



**AUDIT REPORT**  
**FACILITIES & FACILITIES JANITORIAL**  
**ANNUAL INVENTORY AUDIT – FY2025**  
**STATUS: FINAL**

**For action:**  
Luis Palma

Director of Facilities

**For information:**  
Robert D. Cone  
Kristine Malone

County Auditor  
First Assistant Auditor

**Audit Report**  
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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 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 fiscal year and a review of inventory procedures.

The results of the testing did not identify 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 asset records are accurate; the property record therein is adequately safeguarded and appropriately managed.

The time and assistance provided by the Director of Facilities and their staff during this engagement are greatly appreciated.