

# 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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November 22, 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 Sheriff's Office. Also attached is the response letter from Henry Trochesset, Galveston County Sheriff.

Sincerely,

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

Randall Rice CPA  
County Auditor

cc: Henry Trochesset, Galveston County Sheriff

Attachment: Sheriff's Office Fixed Assets Audit Report  
Response Letter, Henry Trochesset, Galveston County Sheriff

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October 19, 2016

**To:** Henry Trochesset  
Galveston County Sheriff

**From:** Madeline Walker  
Compliance Audit Team Lead  
Jordan Guss  
Information Systems Team Lead

**Re:** Sheriff's Office, Inventory of Fixed Assets

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An inventory of fixed assets of the Sheriff's Office was conducted from August 24, 2016 to October 18, 2016. The objective of the inventory was to provide reasonable assurance that Galveston County fixed assets assigned to the Sheriff's Office have been accounted for at the time of the inventory and the information in ONESolution is complete and accurate.

### **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.

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

**Recommendation SO-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 Sheriff's Office performed an inventory of fixed assets May 2016. The Asset Custody Verification Forms were submitted to the Fixed Asset Property Manager.

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

**Finding:** In-car videos that have been taken out of service and replaced have not been removed from the fixed asset list in ONESolution and the replacement videos have not been added in ONESolution, despite having been assigned a FAID.

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

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

**Recommendation SO-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 Sheriff Trochesset 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



*Henry A. Trochesset*  
Sheriff  
Galveston County

November 8, 2016

TO: Mr. Randall Rice, CPA  
County Auditor

RE: Audit Report, Sheriff's Office, Inventory of Fixed Assets

Mr. Rice:

I have received the fixed assets inventory report performed by your auditors and a review has been performed on the reported indiscretions. The following changes have been set in to place to comply with your suggestions:

Upon reviewing of the asset list we have noted all outstanding issues and will work diligently to provide Jim Nolen the necessary information in order to update the One Solution system. Jim Nolen is also reprinting asset tags for tagging of our asset property and all missing or unreadable FAID decals will be submitted to the purchasing department for correction.

The 5 unverifiable items (in car video cameras) that were reported, (4) were in the shop for repair and (1) tag was bundled with three cameras. If any additional information is needed for verification of these items please contact me at 2301.

We appreciate your offices' help in providing us with this feedback and suggestions and we are in the process of resolving the issues that were reported.

Sincerely,

A handwritten signature in cursive script that reads "Henry Trochesset".

Henry Trochesset  
Sheriff

*To Protect and Serve*

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