



Audit of Year-End Inventory Observations

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

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

Audit Conducted by:
Ellen Filer, Inspector General Auditor I
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Report No. BCC - 220
November 17, 2023



Inspector General Department

Office of Gary J. Cooney

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November 17, 2023

Dear Members of the Board,

Subject: Year-End Inventory Observations

We have successfully conducted year-end inventory observations for several key entities within the county, including the Clerk of the Circuit Court & Comptroller, the Supervisor of Elections, the Office of Fleet Management Fuel, the Office of Public Safety Support, and the Office of Emergency Medical Services.

We would like to express our sincere appreciation for the exceptional cooperation and assistance extended to us by each department throughout the course of this audit. The collaboration of your teams significantly contributed to the smooth execution of our inventory observations.

Should you have any questions or require additional information, please do not hesitate to contact us.

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
Jennifer Barker, County Manager
Tommy Carpenter, Assistant County Manager
Fred Schneider, Assistant County Manager
Joseph Blackwell, Director, Office of Fleet Management
David Kilbury, Director Public Safety
John Simpson, Deputy EMS Chief
The Honorable Alan Hays, Supervisor of Elections
Moore Stephens Lovelace, P.A

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email fwa@lakecountyclerk.org

Scope and Objective

In accordance with the Inspector General Audit Plan, year-end inventory observations were executed for designated inventories within Lake County.

Objective: The primary aim of these observations was to assess the accuracy of the recorded value of ending inventories as of September 30, 2023, in the County's accounting system.

Observation Timeline:

- Office of Fire & Rescue Logistics – Medical Supplies – September 27, 2023
- Office of Fire & Rescue Logistics – Fleet Parts – September 27, 2023
- Office of Emergency Medical Services (EMS) – Controlled Substance Pharmacy Supplies – September 29, 2023
- Clerk of Courts Postage – September 29, 2023
- Supervisor of Elections Postage – September 29, 2023
- Office of Fleet Management – BCC Fleet Fuel – October 2, 2023

Observation Details: During the observations, 100% of recorded items were verified, with the exception of Logistics' Safety Fleet service fluids. Due to the opaque nature of their containers (tanks or drums), we were unable to visually inspect or measure their contents. Nevertheless, inventory amounts were cross-referenced against the final recorded figures in the County's accounting system.

Conclusion

Overall Assessment: The inventories of BCC Fleet Fuel, Fire & Rescue Logistics, EMS, and Clerk Postage are accurately presented in the County's accounting system. The Supervisor of Elections postage inventory is accurately represented in the Supervisor of Election's accounting system.

Background

Clerk of the Circuit Court & Comptroller – Postage Inventory

The Clerk of the Circuit Court & Comptroller plays a crucial role in providing centralized postal services for numerous County entities. The Clerk's Mail Receiving Center is responsible for metering all outgoing mail, managing two postage machines, an online account, and a reserve postage account.

Supervisor of Elections (SOE) – Postage Inventory

The Supervisor of Elections utilizes postage for mailing absentee ballots, voter registration cards, and other voter information. The SOE office maintains a postage machine and pre-paid postage accounts with the United States Postal Service.

Office of Fleet Management – BCC Fleet Fuel Inventory

The Office of Fleet Management oversees comprehensive fleet operations, including fuel provision and repairs for County vehicles and equipment. The office manages inventories of unleaded, diesel, and off-road diesel fuels.

Office of Logistics – Fleet Parts Inventory and Medical Supplies Inventory

The Public Safety Fleet, operating under the Office of Logistics, conducts scheduled and unscheduled repairs and maintenance for the Office of Emergency Medical Services' ambulance fleet, utilizing the Fleet Parts inventory. Logistics serves as a centralized hub for restocking medical supplies for fire response vehicles, ambulances, and stations.

Office of EMS – Controlled Substances Pharmacy Supplies

EMS provides emergency medical services and transportation for the citizens and visitors of Lake County. Pharmacy supplies are crucial for ensuring ambulances remain adequately stocked to provide care for sick and injured patients.