroyed.

- **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 nine (9) discrepancies notated during initial testing, and compared them to the items on Court Order P48412. We confirmed all discrepancies were corrected and only the required changes were made prior to court order approval.

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

  We witnessed the transportation and final destruction of all firearms selected for destruction on July 15, 2025.

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 confiscated firearms destruction. 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,

Erika Lofton
Auditor-In-Charge

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Project Manager

APPROVED:

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