



**QUARTERLY INVENTORY AUDIT REPORT
JUSTICE CENTER & MINIMUM SECURITY KITCHENS
OCTOBER 1, 2022 – MARCH 31, 2023
STATUS: FINAL**

For action:
James Skinner

Sheriff

For information:
Linda Riggs
Kristine Malone

County Auditor
First Assistant Auditor

Quarterly Inventory Audit Report
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Report Summary

As part of the quarterly procedures, an inventory audit of the Justice Center & Minimum Security Kitchens was conducted.

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

- Inventory recorded in the financial records exists, 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 quarter and a review of inventory procedures.

The results of the testing disclosed one or more 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 asset records are accurate; the property record therein is adequately safeguarded and appropriately managed.

The time and assistance provided by the Sheriff and their staff during this engagement is greatly appreciated.