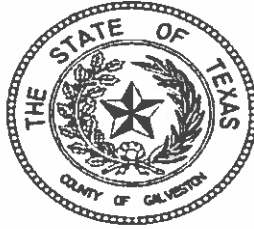


# GALVESTON COUNTY



## 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 4<sup>th</sup> Floor, Galveston, TX 77550

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January 3, 2017

Honorable Mark A. Henry, County Judge, and  
Members of the Commissioners Court

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 November 22, 2016 through December 14, 2016.

Sincerely,

A handwritten signature in blue ink, appearing to read "Randall 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  
Department of Information Technology  
Brent Norris, Director of Juvenile Justice  
John Marshall, Mosquito Control Director  
Cheryl E. Johnson, Tax Assessor-Collector

Attachment: Countywide Vehicles, Inventory of Fixed Assets Audit Report

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December 15, 2016

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

**From:** Lauren Ramsey  
Compliance and Procedures Analyst

**Re:** Countywide Vehicles, Inventory of Fixed Assets

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An inventory of fixed assets was conducted from November 22, 2016 to December 14, 2016. 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.

### **Information Technology**

**Finding:** FAID 27120 is missing the Fixed Asset Identification (FAID) decal.

**Recommendation IT-17-01:** The department should notify the Purchasing Department to replace all missing or unreadable FAID decals.

### **Juvenile Justice**

**Finding:** There are multiple fixed assets that are missing the Fixed Asset Identification (FAID) decal.

**Recommendation JJ-17-01:** The department should notify the Purchasing Department to replace all missing or unreadable FAID decals.

### **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

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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."

### District Clerk

**Finding:** FAID 30311 has an incorrect license plate number recorded in ONESolution.

**Recommendation DC-17-01:** 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.

### Information Technology

**Finding:** There are fixed assets that have an incorrect license plate number recorded in ONESolution.

**Finding:** There are fixed assets that do not have a unit number affixed to the asset or have a different unit number than what is listed in ONESolution.

**Recommendation IT-17-02:** 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.

### Mosquito Control

**Finding:** There are fixed assets that have an incorrect license plate number recorded in ONESolution.

**Recommendation MC-17-01:** 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.

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  
Kristin Bulanek CIA, First Assistant Auditing  
Rufus Crowder CPPO, CPPB, Purchasing Agent  
Dwight D. Sullivan, County Clerk  
Jack Roady, District Attorney  
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