

GALVESTON COUNTY



Office of County Auditor

Randall Rice CPA CISA CIO, County Auditor
Kristin Bulanek CIA, First Assistant County Auditor

P.O. Box 1418, Galveston, Texas 77553

(409) 770-5304

722 Moody Ave 4th Floor, Galveston, TX 77550

January 29, 2018

Honorable Mark A. Henry, County Judge, and
Members of the Commissioners Court
722 Moody Ave
Galveston, Texas 77550

Honorable Mark A. Henry and Members of the Court:

Attached for your consideration is the internal audit report of the Countywide Vehicles, Inventory of Fixed Assets that was conducted from December 8, 2017 through January 3, 2018.

Sincerely,

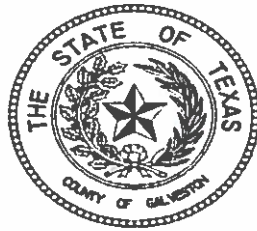
A handwritten signature in blue ink, appearing to read "Rice CPA".

Randall Rice CPA
County Auditor

cc: Rufus Crowder CPPO, CPPB, Purchasing Agent
Dwight D. Sullivan, County Clerk
Jack Roady, District Attorney
John D. Kinard, District Clerk
Garret Foskit, Emergency Management Coordinator
Walter LaGrone, Information Technology Director
Brent Norris, Juvenile Justice Director
John Marshall, Mosquito Control Director
Cheryl E. Johnson, Tax Assessor-Collector

Attachment: Countywide Vehicles, Inventory of Fixed Assets Audit Report

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January 4, 2018

To: Elected/Appointed Officials and
Department Heads as listed below

From: Lauren Ramsey
Compliance and Procedures Analyst

Re: Countywide Vehicles, Inventory of Fixed Assets

An inventory of fixed assets was conducted from December 8, 2017 through January 3, 2018. The objective of the inventory was to provide reasonable assurance that Galveston County fixed assets assigned to the County Clerk, District Attorney, District Clerk, Emergency Management, Information Technology, Juvenile Justice, Mosquito Control and the Tax Office have been accounted for at the time of the inventory and the information in ONESolution is complete and accurate. All vehicles were accounted for during the inventory. No issues were found except for the following.

Fixed Asset Identification (FAID)

The Purchasing Agent Policies & Procedures Manual (May 11, 2010) requires the Fixed Asset Property Manager (FAPM) to properly tag and document receipt of each fixed asset. The FAPM assigns a unique FAID number to each fixed asset. The FAID is recorded in ONESolution and a decal reflecting the number is affixed to the vehicle or piece of equipment. An FAID sticker is affixed to all vehicles

Semi-Annual Fixed Asset Inventory

The Purchasing Agent Policies & Procedures Manual (May 11, 2010) 11.4(c) states, "Form FA-04, Verification of Asset Custody Report by Department, is distributed semi-annually to all departments. It includes all inventoried fixed assets charged to the protective custody of each department. The department's asset custodian shall examine the form for accuracy, execute it and return it to the Fixed Asset Property Manager."

Mosquito Control

Finding: FAID 29338 has an incorrect license plate number recorded in ONESolution.

Finding: There are multiple fixed assets that do not have a unit number recorded in ONESolution.

Recommendation MC-18-01: When performing the semi-annual inventory of fixed assets, the department should document any missing or incorrect information from ONESolution and notify the Purchasing Department of the corrections needed.

January 4, 2018

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A spreadsheet providing details of the findings will be provided to each department and the Purchasing Department.

We wish to thank all Elected/Appointed Officials and department heads and their staff for their cooperation and assistance.

cc: Randall Rice CPA, County Auditor
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