



THE COUNTY OF GALVESTON
COUNTY AUDITOR'S OFFICE
P.O. Box 1418
GALVESTON, TEXAS 77553

County Auditor
Randall Rice CPA
CITP CISA CIO CBM DABFA CGMA

Kristin Bulanek CIA
First Assistant, Director of Auditing

Jeff Modzelewski CPA
First Assistant, Director of Accounting

July 21, 2015

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

Honorable Judge and Members of the Court:

Attached for your consideration is the internal audit report of the Sheriff's Office Asset Inventory. The inventory was performed March 25, 2015 through April 17, 2015. Also attached is the response letter from Honorable Henry Trochesset, dated July 1, 2015.

Sincerely,

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

Randall Rice CPA
County Auditor

cc: Honorable Henry Trochesset

Attachment: Sheriff's Office Fixed Asset Inventory Audit Report
Response Letter, Sheriff Henry Trochesset



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June 11, 2015

To: Honorable Henry Trochesset
Galveston County Sheriff

From: Tony Pompa
Internal Auditor

Re: Fixed Asset Inventory

Internal Audit (IA) conducted an asset inventory of the Sheriff's Office from March 26, 2015 through May 18, 2015. The objective of the inventory was to locate all Galveston County assets assigned to the Sheriff's Office.

Acquisition of Fixed Assets

The Purchasing Agent Policies & Procedures Manual (May 11, 2010), 10.2(a) states, "a department must notify the Fixed Asset Property Manager (FAPM) upon receipt of a fixed asset and forward all associated documentation to the FAPM for processing." Prior to placing the asset in service, the FAPM must properly tag and document receipt of the asset.

Finding: An Ingersoll Rand utility vehicle, VIN #2G1309-347397 was identified by the auditor and was not recorded in IFAS.

Recommendation SO-15-01: Submit the required documentation to the FAPM for the fixed asset referenced in the finding.

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

Recommendation SO-15-02: The department should replace all missing or unreadable FAID decals.

Lost Fixed Assets

The Purchasing Agent Policies & Procedures Manual (May 11, 2010), 10.2(e) states, "salvage property or surplus property must be reported on **Form FA-03, Asset Disposal Report** and forwarded to the Asset Property Manager (FAPM)". All disposals of fixed assets must be approved by Commissioners' Court.

Finding: A 2006 Isotemp refrigerator (FAID# 29279), serial #13-986-130RA, was not located. Internal audit was informed the refrigerator was in the possession of the Galveston Police Department.

Recommendation SO-15-03: Submit the required documentation for the disposal of the fixed asset to the FAPM.

Annual Fixed Asset Inventory

Purchasing Agent Policies & Procedures Manual (May 11, 2010), chapter 11.4(c) states a **Form FA-04, Verification of Asset Custody Report** by department is distributed to all County departments. The report reflects 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 County's Fixed Asset Property Manager.

The Sheriff's Office performed an inventory of fixed assets last December 2014. The Verification of Asset Custody Report (Form FA-04), dated December 14, 2014, was submitted to the Fixed Asset Property Manager.

We wish to thank the Honorable Henry Trochesset and his staff for their cooperation and assistance.

cc: Randall Rice CPA, County Auditor
Kristin Bulanek CIA, First Assistant, Director of Auditing



Henry A. Trochesset
Sheriff
Galveston County

July 1, 2015

Mr. Randall Rice, County Auditor

Re: Fixed Asset Inventory

Dear Mr. Rice:

I have reviewed the June 11, 2015 asset inventory report completed by your office. I concur with the findings within and shall assure the documentation requested in the report will be timely submitted.

If you have any questions, please feel free to contact me.

Sincerely,

A handwritten signature in black ink that reads 'Henry Trochesset'.

Sheriff Henry Trochesset

To Protect and Serve

601 54TH STREET • SUITE 2100 • GALVESTON, TEXAS 77551 • PHONE 409-766-2300