



**STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF MUNICIPAL AUDIT**

Justin P. Wilson
Comptroller of the Treasury

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Dennis F. Dycus, CPA, CFE, Director
Division of Municipal Audit

July 23, 2009

Honorable William L. Gibbons
District Attorney General
30th Judicial District
201 Poplar Avenue, Third Floor
Memphis, TN 38103-3937

Dear General Gibbons:

We have completed our investigative audit of the Memphis Sexual Assault Resource Center [Center]. The investigative audit was limited to specific concerns you raised in your letter dated May 18, 2009.

We determined that between July 1, 2007, and March 31, 2009, all state payments made from the Criminal Injuries Compensation Fund reimbursing the Center for sexual assault forensic examinations were properly deposited into a city bank account. In addition, we determined that these payments, totaling \$657,180, had been properly accounted for in the city's accounting records. These funds were under the control of the City of Memphis Division of Finance and were disbursed in accordance with city purchasing procedures. Auditors also looked at all invoices and other supporting documentation at the Center. Based on that review, nothing came to their attention that would suggest these funds were used for anything other than appropriate Center expenses.

Our review of the Center's operations found a methodical and organized process for documenting forensic examinations performed by the Center's personnel. Nothing came to our attention that indicated the forensic examinations for which the Center was reimbursed had not been performed. Although we noted that the period between the forensic examination and the filing of a reimbursement claim often exceeded 100 days¹, our inquiry noted no instances of noncompliance with the guidelines and procedures for reimbursement established by the state treasurer.

As you are aware, the Center transitioned from a component of the City of Memphis to a component of Shelby County effective July 1, 2009. County officials began reviewing and evaluating the operations of the Center in July 2009. As a result, the processes and practices that

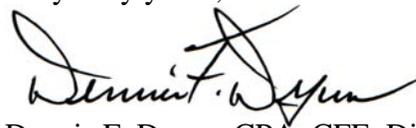
¹ Guidelines require claim for reimbursement within one year of examination

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were in place during the period of our review are subject to modification based on the county's assessment.

Based on the above, I do not anticipate any additional work unless you request me to do so. If you have any questions, please contact me.

Very truly yours,

A handwritten signature in black ink, appearing to read "Dennis F. Dycus". The signature is fluid and cursive, with a large initial "D" and "F".

Dennis F. Dycus, CPA, CFE, Director
Division of Municipal Audit

xc: Honorable William C. Bright
Assistant District Attorney General

Dr. Betty Winter, Director
Memphis Sexual Assault Resource Center

David H. Lillard, Jr., State Treasurer
Tennessee Department of Treasury