

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

December 29, 2017

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 inventory of fixed assets of the Facilities Department. Also attached is the response letter from Facilities Director, Mike Bell.

Sincerely,

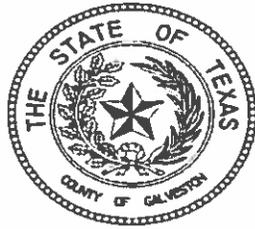
A handwritten signature in blue ink that reads "Rice CPA".

Randall Rice CPA
County Auditor

cc: Mike Bell, Facilities Director

Attachment: Facilities Inventory of Fixed Assets Audit Report
Response Letter, Mike Bell, Facilities Director

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November 22, 2017

To: Mike Bell
Facilities Director

From: Lauren Ramsey
Compliance and Procedures Analyst

Re: Facilities Department, Inventory of Fixed Assets

An inventory of fixed assets of the Facilities Department was conducted November 10 and 21, 2017. The objective of the inventory was to provide reasonable assurance that Galveston County fixed assets assigned to the Facilities Department have been accounted for at the time of the inventory and the information in ONESolution is complete and accurate. All fixed assets were accounted for during the inventory.

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. A FAID decal was accounted for all fixed assets during the inventory.

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."

The Facilities Department performed an inventory of fixed assets April 2017. The Asset Custody Verification Forms, dated April 6, 2017, were submitted to the Fixed Asset Property Manager.

November 22, 2017

Page 2

Fixed Asset Transfer

The Purchasing Agent Policies & Procedures Manual (May 11, 2010) 11.4(d) states, "The transfer of all other fixed property equipment from one department to another shall be documented on Form FA-02, Asset Transfer Report for Fixed Assets Other than Information Technology Equipment. This form must be signed by both the transferring Department's Asset Custodian and the Fixed Asset Property Manager." Form FA-02 was properly submitted to the Purchasing Department for all transferred assets.

We wish to thank Mike Bell and his staff for their cooperation and assistance.

cc: Randall Rice CPA, County Auditor
Kristin Bulanek CIA, First Assistant County Auditor
Rufus Crowder CPPO, CPPB, Purchasing Agent



COUNTY OF GALVESTON
FACILITIES DEPARTMENT
722 MOODY, 6TH FLOOR
GALVESTON, TEXAS 77550
PHONE (409) 766-2384 FAX (409) 770-5132

Mike Bell
Facilities Director

Debra Belany
Administrative Coordinator

December 19, 2017

To: Randall Rice
From: Mike Bell
Re: Audit of Facilities Assets

Mr. Rice,

The following is my response to the Audit conducted November 10th and 21st of the assets in the Facilities Dept.

Fixed Asset Identification (FAID)

Decals were on all assets

Semi-Annual Asset Inventory

Inventory was done April 6th 2017

Fixed Asset Transfer

A FA-02 form was submitted for asset transfers.

I want to thank Lauren Ramsey for her assistance with this audit.

Sincerely