



Year-End Inventory Observations

Inspector General Department **Gary J. Cooney, Clerk of the Circuit Court & Comptroller** **Audit Report**

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Inspector General Department

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November 2, 2022

Board of County Commissioners

We conducted observations of year-end inventory counts for the Clerk of the Circuit Court & Comptroller, the Office of Fleet Management Fuel, the Office of Emergency Medical Services, and the Office of Public Safety Support.

The inventories are accurately presented in the County's accounting system. No exceptions or improvement opportunities were noted.

We appreciate the cooperation and assistance provided by everyone during the course of this audit.

Respectfully submitted,

Terri W. Freeman
Inspector General

cc: Gary J. Cooney, Clerk of the Circuit Court & Comptroller
Angie Holcomb, Director of Court Operations
Kristy Mullane, Chief Financial Officer, Clerk of the Circuit Court & Comptroller
Malysa Goldsmith, Chief Administrative Officer, Clerk of the Circuit Court & Comptroller
Jennifer Barker, County Manager
Tommy Carpenter, Assistant County Manager
Fred Schneider, Assistant County Manager
Joseph Blackwell, Director, Office of Fleet Management
John Simpson, Director, Office of Emergency Medical Services
Greg Holcomb, Director, Office of Public Safety Support
Moore Stephens Lovelace, P.A.

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email fwa@lakecountyclerk.org

Scope and Objective

As scheduled in the Inspector General Audit Plan, year-end inventory observations were conducted over specified inventories.

The objective was to determine whether the value of inventories for the period ending September 30, 2022, is accurately stated in the County's accounting system. The inventory counts were delayed a few days due to office closures because of Hurricane Ian.

The inventory observations occurred as follows:

Clerk of Courts Postage – October 3, 2022

Office of Fleet Management – BCC Fleet Fuel – October 3, 2022

Office of Emergency Medical Services (EMS) – Pharmacy Supplies – October 3, 2022

Office of Public Safety Support – Medical Supplies – October 5, 2022

Office of Public Safety Support – Fleet Parts – October 5, 2022

During the observations 100% of the items recorded were verified with the exception of the Public Safety Fleet service fluids, which were measured and converted to quarts prior to inventory observation. The inventory amounts were confirmed against the final inventory amounts recorded in the County's accounting system.

Overall Conclusion

The inventories of Clerk Postage, BCC Fleet Fuel, EMS, and Public Safety Support are accurately presented in the County's accounting system.

No exceptions or opportunities for improvement were noted.

Background

Clerk of the Circuit Court & Comptroller – Postage Inventory

The Clerk of the Circuit Court & Comptroller provides centralized postal services for multiple County entities. As part of this, the Clerk's Mail Receiving Center meters all outgoing mail for these entities. To accomplish this, two postage machines, an online account, and a reserve postage account are maintained.

Office of EMS – Pharmacy Supplies

EMS provides emergency medical service and transportation of the sick and injured citizens and visitors of Lake County. The pharmacy supplies are used to keep the ambulances adequately stocked to provide care for the sick and injured patients.

Office of Fleet Management – BCC Fleet Fuel Inventory

The Office of Fleet Management is responsible for comprehensive fleet operations, including providing fuel and repairs for County vehicles and equipment. The office also keeps inventories of unleaded, diesel, and off-road diesel fuels.

Office of Public Safety Support – Fleet Parts Inventory and Medical Supplies Inventory

Public Safety Fleet provides scheduled and unscheduled repairs and maintenance for the Office of Emergency Medical Services' ambulance fleet and maintains a fleet parts inventory for this purpose. Public Safety Logistics provides necessary operating supplies for fire and ambulance services. Logistics operates as a one-stop location for the restocking of medical supplies for fire response vehicles, ambulances, and stations.