EXHIBIT IV

FIXED ASSET INVENTORY
SIXTY-DAY FOLLOW-UP LETTER

TO: David E. Sundstrom, Auditor-Controller

ATTENTION: General Ledger Unit

SUBJECT: Fixed Asset Inventory Follow-up;
Inventory as of June 30, 1999

When we completed the physical inventory of fixed assets as required by the Codified Ordinances of the County of Orange, we reported that the location of certain items could not be determined.

Sixty days have elapsed since the inventory was taken. A listing of items found and items which are still missing is attached.

We have checked and rechecked all physical locations of our office several times with no success in locating those items still missing. We have been unable to determine who was using the items at the time they became missing. The items were first noted missing when the fixed inventory was taken on June 30, 1999. Possible explanations for the losses are noted on the attached listing.

We ask that the Auditor-Controller advise the Board of Supervisors and request authorization to delete these fixed assets from our inventory and relieve the department /agency head for accountability for these items.

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Department/Agency Head

EXHIBIT IV PART 2

LISTING OF ITEMS FOUND AND ITEMS STILL MISSING FROM FIXED ASSET INVENTORY AS OF 6/30/99

FIXED ASSET NO.	SERIAL NO.	DESCRIPTION	COST	EXPLANATION
Items Found:				
58267	GH017294	Landtec Gas Analyzer Plus	$ 5,689.20	This item was found at department XYZ.
55333	T007355	Calcomp 9500 Plotter, Digitizer	7,598.78	Item was located at department ABC.
Items Still Missing:				
31285	56767305160	Computer - IBM XT	5,775.95	Unable to locate.
57259	6221HBG40795	Compaq LTE Lite/25 Model 120 Laptop	5,758.16	Loaner Unit - Information Systems is still attempting to locate