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Report No. 2015-15

TO: Robert Powell, Utilities Department Director
James Dulaney, Utilities Plant Operations Division Manager

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

DIST: Ken Burke, CPA, Clerk of the Circuit Court and Comptroller
Claretha Harris, Chief Deputy Director, Finance Division

SUBJECT: Inspector General's Observation of South Cross Bayou Water Reclamation Facility's Annual Physical Inventory of Fixed Assets

DATE: June 5, 2015

This letter serves to inform you that the Division of Inspector General completed its observation of the South Cross Bayou Water Reclamation Facility conducting their annual physical inventory of fixed assets on May 14, 2015.

Our objectives were to:

1. Observe staff as they perform the physical inventory to determine compliance with required inventory procedures.
2. Test and verify, on a sample basis, the asset counts recorded by staff.

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

1. Staff was in compliance with required 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 *Principles and Standards for Offices of Inspector General*, and accordingly, included such tests of records and other auditing procedures as we considered necessary in the circumstances.

We appreciate your staff's cooperation during this audit.

