



Audit Report
Public Works-Equipment Services Parts
Annual Inventory Audit – FY2020
Status: Final

For action:

Jon Kleinheksel

Public Services

For information:

Linda Riggs

County Auditor

Kristine Malone

Assistant Auditor

Audit Report
Public Works-Equipment Services Parts
Annual Inventory Audit – FY2020

Report Summary

As part of the End of Year procedures, an inventory audit of the Public Works-Equipment Services Parts 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 Public Works-Equipment Services Parts staff in completing the audit is greatly appreciated.