



# Fixed Asset Verification - Fire Rescue Division

## **Division of Inspector General** **Neil Kelly, Clerk of the Circuit and County Courts** **Audit Report**

**Bob Melton, CPA, CIA, CFE, CIG**  
**Inspector General**

Audit Conducted by:  
**Sheena Patel, CIA**  
**Inspector General Auditor II**

**Report No. BCC -139**  
**March 10, 2016**



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March 10, 2016

Board of County Commissioners

We have conducted our verification of the FY 2015 Fixed Assets for the Fire Rescue Division, as scheduled per the Clerk's Annual Inspector General Audit Plan.

We appreciate the cooperation and assistance provided by the Fire Rescue Division and other local county and governmental entities contacted during the course of our audit.

Respectfully submitted,

***Bob Melton***

Bob Melton  
Inspector General

cc: Honorable Neil Kelly, Clerk of Circuit & County Courts  
David Heath, County Manager  
John Jolliff, Director of Public Safety/Fire Chief

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Contact our hotline at (352) 253-1643 or  
email [fwa@lakecountyclerk.org](mailto:fwa@lakecountyclerk.org)

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# INTRODUCTION

## Scope and Methodology

We conducted the fixed asset verification for the Fire Rescue Division, on a sample basis, as scheduled per our Annual Inspector General Audit Plan. Our audit objectives were:

1. To determine whether fixed assets are reasonably present and accounted for properly.
2. To determine whether fixed assets purchased during the fiscal year are present and accounted for properly.

To determine whether all fixed assets are reasonably present and accounted for, we obtained a list of all assets assigned to the Division as reported in the County's asset accounting software, selected a random sample of fixed assets to verify, and physically viewed each randomly selected fixed asset or appropriate disposal paperwork to account for the asset.

To determine whether all fixed assets purchased during the fiscal year are present and accounted for, we obtained a list of all fixed assets purchased during the fiscal year, we selected a random sample of these assets to verify, and we physically viewed each randomly selected fixed asset.

Our audit included such tests of records and other auditing procedures, as we considered necessary in the circumstances. The audit period was October 1, 2014 through August 31, 2015. However, transactions, processes, and situations reviewed were not limited by the audit period.

## Overall Conclusion

We conclude that fixed assets for the Fire Rescue Division, both existing and newly purchased, are reasonably present and accounted for properly.

# Background

The Board of County Commissioners is responsible and accountable for all fixed assets acquired for its employees' use. According to chapter 69I-73.003 Florida Administrative Code, tangible personal property with a value or cost of \$1,000 or greater and a useful life of at least one year must be recorded in the County's financial system as property for inventory purposes.

The FY 2015 Fire Rescue Division inventory included a total of 913 fixed assets totaling \$14,213,462. Of these, a total of 37 assets totaling \$142,362 were purchased during the fiscal year. At least 11 of these assets were purchased using grant funds.

# OPPORTUNITIES FOR IMPROVEMENT

We noted no Opportunities for Improvement. Our audit was neither designed nor intended to be a detailed study of every relevant system, procedure or transaction.