

September 3, 2008

Controller Annise D. Parker  
Office of the City Controller  
City of Houston  
901 Bagby, 8<sup>th</sup> Floor  
Houston, Texas 77002

Re: Houston Police Department - Conducted Energy Device Program - Performance Audit

Dear Controller Parker:

Mir•Fox & Rodriguez, P.C. (MFR) has completed the performance audit of the City of Houston's (the City's) Police Department (HPD) Conducted Energy Device (CED or commonly known as Taser) Program as outlined in our engagement letter dated March 30, 2007 under Contract No. 56546.

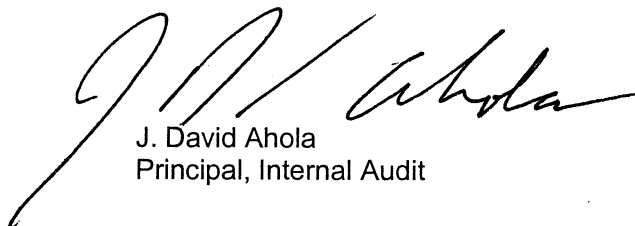
The purpose of the performance audit was to include determining to what extent HPD was achieving its CED program goals and objectives; complying with General Orders (GOs), City Policies and Procedures; and its Standard Operating Procedures. In addition, the audit was to determine whether the CED Program was being effectively managed. The audit did not address any potential medical implications as a result of receiving a CED electrical discharge. MFR formed a multidisciplinary performance audit team (Audit Team) consisting of experts from the University of Houston Center for Public Policy; Rice University; University of San Francisco; Sam Houston State University College of Criminal Justice; and Prototype, Fusion & Modeling, LLC.

Our overall conclusion, assessment, observations, and recommendations noted during our performance audit of the CED Program are presented in the attached report. Our procedures were performed through March 31, 2008 and have not been updated since that date. Our observations included in this report are the only matters that came to our attention based on the procedures performed.

This report is intended solely for the information and use of the City Officials, the Office of the City Controller, and is not intended to be used for any other purpose. The Audit Team is pleased to have been given the opportunity to work on this engagement and MFR greatly appreciated the cooperation received from your office and HPD.

Very truly yours,

Mir•Fox & Rodriguez, P.C.



J. David Ahola  
Principal, Internal Audit

JDA/ea