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Clerk and Accountant of the Board of County Commissioners
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REPORT NO. 2024-18

TO: Brian Lowack, Director
            Convention and Visitors Bureau

FROM: Melissa Dondero, Inspector General/Chief Audit Executive   *MD*
            Division of Inspector General

DIST: Ken Burke, CPA, Clerk of the Circuit Court and Comptroller
            Jeanette Phillips, Chief Deputy Director, Finance Division
            Teri Tuxhorn, VP of Finance and Administration, Convention and Visitors Bureau
            The Honorable Chair and Members of the Board of County Commissioners
            Barry Burton, County Administrator
            Jill Silverboard, Deputy County Administrator/Chief of Staff

SUBJECT: Inspector General's Observation of the Convention and Visitors Bureau Annual
            Physical Inventory of Fixed Assets

DATE: September 19, 2024

This letter serves to inform you that the Division of Inspector General completed its observation of the annual physical inventory of fixed assets for the Convention and Visitors Bureau on September 5, 2024.

Our objectives were to:

1. Interview and observe staff conducting the department's physical inventory to determine compliance with required inventory procedures
2. Test and verify, on a sample basis, the assets recorded by staff

Our audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and the *Principles and Standards for Offices of Inspector General,* and accordingly, included such tests of records and other auditing procedures as we considered necessary in the circumstances.

We conclude that the Convention and Visitors Bureau's physical inventory was performed in compliance with required inventory procedures, and our sample tests agreed with those of your staff.

We appreciate your staff's cooperation during this audit.

MD/SP

An Accredited Office of
Inspector General