REPORT NO. 2013-37

TO: Tim Closterman, Director
    Communications Department

FROM: Hector Collazo, Jr., Director/Inspector General
      Division of Inspector General

DIST: Mark Woodard, Assistant County Administrator, Chief of Staff
      Ken Burke, Clerk of the Circuit Court and Comptroller
      Claretha Harris, Chief Deputy Director, Finance Division

SUBJECT: Observation of Communications Department's
         Annual Physical Inventory of Fixed Assets

DATE: November 15, 2013

This letter serves to inform you that the Division of Inspector General completed its
observation of the Communications Department conducting their Annual Physical
Inventory of Fixed Assets on July 22, 2013.

Our objectives were:

1. To observe your staff as they performed the inventory to determine if they were
   complying with the required inventory procedures, and

2. To test and verify, on a sample basis, the asset counts recorded by your staff.

We are pleased to report, based on our observations, that:

1. Your staff was in compliance with the inventory procedures, and

2. Our test counts agreed with those of your staff.

Our audit was conducted in accordance with the International Standards for the
Professional Practice of Internal Auditing and the Standards for Offices of Inspector
General, and accordingly, included such tests of records and other auditing procedures
as we considered necessary in the circumstances.
Our audit was neither designed nor intended to be a detailed study of every relevant system, procedure, or transaction. Accordingly, our review may not be all-inclusive of areas where improvement may be needed.

We appreciate your staff’s cooperation in this matter. If you have any questions, please feel free to call me at 464-8371.