

EXHIBIT III

FIXED ASSET INVENTORY PROCEDURES QUESTIONNAIRE

The following questions refer to procedures based on County Accounting Procedure (CAP) No. 11. Answer each question by marking “YES,” “NO,” or “N/A” (Not Applicable) to indicate whether the procedures used in your biennial inventory of fixed assets and controlled equipment conform to CAP No. 11 (fully explain all “No” or “Not Applicable” answers on the sheet provided).

YES	NO	N/A	
			1. Was a pre-inventory meeting conducted in the presence of the department/agency’s property officer to review inventory instructions with all participating persons?
			2. Was a locator and a recorder included on each count team?
			3. a.) Was the Auditor-Controller’s fixed asset listing used in performing the inventory?
			b.) If not, were the department’s/agency’s records used and were these records reconciled to the Auditor-Controller’s listing?
			4. Was a systematic progression made through all areas where fixed assets were located to ensure that all assets were inventoried?
			5. a.) Were assets identified and traced from the items to the fixed asset listing--not the reverse?
			b.) Were all fixed assets identified by fixed asset numbers, serial numbers and descriptions?
			c.) Were all fixed assets then indicated on the fixed asset listing as inventoried?
			6. Were the fixed assets marked to indicate that they were inventoried?
			7. Were fixed assets without tags identified on an exceptions listing?
			8. Were those items that had fixed asset tags but were not on the fixed asset listing recorded on an exceptions listing?
			9. Were those items purchased after the date of the fixed asset inventory listing but prior to the date of taking the inventory (i.e., newly purchased items) recorded on an exceptions listing?
			10. Were any updated Fixed Asset Documents (FADS) forwarded to the Auditor-Controller to revise the master location records of fixed assets?
			11. Were fixed assets with mutilated fixed asset tags identified, marked, and recorded on a separate listing?
			12. Were all mutilated fixed asset tags replaced?

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YES	NO	N/A	
			13. Was the list of all tagged items not on the inventory listing consolidated and the necessary steps taken to have them placed on the final inventory listing?
			14. Was the list of all untagged items consolidated and the proper fixed asset numbers determined from the inventory listing?
			15. Did the inventory indicate missing fixed assets? If so, indicate the total dollar value of the missing fixed assets on page 3 of this questionnaire.
			16. Was an attempt made to locate all missing items and were the reasons for the loss of the missing items determined?
			17. Was a final inventory listing prepared, certified by the department/agency head, and submitted along with a list of exceptions to the Auditor-Controller/General Ledger Unit no later than the last day of the month following the month in which the inventory was started?
			18. Were all exceptions explained on the exceptions listing?
			19. Were any missing items that had previously been reported to the Auditor-Controller as having been stolen noted on the exceptions listing as such?
			20. Were anticipated deviations from the planned inventory procedures discussed with the Auditor-Controller and authorization obtained prior to the taking of the inventory?
			21. Were unanticipated deviations discussed with the Auditor-Controller as soon as possible after they occurred?

I acknowledge that I am responsible for maintaining and controlling the fixed assets and controlled equipment charged to me, and I certify that the biennial inventory of these assets was, to the best of my knowledge, conducted in accordance with CAP Nos. 11 and 12 as indicated by the answers to the above procedures questionnaire.

(Signature of Department/Agency Head)

(Date)

(Department/Agency)

FIXED ASSET INVENTORY PROCEDURES QUESTIONNAIRE

Use this sheet to explain any “No” or “Not Applicable” answers on the questionnaire or to provide any other necessary information. This sheet should also be used to report the dollar value of the missing assets referred to in Question #15.

**Questionnaire
Procedure #**

Explanation

Questionnaire Procedure #	Explanation