



CITY OF ORLANDO

Office of Audit and Evaluation Director

MEMORANDUM

To: Roger D. Neiswender, AICP, Transportation Department Director

From: Beryl H. Davis, CPA, CGFM, Audit and Evaluation Director

Re: Follow-Up Review of Inventory Observation – FY 2004
(Report No. 05-23)

Date: July 14, 2005

Attached is the summary of the status of our recommendation as determined from our follow-up review of Inventory Observation – FY 2004 (Report No. 05-04) issued November 22, 2004. Our review procedures consisted of inquiries of the responsible managers and staff. Our follow-up was made in accordance with generally accepted government auditing standards, except that we did not perform substantial tests of evidence supporting the response from the management responsible for resolving audit findings and recommendations.

The single recommendation was partially implemented. We would like to commend the Transportation Engineering staff for resolving several of its inventory management and accounting concerns by requesting the Office of Purchasing and Materials Management to order and monitor the Sign Shop inventory. The recommendation is planned for full implementation by September 30, 2005, when the Sign Shop will have placed in writing its procedures to requisition and utilize its materials and value its pre-existing inventory. We urge the Transportation Department staff to ensure these procedures are timely placed in writing.

We will follow up on the status of all recommendations not fully implemented, during our annual review of open recommendations in all City departments.

We wish to thank the officials and personnel of the Transportation Department for their cooperation with the follow-up request.

Mona S. Mellon, Audit Program Manager, performed this follow-up review.

BHD/mm

Attachment

c: Honorable Buddy Dyer, Mayor
Cheryl J. Henry, Chief of Staff
Joseph Robinson, Deputy Chief of Staff
Byron W. Brooks, Interim Chief Administrative Officer
Kevin Edmonds, General Administration Director
Deborah D. Girard, Management, Budget and Accounting Director
Alan Oyler, Public Works Director
Jon Mead, Purchasing and Materials Management Director
Charles Ramdatt, Transportation Engineering Division Manager