



# COLLIN COUNTY

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Date: February 29, 2012  
To: Dan C. James, Facilities Director  
From: Jeff May, County Auditor   
Subject: Annual Facilities Inventory FY11 - Final

Internal Audit personnel met with the Parts Specialist and Building Maintenance Technician to observe and perform a review of the physical inventory at Building Facilities on September 28, 2011. The audit objectives were to ensure county property is properly accounted for, accurately recorded, and adequately safeguarded.

We counted 100% of the 13 total items listed on the Janitorial Inventory valued at \$12,301.41 and did not identify any variances between the physical count and the perpetual inventory.

We counted 100% of the 833 total items listed on the Facilities Inventory valued at \$190,834.95. During the review, the physical inventory count was lower than the perpetual inventory with a variance of 71 items for a difference of \$499.43 (0.2%). The Facilities inventory count was approved and became the 2012 beginning inventory balance.

The count and review was not intended to be a comprehensive examination of the inventory procedures. Accordingly, the findings presented in this report should not be considered as all-inclusive of areas where improvements may be needed.

Your personnel were extremely helpful and courteous in assisting with questions and the inventory was maintained in a professional manner. The procedures used to maintain the inventory were efficient. All the inventory items were well organized.

If you have any questions or need additional assistance, please call the Auditor's office.