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REPORT NO. 2023-20

TO: Barbra Hernandez, Director
Communications Department

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
Telma Bruzzo, Administrative Operations Supervisor, Communications Department
The Honorable Chair and Members of the Board of County Commissioners
Barry Burton, County Administrator
Kevin Knutson, Assistant County Administrator

SUBJECT: Inspector General's Observation of the Communications Department's
Annual Physical Inventory of Fixed Assets

DATE: August 10, 2023

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 Communications Department on July 28, 2023.

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 Communications Department'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



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