

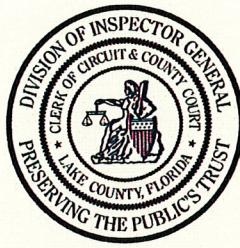
Fixed Asset Verification - Communications Technologies Division

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

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Audit Conducted by:
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Report No. BCC - 157
November 16, 2017



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November 16, 2017

Board of County Commissioners

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

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

Respectfully submitted,

Sheena Patel
Inspector General Manager

cc: The Honorable Neil Kelly, Clerk of Circuit & County Courts
Jeff Cole, County Manager
John Molenda, Assistant County Manager
Greg Holcomb, Director, Office of Public Safety Support

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INTRODUCTION

Scope and Methodology

We conducted the fixed asset verification of the Communications Technologies Division as scheduled per our Annual Inspector General Audit Plan. Our audit objectives were to:

1. Determine whether fixed assets, including those purchased during the current fiscal year, are reasonably present and accounted for properly.
2. Identify any opportunities for improvement.

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

To identify any opportunities for improvement, we interviewed staff to determine the process for pinging radios to the system. We found no issues with the process. We verified the tag number as it was pinged to the system.

Our audit included such tests of records and other auditing procedures, as we considered necessary in the circumstances. The audit period included assets on the County fixed asset listing as of July 26, 2017. However, transactions, processes, and situations reviewed were not limited by the audit period.

Overall Conclusion

We conclude that fixed assets for the Communications Technologies Division are reasonably present and accounted for properly. There are no Opportunities for Improvement included in this report.

Background

The Board of County Commissioners 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. Fixed assets, or property for inventory purposes, are defined as property valued \$1,000 or more with a useful life greater than 1 year, according to Chapter 69I-73, Florida Administrative Code.

The Communications Technologies Division, which encompasses the Countywide Radio Program, Enhanced 9-1-1 database and emergency equipment/systems, and oversees the Cable Television Franchise program, has a combined total of 4,069 fixed assets totaling \$26,714,842.41. The Division provides technical support for all Countywide Radio System users (14 municipalities), six E911 Public Safety Answering Points (PSAPs) within the County, and monitors the fees, revenue and billing for the support of these agencies.

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.