



Fixed Asset Verification - Community Safety and Compliance Department

Division of Inspector General **Neil Kelly, Clerk of the Circuit and County Courts** **Audit Report**

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Inspector General

Audit Conducted by:
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October 24, 2014

Board of County Commissioners

We have conducted our verification of the FY 2014 Fixed Assets for the Community Safety and Compliance Department as scheduled per the Clerk's Annual Inspector General Audit Plan.

We appreciate the cooperation and assistance provided by the Community Safety and Compliance Department and all other local county and governmental entities contacted during the course of our audit.

Respectfully Submitted,

Bob Melton

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Inspector General

BM/sp

CC: Honorable Neil Kelly, Clerk of Circuit & County Courts
David Heath, County Manager
Brian Sheahan, Director of Community Safety and Compliance

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INTRODUCTION

Scope and Methodology

We conducted Fixed Asset Verifications for the Community Safety and Compliance Department fixed assets (on a sample basis), as scheduled per our Annual Audit Plan. Our audit objectives were to:

1. Determine whether fixed assets are reasonably present and accounted for properly.
2. Determine whether fixed assets purchased during the current fiscal year are present and accounted for properly.

To determine whether all fixed assets are reasonably present and accounted for, we obtained a list of all Community Safety and Compliance fixed assets as reported in the County's asset accounting software, selected a random sample of fixed assets to verify, and physically viewed each randomly selected fixed asset or appropriate disposal paperwork to account for the asset.

To determine whether all fixed assets purchased during the current fiscal year are present and accounted for, we obtained a list of all fixed assets purchased in the current year. As there were no fixed assets purchased during the audit period, no further steps were performed.

Our audit included such tests of records and other auditing procedures, as we considered necessary in the circumstances. The audit period was October 1, 2013 through July 31, 2014. However, transactions, processes, and situations reviewed were not limited by the audit period.

Overall Conclusion

We conclude that fixed assets are reasonably present and accounted for properly.

Background

The Board of County Commissioners is responsible and accountable for all fixed assets acquired for its employees' use. The Community Safety and Compliance Department, which encompasses the Animal Services, Code Enforcement and Probation Divisions, maintains a combined total of 74 fixed assets totaling \$770,437. We determined that no new fixed assets were purchased during the fiscal year.

Division	Total Assets	Total Asset Value
Animal Services	61	\$606,777
Code Enforcement	11	\$149,686
Probation	2	\$13,974
Total	74	\$770,437

Tangible personal property with a value or cost of \$1,000 or greater and a useful life of at least one year must be recorded in the County's financial system as property for inventory purposes.

OPPORTUNITIES FOR IMPROVEMENT

We noted no Opportunities for Improvement. Our audit was neither designed nor intended to be a detailed study of every relevant system, procedure, or transaction.