



MEMO

OFFICE OF THE INTERNAL AUDITOR

To: All County Council Members and Executive Culver
From: Steve Roser
Date: July 1, 2015
Re: Scheduled follow-up for the Fuel System Inventory Audit

Message:

In June 2015, IA performed scheduled follow-up for the Fuel System Inventory Audit (report dated December 10, 2014). We tested inventory variance and road-use diesel tax computation. We determined that inventory variance remains within normal thermal displacement parameters. Additionally some variance was discovered between billing and data regarding road-use diesel tax. Some of the difference may be due to timing. The information was sent to the Roads Division fuel manager for further analysis.

IA plans another follow-up after sixty days and we anticipate another complete fuel system inventory audit for FY2017.