



# MEMO

OFFICE OF THE INTERNAL AUDITOR

**To:** All County Council Members and Executive Culver  
**From:** Steve Roser  
**Date:** February 25, 2015  
**Re:** Scheduled Follow-up for the Cell Phone Audit

**Message:**

The Office of the Internal Auditor (IA) performed scheduled follow-up to the Cell Phone Audit (report dated February 16, 2014). We performed the first follow-up in July 2014 (please see Memo dated August 8, 2014). Four open items remained and, in February 2015, we tested the latest billing in all departments. The County maintains 263 cellphones (including ~ 100 data lines) at a monthly cost of \$11,346. Remaining findings are as follows:

***Equipment Charges***

You may recall that the County billing reflected new equipment charges ranging between \$500 and \$700 per month in the past. Wicomico County, under its current plan, can replace cell phones free of charge annually. Additionally the Purchasing Agent maintains an inventory of used cell phones available to new users. No unreimbursed equipment charges were evident.

***Usage Charges***

Usage charges for the bills tested were immaterial (< .02%).

***Outliers***

We discovered a single outlier (defined as monthly assess charge > \$60) and forwarded the information to Purchasing for evaluation.

***Taxes Paid***

The County did not pay taxes on any of the accounts tested.

***Conclusion***

Purchasing should be commended for its proactive approach to these findings. Unless directed otherwise by Council, we plan no additional follow-up to the Cell Phone Audit (report dated February 16, 2014). As a matter of course, we plan to schedule a complete audit of County telecommunications as part of our continuous auditing program in a future Annual Audit Plan.