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Report No. 2014-11

TO: Maureen Freaney, Bureau Director
Animal Services

FROM: Hector Collazo, Jr., Inspector General/Chief Audit Executive 
Division of Inspector General

DIST: Bruce Moeller, Executive Director, Safety and Emergency Services
Ken Burke, CPA, Clerk of the Circuit Court and Comptroller
Claretha Harris, Chief Deputy Director, Finance Division

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

This letter serves to inform you that the Division of Inspector General completed its observation of the Animal Services Department conducting their Annual Physical Inventory of Fixed Assets on April 17, 2014.

Our objectives were:

1. To observe your staff as they performed the inventory to determine that 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.



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