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DIVISION OF MUNICIPAL AUDIT

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

April 22, 2004

Mr. James Jackson, Police Chief  
South Pittsburg Police Department  
205 Elm Street  
South Pittsburg, TN 37380

Dear Chief Jackson:

We have completed our investigative audit of the South Pittsburg Police Department. The examination focused on the period January 1, 2002, through March 31, 2004. However, when warranted, this scope was expanded. The audit focused on the drug fund and property and evidence. Our audit revealed the following weaknesses:

◆ **Handling and disposal of property and evidence**

The police department's log of confiscated items in the department's custody was not complete. Several items, including weapons, were not identified by case or serial number. Several seized weapons were not logged on the police department's property log. In addition, evidence was not inventoried annually and appropriately disposed of when it was no longer required for court.

Section 53-11-451, *Tennessee Code Annotated*, sets forth the following procedures relating to the disposal of seized controlled substances and drug paraphernalia which have been held as evidence or exhibits for cases which have been concluded:

- (1) The clerk of the court having custody of the property to be disposed of shall, no less than once annually, inventory the same and prepare a list of the property proposed to be destroyed with references to the cases involved and the name of the case, the case number and date when such property was used;

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(2) The clerk shall submit the inventory list with a filed petition to the court and shall serve a copy of the petition upon the district attorney general. After determining that the listed property is not needed as evidence in any pending or potential judicial proceeding, the court shall order the property to be destroyed; and

(3) The clerk, or such deputy clerk as the clerk may designate, shall completely destroy each item by cutting, crushing, burning or melting and shall file, together with the petition and order relating to the destroyed property, an affidavit concerning such destruction, showing a description of each item, the method of destruction, the date and place of destruction, and the names and addresses of all witnesses to the destruction.

Section 37-17-1317, *Tennessee Code Annotated*, sets forth the following procedures relating to the disposal of confiscated weapons. In addition, this section also requires a written court order for disposition of a confiscated weapon by sale, destruction, or use for legitimate law enforcement purposes. This section further states that

(1) A weapon that may be evidence in an official proceeding shall be retained or otherwise preserved in accordance with the rules or practices regulating the preservation of evidence. Any such weapon shall be sold, destroyed or retained for legitimate law enforcement purposes not less than sixty (60) days nor more than one hundred eighty (180) days after the last legal proceeding involving the weapon; or

(2) Any weapon that has been stolen or borrowed from its owner, and the owner was not involved in the offense for which the weapon was confiscated, shall be returned to the owner if permitted by law.

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◆ **Required forms not used for confidential drug fund transactions**

Confidential drug fund transactions were not always properly documented through the use of prescribed forms. *Procedures for Handling Cash Transactions Related to Undercover Investigative Operations of County and Municipal Drug Enforcement Programs*, developed pursuant to Section 39-17-420(f), *Tennessee Code Annotated*, describes those required procedures and includes prescribed forms for the proper documentation of confidential drug fund transactions.

Please take the appropriate corrective action. If you have any questions, please do not hesitate to contact my office.

Sincerely,

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