



INSPECTOR GENERAL REPORT

2009-04-0086

October 29, 2009

OEA INSPECTION

Inspector General David O. Thomas reports as follows:

This case involves an inspection of the Office of Environmental Adjudication (“OEA”) as a follow-up to the State Board of Accounts (SBOA) compliance review.

The SBOA filed a public report (B31870) regarding OEA which included a review comment regarding the fixed asset inventory (“Inventory”) as addressed in SBOA *Accounting and Uniform Compliance guidelines Manual for State and Quasi Agencies, Chapter 10.*

Inventories are to be maintained on assets costing more than \$500 by an asset control system at the agency and should include certain details. *Id.*

The Office of the Inspector General (OIG) is “responsible for addressing fraud, waste, abuse, and wrongdoing in agencies,” IC 4-2-7-2(b), and is charged to “provide advice to an agency on developing, implementing, and enforcing policies and procedures to prevent or reduce the risk of fraudulent or wrongful acts within the agency”. IC 4-2-7-3(8).

In this capacity, the OIG investigated whether there had been compliance by the OEA with the SBOA finding.

An inspection occurred on this issue on April 29, 2009. The Inventory was discussed. This Inventory was then reviewed and found to be in compliance.

It was discussed whether this information may be maintained by using the Microsoft Excel program. This matter was discussed with the State Board of Accounts, and OEA was advised that this was acceptable as long it captures the required data. At a minimum, the Inventory should show the date of purchase, description of the asset, purchase price, fund/center, asset tag number, serial number, federal grant if purchased with federal funds, and current location of the asset.

The SBOA also pointed out that when an agency goes on PeopleSoft, the Asset Management portion of the system may maintain the required information and eliminate the need for a supplemental record.

The OIG having found compliance, this matter is closed.

Dated this 29th day of October, 2009.



David O. Thomas, Inspector General