

FORT WORTH DISTRICT OFFICE

Limited Audit of Financial and Administrative Controls

INTRODUCTION

The Office of Inspector General conducted a limited audit of selected financial and administrative controls in the Commission's District office in Fort Worth, TX (FWDO). The audit procedures included interviewing FWDO staff, reviewing supporting documentation, and conducting limited tests of transactions. The purpose of the audit was to provide the Commission with negative assurance concerning these controls¹. We performed our audit in September 2004, in accordance with generally accepted government auditing standards.

BACKGROUND

The Fort Worth District Office assists the Central Regional Office in Denver, CO, in carrying out the Commission's programs, subject to Commission oversight, in Arkansas, Colorado, Kansas, Nebraska, New Mexico, North Dakota, Oklahoma, South Dakota, Texas, Utah and Wyoming. The FWDO exercises a broad range of financial and administrative functions, including: time and attendance; purchasing; travel arrangements; property management; and budgeting.

AUDIT RESULTS

During the limited audit described above, no material weaknesses in the FWDO's financial and administrative controls came to our attention. We informally discussed one non-material finding and recommendation with the FWDO. Management generally concurred with the finding and is implementing the recommendation.

¹ Negative assurance means that no material internal control weaknesses came to our attention during our limited audit.