



**Internal Audit Department**

*Clerk of the Circuit Court • County Court • Board of County Commissioners*

*Post Office Box 7800, Tavares, FL 32778*

*Phone: (352) 253-1644 Fax: (352) 253-1645*

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November 16, 2011

The Honorable Neil Kelly, Clerk of Courts  
Post Office Box 7800  
Tavares, FL 32778-7800

Dear Mr. Kelly:

We have concluded the Fixed Asset Verifications for the fixed assets of the Board of County Commissioners as scheduled per the Clerk's Annual Internal Audit Plan. Our final report, including any findings, is attached.

We appreciate the cooperation and assistance provided by the Fixed Asset Management section all other local county and governmental entities contacted during the course of this engagement.

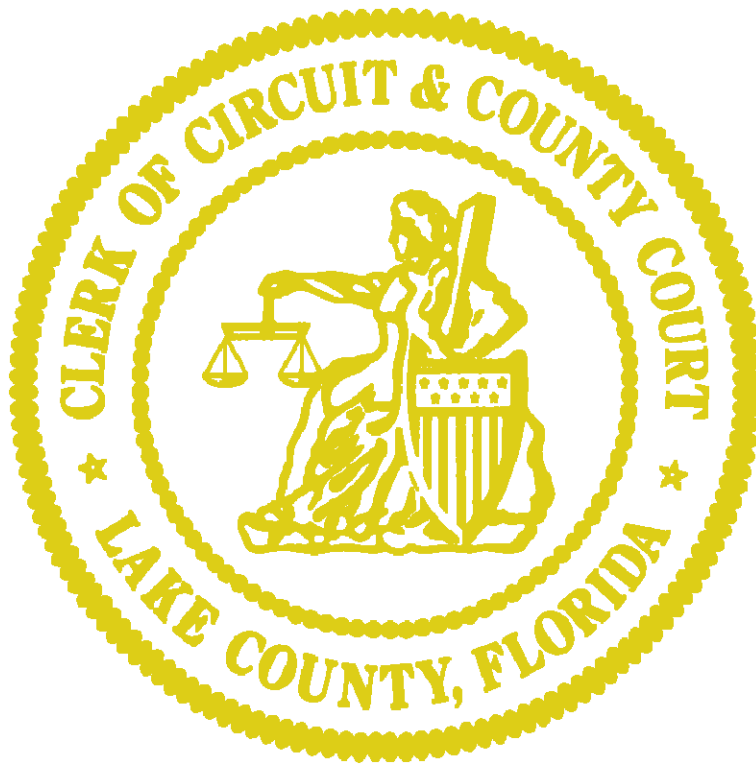
Sincerely,

Jeremy Martin, CPA  
Internal Audit Director

cc: Board of County Commissioners  
Darren Gray, County Manager  
Barbara Lehman, Chief Deputy Clerk, County Finance  
Barnett Schwartzman, Procurement Manager

**Neil Kelly**

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**Internal Audit Department  
Final Report**

**BCC 2011-14 Fixed Asset Verifications  
Lake County Board of County Commissioners  
November 16, 2011**

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## **OVERVIEW**

As requested by the Clerk of Circuit and County Court, Lake County, Florida and scheduled as part of the Annual Audit Plan for FY 2010-2011, the Internal Audit department has conducted a verification of the fixed asset records of Lake County. The purpose of the fixed asset verification was to provide assurance to management that the assets recorded in the fixed asset system (FASGOV) exist and are accurately accounted for. This audit verification was conducted between 5/1/2011 and 10/15/2011.

The Fixed Asset section of the Procurement Services division serves the county by ensuring that all county fixed assets are properly accounted for and disposed of in the most cost-effective and regulatory-compliant manner. Fixed assets recorded in FASGOV include all assets with a value of \$1,000 or more and a useful life of more than one year. In May of each year, the Fixed Asset/Surplus Manager sends each asset custodian a detailed listing of all assets under their area of responsibility. Custodians are required to physically verify the existence of each asset on their listing or provide appropriate documentation to support why the item was not verified. Once all items are verified, the listings are signed by the custodian and returned to the Fixed Asset/Surplus Manager so they can be reviewed and updated in FASGOV.

In order to achieve reasonable assurance that all fixed assets were physically verified by asset custodians, we randomly selected a sample of fixed assets assigned to each department and physically verified their existence using the county asset tag number and/or serial number. The total number of items available for verification was 9,848. The number of items randomly selected to be verified by Internal Audit was 1,058 or 10.7 percent. Of the number of items included in the random sample, 100% of the items were verified as present and accounted for.

The courtesies and cooperation extended by employees of departments during the audit were sincerely appreciated.

## **OPINION**

Based on the documented results of the completed inventory, observations made during the audit verification process, the data collected and analyzed, and the information provided herein, the fixed asset records of Lake County are sufficiently accurate and acceptable for inclusion in the official accounting records.

## SUMMARY OF RESULTS

Custodian	Department/Office	Total Items	Sample	Percent
Amye King	Building Services	53	6	11%
	P&D Community Design	6	2	33%
	<b>Total</b>	59	8	14%
Barbara Lehman	Board Finance	6	2	33%
	Board Support	11	2	18%
	<b>Total</b>	17	4	24%
Barnett Schwartzman	Board Surplus	3	1	33%
	Document Services	7	2	29%
	Procurement Services	4	2	50%
	<b>Total</b>	14	5	36%
Bob McKee	Lake County Tax Collector	49	8	16%
Brent Holladay	Information Resources, Clerk IT.	653	66	10%
	Court's Management	24	3	13%
	Jury Selection	2	1	50%
	<b>Total</b>	679	70	10%
Bruce Carroll	Administrative Services, Clerk	3	1	33%
	Clerk Surplus	2	1	50%
	Mail Room	6	1	17%
	Recording Department	22	3	14%
	Records Storage Facility	29	3	10%
	<b>Total</b>	62	9	15%
Darren Gray	BCC Offices	13	2	15%
	County Manager	5	1	20%
	Tourism & Business Relations	6	1	17%
	<b>Total</b>	24	4	17%
Donna Gregory	Lake County Health Dept.	301	31	10%
Dottie Keedy	CDBG	2	1	50%
	Community Services Administration	1	1	100%
	Housing Services	5	1	20%
	Public Transportation	93	12	13%
	Veterans Services	1	1	100%
	<b>Total</b>	102	16	16%

Custodian	Department/Office	Total Items	Sample	Percent
Ed Havill	Lake County Property Appraiser	55	7	13%
Emogene Stegall	Supervisor of Elections	529	54	10%
Giovanni Cuadra	Lake County Fleet	57	7	12%
	Lake County Fleet Surplus	17	3	18%
	<b>Total</b>	74	10	14%
Gregg Welstead	Environmental Program Section	1	1	100%
	Pollution Recovery	1	1	100%
	Storage Tank Programs	3	1	33%
	Animal Services	60	7	12%
	Code Enforcement	13	3	23%
	Lake County Probation	3	1	33%
	<b>Total</b>	81	14	17%
Ignacio Sanchez	State Attorney	60	7	12%
Jeremy Martin	Clerk Internal Audit	2	1	50%
	Executive Office's, Clerk	11	3	27%
	<b>Total</b>	13	4	31%
Jim Judge	EMS Grant Assets	21	3	14%
	Lake Sumter Emergency Medical Services	1036	104	10%
	<b>Total</b>	1057	107	10%
Jim Stivender	Aquatic Plant Management	25	4	16%
	Construction Inspection	2	1	50%
	EU Administration	8	2	25%
	EU Collection Services	3	1	33%
	EU Hazardous Waste	32	4	13%
	EU Landfill Operations	65	6	9%
	EU Recycling Facility	114	12	11%
	EU Residential Drop-Offs	56	6	11%
	EU Scale Services	11	3	27%
	EU Yard Waste Operations	2	1	50%
	Funding & Production	15	2	13%
	Mosquito Control, State	90	9	10%
	Public Works/Engineering	70	7	10%
	Public Works/Road Ops.	250	25	10%
	Water Resources/Laboratory	40	4	10%
	<b>Total</b>	783	87	11%

Custodian	Department/Office	Total Items	Sample	Percent
John Jolliff	County Wide Radio Systems	3805	381	10%
	E-911	116	17	15%
	Emergency Management	28	3	11%
	Lake County Fire Rescue	809	82	10%
	<b>Total</b>	4758	483	10%
Judge Briggs	Court's Administration	78	9	12%
Kristian Swenson	Energy Management	17	2	12%
	Facilities Administration	7	1	14%
	Facilities Development	2	1	50%
	Facilities Maintenance	49	5	10%
	Facilities Services	4	2	50%
	Jail & Sheriff Facility Maintenance	8	2	25%
	<b>Total</b>	87	13	15%
Mike Lupton	Public Defender	54	7	13%
Nancy Rusk	Guardian Ad-Litem	5	1	20%
Stephen Koontz	Office of Budget	3	1	33%
Steve Earls	Information Outreach	5	1	20%
	Information Technology	523	53	10%
	Information Technology Surplus	90	9	10%
	Records Management	7	2	29%
	Telecommunications	17	3	18%
	<b>Total</b>	642	68	11%
Susan Irby	Employee Services ( Personnel )	1	1	100%
T.J. Fish	Metropolitan Planning Organization	9	2	22%
Wendy Breeden	Agricultural Center	15	2	13%
	Lake County Fairgrounds	5	1	20%
	Lake County Library	169	17	10%
	Lake Soil and Water Conservation	2	1	50%
	Parks & Trails	59	6	10%
	Public Lands Management	2	1	50%
	<b>Total</b>	252	28	11%
<b>BCC Total</b>		<b>9,848</b>	<b>1,058</b>	<b>10.7%</b>