



Audit of Year End Inventory Observations

Inspector General Department **Gary J. Cooney, Clerk of the Circuit Court & Comptroller** **Audit Report**

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

Audit Conducted by:
Cindy McLaughlin, Senior Inspector General Auditor, CPA, CIA, CIGA
Emily Barnard, Senior Inspector General Auditor, CIA
Leigh Slater, Inspector General Auditor I
Kathy Perry, Inspector General Auditor I

Report No. BCC-188
November 25, 2020



Inspector General Department

Office of Gary J. Cooney

Clerk of the Circuit Court and Comptroller
550 West Main Street, Post Office Box 7800
Tavares, Florida 32778-7800
Phone: (352) 253-4930 Fax: (352) 742-4534

November 25, 2020

Board of County Commissioners

We conducted year-end inventory observations for the Clerk of the Circuit Court & Comptroller, the Office of Fleet Management, the Office of Public Safety Support, and the Office of Emergency Medical Services.

We appreciate the cooperation and assistance provided by everyone during the course of the audit.

Respectfully submitted,

Terri W. Freeman
Inspector General

cc: Gary J. Cooney, Clerk of the Circuit Court & Comptroller
Denise Bell, Chief Deputy Clerk
Kristy Mullane, Chief Financial Officer, Clerk of the Circuit Court & Comptroller
Malyssa Goldsmith, Chief Administrative Officer, Clerk of the Circuit Court & Comptroller
Jeff Cole, County Manager
JoAnne Drury, Deputy County Manager
John Molenda, Deputy County Manager
Joseph Blackwell, Director, Office of Fleet Management
Greg Holcomb, Director, Office of Public Safety Support
Jerry Smith, Director, Office of Emergency Medical Services
Moore Stephens Lovelace, P.A.

Know of Fraud, Waste, or Abuse?
Contact our hotline at (352) 742-4429 or
email fwa@lakecountyclerk.org

Scope and Objective

As scheduled in the Inspector General Audit Plan, year-end inventory observations were conducted over specified inventories of Lake County.

The objective was to determine whether the value of ending inventories for the period ending September 30, 2020, is accurately stated in the County's accounting system.

The inventory observations occurred as follows:

Office of Fleet Management – BCC Fleet Parts – September 29, 2020

Office of Public Safety Support – Medical Supplies – September 30, 2020

Office of Public Safety Support – Fleet Parts – September 30, 2020

Office of Emergency Medical Services (EMS) – Pharmacy Supplies – September 30, 2020

Clerk of Courts Postage – September 30, 2020

Office of Fleet Management – BCC Fleet Fuel – October 1, 2020

Fleet Management does not include service parts (i.e., nuts, bolts, turn signals, service fluids) in their inventory count so those items are not within the scope of this observation and are not included in the overall inventory total reported to Finance.

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

Overall Conclusion

The inventories of BCC Fleet Parts, BCC Fleet Fuel, and Clerk postage are fairly presented in the County's accounting system. The inventories of Public Safety Support and EMS have been determined by Board Finance to be immaterial.

Background

Clerk of the Circuit Court & Comptroller – Postage Inventory

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

Office of Fleet Management – BCC Fleet Parts Inventory and Fuel Inventory

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

Office of Public Safety Support – Fleet Parts Inventory and Medical Supplies Inventory

Public Safety Fleet provides scheduled and unscheduled repairs and maintenance for the Office of Emergency Medical Services' ambulance fleet and uses the Fleet Parts inventory for this. Public Safety Logistics provides necessary operating supplies for fire and ambulance services. Logistics operates as a one-stop location for the restocking of medical supplies for fire response vehicles, ambulances, and stations.

Office of EMS – Pharmacy Supplies

EMS provides emergency medical service and transportation of the sick and injured citizens and visitors of Lake County. The pharmacy supplies are used to keep the ambulances adequately stocked to provide care for the sick and injured patients.