



Transition Audit of Tax Assessor's Office

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Audit Authorization

- ▶ The Transition Audit of the Tax Assessor's Office was requested by Internal Auditor, John Redmond and approved by City Council on December 11, 2018.

Audit Scope

- ▶ Office Operations
- ▶ Budgetary Performance
- ▶ Access Controls/Purchasing Card
- ▶ Tixed Asset Verification
- ▶ Payroll Verification

Audit Process

- ▶ Review & Evaluate Office Operations for Relevance and Efficiency
- ▶ Review & Evaluate Budgetary Performance
- ▶ Confirm Existence of Fixed Assets of the Office
- ▶ Confirm Authorization for and Existence of all employees
- ▶ Confirm that Access Controls and Purchasing Card for departing leader have been deactivated or cancelled

Audit Findings

- ▶ Office Operations were relevant to the duties of the Tax Assessor's Office and were being performed in an efficient manner
- ▶ The office operated within its operating budget for each of the latest three years
- ▶ The payroll audit revealed that all persons being paid were authorized employees and they were physically present at work
- ▶ All listed fixed assets were located and confirmed at the workplace

Audit Findings (Continued)

- ▶ Physical and computer access for the departing leader were properly deactivated and purchasing cards cancelled
- ▶ One vehicle in the Office's pool car fleet is disabled and needed immediate replacement

Audit Recommendations

- ▶ Request emergency funding for replacement of the disabled vehicle to ensure that necessary reassessment field

Questions

➤ Any questions???