

**Post-Audit Review 19-07:  
Chattanooga Police Department  
Property and Evidence Section**

**December 2020**

**City Auditor**

Stan Sewell, CPA, CGFM, CFE

**Senior Auditor**

Jeff Connor, JD, CFE





# OFFICE OF INTERNAL AUDIT

## Stan Sewell, City Auditor

December 4, 2020

To: Mayor Andy Berke  
City Council Members

**Subject: Post-Audit Review of CPD Property and Evidence Section (Audit Report #19-07)**

Dear Mayor Berke and City Council Members:

Attached is a summary report on the status of recommendations from our 2020 Chattanooga Police Department (CPD) Property and Evidence Section audit report. The purpose of this report is to confirm whether, and to what degree, the CPD has implemented the recommendations made in the original audit.

Our audit concluded that the CPD Property and Evidence Section maintains adequate control procedures and physical security over property and evidence taken into police custody. However, we recommended certain actions to optimize control procedures and improve storage efficiency. We are pleased to report the CPD has implemented all audit recommendations.

Our Post-Audit Review consisted primarily of interviews with CPD personnel and examination of supporting documentation. The evidence we obtained provided a reasonable basis for our conclusions. However, the issues discussed in this report are not the result of an audit performed in accordance with generally accepted government auditing standards. Had we performed such an audit, additional issues might have been reported.

Sincerely,

Stan Sewell, CPA, CGFM, CFE  
City Auditor

Attachment

cc: Audit Committee Members  
David Roddy, Police Chief  
Kerry Hayes, Chief of Staff  
Maura Sullivan, COO  
Jason Irvin, Assistant Chief, Special Operations Bureau  
Tim Tomisek, Lieutenant, Support Services/SORT/CIT  
Christopher Selman, Accreditation and Staff Inspection  
Jim Arnette, Tennessee Local Government Audit

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## RECOMMENDATIONS FULLY IMPLEMENTED (3)

<i>Recommendation</i>	<i>Actions Taken</i>
<p>1. We recommended the Accreditation and Staff Inspection team expand the scope of future examinations to include reviewing records in the P&amp;E database for accuracy.</p>	<p>Beginning in 2020, annual CALEA inspections by the Accreditation and Staff Inspection team shall include reviewing data in the P&amp;E database for accuracy.</p>
<p>2. We recommended CPD management reinforce through training departmental expectations and requirements for timely submission of evidence/property. In addition, although CPD policy exempts Major Crime/CSU cases from this particular requirement, we recommended management consider revising CPD Policy Manual OPS-17 to exempt Major Crime/CSU cases <u>only</u> if exceptional circumstances exist as defined by policy. Alternatively, we recommended adding language to the manual clarifying that officers should submit items recovered in Major Crime/CSU cases as soon as reasonably practical.</p>	<p>CPD updated electronic training modules and uploaded the updated material to PWR DMS. Officers are required to certify completion of the training and have on-demand access to the training. Additionally, CPD revised policy and procedures clarifying expectations for Major Case/CSU cases regarding the timely submission of evidence.</p>
<p>3. We recommended CPD management develop a strategic plan to dispose of contraband firearms no longer needed for evidentiary purposes, with clearly defined roles and responsibilities, oversight, and a retention/disposal schedule.</p>	<p>CPD has contracted with Accurate Law Enforcement (ALE) to dispose of contraband firearms no longer needed for evidentiary purposes.</p>

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