

County of Ventura
AUDITOR-CONTROLLER
MEMORANDUM

To: Bob Roper, Fire Chief **Date:** June 18, 2010
From: Christine L. Cohen
Subject: PERFORMANCE OF LIMITED PROCEDURES REGARDING PHYSICAL INVENTORY
PROCEDURES FOR FIXED AND SENSITIVE NON-FIXED ASSETS

We have completed our limited procedures to evaluate the procedures used by the Ventura County Fire Protection District (VCFPD) to conduct and reconcile VCFPD's annual physical inventory of fixed and sensitive non-fixed assets. Our procedures were limited to discussions with VCFPD management, review of VCFPD responses to our inquiries, and evaluation of written procedures for the physical inventory of these assets.

Overall, based on our limited procedures, VCFPD's process appeared to be reasonable for conducting the annual physical inventory of fixed and sensitive non-fixed assets. Specifically, we noted that a Standing Order was issued annually to VCFPD personnel for each type of asset inventory, providing appropriate guidance to personnel responsible for conducting the inventory. We also noted that adequate written procedures were available to guide fiscal staff in carrying out assigned responsibilities. In addition, VCFPD appeared to adequately define sensitive non-fixed assets to be included in the annual physical inventory.

We appreciate the cooperation and assistance extended by you and your staff during this engagement. If you have any questions or need additional information, please call me at (805) 654-3151.

cc: Honorable Kathy Long, Chair, Board of Supervisors
Honorable Linda Parks, Board of Supervisors
Honorable Steve Bennett, Board of Supervisors
Honorable Peter C. Foy, Board of Supervisors
Honorable John C. Zaragoza, Board of Supervisors
Marty Robinson, County Executive Officer