



MIAMI-DADE COUNTY BOARD OF COUNTY COMMISSIONERS

OFFICE OF THE COMMISSION AUDITOR

**Audit of Accountability for Computer Equipment
Purchased from FY 2008-09 through FY 2010-11**

Project Number 11-143372

June 5, 2013

**Charles Anderson, CPA
Commission Auditor**

Auditors

Antonio Crawford, CIA, CFE, CGAP, CRMA

Noel Aranha, CPA, CRMA, CGMA

Auditor-In-Charge

Acting Audit Manager

**111 NW First Street, Suite 1030
Miami, Florida 33128
305-375-4354**

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**BOARD OF COUNTY COMMISSIONERS
OFFICE OF THE COMMISSION AUDITOR**

M E M O R A N D U M

TO: The Honorable Rebeca Sosa, Chairwoman
and Members, Board of County Commissioners

FROM: Charles Anderson, CPA
Commission Auditor

A handwritten signature in black ink, appearing to read "Charles Anderson", is written over the printed name.

DATE: June 5, 2013

**SUBJECT: Audit of Accountability for Computer Equipment Purchased from Fiscal
Year 2008-09 through Fiscal Year 2010-11**

We have concluded our Audit of Accountability for Computer Equipment Purchased from FY 2008-09 through FY 2010-11 and submit this report which contains findings, recommendations, and management responses. Management did not concur with all of our findings and recommendations. We have provided clarifying comments on certain instances where they did not concur.

We thank the staff of the Information Technology and Internal Services Departments for their cooperation and input throughout the audit.

Please let me know if you need additional information.

c: Mayor Carlos Gimenez, County Mayor
R.A. Cuevas, Jr., County Attorney
Edward Marquez, Deputy Mayor, Office of the Mayor
Jack Osterholt, Deputy Mayor/Director, Regulatory and Economic Resources
Patra Liu, Esq., C.I.G., Interim Inspector General
Lester Sola, Director, Internal Services Department
Angel Petisco, Director, Information Technology Department
David Downey, Fire Chief, Miami-Dade Fire Rescue
Cathy Jackson, Director, Audit and Management Services Department

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IX. LIST OF ABBREVIATIONS AND/OR ACRONYMS

AO:	Administrative Order
BCC:	Board of County Commissioners
C&R:	Miami-Dade Corrections and Rehabilitation Department
CM:	County Manager
DERM:	Department of Environmental & Resources Management (<i>currently a part of RER</i>)
DPM:	Department of Procurement and Management (<i>currently a part of ISD</i>)
ETSD:	Enterprise Technology Services Department (<i>currently ITD</i>)
FAS:	Fixed Assets System
FAMIS:	Financial Accounting & Management Information System
FY:	Fiscal Year(s)
GAGAS:	Generally Accepted Government Auditing Standards
GAO:	General Accountability Office
GFOA:	Government Finance Officers Association
GSA:	General Services Administration
ISD:	Internal Services Department ¹
ITD:	Information Technology Department (<i>formerly ETSD</i>)
MDAD:	Miami-Dade Aviation Department
MDFR:	Miami-Dade Fire Rescue
MDPHA:	Miami-Dade Public Housing Agency (<i>currently PHCD</i>)
OCA:	Office of the Commission Auditor
PAF:	Property Action Form
PC:	Personal Computer
PHCD:	Public Housing and Community Development ²
PO:	Purchase Order
RER:	Regulatory and Economic Resources
WASD:	Water & Sewer Department

¹ The new Internal Services Department is a combination of the former GSA, the Department of Procurement Management, Human Resources, and the Construction and Special Project functions of the Office of Capital Improvements.

² The new Public Housing and Community Development is a combination of Miami-Dade Public Housing Agency, Housing and Community Development and GSA's infill function.

I. OBJECTIVE AND SCOPE

As part of the work plan approved by the Miami-Dade County Board of County Commissioners (BCC), the Office of the Commission Auditor (OCA) conducted a review of the Accountability for Personal Computer Equipment. The audit period included computer equipment purchased during Fiscal Year (FY) 2008-09, FY 2009-10, and FY 2010-11, as reflected in the Financial Accounting and Management Information System (FAMIS) Data Warehouse and the Fixed Assets System (FAS). The FAS, maintained by the Materials Management Unit of Internal Services Department (ISD), is a database used to track equipment, furniture and other items classified as fixed assets. In addition, the audit covered other departments not reporting in FAMIS Data Warehouse³, and/or the FAS such as Water & Sewer Department (WASD)⁴, Miami-Dade Aviation Department (MDAD), and Miami-Dade Public Housing Agency (MDPHA, currently a division of Public Housing and Community Development).

The primary objectives of this audit were to address issues regarding accountability for computer equipment as follows:

1. Determine if personal computer equipment purchases for FY 2008-09 through FY 2010-11 were recorded (completeness), and accounted for as part of Miami-Dade County fixed assets;
2. Verify the existence of internal controls for effective and efficient management of computer equipment classified as fixed assets (e.g. recording equipment purchases and safeguarding of assets); and
3. Determine overall compliance with Administrative Order (AO): 8-2 regarding Control and Disposal of Property.

The above mentioned audit objectives also addressed a review of potential changes in internal controls due to reduction of personnel countywide, department reorganizations, and efficient use of resources.

II. METHODOLOGY

We conducted this compliance audit in accordance with Generally Accepted Government Auditing Standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The FAS database includes Miami-Dade County fixed assets, except for certain departments such as WASD, MDAD, and MDPHA. Reports listing computer equipment for departments not included in FAS were obtained directly from these departments.

³ FAMIS Data Warehouse includes State Attorney Office computer expenditures purchased thru Miami-Dade County with County owned funds.

⁴ WASD reports to FAS, but FAMIS Data Warehouse does not list the department computer equipment expenditures.

FAMIS Data Warehouse transforms information from the FAMIS general ledger to facilitate preparation of reports for a majority of the General Fund Departments. Expenditures for computer equipment allocated to sub-object 95020 (classification of computer equipment expenditures) of those departments that use FAMIS ledger were obtained from Data Warehouse reports, excluding those Departments that do not use FAMIS (WASD, MDAD, and/or MDPHA).

Initial data used for analysis was extracted by Enterprise Technology Services Department (ETSD, currently Information Technology Department (ITD)) from the Fixed Assets System. ITD created reports of personal computer equipment classified as capital equipment⁵ (sub-object 95020) purchased during the audit period. In addition, other reports for related classifications (sub-objects) were provided to verify that personal computers (PC) equipment were properly coded. The sub-objects reviewed for proper coding included the following:

1. Office Furniture and Equipment (95010);
2. Computer Equipment Other than PC (95021);
3. Special Equipment (95030); and
4. Furniture and Equipment Other than Office (95011)

To satisfy our audit objectives, we performed the following general audit steps for the selected sample population:

1. Interviewed departments inventory officers/clerks and other departments' personnel involved in the purchase, recording, and disposition of assets.
2. Verified physical existence of computer equipment listed in reports created by ITD. In addition, we reviewed physical computer equipment present at departments for proper tags indicating Miami-Dade County ownership.
3. Reviewed list of equipment disposed of during the audited period, and determine compliance with Miami-Dade County guidelines for asset disposition, and related internal controls.
4. Reviewed reports for related classifications (sub-objects other than 95020), where personal computer equipment (classified as fixed assets) was improperly recorded. Departments reviewed for improper PC equipment coding included only those with the highest percent of PC equipment expenditures during audited period (see Exhibit I).
5. Reviewed Annual Inventory Certification forms provided to ISD by each department/division and/or unit to determine total un-located equipment.
6. Reviewed Property Action Forms (PAF) and matched corresponding forms to database to verify asset status.
7. Performed survey of designated inventory officers regarding control over fixed assets (see Exhibit VII).

⁵ Chapter 274 of the Florida Statutes defines capital equipment as a non-consumable tangible property with a life of at least one year.

The departments subject to testing were selected based on the following attributes:

1. OCA selected eight departments, six with the greatest cumulative expenditures (FY 2008-09 through FY 2010-2011) where total expenditures on computer equipment represent greater than 5% of countywide computer equipment expenditures, and two randomly selected departments (Clerk of the Courts and Animal Services) with expenditures below 5% of countywide expenditures. Information for these departments are from the assets recorded in the FAMIS data warehouse in sub-object 95020 “Personal Computer Equipment” (see Exhibit I for related information).
2. Three other departments not included in the above mentioned FAMIS data warehouse (MDAD, WASD, and MDPHA) were also reviewed due to their size and importance.

The population for our sample represents 15% of the total computer equipment for the 11 departments selected during the audited period. See Exhibit II for detailed sample size and population sampled. Each computer included in our sample was traced to the corresponding physical asset.

III. BACKGROUND

Current guidelines (Chapter 274 of the Florida Statutes) require that each governmental unit completes an annual inventory in order to maintain accountability for assigned capital equipment⁶.

Administrative Order (AO):8-2 “Use, Care, Control and Disposal of County Property” governs County inventory procedures, and has been in effect since February 4, 1997. AO: 8-2 requires each director to certify (sign) the Annual Inventory Certification Memorandum attesting to the completeness of physical inventory, and accountability of assets charged to the department. ISD Materials Management Unit provides an electronic copy of Capital Inventory Records accessible in the On-Demand System to each department prior to the annual inventory. Annual Inventory Certification results are to be submitted by June 30 of each year to ISD/GSA Materials Management Unit⁷. A memorandum detailing inventory instructions for FY 2010-11 was submitted to department directors on April 13, 2011. Annual inventory certification includes a listing of intradepartmental transfers, un-located items, Property Action Forms, Inventory Officer Designation forms, and Address Location Update forms (see Exhibit III).

From the records in the FAMIS Data Warehouse, the State Attorney’s Office and five Miami-Dade County (MDC) departments (see Exhibit I) account for more than 70% of computer equipment purchased countywide between FY 2008-09 and FY 2010-11.

⁶ Non consumables tangible property with a life of at least one year, purchase price equal to or greater than \$1,000, and item is not fixed in place and not an integral part of the structure.

⁷ ISD submits an annual communication (memo) to Department directors detailing inventory instructions and deadline for compliance with Annual Inventory.

ISD uses the FAS database management system to track equipment purchases and to ensure accountability at the departmental level for assets meeting the fixed asset criteria. Inventory tagging is a shared responsibility between ISD Materials Management Unit and County departments.

Current inventory policy allows for un-located items to remain in the system for a period of three years (maximum allowed time). ISD Materials Management Unit deletes these items from the fixed assets system at the end of the 3 year period, with a police report to substantiate the loss of the asset. Generally, police reports are filed when the annual inventory takes place and inventory officers confirm that listed assets cannot be located.

Currently not all computer equipment are purchased through ITD, some equipment are purchased through individual departments and/or ISD Procurement Division.

IV. SUMMARY RESULTS

- \$2.4 million (based on minimum⁸ original purchase costs) in equipment and furniture (approximately 2,400 items) were reported as un-located during FY 2010-11. Included are more than 500 items classified as computer equipment (desktops and laptops)⁹.
- Miami-Dade County guidelines to enforce accountability for un-located and/or lost assets are not enforced as required by Sub-section 7.5 of AO:8-2. For example, several police reports are filed without documenting the reason for un-located items.
- Approximately \$1.9 million in personal computer equipment were improperly classified (incorrect sub-objects) as Special Equipment, Office Furniture & Equipment, and Computer Equipment Other than PC (see Table I, page 13).
- Twenty departments/agencies, divisions and/or sections did not submit the Annual Inventory Certification for June 2011. In addition, during the reporting period, newly merged departments have not provided ISD with an inventory of fixed assets of the integrated departments as required in AO: 8-2, Section 6, Sub-section 6.5 (see Exhibit VI).

⁸ Minimum value is based on the value of \$1,000. Most of these items had original costs above \$1,000. At the time the asset is declared un-located, the actual value with depreciation may be considerably less depending on the age of the asset.

⁹ Information is based on a review of the data provided in the Annual Inventory certifications collected by ISD Administration and Business Services Division

V. FINDINGS & RECOMMENDATIONS

Finding 1. Annual Inventory Certifications for FY 2010-11 listed more than 500 computers reported as “un-located”.

A review of annual inventory certifications submitted by departments and/or units for FY 2010-11 listed more than 2,400 items, with an original cost estimated¹⁰ at \$2.4 million, reported as un-located (see Exhibit V attached). More than 500 of these items were classified as computer equipment (desktops, laptops, and printers). Currently, un-located items are required to remain in the fixed assets system for three years or until the “un-located asset” is found, whichever comes first. The number of fixed assets reported as un-located could result from several factors such as:

- Lack of accountability for un-located assets;
- Lack of compulsory restitution of the value of un-located assets;
- Employees and inventory officers may not follow existing procedures regarding asset disposal, inter-departmental, and intra-departmental transfers;
- Frequent changes of inventory officers; and
- Lack of a formal template to document transfers of capital equipment.

Among the departments or units with the highest listed number of items classified as un-located were MDFR, DERM (currently RER) and ETSD (currently ITD). (*For details see Exhibit V*).

AO: 8-2, Section 7.2, states that Department Directors or those delegated by the County as the Property Custodians “are directly responsible for the control and custody of property under their control”. Good business practice requires that assets be appropriately secured and maintained, used for the purposes intended, periodically accounted for, and properly disposed.

Lack of control and safeguards on computer equipment could encourage fraud, misappropriation and loss of assets.

Recommendation(s)

- 1.1 Amend and enforce AO: 8-2 governing use, care, control and disposal of County Property to require the Departments to investigate and document the cause for the un-located items and file a police report. Instead of the current three years, we recommend the write off of un-located assets take place in a shorter period of time. In addition, AO: 8-2 should be amended to hold Department/Division directors accountable for un-located assets.

¹⁰ Estimated minimum value is based on a minimum value of \$1,000 per item at time of purchase. At the time the asset is declared un-located, the actual value with depreciation may be considerably less depending on the age of the asset.

- 1.2 Introduce revisions in the FAS to link the asset or set of assets to individuals who are responsible for the use of the equipment, particularly for small and mid-size departments. Parties involved in the annual inventory need to increase communication among their respective business units/departments and ISD.
- 1.3 Perform random inventory of fixed assets, throughout the year, that would count towards the June 30th inventory deadline. It is recommended that this random inventory be geared toward equipment most susceptible to misappropriation or theft.
- 1.4 Create a modified signed Property Action Form (PAF) and/or an “official” transfer form that would attest to the transfer of the fixed assets and hold individual accountable for the actual transfer of the equipment. A copy of the completed form should be provided to ISD.

Management Response

ISD: *This finding is directed to County departments and is not an ISD issue. We would like to bring up a clarification point as to what cost was the Office of the Commission Auditor (OCA) used to determine the value of un-located items. Did the OCA report factor the age and depreciated value of the assets? For example if an asset was purchased 15 years ago for \$1,000 and it is now reported as un-located, the depreciation value of the asset will not be \$1,000, therefore obscuring the true value of un-located assets. Assets in the FAS are not depreciated and maintain their original cost on record until disposed, retired, or donated.*

The OCA report states “Currently, un-located assets are required to remain in the fixed assets system for three years or until the “un-located asset” is found, whichever comes first. Clarification: Assets remain assigned to the department for three (3) inventory cycles based on the Fiscal Year from the date of the submitted police report indicating the asset was lost or stolen.

ISD agrees with the OCA report regarding the factors surrounding the possible reasons for assets reported as un-located with the exception of one:

- *Lack of accountability for un-located assets – True assets are only reported as un-located, there is no enforcement measure.*
- *Lack of compulsory restitution of the value of un-located assets – There is no written policy requiring employees to replace the value of the lost asset creating no “real” concern or accountability by employees.*
- *Employees and inventory officers may not follow existing procedures regarding asset disposal, inter-departmental, and intra-departmental transfers - True and is a very realistic consequence.*
- *Frequent changes of inventory officers – True and is a very realistic consequence.*
- *Lack of a formal template to document transfers of capital equipment – ISD does have a formal form that requires the issuing department and*

receiving department to provide approval signatures and forward said form back to the Property Control Office before the transfer of the asset is effectuated. Form: Capital Asset/Equipment Transfer Form (Attachment A)

OCA Comments: OCA noted in the finding (see footnote 10, page 5) that at the time the asset is declared un-located, the actual value with depreciation may be considerable less than the purchase price. OCA did not factor the age and depreciated value of the asset.

Although ISD does have a form to transfer equipment¹¹, a review of ISD's inventory information, located at their Property Control Office, showed no formal use of the Capital Asset/Transfer forms, but instead revealed communications (e-mails) between parties regarding assets being transferred or already transferred. In addition, the PAF was only used to transfer surplus property to the County store at the time, and not for property/inventory transfer between departments.

Recommendation 1.1

ITD: *This recommendation to amend and enforce AO 8-2 is not within ITD's scope of responsibility. ITD will continue to comply with the requirements within the existing AO 8-2 or with a revised Administrative Order regarding the write off of un-located assets.*

ISD: *Agree with an amendment to the administrative order (AO) that will institute some type of enforcement action that will increase employee awareness, responsibility, and accountability. Disagree with writing off un-located assets within one year of the date the asset is officially defined as un-located. (1) In many instances departments may not find an asset during the current inventory cycle, however may locate the asset two cycles later. Once an asset is deleted from FAS that asset is permanently deleted. In order to reinstate the asset, a new Dade –County Number (DC#) will need to be assigned to the asset and it would be necessary to physically tag the asset again. However, by allowing the department time to locate the asset for three (3) inventory cycles if the asset is located the only action needed would be to inform the Property Control Office and/or if an official police report was filed a discovery report would be filed by the department indicating the asset has been located.*

OCA Comments: OCA recommended the write off of un-located assets to take place in a shorter period of time instead of the current three years. Our final draft issued on March 1, 2013, did not recommend writing off un-located assets within one year of the date the asset is officially defined as un-located.

¹¹ Capital Asset/Equipment Transfer Form

Recommendation 1.2

ITD: *ISD is the owner of the FAS system which ITD maintains and supports. This system is being retired over the next several years and assets are being migrated to the INFOR Enterprise Asset Management System (EAMS). EAMS contains fields that record information on the identity of the individual to whom an asset is issued. The new system also contains fields for information such as physical address, floor and room number, individual who last inventoried the asset, date of last inventory, plus robust query and reporting features that will facilitate the locating and tracking of assets. The assets of ITD and the Board of County Commissioners were migrated during the 2013 cycle. It should be noted that presently, all assets must still be created or 'birthed' in FAS, including departments such as ITD and BCC, whose asset information has already been migrated into EAMS. The primary constraint to accelerating the migration from FAS due to the limited experience staff available to perform the analysis required prior to transferring a department. During FY 12-13, an additional resource was added to the team and is being trained. These same resources are also tasked with on-going development and enhancements to the system (see response to 1.4 regarding automating the PAF).*

ISD: *Disagree with introducing a revision in FAS to link the asset or set of assets to individuals who are responsible for the use of the equipment. This action should be practiced on a department level and maintained by the designated Inventory Officer of each department if implemented and not through FAS. ISD does not have the resources to maintain all the changes that may occur within each department for over 100,000 assets Countywide.*

OCA Comments: *As stated by OCA, and supported by ITD in its above response, the action of linking the asset or set of assets to employees responsible for these assets should be implemented on a departmental level (small and mid-sized departments). Linking the asset or set of assets to the employee responsible, will enable department directors to track the assets and hold the employee(s) responsible for loss of assets.*

Recommendation 1.3

ITD: *ITD concurs with this recommendation. ITD currently complies with the County's annual fixed asset inventory requirement. If random audits of fixed assets are counted towards the annual inventory within a twelve month period, this would enable ITD to complete the audit on a more expeditious manner and would mitigate the compressed time schedule during the spring of each year to perform the Annual Inventory count.*

ISD: *ISD cannot speak to the resources that County departments have available to accomplish this task. **Note:** This would be very challenging especially for those departments that have multiple locations throughout the County, and have a large volume of capital assets. A physical inventory*

requires significant staff resource, a great deal of detailed work and time away from day to day operations.

OCA Comments: We agree that ISD cannot speak to the resources that County departments have available to accomplish the task (inventory). However, it is the responsibility of each department Director to safeguard the assets at each location or appoint someone to oversee the safeguarding of assets. ITD agreed with OCA's recommendation, which notes that performing random inventory checks throughout the year would help to complete the annual inventory on a more expeditious manner, and mitigate the compressed time assigned to the Annual Inventory count.

Recommendation 1.4

ITD: *ITD completes ISD's Capital Asset/Equipment Transfer forms (copy attached) upon transfer of capital assets from ITD to other departments. Both the issuing and receiving departments must execute the form after which a copy is inputted into EAMS and the original hard copy is forwarded to ISD for inputting into FAS. The same process is used for the PAF for equipment turned into ISD for the County store. The current system is manual; both parties are required to sign the document. An electronic signature solution would improve the process. Note that asset transfer functionality in EAMS is being developed within the inventory module, but is not mature enough to be presented to ISD. At this time, we anticipate this will be ready in the next three months.*

ISD: *The current PAF is sufficient. The form requires a signature from the employee or authorizes personnel from the department turning the asset into the County store as well as a signature from County store personnel acknowledging receipt of the asset. Absent both signatures the PAF is not considered a valid document. (See Attachment B).*

OCA Comments: See OCA comments to management response to audit finding 1, on page 7 of this report.

Finding 2. Lack of proper guidelines enforcing accountability for un-located assets, and a lack of a clear, enforceable and practical reimbursement policy.

AO: 8-2, Section 7, Sub-Section 7.5, requires that Property Custodian appoints a neutral staff member to investigate circumstances surrounding each loss or damage to capital equipment, and documentation explaining the results of the investigation by the Property Custodian should be forward to the Property Control Office.

A review of the Annual Inventory Certification forms submitted to ISD did not show: 1) any documentation related to Property Custodians appointing neutral staff to investigate the circumstances surrounding loss of capital equipment; and 2) documents detailing the results of the investigation. In some cases of un-

located assets, police reports were completed even when Property Custodians were unaware of the reasons why the asset(s) were un-located.

ISD stated that they were not aware of an “official/written” retention policy; however they stated that police reports and documentation related to un-located assets are maintained for a period of three (3) years. However, we found that some departments did not maintain police reports for a minimum three (3) years, resulting in repeated requests from departments to ISD to remove assets classified as un-collected from the FAS. During discussions with ISD, we were informed that they had declined to remove the assets from the FAS due to claims that police reports had not been previously provided for specific items. Currently, un-located assets are required to remain in the FAS for three (3) years or until the un-located asset is found. Saving these reports will serve as a tool to keep track of lost assets, and also assist in the reconciliation of assets disposed versus assets mistakenly reported as un-located.

In response to a survey regarding knowledge of reimbursement to Miami-Dade County for items lost and/or “un-located”, 80% of the respondents stated they have no knowledge of any consequences for individuals responsible for safeguarding assets when items under their responsibility are reported as un-located at time of the inventory. Proper procedure requires that property custodians be held accountable for un-located assets.

Lack of control and safeguards on computer equipment could encourage fraud, misappropriation and lead to loss of assets.

Recommendation(s)

- 2.1 Enforce the appointment of a staff member or an independent member from the Property Control Office to investigate circumstances surrounding the loss of capital equipment, and the resulting report should be furnished to the Property Custodian and Property Control Office within 90 days.
- 2.2 Direct Property Custodian to designate two or more custodian delegates to oversee the Annual Inventory Certification, and to perform periodic inventory count throughout the year in order to create growing awareness and responsibility about assets entrusted to employee’s use, while minimizing the number of un-located assets.
- 2.3 Establish a record retention schedule at the department level in the following areas: (1) police reports related to un-located properties, (2) intradepartmental transfers, and (3) disposed assets (transferred to County Store). These reports should be retained for a minimum period of three (3) years from the date of the annual inventory. To determine the retention schedule beyond the minimum three year period, departments should evaluate factors such as:
 1. Litigation
 2. Public Records Request

3. Administrative Value
4. Nature, content, and purpose of records

Management Response

ISD: *ISD agrees with the OCA report that there is a lack of proper guidelines enforcing accountability for un-located assets, and a lack of clear, enforceable and practical reimbursement policy. Current County ordinances do not specify any accountability actions or guidelines to address property assigned to an employee and/or department that is reported un-located. If departments are not properly investigating un-located assets and simply just filing a police report then they are not following the AO properly. This may be a common practice by departments especially for those inventory officers newly assigned to inventory responsibilities.*

Recommendation 2.1

ITD: *This is not within the purview of ITD; it is responsibility of ISD.*

ISD: *This action should be carried out at a department level and maintained by the designated Inventory Officer of each respective department if implemented. The Capital Inventory Unit does not have the resources to dedicate to investigating circumstances surrounding loss capital equipment. Any findings and resulting reports can be submitted to the Property Control Office attached to the supporting police report for filing purposes.*

OCA Comments: The Property Control Office of ISD provides guidance to departments in performing the annual inventory process and should also provide guidance to departments on how to carry out the investigations to determine circumstances surrounding the loss of capital equipment.

Recommendation 2.2

ITD: *ITD has designated an Inventory Liaison who performs the Annual Inventory Certification function. For redundancy purposes, ITD will designate a second individual as back-up Inventory Liaison. With the ability to calculate periodic inventory counts in the Annual Inventory Certification, this will assist in enabling ITD and other departments to more efficiently complete the Annual Inventory.*

ISD: *ISD cannot speak to the resources County departments have available to accomplish this task. Note: This would be very challenging, especially for those departments that are widespread throughout the County and have a large volume of capital assets. A physical inventory is no small feat, very detailed and time consuming.*

OCA Comments: Refer to OCA comments to management response to auditor recommendation 1.3, on Page 9.

Recommendation 2.3

ITD: *ITD agrees with the recommendation and believes that the official custodian of County records, Clerk of the Courts, should be consulted regarding the appropriate retention period. At present, physical copies of Police Reports are maintained at ITD in file cabinets as well as PDF copies in ITD's shared drive and within EAMS. It should be noted that EAMS provides the ability to attach these documents to the asset record. The system will also allow one to query a list of police-reported assets by date, thereby facilitating the ability to determine when a given asset was last located and if the retention schedule milestone (i.e., 3 years) has been met and the asset can be removed from the list for annual inventory purposes.*

ISD: *This is directed to County departments and not an ISD issue.*

OCA Comments: Refer to OCA comments to management response to recommendation 1.3, Page 9, and 2.1, Page 11.

Finding 3. Improper classification of computer equipment

As part of our review, we obtained reports for related classifications (sub-objects) from certain departments. We found that approximately \$1.9 million in personal computer equipment such as desktops and laptops were incorrectly classified in the following categories:

- 1) Office Furniture and Equipment (95010)
- 2) Computer Equipment Other Than PC (95021)
- 3) Special Equipment (95030)
- 4) Furniture and Equipment Other Than Office (95011)

Our review of items incorrectly classified was solely based on five departments with the highest cumulative expenditures in PC equipment during the audited period. Improper classification of assets may result in inaccurate cost reports and lead to an incorrect budget/expenditure control decisions. See Table I for a summary of improper classifications of computer equipment¹².

A GAO report¹³ regarding the Federal Aviation Administration Alaska Unit resulted in similar findings. The report stated that improper classification/allocation of assets to sub-objects is the result of “inadequate training, ineffectiveness of the supervisory review and approval process, and lack of attention to financial accountability”.

¹² The sixth agency/unit with the highest expenditure was the State Attorney's Office, but was not included because the PC equipment inventory report from GSA did not include this entity.

¹³ GAO, FAA Alaska: Weak Internal Controls Resulted in Improper and Wasteful Purchases, 2002.

Table I
Summary of Improper Classifications of Computer Equipment

Departments	Sub-Objects				Total(s)
	95010	95021	95030	95011	
	Office Furniture & Equipment	Computer Equipment Other than PC	Special Equipment	Furniture and Equipment Other than Office	
MDPD	\$ 478,873	\$ 469,777	\$ -	\$ -	\$ 948,650
ITD (ETSD)	101,806	1,358	31,837	-	135,001
MDFR	606,546	24,809	77,584	22,268	731,207
C&R	51,484	-	-	-	51,484
PROPERTY APPRAISER	43,812	-	2,310	-	46,122
Total(s)	<u>\$ 1,282,521</u>	<u>\$ 495,944</u>	<u>\$ 111,731</u>	<u>\$ 22,268</u>	<u>\$ 1,912,464</u>

Analysis of improper allocations (included departments with cumulative expenditures for sub-object 95020 above 5% of countywide computer expenditure during the audited period).

Source: FAMIS Data Warehouse

Recommendation(s)

3.1 Provide training to Accounting Managers and/or Budget Analysts responsible for each department, division and section as appropriate, including individuals related to the purchase process to establish correct classification (sub-objects).

3.2 Perform regular expenditure analysis to ensure correct classifications.

Management Response

Recommendation 3.1

ITD: *In the fall of 2009, ITD implemented an automated requisition system (ePSR) whose workflow requires a review of all purchase requests for appropriate index and subobject codes by ITD budget and finance staff as part of the work flow process prior to issuance of a purchase order. Since implementation of the ePSR system, this has greatly reduced mis-coded index and subobject codes. As stated in the audit, ITD is not the only County department purchasing personal computers and peripheral equipment; other departments during the period under audit review (FY08-09 – FY10-11) had their own contract allocation to purchase this equipment.*

ISD: *ISD agrees.*

Recommendation 3.2

ITD: *See response to 3.1. ITD accounting staff verifies index and subobject coding on invoices prior to submittal to MDC Finance Department for payment.*

ISD: *ISD agrees.*

Finding 4. Twenty departments/divisions/units did not submit the 2011 Annual Inventory Certification for fixed assets.

Twenty departments/divisions/units did not submit the 2011 Annual Inventory Certification (AIC) due to ISD annually on June 30th. See Exhibit VI for a list of the twenty departments/divisions/units. As of February 28, 2012, none of the newly merged departments had provided the required AIC, although new directors were appointed on October 11, 2011.

Departments failing to submit the AIC violate AO: 8-2. This administrative order requires the completion of an annual physical inventory for each unit/department and/or division. The AIC should be performed by June 30 of every year and/or every time there is a change of Property Custodian (Department Director). The effect of not performing AIC may result in errors in valuation of assets, lack of controls, and increase the potential for theft and misappropriation of assets.

Recommendation:

- 4.1 ISD should communicate the need to comply with AO: 8-2 requiring each department to submit the AIC on an annual basis. A follow-up reminder should also be sent to Department Directors prior to the due date. In addition, a summary report of un-located items should be included as part of Department performance in ASE (Active Strategy Enterprise Reports) with measures to reduce the number of un-located items for the subsequent Annual Inventory.

Management Response

ISD: *Most of the departments that were consolidated have submitted Annual Inventory Reports since the submittal of this OCA report. See submittal dates below:*

- a. Community Action and Human Services Department (CAHSD): no submission made up to date*
- b. Cultural Affairs: submitted on 08/09/12*
- c. Fire & Rescue Department (MDFR): submitted on 07/31/12*
- d. Internal Services Department (ISD): submitted on 09/24/12*
- e. Public Housing and Community Development (PHCD): submitted on 07/12/12*
- f. Office of Management and Budget (OMB): no submission made up to date*
- g. Parks, Recreation and Open Spaces (PROS): submitted on 08/01/12*

- h. *Regulatory and Economic Resources (RER): on 9/26/12 submitted part of the inventory report for divisions: DERM, BNC, Economic Development, and Planning section of DP&Z*
- i. *Public Works and Solid Waste (PWWM): submitted on 07/31/12*

Recommendation 4.1

ITD: *ITD is not one of the 20 departments referenced under this finding.*

ISD: *ISD does not have the authority to impose any penalties on any department that does not comply with the Annual Inventory Certification submission aside from reporting those departments that have not complied to the Mayor's office if requested.*

OCA Comments: We agree that ISD does not have the authority to impose any penalties on any department, our recommendation (see 4.1 above) emphasizes the importance of communicating timely compliance with AO: 8-2 regarding completion of annual inventory (follow-up reminders).

ISD should send a report to the Mayor's Office listing of those departments that fail to submit the Annual Inventory Certification, to prevent loss of County assets and discourage fraud and misappropriation.

VI. OPPORTUNITIES FOR IMPROVEMENT(S)

1. State Attorney's Office Unrecorded Fixed Assets in FAS

Computer Equipment purchased with Miami-Dade County funds, considered fixed assets, and tagged by ISD for use in the State Attorney's Office, is not recorded in Miami-Dade County Fixed Asset System or in the State Attorney's records.

We recommend that these items be tracked in the FAS as part of the annual inventory process since the State Attorney's Office considers these assets to be part of Miami-Dade County.

Management Response

ITD: *Not applicable for ITD to respond.*

ISD: *If the assets assigned to the State Attorney's Office are in fact owned by Miami-Dade County (County) then those assets should be registered in FAS. If the OCA staff has already identified these assets please forward a list so that ISD can make the appropriate inventory action. Once the list is received ISD can verify whether or not the assets are owned by the County and require tagging.*

OCA Comments: OCA recommends that ISD contact the State Attorney's Office for an updated list of County assets purchased which the above-mentioned office does not record as part of the its assets. The list of assets

provided to OCA by the State Attorney's Office only included computer equipment purchased during the scope of our audit.

2. Items incorrectly coded to sub-object 43212 "Computer Hardware Less than \$1,000"

Sub-object 43212 listed items that were incorrectly allocated to this sub-object code. Among the items incorrectly allocated included the following:

- 1) Labor and Repair charges
- 2) Telephone Kits
- 3) Telecom Parts

Improper allocations may result in inaccurate costs reports and lead to incorrect budget/expenditure control decisions.

Training should be provided to Accounting Managers and/or Budget Analysts responsible for each department, division and section as appropriate including individuals related to the purchase process to establish correct classification (sub-objects).

Management Response

ITD: *Please refer to response to recommendation 3.1. Since the implementation of an automated requisition system in ITD with a workflow that requires a review of all purchase requests for appropriate index and subobject codes by budget and finance staff, mis-coded index and subobject codes have been greatly reduced and has allowed for greater fiscal control.*

ISD: *This is directed to County departments and not an ISD issue.*

OCA Comments: OCA concurs that it is not the responsibility of the ISD to correct or direct the County departments to fix the inaccuracies for items valued below \$1,000. However, ISD should bring this to the attention of the departments and emphasize that miscoding of assets could result in incorrect expenditure analysis and may lead to incorrect budgeting decisions.

3. Untagged Computer Equipment Below \$1000

Currently, computer equipment and/or any other type of equipment not considered fixed assets are not tagged and/or marked, although Chapter 274 of the Florida Statutes states that any equipment not reaching the fixed asset threshold should be included in a report of items owned by the department/division/unit in order to increase accountability. For internal purposes, the County should consider tagging certain equipment not meeting the fixed assets threshold (below \$1000).

A best practices report ("Ensuring Control over Non-capitalized Items") from the Government Finance Officers Association (GFOA)¹⁴ advises that "care

¹⁴ GFOA 2005. www.gfoa.org. "Best Practices & Advisories": Accounting, Auditing, and Financial Reporting.

must be taken to ensure that adequate controls are maintained over any such items that fall in the following categories:

- Items that require special attention to ensure legal compliance (e.g. items acquired through grant contracts);
- Items that require special attention to protect public safety and avoid potential liability (e.g. police weapons)
- Items that require special attention to compensate for a heightened risk of theft (walk away items) (e.g. personal computer equipment, sound equipment).

Management Response

ITD: *Asset tagging in an ISD function. ITD will comply with any change to threshold for tagging County assets.*

ISD: *This is directed to County departments and not an ISD issue. (Note: The OCA report states that there was noticeable untagged equipment such as Stackable Switches, and Power Distribution Units located in the Lightspeed Building). Tagging assets that are below the \$1,000 criteria should be directed to County departments as it is not an ISD issue since ISD's process must abide by the State regulations only. In response to OCA observation about "untagged equipment", there are several reasons why some assets do not have physical tags affixed: a) if the item is an integral part of a bigger system it would not meet the capital asset criteria; b) sometimes physical tags fall off the equipment, so departments would either create an in-house sticker or keep an internal record of the asset without affixing a replacement sticker (soft tagging); or c) if the asset was not purchased through a regular Purchase Order (PO) i.e. blanket PO, then the department has the responsibility to inform ISD about the acquisition of the asset as the purchase would not be captured by our Purchase Order reports.*

OCA Comments: ISD should emphasize that safeguarding assets is a primary responsibility of each Miami-Dade County department, agency or Independent Trust.

3a. **Untagged Fixed Assets in County Premises (over \$1,000)**

While tracing recorded assets to the physical items, OCA observed untagged equipment such as Stackable Switches and Power Distribution Units, in the Light Speed Building (1st floor) and in the Transit building (10th, 11th, and 12th floors). Approximately 42% of the respondents to the survey admitted to having untagged fixed assets at the time of the survey. ISD employees need to constantly verify the completeness of the equipment purchased upon receipt in order to tag every item meeting the fixed asset definition.

Management Response

ITD: *ISD employees need to verify the completeness of the equipment purchased upon receipt in order to tag every item meeting the fixed asset definition.*

ITD conducted a review of the assets at the above-referenced locations (Light Speed and Transit buildings), compiled a list including make, model and serial number of all assets with no visible fixed asset tag (DC tag) and is coordinating with ISD to tag these assets. This gear was purchased in 2006-07 and deployed in 2008 prior to implementation of ITD's automated requisition system (ePSR). ISD/FAS require that a PO number be provided in order to tag the asset. ITD will work with ISD to address the tagging issue. It is important to place the 'DC' tag in a location available for reading and scanning for inventory purposes. Experience has shown that at times stackable switches are tagged while in their delivery boxes either on the top or the bottom and once they are installed in the rack, the tags are no longer visible. This was previously brought to ISD's Materials Management's attention.

ISD: *The OCA report also indicates "ISD employees need to constantly verify the completeness of the equipment purchased upon receipt in order to tag every item meeting the fixed asset definition". It is incumbent on the owning department to inform ISD staff once assets are received so that the assets can be tagged and registered. Often times when items are purchased in big quantities/bulk, equipment is received in a staggered manner. Although ISD makes follow-ups on these purchases, it is the responsibility of the receiving/owning department to inform ISD every time each piece arrives. We have seen large purchases in which subsequent shipments arrive months after the first shipment of goods.*

OCA Comments: Refer to OCA comments on page 17.

4. **Accelerate the use of servers to store applications to introduce VDI¹⁵**
Since efficient and effective management of public assets is always a priority for government, we believe that County departments could achieve some cost savings and efficiencies by implementing Virtual Desktop Infrastructure (VDI) model for their computing needs. In a VDI model, processing and storage resources are centralized in central server(s), and are shared by users connected to the servers. Consequently, VDI model eliminates the need of having a completely self-contained computer with its operating system, programs and peripherals for each user.

We noted that WASD implemented a VDI model for its computer system, and has achieved some cost savings in terms of:

- Reduction in the number of computers purchased,

¹⁵ From Digital Communities, The Future of the Desktop in Government, 2012.

- Efficiencies in maintenance of centralized resources,
- Reduction of energy consumption (a typical computer uses approximately 65-250 watts, while a typical thin client in VDI model uses approximately 10 watts),
- Matching end users to their specific needs.

We suggest County departments, in conjunction with ITD, look into the feasibility of adopting and implementing a VDI model in their specific environment for better efficiencies.

Management Response

ITD: *ISD concurs with this recommendation and has deployed 1,255 Virtual Desktop (Thin Client) devices over the last three years and is actively marketing this option to County departments. In addition to the 1,255 devices, ITD has also deployed over 750 desktop virtualization accounts where the County employee uses their desktop, laptop or iPad to connect to a virtual desktop thereby mitigating the need to replace older PC's. ITD is seeking to have contract allocation for the purchase of personal computers under ITD only to allow ITD to determine if virtual desktops/Thin Clients are appropriate for the user when provisioning a device. Contract allocation aggregation gives better control and standardization of equipment.*

ISD: *This is directed to County departments and not an ISD issue.*

Exhibit I
Departments with Highest Cumulative Computer Equipment Expenditures (above 5% of countywide expenditures) from FY 2008-09 to FY2010-11 (sub-object 95020)

Department Title	Total(s) Actual	Share of Total Actual Expenditures (%)
MDFR	\$980,749.52	19.3%
ITD (ETSD)	\$754,795.86	15.0%
Property Appraiser	\$576,655.19	11.3%
State Attorney's Office	\$573,541.00	11.3%
Corrections & Rehabilitation	\$412,485.26	8.1%
Miami-Dade Police Dept.	\$375,612.80	7.4%
Sub-Total(s)	<u>\$3,673,839.63</u>	72%
Other Departments	<u>\$1,387,923.68</u>	<u>28%</u>
Total Expenditures	<u>\$5,061,763.31</u>	<u>100%</u>

Source: FAMIS Data warehouse

State Attorney's Office is not a Miami-Dade County Department. Although the agency purchases computer equipment through Miami-Dade County, they do not record these as their assets.

Exhibit II
Sample Population of Computer Equipment vs. Sample Size
As of September 30, 2011¹

Department	Sample Size (Computers)	No. of Computers ²	Sample Size in Percentage
MDPHA ³	60	971	6.18
MDAD	63	479	13.1
WASD	65	247	20.2
MDPD	40	243	16.4
MDFR	40	200	20.0
ITD (ETSD)	40	79	50.6
State Attorney's Office	40	358	11.1
Corrections & Rehabilitation	25	61	49.1
Property Appraiser	30	136	22.0
Clerk of Courts	20	56	36.7
Animal Services	<u>15</u>	<u>33</u>	<u>45.4</u>
Total(s)	<u>438</u>	<u>2,863</u>	
Average			<u>15.0</u>

Source: Fixed Asset System Database
WASD, MDAD, and MDPHA databases

¹ Includes computer equipment allocated to fixed assets purchased from FY 2008-09 thru FY 2010-11 as recorded per FAS

² Computer equipment classified as fixed assets

³ This department was merged into the new Public Housing and Community Development together with Housing and Community Development and GSA's Infill function.

Date:**To:** Wendi J. Norris, Director
General Services Administration**From:** , Director**Subject:** Inventory Certification

It is hereby certified that the Capital Inventory Report provided to this department/agency has been used to conduct the required annual inventory. This inventory was completed on _____ and all discrepancies which were found have been reconciled. All items of capital equipment charged to this organization have been located and accounted for, with the exceptions as noted on the following attached lists and forms.

	ITEM	NUMBER OF PAGES
1.	Inter-Departmental Transfer Listing	
2.	Unlocated Item Listing	_____
3.	Property Action Form for turn-in	_____
4.	Inventory Officer Designation Form	_____
5.	Address Location Update Form	_____
6.	Other (specify)	_____ _____
	_____ Director	_____ Date
	_____ Department	_____

Exhibit IV
Cummulative Computer Equipment Expenditures: FY 2008-09 thru FY 2010-11

Subobject Code	Department Title	FY 2009	FY 2010	FY 2011	Total Expenditures	Total Expenditures (%)
95020	MDFR	\$ 893,301.15	69,587.64	17,860.73	980,749.52	19.38%
95020	ITD (ETSD)	267,463.43	301,114.88	186,217.55	754,795.86	14.91%
95020	PROPERTY APPRAISER	125,428.27	184,970.85	266,256.07	576,655.19	11.39%
95020	STATE ATTORNEY OFFICE	230,515.47	172,527.25	170,498.28	573,541.00	11.33%
95020	CORRECTIONS & REHABILITATION	167,529.84	214,530.81	30,424.61	412,485.26	8.15%
95020	MDPD	280,421.18	81,226.73	13,964.89	375,612.80	7.42%
95020	ISD (GSA)	47,854.66	36,280.94	96,329.29	180,464.89	3.57%
95020	CLERK OF COURTS	145,658.27	-	1,035.00	146,693.27	2.90%
95020	OTHER DEPARTMENTS ¹	524,480.51	218,169.26	318,115.75	1,060,765.52	20.96%
	TOTAL(S)	<u>\$ 2,682,652.78</u>	<u>1,278,408.36</u>	<u>1,100,702.17</u>	<u>5,061,763.31</u>	<u>100.00%</u>

*FAMIS Warehouse Data*²

¹ Includes Animal Services Department selected as part of the audit test.

² FAMIS warehouse did not provide data in the following departments ,MDAD, MDPHA, and WASD.

Exhibit V
Summary of Un-located Assets for FY 2010-11 ¹

Miami-Dade County Departments/Division/Units	<u>Un-located Assets</u>	
	Total Un-located Assets Reported	No. of Computers reported as Un-located Assets
MDFR	591	156
Departmental of Environmental Resources (DERM) ² (now part of Regulatory and Economic Resources)	345	86
ETSD (ITD)	495	121
MDAD	333	0
Clerk of the Courts	218	45
Administrative Office of the Courts-Eleventh Judicial Circuit	102	23
Corrections & Rehabilitation	88	9
Solid Waste (now part of Public Works & Waste Management)	76	0
Metro Dade Police Department (MDPD)	65	27
Water & Sewer	64	8
GSA Fleet Management (now part of ISD)	31	11
GSA Facility Management Division (now part of ISD)	2	2
Human Resources (now part of ISD)	14	8
Building Code Compliance (now part of Regulatory and Economic Resources)	7	3
Government Information Center (now Community Information and Outreach)	6	1
GSA-Risk Mgmt Division (now part of ISD)	4	4
Seaport	2	0
Office of Grants Coordination (now part of Management and Budget)	1	1
Consumer Services (now part of Regulatory and Economic Resources)	1	0
Miami-Dade County Health Department ³	3	3
Miami-Dade Public Library	12	2

Source: Annual Inventory Certification

2460

510

¹. Only departments/divisions/units for which Annual Inventory Certification had been received as of January 2011.

². Unlocated items for DERM relates to June 2010 AIC form. This department did not complete the AIC for June 2011.

³. Not a County department, agency and/or division, but part of its fixed assets were purchase thru Miami-Dade County.

Exhibit VI

Departments/Divisions/Agencies Failing to Provide Annual Inventory Certification of Fixed Assets due on June 30, 2011¹

1. Animal Services
2. GSA Administrative Services Division
3. GSA Business Services Division (merged into GSA Administrative Services)
4. GSA Risk Management Division
5. Citizens' Independent Transportation Trust (CITT)
6. Commission on Ethics and Public Trust
7. Community Action Agency (CAA)
8. GSA Design and Construction Division
9. Department of Environmental Resources Management (DERM)
10. Miami-Dade Economic and Advocacy Trust
11. Economic Development Coordinator
12. Miami-Dade County Homeless Trust
13. Housing and Community Development
14. Inspector General (IG)
15. Medical Examiner
16. Miami Art Museum
17. Metropolitan Planning Organization (MPO)
18. Office of Human Rights and Fair Employment Practices
19. Sustainability, Planning and Economic Enhancement
20. Miami-Dade Transit

¹ List excludes BCC offices and related departments not covered by the scope of the audit.

NOTE: Above list reflects departments/divisions/units, Independent Authorities & Trusts, and Other Government Agencies. These departments/divisions/units existed prior to approval of adoption plans to reduce Miami-Dade County departments from 42 to 25 adopted on September 22, 2011.

Exhibit VII

SURVEY RESULTS HIGHLIGHT(S)¹


- There are currently several departments holding untagged fixed assets. Six of the 14 survey respondents (42%) admitted to having untagged fixed assets at the time of the survey.
- Most of the departments and/or units (79%) do not tag equipment with initial costs below \$1,000 although most of the respondents (78%) claimed to hold a list of all computer equipment in their departments.
- Seventy percent of the departments assert that end users do not sign any type of document when computer equipment is assigned to them as to attest for custody of property.
- Eighty percent of the respondents stated that, to their knowledge, no reimbursement takes place for un-located items.
- Most of the departments responded that communication with the GSA Materials Management Division, regarding tagging of fixed assets, takes place as often as equipment meeting the fixed assets threshold is received and/or a monthly basis.
- More than half of the respondents (57%, 8 out of 14) responded positively to performing interim spot checks for inventory in between annual inventories.
- More than half of the respondents (57%) do not have written procedures to document the return of computers when employees are terminated or transferred to another department.
- Responding to main reasons for un-located inventory the most common cited are:
 - Theft
 - Equipment transfer
 - Equipment returned to GSA not removed from fixed assets (Improper Disposal)
 - Asset moved to a different location

¹ Survey results were not subject to OCA audit tests or to any type of verification

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Date: March 15, 2013

To: Charles Anderson, CPA
Commission Auditor

From: Angel Petisco
Director, Information Technology Department 

Subject: Response to OCA Audit of Accountability for Computer Equipment Purchased from FY 2008-09 through FY 2010-11

We have reviewed the March 1, 2013 memorandum from the Office of the Commission Auditor entitled, "Audit of Accountability for Computer Equipment Purchased from FY 2008-09 through FY 2010-11" and included as Attachment 1. Please find ITD's response to each finding and recommendation listed in the above-referenced report. If you have any questions or require additional information, please contact myself or Dale Poster-Ellis at 305.596.8639.

We appreciate OCA's consideration to the preliminary comments I provided during the February 11, 2013 audit exit conference which are incorporated in OCA's final report.

Responses to Specific Findings and Recommendations

1.1 Amend and enforce AO: 8-2 governing use, care, control and disposal of County Property to require the Departments to investigate and document the cause for the un-located items and file a police report. Instead of the current three years, we recommend the write off of un-located assets take place in a shorter period of time. In addition, AO: 8-2 should be amended to hold Department/Division directors accountable for un-located assets.

ITD Response: *This recommendation to amend and enforce AO 8-2 is not within ITD's scope of responsibility. ITD will continue to comply with the requirements within the existing AO 8-2 or with a revised Administrative Order regarding the write-off of un-located assets.*

1.2 Introduce revisions in the FAS to link the asset or set of assets to individuals who are responsible for the use of the equipment, particularly for small and mid-size departments. Parties involved in the annual inventory need to increase communication among their respective business units/departments, and ISD.

ITD Response: *ISD is the owner of the FAS system which ITD maintains and supports. This system is being retired over the next several years and assets are being migrated to the INFOR Enterprise Asset Management System (EAMS). EAMS contains fields that record information on the identity of the individual to whom an asset is issued (see screenshot below). The new system also contains fields for information such as physical address, floor and room number, individual who last inventoried the asset, date of last inventory, plus robust query and reporting features that will facilitate the locating and tracking of assets. The assets of ITD and the Board of County Commissioners were migrated during the 2012 Capital Inventory; the assets of PROS, PWWM, RER and OMB will be migrated during the 2013 inventory cycle. It should be noted that presently, all*

assets must still be created or 'birthed' in FAS, including departments such as ITD and BCC, whose asset information has already been migrated into EAMS. The primary constraint to accelerating the migration from FAS due to the limited experienced staff available to perform the analysis required prior to transferring a department. During FY12-13, an additional resource was added to the team and is being trained. These same resources are also tasked with on-going development and enhancements to the system (see response to 1.4 regarding automating the PAF).

1.3 Perform random inventory of fixed assets, throughout the year, that would count towards the June 30th inventory deadline. It is recommended that this random inventory be geared toward equipment most susceptible to misappropriation or theft.

ITD Response: ITD concurs with this recommendation. ITD currently complies with the County's annual fixed asset inventory requirement. If random audits of fixed assets are counted towards the Annual Inventory within a twelve month period, this would enable ITD to complete the audit in a more expeditious and efficient manner and would mitigate the compressed time schedule during the spring of each year to perform the Annual Inventory count.

1.4 Create a modified signed Property Action Form (PAF) and/or an "official" transfer form that would attest to the transfer of the fixed assets and hold individual accountable for the actual transfer of the equipment. A copy of the completed form should be provided to ISD.

ITD Response: *ITD completes ISD's Capital Asset/Equipment Transfer forms (copy attached) upon transfer of capital assets from ITD to other departments. Both the issuing and receiving departments must execute the form after which a copy is inputted into EAMS and the original hard copy is forwarded to ISD for inputting into FAS. The same process is used for the PAF for equipment turned into ISD for the County store. The current system is manual; both parties are required to sign the document. An electronic signature solution would improve the process. Note that asset transfer functionality in EAMS is being developed within the Inventory module, but is not mature enough to be presented to ISD. At this time, we anticipate this will be ready in the next three months.*

2.1 Enforce the appointment of a staff member or an independent member from the Property Control Office to investigate circumstances surrounding the loss of capital equipment, and the resulting report should be furnished to the Property Custodian and Property Control Office within 90 days.

ITD Response: *This is not within the purview of ITD; it is responsibility of ISD.*

2.2 Direct Property Custodian to designate two or more custodian delegates to oversee the Annual Inventory Certification, and to perform periodic inventory count throughout the year in order to create growing awareness and responsibility about assets entrusted to employee's use, while minimizing the number of un-located assets.

ITD Response: *ITD has designated an Inventory Liaison who performs the Annual Inventory Certification function. For redundancy purposes, ITD will designate a second individual as back-up Inventory Liaison. With the ability to calculate periodic inventory counts in the Annual Inventory Certification, this will assist in enabling ITD and other departments to more efficiently complete the Annual Inventory.*

2.3 Establish a record retention schedule at the department level in the following areas: (1) police reports related to un-located properties, (2) intradepartmental transfers, and (3) disposed assets (transferred to County Store). These reports should be retained for a minimum period of three (3) years from the date of the annual inventory. To determine the retention schedule beyond the minimum three year period, departments should evaluate factors such as:

1. Litigation
2. Public Records Requests
3. Administrative Value
4. Nature, content, and purpose of records

ITD Response: *ITD agrees with the recommendation and believes that the official custodian of County records, Clerk of Courts, should be consulted regarding the appropriate retention period. At present, physical copies of Police Reports are maintained at ITD in file cabinets as well as PDF copies in ITD's shared drive and within EAMS. It should be noted that EAMS provides the ability to attach these documents to the asset record. The system will also allow one to query a list of police-reported assets by date, thereby facilitating the ability to determine when a given asset was last located and if the*

retention schedule milestone (i.e., 3 years) has been met and the asset can be removed from the list for annual inventory purposes.

3.1 Provide training to Accounting Managers and/or Budget Analysts responsible for each department, division and section as appropriate, including individuals related to the purchase process to establish correct classification (sub-objects).

ITD Response: *In the fall 2009, ITD implemented an automated requisition system (ePSR) whose workflow requires a review of all purchase requests for appropriate index and subobject codes by ITD budget and finance staff as part of the work flow process prior to issuance of the purchase order. Since implementation of the ePSR system, this has greatly reduced mis-coded index and subobject codes. As stated in the audit, ITD is not the only County department purchasing personal computers and peripheral equipment; other departments during the period under audit review (FY08-09 – FY10-11) had their own contract allocation to purchase this equipment.*

3.2 Perform regular expenditure analysis to ensure correct classifications.

ITD Response: *See response to 3.1. ITD accounting staff verifies index and subobject coding on invoices prior to submittal to MDC Finance Department for payment.*

4.1 ISD should communicate the need to comply with AO: 8-2 requiring each department to submit the AIC on an annual basis. A follow-up reminder should also be sent to Department Directors prior to the due date. In addition, a summary report of un-located items should be included as part of ASE (Active Strategy Enterprise Reports) with measures to reduce the number of un-located items for the subsequent Annual Inventory.

ITD Response: *ITD is not one of the 20 departments referenced under this finding.*

Responses to Opportunities for Improvements

1. **State Attorney's Unrecorded Fixed Assets in FAS.** We recommend that these items be tracked in the FAS as part of the annual inventory process since the State Attorney's Office considers these assets to be part of Miami-Dade County.

ITD Response: *Not applicable for ITD to respond.*

2. **Items incorrectly coded to sub-object 43212 "Computer Hardware Less than \$1,000".** Training should be provided to Accounting Managers and/or Budget Analysts responsible for each department, division and section as appropriate including individuals related to the purchase process to establish correct classification (sub-objects).

ITD Response: *Please refer to response to recommendation 3.1. Since the implementation of an automated requisition system in ITD with a workflow that requires a review of all purchase requests for appropriate index and subobject codes by budget and finance staff, mis-coded index and subobject codes have been greatly reduced and has allowed for greater fiscal control.*

- 3. Untagged Computer Equipment below \$1000.** For internal purposes the County should consider tagging certain equipment not meeting the fixed assets threshold (below \$1000).

ITD Response: *Asset tagging is an ISD function. ITD will comply with any change to the threshold for tagging County assets.*

- 3a. Untagged Fixed Assets in County Premises (Over \$1000).** ISD employees need to constantly verify the completeness of the equipment purchased upon receipt in order to tag every item meeting the fixed asset definition.

ITD Response: *ITD conducted a review of the assets at the above-referenced locations (Light Speed and Transit buildings), compiled a list including the make, model and serial number of all assets with no visible fixed asset tag (DC tag) and is coordinating with ISD to tag these assets. This gear was purchased in 2006-07 and deployed in 2008 prior to implementation of ITD's automated requisition system (ePSR). ISD/FAS requires that a PO number be provided in order to tag the asset. ITD will work with ISD to address the tagging issue. It is important to place the 'DC' tag in a location available for reading and scanning for inventory purposes. Experience has shown that at times stackable switches are tagged while in their delivery boxes either on the top or the bottom and once they are installed in a rack, the tags are no longer visible. This was previously brought to ISD's Materials Management's attention.*

- 4. Accelerate the use of servers to store applications to introduce VDI.** We suggest County departments, in conjunction with ITD, look into the feasibility of adopting and implementing a VDI model in their specific environment for better efficiencies.

ITD Response: *ITD concurs with this recommendation and has deployed 1,255 Virtual Desktop (Thin Client) devices over the last three years and is actively marketing this option to County departments. In addition to the 1,255 devices, ITD has also deployed over 750 desktop virtualization accounts where the County employee uses their desktop, laptop or iPad to connect to a virtual desktop thereby mitigating the need to replace older PC's. ITD is seeking to having contract allocation for the purchase of personal computers under ITD only to allow ITD to determine if virtual desktops/Thin Clients are appropriate for the user when provisioning a device. Contract allocation aggregation gives better control and standardization of equipment.*

ATTACHMENTS

- Capital Asset/Equipment Transfer Form
- Property Action Form
- March 1, 2013 Audit of Accountability for Computer Equipment Purchased from FY 2008-09 through FY 2010-11



ISD Business Services & Property Control
Capital Asset/Equipment Transfer Form

Complete this form when transferring capital assets/equipment between Departments or within a Department. When transferring between Departments all fields must be completed and contain both, the issuing and receiving department's authorizing signatures.

For transfers between Departments, original form must be completed and submitted to the Property Control Office before the transfer is facilitated. For transfers within same Department, this form may be kept for internal department records and should not be submitted to the Property Control Office.

Reason for Transfer: (Select One)	<input type="checkbox"/> Between Departments (Form must be submitted to the Property Control Office)
	<input type="checkbox"/> Within Department (Form must be retained by Department for internal use)

TRANSFER DETAILS	
Effective Date:	____/____/____
Transfer From:	Department Name _____
Transfer To:	Department Name _____
	Asset Location Address _____
	Division and Section _____
	Budget Index Code _____
	Custodian/User (if applicable) _____

PROPERTY DETAIL		
D/C Tag #	Serial #	Description

(Attach additional lines if necessary)

APPROVALS		
Issuing Department Representative (print name)	Signature	Date
Receiving Department Representative (print name)	Signature	Date

DO NOT WRITE BELOW THIS LINE—FOR ISD USE ONLY		
DATE RECEIVED	Property Control Office Signature	Date

Return completed form to:
ISD Business Services & Property Control
2225 NW 72nd Avenue • Miami, FL 33122



LIST EACH ITEM REQUIRING ACTION:

[illegible]

DO NOT WRITE BELOW THIS LINE — FOR ISD USE ONLY

TIM #

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PROPERTY REC'D/RELEASED (DEPT.): _____ DATE: _____

LABOR COST:	VEHICLE COST:	FURNITURE COST:	ADMIN. COST:	TOTAL COST:
\$	\$	\$	\$	\$

For emergency service Fax copy to: (305) 820-8544

160 01-30 5/12

DATE	HOURS
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TOTAL	
CODE 063132X	\$
CODE 063150X	\$
OTHER	\$

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Memorandum



Office of the

APR 10 2013

Commission Auditor

Date: April 10, 2013

To: Charles Anderson, CPA
Commission AuditorFrom: Lester Sola, Director
Internal Services DepartmentSubject: Audit of Accountability for Computer Equipment Purchased from FY2008-09
through FY 2010-11 (Project Number 11-143372)

Thank you for the opportunity to respond to the referenced audit. Please review our response to each of the issues that relate to areas of responsibility within Internal Services Department (ISD).

I. FINDING & RECOMMENDATIONS:

Finding 1. Annual Inventory Certifications for FY 2010-11 listed more than 500 computers reported as "un-located".

This finding is directed to County departments and is not an ISD issue. We would like to bring up a clarification point as to what cost was the Office of the Commission Auditor (OCA) used to determine the value of un-located items. Did the OCA report factor the age and depreciated value of the assets? For example if an asset was purchased 15 years ago for \$1,000 and it is now reported as un-located, the depreciation value of the asset will not be \$1,000, therefore, obscuring the true value of un-located assets. Assets in the Fixed Assets System (FAS) are not depreciated and maintain their original cost on record until disposed, retired, or donated.

The OCA reports states "Currently, un-located items are required to remain in the fixed assets system for three years or until the "un-located asset" is found, whichever comes first. Clarification: Assets remain assigned to the department for three (3) inventory cycles based on the Fiscal Year from the date of the submitted police report indicating the asset was lost or stolen.

ISD agrees with the OCA report regarding the factors surrounding the possible reasons for assets reported as un-located with the exception of one:

- **Lack of accountability for un-located assets** - True assets are only reported as un-located, there is no enforcement measure.
- **Lack of compulsory restitution of the value of un-located assets** - There is no written policy requiring employees to replace the value of the lost asset creating, no "real" concern or accountability by employees.
- **Employees and inventory officers may not follow existing procedures regarding asset disposal, inter-departmental, and intra-departmental transfers** - True and is a very realistic consequence.
- **Frequent changes of inventory officers** - True and is a very realistic consequence.
- **Lack of a formal template to document transfers of capital equipment** - ISD does have a formal form that requires the issuing department and receiving department to provide approval signatures and forward said form back to the Property Control Office before the

transfer of the asset is effectuated. Form: Capital Asset/Equipment Transfer Form (Attachment A)

ISD Response to Recommendation(s) under Finding 1:

- 1.1 **Recommendation** - Amend and enforce AO: 8-2 governing use, care, control and disposal of County Property to require the Departments to investigate and document the cause for the un-located items and file a police report. Instead of the current three years, we recommend the write off of un-located assets within one year of the date the asset is officially defined as un-located. In addition, AO: 8-2 should be amended to hold Department/Division directors accountable for un-located assets.

Response - Agree with an amendment to the Administrative Order (AO) that will institute some type of enforcement action that will increase employee awareness, responsibility, and accountability. **Disagree** with writing off un-located assets within one year of the date the asset is officially defined as un-located. (In many instances departments may not find an asset during the current inventory cycle, however, may locate the asset two (2) cycles later. Once an asset is deleted from FAS that asset is permanently deleted. In order to reinstate the asset, a new Dade-County Number (DC#) will need to be assigned to the asset and it would be necessary to physically tag the asset again. However, by allowing the department time to locate the asset for three (3) inventory cycles if the asset is located the only action needed would be to inform the Property Control Office and/or if an official police report was filed a discovery report would be filed by the department indicating the asset has been located.

- 1.2 **Recommendation** - Introduce revisions in the FAS to link the asset or set of assets to individuals who are responsible for the use of the equipment. Parties involved in the annual inventory need to increase communication among their respective business units/departments, and ISD.

Response - Disagree with introducing a revision in FAS to link the asset or set of assets to individuals who are responsible for the use of the equipment. This action should be practiced on a department level and maintained by the designated Inventory Officer of each department if implemented and not through FAS. ISD does not have the resources to maintain all the changes that may occur within each department for over 100,000 assets County wide.

- 1.3 **Recommendation** - Throughout the year, perform random inventory of fixed assets based on risk of equipment most susceptible to misappropriation or theft.

Response - ISD cannot speak to the resources that County departments have available to accomplish this task. **Note:** This would be very challenging, especially for those departments that have multiple locations throughout the County, and have a large volume of capital assets. A physical inventory requires significant staff resources, a great deal of detailed work and time away from day to day operations.

- 1.4 **Recommendation** – Create a modified signed Property Action Form (PAF) and/or an "official" transfer form that would attest to the transfer of the fixed assets and hold individual accountable for the actual transfer of the equipment. A copy of the completed form should be provided to ISD.

Response - The current Property Action Form (PAF) is sufficient. The form requires a signature from the employee or authorized personnel from the department turning the asset into the County Store as well as a signature from County Store personnel acknowledging receipt of the asset. Absent both signatures the PAF is not considered a valid document. (See Attachment B)

Finding 2. Lack of property guidelines enforcing accountability for un-located assets, and a lack of a clear, enforceable and practical reimbursement policy.

ISD agrees with the OCA report that there is a lack of proper guidelines enforcing accountability for un-located assets, and a lack of clear, enforceable and practical reimbursement policy. Current County ordinances do not specify any accountability actions or guidelines to address property assigned to an employee and/or department that is reported un-located. If departments are not properly investigating un-located assets and simply just filing a police report then they are not following the AO properly. This may be a common practice by departments especially for those inventory officers newly assigned to inventory responsibilities.

ISD Response to Recommendation(s) under Finding 2:

- 2.1 **Recommendation** – Enforce the appointment of a staff member or an independent member from the Property Control Office to investigate circumstances surrounding the loss of capital equipment, and the resulting report should be furnished to the Property Custodian and Property Control Office within 90 days.

Response - This action should be carried out at a department level and maintained by the designated Inventory Officer of each respective department if implemented. The Capital Inventory Unit does not have the resources to dedicate to investigating circumstances surrounding loss capital equipment. Any findings and resulting reports can be submitted to the Property Control Office attached to the supporting police report for filing purposes.

- 2.2 **Recommendation** – Direct Property Custodian to designate two or more custodian delegates to oversee the Annual Inventory Certification, and to perform periodic inventory count throughout the year in order to create growing awareness and responsibility about assets entrusted to employee's use, while minimizing the number of un-located assets.

Response - ISD cannot speak to the resources County departments have available to accomplish this task. Note: This would be very challenging, especially for those departments that are wide spread throughout the County and have a large volume of capital assets. A physical inventory is no small feat, very detailed and time consuming.

- 2.3 **Recommendation** – Establish a record retention schedule at the department level designed to save police reports related to un-located properties, intradepartmental transfers, and disposed assets (transferred to County Store). These reports should be retained for a minimum period of three (3) years from the date of the annual inventory. To determine the retention schedule beyond the minimum three year period, departments should evaluate factors such as:

1. Litigation
2. Public Records Requests
3. Administrative Value
4. Nature, content, and purpose of records

Response - This is directed to County departments and not an ISD issue.

Finding 3. Improper classification of computer equipment

This finding is directed to County departments and not an ISD issue. Many departments are using the wrong index codes when purchasing capital equipment, which creates some inconsistencies when trying to accurately track and register capital equipment acquisitions.

ISD Response to Recommendation(s) under Finding 3:

- 3.1 **Recommendation** – Provide training to Accounting Managers and/or Budget Analysts responsible for each department, division and section as appropriate, including individuals related to the purchase process to establish correct classification (sub-objects).

Response - ISD Agrees

- 3.2 **Recommendation** – Perform regular expenditure analysis to ensure correct classifications.

Response - ISD Agrees

Finding 4. Twenty departments/divisions/units did not submit the 2011 Annual Inventory Certification for fixed assets.

Most of the departments that were consolidated have submitted Annual Inventory Reports since the submittal of this OCA report. Please see submittal dates below:

- a- Community Action and Human Services Department (CAHSD): no submission made up to date
- b- Cultural Affairs: submitted on 08/09/12
- c- Fire & Rescue Department (MDFR): submitted on 07/31/12
- d- Internal Services Department (ISD): submitted on 09/24/12
- e- Public Housing and Community Development (PHCD): submitted on 07/12/12
- f- Office of Management and Budget (OMB): no submission made up to date
- g- Parks, Recreation and Open Spaces (PROS): submitted on 08/01/12

- h- Regulatory and Economic Resources (RER): on 09/26/12 submitted part of the inventory report for divisions: DERM, BNC, Economic Development, and Planning section of DP&Z
- i- Public Works and Solid Waste (PWWM): submitted on 07/31/12

ISD Response to Recommendation(s) under Finding 4:

Recommendation – ISD should enforce AO: 8-2 requiring each department to submit the Annual Inventory Certification (AIC) on an annual basis. In addition, a summary report of un-located items should be included as part of Active Strategy Enterprise (ASE) Reports) with measures to reduce the number of un-located items for the subsequent Annual Inventory

Response - ISD does not have the authority to impose any penalties on any department that does not comply with the Annual Inventory Certification submission aside from reporting those departments that have not complied too the Mayor's office if requested.

II. OPPORTUNITIES FOR IMPROVEMENT(S)

1. State Attorney's Unrecorded Fixed Assets in FAS

If the assets assigned to the State Attorney's Office are in fact owned by Miami-Dade County (County) then those assets should be registered in FAS. If the OCA staff has already identified these assets please forward a list so that ISD can make the appropriate inventory action. Once the list is received ISD can verify whether or not the assets are owned by the County and require tagging.

2. Items incorrectly coded to sub-object 43212 "Computer Hardware Less than \$1,000"

This is directed to County departments and not an ISD issue.

3. Untagged Computer Equipment Below \$1,000

This is directed to County departments and not an ISD issue. (Note: The OCA report states that there was noticeable untagged equipment such as Stackable Switches, and Power Distribution Units located in the Lightspeed Building. Tagging assets that are below the \$1,000 criteria should be directed to County Departments as it is not an ISD issue since ISD's process must abide by the State regulations only. In response to OCA's observation about "untagged equipment", there are several reasons why some assets do not have physical tags affixed: a) if the item is an integral part of a bigger system it would not meet the capital asset criteria; b) sometimes physical tags fall off the equipment, so departments would either create an in-house sticker or keep an internal record of the asset without affixing a replacement sticker (soft tagging); or c) if the asset was not purchased through a regular Purchase Order (PO) i.e. blanket PO, then the department has the responsibility to inform ISD about the acquisition of the asset as the purchase would not be captured by our Purchase Order reports.

- The OCA report also indicates "ISD employees need to constantly verify the completeness of the equipment purchased upon receipt in order to tag every item meeting the fixed asset definition." It's incumbent on the owning department to inform ISD staff once assets are received so that the assets can be tagged and registered. Often times when items are purchased in big quantities/bulk, equipment is received in a staggered manner. Although ISD makes follow-ups on these purchases, it is the responsibility of the receiving/owning department to inform ISD every time each piece arrives. We have seen large purchases in which subsequent shipments arrive months after the first shipment of goods.

4. Accelerate the use of servers to store applications to introduce Virtual Desktop Infrastructure.

This is directed to County departments and not an ISD issue.

The OCA report makes the following comments in the Summary Results which we would like to address:

1. **Audit Issue:** \$2.4 million (minimum estimated value) in equipment and furniture (approximately 2,400 items) were reported as un-located during FY 2010-11. Included are more than 500 items classified as computer equipment (desktops, and laptops)

Response: This is directed to County departments and not an ISD issue and relates to the OCA report Objective #1, Page 3 Objective and Scope section: (Determine if personal computer equipment purchases for FY 2008-09 through FY 2010-11 were recorded (completeness), and accounted for as part of Miami-Dade County fixed assets)

2. **Audit Issue:** Miami-Dade County guidelines to enforce accountability for un-located and/or lost assets are not enforced as required by Sub-section 7.5 of AO: 8-2. For example, several police reports are filed without documenting the reason for un-located items.

Response: This is directed to County departments and not an ISD issue and relates to the OCA report Objective #2, Page 3 Objective and Scope section: (Verify the existence of internal controls for effective and efficient management of computer equipment classified as fixed assets (e.g. recording equipment purchases and safeguarding of assets).

3. **Audit Issue:** Approximately \$1.9 million in personal computer equipment were improperly classified (incorrect sub-objects) as Special Equipment, Office Furniture & Equipment, and Computer Equipment Other than Personal Computer (PC).

Response: This is directed to County departments and not an ISD Issue.

4. **Audit Issue:** Twenty departments/agencies, divisions and/or sections did not submit the Annual Inventory Certification for June 2011. In addition, during the reporting period, newly merged departments have not provided ISD with an inventory of fixed assets of the integrated departments as required in AO: 8-2, Section 6, Sub-section 6.5.

Response: This is directed to County departments and not an ISD issue.

I trust that the information provided will assist in finalizing your report. Should you have any questions or require further information, do not hesitate to contact me.

c: Edward Marquez, Deputy Mayor
Angel Petisco, Director, Information Technology Department
Miriam Singer, Assistant Director, Internal Services Department

ATTACHMENT A

MIAMI-DADE
COUNTYISD Business Services & Property Control
Capital Asset/Equipment Transfer Form

Complete this form when transferring capital assets/equipment between Departments or within a Department. When transferring between Departments all fields must be completed and contain both, the issuing and receiving department's authorizing signatures.

For transfers between Departments, original form must be completed and submitted to the Property Control Office before the transfer is facilitated. For transfers within same Department, this form may be kept for internal department records and should not be submitted to the Property Control Office.

Reason for Transfer (Select One):	<input type="checkbox"/> Between Departments (Form must be submitted to the Property Control Office)
	<input type="checkbox"/> Within Department (Form must be retained by Department for Internal use)

TRANSFER DETAILS	
Effective Date:	____/____/____
Transfer From:	Department Name _____
Transfer To:	Department Name _____
	Asset Location Address _____
	Division and Section _____
	Budget Index Code _____
	Custodian/User (if applicable) _____

PROPERTY DETAIL		
D/C Tag #	Serial #	Description

(Attach additional lines if necessary)

APPROVALS		
Issuing Department Representative (print name)	Signature	Date
Receiving Department Representative (print name)	Signature	Date

DO NOT WRITE BELOW THIS LINE—FOR ISD USE ONLY

DATE RECEIVED	Property Control Office Signature	Date
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Return completed form to:
ISD Business Services & Property Control
2225 NW 72nd Avenue • Miami, FL 33122

MIAMI DADE
COUNTY

Internal Services Department

(မိုးညွှန်းမြို့)

DEPARTMENT/DIVISION NAME: _____

AUTHORIZED SIGNATURE: _____

CONTACT PERSON: _____

PHONE: _____ FAX: _____ BUDGET CODE: _____ SUB-OBJECT CODE: _____

FOR ISSUES ONLY: Dept. _____ Div. _____ Sec. _____ Add. Loc. _____

DO YOU NEED PICKUP OR DELIVERY SERVICE? ☐ YES ☐ NO EMERGENCY REQUEST? ☐ YES ☐ NO (Admin Fee for Emergency Service)

PROPERTY LOCATED AT: ADDRESS..... FLOOR..... ROOM.....

DELIVER PROPERTY TO: ADDRESS _____ FLOOR _____ ROOM _____

LIST EACH ITEM REQUIRING ACTION:

[illegible]

DO NOT WRITE BELOW THIS LINE - FOR ISD USE ONLY

7126 #	1111
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PROPERTY RECLASSIFIED (City, State): _____ DATE: _____

PROPERTY REG'D/ISSUED (ISD): _____ DATE: _____

PROPERTY REC'D/RELEASED (DEPT.): _____ DATE: _____

LABOR COST	VEHICLE COST	FURNITURE COST	ADVERT. COST	TOTAL COST
\$	\$	\$	\$	\$

Retain Cold Copy, send all others to: Internal Services Department
680 W. 84th Street, Hialeah, FL 33014

For emergency service Fax copy to: (305) 820-8544

1984年 第2期

DATE	HOURS
/ /	
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/ /	
/ /	
TOTAL	
CODE 063152X	\$
CODE 063150X	\$
OTHER	\$