

SUWANNEE RIVER WATER MANAGEMENT DISTRICT

MEMORANDUM

TO: Governing Board

FROM: Pam Shaw, Chief, Office of Finance

THRU: Steve Minnis, Deputy Executive Director, Business and Community Services

DATE: August 18, 2020

RE: Inspector General Audit Report #20-03 – Motor Vehicle Usage and Maintenance and Tangible Personal Property

RECOMMENDATION

Approve Audit Committee recommendation regarding the acceptance of the Inspector General Audit Report #20-03 from Law, Redd, Crona & Munroe, P.A. Inspector General .

BACKGROUND

Pursuant to the Inspector General's Three-Year Internal Audit Plan for Fiscal Years 2020 to 2022 and the Fiscal Year 2019-2020 Internal Work Plan approved by the Governing Board on October 10, 2019, the Inspector General conducted internal audit procedures to review the District's policies and procedures and internal control processes related to motor vehicles and tangible personal property. The Audit Committee selected this item to be included in the Audit Plan and Work Plans based on the Inspector General's risk assessment activities and discussion with District Management.

The scope of this audit included tests of vehicle use logs, maintenance transactions, tangible personal property acquisitions, dispositions, physical inventory, and recordkeeping. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing and generally accepted Government Audit Standards.

The Inspector General's report contains no findings.

PS/tm
Attachment