

Summit County Fiscal Office
IT Asset Inventory
Performance Audit General Report

Prepared for:

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Audit Committee

Approved by Audit Committee
September 15, 2022



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EXECUTIVE SUMMARY

Total Number of Issues – 0

Internal Controls

Strong Internal Controls:

Testing Section	# Issues	Issue Description	Page Ref.
IT Asset Inventory	0	N/A	5

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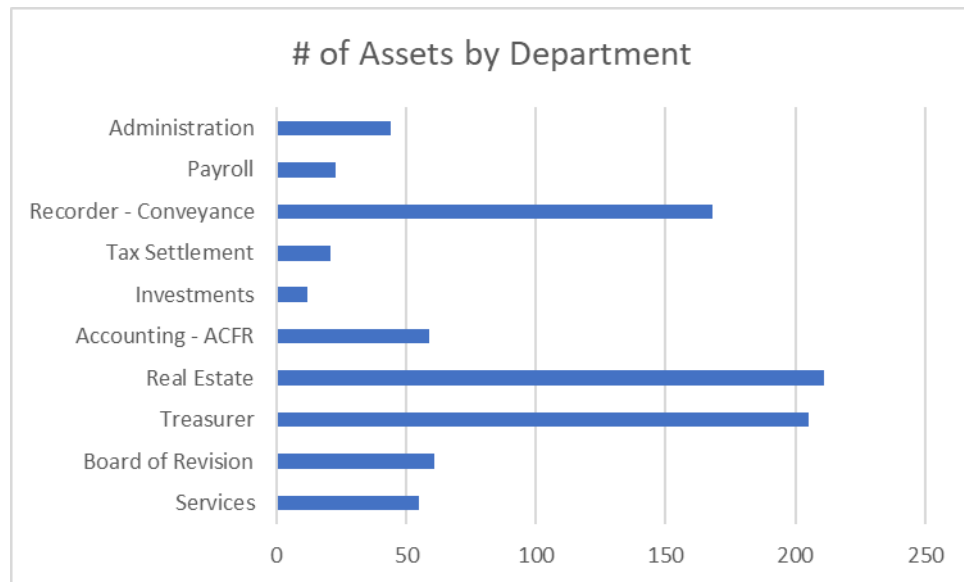
GENERAL BACKGROUND

The Summit County Fiscal Officer is the Chief Financial Officer of the County. The Fiscal Office includes the following divisions:

- Auditor’s Division
- Treasurer’s Division
- Recorder’s Division
- Services Division

The Fiscal Office utilizes an excel spreadsheet to track IT assets over two hundred and fifty dollars (\$250.00) or at the discretion of the director of each department.

The following graph depicts the number of assets by department.



AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY

The primary focus of this review was to provide the Fiscal Office with reasonable assurance, based on the testing performed, on the adequacy of the system of management control currently in effect for the audit areas.

Management controls include the processes for planning, organizing, directing, and controlling program operations, including systems for measuring, reporting, and monitoring performance. Management is responsible for establishing and maintaining effective controls that, in general, include the plan of organization, as well as methods and procedures to ensure that goals are met. Specific audit objectives include evaluating the policies, procedures, and internal controls related to Fiscal Office.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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Based on the results of our review, we prepared specific issues and recommendations for improvement that were discussed with management. These recommendations, as well as management's unaltered written response, can be found in the following sections of this report.

Objective:

To review the IT asset inventory internal control structure through employee interviews and observations.

Scope:

An overview and evaluation of the existing policies, processes, procedures and internal control structure utilized by Fiscal Office as it relates to their IT asset inventory.

The following were the major audit steps performed:

OBJECTIVE 1 – REVIEW OF IT ASSET INVENTORY INTERNAL CONTROLS

1. Meet with the appropriate personnel to obtain an understanding of the control environment.
2. Document the existing control procedures in narratives and/or flowcharts.
3. Compare existing processes to the policies and procedures manual for consistency.
4. Test procedures for compliance where applicable, noting all exceptions.
5. Investigate discrepancies and summarize results.
6. Make recommendations where appropriate.

DETAILED COMMENTS

I. Internal Control Testing:

IT ASSET INVENTORY

Policies and procedures were reviewed and staff interviews were conducted to gain an understanding of the IT asset inventory process and internal controls in place. A sample of IT assets was haphazardly selected from each department and detail testing was performed to ensure existence of the asset. Additionally, a sample of IT assets located in the field was judgmentally selected and reconciled to the department's IT asset listing to ensure completeness and accuracy, where applicable.

An expenditure report was generated and detail testing was performed to ensure the IT assets purchased were added to the department's IT asset listing.

A disposed IT asset listing was obtained and a sample of disposed IT assets were judgmentally selected to ensure an Executive Order was obtained for each disposal.

No issues were noted.