

Ken Burke, CPA

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Report No. 2017-25

TO: Andrew Pupke, Director
Real Estate Management

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

DIST: Ken Burke, CPA, Clerk of the Circuit Court and Comptroller
Clairetha Harris, Chief Deputy Director, Finance Division
Donald Moore, Manager, Fleet Management

SUBJECT: Inspector General's Observation of Fleet Management's
Annual Physical Inventory of Fixed Assets

DATE: November 20, 2017

This letter serves to inform you that the Division of Inspector General completed its observation of the annual physical inventory of the fixed assets for Fleet Management on October 5, 2017.

Our objectives were to:

1. Interview and observe staff conducting the department's physical inventory to determine compliance with required inventory procedures.
2. Test and verify, on a sample basis, the assets recorded by 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 conclude that the department's physical inventory is performed in compliance with required inventory procedures, and our sample tests agreed with those of Fleet Management staff. The sample tested resulted in one unaccounted for asset, but appropriate procedures were followed in the handling of the discrepancy. This is the second year of the asset being



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unaccounted for, and paperwork has been submitted to have the item removed from the inventory records according to policy. The unaccounted for asset was put into service in 2000 and had a net book value (NBV) of \$0.

We appreciate your staff's cooperation during this audit.