



City of Chattanooga

Stan Sewell
Director

INTERNAL AUDIT
City Hall
Chattanooga, Tennessee 37402

Ron Littlefield
Mayor

April 2, 2009

Mayor and City Council
City of Chattanooga
Chattanooga, TN 37402

RE: Post Audit Review of Police Department Impounds and Property Room, Audit 08-04

Dear Mayor Littlefield and Council Members:

On August 18, 2008, the Internal Audit Division released an audit on the Police Department's Impound and Property room. We performed certain procedures, as enumerated below, with respect to activities of the Police Property and Evidence Unit in order to render a conclusion on the status of the recommendations made as a result of that audit.

This Post Audit Review consisted principally of inquiries of City personnel and examinations of various supporting documentation. It was substantially less in scope than an audit in accordance with generally accepted government auditing standards.

The evidence obtained provided a reasonable basis for our conclusions; however, had an audit been performed, other matters might have come to our attention that would have been reported to you and our conclusions may have been modified.

The conclusions of Audit 08-04 were that:

1. Written policies and procedures exist for property submitted to the property/evidence unit and they provide sufficient internal control.
2. Items are adequately safeguarded.
3. Items placed in custody of the property/evidence unit are present or sufficient documentation of disposal exists.

The audit contained four (4) recommendations that addressed the audit's findings. Based on the review performed, we concluded that none of the recommendations were implemented.

Recommendations Not Implemented 1 to 4

We recommended (Recommendation 1) that the Police administration should install a remote activated (magnetic) lock on the exterior door to the sign-in area along with an external camera allowing staff to determine who is at the door. Or, police administration should install a bullet proof window that is secured by heavily reinforced framing. Rear door security should also be enhanced.

We recommended (Recommendation 2) that the Police administration should install a camera system to monitor interior areas of the property room. In particular, the system should be capable of data storage in a secured area, possibly the adjacent facility.

We recommended (Recommendation 3) that the Police administration should consider expansion of space or relocation for the property room.

We recommended (Recommendation 4) that the Police administration should consider entering all property information into the electronic system. Further, they should consider a software system that is specifically designed for records/property management that includes bar codes or RFID. Should administration choose to continue using VISIONS for inventory purposes, we would recommend they investigate the ability to integrate bar code or RFID.

Based upon discussions with personnel of the Police Property and Evidence Unit, they are not aware of any budgeted funds allocated to implement the corrective actions suggested in the audit.

We thank the personnel in Police Property and Evidence Unit for their assistance in conducting this review. We will consider this report to be final unless directed to continue our review.

Sincerely,



Stan Sewell, CPA, CGFM
Director of Internal Audit

cc: Dan Johnson, Chief of Staff
Freeman Cooper, Chief of Police
Sgt. Craig Johnson, Property/Evidence Unit Sergeant