



**DALLAS COUNTY**  
**COUNTY AUDITOR**

**To:** Dale Lilley, Director – Facilities Management  
Steve Mize, Public Service Program Coordinator

**From:** Virginia Porter *Virginia Porter*  
Dallas County Auditor

**Subject:** Facilities Inventory Report

**Date:** Issued: October 23, 2012  
Released: December 14, 2012

During the period of September 10-18, 2012, our Internal Audit staff performed a complete count of the annual physical inventory of electrical, hardware, plumbing, pipe, paint, refrigerant, tile, filters, chemicals, keys, lumber, belts, and janitorial supplies at the Facilities Management sections of the North Tower-Lew Sterrett Jail, Crowley, George Allen Courts Building, Health and Human Services Building, Records Building, and Administration Building, and the Public Service Program. Scope was increased due to procedural deficiencies regarding controls and inventory review by Facilities.

Our specific procedures, findings and recommendations are discussed in the attached report. The report is intended for information and for the use of management. Inventory purchases have historically exceeded needs and an estimate of obsolete cost is \$467,000. Existing documentation is insufficient to ascertain satisfactory distribution controls. We recommend Facilities expand the use of the barcode inventory system to all locations, tracking both inventory received and issued. We also recommend movement toward 'just-in-time' inventory and the improvement of controls related to the issuance and processing of inventory items including the use of pre-numbered Record of Materials issued forms and pre-numbered Pick-up Purchase Order forms.

We appreciate the level of courtesy and cooperation extended to our staff during our review.

cc: Darryl Martin, Commissioners Court Administrator  
Shannon Brown, Purchasing Agent

## **Scope**

A count of the annual physical inventory of the janitorial, hardware, plumbing, paint, pipe, refrigerant, tile, filters, chemicals, keys, lumber, belts, and electrical supplies of the Facilities Management Department and Public Service Program was performed during the period of September 10-18, 2012. The supplies inventoried are located at the North Tower-Lew Sterrett Complex, Health and Human Services Building, Crowley Courthouse, George Allen Courts Building, Public Service Program locations, the Records Building, and Administration Building.

## **Background**

Facilities Management is generally responsible for purchase, control, and use of products necessary for ongoing maintenance of Dallas County's buildings. Principal areas of responsibility include construction, engineering, and building maintenance. Public Service Program's principal area of responsibility includes painting. Inventory is valued at cost with most county wide usage charges absorbed by Facilities Department No. 1022. Exceptions include: hardware, plumbing, etc. used by the jails charged to Quality Assurance Department No. 1028; janitorial supplies charged-out to each user County department; most painting supplies charged to Public Service Program department 3330, and specific construction/remodeling projects charges to building improvements. The Quality Assurance team maintains a separate inventory for items with specific use by the jails.

## **Procedures**

Review procedures, conducted using sampling methodologies, included but were not limited to:

- Updating unit cost using sampling methodology
- Physically counting all inventory items
- Requesting control documents/documentation relevant to purchase, storage, and use of inventory products
- Conducting interviews and observing procedures used to order and issue inventory
- Reviewing Record of Materials Issued Log
- Testing inventory cost allocation to departments
- Reviewing procedures related to Pick-up Purchase Orders

## **Findings**

1. Procedurally, Facilities personnel obtaining supplies are required to maintain the Record of Material Issued form and the Record of Materials Issued log for hardware, electrical, and janitorial supplies. For sample months of April 2012 and August 2012, not all orders were on an issued form before being receipted into the FAMIS system. There were instances of items on the Record of Materials Issued log entered into the FAMIS system without a form, without printing out the FAMIS receipt, and without noting the receipt order on the log.

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2. The inventory consists of over 4,000 different items with an estimated pre-obsolete value of \$1,335,185 based on audit count. No comprehensive summary of inventory counts and values is updated / reviewed by Facilities management. A summary of inventory counts and values is attached as Exhibit A. (An electronic summary is available listing comparisons of the items counted.) The FAMIS inventory system listing provided by Facilities Management for the North Tower was **not** updated with items received and/or issued/used and only used by Audit staff for bin locations. Incomplete (including some counts not updated) inventory listings for the Health and Human Services Building, George Allen Courts Building, Records Building, Administration Building, and Public Service Program were provided. Inventory listings for the Crowley Courthouse and Electrician's Workshop were **not** provided by Facilities. Provided inventory listings were handwritten (without unit prices) except for the listing from Quality Assurance. Audit staff assigned estimated unit prices for hundreds of items when values were **not** received from Facilities and Public Service.
3. Audit staff performed a 100% count of the North Tower after Facilities indicated that inventory counts and values were no longer maintained in the FAMIS system. Facilities cited staff shortages as the primary reason for not maintaining updated inventory records. In addition, Facilities is transitioning from the use of the FAMIS inventory system to the WASP barcode system. The new system will allow inventory to be scanned in and quantities updated upon receipt from vendor. The FAMIS inventory system is not being maintained during the transition.
4. During the inventory count, auditors were made aware of previously undisclosed inventory storage areas, including locations in the Records Building, Administration Building, George Allen Courts Building, and the Electrician's Workshop. Audit staff was guided to the inventory storage areas in the Records, Administration, and George Allen Courts buildings because the inventory was spread across multiple floors and locations. Facilities stated that counts of inventory at these locations are not maintained and most items are brought over from supply only as needed. Facilities further indicated that only "small" inventories are maintained at these locations. The inventory counted at the Records, Administration, and George Allen Courts buildings, and the Electrician's Workshop consisted of over 37,000 items valued at \$260,394, which represent 19.5% of Facilities/Public Service total ending inventory value for FY 2012.
5. Items maintained by Quality Assurance (QA) were well-organized. Inventory items at North Tower were better organized than the prior year with limited instances of items not easily identified by a bin or part number. Inventory items at the other locations were not maintained in such a way as to allow easy identification and tracking of items. Some items have been unmoved for many years and seem to be unusable or in excess of County needs. No formula or process exists to determine obsolescence.
6. Limited oversight in the use of Pick-Up Purchase Orders (PO) resulting in the use of Pick-Up POs for items exceeding the \$500 maximum threshold, use for items that are shipped to Facilities and the use of invalid Pick-Up PO numbers. The result is

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additional staff time to reprocess the Pick-Up POs through the requisition process using valid Pick-Up PO numbers. Books containing Pick-Up PO forms are initially received by Facilities staff located in the George Allen Courts building. The books are distributed to Facilities supervisors who are responsible for issuing to Facilities staff as needed.

7. Public Service Program uses Pick-Up POs provided/authorized by Road and Bridge District No. 3 staff. Dallas Code Section 94-95 does not list the Public Service Program as a department authorized to use Pick-Up POs.
8. Approximately 950 Facilities Management Pick-up Purchase Orders (PO) issued in FY2012 as of September 9, 2012. While a decrease of approximately 3.55% from the prior fiscal year at the same point, we were unable to determine if existing supplies were checked for quantities on hand prior to the use of a Pick-Up PO.
9. Monthly expenditure distribution summary reports for April and August 2012 were reviewed on a test basis. The janitorial report was traced to the FAMIS report generated in Discoverer but not all items could be traced to a specific issue document (pre-numbered Record of Material form or Record of Material log) maintained by Facilities.

### **Recommendations**

1. Inventory records should be established and recorded timely and accurately for all locations. Management should consider implementing the use of procurement cards and order items only as needed to effectively utilize county resources. Personnel obtaining supplies should be required to sign a pre-numbered Record of Material Issued Form. All photocopy forms received by email or fax from departments should be recorded on a pre-numbered Record of Material Issued Form.
2. Inventory should be maintained at an adequately safeguarded centralized location under the control of a supply inventory clerk. Remote sites should have limited quantities of inventory items on hand, be adequately safeguarded with limited access, and require supporting documentation to justify replenishment from the centralized location. Written procedures for proper inventory controls should be developed (updated annually) and implemented for use by properly trained staff at all locations.
3. Migration of inventory tracking to the WASP barcode system should be completed and expanded to include inventories for all locations to capture all inventory items, including special orders, received and requisitioned on a real time basis. The WASP barcode system should assign issued receipt numbers sequentially and missing receipt numbers should be identified monthly noting the reason for unused receipt numbers.
4. Facilities Management and Public Service Program should perform periodic inventory counts during the fiscal year, updating inventory records for all locations with current unit prices and quantities on hand. Inventory items at all locations should be examined periodically to identify obsolete items. Obsolete items should be

transferred to surplus and sold at County auction.

5. Inventory items should be maintained at the lowest quantities needed to efficiently support County operations. Supervisors approving requisitions should be aware of current inventories on hand for all locations. An electronic inventory file should be periodically updated to a network drive accessible by each supervisor. Use of Pick-up POs should be limited, authorized only after verification that supplies on hand do not currently exist, and reviewed periodically to determine if specific supplies on hand should be increased slightly to reduce the number of Pick-Up POs and to obtain the lowest price for Dallas County. Random spot checks for proper supply usage should be performed.
6. Pick-Up POs should **not** be used to circumvent the County procurement process, but used in compliance with Dallas County Code Section 94-95 through 94-100 specifically for emergency repair parts, materials/supplies that are covered under contract, and emergency construction materials (justified by department heads).
7. A copy of Pick-Up POs, including voided or canceled ones, should be maintained by Facilities and Public Service. Annually, Facilities and Public Service should account for all unused Pick-Up PO forms that have been issued to the various locations.
8. Public Service should coordinate efforts to update the Dallas County Code through the Purchasing Department.
9. A formal process should be used to identify and remove obsolete product.

### **Summary**

This review is intended to support management of this office in evaluating internal controls over inventory records. A corrective action plan reflecting enhanced controls should be implemented.

Highest areas of risk which need to be addressed include: lack of complete and accurate perpetual inventory control records; excessive inventory quantities/values including obsolete items; and limited oversight and non-compliant use of Pick-Up POs.

Emphasis on outlined procedures should provide for improved inventory control processes. Consideration of all issues and weaknesses should be incorporated as a self-assessment tool in testing functionality of inventory and barcode systems. Adherence to and follow-through with the recommendations should strengthen internal control and compliance with Dallas County policies and procedures.

DESCRIPTION	NORTH TOWER		GEORGE ALLEN		QUALITY ASSURANCE (partial current year counts/values provided by QAs)		COWLEY (current year counts and values not provided by Facilities)		PUBLIC SERVICE (partial current year counts and values not provided by Facilities)		HEALTH AND HUMAN SERVICES (current year counts and values not provided by Facilities)		REGISTRATION WORKSHOP (current year counts and values not provided by Facilities)		REGISTRY/ADMINISTRATION (partial current year counts and values provided by Facilities)		2012 INVENTORY		2011 INVENTORY		FY12 INCREASE (DECREASE) COMPARED TO FY11	
	ACTUAL COUNT	ESTIMATED VALUE	ACTUAL COUNT	ESTIMATED VALUE	ACTUAL COUNT	ESTIMATED VALUE	ACTUAL COUNT	ESTIMATED VALUE	ACTUAL COUNT	ESTIMATED VALUE	ACTUAL COUNT	ESTIMATED VALUE	ACTUAL COUNT	ESTIMATED VALUE	ACTUAL COUNT	ESTIMATED VALUE	ACTUAL COUNT	ESTIMATED VALUE	ACTUAL COUNT	ESTIMATED VALUE	ACTUAL COUNT	ESTIMATED VALUE
BALLAST	34	\$ 1,020.94	0	\$ -	0	\$ -	0	\$ -	0	\$ -	48	\$ 2,551.56	0	\$ 0.00	0	\$ 0.00	82	\$ 3,572.50	63	\$ 0,098.65	(43)	\$ (2,516.15)
BELETS	2,468	\$ 19,229.07	203	\$ 2,884.10	0	\$ -	0	\$ -	0	\$ -	179	\$ 1,689.57	0	\$ 0.00	348	\$ 4,298.46	3,200	\$ 28,986.49	2,286	\$ 17,529.60	1,034	\$ 11,455.78
CHEMICAL	1,188	\$ 13,240.81	0	\$ -	0	\$ -	0	\$ -	256	\$ 1,275.91	0	\$ -	22	\$ 207.17	0	\$ 0.00	2,274	\$ 10,878.87	2,286	\$ 24,830.86	(253)	\$ (9,854.79)
FACTORS	180,740	\$ 18,050.81	3,040	\$ 20,752.98	0	\$ -	0	\$ -	0	\$ -	6,820	\$ 6,820.00	0	\$ 0.00	3,145	\$ 3,145.00	14,242	\$ 14,242.00	8,268	\$ 8,268.00	(5,026)	\$ (3,974.36)
FLUERS	3,146	\$ 7,063.35	0	\$ -	0	\$ -	0	\$ -	0	\$ -	9,800	\$ 9,800.00	0	\$ 0.00	0	\$ 0.00	4,004	\$ 4,004.00	3,882	\$ 3,882.00	122	\$ 122.00
HANDWARE	6,786	\$ 4,733.87	0	\$ -	0	\$ -	0	\$ -	0	\$ -	536	\$ 1,718.45	0	\$ 0.00	770	\$ 9,718.39	4,444	\$ 31,346.01	4,205	\$ 21,048.75	019	\$ 10,500.22
JANITORIAL	15,101	\$ 190,672.55	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ 0.00	49	\$ 2,378.11	15,130	\$ 10,524.30	5,651	\$ 54,408.47	9,249	\$ 95,655.83
KETSCALE	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ 0.00	0	\$ 0.00	22,535	\$ 10,524.30	24,442	\$ 24,796.42	(1,967)	\$ (6,654.46)
LAMP/SLIGHTING	12,853	\$ 44,879.35	1,070	\$ 22,046.99	0	\$ -	0	\$ -	0	\$ -	1,394	\$ 6,132.28	284	\$ 2,822.85	2,292	\$ 22,092.25	10,524	\$ 101,258.11	10,589	\$ 44,838.94	3,265	\$ 96,597.07
LUMBER	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ 0.00	0	\$ 0.00	0	\$ 0.00	0	\$ 0.00	0	\$ 0.00
PAINT	477	\$ 2,920.34	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ 0.00	0	\$ 0.00	0	\$ 0.00	0	\$ 0.00	0	\$ 0.00
PPE (FAC)	12,789	\$ 6,720.88	0	\$ -	0	\$ -	0	\$ -	0	\$ -	84	\$ 1,348.12	22	\$ 206.76	0	\$ 0.00	1,390	\$ 10,850.00	1,114	\$ 13,542.12	275	\$ (2,692.12)
PLUMBING	51,475	\$ 136,228.23	2,681	\$ 42,566.42	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ 0.00	873	\$ 11,874.78	69,747	\$ 13,030.78	3,868	\$ 10,822.81	15,333	\$ 23,189.55
REFURBISH	4,100	\$ 17,510.16	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ 0.00	0	\$ 0.00	0	\$ 0.00	0	\$ 0.00	0	\$ 0.00
TILE	6,880	\$ 2,207.50	790	\$ 2,810.95	0	\$ -	0	\$ -	0	\$ -	182	\$ 3,133.94	0	\$ 0.00	151	\$ 2,288.17	7,285	\$ 24,411.45	7,285	\$ 18,899.28	744	\$ 15,515.57
WIRE (600# & 600)	48,372	\$ 675,281.18	18,639	\$ 153,168.87	41,632	\$ 221,648.84	228,235	\$ 62,306.24	7,288	\$ 24,288.17	30,167	\$ 81,168.94	10,791	\$ 4,820.00	7,871	\$ 12,855.61	76,454	\$ 1,325,182.07	612,403	\$ 17,675,517.12	153,000	\$ 877,231.34
TOTAL																						

\* - FY12 Facilities did not provide a Pre-Inventory Count for North Tower, Cowley, and Election's Workshop. Inventory based on 100% count performed by Internal Audit.  
 \* - Facilities provided Pre-Inventory Count was incomplete and/or Not Provided. Additional Items not previously counted in the sub-statement of George Allen

V - Values are estimated due to no or limited current unit prices provided by Facilities. Values for some items could not be determined.

Converted back to 2008 FY for comparison  
 - - - - - 2011 - Election's Workshop, Record/Management Building  
 - - - - - 2012 - Election's Workshop, Record/Management Building  
 - - - - - 2013 - Election's Workshop, Record/Management Building  
 - - - - - 2014 - Election's Workshop, Record/Management Building

ADJUSTMENT	ADJUSTED INVENTORY VALUE	ADJUSTED INVENTORY VALUE	ADJUSTED INVENTORY VALUE	ADJUSTED INVENTORY VALUE	ADJUSTED INVENTORY VALUE	ADJUSTED INVENTORY VALUE	ADJUSTED INVENTORY VALUE	ADJUSTED INVENTORY VALUE	ADJUSTED INVENTORY VALUE	ADJUSTED INVENTORY VALUE	ADJUSTED INVENTORY VALUE	ADJUSTED INVENTORY VALUE	ADJUSTED INVENTORY VALUE	ADJUSTED INVENTORY VALUE	ADJUSTED INVENTORY VALUE	ADJUSTED INVENTORY VALUE	ADJUSTED INVENTORY VALUE	ADJUSTED INVENTORY VALUE	ADJUSTED INVENTORY VALUE	ADJUSTED INVENTORY VALUE	ADJUSTED INVENTORY VALUE	ADJUSTED INVENTORY VALUE
Original Reported Inventory Value Not Sampled	587,242.43	7,871	512,855.61	76,454	1,325,182.07	612,403	17,675,517.12	153,000	877,231.34													
Additional Adjustment for Non-Sampled Items					80.00																	
Pre-Obsolete Adjusted Inventory Value					1,315,184.07																	
Adjustment for Obsolete Inventory Value					35%	460,244.21																
Final Adjusted Facilities Inventory Value					587,202.30																	

Facilities\_Inventory\_FY2012\_final\_summary

North Tower (No FY12 Data Provided By Facilities)						North Tower (No FY12 Data Provided By Facilities)					
Items	Facilities Reported (Total)	Facilities Failed to Take and Provide an Inventory (Stopped using FAMS)	Auditors Count (Actual) 100% of Items	Variance Facilities Sample Count Overstated (Understated)	Percentage Facilities Sample Count Overstated (Understated)	Facilities Reported Value (Stopped using FAMS)	Facilities Value (Sampled)	Auditors Value (Estimated)	Variance Facilities Sample Value Overstated (Understated)	Percentage Facilities Sample Value Overstated (Understated)	
Ballast	0	Not provided	34	unable to calculate		\$ -	Not provided	\$ 1,020.94	unable to calculate		
Belts	0	Not provided	2,468	unable to calculate		\$ -	Not provided	\$ 19,229.07	unable to calculate		
Chemical	0	Not provided	1,686	unable to calculate		\$ -	Not provided	\$ 15,340.81	unable to calculate		
Electrical	0	Not provided	116,487	unable to calculate		\$ -	Not provided	\$ 141,807.69	unable to calculate		
Fasteners	0	Not provided	190,740	unable to calculate		\$ -	Not provided	\$ 16,050.03	unable to calculate		
Filters	0	Not provided	3,146	unable to calculate		\$ -	Not provided	\$ 7,166.35	unable to calculate		
Hardware	0	Not provided	9,796	unable to calculate		\$ -	Not provided	\$ 43,783.67	unable to calculate		
Janitorial	0	Not provided	15,101	unable to calculate		\$ -	Not provided	\$ 190,067.85	unable to calculate		
Lamps/Lighting	0	Not provided	12,853	unable to calculate		\$ -	Not provided	\$ 44,676.35	unable to calculate		
Misc/Caps	0	Not provided	0	unable to calculate		\$ -	Not provided	\$ -	unable to calculate		
Paint	0	Not provided	477	unable to calculate		\$ -	Not provided	\$ 2,590.34	unable to calculate		
Pipe	0	Not provided	12,799	unable to calculate		\$ -	Not provided	\$ 6,720.88	unable to calculate		
Plumbing	0	Not provided	51,475	unable to calculate		\$ -	Not provided	\$ 136,228.23	unable to calculate		
Refrigerant	0	Not provided	4,100	unable to calculate		\$ -	Not provided	\$ 17,510.16	unable to calculate		
Ceiling Tile	0	Not provided	6,860	unable to calculate		\$ -	Not provided	\$ 11,014.28	unable to calculate		
Wire	0	Not provided	350.07	unable to calculate		\$ -	Not provided	\$ 22,101.53	unable to calculate		
Totals	0	Not Provided	428,372	Unable to calculate		\$ -	Not provided	\$ 675,308.18	Unable to Calculate		

converted wire for North Tower to same unit of measure (500 ft per roll)

North Tower Value Not Sampled \$ -

GEORGE ALLEN ( FY12 Incomplete Data Provided by Facilities. No data for Locks & Keys)						GEORGE ALLEN ( FY12 Incomplete Data Provided by Facilities. No data for Locks & Keys)					
Items	Facilities Reported (Total)	Facilities Failed to Take a Complete Inventory	Auditors Count (Actual) 100% of Items	Variance Facilities Sample Count Overstated (Understated)	Percentage Facilities Sample Count Overstated (Understated)	Facilities Reported Value (Estimated)	Facilities Value (Sampled)	Auditors Value (Estimated)	Variance Facilities Sample Value Overstated (Understated)	Percentage Facilities Sample Value Overstated (Understated)	
Belts	112	Incomplete data	203	Facilities inventory was incomplete		1,741.45	Incomplete data	2,884.10	Facilities inventory was incomplete		
Electrical	3,309	3,309	3,047	262	7.92%	\$ 28,495.99	\$ 28,495.99	\$ 28,793.86	\$ (297.87)	-1.05%	
Lamps	848	Incomplete data	1,670	Facilities inventory was incomplete		\$ 7,551.83	Incomplete data	\$ 23,048.99	Facilities inventory was incomplete		
Keys	0	Not Provided	9,799	unable to calculate		\$ -	Not Provided	\$ 7,227.97	unable to calculate		
Locks	0	Not Provided	70	unable to calculate		\$ -	Not Provided	\$ 2,144.00	unable to calculate		
Filters	216	Incomplete data	331	Facilities inventory was incomplete		\$ 15,907.28	Incomplete data	\$ 13,143.39	Facilities inventory was incomplete		
Plumbing	1,158	Incomplete data	2,681	Facilities inventory was incomplete		\$ 32,025.34	Incomplete data	\$ 45,564.52	Facilities inventory was incomplete		
Ceiling Tiles	63	Incomplete data	790	Facilities inventory was incomplete		\$ 245.39	Incomplete data	\$ 2,810.96	Facilities inventory was incomplete		
Wire	13	Incomplete data	59	Facilities inventory was incomplete		\$ 362.59	Incomplete data	\$ 3,569.17	Facilities inventory was incomplete		
Totals	5,719	Incomplete data	18,650	Facilities self inventory was incomplete		\$ 86,329.87	Incomplete data	\$ 129,186.97	Facilities inventory was incomplete		

George Allen Value Not Sampled \$ -

QUALITY ASSURANCE				QUALITY ASSURANCE						
Items	Facilities Reported (Total)	Facilities Did Not Take a Complete Inventory	Auditors Count (Actual) 100% of Items	Variance Facilities Sample Count (Understated)	Percentage Facilities Sample Count Overstated (Understated)	Facilities Reported Value (Estimated)	Facilities Value (Sampled)	Auditors Value (Estimated)	Variance Facilities Sample Value (Understated)	Percentage Facilities Sample Value Overstated (Understated)
Belts	0	Not Provided	121	unable to calculate		\$ -	Not Provided	1,074.39	unable to calculate	
Chemical	87	87	84	3	3.45%	\$ 718.80	\$ 718.80	\$ 698.69	\$ 20.11	2.80%
Electrical (includes door motors)	11	Incomplete data	123	Facilities inventory was incomplete		\$ 258.29	Incomplete data	\$ 81,233.85	Facilities inventory was incomplete	
Fasteners	1,002	Incomplete data	26,496	Facilities inventory was incomplete		\$ 437.90	Incomplete data	\$ 6,046.28	Facilities inventory was incomplete	
Filters	0	Not Provided	61	unable to calculate		\$ -	Not Provided	\$ 482.43	unable to calculate	
Hardware	2,342	2,342	2,258	84	3.59%	\$ 5,906.75	\$ 5,906.75	\$ 5,466.83	\$ 439.92	7.45%
Janitorial	30	30	29	1	3.33%	\$ 301.50	\$ 301.50	\$ 296.45	\$ 5.05	1.67%
Paint	2	2	1	1	50.00%	\$ 15.66	\$ 15.66	\$ 7.83	\$ 7.83	50.00%
Pipe	590	Incomplete data	1,062	Facilities inventory incomplete/not updated		\$ 2,491.34	Incomplete data	\$ 1,769.86	Facilities inventory incomplete/not updated	
Plumbing	11,794	11,794	11,397	397	3.37%	\$ 113,795.99	\$ 113,795.99	\$ 124,572.23	\$ (10,776.24)	-9.47%
Totals	15,858	Incomplete data	41,632	Facilities self inventory was incomplete		\$ 123,926.23	Incomplete data	\$ 221,648.84	Facilities inventory was incomplete	
						Quality Assurance Value Not Sampled \$ -				

Crowley (No FY12 Data Provided By Facilities)				Crowley (No FY12 Data Provided By Facilities)						
Items	Facilities Reported (Total)	Facilities Failed to Take and Provide an Inventory	Auditors Count (Actual) 100% of Items	Variance Facilities Sample Count (Understated)	Percentage Facilities Sample Count Overstated (Understated)	Facilities Reported Value	Facilities Value (Sampled)	Auditors Value (Estimated)	Variance Facilities Sample Value (Understated)	Percentage Facilities Sample Value Overstated (Understated)
Chemical	0	Not provided	0	unable to calculate		\$ -	Not provided	\$ -	unable to calculate	
Electrical	0	Not provided	3,515	unable to calculate		\$ -	Not provided	\$ 13,173.51	unable to calculate	
Fasteners	0	Not provided	180,167	unable to calculate		\$ -	Not provided	\$ 16,131.71	unable to calculate	
Hardware	0	Not provided	25,289	unable to calculate		\$ -	Not provided	\$ 6,080.44	unable to calculate	
Keys	0	Not provided	4,058	unable to calculate		\$ -	Not provided	\$ 3,041.32	unable to calculate	
Lamps/Lighting	0	Not provided	41	unable to calculate		\$ -	Not provided	\$ 1,321.36	unable to calculate	
Locks	0	Not provided	1,227	unable to calculate		\$ -	Not provided	\$ 12,884.81	unable to calculate	
Lumber	0	Not provided	491	unable to calculate		\$ -	Not provided	\$ 2,930.11	unable to calculate	
Pipe	0	Not provided	5,380	unable to calculate		\$ -	Not provided	\$ 4,549.02	unable to calculate	
Tile	0	Not provided	0	unable to calculate		\$ -	Not provided	\$ -	unable to calculate	
Wire	0	Not provided	67	unable to calculate		\$ -	Not provided	\$ 5,188.26	unable to calculate	
Totals	0	Not provided	220,236	Unable to calculate		\$ -	Not provided	\$ 65,300.54	Unable to calculate	
						Crowley Value Not Sampled \$ -				

converted wire for Crowley to same unit of measure (500 ft per roll)



Public Service ( FY12 Data Provided by Public Service Supervisor, except for Lumber)						Public Service ( FY12 Data Provided by Public Service Supervisor, except for Lumber, and some unit prices)					
Items	Public Service Reported (Total)	Public Service Did Not Update and/or Take a Complete Inventory	Auditors Count (Actual) 100% of Items	Variance Public Service Sample Count (Understated)	Percentage Public Service Sample Count (Understated)	Public Service Reported Value (Estimated)	Public Service Value (Sampled)	Auditors Value (Estimated)	Variance Public Service Sample Value (Understated)	Percentage Public Service Sample Value (Understated)	
Chemicals	256.5	256.5	255.5	1.0	0.39%	\$ 1,273.32	\$ 1,273.32	\$ 1,275.91	\$ (2.59)	-0.20%	
Hardware	2,514.5	Incomplete data	6,556.0	Public Service Inventory was Incomplete		\$ 9,658.04	Incomplete data	\$ 15,356.11	Public Service Inventory was Incomplete		
Lamps/Lighting	-	-	-	-		\$ 0.00	\$ -	\$ -	\$ -		
Lumber	0	Not provided	249.0	unable to calculate		\$ -	Not provided	\$ 892.20	unable to calculate		
Paint	785.0	785.0	805.5	(20.5)	(0)	\$ 6,256.88	\$ 6,256.88	\$ 6,841.95	\$ (585.07)	-9.35%	
Totals	3,556.0	Incomplete Data	7,966.0	Public Service self Inventory Incomplete		\$ 17,188.24	Incomplete Data	\$ 24,366.17	Unable to calculate		
						Public Service Value Not Sampled \$ -					

Health & Human Services ( FY12 Data Provided by Facilities, except for Categories indicated below)						Health & Human Services ( FY12 Data Provided by Facilities, except for Categories indicated below)					
Items	Facilities Reported (Total)	Facilities Did Not Update and/or Take a Complete Inventory	Auditors Count (Actual) 100% of Items	Variance Facilities Sample Count (Understated)	Percentage Facilities Sample Count (Understated)	Facilities Reported Value (Estimated)	Facilities Value (Sampled)	Auditors Value (Estimated)	Variance Facilities Sample Value (Understated)	Percentage Facilities Sample Value (Understated)	
Ballast	112	112	48	64	57.14%	\$ 6,431.62	\$ 6,431.62	\$ 2,551.56	\$ 3,880.06	60.33%	
Bearings	257	257	211	46	17.90%	\$ 10,350.44	\$ 10,350.44	\$ 8,205.47	\$ 2,144.97	20.72%	
Belts	166	166	179	(13)	-7.83%	\$ 1,406.74	\$ 1,406.74	\$ 1,499.57	\$ (92.83)	-6.60%	
Bulbs	770	770	463	307	39.87%	\$ 2,104.05	\$ 2,104.05	\$ 2,989.74	\$ (885.69)	-42.09%	
Chemicals	214	214	217	(3)	-1.52%	\$ 668.16	\$ 668.16	\$ 685.07	\$ (16.91)	-2.53%	
Electrical circuit breakers	17	17	10	7	41.18%	\$ 639.70	\$ 639.70	\$ 503.59	\$ 136.11	21.28%	
Electrical Parts	2,776.6	2,776.6	4,416.6	(1,640)	-59.07%	\$ 14,995.21	\$ 14,995.21	\$ 15,153.39	\$ (158.18)	-1.05%	
Electrical Motors	218	218	159	59	27.06%	\$ 11,919.11	\$ 11,919.11	\$ 9,831.96	\$ 2,087.15	17.51%	
Electrical Plates/Covers	889	889	714	175	19.69%	\$ 4,090.66	\$ 4,090.66	\$ 1,377.83	\$ 2,712.83	66.32%	
Electrical Wire Mold Parts	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Electrical Wiring	1,318	1,318	1,058	260	19.73%	\$ 3,981.66	\$ 3,981.66	\$ 3,325.85	\$ 655.81	16.47%	
Fasteners & Washers	8,455	8,455	9,830	(1,375)	-16.26%	\$ 417.40	\$ 417.40	\$ 479.83	\$ (62.43)	-14.96%	
Filters	17	17	536	(519)	-3052.94%	\$ 164.70	\$ 164.70	\$ 1,478.45	\$ (1,313.75)	-797.66%	
Fuses	573	573	282	291	50.79%	\$ 6,311.02	\$ 6,311.02	\$ 3,663.83	\$ 2,647.19	41.95%	
Keys	0	not provided	7,381	unable to calculate		\$ -	not provided	\$ 6,133.28	unable to calculate		
Lamps/Lighting	1,190	1,190	1,041	149	12.52%	\$ 5,107.09	\$ 5,107.09	\$ 4,285.46	\$ 821.63	16.09%	
Paint	0	not provided	84	unable to calculate		\$ -	not provided	\$ 1,248.12	\$ -		
Plumbing	3,571	3,571	3,321	250	7.00%	\$ 25,024.58	\$ 25,024.58	\$ 22,144.35	\$ 2,880.23	11.51%	
Tile	0	not provided	182	unable to calculate		\$ -	not provided	\$ 313.04	unable to calculate		
Wire	2	2	34	(32)	-1610.00%	\$ 190.00	\$ 190.00	\$ 2,296.55	\$ (2,106.55)	-1108.71%	
Totals	20,545.4	Incomplete Data	30,166.8	HHS self Inventory Incomplete		\$ 93,802.14	Incomplete Data	\$ 88,166.94	Unable to calculate		
						HHS Value Not Sampled \$ -					

Electrician's Workshop (No FY12 Data Provided By Facilities)					Electrician's Workshop (No FY12 Data Provided By Facilities)					
Items	Facilities Reported (Total)	Facilities Failed to Take and Provide an Inventory	Auditors Count (Actual) 100% of Items	Variance Facilities Sample Count (Understated)	Percentage Facilities Sample Count (Understated)	Facilities Reported Value	Facilities Value (Sampled)	Auditors Value (Estimated)	Variance Facilities Sample Value (Understated)	Percentage Facilities Sample Value (Understated)
Chemical	0	not provided	22	unable to calculate		\$ -	Not provided	237.17	unable to calculate	
Electrical	0	not provided	7,325.4	unable to calculate		\$ -	Not provided	48,367.62	unable to calculate	
Fasteners	0	not provided	2,840.5	unable to calculate		\$ -	Not provided	674.36	unable to calculate	
Hardware	0	not provided	179	unable to calculate		\$ -	Not provided	144.47	unable to calculate	
Lighting	0	not provided	284	unable to calculate		\$ -	Not provided	2,832.95	unable to calculate	
Paint	0	not provided	22	unable to calculate		\$ -	Not provided	206.76	unable to calculate	
Wire	0	not provided	87.6	unable to calculate		\$ -	Not provided	4,879.10	unable to calculate	
Totals	0		10,760.50			\$ -		57,342.43		

Electrician's Workshop Value Not Sampled \$ -

RECORDS/ADMINISTRATION BUILDING					RECORDS/ADMINISTRATION BUILDING					
Items	Facilities Reported (Total)	Facilities Did Not Take a Complete Inventory	Auditors Count (Actual) 100% of Items	Variance Facilities Sample Count (Understated)	Percentage Facilities Sample Count (Understated)	Facilities Reported Value (Estimated)	Facilities Value (Sampled)	Auditors Value (Estimated)	Variance Facilities Sample Value (Understated)	Percentage Facilities Sample Value (Understated)
Belts	190	Incomplete data	349	Facilities inventory was incomplete		1,820.63	Incomplete data	4,298.46	Facilities inventory was incomplete	
Chemical	7	7	9	(2)	-28.57%	\$ 31.28	\$ 31.28	\$ 41.22	\$ (9.94)	-31.78%
Electrical	3,280	3,280	3,141	139	4.24%	\$ 19,236.44	\$ 19,236.44	\$ 21,055.36	\$ (1,818.92)	-9.46%
Hardware	60	60	49	11	18.33%	\$ 2,278.50	\$ 2,278.50	\$ 2,378.11	\$ (99.61)	-4.37%
Filters	52	Incomplete data	770	Facilities inventory was incomplete		\$ 2,892.33	Incomplete data	\$ 9,278.39	Facilities inventory was incomplete	
Lamps	848	Incomplete data	2,302	Facilities inventory was incomplete		\$ 8,544.83	Incomplete data	\$ 22,080.26	Facilities inventory was incomplete	
Plumbing	458	Incomplete data	873	Facilities inventory was incomplete		\$ 9,084.11	Incomplete data	\$ 11,674.78	Facilities inventory was incomplete	
Refrigerant	4	4	4	0	0.00%	\$ 659.19	\$ 659.19	\$ 659.19	\$ -	0.00%
Ceiling Tile	0	not provided	151	unable to calculate		\$ -	not provided	\$ 303.17	unable to calculate	
Wire	13	Incomplete data	23	Facilities inventory was incomplete		\$ 362.59	Incomplete data	\$ 2,096.07	Facilities inventory was incomplete	
Totals	4,912	Incomplete data	7,571	Facilities self inventory was incomplete		\$ 44,909.90	Incomplete data	\$ 73,865.01	Facilities inventory was incomplete	

Record's/Administration Building Value Not Sampled \$ -

Grand Totals 50,590 incomplete 765,454 unable to calc unable to calc \$ 366,156.37 incomplete \$ 1,335,185.07 unable to calc unable to calc

Total Value Not Sampled \$ -