



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

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

**From:** Virginia Porter  
Dallas County Auditor

A handwritten signature in purple ink that reads "Virginia Porter".

**Subject:** Facilities Inventory Report

**Date:** Issued: November 7, 2014  
Released: December 15, 2014

During the period of September 8-17, 2014, our Internal Audit staff performed a complete (except as noted otherwise) count of the annual physical inventory of electrical (partial count at the North Tower), hardware (excluding fasteners), 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, Decker Building, Health and Human Services Building, Records Building, Quality Assurance, Electrician's Workshop, Administration Building, and the Public Service Program. Scope was increased due to procedural deficiencies regarding controls and lack of 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 \$619,228.53. Existing documentation indicates that distribution controls require improvement. We recommend Facilities use the WASP (barcode inventory system) at all locations, tracking the inventory value and 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 and maintaining a per unit cost and total costs for each inventory item.

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

cc: Darryl Martin, Commissioners Court Administrator  
Jonathon Bazan, Assistant Commissioners Court Administrator  
Gloria McCulloch, Acting 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 8-17, 2014. The count was expanded to most inventory items due to Facilities not performing physical counts at least annually for some locations and not providing physical counts for others, timely. The supplies inventoried are located at the North Tower-Lew Sterrett Complex, Decker Building, Health and Human Services Building, Crowley Courthouse, George Allen Jr. Courts Building, Quality Assurance, Electrician's Workshop, Public Service Program locations, the Records Building, and Administration Building. The requested Internal Control Questionnaire (ICQ) was completed by Facilities.

## 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: janitorial supplies charged-out to each user County department; most painting supplies charged to Public Service Program Department No. 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:

- Requesting completion of Internal Control Questionnaire by department
- Updating unit cost by having facilities provide item costs
- Physically counting most 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. The inventory consists of over 7,100 different items with an estimated pre-obsolete value of \$1,629,548.76 based on audit count. A comprehensive summary of inventory counts and values is not 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.) Incomplete (including some counts not updated) handwritten inventory listings for the Public Service Program were provided. The inventory listing for the Electrician's Workshop was **not** provided by Facilities.

Dallas County, Texas  
Facilities Management Department and Public Service Program Inventory Report  
November 7, 2014

2. Facilities did not provide unit prices for all items. Approximately, 802 unique items (quantity of 64,419) were missing unit prices with the electrical category missing the most (quantity of 58,288) for 452 unique items. After Audit completed the inventory count, numerous items had to be researched or unit prices provided by North Tower staff. For other locations, audit staff assigned estimated unit prices for hundreds of items when values were not received.
3. Audit staff performed a 40% sample count of North Tower (excluding belts, equipment, filters, pipe, tile, refrigerant, and wire). Facilities provided an inventory count report from the WASP system for North Tower only. However, many of the values were not accurate and only partially adjusted in the recently implemented inventory system. The North Tower has transitioned to the WASP system using the bar code inventory scan reader. Currently, the WASP inventory report includes negative count totals and duplicate items; per Facilities the negative totals are due to FAMIS upload in converting to new system. A few of the North Tower Facilities supplies are stored at Decker, but are being moved out due to the impending sale of the Decker building. Other locations such as Quality Assurance and Electrician Workshop are not using the WASP system but a manual system. Quality Assurance and Frank Crowley uses an Excel spreadsheet.

**STATUS:** The Supply Inventory Specialist at the North Tower is manually adjusting all merged FAMIS amounts in the WASP system so that count and values can be accurately reflected going forward and for reporting.

4. Inventory items at several locations were not maintained in such a way as to allow ease in identifying and tracking of supply items. Several inventory items are not indicated by item name and/or part number which makes the inventory process very difficult in regards to ascertaining what the item is and its related costs. Pictures taken at the Electrician's workshop during previous year's inventory, aided in identifying supply items. In several instances, Facilities staff had to be on hand to assist the auditors. 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.
5. There is a risk for potential theft of supply items because access at inventory locations is not completely restricted and individuals are allowed to get items without the assistance or knowledge of supply staff. Removal of items may not be documented at all locations except North Tower.
  - At HHS, the inventory items are located on the basement level and 9<sup>th</sup> floor. The area is not locked and is readily accessible to any individual at any time.
6. Departmental responses to the Internal Control Questionnaire (ICQ) and the risks identified during walkthrough of department's procedures revealed:
  - No written procedures exists for the following processes: ordering/purchasing of inventory items, storing of inventory, performing physical count, and issuing and usage of inventory
  - All locations except North Tower are using a manual process to maintain inventory. The cost of inventory is not recorded and maintained for these items.
  - No formal process for maintaining or issuing of supplies, keys, or locks at Frank Crowley - Carpenter's Workshop and Keys/Locks.

Dallas County, Texas  
Facilities Management Department and Public Service Program Inventory Report  
November 7, 2014

- WASP inventory system passwords are shared
  - North Tower is the only location with controlled access limited to authorized personnel. The supply room is closed an hour for lunch on most days.
  - The WASP system used by North Tower does not include all supplies. Per Facilities, it is due to FAMIS upload in converting to new system. (R02)
  - Cost of inventory items are not recorded and maintained in the WASP application. (R03)
  - Obsolete inventory items and excess inventory items are still maintained from one year to the next. (R04)
  - Physical count of inventory is not performed at least annually for all locations except quality assurance who counts plumbing items twice a year. (R05)
  - Some areas in North Tower, Frank Crowley, Quality Assurance, and Electrician's Workshop are not labeled by item name and/or part number for easy identification. (R06)
  - Items at Frank Crowley are used by any Facilities employee as needed with no formal check out procedures. (R07)
  - Facilities employees working at HHS clock in and out at Cook Chill. Employees also leave the HHS building between 2:45 PM to 3:00 PM to drive to Cook Chill to clock out. (R08)
  - Inventory items are not organized at HHS, Administration, and Records building. Also, some items are not labeled. (R09)
  - The elevator at Administration allows anyone to access the basement level without an access key. Filters and belts are not in secured/locked area. Additional electrical and plumbing supplies are stored in an unlocked office. (R10)
7. Approximately 864 Facilities Management Pick-up Purchase Orders (PUPO) were issued in FY2014 as of September 12, 2014 totaling \$163,210.60. This is an increase of approximately 6% from the prior fiscal year at the same point. The following issues were noted:
- PUPO are submitted late for processing by Facilities. The result is loss of savings (missed discounts).
  - PUPOs are not being processed in sequential order; maintenance workers are holding onto PUPOs for weeks or months before using.
  - Six voided items did not have an explanation noted on the voided purchase requisition.
  - Voided PUPOs are not listed on the Excel log maintained by the clerks at George Allen. Therefore, verification that all the voids were received for review was not able to be determined. When a PUPO is rejected and sent back, a requisition is made and the voided PUPO is attached to the requisition and sent for processing.
8. Monthly janitorial supply distribution summary reports for June and August 2014 (generated by Facilities to allocate janitorial expense amount to various departments) were reviewed on a test basis. The janitorial reports were traced to Excel sheets and to issue documents (pre-numbered Requisition on Storekeeper for Janitorial Supplies form or order form if requisition form was unavailable) maintained by Facilities.
- The pre-numbered requisitions on storekeeper forms for November 2013 through May 2014 could not be located by Facilities staff. There are no controls to ensure all issued requisitions are accounted for in accordance with County policies. In addition, verification of expense amounts against requisition quantities and amounts is nonexistent.



Dallas County, Texas  
Facilities Management Department and Public Service Program Inventory Report  
November 7, 2014

- June total has a variance overage of \$219.82 due to one unrecorded requisition charge-out and one overcharged requisition.
- August total was understated by a total of \$3,248.44 due to various unrecorded or charge-out requisition errors.

### 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. An inventory count should be performed when migrating to a new system to ensure new system reflects an accurate inventory count. 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. The WASP barcode system should include unit price of inventory items.
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 does 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. 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.
7. A formal process should be used to identify and remove obsolete products.

8. Inventory locations should be secured and restricted to authorized personnel. Lunch schedules for North Tower Supply Room staff should be staggered to ensure personnel are available to issue supply items.
9. Facilities should consider establishing a more efficient process for recording in and out times for employees working at HHS to reduce paid commute time to/from Cook Chill.

### **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. The WASP inventory system should be fully implemented at all locations and the barcode scan activated in order to more accurately account for inventory items and aid in the physical count.

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.

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.



North Tower						North Tower					
Items	Facilities Reported (Total)	Sample Items from Facilities Reported Count	Auditors Count (Sample)	Variance Facilities Sample Count Overstated (Understated)	Percentage Facilities Sample Count Overstated (Understated)	Facilities Reported Value (Value Per Vesp)	Facilities Value (Sample)	Auditors Value (Sample)	Variance Facilities Sample Value Overstated (Understated)	Percentage Facilities Sample Value Overstated (Understated)	
Ballast	129	122	50	72	59.02%	\$ 1,180.78	\$ 1,180.78	\$ 519.50	\$ 661.28	56.00%	
Bells	2,981	2,981	1,361	1,620	54.34%	\$ 25,924.97	\$ 25,924.97	\$ 10,802.62	\$ 15,122.35	58.33%	
Chemical	2,149	958	787	1,172	17.84%	\$ 14,266.87	\$ 11,462.96	\$ 6,983.24	\$ 4,479.72	39.08%	
Electrical	70,785	31,757	31,395	362	1.14%	\$ 132,006.88	\$ 108,607.47	\$ 96,496.56	\$ 12,110.91	11.15%	
Equipment	623	623	95	528	84.75%	\$ 249,064.44	\$ 249,064.44	\$ 22,001.47	\$ 227,062.97	91.17%	
Fasteners	205,584	147,677	148,642	(965)	-0.65%	\$ 16,904.20	\$ 12,201.27	\$ 12,212.54	\$ (11.27)	-0.09%	
Filters	413	413	-	413	100.00%	\$ 1,197.14	\$ 1,197.14	\$ -	\$ 1,197.14	100.00%	
Hardware	18,667	10,602	6,221	4,381	41.32%	\$ 122,858.93	\$ 108,933.66	\$ 45,661.82	\$ 63,241.84	58.06%	
Janitorial	19,310	18,996	5,405	13,591	71.55%	\$ 415,648.37	\$ 415,435.47	\$ 148,857.70	\$ 266,577.77	64.17%	
Lamp/ Lighting	12,189	11,975	8,332	3,643	30.42%	\$ 94,922.72	\$ 94,392.70	\$ 73,790.01	\$ 20,602.69	21.83%	
Misc/Caps	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	-	
Paint	739	651	436	215	33.03%	\$ 4,142.14	\$ 3,686.12	\$ 2,440.40	\$ 1,245.72	33.79%	
Pipe	1,418	1,418	-	1,418	100.00%	\$ 5,191.81	\$ 5,191.81	\$ -	\$ 5,191.81	100.00%	
Plumbing	53,277	43,205	47,389	(4,164)	-9.64%	\$ 156,192.70	\$ 137,115.84	\$ 149,980.59	\$ (12,864.75)	-9.38%	
Refrigerant	1,353	1,353	127	1,226	90.61%	\$ 11,943.32	\$ 11,943.32	\$ 457.02	\$ 11,486.30	96.17%	
ceiling Tile - now included with Crowley Lumber	111	111	203	(92)	-82.88%	\$ -	\$ -	\$ 420.26	\$ (420.26)	22.51%	
Wire	331	331	239	92	27.81%	\$ 16,537.37	\$ 16,537.37	\$ 12,815.07	\$ 3,722.30	22.51%	
Totals	390,059	273,174	250,662	22,512	8.24%	\$ 1,267,982.64	\$ 1,202,875.32	\$ 583,468.80	\$ 619,406.52	51.49%	

North Tower Counts Not Sampled 116,885  
 converted wire for North Tower to same unit of measure (500 ft per roll)  
 pricing not available from Facilities for 6 unique items (quantity of 193 without prices)

North Tower Value Not Sampled 65,107.32

GEORGE ALLEN (Incomplete FY14 Data Provided by Facilities)										
Items	Facilities Reported (Total)	Facilities Did Not Update and/or Take a Complete Inventory	Auditors Count (Actual) of items	Variance Facilities Sample Count Overstated (Understated)	Percentage Facilities Sample Count Overstated (Understated)	Facilities Reported Value (Estimated)	Facilities Value (Sample)	Auditors Value (Estimated)	Variance Facilities Sample Value Overstated (Understated)	Percentage Facilities Sample Value Overstated (Understated)
Bearings	0	Complete Count by Audit	12	unable to calculate	-	\$ -	not provided	\$ 109.20	unable to calculate	-
Belts	227	Complete Count by Audit	237	(10)	-4.41%	\$ 3,440.65	\$ 3,440.65	\$ 4,989.59	\$ (1,548.94)	-45.02%
Chemical	0	Complete Count by Audit	43	unable to calculate	-	\$ -	not provided	\$ 1,194.82	unable to calculate	-
Electrical	1,630	Complete Count by Audit	6,127	(4,497.30)	-275.91%	\$ 23,520.72	\$ 23,520.72	\$ 54,418.98	\$ (30,898.26)	-131.37%
Fasteners	0	Complete Count by Audit	1,280	unable to calculate	-	\$ -	not provided	\$ 749.40	unable to calculate	-
Hardware	0	Complete Count by Audit	6	unable to calculate	-	\$ -	not provided	\$ 149.94	unable to calculate	-
Janitorial	0	Complete Count by Audit	1	unable to calculate	-	\$ -	not provided	\$ 6.89	unable to calculate	-
Lamp/ Lighting	1,532	Complete Count by Audit	2,782	(1,250)	-81.59%	\$ 15,560.20	\$ 15,560.20	\$ 20,717.26	\$ (5,157.06)	-33.14%
Keys/Locks	10,133	Complete Count by Audit	9,731	392	3.87%	\$ 14,277.87	\$ 14,277.87	\$ 14,177.27	\$ 100.60	0.70%
Pipe	1,503	Complete Count by Audit	2,573	(1,070)	-71.19%	\$ 10,105.58	\$ 10,105.58	\$ 20,465.93	\$ (10,360.35)	-102.52%
Plumbing	0	Complete Count by Audit	19	unable to calculate	-	\$ -	not provided	\$ 103.63	unable to calculate	-
Ceiling Tiles	1,353	Complete Count by Audit	2,608	(757)	-40.90%	\$ 27,447.19	\$ 27,447.19	\$ 48,847.54	\$ (21,400.35)	-77.97%
Wire	43	Complete Count by Audit	38	5	11.63%	\$ 2,617.87	\$ 2,617.87	\$ 2,239.13	\$ 4,997.93	100.00%
Totals	18,282		25,457	(5,834)		\$ 101,968.01	\$ 101,968.01	\$ 168,189.58	\$ (63,887.69)	

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

George Allen Value Not Sampled \$ -



QUALITY ASSURANCE (FY14 Data Provided by Facilities)						QUALITY ASSURANCE (FY14 Data Provided by Facilities)					
Items	Facilities Reported (Total)	Sample Items from Facilities Reported Count	Auditors Count (Actual) of Items	Variance Facilities Sample Count (Overstated) (Understated)	Percentage Facilities Sample Count (Overstated) (Understated)	Facilities Reported Value (Not provided)	Facilities Value (Sample)	Auditors Value (Estimated)	Variance Facilities Sample Value (Overstated) (Understated)	Percentage Facilities Sample Value (Overstated) (Understated)	
Belts	0	Complete Count by Audit	286	(296)		\$ -	\$ -	\$ 2,696.29	\$ (2,696.29)		
Chemical	69	Complete Count by Audit	66	3	4.35%	\$ 612.40	\$ 612.40	\$ 618.86	\$ (6.46)	-1.05%	
Fasteners	590	Complete Count by Audit	18,644	(18,054)	-3060.00%	\$ 312.15	\$ 312.15	\$ 4,690.95	\$ (4,398.80)	-1389.97%	
Filters	0	Not applicable	0	-		\$ -	\$ -	\$ -	\$ -		
Electrical (includes door motors)	127	Complete Count by Audit	119	8	6.30%	\$ 80,779.44	\$ 80,779.44	\$ 76,644.58	\$ 4,134.86	5.12%	
Hardware	2,114	Complete Count by Audit	2,276	(162)	-7.66%	\$ 1,766.78	\$ 1,766.78	\$ 2,102.10	\$ (335.32)	-18.98%	
Janitorial	8	Complete Count by Audit	7	1	12.50%	\$ 214.60	\$ 214.60	\$ 185.60	\$ 29.00	13.51%	
Paint	0	Not applicable	0	-		\$ -	\$ -	\$ -	\$ -		
Pipe	0	Complete Count by Audit	923	(923)		\$ -	\$ -	\$ 8,922.62	\$ (8,922.62)		
Plumbing	16,929	Complete Count by Audit	14,331	2,598	15.35%	\$ 259,532.32	\$ 259,532.32	\$ 150,683.78	\$ 108,848.54	41.94%	
Totals	19,837		36,662	(16,825)		\$ 343,217.69	\$ 343,217.69	\$ 246,504.78	\$ 96,712.91		

pricing not available from Facilities for one item

Quality Assurance Value Not Sampled

Crowley (Incomplete FY14 Data Provided by Facilities)						Crowley (Incomplete FY14 Data Provided by Facilities)					
Items	Facilities Reported (Total)	Facilities Did Not Update and/or Take a Complete Inventory	Auditors Count (Actual) of Items	Variance Facilities Sample Count (Overstated) (Understated)	Percentage Facilities Sample Count (Overstated) (Understated)	Facilities Reported Value	Facilities Value (Sample)	Auditors Value (Estimated)	Variance Facilities Sample Value (Overstated) (Understated)	Percentage Facilities Sample Value (Overstated) (Understated)	
Chemical	18	Complete Count by Audit	39	(21)	-116.67%	\$ 124.70	\$ 124.70	\$ 800.96	\$ (676.26)	-542.31%	
Electrical	0	Complete Count by Audit	3,083	(3,083)		\$ -	\$ -	\$ 13,074.81	\$ (13,074.81)		
Fasteners	857	Complete Count by Audit	158,414	(157,557)	-18384.71%	\$ 3,967.54	\$ 3,967.54	\$ 22,344.96	\$ (18,377.42)	-463.19%	
Hardware	1,235	Complete Count by Audit	17,925	(16,690)	-1351.42%	\$ 3,996.00	\$ 3,996.00	\$ 74,690.47	\$ (70,694.47)	-1769.13%	
Keys/Locks	5,216	Complete Count by Audit	5,652	(436)	-8.36%	\$ 35,984.76	\$ 35,984.76	\$ 65,840.43	\$ (29,855.67)	-82.97%	
Lamps/Lighting	0	Complete Count by Audit	57	(57)		\$ -	\$ -	\$ 1,656.41	\$ (1,656.41)		
Lumber	102	Complete Count by Audit	624	(522)	-511.27%	\$ 1,228.39	\$ 1,228.39	\$ 10,854.00	\$ (9,625.61)	-783.60%	
Pipe	0	Complete Count by Audit	236	(236)		\$ -	\$ -	\$ 3,840.09	\$ (3,840.09)		
*Plumbing	606	Not Counted by Audit	0	unable to calculate		\$ 1,890.88	\$ 1,890.88	not available	unable to calculate		
Tile	0	Complete Count by Audit	33	(33)		\$ -	\$ -	\$ 3.96	\$ (3.96)		
Wire	0	Complete Count by Audit	43	(43)		\$ -	\$ -	\$ 2,661.92	\$ (2,661.92)		
Totals	8,034		186,105	(178,677)		\$ 47,192.27	\$ 47,192.27	\$ 195,768.01	\$ (150,466.62)		

Crowley Value Not Sampled

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

Public Service (FY14 Data Provided by Public Service Supervisor, except for Lampl/Lighting)						Public Service (FY14 Data Provided by Public Service Supervisor, except for Lampl/Lighting)					
Items	Public Service Reported (Total)	Sample Items from Public Service Reported Count	Auditors Count (Actual) 100% of Items	Variance Public Service Sample Count Overstated (Understated)	Percentage Public Service Sample Count Overstated (Understated)	Public Service Reported Value (Estimated)	Public Service Value (Sampled)	Auditors Value (Estimated)	Variance Public Service Sample Value Overstated (Understated)	Percentage Public Service Sample Value Overstated (Understated)	
Chemicals	388	Complete Count by Audit	471	(103)	-28.06%	\$ 2,447.29	\$ 2,447.29	\$ 3,595.06	\$ (1,147.77)	-46.90%	
Hardware	1,513	Complete Count by Audit	2,906	(1,394)	-92.14%	\$ 9,984.06	\$ 9,984.06	\$ 12,128.81	\$ (2,144.75)	-21.48%	
Lampl/Lighting	0	Not Provided by PS	0	-	-	\$ -	\$ -	\$ -	\$ -	-	
Lumber	24	Complete Count by Audit	230	(206)	-859.33%	\$ -	\$ -	\$ 2,623.28	\$ (2,623.28)	-100.00%	
Paint	346	Complete Count by Audit	900	(555)	-160.60%	\$ 7,511.24	\$ 7,511.24	\$ 19,903.33	\$ (12,392.09)	-164.98%	
Totals	2,250		4,508	(2,258)	-100.35%	\$ 19,942.59	\$ 19,942.59	\$ 38,250.48	\$ (18,307.89)	-46.22%	
						Public Service Value Not Sampled \$ -					
						pricing not available from Facilities for 72 unique items (quantity of 473.75 without prices)					

Health & Human Services (FY14 Data Provided by Facilities but incomplete or not updated)						Health & Human Services (FY14 Data Provided by Facilities but incomplete or not updated)					
Items	Facilities Reported (Total)	Facilities Did Not Update and/or 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 (Sample)	Auditors Value (Estimated)	Variance Facilities Sample Value Overstated (Understated)	Percentage Facilities Sample Value Overstated (Understated)	
Ballast	101	Complete Count by Audit	2	99	98.02%	\$ 1,363.41	\$ 1,363.41	\$ 33.00	\$ 1,330.41	97.58%	
Bearings	461	Complete Count by Audit	162	299	64.86%	\$ 11,754.97	\$ 11,754.97	\$ 7,815.00	\$ 3,939.97	33.52%	
Belts	37	Complete Count by Audit	235	(198)	-535.14%	\$ 392.36	\$ 392.36	\$ 1,897.23	\$ (1,504.87)	-383.54%	
Bulbs	860	Complete Count by Audit	1,140	(280)	-32.56%	\$ 2,924.87	\$ 2,924.87	\$ 8,298.71	\$ (5,373.84)	-183.73%	
Chemicals	321	Complete Count by Audit	163	159	49.38%	\$ 1,105.85	\$ 1,105.85	\$ 1,259.12	\$ (153.27)	-13.86%	
*Electrical	6,280	Complete Count by Audit	6,633	(353)	-5.62%	\$ 21,533.61	\$ 21,533.61	\$ 38,950.41	\$ (17,416.80)	-80.88%	
Fasteners & Washers	10,264	Complete Count by Audit	12,755	(2,491)	-24.27%	\$ 568.38	\$ 568.38	\$ 782.66	\$ (214.28)	-37.70%	
Filters	368	Complete Count by Audit	485	(117)	-31.79%	\$ 688.87	\$ 688.87	\$ 1,958.98	\$ (1,270.11)	-184.38%	
Key/Locks	6,782	Complete Count by Audit	7,132	(350)	-5.16%	\$ 7,418.82	\$ 7,418.82	\$ 8,171.14	\$ (752.32)	-10.14%	
Lampl/Lighting	1,067	Complete Count by Audit	1,072	(5)	-0.47%	\$ 4,624.53	\$ 4,624.53	\$ 3,682.55	\$ 941.98	20.37%	
Paint	33	Complete Count by Audit	463	(430)	-1303.03%	\$ 225.69	\$ 225.69	\$ 2,327.72	\$ (2,102.03)	-931.38%	
Plumbing	1,036	Complete Count by Audit	2,282	(1,245)	-120.20%	\$ 2,904.59	\$ 2,904.59	\$ 14,068.66	\$ (11,164.07)	-384.36%	
Tile	213	Complete Count by Audit	1,151	(938)	-440.38%	\$ 447.30	\$ 447.30	\$ 2,461.70	\$ (2,014.40)	-450.35%	
Wire	21	Complete Count by Audit	30	(9)	-40.76%	\$ 829.30	\$ 829.30	\$ 1,126.00	\$ (296.70)	-35.78%	
Totals	27,844		33,704	(5,859)	-21.04%	\$ 56,782.55	\$ 56,782.55	\$ 92,832.88	\$ (36,050.34)	-63.49%	
						HHS Value Not Sampled \$ -					

\*Includes circuit breakers, parts, motors, plates/covers, mold parts, wiring and fuses.

Electrician's Workshop (No FY14 Data Provided By Facilities)						Electrician's Workshop (No FY14 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 Overstated (Understated)	Percentage Facilities Sample Count Overstated (Understated)	Derived Value (Total)	Facilities Value (Sampled)	Auditors Value (Estimated)	Variance Facilities Sample Value Overstated (Understated)	Percentage Facilities Sample Value Overstated (Understated)	
Chemical	0	Complete Count by Audit	73	unable to calculate		\$ -	Not provided	\$ 993.63	unable to calculate		
Electrical	0	Complete Count by Audit	5,437	unable to calculate		\$ -	Not provided	\$ 81,695.38	unable to calculate		
Fasteners	0	Complete Count by Audit	3,535	unable to calculate		\$ -	Not provided	\$ 553.90	unable to calculate		
Hardware	0	Complete Count by Audit	152	unable to calculate		\$ -	Not provided	\$ 278.92	unable to calculate		
Lampsl/Lighting	0	Complete Count by Audit	257	unable to calculate		\$ -	Not provided	\$ 1,906.86	unable to calculate		
Paint	0	Complete Count by Audit	26	unable to calculate		\$ -	Not provided	\$ 271.54	unable to calculate		
Wire	0	Complete Count by Audit	51	unable to calculate		\$ -	Not provided	\$ 3,369.67	unable to calculate		
Totals	0		9,530			\$ -	\$ 89,069.90	\$ -			

pricing not available from Facilities for 2 items (quantity of 14 without prices)

Electrician's Workshop Value Not Sampled

RECORDS/ADMINISTRATION BUILDING (FY14 Data Provided by Facilities)						RECORDS/ADMINISTRATION BUILDING (FY14 Data Provided)					
Items	Facilities Reported (Total)	Facilities Did Not Update and/or 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)	
Bearings	0	Complete Count by Audit	17	(17.00)		\$ -	\$ -	\$ 1,156.80	\$ (1,156.80)		
Bells	298	Complete Count by Audit	401	(103.00)	-34.56%	\$ 2,952.17	\$ 2,952.17	\$ 4,463.22	\$ (1,511.05)	-51.16%	
Chemical	5	Complete Count by Audit	25	(20.00)	-400.00%	\$ 21.34	\$ 21.34	\$ 466.76	\$ (445.42)	-2087.25%	
Electrical	0	Complete Count by Audit	8,170	(8,170.00)		\$ -	\$ -	\$ 60,237.91	\$ (60,237.91)		
Hardware	157	Complete Count by Audit	88	69.00	43.95%	\$ 3,368.10	\$ 3,368.10	\$ 3,022.02	\$ 346.08	10.28%	
Fastener	0	Complete Count by Audit	2,797	(2,797.00)		\$ -	\$ -	\$ 1,640.63	\$ (1,640.63)		
Filters	121	Complete Count by Audit	1,484	(1,363.00)	-1126.45%	\$ 713.29	\$ 713.29	\$ 2,041.54	\$ (1,328.25)	-186.21%	
Lampsl/Lighting	710	Complete Count by Audit	3,284	(2,554.50)	-360.04%	\$ 3,915.74	\$ 3,915.79	\$ 33,251.22	\$ (29,335.43)	-749.16%	
Plumbing	638	Complete Count by Audit	3,911	(3,273.00)	-513.01%	\$ 10,508.11	\$ 10,508.11	\$ 52,411.02	\$ (41,902.91)	-398.77%	
Refrigerant	5	Complete Count by Audit	2	3.30	66.00%	\$ 663.86	\$ 663.86	\$ 328.19	\$ 335.67	50.56%	
Ceiling Tile	74	Complete Count by Audit	140	(66.00)	-89.19%	\$ 152.56	\$ 152.46	\$ 275.30	\$ (122.84)	-80.57%	
Wire	37	Complete Count by Audit	21.8	15.20	41.08%	\$ 2,249.12	\$ 2,249.12	\$ 1,415.35	\$ 833.77	37.07%	
Pipe	0	Complete Count by Audit	2	(2.00)		\$ -	\$ -	\$ 68.67	\$ (68.67)		
Totals	2,045		20,323	(18,261.00)	-893.18%	\$ 24,544.29	\$ 24,544.24	\$ 160,778.63	\$ (136,234.39)	-555.06%	

pricing not available from Facilities for 189 unique items (quantity of 6,020 without prices+A118)

Records/Administration Building Value Not Sampled

Grand Totals	468,330	Incomplete	566,950	unable to calc	unable to calc	\$ 1,861,630.04	Incomplete	\$ 1,574,843.06	unable to calc	unable to calc
	Plus North Tower Items Not Sampled		116,885							
	Adjusted Count Total		683,835			Total Value Not Sampled		\$ 65,107.37		