

# Fixed Asset Verification - County Vehicles

## **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, CIGA**  
**Senior Inspector General Auditor**

**Report No. BCC-148**  
**September 30, 2016**



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September 30, 2016

Board of County Commissioners

We have conducted our Fixed Asset Verification of the County Vehicles, as scheduled per the Clerk's Annual Inspector General Audit Plan.

We appreciate the cooperation and assistance provided by Lake County Department staff during the course of our audit.

Respectfully submitted,

*Bob Melton*

Bob Melton  
Inspector General

cc: The Honorable Neil Kelly, Clerk of Circuit & County Courts  
David Heath, County Manager

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

# TABLE OF CONTENTS

<b>INTRODUCTION .....</b>	<b>1</b>
Scope and Methodology .....	1
Overall Conclusion.....	1
Background.....	1
<b>OPPORTUNITIES FOR IMPROVEMENT .....</b>	<b>2</b>

# INTRODUCTION

## Scope and Methodology

We conducted a Fixed Asset Verification of the County Vehicles. Our audit objectives were:

1. To determine whether vehicles on the fixed asset listing are reasonably present and accounted for properly.
2. To identify any opportunities for improvement.

To determine whether vehicles on the fixed asset listing are reasonably present and accounted for properly, we obtained a list of all vehicles and reviewed for accuracy and completeness. We selected a sample of vehicles and physically verified the vehicles.

To identify any opportunities for improvement, we interviewed staff to determine the process for accounting for vehicles on the inventory. We verified the County property number on each vehicle as well as the vehicle VIN number and/or license plate number.

Our audit included such tests of records and other auditing procedures as we considered necessary in the circumstances. The audit period included vehicles on the County fixed asset listing as of May 4, 2016. Our review excluded buses, mass transit and paratransit vehicles, tractors, mowers, fire trucks, and other machinery and large equipment. Transactions, processes, and situations reviewed were not limited by the audit period.

## Overall Conclusion

We conclude that vehicles on the fixed asset listing are reasonably present and accounted for properly. There are no Opportunities for Improvement included in this report.

## Background

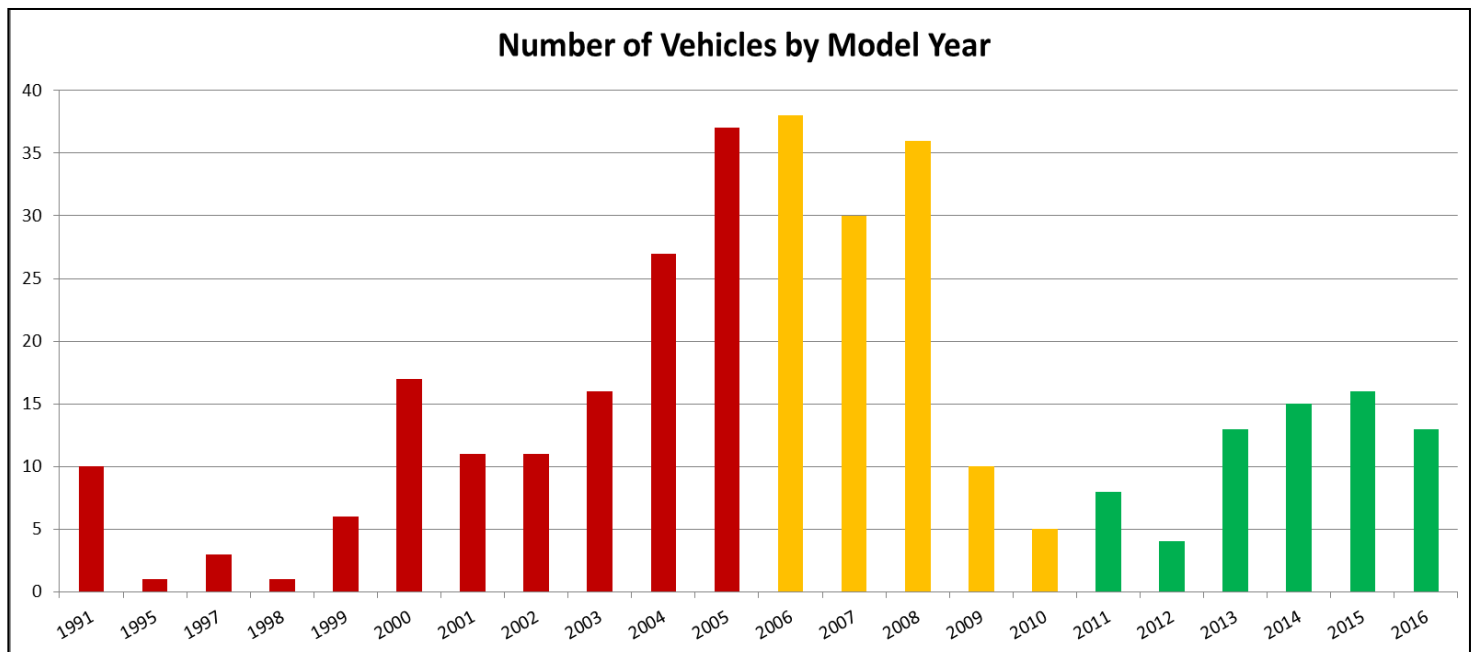
The Lake County Board of County Commissioners (BCC) is responsible and accountable for all fixed assets acquired for the BCC as well as other constitutional officers including the Clerk of Courts, Property Appraiser, Tax Collector, and Supervisor of Elections. The Lake County Sheriff is excluded.

Chapter 69I-73, Florida Administrative Code, defines fixed assets, or property for inventory purposes, as property valued \$1,000 or more with a useful life greater than 1 year.

The Fiscal Year 2016 fixed asset listing included a combined total of 328 vehicles for the BCC as well as the other constitutional officers and institutions as shown in the table below.

Entity	Total Acquired Value of Vehicles	Number of Vehicles
<b>Board of County Commissioners</b>	\$5,398,878.78	261
<b>Clerk of the Courts</b>	\$240,541.30	12
<b>Health Department</b>	\$531,368.05	34
<b>Judicial Administration</b>	\$17,714.00	1
<b>Property Appraiser</b>	\$260,037.50	16
<b>Supervisor of Elections</b>	\$60,287.50	3
<b>Tax Collector</b>	\$22,633.50	1
<b>Grand Total</b>	<b>\$6,531,460.63</b>	<b>328</b>

The following table indicates the age of the fleet of vehicles. Red bars indicate the 140 vehicles (42.7%) with model year 2005 or older, yellow bars indicate the 119 vehicles (36.3%) with model year 2006 -2010, and the green bars indicate the 69 vehicles (21.0%) that are model year 2011 and newer. Further analysis related to the age and/or usage of the vehicles was not performed as it was out of scope for this verification.



# OPPORTUNITIES FOR IMPROVEMENT

Our audit disclosed no policies, procedures, or practices that could be improved. Our audit was neither designed nor intended to be a detailed study of every relevant system, procedure, or transaction. We noted no Opportunities for Improvement. This report may not be all-inclusive of areas where improvement may be needed.