



AUDIT REPORT

DALLAS COUNTY

PROPERTY INVENTORY COUNTY CLERK FY 2017

Darryl D. Thomas
Dallas County Auditor

ISSUED: March 14, 2018

RELEASED: May 03, 2018

PROPERTY INVENTORY COUNTY CLERK FY2017

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This report is intended for the information and use of the agency/department. While we have reviewed internal controls and financial reports, this review will not necessarily disclose all matters of a material weakness. It is the responsibility of the department to establish and maintain effective internal control over compliance with the requirements of laws, regulations, and contracts applicable to the department



DALLAS COUNTY
COUNTY AUDITOR

MANAGEMENT LETTER

Honorable John Warren
County Clerk
Dallas, Texas

Attached is the County Auditor's final report entitled "**Property Inventory County Clerk FY2017**" Report. In order to reduce paper usage, a hard copy will not be sent through in-house mail except to the auditee.

If you prefer that released reports be emailed to a different (or additional) recipient, please inform me of the name and the change will be made.

Respectfully,

A handwritten signature in cursive script, reading "Darryl D. Thomas".

Darryl D. Thomas
County Auditor

EXECUTIVE SUMMARY

A review was performed of the department property. A physical inventory of all fixed assets and a limited sample of computer equipment were performed from March 24, 2017 to June 28, 2018.

Twenty-six capital assets could not be located. Department noted that five of the items were left at the Records Building.

Summary of Significant Observations

No significant observations existed.

Repeat observations from Previous Audits:

No significant observations existed.

INTRODUCTION

Dallas County Auditor's Office mission is to provide responsible, progressive leadership by accomplishing the following:

- Comply with applicable laws and regulations
- Safeguard and monitor the assets of the County utilizing sound fiscal policies
- Assess risk and establish and administer adequate internal controls
- Accurately record and report financial transactions of the County
- Ensure accurate and timely processing of amounts due to County employees and vendors
- Set an example of honesty, fairness and professionalism for Dallas County government
- Provide services with integrity
- Work in partnership with all departments to resolve all issues of the County
- Strive to utilize the latest efficient and effective technology in the performance of tasks
- Provide technical support and training in the development, implementation, and maintenance of information systems
- Hold ourselves accountable to the citizens of the County at all times
- Be responsive to the elected officials and department heads of Dallas County

The objectives of this audit are to:

1. Ensure compliance with statutory requirements
2. Evaluate internal controls
3. Verification of accuracy and completeness of reporting
4. Review controls over safeguarding of assets

A physical Inventory was performed on the property assigned to the department on March 13, 2017.

The audit procedures may include interviews with key process owners, observation of departmental processes, completion of Internal Control Questionnaire (ICQ), physical count of all property considered capital assets, and sample testing of computer property tracked by Dallas County Information Technology department and non-capital assets. The main system used may also be reviewed and incorporated as part of the testing of transactions.

DETAILS

Property Not Located

A physical inventory of capital assets performed between March 24 to June 8, 2017 revealed that twenty six capital asset reflected on the official fixed asset inventory records could not be located within the department. Five of the items appear to have been left at the Records building; however, insufficient information exists to determine final disposition.

Recommendation

Determine disposition of property

Department should determine the disposition of the property. If the property cannot be located or has been disposed of, the department should initiate the process to delete property from the official fixed asset records by completing and approving Request to Delete form and forwarding to County Auditor for certification before submitting to Commissioner Court for approval. Any supporting documentation should be attached.

Management Action Plan

Audit property was not found from the Report. County Clerk's Office agrees with all findings and would like to request to delete from the Property List

Auditors Response

None

Testing of Wasp System

A sample review of ten property items from Dallas County Desktop IT equipment system (WASP Mobile Asset software) between March 24, 2017 and June 8, 2017 revealed that nine property items assigned to County Treasurer could not be located during physical inventory and one item is assigned to the incorrect site.

A comparison of five random property items located during physical inventory to the WASP system revealed that two items could not be located in the WASP system and four items the serial number did not match WASP system.

Recommendation

Testing of WASP system

Department should contact IT department to have items updated in the WASP system.

Management Action Plan

County Clerk's Office agrees with all findings.

Auditors Response

None

cc: Darryl Martin, Commissioners Court Administrator