**AR-15 Equipment Procedure TEMPLATE**

**WP: B.1.b.1 Physical Inventory Worksheet**

**August 10, XXXX**

**Inventory Template: Form 12**

**Template Instructions:**

*Modify this Microsoft Word template and text as needed for your engagement. While making your modifications* ***don’t forget to remove the yellow highlighted areas****! Revise the green highlighted areas as needed and do a save as to your work papers. Lt Dan*

**Source:** As a part of this engagement on August 10, XXXX Detective Jones and I met with Police Assistant John Silverman #1234 at the Anytown Precinct regarding the storage procedures for AR-15 rifles. Silverman is responsible for the storage of the AR-15 rifles and advised he maintains a list of the AR-15 rifles assigned to the precinct on an excel spreadsheet on a local drive in his work computer and provided a digital version of the document in an Excel format. He advised that the list was in the computer when he was first assigned to the position 3 years ago. He recently did an inventory and determined all the rifles were accounted for. He documented the inventory results on the document provided. AR-15 rifles not currently issued are maintained in a locked equipment room in the precinct. Access is limited by card key access. Only Police Assistant Silverman and the Precinct Lieutenants have access to the room. ***TIP:*** Rather than just list the source (Silverman) provide some background info such as, in this case, how the list is maintained and how the AR-15’s are secured.

**Purpose:** Document physical inventory procedures performed at the Police Precinct and reconcile the rifles on hand with the department asset allocation system (AAS). *Auditors love this term, and I have grown to appreciate it at as well. Definition = NOT to restore to friendship or harmony, but to check (a financial account, or list) against another (list or the AR-15’s in this case) for accuracy.*

**Scope:** AR-15 rifleson hand at the Police Precinct as of 8/10/XX.

**Procedures:** On August 10, XXXX /Detective Jones and Iconducted an inventory of AR-15 rifles at the precinct in the equipment room. Inspectors compared the list provided by the desk aid with the asset allocation system (AAS) and found no discrepancies. Inspectors examined each AR-15 in the room and verified each rifle was on the AAS list as well as the list provided by the precinct Desk Aid. No additional AR-15’s were located. Inspectors documented the data points on the spreadsheet for each rifle. Once the count was completed any discrepancies were listed in the spreadsheet. See the spreadsheet and conclusion section of this workpaper for results.

***TIP:*** *This is called a floor to sheet inventory as we are looking at all the items on the floor and reconciling them with the list/sheet. It is usually easier to use this method when doing a small inventory such as this, depending on how organized the rifles are.* *FYI, when you go from the list/sheet to the floor it is referred to as a sheet to floor.*

**Results:** All rifles were accounted for.

**Conclusion:** A total of 20 inventory items are listed in the AAS and the Precinct rifle inventory list. All equipment inventory items were properly accounted for. No exceptions were noted.

NOTE: The reference number indicates where the document is filed in the work papers. In this case section B.1.b.1. The work papers are stored in this section as the AR-15 rifle inventory is covered in Section B of the report. This information in this format should be used for all work papers.

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| --- | --- | --- | --- | --- | --- |
| **#** | **Item Description** | **Inventory Tag #** | **Inventory Location****(area/row/sec)** | **Is Physical Item on The Precinct Inventory Schedule?** | **Inspector****Comments** |

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| --- | --- | --- | --- | --- | --- |
| 1 | AR-15 | 156395 | B/4/xx |  |  |
| 2 | AR-15 | 158235 | B/4/xx |  |  |
| 3 | AR-15 | 168357 | B/5/xx |  |  |
| 4 | AR-15 | 183567 | B/5/xx |  |  |
| 5 | AR-15 | 526822 | B/6/xx |  |  |
| 6 | AR-15 | 525687 | B/6/xx |  |  |
| 7 | AR-15 | 654982 | B/6/xx |  |  |
|  | Etc……. |  |  |  |  |
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Auditor \_\_\_ Reviewed by \_\_\_\_ Date\_\_\_\_\_\_

W/P Reference **B.1.b.1**