




COUNTY OF LEHIGH  
OFFICE OF THE CONTROLLER

LEHIGH COUNTY GOVERNMENT CENTER  
17 SOUTH SEVENTH STREET  
ALLENTOWN, PA 18101-2400  
(610) 782-3082 FAX: (610) 820-3335

**TO:** Final Distribution

**FROM:** Thomas Slonaker, County Controller 

**DATE:** September 29, 2008

**RE:** Office of Information Technology Computer Equipment Inventory

---

The controller's office has completed an internal audit of the Office of Information computer equipment inventory for March 20, 2008. Our audit report number 08-70 is attached.

The results of our audit are:

- Current procedures provide adequate control when properly utilized.
- Computer equipment movement procedures need to be restated to all county office managers and tech coordinators.
- A retention policy for computer equipment movement forms needs to be established.

Attachment

**COUNTY OF LEHIGH**

**COMPUTER EQUIPMENT INVENTORY**

**MARCH 20, 2008**

**REPORT NO. 08-70**

COUNTY OF LEHIGH, PENNSYLVANIA  
COMPUTER EQUIPMENT INVENTORY

*Table of Contents*

	Page(s)
OPINION OF THOMAS SLONAKER, LEHIGH COUNTY CONTROLLER .....	1-2
Schedule of Audit Findings and Recommendations .....	3
Management Response - Office of Information Technology.....	4



COUNTY OF LEHIGH  
OFFICE OF THE CONTROLLER

LEHIGH COUNTY GOVERNMENT CENTER  
17 SOUTH SEVENTH STREET  
ALLENTOWN, PA 18101-2400  
(610) 782-3082 FAX: (610) 820-3335

Troy Stone, Chief Information Officer  
Office of Information Technology  
Lehigh County Government Center  
17 South Seventh Street  
Allentown, PA 18101-2400

We have recently completed an internal audit of the Office of Information Technology computer equipment inventory. The scope of our detail audit testing was based upon the March 20, 2008 inventory. Our objectives were:

- Determine the accuracy of the Office of Information Technology inventory list of computer equipment.
- Determine if inventory procedures relating to the disposal and transfer of equipment is being followed.
- Determine that adequate control procedures are in place for the recording and removal of equipment from the inventory list.

We conducted our audit in accordance with the "*Standards for the Professional Practice of Internal Auditing*", promulgated by the Institute of Internal Auditors. Our audit included examination of the accounting records, documentation, discussions with the Office of Information Technology and other county personnel, and such other auditing procedures we considered necessary in the circumstances.

Generally the inventory list of computer equipment was accurate and asset movement was properly handled and recorded but some errors and omissions were noted. For example,

- The inventory listed items that were no longer in use.
- The office had equipment that was not listed on the inventory.
- Equipment movement procedures were not always followed.
- Documentation for disposals, movement, and changes is not retained for a specific duration.

A complete description of our recommendations is detailed in the accompanying "*Schedule of Audit Findings and Recommendations*".

We wish to thank to the Office of Information Technology for their cooperation during our audit. This report is intended for the information and use of the Office of Information Technology and other affected county offices. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, appearing to read 'T. Slonaker', written in a cursive style.

THOMAS SLONAKER  
County Controller

September 17, 2008  
Allentown, Pennsylvania

xc: Board of Commissioners  
Donald T. Cunningham, Jr., County Executive  
Brian L. Kahler, Fiscal Officer  
Thomas S. Muller, Director of Administration



COUNTY OF LEHIGH, PENNSYLVANIA  
COMPUTER EQUIPMENT INVENTORY

**Schedule of Audit Findings and Recommendations**

1. **Inventory Control – Computer Equipment**

**Condition:** Discrepancies were found between the information technology computer equipment listing and the actual equipment on-hand. It appeared that some of these differences were reported to information technology but changes were not made on the listing and some movement forms were completed but not returned so changes could not be made. Documentation for the disposal, movement and changes of computer equipment is not adequately handled. Inadequate control over computer related inventory could result in lost or stolen county property.

**Recommendation:** Office of Information Technology should:

- Restate the computer equipment inventory, movement forms, and disposal policies to all county office managers and tech coordinators. We suggest a formal training program be developed and implemented.
- Review the procedures currently in place for computer equipment placements with the I.T. staff to make sure all steps are completed and forms properly returned.
- Create a retention policy for all documentation produced from all computer equipment transactions. This could be accomplished by all documents originating online or by scanning the documentation and saving it as a PDF file both of which can be saved on the network drive for easy reference and organization of the files.



COUNTY OF LEHIGH  
Office of Information Technology

Troy Stone  
Director

TO: Robert Fenstermaker, Auditor

FROM: Troy Stone, Chief Information Officer *TS*  
Susan Kaiser, IT/Purchasing Liaison *SK*

SUBJECT: IT COMPUTER EQUIPMENT AUDIT

DATE: September 17, 2008

Per your request, we are providing to you a response to your audit recommendations.

**Controller's Office Recommendations:**

- Restate the computer equipment inventory, movement forms, and disposal policies to all county office managers and tech coordinators. We suggest a formal training program be developed and implemented.
- Review the procedures currently in place for computer equipment placements with the IT staff to make sure all steps are completed and forms properly returned.
- Create a retention policy for all documentation produced from all computer equipment transactions. This could be accomplished by all documents originating outline or by scanning the documentation and saving it as a PDF file both of which can be saved on the network drive for easy reference and organization of the files.

**IT Response:**

- Although we do not believe there is a need to develop and/or implement a formal training program at this time, we do agree with the necessity to restate the computer equipment inventory, movement forms, and disposal policies to all county office managers and tech coordinators. This topic will be on the agenda at the next scheduled Technical Coordinators meeting on October 23, 2008 in the Public Hearing Room. This information will also be included for the DOB Heads' review when the semi-annual Inventory Update mailing is distributed around the same time.
- Our PCS group will be reminded of the importance of following all steps in properly completing and returning equipment movement forms.
- The IT office is in the process of reviewing our options for scanning all documents; however, our immediate action for this particular recommendation is to retain all equipment movement forms until a retention policy can be established.

Please feel free to call me directly at x-3313 if you have any questions.

Thanks,  
Sue

*Lehigh County Government Center  
17 South Seventh Street,  
Allentown, Pennsylvania 18101-2400  
Phone: 610-782-3633*