



Inspector General Insight

Background: Florida Statute Chapter 274 (Tangible Personal Property Owned by Local Governments), and the County Manager Agency Administrative Practices and Procedures 589 (Managing Personal Property and Consumable Supplies) govern the sale or disposal of surplus property. On an annual basis, County staff validates that recorded assets having a fixed inventory tag are still available for use. Any missing assets are noted on a list provided to the Clerk's Finance Department. Assets reported as missing for two (2) consecutive years are recommended to be deleted from the inventory, following Board of County Commissioner (Board) action.

The draft agenda for October 26, 2021 included a consent agenda item recommending the write-off of 181 assets denoted in the attachments as "Missing". The missing items included two pairs of night vision goggles used by EMS helicopter pilots, which had been confirmed as missing for two consecutive years.



Objective: Our objective was to determine the controls governing the custody of assets, and the actions taken prior to determining to write-off missing items. Specifically, we questioned the night vision goggles, which were relatively expensive assets that could be utilized by employees for personal use.

Scope: There were 181 fixed assets reported as missing on the draft agenda for October 26, 2021. The agenda item disclosed the remaining net book value (after depreciation), not the original purchase price of the missing assets. The OIG only reviewed the original purchase price of the night vision goggles, as an estimate of the replacement cost of these assets.

Observations: Through Board senior management, staff was encouraged to make a last-ditch effort to locate assets reported as missing.

The EMS Division Director was contacted by OIG staff regarding the missing night vision goggles. Subsequently, the missing night vision goggles were found and deleted from the listing of items to be written off as missing.

Recommendations & Actions: It was recommended that Board staff make a concerted effort to locate fixed assets prior to their being written off as "Missing".

Total # Transactions	Net Book Value of Missing Assets	Original Purchase Price of Night Vision Goggles	Taxpayer Savings	# Observations / Recommendations
181	\$ 19,369.09	\$ 11,630.00	\$ 11,630.00	1