



MEMO

OFFICE OF THE INTERNAL AUDITOR

To: All County Council Members and Executive Pollitt;

From: Steve Roser

Date: February 5, 2014

Re: Roads Division Inventory Audit follow-up

Message:

On January 28, 2014, IA performed a follow-up inquiry concerning the Roads Division Inventory Audit (report dated August 22, 2013). Remaining opening items addressed were as follows:

Parts:

Roads Division constructed new upstairs storage shelving and eliminated obsolete parts in its December 7 auction as previously reported. The remaining parts are organized on the shelving. Roads Division personnel still need to count and enter the parts on perpetual inventory. Estimated completion is two weeks. Before and after photos of the Roads Division upstairs storage follow this report.

Tires:

The auction company contracted to sell obsolete parts did not want to sell tires. Roads Division plans to sell obsolete tires on the Government Deals Website. IA noted a problem with tires stored on rims that did not fit all units that use that particular size tire. Roads Division plans to purchase new tractors for the fleet that are all the same manufacturer eliminating the problem. Additionally, Roads Division disposed of the dry-rotted inner tubes noted in the audit report.

Drainage Pipe:

There are no plans to order new pipe until needed. Management believes that suggested usage projections are too time-consuming and do not pass the cost/benefit test.

Tools:

Roads Division enters new tools into perpetual inventory and holds mechanics accountable. Every tool and piece of equipment is fitted with a security tag or engraved. Older tools not inventoried will be eliminated through attrition.

IA plans additional follow-up for the Roads Division Inventory Audit in 90 days.

Roads Division Upstairs Storage Before the Auction



Roads Division Upstairs Storage After the Auction

