

WORKSHEET FOR TESTING FIXED ASSET INVENTORY

School Site _____

Provide any necessary explanations on the following page.

Audit Period _____

Sample Item (Fixed Asset)	Were You Able to Physically Locate the Fixed Asset?	Was This the Same Room as Listed on the Inventory?	Was the Serial # on the Asset Accurate?	Is the Asset pending a deletion?	Is a deletion form on file? Reference the date of deletion form.	Was the deletion form signed by authorized signatures?
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A. Auditor-selected sample from Site's Fixed Asset Inventory listing:

1						
2						
3						
4						
5						
6						
7						
8						
9						
10						

B. Auditor-selected sample from Site's O.L.G.L listing or expenditures data.

11						
12						
13						
14						
15						

EXPLANATIONS: