



# Year-End Inventory Observations

## Fiscal Year Ending September 30, 2018

### **Division of Inspector General**

**Gary J. Cooney, Clerk of the Circuit Court & Comptroller**

### **Audit Report**

**Terri Freeman, CPA, CIA, CISA, CRMA**  
**Inspector General**

Audit Conducted by:

**Emily Barnard**

**Cindy McLaughlin, CPA, CIA, CIGA**

**Report No. BCC-164**  
**January 18, 2019**





**Division of Inspector General**

**Office of Gary J. Cooney**

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January 18, 2019

Board of County Commissioners

We have conducted our year-end observations of inventories for the Lake County Clerk of the Circuit Court & Comptroller, the Supervisor of Elections, Lake Emergency Medical Services, and the Board of County Commissioners' (BCC) Office of Fleet Management as scheduled in the Clerk's Annual Inspector General Audit Plan.

We conclude that the inventories of BCC Fleet parts, Clerk postage, Supervisor of Elections postage, and BCC Fleet fuel are fairly presented in the County's accounting system. The inventory of Lake Emergency Medical Services is not included in the accounting system as management has deemed it to be immaterial.

We appreciate the cooperation and assistance provided by the entities contacted during the course of these observations.

Respectfully submitted,

Terri Freeman  
Inspector General

cc: The Honorable Gary J. Cooney, Clerk of the Circuit Court & Comptroller  
Kristy Mullane, Chief Deputy Clerk, Clerk's County Finance Department  
Jeff Cole, County Manager  
John Molenda, Assistant County Manager  
Keith Stevenson, Director, Office of Fleet Management  
Jerry Smith, Director, Office of Emergency Medical Services  
The Honorable Alan Hays, Supervisor of Elections  
Moore Stephens Lovelace, P.A.

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email [fwa@lakecountyclerk.org](mailto:fwa@lakecountyclerk.org)



# REPORT OF YEAR-END INVENTORY OBSERVATIONS

## Scope and Methodology

As scheduled in the Clerk's Annual Inspector General Audit Plan, observations were conducted to determine whether the value of the following ending inventories, for the period ending September 30, 2018, is fairly stated in the County's accounting system.

BCC Fleet Parts

Lake Emergency Medical Services – Fleet Parts

Lake Emergency Medical Services – Medical Supplies

Lake Emergency Medical Services – Pharmacy Supplies

Clerk of the Circuit Court & Comptroller Postage

Supervisor of Elections Postage

BCC Fleet Fuel

During the observations a sample of items was selected and verified against the amounts recorded. Where feasible, 100% of the items recorded were verified. The inventory amounts were validated against the final inventory amounts recorded in the County's accounting system.

## Overall Conclusion

As a result of the observations, an adjustment of approximately \$10,000 was made in the financial records to fuel inventory that was understated due to a human error.

The inventories are now fairly presented in the County's accounting system.

# Background

The inventories observed aid the following entities in their responsibilities.

## **Lake Emergency Medical Services – Fleet Parts, Medical Supplies & Pharmacy Supplies**

Lake Emergency Medical Services provides emergency medical service and transportation of the sick and injured citizens and visitors of Lake County. The fleet parts inventory is used to keep the ambulances and other vehicles in good working order. The medical supplies are used to ensure the ambulances are adequately stocked to serve the sick and injured. In addition to the medical supplies, the pharmacy supplies inventory ensures that the ambulances are equipped with specific pharmaceuticals critical for the care of sick and injured patients.

## **Clerk of the Circuit Court & Comptroller – Postage Inventory**

The Clerk of the Circuit Court & Comptroller provides centralized postal services for certain County entities. As part of this, the Clerk's Mail Receiving Center meters all outgoing mail for these entities. To accomplish this, two postage machines and a reserve postage account are maintained.

## **Supervisor of Elections (SOE) – Postage Inventory**

The Supervisor of Elections uses postage to mail absentee ballots, voter registration cards, and other voter information. To accomplish this, a postage machine is located at the SOE office and pre-paid postage accounts are maintained with the United States Postal Service.

## **BCC Fleet Management - Fleet Parts Inventory and Fuel Inventory**

The Office of Fleet Management of the Board of County Commissioners is responsible for comprehensive fleet operations, including the provision of fuel and repairs for County vehicles and equipment. To accomplish this, the office maintains an inventory of fleet parts for the repair of the vehicles and equipment. The office further maintains inventories of unleaded, diesel, and off-road diesel fuels.