



MEMO

OFFICE OF THE INTERNAL AUDITOR

To: All County Council Members and Executive Culver

From: Steve Roser

Date: July 6, 2015

Re: Unscheduled follow-up for the Roads Inventory Audit (report dated August 22, 2013)

Message:

On June 25 and 26, 2015 IA performed unscheduled follow-up of the Roads Division Inventory Audit (report dated August 22, 2015). The follow-up consisted of observation of year-end physical inventories for tires and parts.

Tire inventory:

- Tire shed was very organized with greatly reduced stock
- The inventory took only 30 minutes to accomplish
- Inventory sheets should not include amounts in inventory

Parts inventory:

- Parts were also very organized
- This is the first time a complete physical inventory of parts was possible
- Physical inventory took place in less than a day

Continued...



Photo taken in parts loft August 21, 2013. A physical inventory was not possible.



Photo taken June 26, 2015. Inventory took approximately six hours per Roads Division staff.

IA will review inventory adjustments as additional follow-up and report any concerns if warranted. Roads division management and staff should be commended for their efforts.