

To: Bob Schnur, Director of Finance  
From: Brent Statler, County Auditor   
Subject: Countywide Expenditure Review – Follow-Up Review  
  
Date: January 31, 2018

A follow-up review of Countywide Expenditures was conducted by the County Auditor's Office. The results of our analysis are detailed in the attached report.

The analysis was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*, and consisted of examining sufficient evidence to afford a reasonable basis for our findings. There were no observations noted in this report.

If you have any questions or concerns pertaining to this review, please feel free to call me.

Attachment

**Copy to:** Honorable County Council Members  
Joann Leykam, Director of Administration

## **Objectives**

The objectives of this review were to determine whether internal controls are adequate and effective to ensure compliance with mandated requirements, and to determine if revenues and expenditures were appropriately recorded, authorized and receipted/distributed.

## **Scope and Methodology**

The County Auditor's Office conducted a review of Countywide Expenditures to determine if they complied with the County's purchasing policy.

The scope of the review included transactions in excess of \$1,500 from January 1, 2017, to October 11, 2017. The following analysis was performed as part of our review:

- Obtained and reviewed supporting documentation of all transactions for the review period.
- Obtained, reviewed, and documented any applicable policies, procedures, contracts, and regulations.
- Conducted inquiries with applicable parties.

We reviewed all expenditures selected against the following attributes:

1. The expenditure traces to adequate supporting documentation (i.e. invoice, receiving slips, contract, etc.).
2. The supporting documentation agrees to the amount of the expenditure.
3. The proper bids/quotes/requests for proposal were received as required by the purchasing policy.
  - a. Amount paid agrees to the amount in the bid award, quote or request for proposal.
4. The expenditure was charged to the correct G/L account.
5. The expenditure appears allowable according to County policies.
6. If purchased with a Federal Grant, the asset is denoted as such either on the County asset listing or the purchasing department/office's asset listing.

## **Results**

There were no noted observations in this review.