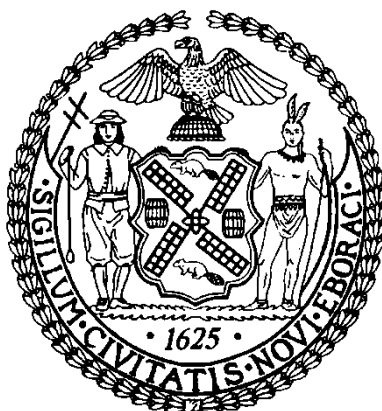


**CITY OF NEW YORK
OFFICE OF THE COMPTROLLER**

**John C. Liu
COMPTROLLER**

MANAGEMENT AUDIT

**Tina Kim
Deputy Comptroller for Audit**

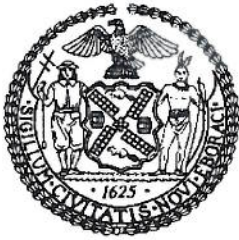


**Audit Report on Inventory Controls over
Computer and Computer-Related Equipment by
Richmond County District Attorney's Office**

MG11-131A

January 27, 2012

<http://comptroller.nyc.gov>



THE CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
1 CENTRE STREET
NEW YORK, N.Y. 10007-2341

John C. Liu
COMPTROLLER

January 27, 2012

To the Residents of the City of New York:

My office has audited the controls over computer and computer-related equipment by the Richmond County District Attorney's Office (RCDA). We audit City entities such as this as a means to ensure that they maintain adequate controls over inventory to properly safeguard assets and are accountable for resources in their charge.

The audit found that RCDA generally adhered to its own policies and procedures when maintaining inventory of computer and computer-related equipment. However, the audit found instances where RCDA either did not have or did not enforce its existing rules pertaining to changes in and the counting of its inventory. In addition, RCDA has neither segregated the duties of maintaining and counting inventory among its staff nor established sufficient compensating controls in lieu of segregating those duties.

To address these issues, the audit recommended that RCDA: develop and adhere to procedures pertaining to the replacement and relinquishment of defective items; update its inventory count procedures; and ensure that the same individual who maintains the equipment is not solely responsible for conducting an inventory count.

The results of the audit have been discussed with RCDA officials, and their comments have been considered in preparing this report. Their complete written response is attached to this report.

If you have any questions concerning this report, please e-mail my audit bureau at audit@comptroller.nyc.gov.

Sincerely,

A handwritten signature in blue ink, appearing to read "J. C. Liu".

John C. Liu

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ADDENDUM Richmond County District Attorney Office’s Response

*The City of New York
Office of the Comptroller
Management Audit*

**Audit Report on the Inventory Controls over
Computer and Computer-Related Equipment by
Richmond County District Attorney's Office**

MG11-131A

AUDIT REPORT IN BRIEF

The Richmond County District Attorney's Office (RCDA) is responsible for ensuring the safety and security of the residents of Staten Island by investigating crime, fairly and aggressively prosecuting those who violate the law, and providing services to those affected by crime.

During the last three fiscal years (2009-2011), RCDA spent a total of \$52,582 on computer and computer-related items. RCDA had a total of 1,178 computer and computer-related items in its inventory as of June 20, 2011.

This audit determined whether RCDA maintains adequate controls over its inventory of computer and computer-related equipment purchased through the City's Financial Management System (FMS)¹.

Audit Findings and Conclusions

RCDA generally adhered to its own policies and procedures when maintaining inventory of computer and computer-related equipment. Specifically, RCDA maintained detailed records; all items tested from the inventory system were located at RCDA's office; and agency identification tags were affixed.

Although RCDA had some detailed policies and procedures, we found instances where RCDA either did not have or did not enforce its existing rules pertaining to changes in and the counting of its inventory. In addition, RCDA has neither segregated the duties of maintaining and counting inventory among its staff nor established sufficient compensating controls in lieu of segregating those duties. As a result of these deficiencies, RCDA may not always be certain that all of its inventory items are properly accounted for.

¹ According to RCDA officials, some computer and computer-related items were purchased through agency accounts outside of FMS (e.g., accounts used for investigative or confidential purposes). We did not trace these items because we considered them to be outside of our audit scope.

Audit Recommendations

To address these issues, we recommend that RCDA:

- Develop and adhere to policies and procedures pertaining to the replacement and relinquishment of defective items.
- Update its procedures to ensure that in addition to scanning item tags, serial numbers on selected items are verified during inventory counts.
- Update its procedures to ensure that the same individual who maintains the equipment is not solely responsible for conducting an inventory count.
- Comply with its procedures and ensure that all required information is entered into its inventory system.

Agency Response

RCDA officials agreed with the audit's four recommendations and included documentation to indicate that three of the recommendations have already been implemented.

INTRODUCTION

Background

RCDA is responsible for ensuring the safety and security of the residents of Staten Island by investigating crime, fairly and aggressively prosecuting those who violate the law, and providing services to those affected by crime.

During the last three fiscal years (2009-2011), RCDA spent a total of \$52,582 on computer and computer-related items. These items included, but were not limited to computers, monitors, laptops, and external hard drives. RCDA had a total of 1,178 computer and computer-related items in its inventory as of June 20, 2011, maintained at four locations - main office, criminal court, and two truancy centers. RCDA uses a computer program called Wasp Barcode Technologies to capture all information pertaining to its inventory.

Objective

To determine whether RCDA maintains adequate controls over its inventory of computer and computer-related equipment purchased through the City's FMS.

Scope and Methodology Statement

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. This audit was conducted in accordance with the responsibilities of the City Comptroller as set forth in Chapter 5, §93, of the New York City Charter.

The scope of this audit was fiscal years 2009-2011, which includes items purchased during this period as well as all RCDA inventory items listed as of June 20, 2011. Please refer to the Detailed Scope and Methodology at the end of this report for the specific procedures and tests that were conducted.

Discussion of Audit Results

The matters covered in this report were discussed with RCDA officials during and at the conclusion of this audit. A preliminary draft report was sent to RCDA officials and discussed at an exit conference held on November 22, 2011. We submitted a draft report to RCDA officials with a request for comments. We received a written response from RCDA officials on January 5, 2012. In their response, RCDA officials agreed with the audit's four recommendations and included documentation to indicate that three of the recommendations have already been implemented. However, RCDA officials argued that most of the issues cited in the report occurred outside the scope of this audit, specifically stating that, ". . . the Scope of the Audit was Fiscal Years 2009-2011. The vast majority of the Audit's findings were obtained outside of this scope."

RCDA officials' argument is based on the fact that the inaccuracies and deficiencies cited pertained to computer and computer-related equipment purchased prior to fiscal year 2009. We disagree with RCDA's argument because our scope included all RCDA inventory items listed as of June 20, 2011, not only those items purchased during fiscal years 2009-2011. This was disclosed in our Detailed Scope and Methodology; however, we have added additional language to further clarify this matter.

The full text of the RCDA response is included as an addendum to this report.

FINDINGS AND RECOMMENDATIONS

RCDA generally adhered to its own policies and procedures when maintaining inventory of computer and computer-related equipment. Specifically, RCDA maintained detailed records in an automated system pertaining to its inventory, including a record of the asset's history, i.e. when it was added, moved, or reassigned. In addition, all items tested from RCDA's office were recorded in the agency's inventory system and all items tested from the inventory system were located at RCDA's office. RCDA also ensured that agency identification tags were affixed to all inventory items.

Although RCDA had some detailed policies and procedures, we found instances where RCDA either did not have or did not enforce its existing rules pertaining to changes in and the counting of its inventory. As a result of these deficiencies, RCDA may not always be certain that all of its inventory items are properly accounted for.

The details of these findings are discussed in the following sections of this report.

Issues with Policies and Procedures Pertaining to Inventory

RCDA did not create policies and procedures that would allow its staff to properly replace defective items or conduct accurate inventory counts. In addition, although RCDA's policy, as well as its day-to-day procedure, requires that different staff be responsible for purchasing and recording items in the inventory system, RCDA's policy does not require that different staff be responsible for maintaining and conducting inventory counts. Furthermore, RCDA does not ensure that all required information (such as purchase dates) is entered into its computer inventory system.

Lack of Policies for Replacement of Defective Items

RCDA has not created policies and procedures pertaining to the replacement and relinquishment of defective items. According to §9 of the Department of Investigation (DOI) "Standards for Inventory Control and Management," "a relinquishment policy for the evaluation and disposal of obsolete inventory, applicable to central storage areas and end-users, is developed and issued. ... Relinquished items are deleted from the inventory log, under adequate control." Without the creation and enforcement of policies pertaining to the relinquishment of inventory, there is an increased risk for misappropriation to occur without detection.

During our inventory check, we found that the serial number of one computer monitor did not match the serial number entered in the inventory system. Upon further investigation, RCDA officials provided us with evidence to indicate that the original monitor, purchased in 2007, prior to the implementation of its current inventory system, was damaged, and had been sent back to the manufacturer for replacement. Rather than documenting the identification tag number for the damaged monitor as "disposed" and assigning a new number to the replacement monitor, RCDA staff had removed the identification tag from the damaged monitor and placed it on the replacement monitor without updating its inventory records to include the new serial number.

In addition, RCDA officials could not explain why there were no records of assets associated with three identification tag numbers. These three identification tag numbers were still listed in the inventory system but were never listed on RCDA's Transaction Dispose Report, which lists all identification tag numbers that have been removed from active inventory. There was no record of assets associated with these numbers, and RCDA officials were unable to determine whether any items had ever been assigned to the numbers. RCDA officials believed that the missing numbers were never issued and instead pertained to equipment that had been damaged prior to being used; however, they were not able to corroborate that assumption. A policy that called for accounting for all asset tag numbers and the proper relinquishment of damaged equipment would have provided an audit trail for RCDA officials.

Inventory Count Weaknesses

RCDA does not require that staff verify the serial numbers or other relevant information pertaining to the equipment during inventory counts. While conducting the counts, staff scan each item's identification tag to ensure that the item is present, but they do not also verify whether the scanned identification tag is attached to the correct or assigned item in its inventory system. As a result, the risk that items can be taken without detection is increased, especially in instances where an identification tag from a working or valuable item has been removed and placed on a similar item that is either broken or of lesser value.

During our inventory check, we found two items, both of which were purchased prior to the implementation of the current inventory system, that did not match with the information recorded in the system. The serial number for one item was listed incorrectly (the computer monitor mentioned earlier in the report was listed as that of the damaged monitor). The other item, a Gateway computer, had the incorrect manufacturer listed (the manufacturer was listed as "Infocus," a manufacturer of projectors, not computers). As a result, based on the information entered into the system, RCDA officials were initially not able to locate the item-- because they were attempting to locate a projector-- when in reality it should have been a laptop. These inconsistencies were not identified during four recent inventory counts and remained undetected until our review.

In addition, RCDA has neither segregated the duties of maintaining and counting inventory among its staff nor established sufficient compensating controls in lieu of segregating those duties. While it is preferable to separate staff responsibilities for maintaining and counting inventory items, §6.2.4 of Comptroller's Directive #18 *Protection & Control of Agency Information* recognizes that in small organizations, such as RCDA, proper segregation of duties may not be possible. However, the directive stresses the importance of managers increasing surveillance, heightening controls, and escalating reviews at the management/supervisory level. RCDA staff who are responsible for maintaining the inventory also perform the annual inventory counts. However, compensating controls were not established, such as increased supervision during the inventory counts, thereby increasing the risk that misappropriation or loss of items may occur without detection.

Moreover, despite the fact that the same staff is responsible for maintaining and counting its computer and computer-related equipment, in its Calendar Year 2010 filing of the City Comptroller's Directive 1, RCDA responded that physical inventories are conducted and supervised by individuals independent of those individuals within the departments who are responsible for maintaining the assets. RCDA officials should ensure that its procedures are amended to reflect this statement.

Purchase Dates Not Consistently Entered into Inventory System

RCDA does not ensure that purchase dates are always entered into its computer inventory system. According to RCDA's inventory policy, "the Procurement Unit will enter the purchase number, purchase date and purchase cost into each new asset entry." A RCDA official affirmed that it is important to have purchase dates entered into the inventory system in order to determine the age of the item held in inventory as well as to be aware when a warranty has gone into effect. However, we found purchase dates were missing for 284 (26 percent) of 1,081 computer and computer-related equipment.

After the exit conference, RCDA officials provided various supporting documents to explain the lack of purchase dates for 266 of the 284 items. RCDA officials attributed the lack of purchase dates to the following reasons: 129 items were replacements for broken equipment; 124 items were purchased prior to the implementation of the current inventory system; 10 items had purchase dates that were erroneously deleted when they extracted the inventory list; and three items were purchased by another agency. RCDA officials acknowledged that the lack of purchase dates for the remaining 18 items, which included recently purchased items, was due to the agency's error. Included among the items without purchase dates were a \$3,680 Hard Drive Array Rack (purchased in September 2008) and a \$1,265 Xerox printer (purchased in June 2010).

RCDA Response: "RCDA respectfully disputes the stated finding that 284 or 26% of inventoried items were missing 'purchase dates.' As stated to the on-site auditor during the audit process and at the exit conference, only newly purchased items have a purchase date entered. Replacement items do not receive a purchase date, but rather a note in its COMMENTS field linking them back to the originally purchased item. Only 18 or 1.6% of the 284 items were actually missing their 'purchase date.' All other 266 items were tracked to reveal their origin."

Auditor Comment: In its response, RCDA acknowledges that certain items (e.g., replacement items) do not have purchase dates entered in the system. Moreover, RCDA's statement that 266 items were "tracked to reveal their origin" further substantiates the audit's finding that the purchase dates were not entered in the system, which necessitated RCDA's tracking of these items. Accordingly, our finding that all 284 items were missing purchase dates remains.

Recommendations

RCDA should:

1. Develop and adhere to policies and procedures pertaining to the replacement and relinquishment of defective items.

RCDA Response: "RCDA has developed an internal policy regarding replacement and relinquishment of defective items."

2. Update its procedures to ensure that in addition to scanning item tags, serial numbers on selected items are verified during inventory counts.

RCDA Response: “Internal audit procedures have been revised to include this policy change.”

3. Update its procedures to ensure that the same individual who maintains the equipment is not solely responsible for conducting an inventory count.

RCDA Response: “Staff outside of the IT Unit will be responsible for conducting said audits on an annual basis.”

4. Comply with its procedures and ensure that all required information is entered into its inventory system.

RCDA Response: “RCDA will ensure that all necessary information be entered into the inventory database, when applicable.”

DETAILED SCOPE AND METHODOLOGY

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. This audit was conducted in accordance with the responsibilities of the City Comptroller as set forth in Chapter 5, §93, of the New York City Charter.

The scope of this audit was fiscal years 2009-2011, which includes items purchased during this period as well as all RCDA inventory items listed as of June 20, 2011.

To accomplish our objective and to obtain an understanding of RCDA's controls over its inventory of computer and computer-related equipment, we conducted a walk-through with the Chief of Administration, Director of Information Technology, and Director of Purchasing. To gain an understanding of how inventory is tracked using the automated inventory system, we conducted an observation, including how a new inventory item is processed.

To assess the adequacy of RCDA's internal controls as they relate to our audit objective, we evaluated information obtained from RCDA's inventory policies for Computer Equipment Inventory; Property Removal; and Laptop Loan and Usage Policy. We also used the following sources as audit criteria:

- NYC Department of Investigation's Standards for Inventory Control and Management
- NYC Comptroller's Directive #18, Guidelines for the Management, Protection and Control of Agency Information and Information Processing Systems
- RCDA's Calendar Year 2010 response to Comptroller's Directive #1, Agency Evaluation of Internal Controls

To ascertain whether computer and computer-related equipment purchased by RCDA during the last three years is accounted for, we obtained a listing of all purchases processed as "Purchases of Data Processing Equipment" through FMS for the period July 1, 2008, to June 30, 2011. These purchases totaled \$52,582. Using the serial numbers, we traced each of the items to RCDA's inventory list to verify that RCDA had added the purchases to its inventory.

RCDA also provided us with detailed listings of its inventory items as of June 20, 2011, consisting of 1,178 computer and computer-related equipment, 1,081 of which were located at the main office, 85 at the criminal court and 12 at the truancy centers. The inventory listing included the following information: identification tag number, model and serial numbers, manufacturer, purchase date, names of employees assigned to items, and location of the items. To test the accuracy of data maintained in its automated inventory system, we randomly selected 34 of 1,081 items listed on RCDA's inventory list that were located at the main office and compared the manufacturer, as well as the identification tag, model, and serial numbers to the information found on the actual item. To determine whether RCDA maintained a complete inventory list, we

selected 30 items located in the main office and compared the asset tag number, employee name, room, model number, manufacturer, and serial number found on each item to the information contained in RCDA's inventory system. We determined whether (1) all items present were recorded on the agency's inventory list, (2) all items recorded on the inventory list were present at the stated location, and (3) all items had an affixed identification tag.

In addition, we randomly selected 100 items identified on the inventory list and verified whether each item was located at RCDA; in its assigned room; tagged as property of RCDA; and whether both its identification tag number and its serial number matched the information in the automated inventory system.

To determine whether RCDA performed an annual inventory count of its computer and computer-related equipment as required, we reviewed the Asset History Reports² for the first 25 of these 100 items and verified whether RCDA performed a count of these items within the last fiscal year. Finally, to ensure that all sequentially assigned identification tag numbers and the related equipment were accounted for, we sorted the inventory list by identification tag number and checked whether all missing numbers were on RCDA's Transaction Dispose Report.

² Asset History Reports list all actions performed on an item, such as when it was added, counted, moved to another location, etc.



OFFICE OF THE DISTRICT ATTORNEY
RICHMOND COUNTY

ADDENDUM
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DANIEL M. DONOVAN, JR.
DISTRICT ATTORNEY

130 STUYVESANT PLACE
STATEN ISLAND, NEW YORK 10301
TELEPHONE (718) 876-6300

January 5, 2012

Ms. Tina Kim
Deputy Comptroller for Audits
NYC Office of the Comptroller
1 Centre Street, Room 1100
New York, New York 10007

**Re: Audit Report on Inventory Controls over Computer and Computer-Related
Equipment by Richmond County District Attorney's Office
MG11-131A**

Dear Ms. Kim:

This is in response to the draft *Audit Report of Inventory Controls over Computer and Computer-Related Equipment by the Richmond County District Attorney's (RCDA) Office* dated December 14, 2011.

The first finding noted that the serial number of a computer monitor did not match the serial number listed in the inventory system. The information resulting in this finding was not part of the Audit's Scope. This sole instance occurred in Fiscal Year 2007 which was prior to the scope of the audit. This action was taken by a former employee prior to any formal procedures being in place. Nonetheless, even without a written procedure in place, all inventoried items were in their documented locations.

In response to Recommendation 1, RCDA has developed an internal policy regarding replacement and relinquishment of defective items. In addition, an authorization form has been established. See attached *IT Policy/ Replacement of Defective Computer Equipment Form* and the *Replacement of Defective Equipment Form*.

The next finding notes the previously mentioned finding, as well as a *Gateway* computer that was incorrectly listed in the *Manufacturer* field of the inventory system as *Infocus*. This information was again a finding that was not part of the Audit's Scope. It occurred in Fiscal Year 2007 which was prior to the scope of the audit, by a former employee, prior to any formal

Tina Kim
Page 2

procedure being implemented. It is worth noting that this item was in the correct documented location with the correct serial number.

In response to Recommendations 2 and 3, RCDA will conduct internal audits utilizing a checks and balances system. Even though in the majority of instances, the same employee responsible for inventorying an item did not conduct an audit of that item, staff outside of the IT Unit will be responsible for conducting said audits on an annual basis. Internal audit procedures have been revised to include this policy change. See attached *IT Policy/ Audit of Computer Equipment*.

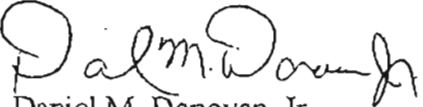
Lastly, RCDA respectfully disputes the stated finding that 284 or 26% of inventoried items were missing "purchase dates." As stated to the on-site auditor during the audit process and at the exit conference, only newly purchased items have a purchase date entered. Replacement items do not receive a purchase date, but rather a note in its COMMENTS field linking them back to the originally purchased item. Only 18 or 1.6% of the 284 items were actually missing their "purchase date." All other 266 items were tracked to reveal their origin. In addition, only 5 of the 18 items, not containing purchase dates, were purchased within the stated Audit Scope.

In regards to Recommendation 4, RCDA will ensure that all necessary information be entered into the inventory database, when applicable.

RCDA would also like to note that the draft Audit Report clearly states that the Scope of the Audit was Fiscal Years 2009-2011. The vast majority of the Audit's findings were obtained outside of this scope. Additionally, the draft Audit states that items purchased outside of FMS (e.g., accounts used for investigative or confidential purposes) were not traced since they were considered outside of the scope of the audit is not an accurate statement. All items listed in our inventory became subject to review despite being outside of the stated audit scope.

Should you or your staff have any additional questions or comments, please do not hesitate to contact Ronald Carara, Chief of Administration, at (718) 556-7070.

Sincerely,


Daniel M. Donovan, Jr.
District Attorney

DMD:wn

Attachments



OFFICE OF THE DISTRICT ATTORNEY
RICHMOND COUNTY

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DANIEL M. DONOVAN, JR.
DISTRICT ATTORNEY

130 STUYVESANT PLACE
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<p>IT Policies/ Replacement of Defective Computer Equipment</p>
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Purpose

The purpose of this policy is to ensure proper replacement of defective computer equipment for the Office of the Richmond County District Attorney (RCDA).

Definition of Computer Equipment

Computer equipment includes all hardware that is connected to or is part of a personal computer. Examples of these items include, but are not limited to monitors, printers, scanners, biometric devices (fingerprint readers), webcams, external CD/DVD drives and External Hard Drives

Procedure for the Replacement of Defective Computer Equipment

- Once any computer equipment has been determined to be defective, an Information Technology (IT) technician will contact the warranty provider and create a help request with the provider, as well as create one in the internal RCDA helpdesk system (TrackIt!) documenting the issue.
- If the warranty provider determines the equipment to be defective and needs to be replaced, the IT technician will fill out the Defective Equipment Information Form and fully document the internal help request with all relevant information.
- Upon receipt of the replacement equipment, the technician will test and inventory the new equipment noting that this equipment has replaced the defective equipment's asset tag.
- The technician will finish completing the Defective Equipment Information Form, having it signed by a supervisor or the Chief of Administration.
- The completed and signed Defective Equipment Information Form will have all relevant documentation attached to it and then be filed with the Director of IT.
- The defective equipment will then be disposed of in the inventory system noting that it has been replaced with the new equipments asset tag.
- If applicable, the defective equipment will be returned to the warranty provider.



REPLACEMENT OF DEFECTIVE EQUIPMENT

THIS FORM MUST BE COMPLETED AND APPROVED PRIOR TO RETURN OF DEFECTIVE EQUIPMENT.

DEFECTIVE EQUIPMENT INFORMATION

Technician's Name: _____ Date: _____ WO #: _____

Manufacturer: _____ Equipment Description: _____

Asset Tag #: _____ Model #: _____ Serial #: _____

Purchase Order #: _____

Reason for
replacement:

Attach Old Asset Tag Here

REPLACEMENT EQUIPMENT INFORMATION

Asset Tag #: _____ Arrival Date: _____

Model #: _____ Serial #: _____

Attach all relevant documentation including a print out of the Work Order.

SUPERVISOR'S APPROVAL

Supervisor's Name: _____ Title: _____

Signature: _____ Date: _____



OFFICE OF THE DISTRICT ATTORNEY
RICHMOND COUNTY

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IT Policies/ Audit of Computer Equipment

Purpose

The purpose of this policy is to ensure proper inventory audit controls of the Office of the Richmond County District Attorney's (RCDA) computer equipment.

Definition of Computer Equipment

Computer equipment includes all hardware that is connected to or is part of a personal computer. Examples of these items include, but are not limited to monitors, printers, scanners, biometric devices (fingerprint readers), webcams, external CD/DVD drives and External Hard Drives

Procedure for Audit of Equipment

- The Facilities Unit will perform periodic audits (a minimum of once annually) of computer equipment to ensure full compliance.
- The audit will be of a random sampling of all Information Technology (IT) computer equipment.
- The employee performing the audit will perform the audit using the RCDA inventory control system (WASP MobileAsset).
- The auditor will verify the asset tag, serial, model and location of each item on the random sample.

Procedure for Audit Discrepancies

- Any findings or discrepancies by the auditor will be documented in full detail.
- All findings will be brought to the attention of the Director of Facilities Management and Security.
- The Director of Facilities Management and Security will inform the Director of IT of any issue or finding.
- The respective unit directors will investigate to determine the cause and resolve the issue.