



Columbus Consolidated Government

Georgia's First Consolidated Government

Post Office Box 1340
Columbus, Georgia 31902-1340

John D. Redmond, CMA, CIA
*Internal Auditor /
Compliance Officer*

706 225-3110
FAX: 706 653-4970
jredmond@columbusga.org

Final Report Transition Audit of Coroner's Office December 28, 2012

AUDIT AUTHORIZATION

Mayor Tomlinson requested a transition audit of the Coroner's Office and it was approved in Resolution # 335-12 on November 27, 2012 by City Council.

BACKGROUND/HISTORY

A transition audit of the Coroner's Office was performed due to the expiration of term of Coroner Bill Thrower. Mr. Thrower served in that capacity for several terms, earning the Coroner of the Year Award in 2010. The scope of the audit included a review and verification of the fixed assets of the Coroner's Office and the collection of his Purchasing Card, and the delivery of such to the Purchasing Division of the City's Finance Department. Such audits are routinely performed when elected officials, executives, or department heads terminate their employment or service with the Columbus Consolidated Government.

A. FIXED ASSETS

COMPLAINT/ISSUE

Are all fixed assets assigned to the Coroner's Office accounted for based on listings provided by the City's Accounting Division and a listing of small equipment provided by the Coroner's Department Administrative Assistant?

AUDIT PROCESS

The audit process consisted of requesting a copy of the fixed asset listing for the Coroner's Office from the City's Accounting Division Finance Department. A listing of small equipment items was provided by the Administrative Assistant in the Coroner's Office. The listed items were inventoried and left on the Coroner's desk, with the exception of the Purchasing Card issued to Mr. Thrower, which was collected by the auditor and delivered to Ms. Margaret Gallops in the Purchasing Department.

FINDINGS

All items listed were inventoried and accounted for by the audit staff.

RECOMMENDATIONS

None.

MANAGEMENT RESPONSE

None.

B. CASH

COMPLAINT/ISSUE

Are all cash funds assigned to the Coroner's Office accounted for?

AUDIT PROCESS

The Internal Auditor requested a listing of all funds in possession of the Coroner's Office. The Accounting Division responded that there were no funds in possession of the Coroner's Office.

AUDIT FINDINGS

None.

RECOMMENDATIONS

None.

MANAGEMENT RESPONSE

None.

John D. Redmond
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12/28/13
Date