

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

July 1, 2019

Honorable Mark A. Henry, County Judge, and
Members of the Commissioners Court
722 Moody Ave, Suite 200
Galveston, TX 77550

Honorable Mark A. Henry and Members of the Court:

Attached to be received and filed 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, dated June 17, 2019.

Sincerely,

Randall Rice CPA

Digitally signed by Randall Rice CPA
DN: cn=Randall Rice CPA, o=Galveston County,
ou=County Auditor,
email=randall.rice@co.galveston.tx.us, c=US
Date: 2019.06.19 10:41:01 -05'00'

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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May 31, 2019

To: Henry Trochesset
Galveston County Sheriff

From: Jordan Guss
Internal Audit Supervisor

Re: Sheriff's Office, Inventory of Fixed Assets

An inventory of fixed assets of the Sheriff's Office was conducted from April 15, 2019 to May 31, 2019. 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 (March 7, 2018) requires the custodial department to properly tag and document receipt of each fixed asset. The Purchasing Asset Coordinator assigns a unique Fixed Asset Identification (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 missing the FAID decal.

Recommendation SO-19-01: 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 (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.

The semi-annual fixed asset inventory for the Sheriff's Office is currently in progress as of May 2019.

May 31, 2019

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Fixed Asset Transfer

The Purchasing Agent Policies & Procedures Manual (March 7, 2018) 11.3(a) states "Fixed asset transports from location to location require the notification of the Purchasing Asset Coordinator who will perform the update of location in the financial system. Custodial transfers from one department/division to another must be documented with Purchasing form FA-02, Transfer which must be sent to the Purchasing Asset Coordinator. The transfer will be completed and filed with the asset record within 5 business days." No material exceptions were noted.

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

June 17, 2019

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 to the reported missing FAID decals. The following changes have been set in to place to comply with your suggestions.

Upon reviewing the asset list we have contacted Jim Nolen to reprint the missing FAID decals. The decals will be placed on the assets as soon as possible.

It should be noted many of the assets, trailers, boats, motors, Motorola equipment, are exposed to environmental elements. We will attempt to place the decals in protected areas to preserve their longevity.

We appreciate your offices' assistance in providing us with the feedback and recommendations for improvement.

Sincerely,

A handwritten signature in blue ink that reads "Henry Trochesset".

Henry Trochesset
Sheriff

For more information please contact me at:

(409) 766-2301 or henry.trochesset@co.galveston.tx.us