



AUDIT REPORT
PUBLIC WORKS - STOCKPILE & CULVERTS
ANNUAL INVENTORY AUDIT – FY2025
STATUS: FINAL

For action:

Jon Kleinheksel

Director of Public Works

For information:

Robert D. Cone
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County Auditor
First Assistant Auditor

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Report Summary

As part of the End of Year procedures, an inventory audit of the Public Works - Stockpile & Culverts 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 Public Works and their staff during this engagement are greatly appreciated.