

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

November 19, 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 is the internal audit report of the Other County Owned Vehicles, Inventory of Fixed Assets that was conducted from October 30, 2018 through November 5, 2018 to be received and filed.

Sincerely,

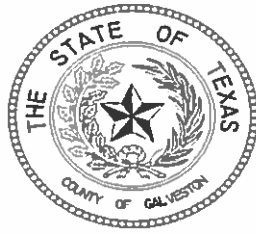
A handwritten signature in black ink that reads "RRice CPA".

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
Glen Watson, Juvenile Justice Director
John Marshall, Mosquito Control Director
Cheryl E. Johnson, Tax Assessor-Collector

Attachment: Other County Owned Vehicles, Inventory of Fixed Assets Audit Report

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November 12, 2018

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

From: Michaelyn Dunaway
Internal Auditor

Re: Other County Owned Vehicles Audit, Inventory of Fixed Assets

An inventory of fixed assets was conducted from October 30, 2018 through November 5, 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 (March 7, 2018) requires the custodial department to properly tag and document receipt of each fixed asset. The Purchasing Asset Coordinator 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.

Semi-Annual Fixed Asset Inventory

The Purchasing Agent Policies & Procedures Manual (March 7, 2018) 12.4(c) states an online process, using the Asset Custody Verification Form, is initiated semi-annually with all departments. The Asset Verification Form 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 Purchasing Asset Coordinator.

Information Technology

Finding: FAID 29229, Unit C0609 is missing the Fixed Asset Identification (FAID) decal.

Recommendation IT-19-01: The department should notify the Purchasing Department to replace all missing or unreadable FAID decals.

Mosquito Control

Finding: FAID 32330, Unit C6810 is missing the Fixed Asset Identification (FAID) decal.

Recommendation MC-19-01: The department should notify the Purchasing Department to replace all missing or unreadable FAID decals.

Finding: FAID 29338, Unit C6702 has an incorrect license plate number recorded in ONESolution.

Recommendation MC-19-02: 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.

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 County Auditor
Rufus Crowder CPPO, CPPB, Purchasing Agent
Dwight D. Sullivan, County Clerk
Jack Roady, District Attorney
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