



**STATE OF TENNESSEE  
COMPTROLLER OF THE TREASURY  
DIVISION OF INVESTIGATIONS**

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Comptroller of the Treasury

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April 10, 2013

Honorable Mayor and Members of the  
Board of Aldermen  
City of Grand Junction  
P. O. Box 129  
Grand Junction, TN 38039

Ladies and Gentlemen:

The Comptroller's Division of Investigations conducted an investigative audit of selected records of the City of Grand Junction Police Department. This investigation was conducted at the request of and in cooperation with the Tennessee Bureau of Investigation in response to a reported burglary on March 10, 2012. The burglary involved the Grand Junction Police Department offices and evidence safe. This investigation was limited to an inventory of the evidence safe, as well as a review of arrest reports and purchases made on behalf of the police department. The investigation focused on the period December 1, 2010, through March 31, 2012; however, when warranted, the scope was expanded. The investigative audit revealed the following:

- Some seized property, including certain drugs and guns, was not in police custody and could not be located.
- City personnel failed to adequately review fuel purchases for reasonableness. Records of purchases made with a fuel card assigned to the police department indicated that on at least 20 occasions, the gallons of fuel purchased for police vehicles exceeded the fuel tank capacity of the vehicles.
- The police department did not properly and promptly dispose of some seized drugs and guns.

### **INVESTIGATIVE FINDINGS**

1. **FINDING: Some property seized by police department staff pursuant to state law, including certain drugs and guns, could not be located**

An inventory of the Grand Junction Police Department's evidence safe, conducted on May 15, 2012, by Comptroller investigators, and the related review of evidence reports and other related documentation, identified property seized from December 1, 2010, through March 10, 2012, that was not in the evidence safe and could not be located. The missing property included two handguns, 15 prescription pills, and small quantities of marijuana, and cocaine. In fact, our investigative audit revealed that the evidence safe held no items seized as evidence prior to the reported burglary of the evidence safe on March 10, 2012.<sup>1</sup>

2. **FINDING: Gallons of gasoline purchased using fuel cards assigned to the police department often exceeded fuel tank capacity of the vehicle being fueled**

Our review of fuel purchases revealed that between December 1, 2010, and March 31, 2012, 20 separate gasoline purchases using police department fuel cards exceeded the fuel tank capacity of the city's police cruisers. The total cost of these 20 fuel purchases was \$1,523. During this period, only the former police chief<sup>2</sup> and one other police officer were authorized to use fuel cards and make fuel purchases for the police department. Payroll time sheets and personnel records indicated that only the former police chief was on duty or available when every one of the questionable purchases was made.

### **INTERNAL CONTROL AND COMPLIANCE DEFICIENCIES FINDINGS**

Presented below are findings related to internal control and compliance deficiencies noted during the investigative audit that we believe warrant the attention of city officials.

1. **FINDING: Police department failed to promptly dispose of some confiscated drugs and weapons**

The police department maintained custody of drugs and drug paraphernalia seized pursuant to Section 53-11-451, *Tennessee Code Annotated*; however, the department did

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<sup>1</sup> The document examination period and related inventory extended beyond the date of the reported burglary. All items identified as being seized after March 10, 2012, were adequately documented and located in the evidence safe.

<sup>2</sup> For purposes of this report, former police chief refers to Patrick Ryan.

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not follow the procedures set forth in state statutes for the disposal of those items. Our investigative audit revealed that the police department failed to destroy applicable seized drugs and drug paraphernalia annually as required by state law. In addition, the department failed to properly and promptly dispose of weapons that were no longer needed as evidence. Section 53-11-451(j), *Tennessee Code Annotated*, requires an annual inventory of drug evidence, as well as proper disposal and destruction of drug evidence no longer required for any pending or potential judicial proceeding. Section 39-17-1317(g)(1), *Tennessee Code Annotated*, requires that any weapon held as evidence be properly disposed of within 180 days of the last legal proceeding. Section 39-17-1317(b), *Tennessee Code Annotated*, allows contraband weapons to be sold or used for legitimate law enforcement purposes at the discretion of the court.

2. **FINDING: Inadequate control over city fueling**

There was no documentation on file for fuel purchases paid with city funds and, therefore, no systematic review to determine if they were made for a lawful municipal purpose. Designated city personnel were assigned fuel cards which allowed users to obtain fuel from retail gas stations. The former police chief and another police officer were each assigned cards designated for police department use. The documentation related to these cards did not specify the vehicle for which the purchase was made, the odometer reading, or the location of purchase. Our review of fuel invoices revealed multiple fuel purchases ostensibly made for police cruisers which exceeded the fuel tank capacity of those vehicles.

Section 6-56-112, *Tennessee Code Annotated*, requires that all expenditures of money by a municipality must be for a lawful municipal purpose.

The mayor and members of the board of aldermen should take immediate action to resolve these issues. If you have any questions concerning the above, please contact me.

Sincerely,



L. Rene Brison, CPA, CFE, Assistant Director  
Division of Investigations

LRB/RAD