



Columbus Consolidated Government

Georgia's First Consolidated Government

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Internal Audit of Marshal's Office

March 23, 2021

AUDIT AUTHORIZATION/PURPOSE

The audit of the Marshal's Office was authorized on January 26, 2021 by City Council. The purpose of the audit was to determine the status of equipment, inventory, and personnel as the office was decommissioned and merged into the Office of the Muscogee County Sheriff's Office. Marshal Greg Countryman was elected in 2020 to become the Sheriff effective January 1, 2021.

AUDIT SCOPE

The audit scope for a decommissioning audit involves the inventory of personnel, vehicles, equipment and supplies of the department. The inventory then provides the necessary information for the transfer of assets and personnel from the Marshal's Office to the Sheriff's Office.

AUDIT PROCESS

The audit process began with the authorization of the audit and the development of the audit program. Next, we met with the Marshal and the Chief Deputy Marshal to discuss the audit plan. Since much of the audit focused on inventory of the vehicles, equipment, weapons and ammunition, the Marshal detailed the responsible staff member to coordinate the schedule with the staff. The audit also included a review of the Office's financial and budgetary Performance. Upon completion of the audit field work, an exit conference was held with the Marshal to review findings and recommendations. Lastly, the audit report and PowerPoint presentation were prepared and reviewed with the Marshal and scheduled for presentation at City Council. The audit report and presentation are made to City Council.

AUDIT FINDINGS

1. The Marshal's Office operated within budget for each of the last three fiscal years, and during the first half of the current fiscal year, until it was decommissioned.
2. All vehicles on the inventory listing for the office were located and verified by Vehicle Identification Number.
3. All equipment on the inventory listing for the office was located by description and identifying number.
4. All weapons assigned to the office were located and verified by serial number.

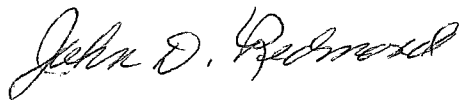
5. All ammunition was located and counted and verified with department listing.
6. The Office was well organized and prepared for decommissioning.
7. Assigned staff was very supporting and prompt in their assistance to the Internal Auditors.
8. A decommissioning ceremony was conducted on its last day of operation.

AUDIT RECOMMENDATIONS

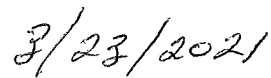
None

AUDITEE COMMENTS

The Marshal expressed appreciation for the auditor's assistance with ensuring that assets and staffing transferred to the Sheriff's Office were verified for correctness.



John D. Redmond, CIA, CMA
Internal Auditor & Compliance
Officer



Date

Internal Audit of Marshal's Office

Presented by: John D. Redmond, CIA, CMA

Internal Auditor & Compliance Officer

March 23, 2021

Audit Authorization

The audit was authorized by City Council on
January 26, 2021.

Audit Scope

- ▶ Departmental Audit for Decommissioning the Marshal's Office and Preparing for It's Inclusion in the Sheriff's Office
- ▶ Verification of Employees
- ▶ Inventory of Vehicles, Capital Equipment, Weapons, & Ammunition

Audit Process

- ▶ Authorization of Audit
- ▶ Development of Audit Program
- ▶ Entrance Conference With Auditee
- ▶ Conduct of Fieldwork

Audit Process (Continued)

- ▶ Preparation of Draft Audit Report
- ▶ Exit Conference with Auditee
- ▶ Auditee Response
- ▶ Preparation of Final Audit Report
- ▶ Presentation to City Council

Audit Findings

- ▶ Verification of Employees
- ▶ Budgetary Performance – Within budget, Past 3 Years and Current Y-T-D
- ▶ Verification of Vehicles and Other Capital Assets
- ▶ Verification of Assigned and Reserve Weapons & Ammunition

Audit Findings (Continued)

- ▶ The Office was well organized and prepared for decommissioning
- ▶ Assigned staff were very supporting and prompt in their assistance to auditors
- ▶ A decommissioning ceremony was conducted on its last day of operation

Audit Recommendations

▀ None

Auditee Response

- ▶ The auditee agrees with the findings

Questions

▀ Any Questions ???