This letter serves to inform you that the Division of Inspector General completed its observation of the annual physical inventory of fixed assets for Clerk’s Technology on December 18, 2018.

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 Clerk’s Technology physical inventory was performed in compliance with required inventory procedures and our sample tests agreed with those of your staff.

We appreciate your staff’s cooperation during this audit.