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**MEMORANDUM FROM THE INTERNAL AUDITOR**

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**TO:** Larry Klein, Colonel Bryan Carter  
**Cc:** Audit Committee

**FROM:** Allison Hudson, Compliance Officer

**DATE:** January 15, 2016

**RE:** Narcotics Disposal

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In accordance with the Fiscal Year 2015-16 Annual Audit Plan, I participated in the Police Department's narcotics disposal process with Evidence Technicians Dawn Bayless and Angie Keller on January 7, 2016. As mentioned previously, I have been participating in these disposals due to the recent vacancy of the City's Internal Auditor. I received prior training and instruction from the City's former Internal Auditor on the procedures associated with this task. Once the City's new Internal Auditor begins their employment I will transfer the responsibilities of this task over to them and shall train them accordingly.

My involvement consisted of verifying that all narcotics tagged for disposal were appropriately transferred from the evidence packages to the destruction container, ultimately to be destroyed in the Kenton County Animal Services incinerator. Evidence Technician Dawn Bayless was responsible for the physical transfer of the narcotics to the biohazard disposal bag and for appropriately notating the property destruction in the Police Department's Evidence Management System.

On January 7, 2016 the Covington Police Department destroyed 209 individual packages of narcotics and narcotics paraphernalia. The 209 packages represent evidence from 133 criminal cases spanning from 2005 through 2015 that have been released for destruction.

Having an independent verification of the narcotics disposal process significantly strengthens the controls of the process and should protect Police Department personnel from potential fabricated complaints with respect to this high risk activity.

