



August 20, 2012

Peter Corroon, Mayor
2001 S. State Street # N2100
Salt Lake City, UT 84114-4575

Re: Information Services Audit

Dear Mayor Corroon,

We recently completed a limited scope financial audit of Information Services (IS). Our audit included a review of the following areas:

- Petty Cash
- Accounts Receivable
- Capital and Controlled Assets

Audit criteria included Countywide Policy #1062, *Management of Public Funds*, and Countywide Policy #1125, *Safeguarding Property/Assets*. Our work was designed to provide reasonable but not absolute assurance that internal controls were adequate, records were accurate and complete, and daily transactions were valid.

Since our audit included only a sample of assets, there is a risk that we may not have discovered problems related to assets not selected for review. In addition, not all areas of County IS operations were reviewed, including purchasing, travel reimbursements, and payroll.

Some minor observations were discussed with IS personnel at the time of our audit and have not been included in this letter. More significant findings and recommendations are included below and can be found in the following sections: 1) Petty Cash 2) Accounts Receivable, and 3) Capital and Controlled Assets. The County IS written response to our findings and recommendations can be seen in Appendix A.

Deficient internal controls in operational areas create opportunities for undetected thefts to occur. These opportunities will continue to exist until IS establishes proper controls, either by implementing our recommendations or some equivalent control measures.

PETTY CASH

County IS has established a petty cash fund with a balance of \$400. We performed an unannounced count of the fund on July 12, 2012. The fund balanced without exception, was kept in a secure location, and was well managed. We also reviewed petty cash reimbursements for the period of June 2011 to June 2012. Purchases were appropriate, accompanied by adequate documentation and approvals, and no sales tax had been paid. We commend IS, and in particular the petty cash custodian, for strong controls over management of petty cash. We have no material findings in this area.

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Salt Lake County Auditor

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ACCOUNTS RECEIVABLE

County IS provides information technology support, telephone services, and other communication services to the Unified Police District (UPD) and telephone services to the Unified Fire Authority (UFA) under separate interlocal agreements. We reviewed UPD and UFA billings for the period of July 2011 to June 2012 and found that payment had been received and correctly deposited, on a timely basis, for all invoices—with the exception of June 2012, payments for which had not yet been received at the completion of our fieldwork. There were a total of 29 invoices sent out during the period examined, containing a total of \$1.4 million in charges.

Accounts Receivable within the County are typically covered under Countywide Policy #1220, *Management of Accounts Receivable and Bad Debt Collection*. Interlocal agreements, however, are exempt from that policy. The terms of the interlocal agreements were the criteria used for our review. We found that:

- *Separation of duties and other controls over billing and receipt of payment could be improved.*
- *Invoices were not always completed and sent on a timely basis.*
- *Payments were not always received within contracted terms.*

Separation of duties and other controls over billing and receipt of payment could be improved. Currently, the Fiscal Manager for IS invoices the UFA and UPD on a monthly or quarterly basis, as applicable. The agencies remit payment via check to IS to the attention of the IS Fiscal Manager. The Fiscal Manager forwards the unopened checks received to the IS Accountant, who creates a funds transfer form and delivers them to the Mayor's Office, Financial Administration section, for deposit. The Mayor's Office staff then sends the Fiscal Manager an email with the cash receipt and backup related to the payment. The Fiscal Manager maintains a spreadsheet to track invoices and payments. No entries are made in the County's financial system (AFIN) until payment is received.

While we were able to verify that all checks received were deposited, the current situation creates an opportunity for the Fiscal Manager to control creation of the invoice, receipt of funds, and tracking of the payment. Separating these duties to the maximum extent possible is in harmony with the intent of Countywide Policy #1062. The policy's introduction states:

In managing public funds, basic internal controls require a clear segregation of duties between persons having custody of funds and/or performing cashiering duties, and those having access to and maintaining accounting records related to those public funds. Segregating these functions protects the employees involved and mitigates the risk of theft, embezzlement, or misuse of public funds through fraudulent record keeping.

For effective internal control, a single employee should not be able to exclusively control a monetary transaction. The duties of individuals should be so divided as to maximize employee protection and minimize the potential for diversion of funds and/or falsification of accounts.

The Interlocal Agreements for both the UPD and UFA state, under Section 2, “ Fees and Services,” that payment shall be remitted within 20 days to the Salt Lake County Auditor. The Auditor’s Office accounting function is now performed by the Mayor’s Office Financial Administration-Accounting due to recent structural changes within the County.

The Associate Account Administrator and Director of Accounting within the Mayor’s Office Financial Administration recommended that checks continue to be received by IS and that the terms of the interlocal agreements specifying remittance to the Auditor’s Office be changed at the next contract renewal. Functions such as invoicing and receipt of payment are predominately performed on a decentralized basis throughout the County. In addition, because UPD and UFA invoicing occurs at IS, remittance of checks to the Mayor’s Office Financial Administration-Accounting would make ensuring that payments are posted to the correct account more difficult.

The Mayor’s Financial Administration-Accounting staff indicated that AFIN has Accounts Receivable functionality, including invoicing. Depending on the type of billing, volume of transactions and other factors, that functionality may be something that IS could utilize.

Use of AFIN for billing purposes would strengthen existing controls for several reasons. Invoices would be generated from a central location, enhancing separation of duties. In addition, invoice creation, adjustments, and payments would all be recorded in the software. Access controls could be put in place to specify which users could perform which function, and the actions made by each user would be recorded in the system. Currently, invoices are generated by hand using a memo format. Adjustments, while documented, can currently be made by simply crossing through or typing over amounts invoiced.

With the exception of separation of duties, these control features could potentially be achieved through procurement of an off-the-shelf accounting package. Because the County is likely to acquire and implement new, integrated financial software in the near future, the Mayor’s Office Financial Administration-Accounting staff did not recommend that IS acquire a new accounting package unless that choice is clearly cost-effective.

Regardless of how invoices are generated, separation of duties should be achieved through changes in IS procedures. Measures to improve separation of duties would include having an employee not involved in invoicing open and create a log of payments received in the mail. Ideally, two people should be present. Payments would then be receipted and posted by another employee not involved in invoicing. Payments receipted and posted should be reconciled to checks recorded on the mail log to ensure that payments received were accounted for.

RECOMMENDATIONS:

- 1. We recommend that County IS consult with Mayor’s Office Financial Administration-Accounting regarding the use of AFIN to generate UPD and UFA invoices.*
- 2. We recommend that County IS separate invoicing, receipting of mail, and posting of payments to separate individuals.*
- 3. We recommend that contract language specifying remittance of payment for telecom and information technology services be changed from the Auditor’s Office to County Information Services during the next contract renewal.*

Invoices were not always completed and sent on a timely basis. We reviewed UFA and UPD billing for the period of July 2011 to June 2012. There were a total of 29 invoices sent out during the period examined, containing a total of \$1.4 million in charges. Two of the invoices were not dated. Out of the remaining 27 invoices, the number of days between the end of the service period and the date on the invoice we reviewed ranged from 9 to 97 days.

The Interlocal Agreement between the UFA and Salt Lake County states in Section 3,

Remittance of Contract Price. County shall bill UFA by the tenth of each month for services rendered during the prior month based on actual usage and current rates.

The Interlocal agreement for the UPD contains a similar provision for invoicing to occur by the tenth of each month.

In at least of the one of the cases, the original invoice was not dated and a second copy sent later for collection purposes contained the date we used in our analysis. This may have been the cause of the apparent lag for some other invoices as well, but the Fiscal Manager agreed that billing sometimes lags for several weeks due to other functions competing for his attention. He stated that reducing the time to invoice is something he will work on going forward.

RECOMMENDATION:

We recommend that invoices for the UFA and UPD be sent by the tenth of each month for services rendered during the prior month.

Payments were not always received within the contracted terms. We compared the date payments were receipted to the date on the corresponding invoice and found a lag ranging from 4 to 79 days. UFA payments lagged an average of 48 days. UPD payments were made on a timelier basis, with an average lag of 17 days. That average is within the terms of the interlocal agreement; however some UPD payments lagged up to 33 days.

The interlocal agreement with the UFA states in section 3,

UFA will remit payment within 20 days of the bill...

The agreement also contains a provision allowing interest to be charged. The agreement goes on to state in Section 3,

If any such payment is not remitted to the Auditor when due, the County shall be entitled to recover interest thereon. Said interest shall be at the rate of one percent (1%) per calendar month and shall begin to accrue on the date the remittance is due and payable.

The interlocal agreement with the UPD contains similar provisions.

When payments are not received in a timely basis, budgeting and accounting become more difficult and interest that could be earned on funds deposited is lost. The Fiscal Manager stated that he

makes phone calls and sends emails in an effort to obtain timely payment. Additional collection effort might include communication between higher level management at the UFA and County IS, or the Mayor's Office, aimed at reducing the time to payment. The addition of interest charges may also encourage more timely payment.

RECOMMENDATIONS:

1. *We recommend that Management in County IS, or the Mayor's Office, work with the UFA and UPD to obtain more timely payment.*
 2. *We recommend that interest be assessed on amounts past due.*
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CAPITAL AND CONTROLLED ASSETS

Our objective for this part of the audit was to evaluate the adequacy of internal controls over County capital and controlled assets, including compliance with Countywide Policy #1125, *Safeguarding Property/Assets*. A capital asset is defined as an item of real or personal property owned by the County that meets the criteria for capitalization, having an estimated life expectancy of more than one year, and a cost equal to or greater than the capitalization rate, currently \$5,000.

We selected a random sample of 61 capital assets from a population of 352. Twenty-eight capital assets sampled were software. We were able to confirm 26 software assets using a software tracking binder maintained by the property manager. The remaining two software assets were not found in the software binder. We were able to confirm that the software is still in use.

We were able to locate and verify all remaining capital assets in the sample. We also noted that copies of PM-2s, used to document assets sent to County surplus, were maintained in an orderly and chronological manner and were filled out in full, including serial numbers (where available). Finally, a capital asset inventory had been submitted for 2011, in accordance with County policy.

We also reviewed records regarding controlled assets. A controlled asset is a personal property item that is easily converted to personal use, having a cost of \$100 or greater, but less than the current capitalization threshold. Based on our work in this area we found the following:

- *A controlled asset inventory had not been performed for at least two years.*
 - *Seventeen controlled assets could not be located.*
 - *Recently purchased controlled assets had not been included on a controlled asset list.*
 - *Employees had not signed the Controlled Assets Inventory Form—Employee.*
-

A controlled asset inventory had not been performed for at least two years. The property manager for IS started a controlled asset inventory during the spring of 2011. There are approximately 88 employees in IS and for manageability she requested that employees update their controlled asset list 10 employees at a time. She recalled updating assets for employees up to those with last names starting with the letter "L." That inventory was never completed. The property manager stated that one had been completed during 2010, but unfortunately no print out was available.

Policy #1125, *Safeguarding Property/Assets*, Section 2.2.11, states,

At least annually, conduct physical inventory of fixed assets and controlled assets, to ensure complete accountability for all property owned by, or assigned to the organization.

In October 2011, the property manager received a new computer. The program containing the asset database was not transferred to her new computer due to its age. She requested permission to procure a new asset tracking system. IS management indicated that a newly acquired system called Point of Business (POB) Solution, would be used to track assets, but was still in the implementation phase. They did not want to invest in a new program during the interim.

As part of our review, the Infrastructure Manager for County IS demonstrated the POB solution asset tracking capabilities. Currently, that program contains all computers, servers, switches, and routers that are attached to the County network. Information captured includes make, model, serial number, and machine name. The program can also be used to track the last person that logged on and the status of each asset, including whether it is active, retired, or if it has been transferred. The Infrastructure Manager indicated that as a result of the audit, he would work to import the asset information from the property manager's database and fully implement the asset tracking component of POB for County IS within the coming weeks. That action had been planned *prior* to our audit, but was delayed due to competing projects.

RECOMMENDATION:

We recommend that County IS conduct a full controlled asset inventory.

ACTION TAKEN:

County IS has partially implemented a new asset tracking system and anticipates completing implementation in the near future.

Seventeen controlled assets could not be located. The property manager was able to export the controlled asset database from her old computer into Excel. The database contained a total of 1,045 items, including flash drives, key cards, keyboards, and desk phones assigned to both current and former employees.

We narrowed the list to only include items with a larger dollar value such as computers, laptops, scanners, routers, and printers. The resulting list contained 347 assets assigned to 90 current and former employees. From that list we selected a random sample of 60 assets for review.

We were able to account for 43 assets, 7 of which were found on PM-2s and 13 of which were in a different location, or assigned to a different employee than that listed in the database. We were unable to account for 17 controlled assets (28%) including computers, laptops, routers, hubs, etc.

Some of the missing assets may have been surplus, but there was insufficient documentation (such as matching serial numbers) to make a conclusive identification. Serial numbers may have been miss-entered in the database, or on the PM-2. External hard drives may have been sent to a vendor for shredding but were not individually tracked. Other assets, such as routers, were reportedly traded in for vendor credit towards new equipment, but were also not individually tracked. Items not found can be seen in Appendix B.

Policy #1125, Section 2.2.3, under property manager's duties, states,

Maintain records as to current physical location of all fixed assets and controlled assets within the organization's operational and/or physical custody.

Mayor's Office Financial Administration-Accounting, *Accounting Policies and Procedures*, addresses the proper procedure for missing capital assets. Section 5.0, Subsection 5.1, Paragraph 5, states,

Form PM-2, 'Salt Lake County Personal Property Transfer/Disposal/Internal Sale Form,' is to be completed for all types of transfers, including, Unaccounted or/Destroyed/Junked /Lost/Stolen assets.

The policy goes on to state,

Attach explanation of circumstances surrounding destruction, junk status, loss, or stolen status of personal property item. If item was stolen, be sure to include case number from appropriate law enforcement agency... [Mayoral] approval is required to dispose of destroyed, junked, or lost items.

The policy does not specify the procedure for missing controlled assets, however, most organizations use Form PM-2 to document controlled asset removal as well.

RECOMMENDATIONS:

- 1. We recommend that a letter be written to the Mayor regarding the missing controlled assets and a Form PM-2 be submitted to the appropriate accounting staff in the Mayor's Office.*
- 2. We recommend that external hard drives transferred to an outside vendor for destruction be tracked and removed from the controlled asset database.*
- 3. We recommend that assets traded for vendor credit toward the purchase of new equipment be individually tracked and removed from the controlled asset database.*

Recently purchased controlled assets had not been included on a controlled asset list. Because the controlled asset database was housed on the Property Manager's old computer, nothing had been added since the computer was replaced in October 2011.

Policy #1125, Sections 2.2 and 2.2.8, state,

Property Manager's duties- Property Managers assigned by their Administrators are responsible for the following... Coordinate with the organization's Purchasing Clerk to ensure all newly acquired property is identified and accountability is appropriately established...

Due to time constraints, we did not review recent purchases to determine if purchases meeting the criteria for a controlled asset had been appropriately handled and were onsite. Newly purchased controlled assets can more easily be stolen if they are not tracked by management and included on a controlled asset list. The risk that items could be purchased for personal use is also increased.

RECOMMENDATION

We recommend that purchases be reviewed for items meeting the criteria for a controlled asset and that those items and newly purchased assets going forward be added to the POB asset database.

Employees had not signed the *Controlled Assets Inventory Form—Employee*. Controlled assets had been assigned to individual employees. On a yearly basis, the Property Manager requested that each employee confirm via email what assets were under their control. However, employees did not sign a Controlled Assets Inventory Form—Employee.

Policy #1125, Section 2.3.4, states,

...at least annually, employees assigned fixed or controlled assets shall review the list of assigned assets and provide verification by his/her signature to the Property Manager as to the accuracy and completeness of the list.

The property manager indicated that the former asset tracking system did not have the capability to print a report of all assets for each employee that could be signed. Instead, only one asset was listed on each report, to be signed for separately. With over 1,000 items in the controlled asset database, over 1,000 reports requiring signatures would have been generated. IS planned to create a script that would generate one form for each employee from the existing asset database. The script was never completed in anticipation of the POB solution.

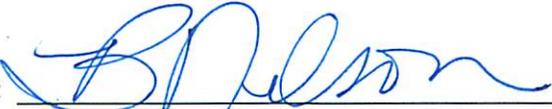
RECOMMENDATION

We recommend that employees sign for assets under their control on a yearly basis.

We appreciate the cooperation and assistance received from County IS staff during our audit. We are confident our work will be beneficial to you as you endeavor to make changes to strengthen internal controls. If we can be of further assistance to you, please contact us.

Sincerely,

Gregory P. Hawkins
Salt Lake County Auditor

By: 

Brenda Nelson, MBA, CISA, ISA
Senior Deputy Auditor

cc: Michael Bailey
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October 15, 2012

Phu Le
Information Services Fiscal Manager
2001 S. State Street St. NL 300
Salt Lake City, Utah 84114-4575

Gregory P. Hawkins
Salt Lake County Auditor

Dear Mr. Hawkins:

Thank you for the audit conducted by your staff. They were very professional and courteous during the entire process. We received the report and would like to respond to the points identified.

While the review was limited in scope, as the report indicated, we feel the recommendation was agreeable and have prepared our response to each area and point of the audit report of:

- Petty Cash
- Accounts Receivables
- Capital and Controlled Assets

Petty Cash:

We were pleased the unannounced audit of the \$400 petty cash balanced without exception. The cash is secured by the Internal Services Manager/Property Manager. Petty cash logs and other documentation are kept with the cash. The audit did not note deficiencies; no changes were needed to our petty cash process.

Accounts Receivables:

County IS provides services for County customers, as well as information technology and telecom services to Unified Police District, and only telecom services to Unified Fire Authority through an interlocal agreement. Under the terms of the interlocal agreement, the audit revealed:

- *Separation of duties and other controls over the billing and receipt of payments could be improved.*
- *Invoices were not always completed and sent on a timely basis.*
- *Payments were not always received within contracted terms.*

IS has taken measures to comply with the recommendations by the Auditor's Office in the following:

Auditor's recommendation

- *We recommend that County IS separate invoicing, receipting of mail, and posting of payments to separate individuals.*

Response: IS will comply with Countywide Policy #1062 by separating the duties with the new Accountant. The policy's introduction states:

In managing public funds, basic internal controls require a clear segregation of duties between persons having custody of funds and/or performing cashiering duties, and those having access to and maintaining accounting records related to those public funds. Segregating these functions protects the employees involved and mitigates the risk of theft, embezzlement, or misuse of public funds through fraudulent record keeping.

Response: IS agrees with this recommendation and began implementing separation of duties prior to the Audit report. The new accountant for IS has taken over the duties of logging and processing the deposits for both Unified Police District and Unified Fire Authority payments. The invoicing will continue to be done by the Fiscal Manager to maintain separation of duties. After generating the invoices, copies will be sent to the accountant to track and post payments. The payments received will be logged against the invoices and reconciled against AFIN after the deposits are posted by the Finance Office. At least two people will be involved in these processes.

Auditor's Recommendation:

- *We recommend that contract language specifying remittance of payment for telecom and information technology services be changed from the Auditor's Office to County Information Services during the next contract renewal.*

As recommended by the Director of Accounting within Mayor's Office Financial Administration, the payments will continue to be received by IS; however, in the next contractual renewal the payment remittance portion of the interlocal agreement will be changed from the Auditor's Office to *Information Services*. The invoicing and receipt of payments will continue to be the responsibility of Information Services and Telecom.

Auditor's Recommendation:

- *We recommend that County IS consult with Mayor's Office Financial Administration-Accounting regarding the use of AFIN to generate UPD and UFA invoices.*

Response: IS would like the invoicing and accounts receivables functions to be performed by the County's financial system (AFIN) but currently these functions are not available. IS is looking forward to having these functions available in the new financial system. The functions would enhance internal controls, centralize invoicing, set clearly defined separation of duties, and limit access to data to authorized users.

With the new financial system so close to implementation, it would not be cost effective for IS to develop or buy a separate accounting system for billing two external customers. IS and Telecom generate about 29 invoices annually for UPD and UFA. IS will consult with the Mayor's Office to develop the Accounts Receivables and invoicing functions on the new financial system.

Auditor's Recommendation:

- *We recommend that invoices for the UFA and UPD be sent by the tenth of each month for services rendered during the prior month.*
- *We recommend that Management in County IS, or the Mayor's Office, work with the UFA and UPD to obtain more timely payment.*
- *We recommend that interest be assessed on amounts past due.*

Response: The processing of the invoices has not always been on a timely basis. County IS had some streamlining to do to make the billing process more efficient; this is nearly complete to ensure the invoicing is completed by the tenth of each month in accordance with the interlocal agreement. By invoicing both UFA and UPD by the tenth of each month, this will improve the framework for timely receipt of payments. IS management will communicate with UFA and UPD to receive regular, timely payments and notify them of potential late fees.

The interlocal agreement allows a 1% interest fee per month on payments not received within 20 days. The accountant will track the aged invoices and apply the fee on past due invoices. A note will be added to the invoices to inform the customers of the late fee.

Capital and Controlled Assets:

- *A controlled asset inventory had not been performed for at least two years.*
- *Seventeen controlled assets could not be located.*
- *Recently purchased controlled assets had not been included on a controlled asset list.*
- *Employees had not signed the Controlled Assets Inventory Form—Employee.*

We were able to locate and verify all remaining capital assets in the sample. We also noted that copies of PM-2s, used to document assets sent to County surplus, were maintained in an orderly and chronological manner and were filled out in full, including serial numbers (where available). Finally, a capital asset inventory had been submitted for 2011 in accordance with County policy.

Response: The statements from the audit report confirmed a lot of work had been done by the IS property manager to maintain proper records of capital assets; more will be done to import the capital assets and controlled assets into the new POB system for better management of assets.

Auditor's Recommendation:

- *We recommend that County IS conduct a full controlled asset inventory.*

As required by County policy #1125, IS will conduct a complete inventory of both capital and controlled assets annually. The controlled assets inventory in 2011 was not completed due to the implementation of the computerized assets management system. The system has been implemented in 2012 and the controlled asset inventory is currently underway.

County IS Action Taken:

As mentioned in the audit report, the inventory work was fully underway with the new POB system prior to the audit. IS expects to complete the controlled asset inventory by the end of November 2012. Each of the 88 staff is currently verifying the controlled assets and will submit an electronic form to the property manager to import into the system. The system will update inventory as it is removed, transferred or sent to surplus along with appropriate documentations and the County PM-2 property transfer form as required by the County policy #1125, which states:

Maintain records as to current physical location of all fixed assets and controlled assets within the organization's operational and/or physical custody.

Mayor's Office Financial Administration-Accounting, *Accounting Policies and Procedures*, addresses proper procedures for missing capital assets. Section 5.0, Subsection 5.1, Paragraph 5, which states:

Form PM-2, 'Salt Lake County Personal Property Transfer/Disposal/Internal Sale Form,' is to be completed for all types of transfers, including, Unaccounted or/Destroyed/Junked/Lost/Stolen assets. ...Attach explanation of circumstances surrounding destruction, junk status, loss, or stolen status of personal property item. If item was stolen, be sure to include case number from appropriate law enforcement agency... [Mayoral] approval is required to dispose of destroyed, junked, or lost items.

A PM-2 form will be used as suggested by the audit for all capital and controlled assets that is removed from inventory.

Auditor's Recommendation:

1. We recommend that a letter be written to the Mayor regarding the missing controlled assets and a Form PM-2 be submitted to the appropriate accounting staff in the Mayor's Office.
2. We recommend that external hard drives transferred to an outside vendor for destruction be tracked and removed from the controlled asset database.
3. We recommend that assets traded for vendor credit toward the purchase of new equipment be individually tracked and removed from the controlled asset database.

Response: IS will write a letter to address the missing assets for the Mayor's Office and submit a PM-2 form for those assets.

External hard drives transferred to an outside vendor for destruction will be tracked like any other controlled assets and noted for destruction. Any equipment traded for vendor credit will also be documented along with the new serial number from the equipment it replaced within the POB asset management system in accordance with Policy #1125, Sections 2.2 and 2.2.8, which states:

Property Manager's duties – Property Managers assigned by their Administrators are responsible for the following...Coordinate with the organization's Purchasing Clerk to ensure all newly acquired property is identified and accountability is appropriately established...

Auditor's Recommendation:

- We recommend that purchases be reviewed for items meeting the criteria for a controlled asset and that those items and newly purchased assets going forward be added to the POB asset database.

Response: New purchases had not been recorded in the controlled asset as of 2011 due to replacement of the property manager's old computer. The database has since been recovered and transferred to the new computer. IS is currently reviewing controlled assets including new purchases for all employees. The information will be verified and confirmed by each employee prior to entering the data into POB for secure tracking and management.

The audit revealed areas in our operation that needed improvement. The recommendations are appreciated and they provide IS the opportunity to strengthen our management of County assets and billing processes. IS agrees with the recommendations and has already implemented many of these recommendations.

Sincerely,



Phu Le
IS Fiscal Manager

Controlled Assets Not Found as of 8/8/2012

	Sample Number	Description/ Make/ Model/ SN	Notes
PCs/ Laptops	342	PC	Assigned to an employee that transferred out of IS in May 2010.
		IBM	
		NetVista	
		8319-51U	
		KCG2DKF	
	333	PC	Assigned to an employee that retired in 2007. The serial number may have been recorded wrong on the asset list or it may have been recorded wrong on a PM-2.
		IBM	
		NetVista 8307-E1U P4	
		KLRXB9N	
		April 16, 2006	
	144	IBM	Assigned to a current employee. Employee stated he had not used the computer for about 4 years.
		2373-GCU	
		99-AGDKX	
	322	Laptop	Assigned employee employee stated laptop was replaced when the hard drive crashed.
	Lenovo		
	2613 HNU		
	L3-AC299		
173	Laptop	Assigned to an employee that resigned in August 2010.	
	Lenovo		
	ThinkPad T61		
	L3-HH672		
Processor & HD	257	Processor	Assigned to an employee that retired in April 2010. Property manager indicated that the employee may have listed the processor of the computer when submitting her annual inventory update. Processors are not usually considered controlled assets.
		Processor	
		GenuineIntel	
		x86 Family 15 Model 6	
	147	Hard Drive	Property manager indicated that hard drives not longer functioning or no longer in use are placed in a locked storage cabinet and then removed by an outside vendor for shredding. Hard drives shredded have not been individually tracked.
		External Hard Drive	
		LaCie	
	250GB		
	1054509023713C		

Controlled Assets Not Found as of 8/8/2012

	Sample Number	Description/ Make/ Model/ SN	Notes
Portable Server	202	Server	Assigned to a current employee. Employee was able to find the box, but at the time of our field work he could not locate the device. Server approximately the size of a thumb drive.
		Black Dog Mobile Personal Server	
		Realm Systems, Inc.	
		033726	
Routers/ Hubs	242	Router	Assigned to an employee that retired in April 2010. Property manager indicated that 2600 series routers are no longer in use. Routers were traded for vendor credit towards purchase of the new phone system. Individual routers traded were not tracked.
		Cisco	
		2620	
		JMX723L3LB	Assigned to a current employee. Employee stated she turned the router in approximately 2 years ago. Property manager indicated that 2600 series routers are no longer in use. Routers were traded for vendor credit towards purchase of the new phone system. Individual routers traded were not tracked.
	136	Router	
		Cisco	
		2600 XM Series	Assigned to an employee that transferred out of IS in May 2010. At that time the employee reported turning the Hub in. Hub may have been surplus but verification is not possible because no model or serial number is listed.
		SB1USA-27857-MF-E	
	345	Router	
		Cisco	Assigned to an employee that resigned in 2007. Property manager stated that item was surplus but was not found a PM-2. S/N may have been misrecorded on the asset list or on the PM-2.
102	Hub		
	Hi-speed USB hub 7-port		
	Belkin		
	PSU237	Was assigned to an employee that retired in May 2009. Property manager stated that item was surplus but was not found a PM-2. S/N may have been misrecorded on the asset list or on the PM-2.	
	C401-104869		
170	Printer		
	Hewlett Packard		
	LaserJet 6L		
	C3990A		
	JPHJ016475		

Controlled Assets Not Found as of 8/8/2012

	Sample Number	Description/ Make/ Model/ SN	Notes
Tablet and PDAs	254	Tablet	<i>Assigned to a current employee. Employee reported turning the asset in 4/5/2010.</i>
		HP	
		TC1100	
		KRD402Y02Y	
	337	PDA	<i>Not assigned to an employee. May have been surplused, PM-2 has a Palm Vx but no S/N is listed.</i>
		Palm	
		Vx	
		58GK12M15870	
	98	PDA	<i>Not assigned to an employee</i>
		Apple	
		iPod Touch	
		9C748G0WW4T	
192	PDA	<i>Assigned to an employee that terminated in June 2010. 7 Clie are listed on 3 PM-2s. Serial numbers do not match or the PM-2 states the serial number was not legible. Asset may have been one of the ones surplused.</i>	
	Sony		
	Clie PEG-NZ90/U		
	3008558		