



Audit Report
Facilities & Facilities Janitorial
Annual Inventory Audit – FY2019
Status: Final

For action:

Dan James

Director of Facilities

For information:

Linda Riggs

County Auditor

Kristine Malone

First Assistant Auditor

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Report Summary

As part of the End of Year procedures, an inventory audit of the Facilities & Facilities Janitorial was conducted.

The overall objective of the audit was to provide assurance that county assets were intact and accounted for and that internal controls are in place to ensure:

- Inventory recorded in the financial records exist, is accurately reported, and adequately safeguarded
- The operations of the office conform to prescribed procedures
- Exposure to potential risk is minimized

The audit scope included a count of all inventory on hand at the end of the fiscal year and a review of inventory procedures and internal controls.

The results of the testing did not disclose any instances of non-compliance. However, the audit was not intended to provide absolute assurance there are no procedures, activities, or controls that could be strengthened. The objective was to provide reasonable assurance County assets are safeguarded and appropriately managed.

The time and assistance provided by the Facilities & Janitorial Facilities staff in completing the audit is greatly appreciated.