

OFFICE OF THE CHIEF AUDITOR

Property & Inventory Audits B-STOCK

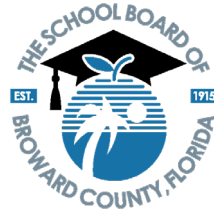
Joris Jabouin, Chief Auditor
Ali Arcese, Audit Director

BSTOCK PROCESS

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- During the property and inventory audits, the Inventory Audit Specialist reviews documents provided by the location for asset records that are still active in SAP.
- The Inventory Audit Specialist test for compliance:
 - ✓ Is there information missing on the form(s)?
 - ✓ Did the property custodian sign the form(s)?
 - ✓ Is there a discrepancy not identified by the location?
 - ✓ Is there a copy of the B-Stock Transfer Ticket accompanying the 3290A Surplus Declaration Transfer Form(s)?
 - ✓ Did the Accounting and Financial Reporting Department receive the document from B-Stock?
 - ✓ Was the document processed correctly by all departments involved in the surplus process?
 - ✓ Determine why the asset records were not removed from inventory if the surplus took place more than six months ago?





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