

# GALVESTON COUNTY



## Office of County Auditor

Randall Rice CPA CISA CIO, County Auditor  
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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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August 30, 2016

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 inventory of fixed assets of the Road and Bridge Department. Also attached is the response letter from Road Administrator Lee Crowder.

Sincerely,

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

Randall Rice CPA  
County Auditor

cc: Lee Crowder

Attachment: Road and Bridge Inventory of Fixed Assets Audit Report  
Response Letter, Lee Crowder, Road Administrator

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August 15, 2016

**To:** Lee Crowder  
Road Administrator

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

**Re:** Road and Bridge Department, Inventory of Fixed Assets

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An inventory of fixed assets of the Road and Bridge Department was conducted from July 27 - 29, 2016. The objective of the inventory was to provide reasonable assurance that Galveston County fixed assets assigned to the Road and Bridge 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.

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**Finding:** Several fixed assets were missing the Fixed Asset Identification (FAID) decal.

**Recommendation RB-16-01:** 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 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 Road and Bridge Department performed an inventory of fixed assets June 2016. The Asset Custody Verification Form, dated June 14, 2016, was submitted to the Fixed Asset Property Manager.

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**Finding:** There are multiple fixed assets in ONESolution that do not have a serial number or have an incorrect serial number listed.

**Finding:** There are fixed assets that do not have a unit number affixed to the asset.

**Finding:** ONESolution FAID 1563 has a FAID decal of 09387 affixed to the asset.

**Finding:** There are fixed assets that are at a location different than what is listed in ONESolution.

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

**Finding:** FAID 32129, Vermeer Brush Chipper, does not have a unit number listed in ONESolution and has an incorrect year recorded.

**Recommendation RB-16-02:** 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.

We wish to thank Lee Crowder and his staff for their cooperation and assistance.

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

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# The County of Galveston

Road and Bridge Department  
Seawall Maintenance Department  
Bolivar Peninsula Beach Maintenance

Lee Crowder, Road and Bridge Director

Office 281-534-5152

Date: August 22, 2016

To: Randall Rice CPA, County Auditor

From: Lee Crowder, Director of Road & Bridge *h.c.*

CC: Lauren Ramsey, Kristin Bulanek CIA, Rufus Crowder CPPO CPPB

Re: Response to FY2016 Inventory of Fixed Assets

The following is a corrective action plan addressing each finding included in the FY16 Road and Bridge Inventory of Fixed Assets.

## Fixed Asset Identification (FAID)

The Road and Bridge Department has request replacement FAID decals, in duplicate, from the FAPM (Fixed Asset Property Manager). The Road and Bridge will coordinate the creation of a new policy with the Fleet Department and the FAPM to affix the decals in a corresponding weather proof location (i.e. engine compartment) and a readily visible location (enclosed cab or operators station).

## Semi-Annual Fixed Asset Inventory

The Road and Bridge Department has provided the FAPM with corrected serial numbers for ONESolution. A majority of the inconstancies found were engine serial numbers recorded in lieu of equipment serial numbers. After the Auditor's inspection some of the serial number were confirmed; fuel tank FAID 30077 was confirmed to be welded on to the tank.



